



COMMITTEE REPORT

February 2025





GLENCOE PARK DISTRICT
Committee of the Whole Meeting
Tuesday, February 4, 2025 at 7:00pm

Consistent with the requirements of the Illinois Compiled Statutes
5 ILCS 120/1 through 120/6 (Open Meetings Act), notices of this meeting were posted.
Location of the meeting is Takiff Center, 999 Green Bay Rd, Glencoe, IL 60022

AGENDA

- I. Call to Order
- II. Roll Call
- III. Matters from the Public
- IV. Milton Playground Discussion
- V. Matters from the Public – Milton Playground
- VI. Discussion of FY 2025-26 Budget – First Draft Review
- VII. Review of Policies
 - Updated Fund Balance
 - Updated Paid Leave Policy for Part-Time Personnel
- VIII. Other Business
- IX. Executive Session
 - A. Personnel 5ILCS 120/2 (c)(1) - The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.
- X. Adjourn

The Glencoe Park District is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are asked to contact the Park District at 847-835-3030. Executive Director email: lsheppard@glencoe parkdistrict.com

Key rules governing participation

All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.



IV. Milton Playground Discussion

Glencoe Park District
February 2025 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Commissioners
CC: Kyle Kuhs, Director of Parks and Planning
FROM: Lisa Sheppard, Executive Director
SUBJECT: Milton Park
DATE: January 31, 2025

Attached is a presentation on Milton Park. We are asking the Board to consider three options for this site:

- Replace the playground with a new playground in a similar footprint
- Replace the playground with passive recreational equipment.
- Remove the playground and restore the area to a native greenspace.

A letter was sent to 143 neighbors in the Milton Park service area in regard to a Board discussion on the future of Milton Park. We also posted signs on-site and information on our website.

Emails are attached from those who wanted to provide feedback but are unable to attend the meeting.

We are asking the Board to discuss the information presented and come to a consensus on moving forward or request any additional information from staff.

Discussion on Milton Park

Kyle Kuhs,
Director of Parks & Planning



February 4, 2025



Milton Park Facts

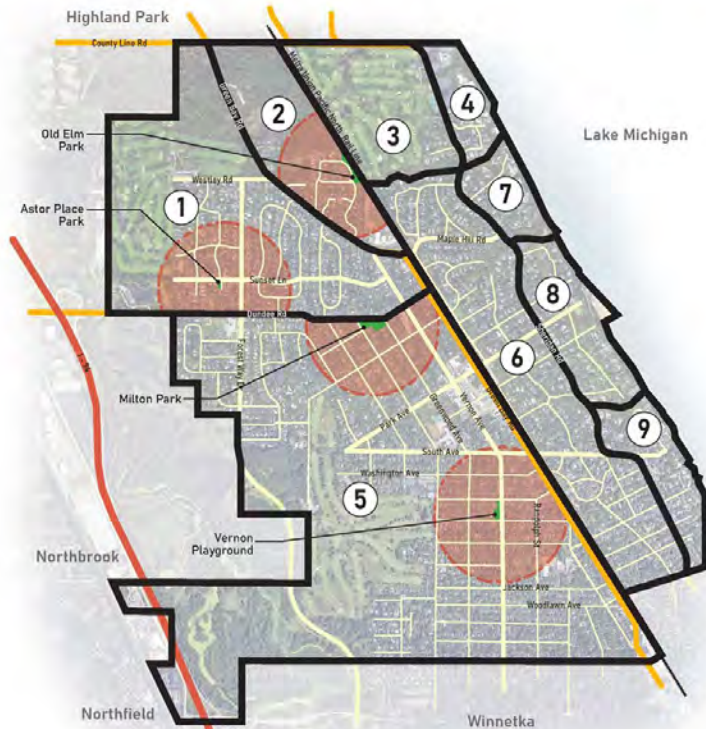
- Current Structure was relocated from Takiff to Milton in 2008
- A playground has been at this site since at least the mid 1980's
- Past its useful life per comp plan park inventory analysis
- Timber form construction
- Signs of post rot present, indicating eventual failure
- Slide footings replaced 4-5 years ago
- Does not meet ADA standards



Park Inventory Info

MINI PARK MAP

SERVICE AREA - 0.25 miles



LEGEND

- Interstate
- Major Road
- Local Street
- Planning Area Boundary
- Park District Land
- 1 Planning Area
- Service Area



MINI PARKS

Service Area - 0.25 miles

Mini Parks provide walkable, drop-in recreation opportunities. Appropriate elements in these parks include playgrounds, picnic areas, and seating. These parks are located in residential areas, and their service areas do not include residents who must cross a planning area boundary to access the park. These parks typically serve residents within a 0.25-mile walkable distance. 0.5 acres of Mini Park open space is desired per 1,000 residents.

MINI PARKS		
Astor Place Park	0.23	
Milton Park	1.60	
Old Elm Park	1.30	
Vernon Playground	0.71	
Total Mini Park Acres		3.84

Level of Service Consideration

LEVEL OF SERVICE EVALUATION

LEVEL OF SERVICE EVALUATION - All Public Spaces

Public Space Type	GLENCOE PARK DISTRICT		IAPD / NRPA		Total Acreage
	Acreage	Level of Service (acres per 1,000 residents)	Recommended Acreage	Level of Service (acres per 1,000 residents)	
Mini Park	3.84	0.43	4.42	0.5	-0.58
Neighborhood Park	17.16	1.94	17.70	2.00	-0.54
Community Park	32.40	3.66	66.37	7.50	-33.97
Regional Park	5.70	0.64	No Standard	No Standard	5.70
Designated Natural Areas	4.72	0.53	No Standard	No Standard	4.72
Special Use	13.87	1.57	No Standard	No Standard	13.87
Undeveloped Park	17.84	2.02	No Standard	No Standard	17.84
Parkway	4.89	0.55	No Standard	No Standard	4.89
Totals	100.42	11.35	88.49	10.00	11.93

2022 Population: 8,849

LEVEL OF SERVICE EVALUATION - Mini, Neighborhood, and Community Parks

Public Space Type	GLENCOE PARK DISTRICT		IAPD / NRPA		Total Acreage
	Acreage	Level of Service (acres per 1,000 residents)	Recommended Acreage	Level of Service (acres per 1,000 residents)	
Mini Park	3.84	0.43	4.42	0.5	-0.58
Neighborhood Park	17.16	1.94	17.70	2.00	-0.54
Community Park	32.40	3.66	66.37	7.50	-33.97
Totals	53.40	6.03	88.49	10.00	-35.09

MINI PARKS

Service Area - 0.25 miles

Mini Parks provide walkable, drop-in recreation opportunities. Appropriate elements in these parks include playgrounds, picnic areas, and seating. These parks are located in residential areas, and their service areas do not include residents who must cross a planning area boundary to access the park. These parks typically serve residents within a 0.25-mile walkable distance. 0.5 acres of Mini Park open space is desired per 1,000 residents.

Level of service standards determined by
National Recreation and Park Association

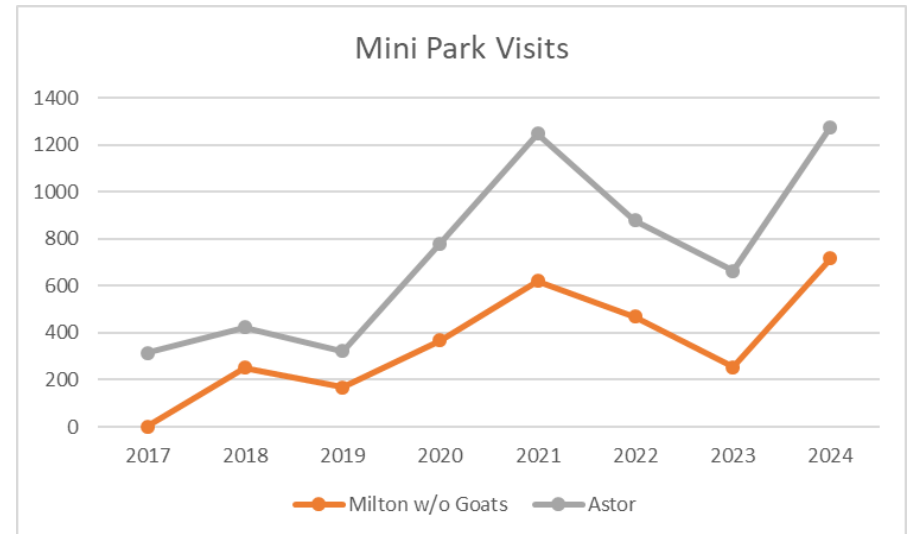


Mini Park Usage

	2017	2018	2019	2020	2021	2022	2023	2024*	Average Annual
Milton	NA	251	169	368	621	470	254	716	407
Astor	315	423	323	780	1249	879	664	1275	739

*Milton 2024 does NOT include visitors during goat weeks (334)

- Old Elm and Vernon data was not available.
- Astor Park renovations completed Fall 2017
- Milton Park saw a significant bump in visits this year, even when removing the 2 weeks where goats were on site.



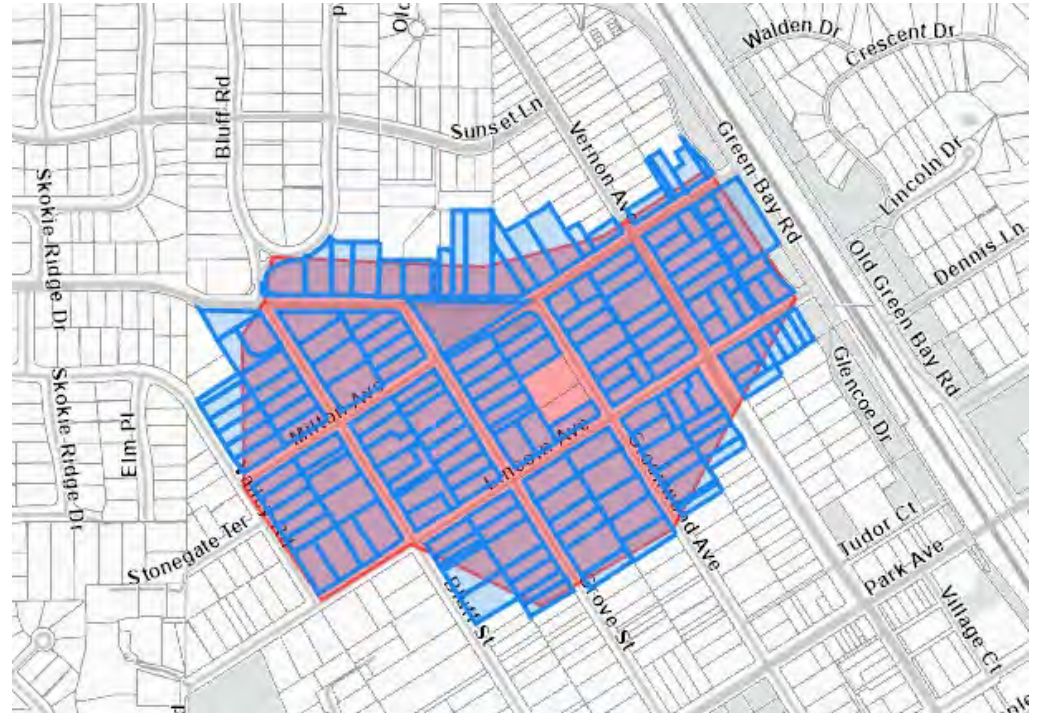
Replacement Cost Estimate

- Proposed construction budget \$285,000
- Astor \$167,000 (2017)
 - Would be \$245,000 in 2025 using 5% CAGR
- Old Elm \$200,000 (2018)
 - Would be \$280,000 in 2025 using 5% CAGR
- Lakefront Park Playground (\$270,000) in 2023
 - Would be \$300,000 in 2025 using 5% CAGR



Public Commentary Summary

- Letters sent to 143 neighbors in the service area on 1/13/2025
- Signs posted on-site
- Info/link posted on our website
- Emails from those unable to attend the meeting but wanted to provide feedback were received and are included in the board packet.



Options

Option #1



Replace the playground with a new playground in a similar footprint.

Option #2



Replace the playground with passive recreational equipment.

Option #3



Remove the playground and restore the area to a native greenspace.



E-Mails received in Regards to Milton Park

- January 24, 2025

I have lived a block from Milton Park for 36 years. My children and then my grandchildren enjoyed this park greatly, and it is still used by children in our neighborhood. I would be very opposed to removing the playground and "restoring it to a native green space". I don't understand what is meant by "passive recreational equipment", but I am strongly in favor of replacing the playground so that current and future generations of children can enjoy it.

(When we moved here in 1988 there was a little horse- on-a- spring riding toy, and the neighbors called it "Horsey Park". I still have it on a block party map.)

Sincerely,
Beth [REDACTED]
[REDACTED]

- January 22, 2025

We live across the street from Milton park and have visited frequently with our two boys. It's a nice, small park that the neighborhood uses and it's perfect for smaller children. We would love to see a new playground with a similar footprint.

Thank you,
Roxana

- January 22, 2025

My name is Jason Schellenberg, Glencoe resident, on and off, for 50 years. I grew up at 415 Dundee Road, across the street from Milton Park and the woods. Some of my fondest memories of my childhood were spent in those woods with my brothers. I currently live a few blocks away from Milton Park, down the hill, at [REDACTED] Dundee Road. I enjoy walking my dog through the Milton Woods almost every day.

My vote: "Remove the playground and restore the area to a native greenspace"

Thanks,
Jason

- January 20, 2025

Thank you for seeking feedback regarding the Milton Park improvements. As a neighbor of the park our "vote" would be toward a new playground.

Please also consider in your review a much more frequent emptying of the garbage. While we do not (yet) have pets, our observation is that the garbage can at Milton Park is used for dog poop. There is lots of it, and irrespective of how much the town invests in Milton Park, this smell and the related attraction of insects, etc., grossly limits the park's enjoyment.

Thank you,

Dan [REDACTED]
[REDACTED]
[REDACTED]

- January 18, 2025

Hi Lisa,

I live at the corner of Milton and Bluff ([REDACTED]) and look forward to improvements at Milton Park. Unfortunately, I cannot make the Feb 4 meeting. While I do not have strong views on which option is best going forward, I do want to point out that the park is used by an expanded neighborhood as a place to throw out dog poop.

When our kids were young, we did not use the park as it was very unsanitary – a filled trash can of poop, often with accompanying flies. So, during deliberations of the new Milton Park, please consider ways to remediate what truly is a significant problem towards the enjoyment of that space, no matter what form it takes in the future. Thanks

Kind regards,
Jim [REDACTED]

- January 16, 2025

Hi Lisa. My name is David [REDACTED] and I live at [REDACTED] (three houses over from the Valley/Milton intersection). I am a big fan of our Park District and appreciate all the work that you do for Glencoe. I'm happy to be involved and supportive of the efforts to update Milton Park, but unfortunately have a conflict at 7pm on February 4th and can't join the meeting. So, I just wanted to email and provide some thoughts/insights that could be relevant as the community goes through this process.

My family is a frequent user of Milton Park (our kids are ages 5 & 3) - the equipment there is definitely basic and past it's useful life, but it's our closest park so we stroll over there often when the weather is nice. As you are considering the three options laid out in the letter we just received, I just want to be sure you know how important having a park of some sort (not a green space) is to the neighborhood. Our particular slice of Glencoe (let's call it anything within a 7 minute walk of Milton) is overflowing with young, elementary school-aged kids. It's a well-connected group of 15+ families (and always seemingly growing) with kids aged 2-10 that enjoys doing activities together (summer ice cream trucks, backyard movie nights, and lots of impromptu texts on the chain to see if any kids want to play). So, I see a lot of upside to this project, because I know that a good park can serve to further bring a community together.

I look forward to supporting and participating in the efforts.

David [REDACTED]

- January 16, 2025

We recently received the letter asking for input regarding proposed changes to our nearby Milton Park.

As 30+ year residents of the neighborhood, we have always enjoyed the proximity and charm of the little playground. Our four children enjoyed it in their youth, and as we await the imminent arrival of our first grandchild, we look forward to revisiting it. We agree that upgraded playground equipment would revise its appeal and likely add to its use, and don't see the value of just removing it since it's already adjacent to protected green space. We look forward to the new interactive play space!

Thanks for considering our thoughts as you plan for local improvements.

-Hillary and Rob [REDACTED]
[REDACTED]

Sent from Hillary

- January 15, 2025

Hi, I'm Betsy [REDACTED] and I live at [REDACTED] Avenue. I got your letter about Milton Park improvements. Unfortunately, I can't attend the Feb 4 meeting so I wanted to share our thoughts on Milton Park. While my kids are older now (ages 11-15), the Milton Park playground was a major draw when we decided to purchase our home on Greenwood. We loved that there was a neighborhood park that was easy to access and where our kids could bond with other kids in our neighborhood. Milton Park playground was a place where my kids could meet kids of different ages who lived a block over. In an era when so many kids just hang out on swing sets in their own backyard, Milton Park provided a sense of community to our area of Glencoe.

While we no longer use the playground, I would hope that it is still around so that future kids in the neighborhood can enjoy it like we did.

Thanks in advance for taking the time to think about Milton Park and requesting neighbor feedback. We appreciate all that you do for Glencoe!!! Also...we LOVE the goats! Maybe you should turn Milton Park into a petting zoo! 🐐

Much thanks,

Betsy

- January 30

Hello, We are Glencoe residents with 2 small children, and the notice about Milton Park reaching the end of its useful life has made its way to us.

Milton Park is my daughter's absolute favorite park! We live close by, and the wooded nature of it really allows her to feel comfortable using all the equipment. It's a special place for her and she comes out of her shell there. She has had so many picnics there this summer with her toddler friends, and a highlight was the goats too!

Please consider keeping the space as a park. The accessibility of parks was a huge draw for us to Glencoe, and it's so nice to have that park within walking distance for us, especially on days when Friend's Park is too busy to get equipment.

We would absolutely love and advocate for a new playground in a similar footprint. I won't be able to attend the input meeting and would love if you could include this input.

Please let me know if I can share anything additional.

Best,

Carla Fishman

MEMORANDUM

TO: Board of Commissioners
CC:
FROM: Lisa Sheppard, Executive Director
SUBJECT: Additional comments made regarding Milton Playground
DATE: 1/31/2024

January 31, 2025

Hi Lisa,

My name is Laura [REDACTED] and I've lived on Grove Street for 33 years. I support maintaining a children's playground at the current site of the park.

Grove and Greenwood Streets are main arteries of Glencoe, running almost from the north to the south edges of the village. Traffic can sometimes get busy, making it hard to get that "neighborhood feeling" with our neighbors, especially those across the street. Milton Park is a perfect place for families to gather and get to know each other. The park can provide a warm, welcoming place of community. It provides a safe place for children to play outside and learn to love nature and the woods. My family spent many hours and met some wonderful people at that park, some are still our friends.

Thank you for your consideration,
Laura [REDACTED]

February 3, 2025

Hi Lisa & Bart,

My name is Andy [REDACTED], and I live at [REDACTED] Grove Street. My wife Julie, son Noah (12), daughter Aubrey (9) and I live in one of the properties directly adjacent to Milton Park, and I'm looking forward to attending this Tuesday's meeting at Takiff Center. I had a very brief conversation with Bart as he was visiting the park in November, and I promised to follow up with some thoughts and ideas.

First and foremost, our family is a big fan of the Glencoe Park District, the forested green space that is Milton Park, and we're excited to share some ideas for how Glencoe is thinking about evolving and investing in the park's next phase. In our 7+ years of living nearby, we've had the opportunity to observe how the park is used, and we've gotten to know and understand the space itself. Below we're sharing some observations + insights and ideas to consider. Please take a look, and let us know if you have any questions. Thanks very much.

-Andy [REDACTED]
[REDACTED]

Observations & Insights

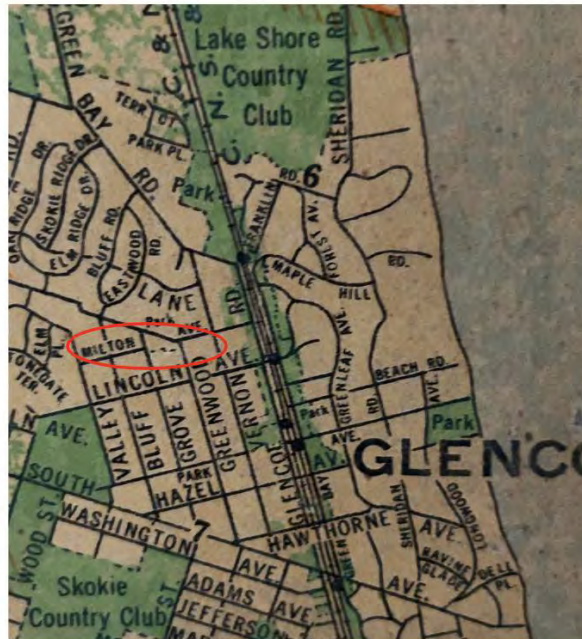
- Milton Park is a really unique forested greenspace in central Glencoe - often used as a 'respite' amongst downtown, Dundee Rd and away from other busier Glencoe parks.

MEMORANDUM

- Primary usage occasions are: 1) Regular pass-through on the walking trail, 2) Toddlers with caregivers at the park, and 3) People or couples taking quiet time to read a book, relax, etc amongst the forest canopy
- Proximity to Dundee and Grove, which are highly trafficked and cars frequently travel at higher speeds coming from the direction of Dundee, Skokie Blvd and 41
- Limited street parking based on its location
- Upkeep is mixed: a) substantial debris resting in several spots (ex: old utility poles), b) standing water on trail and green space following storms
- In our home we have a map of Chicago, dated back to the 1930's. Within it, is an inset of the North Shore, where you can clearly see the notation of the Milton Trail. Considering its location, east <-> west direction towards more prominent trails (Green Bay, Lagoons, North Shore), it piqued our curiosity if the trail itself has any historical significance? (See images below.)

Ideas to Consider

- Make the primary concept of the park centered around the trail and surrounding forestry - even rebrand it from "Milton Park" to "Milton Trail"
- Limit playground equipment, or introduce new features that better integrate with the environment
- Example #1: An additional pass-through trail that weaves through the woods or connects Dundee sidewalk with current trail in a fun way (like by South School)
- Example #2: If we were to add trails, add in a short walking bridge where there's natural undulation within the topography
- Example #3: Install a single "zipline-type" equipment (similar to Woodlawn Park, but is set within the canopy of the trees - and away from the streets)
- Example #4: Limit playground equipment to a single swing set with a forest/backwoods design/aesthetic
- Example #5: Reading swings/benches instead of playground equipment, including in the unutilized park property adjacent to Greenwood Ave



V. Matters from the Public- Milton Playground

Glencoe Park District
February 2025 Committee of the Whole Meeting

VI. Discussion of FY 2025-2026 Budget- First Draft Review

Glencoe Park District
February 2025 Committee of the Whole Meeting



BUDGET

Fiscal Year 2025/26
First Draft



**GLENCOE PARK DISTRICT
FY2025/26 BUDGET – FIRST DRAFT**

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**GLENCOE PARK DISTRICT
FY2025/26 BUDGET – FIRST DRAFT**

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INTRODUCTORY SECTION

GLENCOE PARK DISTRICT

List of Principal Officials and Employees

Board of Park Commissioners



Carol Spain
President



Stefanie Boron
Vice President



Michael Covey
Treasurer



Bart Schneider
Commissioner



Jordan Spector
Commissioner

Administrative Staff



Lisa Sheppard
Executive Director



John Cutrera
Director of Finance & Human
Resources



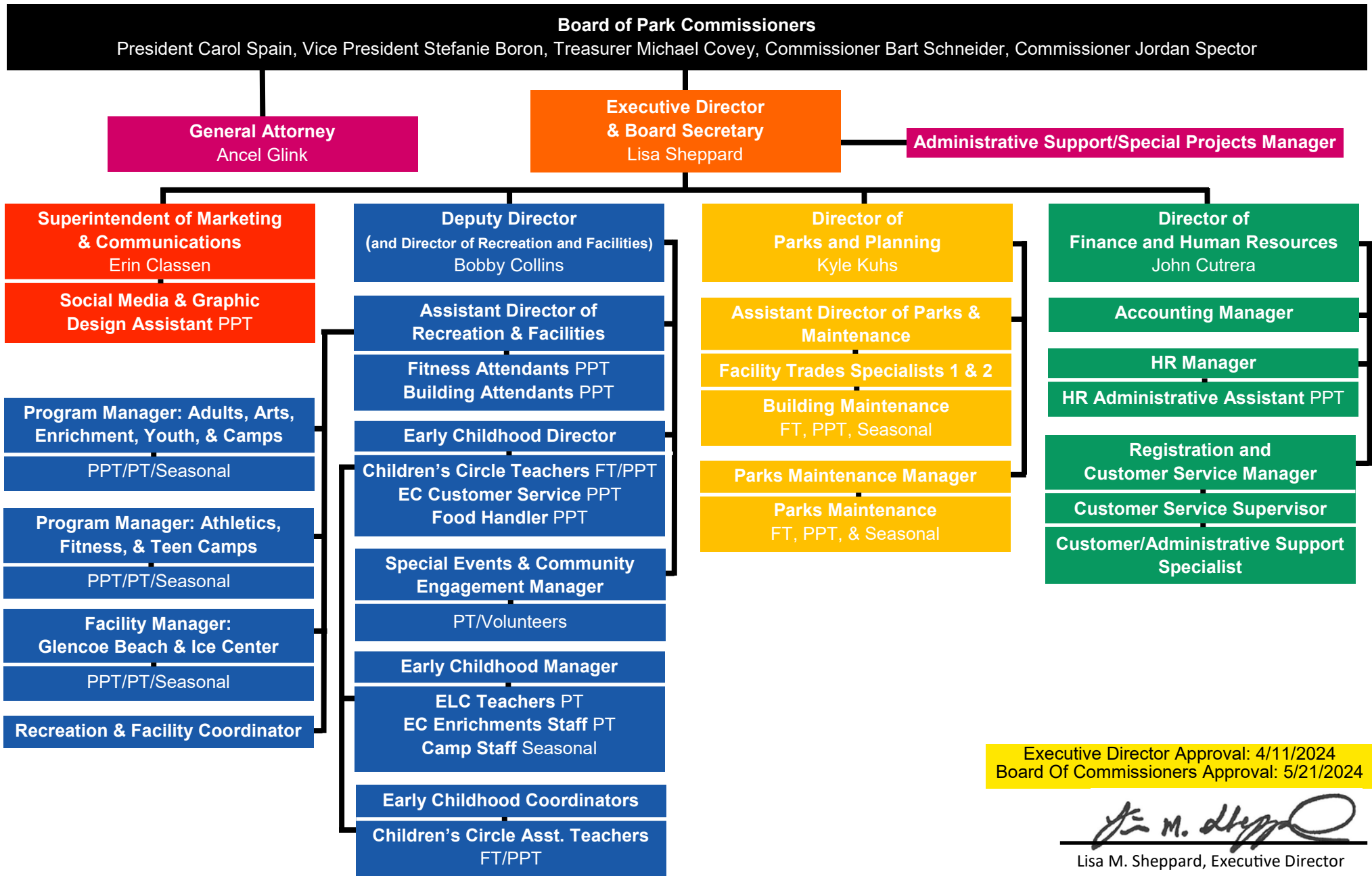
Bobby Collins
Deputy Director /
Director of Recreation &
Facilities



Kyle Kuhs
Director of Parks & Planning



Organizational Chart



Executive Director Approval: 4/11/2024
Board Of Commissioners Approval: 5/21/2024


Lisa M. Sheppard, Executive Director

The decision to fill or not fill any position listed on the organization chart lies within the sole discretion of the Board of Park Commissioners and/or the Executive Director.



Glencoe Park District

Mission

To enrich lives,
foster well-being,
build community, and create
memorable experiences
through exceptional parks,
programs, and facilities.

Vision

We aspire to be the most
innovative, customer-driven,
and financially and
environmentally sustainable
park district for current and
future generations

Values

Glencoe Park District Values (S.P.I.R.I.T.)
The values define the important tenets of the
way employees work together.

- Safety Driven
- Passionate
- Integrity Focused
- Responsive
- Innovative
- Team-oriented



TAB 1

**DIRECTOR OF FINANCE MEMO
FY 2025/26
SUMMARY and OVERVIEW**



TO: Board of Park Commissioners

DATE: February 4, 2025

FROM: John Cutrera, Director of Finance/Human Resources

cc: Lisa Sheppard, Bobby Collins, Kyle Kuhs

SUBJECT: FY 2025/26 BUDGET – FIRST DRAFT

INTRODUCTION

This memorandum has been prepared to provide the Board with a better overall understanding of the budget, and specifically to assist the Board in reviewing and summarizing the Fiscal Year 2025/26 Budget. This budget is scheduled to be discussed and approved by the Board at the regular board meeting on March 18, 2025. Many hours of preparation, involving all levels of staff, have gone into the development of this budget.

To provide consistency for comparison, staff continues to use the same format in preparing this budget as in past years beginning with “Budget Premises” stated in this BUDGET MEMORANDUM/OVERVIEW. These premises represent the foundation upon which the budget is constructed. The BUDGET SUMMARIES section in Tab 2 gives a summary overview of operating revenues, operating expenses, net surplus/ (deficit), fund balances, and a specific look at the Corporate and Recreation Fund balances. The NARRATIVE REVIEW then follows in Tab 3, followed by the DETAIL BUDGETS BY FUND in Tab 4. The CAPITAL PROJECTS PROGRAM in Tab 5 is a review of proposed capital improvements and purchases which were identified by staff and Board as priority projects. The District’s Capital Projects Multiple Year Overview is presented in Appendix A. Operational capital is shown in Appendix B and Master Plan Capital Project Funds (65, 68 and 69) capital for the current budget year is shown in Appendix C. Tab 6 provides a SUMMARY OF THE BUDGET BY CATEGORIES of operating revenues and expenses. In Tab 7 are memorandums explaining rationale for the proposed merit increase and proposed conferences/training/tuition. In Tab 8 is the updated 5-year Budget Projection Plan. Tab 9 reflects recreation program fees and facility fees that impact total revenues.

BUDGET PREMISES

The Fiscal Year 2025/26 Budget and related capital improvements/projects program were developed based upon the following premises:

1. To continue to provide existing levels of service and to provide the residents of the Glencoe Park District with new and increased levels of service at the Takiff and Weinberg Centers, as well as other facilities and parks within the District, as directed.
2. The Park District adopted an *operating* Tax Levy Ordinance this past November in the

amount of \$5,644,000 for tax year 2024 (Fiscal Year 2025/26). This operating levy represents an 4.72% increase over the previous year, and as in prior years is intended to capture all new growth available in the midst of the tax cap. For tax year 2024, old growth will be capped at 3.4% in accordance with PTELL. The *total* levy also includes \$1,314,200 in debt service for principal and interest payments on the District's two outstanding bond issues.

3. Strive to maintain a Board-approved level for annual operating reserve fund balances within both the Corporate Fund (50%) and Recreation Fund (50%), per the District's Fund Balance Policy. Staff is pleased to report that the FY2025/26 Budget reflects reserve levels above the minimum guidelines.
4. Based on the District's ability to meet these Fund Balance Policy requirements, it is the Board's past practice and philosophy to commit a portion of these monies to future Master Plan projects. Typically, this is done by formal board action at the February Board Meeting. Staff has proposed an \$1,000,000 transfer from the Corporate Fund and a \$1,450,000 transfer from the Recreation Fund to Fund 69 in the FY25/26 Budget.
5. The proposed capital program provides for maintenance, improvements and equipment purchases. Staff recommends that the capital program include the following:
 - A. The **Capital Projects Fund (65)** be used to fund **\$613,000** in projects. (See Tab 5).
 - B. The **Corporate Fund** be used to fund **\$338,450** in **operational** capital improvements.
 - C. The **Recreation Fund** be used to fund **\$15,205** in **operational** capital improvements.
 - D. The **Special Recreation Fund** be used to fund **\$150,000** in ADA-related capital improvements.
 - E. The **Liability Fund** be used to fund **\$80,000** in **operational** safety-related capital items.
 - F. The **2025 Bond Proceeds Capital Fund (68)/ Master Plan Capital Fund (69)** be used to fund **\$12,878,298** in capital improvements/projects related to the master plan. New projects for FY2025/26 include the Maintenance Center/Takiff Ballfield and Greenhouse.
6. Each year, the Park Board authorizes a merit pool which is spread to Grade 1 (full-time) employees, excluding the Executive Director's position. A 4.0% merit pool was approved by the Board and is included in this Draft of the Fiscal Year 2025/26 Budget. The County Clerk will use 3.4% for calculation of the tax cap in tax year 2024. See Tab 7 for an additional detailed memo on the proposed merit pool.
7. Accomplish #1-6 above, in accordance with the already adopted tax levy and the Park Board's historically expressed desire of maintaining the composite tax rate at a responsible level which is reflective of the community's preparedness to support local park and recreation services.

BUDGET SUMMARIES

This section provides a financial summary of all funds as related to:

1. Summary – FY 2024/25 Budget,
FY 2024/25 Projections,
FY 2025/26 Budget (Schedule 1)
2. FY2024/25 Budget (Schedule 2)
3. FY2024/25 Projections (Schedule 3)
4. FY2025/26 Budget (Schedule 4)
5. General & Admin Allocations
6. Fund Balances
7. Corporate and Recreation Fund Balance Summaries
8. Summary of Recreation Program by Program Category
9. Overview of Recreation Fund Budget

As of **February 28, 2025**, the projected **Fund Balance in the Corporate Fund** of **\$2,372,494** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of \$1,782,489 – an increase of \$590,005). This increase is due in large part to a significant increase in interest income and lower than expected actual operating costs due to turnover in staff)

As of **February 28, 2025**, the projected **Fund Balance in the Recreation Fund** of **\$5,892,450** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of \$4,870,776 – an increase of \$1,021,674). This increase is due in large part to a significant increase in interest income and lower than expected actual operating costs due to turnover in various positions along with very strong recreation programming results)

Given these fund balance levels, and per the District's Fund Balance Policy, staff proposes that approval of transfers from the Corporate Funds and Recreation Funds in the amounts of \$1,000,000 and \$1,450,000, respectively, take place at the February 18, 2025 Board Meeting. The funds will then be transferred in July after the annual audit has been approved and balances are final. **In the past ten years, the Board has now approved a total of \$11.8 million to be "committed" for future master plan improvements/capital projects, which has significantly reduced needed debt for taxpayers to complete projects identified as part of the master plan process.**

As of **February 28, 2026**, given that budget projections are accurate, the operating fund balance in the Corporate Fund will stand at approximately **\$1,905,772**, and in the Recreation Fund, it will stand at approximately **\$5,381,930**.

CAPITAL PROJECTS PROGRAM

The projects and items being recommended to the Board of Park Commissioners for completion in Fiscal Year 2025/26 are identified in Tab 5.

The proposed master plan capital projects to be funded from **Funds 30, 68 and 69** are shown below.

1. Greenhouse	\$	600,862
2. Maintenance Center/Ballfield	\$	9,493,628
3. Beach Phase 1 and 2	\$	282,516
4. Beach Playground	\$	95,504
5. West Park	\$	1,747,700
6. Shelton Racket Courts	\$	314,738
7. Milton Playground	\$	343,350

CONCLUSION

The operating portions of the proposed budget were developed in keeping with past practice. In essence, most line items were adjusted based on the current actuals projected in FY2024/25, and reflect tax revenues as approved in the Tax Levy Ordinance, along with program fees, licenses, rentals, and other income. On the expense side, adjustments were made to reflect anticipated inflationary increases for supplies and services, or specified increases/ decreases where costs are known.

As discussed in the "Budget Premises" section of this memorandum, the proposed capital improvements represent projects and purchases needed to maintain the total park system. Staff acknowledges that the capital improvements/projects portion of the Fiscal Year 2025/26 Budget could still be amended by the Board. Given the further prioritization of the master plan projects, additional capital projects could be identified to be completed in the near future.

The accompanying budget document is the result of many hours of effort expended by staff. I would personally like to thank all who helped in the development of this FY2025/26 Budget.

As always, please don't hesitate to call if you desire a clarification or additional information.

TAB 2

FY 2025/2026 BUDGET SUMMARIES

SUMMARY - FY2024/25 BUDGET, FY2024/25 PROJECTIONS, FY2025/26 BUDGET

Schedule 1

	FY 25 BUDGETED REVENUE	FY 25 PROJECTED REVENUE	FY 26 BUDGETED REVENUE	FY 25 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 PROJECTED EXPENDITURES - G&A ALLOCATED	FY 26 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 BUDGETED EXCESS REV OVER EXPENDITURES	FY 25 PROJECTED EXCESS REV OVER EXPENDITURES	FY 26 BUDGETED EXCESS REV OVER EXPENDITURES
CORPORATE FUND									
Administration	\$ 2,934,000	\$ 3,043,000	\$ 3,071,440	\$ -	\$ -	\$ -	\$ 2,934,000	\$ 3,043,000	\$ 3,071,440
General and Administration	-	-	-	-	-	-	-	-	-
Parks Department	27,400	52,400	62,400	1,783,167	1,587,819	1,814,444	(1,755,767)	(1,535,419)	(1,752,044)
Weinberg Ice Center	271,756	270,256	273,683	443,966	440,478	453,644	(172,210)	(170,222)	(179,961)
Beach	370,160	392,235	388,643	373,207	379,021	398,233	(3,047)	13,214	(9,590)
Boathouse	154,292	149,027	149,599	236,934	213,852	221,166	(82,642)	(64,825)	(71,567)
CORPORATE - TOTAL	3,757,608	3,906,918	3,945,765	2,837,274	2,621,170	2,887,487	920,334	1,285,748	1,058,278
RECREATION FUND									
Administration/Takiff	1,620,443	1,694,671	1,632,432	2,950,489	2,678,724	2,958,978	(1,330,046)	(984,053)	(1,326,546)
Recreation Programs	4,669,134	5,017,829	5,851,666	3,003,472	3,065,956	3,786,992	1,665,662	1,951,873	2,064,674
Children's Circle	2,111,575	2,204,356	2,529,181	2,010,191	1,893,004	2,333,227	101,384	311,352	195,954
Fitness	69,920	68,330	68,906	62,623	62,223	63,508	7,297	6,107	5,398
RECREATION - TOTAL	8,471,072	8,985,186	10,082,185	8,026,775	7,699,907	9,142,705	444,297	1,285,279	939,480
MAJOR OPERATING - TOTAL	\$ 12,228,680	\$ 12,892,104	\$ 14,027,950	\$ 10,864,049	\$ 10,321,077	\$ 12,030,192	\$ 1,364,631	\$ 2,571,027	\$ 1,997,758
OTHER OPERATING FUNDS									
SPECIAL RECREATION FUND	\$ 315,000	\$ 325,000	\$ 275,000	\$ 355,000	\$ 350,000	\$ 332,000	\$ (40,000)	\$ (25,000)	\$ (57,000)
PENSION/RETIREMENT FUND	335,300	343,200	346,000	335,000	315,000	355,000	300	28,200	(9,000)
SOCIAL SECURITY/MEDICARE FUND	426,500	428,000	434,000	407,000	400,000	430,000	19,500	28,000	4,000
BOND & INTEREST FUND	1,390,000	1,385,000	1,410,000	1,315,200	1,315,200	1,714,950	74,800	69,800	(304,950)
LIABILITY INSURANCE FUND	284,000	285,500	300,500	310,453	313,953	267,067	(26,453)	(28,453)	33,433
WORKERS' COMPENSATION FUND	37,500	39,000	37,000	50,000	48,000	48,000	(12,500)	(9,000)	(11,000)
AUDIT FUND	17,500	17,000	16,500	15,650	15,650	16,300	1,850	1,350	200
CAPITAL FUNDS:									
CAPITAL PROJECTS FUND	\$ 5,000	\$ 12,000	\$ 8,000	\$ 657,200	\$ 427,868	\$ 613,000	\$ (652,200)	\$ (415,868)	\$ (605,000)
2025 BOND PROCEEDS	-	-	15,255,000	-	-	10,472,510	-	-	4,782,490
MASTER PLAN CAPITAL FUND	1,146,212	1,156,212	310,000	1,062,000	1,077,662	2,255,788	84,212	78,550	(1,945,788)
SUBTOTAL - CAPITAL FUNDS	1,151,212	1,168,212	15,573,000	1,719,200	1,505,530	13,341,298	(567,988)	(337,318)	2,231,702
ALL FUNDS - TOTAL	\$ 16,185,692	\$ 16,883,016	\$ 32,419,950	\$ 15,371,552	\$ 14,584,410	\$ 28,534,807	\$ 814,140	\$ 2,298,606	\$ 3,885,143

FY2024/25 BUDGET

Schedule 2

	FY 25 BUDGETED REVENUE	FY 25 BUDGETED EXPENDITURES	FY 25 G&A ALLOCATION	FY 25 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 EXCESS REV OVER (UNDER) EXPENDITURES	FY 25 TRANSFERS	FY 25 CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	\$ 2,934,000	\$ -	\$ -	\$ -	\$ 2,934,000	\$ (1,325,000)	\$ 1,609,000			
General and Administration	-	1,434,902	(1,434,902)	-	-	-	-			
Parks Department	27,400	1,381,394	401,773	1,783,167	(1,755,767)	-	(1,755,767)			
Weinberg Ice Center	271,756	386,570	57,396	443,966	(172,210)	-	(172,210)			
Beach	370,160	307,919	65,288	373,207	(3,047)	-	(3,047)			
Boathouse	<u>154,292</u>	<u>201,779</u>	<u>35,155</u>	<u>236,934</u>	<u>(82,642)</u>	<u>-</u>	<u>(82,642)</u>			
CORPORATE - TOTAL	3,757,608	3,712,564	(875,290)	2,837,274	920,334	(1,325,000)	(404,666)	2,187,155	1,782,489	62.82%
RECREATION FUND										
Administration/Takiff	1,620,443	2,132,595	817,894	2,950,489	(1,330,046)	(1,200,000)	(2,530,046)			
Recreation Programs	4,669,134	3,003,472	-	3,003,472	1,665,662	-	1,665,662			
Children's Circle	2,111,575	1,952,795	57,396	2,010,191	101,384	-	101,384			
Fitness	<u>69,920</u>	<u>62,623</u>	<u>-</u>	<u>62,623</u>	<u>7,297</u>	<u>-</u>	<u>7,297</u>			
RECREATION - TOTAL	8,471,072	7,151,485	875,290	8,026,775	444,297	(1,200,000)	(755,703)	5,626,479	4,870,776	60.68%
MAJOR OPERATING - TOTAL	<u>\$ 12,228,680</u>	<u>\$ 10,864,049</u>	<u>\$ -</u>	<u>\$ 10,864,049</u>	<u>\$ 1,364,631</u>	<u>\$ (2,525,000)</u>	<u>\$ (1,160,369)</u>	<u>\$ 7,813,634</u>	<u>\$ 6,653,265</u>	61.24%
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	\$ 315,000	\$ 355,000	\$ -	\$ 355,000	\$ (40,000)	\$ -	\$ (40,000)	\$ 161,436	\$ 121,436	71.43%
PENSION/RETIREMENT FUND	335,300	335,000	-	335,000	300	-	300	235,648	235,948	70.43%
SOCIAL SECURITY/MEDICARE FUND	426,500	407,000	-	407,000	19,500	-	19,500	84,603	104,103	25.58%
BOND & INTEREST FUND	1,390,000	1,315,200	-	1,315,200	74,800	-	74,800	358,707	433,507	32.96%
LIABILITY INSURANCE FUND*	284,000	310,453	-	310,453	(26,453)	-	(26,453)	74,013	47,560	24.97%
WORKERS' COMPENSATION FUND	37,500	50,000	-	50,000	(12,500)	-	(12,500)	37,608	25,108	50.22%
AUDIT FUND	17,500	15,650	-	15,650	1,850	-	1,850	7,568	9,418	60.18%
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	\$ 5,000	\$ 657,200	\$ -	\$ 657,200	\$ (652,200)	\$ 525,000	\$ (127,200)	\$ 170,375	\$ 43,175	
MASTER PLAN CAPITAL FUND	<u>1,146,212</u>	<u>1,062,000</u>	<u>-</u>	<u>1,062,000</u>	<u>84,212</u>	<u>2,000,000</u>	<u>2,084,212</u>	<u>3,614,047</u>	<u>5,698,259</u>	
SUBTOTAL - CAPITAL FUNDS	1,151,212	1,719,200	-	1,719,200	(567,988)	2,525,000	1,957,012	3,784,422	5,741,434	N/A
ALL FUNDS - TOTAL	<u>\$ 16,185,692</u>	<u>\$ 15,371,552</u>	<u>\$ -</u>	<u>\$ 15,371,552</u>	<u>\$ 814,140</u>	<u>\$ -</u>	<u>\$ 814,140</u>	<u>\$ 12,557,639</u>	<u>\$ 13,371,779</u>	
*Fund balance % excludes one time capital expenditures										

FY2024/25 PROJECTIONS

Schedule 3

	PROJECTED FY 25 REVENUE	PROJECTED FY 25 EXPENDITURES	FY 25 G&A ALLOCATION	PROJECTED FY 25 EXPENDITURES - G&A ALLOCATED	PROJECTED EXCESS REV OVER (UNDER) EXPENDITURES	INTERFUND TRANSFERS	PROJECTED NET CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
<u>CORPORATE FUND</u>										
Administration	\$ 3,043,000	\$ -	\$ -	\$ -	\$ 3,043,000	\$ (1,325,000)	\$ 1,718,000			
General and Administration	-	1,347,879	(1,347,879)	-	-	-	-			
Parks Department	52,400	1,210,414	377,405	1,587,819	(1,535,419)	-	(1,535,419)			
Weinberg Ice Center	270,256	386,563	53,915	440,478	(170,222)	-	(170,222)			
Beach	392,235	317,692	61,329	379,021	13,214	-	13,214			
Boathouse	149,027	180,829	33,023	213,852	(64,825)	-	(64,825)			
CORPORATE - TOTAL	3,906,918	3,443,377	(822,207)	2,621,170	1,285,748	(1,325,000)	(39,252)	2,411,746	2,372,494	90.51%
<u>RECREATION FUND</u>										
Administration/Takiff	1,694,671	1,910,432	768,292	2,678,724	(984,053)	(1,200,000)	(2,184,053)			
Recreation Programs	5,017,829	3,065,956	-	3,065,956	1,951,873	-	1,951,873			
Children's Circle	2,204,356	1,839,089	53,915	1,893,004	311,352	-	311,352			
Fitness	68,330	62,223	-	62,223	6,107	-	6,107			
RECREATION - TOTAL	8,985,186	6,877,700	822,207	7,699,907	1,285,279	(1,200,000)	85,279	5,807,171	5,892,450	76.53%
MAJOR OPERATING - TOTAL	\$ 12,892,104	\$ 10,321,077	\$ -	\$ 10,321,077	\$ 2,571,027	\$ (2,525,000)	\$ 46,027	\$ 8,218,917	\$ 8,264,944	80.08%
<u>OTHER OPERATING FUNDS</u>										
SPECIAL RECREATION FUND*	\$ 325,000	\$ 350,000	\$ -	\$ 350,000	\$ (25,000)	\$ -	\$ (25,000)	\$ 197,818	\$ 172,818	93.42%
PENSION/RETIREMENT FUND	343,200	315,000	-	315,000	28,200	-	28,200	253,304	281,504	89.37%
SOCIAL SECURITY/MEDICARE FUND	428,000	400,000	-	400,000	28,000	-	28,000	77,132	105,132	26.28%
BOND & INTEREST FUND	1,385,000	1,315,200	-	1,315,200	69,800	-	69,800	351,002	420,802	32.00%
LIABILITY INSURANCE FUND	285,500	313,953	-	313,953	(28,453)	-	(28,453)	137,218	108,765	34.64%
WORKERS' COMPENSATION FUND	39,000	48,000	-	48,000	(9,000)	-	(9,000)	34,763	25,763	53.67%
AUDIT FUND	17,000	15,650	-	15,650	1,350	-	1,350	9,054	10,404	66.48%
<u>CAPITAL FUNDS:</u>										
CAPITAL PROJECTS FUND	\$ 12,000	\$ 427,868	\$ -	\$ 427,868	\$ (415,868)	\$ 525,000	\$ 109,132	\$ 196,030	\$ 305,162	
MASTER PLAN CAPITAL FUND	1,156,212	1,077,662	-	1,077,662	78,550	2,000,000	2,078,550	3,882,363	5,960,913	
SUBTOTAL - CAPITAL FUNDS	1,168,212	1,505,530	-	1,505,530	(337,318)	2,525,000	2,187,682	4,078,393	6,266,075	N/A
ALL FUNDS - TOTAL	\$ 16,883,016	\$ 14,584,410	\$ -	\$ 14,584,410	\$ 2,298,606	\$ -	\$ 2,298,606	\$ 13,357,601	\$ 15,656,207	

*Fund balance % excludes one time capital expenditures

FY2025/26 BUDGET

Schedule 4

	BUDGETED FY 26 REVENUE	BUDGETED FY 26 EXPENDITURES	FY 26 G&A ALLOCATION	BUDGETED FY 26 EXPENDITURES - G&A ALLOCATED	BUDGETED EXCESS REV OVER (UNDER) EXPENDITURES	INTERFUND TRANSFERS	BUDGETED NET CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	\$ 3,071,440	\$ -	\$ -	\$ -	\$ 3,071,440	\$ (1,525,000)	\$ 1,546,440			
General and Administration	-	1,387,887	(1,387,887)	-	-	-	-			
Parks Department	62,400	1,425,835	388,609	1,814,444	(1,752,044)	-	(1,752,044)			
Weinberg Ice Center	273,683	398,129	55,515	453,644	(179,961)	-	(179,961)			
Beach	388,643	335,084	63,149	398,233	(9,590)	-	(9,590)			
Boathouse	<u>149,599</u>	<u>187,163</u>	<u>34,003</u>	<u>221,166</u>	<u>(71,567)</u>	<u>-</u>	<u>(71,567)</u>			
CORPORATE - TOTAL	3,945,765	3,734,098	(846,611)	2,887,487	1,058,278	(1,525,000)	(466,722)	2,372,494	1,905,772	66.00%
RECREATION FUND										
Administration/Takiff	1,632,432	2,167,882	791,096	2,958,978	(1,326,546)	(1,450,000)	(2,776,546)			
Recreation Programs	5,851,666	3,786,992	-	3,786,992	2,064,674	-	2,064,674			
Children's Circle	2,529,181	2,277,712	55,515	2,333,227	195,954	-	195,954			
Fitness	<u>68,906</u>	<u>63,508</u>	<u>-</u>	<u>63,508</u>	<u>5,398</u>	<u>-</u>	<u>5,398</u>			
RECREATION - TOTAL	10,082,185	8,296,094	846,611	9,142,705	939,480	(1,450,000)	(510,520)	5,892,450	5,381,930	58.87%
MAJOR OPERATING - TOTAL	<u>\$ 14,027,950</u>	<u>\$ 12,030,192</u>	<u>\$ -</u>	<u>\$ 12,030,192</u>	<u>\$ 1,997,758</u>	<u>\$ (2,975,000)</u>	<u>\$ (977,242)</u>	<u>\$ 8,264,944</u>	<u>\$ 7,287,702</u>	60.58%
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	\$ 275,000	\$ 332,000	\$ -	\$ 332,000	\$ (57,000)	\$ -	\$ (57,000)	\$ 172,818	\$ 115,818	63.64%
PENSION/RETIREMENT FUND	346,000	355,000	-	355,000	(9,000)	-	(9,000)	281,504	272,504	76.76%
SOCIAL SECURITY/MEDICARE FUND	434,000	430,000	-	430,000	4,000	-	4,000	105,132	109,132	25.38%
BOND & INTEREST FUND	1,410,000	1,714,950	-	1,714,950	(304,950)	-	(304,950)	420,802	115,852	6.76%
LIABILITY INSURANCE FUND	300,500	267,067	-	267,067	33,433	-	33,433	108,765	142,198	53.24%
WORKERS' COMPENSATION FUND	37,000	48,000	-	48,000	(11,000)	-	(11,000)	25,763	14,763	30.76%
AUDIT FUND	16,500	16,300	-	16,300	200	-	200	10,404	10,604	65.06%
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	\$ 8,000	\$ 613,000	\$ -	\$ 613,000	\$ (605,000)	\$ 525,000	\$ (80,000)	\$ 305,162	\$ 225,162	
2025 BOND PROCEEDS	15,255,000	10,472,510	-	10,472,510	4,782,490	-	4,782,490	-	4,782,490	
MASTER PLAN CAPITAL FUND	<u>310,000</u>	<u>2,255,788</u>	<u>-</u>	<u>2,255,788</u>	<u>(1,945,788)</u>	<u>2,450,000</u>	<u>504,212</u>	<u>5,960,913</u>	<u>6,465,125</u>	
SUBTOTAL - CAPITAL FUNDS	15,573,000	13,341,298	-	13,341,298	2,231,702	2,975,000	5,206,702	6,266,075	11,472,777	N/A
ALL FUNDS - TOTAL	<u>\$ 32,419,950</u>	<u>\$ 28,534,807</u>	<u>\$ -</u>	<u>\$ 28,534,807</u>	<u>\$ 3,885,143</u>	<u>\$ -</u>	<u>\$ 3,885,143</u>	<u>\$ 15,656,207</u>	<u>\$ 19,541,350</u>	
*Fund balance % excludes one time capital expenditures										

**CORPORATE FUND
GENERAL & ADMINISTRATIVE DEPARTMENT
ALLOCATION OF GENERAL & ADMINISTRATIVE COSTS**

OPERATING DEPARTMENT	<u>AS % OF TOTAL</u>	<u>G & A ALLOCATION</u>
2025/26 BUDGET		
Parks & Maintenance	28%	388,609
Weinberg Ice Center	4%	55,515
Beach/Boathouse	7%	97,152
Recreation	57%	791,096
Children's Circle	4%	<u>55,515</u>
TOTAL		1,387,887
2024/25 PROJECTED		
Parks & Maintenance	28%	377,405
Weinberg Ice Center	4%	53,915
Beach/Boathouse	7%	94,352
Recreation	57%	768,292
Children's Circle*	4%	<u>53,915</u>
TOTAL		1,347,879
2024/25 BUDGET		
Parks & Maintenance	28%	401,773
Weinberg Ice Center	4%	57,396
Beach/Boathouse	7%	100,443
Recreation	57%	817,894
Children's Circle	4%	<u>57,396</u>
TOTAL		1,434,902
2023/24 ACTUAL		
Parks & Maintenance	28%	357,185
Weinberg Ice Center	4%	51,026
Beach	7%	89,294
Recreation	57%	727,130
Children's Circle	4%	<u>51,026</u>
TOTAL		1,275,661

**GLENCOE PARK DISTRICT
FY 2025/26 BUDGET
FUND BALANCE SUMMARY**

	2/29/2024 ACTUAL FUND BAL	2/28/2025 PROJECTED FUND BAL	2/28/2026 PROJECTED FUND BAL	PROJ 2/28/26 Fund Balance % (of FY25/26 expds)
<u>CORPORATE FUND</u>				
Unassigned	\$285,633	\$11,909	\$412,029	
Assigned - Medical Insurance Reserve	\$75,000	\$50,000	\$50,000	
Committed - Fiscal Sustainability (50%)	\$1,251,113	\$1,310,585	\$1,443,744	
Committed - Future Capital	<u>\$800,000</u>	<u>\$1,000,000</u>	<u>\$0</u>	
CORPORATE - TOTAL FUND BALANCE	\$2,411,746	\$2,372,494	\$1,905,772	66%
<u>RECREATION FUND</u>				
Assigned - Recreation	\$817,429	\$492,497	\$710,578	
Assigned - Medical Insurance Reserve	\$100,000	\$100,000	\$100,000	
Committed - Fiscal Sustainability (50%)	\$3,689,743	\$3,849,954	\$4,571,353	
Committed - Future Capital	<u>\$1,200,000</u>	<u>\$1,450,000</u>	<u>\$0</u>	
RECREATION - TOTAL FUND BALANCE	\$5,807,171	\$5,892,450	\$5,381,930	59%
<u>MINOR OPERATING FUNDS</u>				
SPECIAL RECREATION FUND	\$197,818	\$172,818	\$115,818	64%
PENSION/RETIREMENT FUND	\$253,304	\$281,504	\$272,504	77%
SOCIAL SECURITY/MEDICARE FUND	\$77,132	\$105,132	\$109,132	25%
BOND & INTEREST FUND	\$351,002	\$420,802	\$115,852	7%
LIABILITY INSURANCE FUND	\$137,218	\$108,765	\$142,198	53%
WORKERS' COMPENSATION FUND	\$34,763	\$25,763	\$14,763	31%
AUDIT FUND	\$9,054	\$10,404	\$10,604	65%
SUBTOTAL - OPERATING FUNDS	\$9,279,208	\$9,390,132	\$8,068,573	
<u>OTHER CAPITAL FUNDS:</u>				
CAPITAL PROJECTS FUND	\$196,030	\$305,162	\$225,162	
2025 BOND PROCEEDS FUND	\$0	\$0	\$4,782,490	
MASTER PLAN CAPITAL FUND	\$3,682,363	\$5,560,913	\$5,965,125	
TAKIFF ROOF - SINKING FUND	\$200,000	\$400,000	\$500,000	
SUBTOTAL - CAPITAL FUNDS	\$4,078,393	\$6,266,075	\$11,472,777	
TOTAL - ALL FUNDS	\$13,357,601	\$15,656,207	\$19,541,350	

**GLENCOE PARK DISTRICT
CORPORATE & RECREATION FUND BALANCE SUMMARY
FY2024/25 and FY2025/26**

CORPORATE AND RECREATION FUND BALANCES

	CORPORATE FUND	RECREATION FUND	TOTAL
Unassigned/Assigned for Recreation	\$11,909	\$492,497	\$504,406
Assigned - Medical Insurance Reserve	\$50,000	\$100,000	\$150,000
Committed - Master Plan Capital	\$1,000,000	\$1,450,000	\$2,450,000
Committed - Fiscal Sustainability	<u>\$1,310,585</u>	<u>\$3,849,954</u>	<u>\$5,160,539</u>
TOTAL FUND BALANCE-2/28/25	\$2,372,494	\$5,892,450	\$8,264,944

Unassigned/Assigned for Recreation	\$412,029	\$710,578	\$1,122,606
Assigned - Medical Insurance Reserve	\$50,000	\$100,000	\$150,000
Committed - Master Plan Capital	\$0	\$0	\$0
Committed - Fiscal Sustainability	<u>\$1,443,744</u>	<u>\$4,571,353</u>	<u>\$6,015,096</u>
TOTAL ESTIMATED FUND BALANCE-2/28/26	\$1,905,772	\$5,381,930	\$7,287,702

GLENCOE PARK DISTRICT
CORPORATE FUND - FUND BALANCE
FY2025/26 BUDGET
(Administration, G&A, Parks, Weinberg, Beach, Boathouse)

	BUDGET <u>2025-26</u>	PROJECTED <u>2024-25</u>	BUDGET <u>2024-25</u>	ACTUAL <u>2023-24</u>	ACTUAL <u>2022-23</u>	ACTUAL <u>2021-22</u>	ACTUAL <u>2020-21</u>	ACTUAL <u>2019-20</u>
Est/Actual Fund Balance as of								
02-28/29-XX	\$1,905,772	\$2,372,494	\$1,782,489	\$2,411,746	\$2,478,327	\$2,894,551	\$2,710,569	\$2,724,416
<u>Breakdown of Fund Balance:</u>								
Unassigned	412,029	11,909	298,852	295,633	302,214	1,145,586	1,132,538	747,828
Assigned - Medical Insurance Reserve	50,000	50,000	65,000	65,000	75,000	50,000	10,000	12,000
Committed - Fiscal Sustainability	1,443,744	1,310,585	1,418,637	1,251,113	1,251,113	1,098,965	1,268,031	1,314,588
Committed - Master Plan Capital	-	1,000,000	-	800,000	850,000	600,000	300,000	650,000
	\$1,905,772	\$2,372,494	\$1,782,489	\$2,411,746	\$2,478,327	\$2,894,551	\$2,710,569	\$2,724,416

GLENCOE PARK DISTRICT
RECREATION FUND - FUND BALANCE
FY2025/26 BUDGET
(Administration/Takiff Center, Recreation Programs, Children's Circle, Fitness)

	BUDGET <u>2025-26</u>	PROJECTED <u>2024-25</u>	BUDGET <u>2024-25</u>	ACTUAL <u>2023-24</u>	ACTUAL <u>2022-23</u>	ACTUAL <u>2021-22</u>	ACTUAL <u>2020-21</u>	ACTUAL <u>2019-20</u>
Est/Actual Fund Balance as of 02-28/29-XX	\$5,381,930	\$5,892,450	\$4,870,776	\$5,807,171	\$5,424,063	\$4,627,734	\$3,446,749	\$4,009,082
 <u>Breakdown of Fund Balance:</u>								
Assigned for Recreation	710,578	492,497	757,388	817,429	1,084,321	432,004	1,399,782	689,816
Assigned - Medical Insurance Reserve	100,000	100,000	100,000	100,000	100,000	75,000	-	-
Committed - Master Plan Capital	-	1,450,000	-	1,200,000	550,000	850,000	0	850,000
Committed - Fiscal Sustainability	<u>4,571,353</u>	<u>3,849,954</u>	<u>4,013,388</u>	<u>3,689,743</u>	<u>3,689,743</u>	<u>3,270,731</u>	<u>2,046,967</u>	<u>2,469,266</u>
	\$5,381,930	\$5,892,450	\$4,870,776	\$5,807,171	\$5,424,063	\$4,627,734	\$3,446,749	\$4,009,082

GLENCOE PARK DISTRICT
Summary of Recreation Programs - by Program Category
Fiscal Year 2025/26 Budget

PROGRAM CATEGORY		REVENUES	WAGES	CONTRACTUAL	SUPPLIES	BUDGETED FY 25/26 NET SURPLUS/ (DEFICIT)	PROJECTED FY 24/25 NET SURPLUS/ (DEFICIT)
00	Scholarships/Employee Discounts	\$ (82,000)	\$ -	\$ -	\$ -	\$ (82,000)	\$ (87,500)
01	Beach Department Programs	15,860	(2,535)	(6,143)	-	7,182	5,672
02	Weinberg Department Programs	27,907	(7,801)	-	-	20,106	20,184
03	Adult General Interest	154,848	(66,326)	(10,484)	(25,790)	52,248	41,927
04	Pre-School/GJK/ELC	1,167,642	(49,300)	(779,922)	(7,816)	330,604	359,310
06	Youth General Interest	1,358,643	(255,016)	(363,748)	(65,390)	674,489	604,862
07	Athletics	591,275	(6,260)	(390,659)	(11,621)	182,735	189,029
08	Camps	2,518,550	(424,422)	(1,067,191)	(85,656)	941,281	878,542
09	Special Events	98,941	(15,104)	(100,753)	(45,055)	(61,971)	(60,153)
TOTALS							
FISCAL YEAR 2025/26 PROPOSED BUDGET		\$ 5,851,666	\$ (826,764)	\$ (2,718,900)	\$ (241,328)	\$ 2,064,674	
TOTALS							
PROJECTED FISCAL YEAR 2024/25		\$ 5,017,829	\$ (904,200)	\$ (1,928,458)	\$ (233,298)	\$ 1,951,873	
TOTALS							
BUDGETED FISCAL YEAR 2024/25		\$ 4,669,134	\$ (887,598)	\$ (1,899,035)	\$ (216,839)	\$ 1,665,662	

Glencoe Park District
Overview of Recreation Fund Budget
Fiscal Year 2025/26 Budget

Admin/Takiff Dept:	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Actual FY23/24	Budget FY24/25	Projected FY24/25	Budget FY25/26
Revenues:										
Taxes - Real Estate Tax	984,991	1,024,580	1,059,098	1,073,067	1,188,181	1,245,638	1,166,255	1,250,000	1,255,000	1,290,000
Taxes - Replacement Tax	<u>22,602</u>	<u>21,885</u>	<u>28,277</u>	<u>24,315</u>	<u>46,526</u>	<u>89,418</u>	<u>66,247</u>	<u>55,000</u>	<u>40,000</u>	<u>25,000</u>
Subtotal	1,007,593	1,046,465	1,087,375	1,097,382	1,234,707	1,335,056	1,232,502	1,305,000	1,295,000	1,315,000
Interest Income	41,200	78,922	91,629	21,882	2,169	106,424	261,098	180,000	270,000	185,000
Replacement Tokens	625	200	375	375	925	1,000	350	400	400	750
Vending	1,225	1,483	1,601	632	548	764	1,375	650	1,400	1,400
Gift Certificates	24	0	0	100	0	0	0	0	0	0
Book Fair Sales	<u>753</u>	<u>607</u>	<u>205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>750</u>
Subtotal	2,627	2,290	2,181	1,107	1,473	1,764	1,725	1,050	1,800	2,900
Room Rentals	74,286	80,800	69,455	5,384	51,978	68,220	92,088	87,060	87,060	88,961
Special Facility Rentals	16,441	400	1,337	1,000	0	0	20,412	0	0	0
Hakafa Room Rental	43,372	39,204	32,396	4,973	21,834	32,160	32,992	32,157	32,891	30,887
Field Rentals	80	0	500	0	740	196	3,153	3,000	1,492	2,500
Tennis/Fitness Permits	0	200	500	700	2,180	7,720	11,665	11,676	6,300	6,500
Liquor Liability Fees	2,705	3,030	700	0	0	0	0	0	0	0
Building Licenses	<u>54,620</u>	<u>67,153</u>	<u>68,565</u>	<u>69,870</u>	<u>71,472</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal	191,504	190,787	173,453	81,927	148,204	108,296	160,310	133,893	127,743	128,848
Grants/Donations	1,000	0	0	0	0	0	0	0	0	0
Misc Income	<u>3,899</u>	<u>6,209</u>	<u>4,051</u>	<u>2,869</u>	<u>1,743</u>	<u>19,618</u>	<u>31,602</u>	<u>500</u>	<u>128</u>	<u>684</u>
TOTAL-Admin/Takiff Rev	1,247,823	1,324,673	1,358,689	1,205,167	1,388,296	1,571,158	1,687,237	1,620,443	1,694,671	1,632,432
Expenses:										
Salaries/Wages	642,085	671,122	706,570	696,130	721,466	851,207	859,618	1,053,576	904,770	1,047,319
Utilities	184,514	182,232	175,487	182,359	196,525	237,738	229,784	205,480	205,480	214,984
Contractual	238,008	314,576	331,861	281,979	371,391	439,290	451,519	508,285	439,260	502,755
Supplies	91,817	91,868	99,089	69,076	103,078	91,041	87,092	96,775	99,660	102,105
Capital	29,317	14,992	30,441	5,960	26,279	15,027	27,147	25,367	25,737	12,705
Insurance	0	0	0	0	0	160,107	152,155	225,437	215,200	269,465
Fixed Charges/Contributions	24,643	24,319	24,433	23,784	3,338	2,937	18,732	12,675	15,325	13,550
G&A/Trf to Other Funds	641,541	661,146	666,864	677,483	771,742	618,384	727,130	817,894	768,292	791,096
Misc Expense	<u>4,143</u>	<u>0</u>	<u>0</u>	<u>9,845</u>	<u>1,818</u>	<u>0</u>	<u>31,721</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL- Admin/Takiff Exp	1,856,068	1,960,255	2,034,745	1,946,616	2,195,637	2,415,731	2,584,898	2,950,489	2,678,724	2,958,979
NET - Admin/Takiff Dept.	(608,245)	(635,582)	(676,056)	(741,449)	(807,341)	(844,573)	(897,661)	(1,330,046)	(984,053)	(1,326,547)

Recreation Program Dept:

	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Actual FY23/24	Budget FY24/25	Projected FY24/25	Budget FY25/26
TOTAL-Program Revenues	3,266,474	3,336,456	3,521,505	2,179,975	3,566,496	4,136,706	4,476,379	4,669,134	5,017,829	5,851,666
TOTAL-Program Expenses	<u>2,085,899</u>	<u>2,089,846</u>	<u>2,246,643</u>	<u>1,498,017</u>	<u>2,208,024</u>	<u>2,569,176</u>	<u>2,816,699</u>	<u>3,003,472</u>	<u>3,065,956</u>	<u>3,786,992</u>
NET-Rec Program Dept.	1,180,575	1,246,610	1,274,862	681,958	1,358,472	1,567,530	1,659,680	1,665,662	1,951,873	2,064,674

Children's Circle Dept:**Revenues:**

Program Revenues	1,000,552	1,280,149	1,488,342	1,414,630	1,857,857	1,896,840	2,058,760	2,110,375	2,203,168	2,528,081
Employee Discount	(22,724)	(27,962)	0	0	0	0	0	0	0	0
Grants				193,811	213,615	64,395	0	0	0	0
Insurance Contribution/Misc.	<u>3,453</u>	<u>1,991</u>	<u>1,958</u>	<u>1,299</u>	<u>3,135</u>	<u>6,599</u>	<u>3,995</u>	<u>1,200</u>	<u>1,188</u>	<u>1,100</u>
TOTAL- Children's Circle Revenues	981,281	1,254,178	1,490,300	1,609,740	2,074,607	1,967,834	2,062,755	2,111,575	2,204,356	2,529,181

Expenses:

Salaries/Wages	486,015	749,462	984,966	959,472	1,058,230	1,084,559	1,400,537	1,495,502	1,384,303	1,764,234
Utilities	1,200	1,200	1,200	1,200	0	0	49	1,680	1,680	1,680
Contractual	63,092	92,195	85,097	66,583	90,077	88,930	115,647	117,097	109,390	133,057
Supplies	59,274	95,157	82,844	69,331	111,300	102,464	114,743	116,525	111,725	107,815
Capital	21,671	27,347	552	0	3,361	24,348	3,742	4,000	4,000	2,000
Health Insurance	90,946	84,746	85,098	148,683	142,952	150,952	204,833	212,991	222,991	263,926
Dues/Fixed Charges	269	600	528	528	528	602	444	0	0	0
G&A Transfer	32,200	32,900	35,000	35,700	36,525	43,397	51,026	57,396	53,915	55,515
Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,754</u>	<u>7,963</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL- Children's Circle Expenses	754,667	1,083,607	1,275,285	1,281,497	1,442,973	1,498,006	1,898,984	2,010,191	1,893,004	2,333,227
NET- Children's Circle Dept.	226,614	170,571	215,015	328,243	631,634	469,828	163,771	101,384	311,352	195,954

Fitness Dept:**Revenues:**

Daily Fees	634	2,500	2,900	80	50	350	795	560	810	810
Merchandise	50	40	0	0	0	0	0	0	0	0
Fitness Memberships/Personal Trg	44,699	47,973	<u>26,481</u>	<u>22,796</u>	<u>38,936</u>	<u>61,735</u>	<u>64,814</u>	<u>69,360</u>	<u>67,520</u>	<u>68,096</u>
TOTAL- Fitness Revenues	45,383	50,513	29,381	22,876	38,986	62,085	65,609	69,920	68,330	68,906

Expenses:

Salaries/Wages	6,829	31,760	33,743	30,683	34,633	39,733	42,669	42,360	42,360	46,620
Utilities	322	1,847	2,170	1,643	2,022	2,026	2,177	2,280	2,280	3,000
Contractual	4,031	5,667	11,216	2,575	2,496	8,661	11,797	14,054	13,654	9,469
Supplies	1,275	951	1,298	36	1,613	2,478	1,551	2,200	2,200	2,800
Capital	0	1,170	<u>429</u>	<u>0</u>	<u>0</u>	<u>5,643</u>	0	500	500	500
Health Insurance	0	1,170	<u>429</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>97</u>	<u>1,229</u>	<u>1,229</u>	<u>1,119</u>
TOTAL- Fitness Expenses	12,457	41,395	48,856	34,937	40,764	58,541	58,291	62,623	62,223	63,508
NET- Fitness Dept.	32,926	9,118	(19,475)	(12,061)	(1,778)	3,544	7,318	7,297	6,107	5,398

TOTAL Recreation Fund:

Revenues (excl cash carryover)	5,540,961	5,965,820	6,399,875	5,017,758	7,068,385	7,737,783	8,291,980	8,471,072	8,985,186	10,082,185
Expenses	4,709,091	5,175,103	5,605,529	4,761,067	5,887,398	6,541,454	7,358,872	8,026,775	7,699,907	9,142,706
Net Surplus/(Deficit)	831,870	790,717	794,346	256,691	1,180,987	1,196,329	933,108	444,297	1,285,279	939,479
Less: Planned Trf to Fund 69	(1,100,000)	(500,000)	(700,000)	(850,000)	0	(400,000)	(550,000)	(1,200,000)	(1,200,000)	(1,450,000)
	(268,130)	290,717	94,346	(593,309)	1,180,987	796,329	383,108	(755,703)	85,279	(510,521)

TAB 3

**NARRATIVE REVIEW
(EXPLANATIONS, SIGNIFICANT VARIATIONS, FUNDS AND ACCOUNTS)**

**NARRATIVE BUDGET REVIEW
FY 2025/26 BUDGET-FIRST DRAFT
(Explanations, Significant Variations, Funds, Accounts)**

This section provides detailed information, in narrative form, on the different funds, departments, and accounts of the budget. It also will provide explanation for significant variation for accounts when compared to previous year's budget and/or projected year-to-date amounts for the current fiscal year.

I. SUMMARY OF FUNDS AND DEPARTMENTS OF PARK DISTRICT

CORPORATE FUND (10):

Administrative Dept. (00)

This department manages all Corporate Fund tax revenues and interest income, along with accounting for the annual transfers to the Capital Projects Fund (Fund 65) and the Master Plan Capital Fund (Fund 69).

General & Administrative (G&A) Dept. (11)

This department accounts for the "administrative structure" of the District. All administrative expenses are accounted for in this department, and are funded by charges for service revenue from Parks Dept, Weinberg Ice Dept, Beach/Boathouse Dept, Recreation Dept, and Children's Circle.

Parks & Maintenance Dept. (12)

This department accounts for all activities related to the operation and maintenance of parks and outdoor areas owned and/or managed by the District.

Weinberg Ice Center Dept. (13)

This department accounts for all activities related to the ice-skating operation of the Weinberg Ice Center.

Beach Dept. (14)

This department accounts for all activities related to the lakefront beach operation.

Boating Dept. (15)

This department accounts for all activities related to the lakefront boating operation.

RECREATION FUND (25):**Administration (00)**

This department manages all Recreation Fund tax revenues, interest income, and the operation and maintenance of the Takiff Center. Additionally, it accounts for the annual transfer to the Master Plan Capital Fund (Fund 69).

Recreation Department (25)

This department accounts for all recreation programs offered by the District.

Children's Circle (26)

This department accounts for the operations of the Children's Circle program operated by the District.

Fitness Department (27)

This department accounts for the operations of the Glencoe Fitness Center.

SPECIAL RECREATION FUND (30):

This fund accounts for the District's participation in the Northern Suburban Special Recreation Association (NSSRA), which provides recreational opportunities to people with disabilities.

IMRF RETIREMENT FUND (35):

This fund accounts for the District's contribution to the Illinois Municipal Retirement Fund (IMRF), which is mandatory for all employees who work at least 1,000 hours per year.

SOCIAL SECURITY/MEDICARE FUND (36):

This fund accounts for the District's contribution to Social Security/Medicare.

BOND & INTEREST FUND (40):

This fund accounts for activity related to the District's outstanding bond issues. This includes the \$8.22 million in refunding bonds issued in March 2015 (to refund the 2006 Series Takiff Renovation bonds) and the \$4.355 million Limited Tax bonds issued in October 2020 for new master plan projects.

LIABILITY INSURANCE FUND (45):

This fund accounts for activity related to the District's property, general liability, employment practices, and unemployment insurance through PDRMA, as well as the operation of the District's risk management activities.

WORKER COMPENSATION FUND (50):

This fund accounts for activity related to the District's worker compensation insurance through PDRMA.

AUDIT FUND (55):

This fund accounts for the activity related to the District's annual financial audit, which is mandated by state statute.

CAPITAL PROJECTS FUND (65):

This fund accounts for the District's larger capital projects. Other smaller projects are included in the operational budgets of specific departments. A transfer from the Corporate Fund is made to this fund annually to finance the approved projects.

2025 BOND PROCEEDS MASTER PLAN CAPITAL FUND (68):

This fund was created in FY 2025/26 to segregate and track funding of capital improvements that have been identified in the master planning process that will be paid using the 2025 Bond proceeds. There are specific spend down requirements related to the issuance of this debt, and it was recommended that we track in a separate fund.

MASTER PLAN CAPITAL FUND (69):

This is a capital fund which has been created to track funding of capital projects and improvements that have been identified in the master planning process. These projects are funded from grants, donations and transfers from the Corporate and Recreation Funds.

SPECIAL TRUST FUND (70):

This fund is used to account for all special projects which have been funded by specific donations. Currently, it does not have any activity.

IMPACT FEE FUND (75):

This fund is used to account for receipt of all developer impact fee revenues from the Village of Glencoe. Currently, it does not have any activity, though activity is anticipated soon with the development of the Forest Edge subdivision.

II. NARRATIVE FOR GENERAL ACCOUNTS **(Accounts which typically appear in more than one fund.)**

Taxes – Real Estate Tax

The operational levy increase approved by the Board of Commissioners for tax year 2024 (for FY2025/26) was 4.72%. This levy increase was approved to ensure the capture of all “new” EAV growth within the District’s boundaries. Note, passing a 4.72% total operational levy increase does not mean that the District will receive 4.72% more in tax revenues for FY2025/26. This is due to the Tax Cap legislation which limits the tax extension on “old” EAV growth to lower of 5% or the CPI. The CPI measurement for tax year 2024 is 3.4%. Staff is conservatively estimating that the District’s “new” growth, which is not subject to the cap, will be less than the levy request. The operational FY2025/26 tax revenue amounts are budgeted at an approximate 3.93% total increase over last year’s budget. Also included in the FY 2025/26 property tax budget is the amount of recapture received under PA 102-0519 of approximately \$90k and the automatic loss amounts applied by the County for the debt service portion of the levy.

Taxes-Corporate Replacement

The State of Illinois has estimated that the District will receive approximately \$27,000. The replacement tax was enacted in 1979 as a replacement for the personal property tax and is based on corporate income tax. By law, this revenue must be accounted for with 8.674% in the Pension/Retirement Fund with the remainder in the Recreation Fund.

Employee Discount

This contra-revenue account tracks the taxable fringe benefit received by the District’s employees on the cost of discounted recreation programs, per the District’s current policy. Per IRS rules, the employees are subject to pay withholding on this amount less a 20% exclusion. All program discounts given to employees are recorded in the Recreation Program/Admin Department.

Interest Income

With continued rate decreases expected in 2025, the budget for FY2025/26 reflects an average annual interest rate of 3.75%.

Health Insurance Contributions

Contribution rates for employees (toward premium cost) were increased slightly for FY2025/26.

Salaries/Wages

Throughout the budget, “Salaries” refers to full-time employee salaries and “Wages” refers to part-time employees. The FY2025/26 budget reflects a 4% merit pool, which equates to an approximate increase of \$124,000 over last year. See Tab 7.

Telephone/Internet

This includes budgeted amounts for the District telephone service (VOIP), Verizon cellular phones, Comcast high-speed internet service at three District locations, and fiber optic internet service at the Takiff Center and the Beach.

Conference and Training

Conference and in-service training include opportunities for staff and commissioners for training, conferences (IPRA, NRPA, GFOA, PDRMA, MIPE, and IAPD) and tuition reimbursement. See Tab 7 for a memo further detailing this information.

Mileage Reimbursement

The IRS rate for mileage reimbursement rate for 2025 is 70 cents per mile.

Health Insurance

The FY2025/26 Budget factors in a slight decrease in health premiums for 2025, although we are absorbing a 5.45% increase in PDRMA premiums from the prior year, the total budgeted dollars are heavily impacted by employee participation and level of coverage provided which resulted in an overall decrease in budgeted health insurance costs. This is the second year of a three-year commitment with the PDRMA Health Program for medical/dental/vision/life insurance. A contingency amount is included for changes in coverage types, addition of dependents, and those that add coverage who previously had waived coverage.

The FY2025/26 Budget also includes proposed assignments of fund balance for employee health insurance. The intent for this is to create a reserve to 1) fund any potential ACA penalties the District may receive, 2) allow for future flexibility for the District to use a higher deductible HRA plan and ultimately save on annual healthcare costs and 3) eliminate the need for larger contingencies in the operating budget for changes in coverage.

Contingency

These accounts are in several departments to track minor emergency or unforeseen expenses, such as emergency repairs/purchases.

General & Administrative Transfers

Administrative expenditures are allocated to the General & Administrative (G&A) Department. Major accounts in the G&A Department include salaries, maintenance service agreements, and health insurance premiums. Accounts with a budget ranging from \$10,000 to \$35,000 include legal services, part-time wages, telephone/internet, officials/meeting expenses, conferences and training, and director initiatives. Additionally, there are smaller accounts with budgets under \$10,000, such as dues/memberships and bank fees. At the end of each month, these expenses are reimbursed by each department based on their allocated percentages: Parks at 28.00%, Weinberg at 4.00%, Beach at 4.55%, Boathouse at 2.45%, Recreation at 57.00%, and Children's Circle at 4.00%.

III. SPECIFIC NARRATIVE

(Specific to individual accounts in funds.)

Corporate Fund:

Administration Department (00)

The Corporate Fund Administration Department is budgeting a \$137,440 increase in revenue, representing a 4.68% rise, and a \$200,000 increase in other financing uses (expenses), reflecting a 15.09% increase compared to the prior year's budget. This is due to the increase in the transfer to Fund 69.

Transfer to Master Plan Capital Fund

This account tracks transfers of 'committed' fund balances approved by the Board for future capital projects identified through the master planning process. Over the past ten years, a total of \$5.5 million has been transferred from the Corporate Fund to Fund 69. The FY2025/26 budget includes a \$1,000,000 transfer from the Corporate Fund, representing a \$200,000 or 25% increase compared to FY2024/25.

General & Administrative (G&A) Department (11)

The General & Administrative Department is budgeting a \$47,015 decrease in expenditures, representing a 3.28% reduction compared to the prior year's budgeted expenditures.

Salaries

Amount budgeted reflects the 4.0% merit increase along with a slight increase to the discretionary bonus pool.

Legal Services

The District's legal counsel is Ancel Glink, PC. The District is budgeting no increase in legal fees as history as shown that we have not exceeded the set budget for the past several years.

Consulting Services

The FY2024/25 budget included a one-time cost of \$50,000 for the completion of the Master Plan, along with an additional \$20,000 allocated for a salary survey. For FY2025/26, no consulting projects are planned, and as a result, no funds have been allocated to this account.

Maintenance Service Agreements

The budgeted amount includes monthly charges for the L6 IT support maintenance agreement, BambooHR, annual Incode ERP maintenance, Time Clock Plus, Talent LMS, and other lesser-cost software maintenance.

Health Insurance

Amount budgeted factors in increase in premiums along with HRA claims. Due to HIPPA requirements, HRA claims cannot be directly allocated to their respective departments, therefore will be allocated through General & Administrative Department. The increase has been offset by favorable open enrollment elections, resulting in a \$36,971 or 19% decrease in FY2025/26 budget.

Parks/Maintenance Department (12)

The Parks/Maintenance Department is budgeting a \$35,000 increase in revenue, and a \$31,277 increase in expenditures, representing a 1.75% increase compared to the prior year's budgeted expenditures.

Salaries

Salaries are relatively flat from the prior year budget due primarily to the increase of 4% to the merit pool, offset by turnover in the prior year and replacing those employees with less experienced staff.

Contractual – Horticulture/Landscaping

The projected expense for FY2024/25 is \$144,000, compared to the budgeted \$112,000. This increase was due to the loss of staff during the spring and summer months, which led us to rely more heavily on contractual services than originally planned. For FY2025/26, we plan to be better staffed and do not anticipate needing these additional services. As a result, our contracted services budget for FY2025/26 is set at \$112,000.

Pavement and Site Development

The major budgeted item for FY2025/26 is the Shelton Park Drainage project, with an allocation of \$100,000. In addition, the budget includes our typical smaller annual projects, such as stone repairs, seal coating, landscape improvements, tree nursery maintenance, park amenities, and wood chip processing.

Tree Trim Work

Amount budgeted includes annual pruning and treatment along with additional budgeted funds to address the removal of dead/dying oak trees.

Glencoe Baseball Association (GBA)

The Glencoe Baseball Association operates as a break-even account, with all expenses, including staff wages and supplies, billed to GBA for reimbursement. For FY2025/26, we have budgeted \$40,000 for the installation of a batting cage, which will be reimbursed by GBA.

Weinberg Ice Department (13)

The Weinberg Ice Department is budgeting a \$1,927 increase in overall revenue, reflecting a 0.07% rise, and an \$9,678 increase in overall expenditures, representing a 2.17% rise compared to the prior year's budget. No major changes are anticipated in any individual revenue or expense account. Staff is budgeting a deficiency in revenue over expenditures of (\$179,961) for FY 2025/26 compared to (\$172,210) for FY2024/25.

Beach/Boating Departments (14 & 15)

The Beach/Boating Departments are budgeting a \$13,790 increase in overall revenue,

reflecting a 2.63% rise, and a \$9,259 increase in overall expenditures, representing a 1.5% rise compared to the prior year's budget. No major changes are anticipated in any individual revenue or expenditure accounts. Staff is budgeting a deficiency of revenue over expenditures of (\$81,157) for FY2025/26. This compares to a budgeted deficiency of revenue over expenditures of (\$85,689) and a projected deficiency of (\$51,611) for FY2024/25.

Recreation Fund:
Administration Department (00)

The Recreation Fund Administration Department is budgeting an \$11,989 increase in overall revenue, reflecting a 0.74% rise, and a \$8,490 increase in overall expenditures compared to the prior year's budget.

Real Estate Taxes

The Administration Department of the Recreation Fund relies on property taxes as its primary revenue source (representing approximately 79% of FY2025/26 budgeted revenue). The District relies upon this funding to operate the Takiff Center and cover those “indirect costs” incurred in the offering of recreation programs. These indirect costs include recreation staff salaries, custodial salaries, utilities, brochure printing, repairs to equipment, repairs to the Center, supplies, operational capital, and the payment to the G&A Dept. (in the Corporate Fund) to cover a share of the District's general and administrative costs. As such, recreation programs and the Children's Circle program help to subsidize the Administration Department.

Salaries and Wages

Full-time recreation salaries are projected to decrease by approximately \$45,000, or 10%, due to reallocation of salary expenditures to the Children's Circle in conjunction with the rollout of the new Children's Circle Penguins and Polar Bears classrooms (replacing ELC). In contrast, full-time administration salaries are expected to increase by \$36,000, or 23%, due to the inclusion of 6 months' worth of 50% of the EC Director's salary in the FY2025/26 budget, again related to change in program structure.

Part-time custodian wages for FY2025/26 are budgeted to decrease by \$47,000, or 70%, as we are only budgeting for less part-time hours as compared to FY2024/25. These services will now be covered by Vanguard cleaning services, as noted in the Maintenance Service Agreement section below.

Maintenance Service Agreements

The budgeted amount includes quarterly charges for the Midwest Mechanical HVAC maintenance agreement, monthly payments for Vanguard cleaning services, annual Vermont Systems Rec Trac registration software maintenance, bi-annual FE Moran sensitivity testing, and other lesser-cost maintenance services. We are budgeting an additional \$30,000, or 25%, in FY2025/26 due to the new cleaning service, which replaces the part-time custodial staff previously used.

Credit Card Service Fees

In FY2024/25, we began passing on credit card fees to customers for our larger and recurring payment programs, while also offering the option to avoid the fee by paying via ACH, a method that a large portion of our customers chose. Although we are expecting an increase in program fees and more programs being offered outside the scope of those with fees passed on to customers, we are still budgeting for a decrease of \$25,000 (or 17%) in credit card fees from the FY2024/25 budget, mainly due to the success of our convenience fee/ach initiative.

Transfer to Master Plan Capital Fund

This account tracks transfers of “committed” fund balances that are approved by the Board for future capital projects that were identified in the master planning process. In the past ten years, a total of \$6.25 million has been transferred from the Recreation Fund to Fund 69. A transfer of \$1,450,000 from the Recreation Fund is included in this FY2025/26 budget, representing a \$250,000 or 21% increase compared to FY2024/25.

Childcare Stipend

Effective November 2024, if an employee’s child is eligible for the Children’s Circle program but there is no available space, a childcare stipend will be offered, not to exceed 50% of the cost of an age-appropriate program. For FY2025/26, we have budgeted \$37,000, to account for 2 employees.

Consulting Services

For FY2024/25, we budgeted \$21,000 for Web Trac hosting. However, with the change in IT service providers, hosting is now done in house with servers purchased from Fund 65. As a result, our FY2025/26 budget reflects a decrease of \$18,500, or 80%.

Office Equipment

In FY2024/25, we purchased a new copy machine. For FY2025/26, we have not planned for any large equipment purchases, resulting in a \$15,000, or 97%, decline in our budget.

Recreation Program Department (25)

The Recreation Program Department is budgeting a \$1,182,531 or 25.33% increase in overall revenue and a \$783,520 or 26.09% increase in overall expenditures compared to the prior year's budget. These changes are primarily driven by the addition of the Finish Strong Athletics Camp. For FY2025/26, the program is budgeting \$808,120 in revenue and \$608,490 in contractual expenditures.

The FY2025/26 budgets reflect an increase in proposed fees for almost all recreation programs to help cover the cost of increases in part-time wages and contractual expenses. The schedule in Tab 2, Summary of Recreation Programs by Category, shows budgeted programs ***by program category type***.

Per the agreement renewed in May 2022, the District retains a 25% share of Glencoe Junior Kindergarten revenues.

Children's Circle Department (26)

The Children's Circle Department is budgeting a \$417,606 increase in overall revenue, reflecting a 19.78% rise, and a \$323,036 increase in overall expenditures, representing a 16.03% rise compared to the prior year's budget.

Program Revenue

For FY2025/26, two new programs, Polar Bears and Penguins, previously recorded under the Recreation Program Department, are being introduced. These programs contribute an additional \$278,204, representing a 13% increase in revenue. The remaining revenue growth comes from increased enrollment and higher fees across existing programs.

Salaries and Wages

For FY2025/26, we are budgeting a \$268,732 or 17.97% increase in salaries and wages, driven by several new positions and reclassifications:

- **FT Daycare Salaries:** A \$147,809 or 29% increase due to the addition of a lead teacher, classroom coordinator, and ELC salaries previously recorded under the Recreation Program Department.
- **FT Assistant Teachers:** A \$60,058 or 15% decrease due to one fewer assistant teacher (now classified as a lead teacher per above).
- **PT Wages – Assistant Teachers:** A \$115,446 or 30% increase due to six additional teachers from ELC, also previously recorded under the Recreation Program Department.
- **FT Administration Salaries:** A \$37,639 or 50% increase resulting from the full-year funding of the Director position (filled in January 2025) and the reclassification of the ELC Program Manager from the Recreation Admin Department.
- **PT Wages – Desk and Office:** A \$30,341 or 106% increase due to the addition of a new Support Specialist position.

Beginning in FY2025/26, all Salaries and Wage accounts are adjusted to account for attrition and are budgeted accordingly.

Based on factors noted above, staff has budgeted for an increased excess of revenue over expenditures in FY2025/26 of \$196,834.

Per the categories of service document, Children's Circle is expected to meet all direct expenses and a portion of the indirect expenses in the operation of the program. While no tax dollars were allocated to the Children's Circle department, certain indirect costs continue to be charged to other governmental funds of the District including the Special Recreation, IMRF, FICA/Medicare, Liability and Worker's Comp fund

Any surplus generated by Children's Circle in a given year is included in the pool of funds considered for transfer to the Master Plan capital projects fund, which has been used to fund various Children's Circle related capital projects in prior fiscal years,

including the Takiff playground.

Grant funding is challenging to predict and budget for; however, when received, these funds are primarily allocated to staffing-related expenses, such as providing paid time off for part-time teachers, purchasing protective personal equipment for teaching staff, and offering hiring and retention incentives. No grants are anticipated for FY2025/26.

Fitness Department (27)

The Fitness Department is budgeting a \$1,014 decrease in overall revenue, reflecting a 1.45% decrease, and a \$885 increase in overall expenditures, representing a 1.41% rise compared to the prior year's budget. There are no major changes anticipated in any individual revenue or expenditure accounts.

Special Recreation Fund

The Special Recreation Fund is budgeting a \$40,000 decrease in overall revenue, reflecting a 12.70% decline, and a \$23,000 decrease in overall expenditures, representing a 6.48% reduction compared to the prior year's budget.

Taxes – Real Estate Tax

For FY2025/26, we are budgeting a decrease of \$40,000, or 12.69%, due to the reduction in ADA-related capital projects we have planned.

NSSRA Contribution

The annual contribution to North Suburban Special Recreation Association (NSSRA) increased slightly. The District is one of several member agencies who are part of NSSRA, which provides recreation opportunities to children, teens and adults with disabilities who live in its partner communities.

NSSRA Companion Charges

The amount actually charged varies from year to year based on the actual number of program participants who require assistance from a NSSRA companion, as well as “credits” carried over from the previous year.

ADA Related Capital

For FY2025/26, we are budgeting \$150,000 for ADA-related capital projects in Fund 65, a decrease of \$20,000, or 11.76%. Planned projects include the West Park walking path and accessible picnic benches.

IMRF Retirement Fund

The IMRF Retirement Fund is budgeting a \$10,700 increase in revenue, reflecting a 3.19% growth compared to the prior year's budget. On the expenditure side, the fund is budgeting a \$20,000 increase, which is in line with increases to salaries and wages.

IMRF – Employer Contributions

The District's IMRF contribution rate decreased from 7.92% in 2024 to 7.82% in 2025. Although IMRF returns in 2024 were up, the impact of that will not be known until the 2025 rates are published. IMRF does use an industry-standard best practice called "smoothing" to limit employer rate volatility. As is common in the pension industry, each year IMRF only recognizes 20%—or 1/5th—of its investment gain or loss for employer rate-setting purposes

Social Security Fund

The Social Security Fund is budgeting a \$7,500 increase in revenue, reflecting a 1.76% increase compared to the prior year's budget. On the expenditure side, the fund is budgeting a \$23,000 increase, representing a 5.65% rise compared to the previous year.

Bond and Interest Fund

The Bond and Interest Fund is budgeting a \$20,000 increase in revenue, reflecting a 1.44% rise compared to the prior year's budget. On the expenditure side, the fund is budgeting a \$399,750 increase, representing a 30.39% rise from the previous year. This increase in expenditures is primarily due to payment of capitalized interest on the new bonds using residual debt service fund balance. This approach is consistent with change in fund balance policy for the Debt Service Fund as recommended by the District's bond counsel.

Interest payments are due on June 1 and December 1 for the Series 2015 Refunding Bonds and Series 2020 Limited Tax Bonds. Principal payments are due for both bond issues on December 1. The expectation is that the 2025 bonds will have a similar payment schedule.

Liability Insurance Fund

The Liability Insurance Fund is budgeting a \$16,500 increase in revenue, reflecting a 5.81% rise compared to the prior year's budget. On the expenditure side, the fund is budgeting a decrease of \$43,386, or 13.98%, compared to the previous year's budget.

Safety and Security Equipment

FY2025/26 reflects a \$40,000 or 33% decrease compared to FY2024/25. The prior fiscal year included additional expenses for various security upgrades. For FY2025/26, the budget focuses on door/hardware replacements, cameras/swipe access, lockout tagout equipment and assessment, and other miscellaneous security upgrades, with no major projects planned.

Wellness/Pre-Placement Services

Budgeted amount includes cost of electronic background checks (NSCI), pre-placement physical exams/drug tests, hearing tests, safety training, pediatric AED pads, etc.

Worker Compensation Fund

The Workers Compensation Fund is budgeting a \$500 decrease in overall revenue and a \$2,000 decrease in overall expenditures, representing a 4.00% decline compared to the prior year's budget. There are no major changes anticipated in any individual revenue or expense accounts.

Audit Fund

The Audit Fund is budgeting a \$1,000 decrease in overall revenue and a \$650 increase in overall expenditures, representing a 4.15% incline compared to the prior year's budget. There are no major changes anticipated in any individual revenue or expense accounts.

Capital Projects Fund

The Capital Projects Fund is budgeting a \$3,000 increase in revenue and a \$44,200 or 6.73% decrease in overall expenditures compared to the prior year's budget. See Appendix C in Tab 5 for additional information on the Districts proposed capital projects in this fund. A fund transfer (\$525,000 budgeted in FY2024/25) from Corporate Fund is used *annually* to fund District's capital projects *outside those funded in Funds 68 and 69*.

2025 Bond Proceeds Master Plan Capital Fund

This is a new fund for FY2025/26. A total of \$14,700,000 is being budgeted from Bond Proceeds, with an additional \$555,000 budgeted for interest income on those proceeds. See Appendix C in Tab 5 for additional information on the Districts proposed capital projects in this fund.

Master Plan Capital Fund

The Master Plan Capital Fund is budgeting a \$836,212 or 72.64% decrease in revenue and a \$1,193,788 or 112.41% decrease in overall expenditures compared to the prior year's budget. See Appendix C in Tab 5 for additional information on the Districts proposed capital projects in this fund.

Grants

FY2024/25 saw the receipt of the final payment for the PARC Grant. No additional grants are expected to be received for FY2025/26 resulting in a decrease of \$826,212.

Transfers from Corporate and Recreation Fund

This fund is designated to track master plan projects. In FY2024/25, “committed” funds were transferred from the Corporate Fund and Recreation Fund in the amounts of \$800,000 and \$1,200,000, respectively. For FY2025/26, transfers of \$1,000,000 from the Corporate Fund and \$1,450,000 from the Recreation Fund have been included in the budget, an increase of \$450,000.

TAB 4

DETAIL BUDGET BY FUNDS



Glencoe Park District

My PROPOSED BUDGET-FIRST DRAFT

Account Summary

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025	2025-2026
								YE Projection	First Draft
Fund: 10 - CORPORATE FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
10-00-000-4000	TAXES - REAL ESTATE TAX	2,527,000.00	2,663,666.24	2,750,000.00	2,796,447.74	2,880,000.00	0.00	2,760,000.00	2,880,000.00
AccountCategory: 40 - Tax Receipts Total:		2,527,000.00	2,663,666.24	2,750,000.00	2,796,447.74	2,880,000.00	0.00	2,760,000.00	2,880,000.00
AccountCategory: 41 - Interest Income									
10-00-000-4100	INTEREST INCOME	140,000.00	261,098.23	180,000.00	186,579.22	185,000.00	0.00	270,000.00	185,000.00
AccountCategory: 41 - Interest Income Total:		140,000.00	261,098.23	180,000.00	186,579.22	185,000.00	0.00	270,000.00	185,000.00
AccountCategory: 45 - Rentals									
10-00-000-4520	BUILDING LICENSES (RENTAL)	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-000-4550	PARK/PLAYGRD/GAZEBO Permi	3,000.00	4,264.00	4,000.00	6,266.00	6,440.00	0.00	6,000.00	6,440.00
AccountCategory: 45 - Rentals Total:		3,000.00	4,265.00	4,000.00	6,266.00	6,440.00	0.00	6,000.00	6,440.00
AccountCategory: 49 - Miscellaneous Revenue									
10-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	-637.36	0.00	6,973.31	0.00	0.00	7,000.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	-637.36	0.00	6,973.31	0.00	0.00	7,000.00	0.00
Revenue Total:		2,670,000.00	2,928,392.11	2,934,000.00	2,996,266.27	3,071,440.00	0.00	3,043,000.00	3,071,440.00
Expense									
AccountCategory: 58 - Fund Transfer Out									
10-00-000-5865	TFR TO CAP PROJ FUND (65)	515,000.00	515,000.04	525,000.00	437,500.00	525,000.00	0.00	525,000.00	525,000.00
10-00-000-5869	TRF TO MASTER PLAN CAPITAL(	850,000.00	850,000.00	800,000.00	800,000.00	1,000,000.00	0.00	800,000.00	1,000,000.00
AccountCategory: 58 - Fund Transfer Out Total:		1,365,000.00	1,365,000.04	1,325,000.00	1,237,500.00	1,525,000.00	0.00	1,325,000.00	1,525,000.00
Expense Total:		1,365,000.00	1,365,000.04	1,325,000.00	1,237,500.00	1,525,000.00	0.00	1,325,000.00	1,525,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		1,305,000.00	1,563,392.07	1,609,000.00	1,758,766.27	1,546,440.00	0.00	1,718,000.00	1,546,440.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		1,305,000.00	1,563,392.07	1,609,000.00	1,758,766.27	1,546,440.00	0.00	1,718,000.00	1,546,440.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025	2025-2026
								YE Projection	First Draft
Department: 11 - G & A DEPT.									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 48 - Fund Transfers In									
10-11-000-4890	G&A TRANSFER IN-OTHER DEP	1,505,622.00	1,275,660.95	1,434,902.20	1,087,627.45	1,387,887.00	0.00	1,347,879.19	1,387,887.00
AccountCategory: 48 - Fund Transfers In Total:		1,505,622.00	1,275,660.95	1,434,902.20	1,087,627.45	1,387,887.00	0.00	1,347,879.19	1,387,887.00
AccountCategory: 49 - Miscellaneous Revenue									
10-11-000-4900	EMPLOYEE INSUR CONTRIBUTI	0.00	0.00	0.00	2,755.00	0.00	0.00	0.00	0.00
10-11-000-4962	PROCEEDS - SBITAs	0.00	43,149.08	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	43,149.08	0.00	2,755.00	0.00	0.00	0.00	0.00
Revenue Total:		1,505,622.00	1,318,810.03	1,434,902.20	1,090,382.45	1,387,887.00	0.00	1,347,879.19	1,387,887.00
Expense									
AccountCategory: 50 - Debt Payments									
10-11-000-5003	PRINCIPAL - SBITAs	0.00	8,436.28	0.00	0.00	0.00	0.00	0.00	0.00
10-11-000-5011	INTEREST - SBITAs	0.00	911.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	9,347.28	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages									
10-11-000-5101	FT ADMINISTRATION SALARIES	759,000.00	764,508.02	796,962.00	676,851.40	842,430.00	0.00	776,962.00	842,430.00
10-11-000-5110	PT WAGES - OFFICE/CLERICAL	23,294.00	13,174.54	22,391.20	24,881.99	28,249.00	0.00	25,391.20	28,249.00
10-11-000-5196	INSURANCE BUY-OUT	5,100.00	5,146.06	5,400.00	7,406.73	9,325.00	0.00	8,400.00	9,325.00
AccountCategory: 51 - Salaries/Wages Total:		787,394.00	782,828.62	824,753.20	709,140.12	880,004.00	0.00	810,753.20	880,004.00
AccountCategory: 52 - Utilities									
10-11-000-5210	TELEPHONE/INTERNET	27,500.00	22,573.18	27,500.00	17,322.62	25,000.00	0.00	21,000.00	25,000.00
AccountCategory: 52 - Utilities Total:		27,500.00	22,573.18	27,500.00	17,322.62	25,000.00	0.00	21,000.00	25,000.00
AccountCategory: 53 - Contractual									
10-11-000-5301	POSTAGE	3,500.00	2,577.51	3,750.00	2,515.31	3,000.00	0.00	3,750.00	3,000.00
10-11-000-5310	LEGAL SERVICES	32,500.00	8,845.00	32,500.00	10,028.25	32,500.00	0.00	15,000.00	32,500.00
10-11-000-5311	LEGAL NOTICES	2,100.00	511.46	2,100.00	621.34	1,500.00	0.00	2,100.00	1,500.00
10-11-000-5312	BANK FEES	5,000.00	7,346.01	9,600.00	10,914.27	10,000.00	0.00	13,600.00	10,000.00
10-11-000-5321	CONSULTING SERVICES	200,000.00	104,983.80	70,000.00	99,210.30	0.00	0.00	107,000.00	0.00
10-11-000-5322	COMPUTER CONSULTING SERV	0.00	1,800.00	2,750.00	0.00	0.00	0.00	0.00	0.00
10-11-000-5340	CONFERENCES AND TRAINING	18,050.00	10,225.42	19,100.00	13,943.45	18,100.00	0.00	15,103.00	18,100.00
10-11-000-5341	MILEAGE REIMBURSEMENT	8,350.00	7,892.00	8,800.00	7,188.23	9,000.00	0.00	8,800.00	9,000.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-11-000-5342	OFFICIALS/MEETING EXPENSES	17,250.00	19,062.99	18,250.00	5,438.71	19,750.00	0.00	16,250.00	19,750.00
10-11-000-5351	REPAIRS - EQUIPMENT	2,500.00	0.00	2,500.00	4,008.65	1,500.00	0.00	0.00	1,500.00
10-11-000-5355	MAINTENANCE SERVICE AGREE	147,200.00	113,335.82	149,731.00	134,368.20	179,583.00	0.00	149,731.00	179,583.00
10-11-000-5361	PRINTING - EMPLOYMENT ADS	1,000.00	0.00	1,000.00	890.00	1,000.00	0.00	1,750.00	1,000.00
10-11-000-5370	RENTAL - EQUIPMENT	1,050.00	684.00	1,000.00	513.00	1,000.00	0.00	1,000.00	1,000.00
AccountCategory: 53 - Contractual Total:		438,500.00	277,264.01	321,081.00	289,639.71	276,933.00	0.00	334,084.00	276,933.00
AccountCategory: 54 - Supplies									
10-11-000-5401	SUPPLIES-OFFICE	10,000.00	5,261.03	10,000.00	4,222.78	8,500.00	0.00	5,600.00	8,500.00
10-11-000-5402	BOOKS/PUBLICATNS/SUBSCRIP	1,025.00	774.97	1,025.00	322.99	1,025.00	0.00	1,025.00	1,025.00
10-11-000-5404	COMPUTER PROGRAMS	4,100.00	3,021.24	4,500.00	7,559.03	4,020.00	0.00	5,200.00	4,020.00
10-11-000-5420	SUPPLIES - GENERAL	3,100.00	4,498.57	3,500.00	2,482.43	3,500.00	0.00	3,500.00	3,500.00
10-11-000-5425	SUPPLIES-STAFF RECOG/TRAINI	6,000.00	2,346.86	6,000.00	3,756.39	3,500.00	0.00	6,000.00	3,500.00
AccountCategory: 54 - Supplies Total:		24,225.00	15,902.67	25,025.00	18,343.62	20,545.00	0.00	21,325.00	20,545.00
AccountCategory: 55 - Capital									
10-11-000-5502	DIRECTOR INITIATIVES	15,000.00	2,900.00	15,000.00	5,175.86	15,000.00	0.00	15,000.00	15,000.00
10-11-000-5580	EQUIPMENT - GENERAL	0.00	43,149.08	7,750.00	0.00	1,250.00	0.00	1,250.00	1,250.00
10-11-000-5583	EQUIPMENT - OFFICE	7,850.00	78.87	8,000.00	4,989.99	500.00	0.00	5,489.99	500.00
AccountCategory: 55 - Capital Total:		22,850.00	46,127.95	30,750.00	10,165.85	16,750.00	0.00	21,739.99	16,750.00
AccountCategory: 56 - Insurance									
10-11-000-5600	HEALTH INSURANCE PREMIUM	190,425.00	155,505.01	191,816.00	94,437.48	154,845.00	0.00	125,000.00	154,845.00
10-11-000-5601	EMPLOYEE INSURANCE CONTR	-9,516.00	-8,210.17	-7,848.00	-5,970.93	-6,840.00	0.00	-7,848.00	-6,840.00
10-11-000-5602	HSA CONTRIBUTIONS	6,000.00	5,217.21	2,075.00	3,252.88	2,150.00	0.00	2,075.00	2,150.00
AccountCategory: 56 - Insurance Total:		186,909.00	152,512.05	186,043.00	91,719.43	150,155.00	0.00	119,227.00	150,155.00
AccountCategory: 57 - Fixed Charges									
10-11-000-5730	DUES/MEMBERSHIPS	13,244.00	11,480.90	14,750.00	17,936.22	13,500.00	0.00	14,750.00	13,500.00
AccountCategory: 57 - Fixed Charges Total:		13,244.00	11,480.90	14,750.00	17,936.22	13,500.00	0.00	14,750.00	13,500.00
AccountCategory: 59 - Miscellaneous Expense									
10-11-000-5990	CONTINGENCY	5,000.00	773.37	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	773.37	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		1,505,622.00	1,318,810.03	1,434,902.20	1,154,267.57	1,387,887.00	0.00	1,347,879.19	1,387,887.00
Program: 00 - Undesignated Program Surplus (Deficit):		0.00	0.00	0.00	-63,885.12	0.00	0.00	0.00	0.00
Department: 11 - G & A DEPT. Surplus (Deficit):		0.00	0.00	0.00	-63,885.12	0.00	0.00	0.00	0.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Department: 12 - PARK MAINTENANCE DEPT.															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 47 - Grants/Donations															
10-12-000-4700	DONATIONS	0.00	22,235.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00	0.00	0.00	12,000.00	0.00	0.00
10-12-000-4701	TREE DONATIONS	0.00	750.00	0.00	5,250.00	0.00	0.00	0.00	5,250.00	0.00	0.00	0.00	750.00	0.00	0.00
10-12-000-4710	GRANTS	0.00	0.00	0.00	7,250.00	0.00	0.00	0.00	7,250.00	0.00	0.00	0.00	7,250.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:		0.00	22,985.00	0.00	24,500.00	0.00	0.00	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue															
10-12-000-4910	MISC/UNCLASSIFIED INCOME	0.00	47,003.00	0.00	12,458.09	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00	0.00
10-12-000-4920	REV-AYSO	11,752.00	10,903.54	11,500.00	6,190.27	11,500.00	0.00	0.00	11,500.00	11,500.00	0.00	0.00	11,500.00	11,500.00	11,500.00
10-12-000-4921	REV-GBA	14,200.00	14,494.77	15,000.00	4,367.92	50,000.00	0.00	0.00	15,000.00	50,000.00	0.00	0.00	15,000.00	50,000.00	50,000.00
10-12-000-4922	REV-KWBA	900.00	1,057.50	900.00	822.64	900.00	0.00	0.00	900.00	900.00	0.00	0.00	900.00	900.00	900.00
10-12-000-4962	PROCEEDS - SBITAs	0.00	12,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		26,852.00	85,513.81	27,400.00	23,838.92	62,400.00	0.00	0.00	32,400.00	62,400.00	0.00	0.00	32,400.00	62,400.00	62,400.00
Revenue Total:		26,852.00	108,498.81	27,400.00	48,338.92	62,400.00	0.00	0.00	52,400.00	62,400.00	0.00	0.00	52,400.00	62,400.00	62,400.00
Expense															
AccountCategory: 50 - Debt Payments															
10-12-000-5003	PRINCIPAL - SBITAs	0.00	6,507.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	6,507.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages															
10-12-000-5103	FT PARK MAINTENANCE SALAR	424,257.55	343,609.13	470,512.00	364,189.01	465,062.00	0.00	0.00	406,512.00	465,062.00	0.00	0.00	406,512.00	465,062.00	465,062.00
10-12-000-5115	PT WAGES - SEASONAL MAINT	34,788.60	39,165.06	40,000.00	17,473.51	29,400.00	0.00	0.00	20,000.00	29,400.00	0.00	0.00	20,000.00	29,400.00	29,400.00
10-12-000-5190	FT OVERTIME	15,225.00	18,069.21	16,275.00	9,666.86	16,275.00	0.00	0.00	16,275.00	16,275.00	0.00	0.00	16,275.00	16,275.00	16,275.00
10-12-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	1,098.00	9,791.00	0.00	0.00	0.00	9,791.00	0.00	0.00	0.00	9,791.00	9,791.00
10-12-000-5195	PT OVERTIME	500.00	383.41	500.00	210.37	500.00	0.00	0.00	500.00	500.00	0.00	0.00	500.00	500.00	500.00
10-12-000-5196	INSURANCE BUY-OUT	5,100.00	5,189.91	5,400.00	10,731.19	3,800.00	0.00	0.00	11,867.25	3,800.00	0.00	0.00	11,867.25	3,800.00	3,800.00
AccountCategory: 51 - Salaries/Wages Total:		479,871.15	406,416.72	532,687.00	403,368.94	524,828.00	0.00	0.00	455,154.25	524,828.00	0.00	0.00	455,154.25	524,828.00	524,828.00
AccountCategory: 52 - Utilities															
10-12-000-5210	TELEPHONE/INTERNET	0.00	2,820.76	3,060.00	2,372.22	3,060.00	0.00	0.00	3,060.00	3,060.00	0.00	0.00	3,060.00	3,060.00	3,060.00
10-12-000-5220	FUEL/HEAT	7,500.00	6,515.36	8,000.00	3,945.41	7,000.00	0.00	0.00	7,000.00	7,000.00	0.00	0.00	7,000.00	7,000.00	7,000.00
10-12-000-5230	ELECTRICITY	10,000.00	9,968.00	8,000.00	6,039.37	7,000.00	0.00	0.00	7,000.00	7,000.00	0.00	0.00	7,000.00	7,000.00	7,000.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-12-000-5240	WATER	47,906.00	31,537.45	35,000.00	30,816.48	35,000.00	0.00	30,000.00	35,000.00
AccountCategory: 52 - Utilities Total:		65,406.00	50,841.57	54,060.00	43,173.48	52,060.00	0.00	47,060.00	52,060.00
AccountCategory: 53 - Contractual									
10-12-000-5311	LEGAL NOTICES	0.00	100.05	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5340	CONFERENCES AND TRAINING	9,500.00	13,360.84	10,000.00	12,638.00	13,000.00	0.00	10,000.00	13,000.00
10-12-000-5344	LICENSES	10,900.00	3,604.56	5,500.00	12,251.28	5,500.00	0.00	7,000.00	5,500.00
10-12-000-5348	SHARED SVCS-CONT MOWING	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5349	CONTRACTL-HORT/LANDSCAPI	112,000.00	99,718.40	112,000.00	144,199.20	112,000.00	0.00	130,000.00	112,000.00
10-12-000-5350	MAINTENANCE SERVICES	41,650.00	30,071.71	43,500.00	40,600.64	43,500.00	0.00	43,500.00	43,500.00
10-12-000-5351	REPAIRS - EQUIPMENT	25,800.00	24,420.28	26,000.00	22,969.30	26,000.00	0.00	26,000.00	26,000.00
10-12-000-5352	REPAIRS - BUILDINGS	4,000.00	3,118.83	6,000.00	3,903.85	6,000.00	0.00	6,000.00	6,000.00
10-12-000-5353	DISPOSAL/PORTOLET SERVICE	26,000.00	26,580.59	28,000.00	21,814.02	28,000.00	0.00	28,000.00	28,000.00
10-12-000-5355	MAINTENANCE SERVICE AGREE	2,100.00	1,296.00	0.00	1,344.00	0.00	0.00	0.00	0.00
10-12-000-5361	PRINTING - EMPLOYMENT ADS	0.00	0.00	0.00	990.00	0.00	0.00	0.00	0.00
10-12-000-5370	RENTAL - EQUIPMENT	8,000.00	5,241.32	7,500.00	3,176.77	7,000.00	0.00	7,500.00	7,000.00
AccountCategory: 53 - Contractual Total:		253,950.00	207,512.58	238,500.00	263,887.06	241,000.00	0.00	258,000.00	241,000.00
AccountCategory: 54 - Supplies									
10-12-000-5401	SUPPLIES-OFFICE	1,300.00	244.79	0.00	524.63	0.00	0.00	0.00	0.00
10-12-000-5412	SUPPLIES-CLEANING/CUSTODI	1,500.00	349.17	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00
10-12-000-5420	SUPPLIES - GENERAL	2,000.00	2,139.97	3,000.00	1,476.67	3,000.00	0.00	3,000.00	3,000.00
10-12-000-5421	SUPPLIES - UNIFORMS	4,600.00	4,910.60	4,800.00	6,217.71	5,000.00	0.00	5,500.00	5,000.00
10-12-000-5425	SUPPLIES-STAFF RECOGNITION	1,650.00	1,741.84	1,650.00	1,233.78	1,650.00	0.00	1,650.00	1,650.00
10-12-000-5430	SUPPLIES - FIRST AID	2,100.00	2,548.76	2,100.00	2,768.84	2,500.00	0.00	2,500.00	2,500.00
10-12-000-5450	SUPPLIES - EQUIPMENT PARTS	0.00	5,182.09	0.00	95.99	0.00	0.00	0.00	0.00
10-12-000-5452	SHARED SVCS-FLEET MAINT SU	12,000.00	21,709.40	12,500.00	0.00	13,500.00	0.00	15,000.00	13,500.00
10-12-000-5480	GASOLINE/LUBRICANTS	15,000.00	15,232.36	16,000.00	10,169.22	16,000.00	0.00	18,000.00	16,000.00
10-12-000-5481	SUPPLIES-CONSTRUCTION/HA	9,500.00	11,175.16	10,000.00	10,878.41	10,000.00	0.00	10,000.00	10,000.00
10-12-000-5482	SUPPLIES-HARDWARE	1,000.00	772.10	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5483	SUPPLIES-PAINT	500.00	86.31	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5484	SUPPLIES-ELECTRICAL/BULBS	2,000.00	4,408.21	2,000.00	1,449.93	2,000.00	0.00	2,000.00	2,000.00
10-12-000-5485	SUPPLIES-ICEMELT/SALT	6,750.00	2,885.00	6,000.00	2,556.22	6,000.00	0.00	6,000.00	6,000.00

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-12-000-5486	SUPPLIES-PLUMBING	4,000.00	4,331.72	4,750.00	4,698.33	4,750.00	0.00	5,750.00	4,750.00
10-12-000-5487	SUPPLIES - TOOLS	1,800.00	2,370.52	2,000.00	2,276.45	2,250.00	0.00	2,000.00	2,250.00
10-12-000-5488	SUPPLIES-POWER TOOLS	0.00	155.60	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5489	SUPPLIES-TRASH BAGS	5,650.00	7,009.05	5,600.00	3,951.48	5,600.00	0.00	5,600.00	5,600.00
10-12-000-5490	SUPPLIES-PLANTINGS/FLOWER	20,000.00	19,591.37	23,000.00	21,105.14	29,000.00	0.00	25,000.00	29,000.00
10-12-000-5491	SUPPLIES-GREENHOUSE/BEES	0.00	569.87	0.00	416.38	0.00	0.00	0.00	0.00
10-12-000-5493	SUPPLIES-FERTILIZER/SEED/SO	6,500.00	6,515.40	11,000.00	7,409.16	11,000.00	0.00	11,000.00	11,000.00
10-12-000-5494	SUPPLIES-SEED/SOD	1,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5495	SUPPLIES-PULVERIZED DIRT	1,250.00	321.26	0.00	498.01	0.00	0.00	0.00	0.00
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	12,500.00	11,518.32	12,500.00	5,088.23	12,500.00	0.00	8,000.00	12,500.00
10-12-000-5497	SUPPLIES-PLAYGRD/SURFACES	17,700.00	9,387.94	18,000.00	12,947.83	15,000.00	0.00	20,000.00	15,000.00
AccountCategory: 54 - Supplies Total:		131,250.00	135,156.81	136,400.00	97,262.41	141,250.00	0.00	142,500.00	141,250.00
AccountCategory: 55 - Capital									
10-12-000-5580	EQUIPMENT - GENERAL	0.00	12,055.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5581	EQUIPMENT - BLDG/HOLMES S	8,000.00	4,070.95	8,000.00	6,424.00	7,000.00	0.00	8,000.00	7,000.00
10-12-000-5584	EQUIPMENT-RECREATION	7,500.00	2,484.58	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00
10-12-000-5585	PAVEMENT & SITE DEVELOPME	90,000.00	93,970.64	90,000.00	58,584.46	165,000.00	0.00	70,000.00	165,000.00
10-12-000-5588	BUILDING IMPROVEMENTS	2,000.00	401.10	0.00	743.02	0.00	0.00	0.00	0.00
10-12-000-5590	TREE TRIM/WORK-Outside SH	80,000.00	72,925.75	85,000.00	71,244.25	85,000.00	0.00	85,000.00	85,000.00
AccountCategory: 55 - Capital Total:		187,500.00	185,908.02	190,500.00	136,995.73	264,500.00	0.00	170,500.00	264,500.00
AccountCategory: 56 - Insurance									
10-12-000-5600	HEALTH INSURANCE PREMIUM	210,152.00	151,208.13	213,069.00	86,650.51	143,657.00	0.00	115,000.00	143,657.00
10-12-000-5601	EMPLOYEE INSURANCE CONTR	-14,784.00	-9,933.55	-13,422.00	-6,632.53	-6,060.00	0.00	-10,000.00	-6,060.00
10-12-000-5602	HSA CONTRIBUTIONS	0.00	-80.21	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 56 - Insurance Total:		195,368.00	141,194.37	199,647.00	80,017.98	137,597.00	0.00	105,000.00	137,597.00
AccountCategory: 57 - Fixed Charges									
10-12-000-5730	DUES/MEMBERSHIPS	1,287.00	1,040.00	1,200.00	840.00	1,200.00	0.00	1,200.00	1,200.00
AccountCategory: 57 - Fixed Charges Total:		1,287.00	1,040.00	1,200.00	840.00	1,200.00	0.00	1,200.00	1,200.00
AccountCategory: 58 - Fund Transfer Out									
10-12-000-5890	G&A DEPT. TRANSFER	421,573.00	357,185.00	401,773.00	304,535.00	388,609.00	0.00	377,405.19	388,609.00
AccountCategory: 58 - Fund Transfer Out Total:		421,573.00	357,185.00	401,773.00	304,535.00	388,609.00	0.00	377,405.19	388,609.00

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
AccountCategory: 59 - Miscellaneous Expense									
10-12-000-5920	EXP-AYSO	11,752.00	10,903.54	11,500.00	3,971.69	11,500.00	0.00	11,500.00	11,500.00
10-12-000-5921	EXP-GBA	14,200.00	14,494.77	15,000.00	1,867.11	50,000.00	0.00	15,000.00	50,000.00
10-12-000-5922	EXP-KWBA	900.00	1,057.50	900.00	0.00	900.00	0.00	900.00	900.00
10-12-000-5990	CONTINGENCY	1,000.00	36,541.00	1,000.00	3,596.50	1,000.00	0.00	3,600.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		27,852.00	62,996.81	28,400.00	9,435.30	63,400.00	0.00	31,000.00	63,400.00
Expense Total:		1,764,057.15	1,554,758.88	1,783,167.00	1,339,515.90	1,814,444.00	0.00	1,587,819.44	1,814,444.00
Program: 00 - Undesignated Program Surplus (Deficit):		-1,737,205.15	-1,446,260.07	-1,755,767.00	-1,291,176.98	-1,752,044.00	0.00	-1,535,419.44	-1,752,044.00
Department: 12 - PARK MAINTENANCE DEPT. Surplus (Deficit):		-1,737,205.15	-1,446,260.07	-1,755,767.00	-1,291,176.98	-1,752,044.00	0.00	-1,535,419.44	-1,752,044.00

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
													YE Projection		First Draft
Department: 13 - WATTS ICE CENTER DEPT.															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 42 - Program Revenues															
10-13-000-4210	SCHOLARSHIPS AWARDED	-500.00	-226.80	-500.00	-57.50	-500.00		-500.00		0.00		0.00	-500.00		-500.00
10-13-000-4215	SPECIAL EVENT REVENUE	0.00	580.00	0.00	120.00	0.00		0.00		0.00		0.00	0.00		0.00
AccountCategory: 42 - Program Revenues Total:		-500.00	353.20	-500.00	62.50	-500.00		-500.00		0.00		0.00	-500.00		-500.00
AccountCategory: 43 - Daily Fees															
10-13-000-4300	DAILY FEES-RES AND NR	16,200.00	0.00	0.00	0.00	0.00		0.00		0.00		0.00	0.00		0.00
10-13-000-4310	DAILY FEES - RES	0.00	4,752.00	7,200.00	3,624.00	7,200.00		0.00		0.00		0.00	7,200.00		7,200.00
10-13-000-4320	DAILY FEES - NR	0.00	16,152.00	16,000.00	12,020.00	19,200.00		0.00		0.00		0.00	16,000.00		19,200.00
10-13-000-4330	DISTRICT 35 SKATING ADMISSI	0.00	2,995.00	2,500.00	5.00	0.00		0.00		0.00		0.00	0.00		0.00
AccountCategory: 43 - Daily Fees Total:		16,200.00	23,899.00	25,700.00	15,649.00	26,400.00		0.00		0.00		0.00	23,200.00		26,400.00
AccountCategory: 44 - Sales															
10-13-000-4410	VENDING	900.00	1,921.86	900.00	1,156.25	2,200.00		0.00		0.00		0.00	1,900.00		2,200.00
10-13-000-4460	SKATE SHARPENING	400.00	520.00	800.00	430.00	700.00		0.00		0.00		0.00	800.00		700.00
AccountCategory: 44 - Sales Total:		1,300.00	2,441.86	1,700.00	1,586.25	2,900.00		0.00		0.00		0.00	2,700.00		2,900.00
AccountCategory: 45 - Rentals															
10-13-000-4500	ROOM RENTALS	7,560.00	10,647.50	12,200.00	11,674.40	12,800.00		0.00		0.00		0.00	12,200.00		12,800.00
10-13-000-4525	RENTAL - OFFSEASON USES	1,500.00	3,000.00	3,300.00	3,300.00	3,630.00		0.00		0.00		0.00	3,300.00		3,630.00
10-13-000-4530	RENTAL - STUDIO ICE	20,720.00	15,064.00	20,160.00	13,349.00	16,700.00		0.00		0.00		0.00	20,160.00		16,700.00
10-13-000-4531	RENTAL - MAIN ICE	62,580.00	49,756.00	67,286.00	41,227.75	57,998.00		0.00		0.00		0.00	67,286.00		57,998.00
10-13-000-4532	RENTAL - WINNETKA HOCKEY	15,180.00	14,317.50	10,860.00	19,457.50	14,960.00		0.00		0.00		0.00	10,860.00		14,960.00
10-13-000-4534	PRIVATE TRG-SKATE/HOCKEY	100.00	10.00	100.00	10.00	50.00		0.00		0.00		0.00	100.00		50.00
10-13-000-4535	RENTAL - ICE SKATES	10,000.00	12,410.00	11,000.00	7,010.00	11,000.00		0.00		0.00		0.00	11,000.00		11,000.00
10-13-000-4545	INTERNAL PROGRAM RENTAL	400.00	360.00	400.00	0.00	360.00		0.00		0.00		0.00	400.00		360.00
AccountCategory: 45 - Rentals Total:		118,040.00	105,565.00	125,306.00	96,028.65	117,498.00		0.00		0.00		0.00	125,306.00		117,498.00
AccountCategory: 46 - Passes															
10-13-000-4600	GUEST PASSES	7,500.00	11,508.00	7,250.00	10,250.00	9,250.00		0.00		0.00		0.00	7,250.00		9,250.00
10-13-000-4620	PASS-FAMILY RES ICE TOKEN	63,000.00	60,549.00	59,400.00	53,658.00	63,825.00		0.00		0.00		0.00	59,400.00		63,825.00
10-13-000-4622	PASS-FAMILY NR ICE TOKEN	31,500.00	57,708.00	52,800.00	52,998.00	54,210.00		0.00		0.00		0.00	52,800.00		54,210.00
AccountCategory: 46 - Passes Total:		102,000.00	129,765.00	119,450.00	116,906.00	127,285.00		0.00		0.00		0.00	119,450.00		127,285.00

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
AccountCategory: 49 - Miscellaneous Revenue															
10-13-000-4910	MISC/UNCLASSIFIED INCOME	0.00	98.75	100.00	-2.16	100.00		0.00	100.00	0.00		100.00	100.00		
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	98.75	100.00	-2.16	100.00		0.00	100.00	0.00		100.00	100.00		
Revenue Total:		237,040.00	262,122.81	271,756.00	230,230.24	273,683.00		0.00	270,256.00	273,683.00					
Expense															
AccountCategory: 51 - Salaries/Wages															
10-13-000-5101	FT ADMINISTRATION SALARIES	13,193.25	13,944.92	14,337.00	13,927.85	16,593.00		0.00	16,144.00	16,593.00					
10-13-000-5102	FT RECREATION SALARIES	34,230.00	42,054.10	45,101.00	38,885.90	46,603.00		0.00	45,101.00	46,603.00					
10-13-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	24,386.70	29,777.00		0.00	25,264.00	29,777.00					
10-13-000-5104	FT FACILITY MAINT SALARIES	14,044.80	16,135.05	15,166.00	12,566.55	15,374.00		0.00	15,166.00	15,374.00					
10-13-000-5116	PT WAGES - CUSTODIANS	0.00	873.94	2,765.00	0.00	0.00		0.00	1.00	0.00					
10-13-000-5125	PT WAGES-RENTL ATTDNT	2,340.00	1,789.68	2,496.00	1,139.39	3,072.00		0.00	2,496.00	3,072.00					
10-13-000-5155	PT WAGES - PT MANAGER	26,180.00	23,977.80	29,155.00	13,044.90	32,093.00		0.00	29,155.00	32,093.00					
10-13-000-5160	PT WAGES - SKATEGUARDS	8,145.00	10,607.65	8,688.00	6,356.09	9,594.50		0.00	8,688.00	9,594.50					
10-13-000-5180	PT WAGES - ATTENDANT/CASHI	13,080.00	19,163.79	13,952.00	12,218.51	19,824.00		0.00	13,952.00	19,824.00					
10-13-000-5196	INSURANCE BUY-OUT	2,550.00	2,453.85	1,620.00	1,473.97	5,828.00		0.00	1,620.00	5,828.00					
10-13-000-5601	EMPLOYEE INSURANCE CONTR	0.00	53.65	-111.00	-127.52	-119.00		0.00	-111.00	-119.00					
AccountCategory: 51 - Salaries/Wages Total:		140,997.90	158,294.43	162,433.00	123,872.34	178,639.50		0.00	157,476.00	178,639.50					
AccountCategory: 52 - Utilities															
10-13-000-5210	TELEPHONE/INTERNET/CABLE	3,390.00	2,250.60	4,440.00	2,801.86	4,060.00		0.00	4,440.00	4,060.00					
10-13-000-5220	FUEL/HEAT	7,000.00	4,670.50	7,500.00	2,871.96	7,500.00		0.00	7,500.00	7,500.00					
10-13-000-5230	ELECTRICITY	44,000.00	54,539.28	40,000.00	13,523.75	40,000.00		0.00	40,000.00	40,000.00					
10-13-000-5240	WATER	9,550.00	9,930.45	11,500.00	1,850.03	11,500.00		0.00	11,500.00	11,500.00					
AccountCategory: 52 - Utilities Total:		63,940.00	71,390.83	63,440.00	21,047.60	63,060.00		0.00	63,440.00	63,060.00					
AccountCategory: 53 - Contractual															
10-13-000-5301	POSTAGE	200.00	200.00	0.00	0.00	0.00		0.00	0.00	0.00					
10-13-000-5315	CREDIT CARD SERVICE FEES	3,500.00	403.07	3,000.00	30.00	1,500.00		0.00	5,000.00	1,500.00					
10-13-000-5340	CONFERENCES AND TRAINING	0.00	141.50	0.00	0.00	0.00		0.00	0.00	0.00					
10-13-000-5351	REPAIRS - EQUIPMENT	0.00	0.00	1,000.00	1,297.50	1,000.00		0.00	1,000.00	1,000.00					
10-13-000-5352	REPAIRS - BUILDINGS	5,000.00	5,816.97	12,000.00	1,615.01	6,000.00		0.00	12,000.00	6,000.00					
10-13-000-5353	DISPOSAL/PORTOLET SERVICE	3,000.00	1,826.24	3,500.00	4,020.96	4,500.00		0.00	4,500.00	4,500.00					
10-13-000-5354	CLEANING SERVICE	0.00	0.00	0.00	5,300.00	0.00		0.00	0.00	0.00					

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-13-000-5355	MAINTENANCE SERVICE AGREE	15,198.00	11,228.40	18,000.00	15,752.60	17,200.00	0.00	18,000.00	17,200.00
10-13-000-5356	ZAMBONI - PARTS/REPAIRS	11,650.00	3,990.19	9,000.00	2,820.50	9,000.00	0.00	9,000.00	9,000.00
10-13-000-5357	REFRIGERATION - PARTS/REPAI	36,000.00	25,096.57	37,800.00	44,910.31	39,000.00	0.00	40,000.00	39,000.00
10-13-000-5360	PRINTING/MARKETING/ADVER	3,300.00	4,503.73	3,100.00	2,147.21	3,100.00	0.00	3,100.00	3,100.00
10-13-000-5361	PRINTING - EMPLOYMENT ADS	150.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00
10-13-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	1,900.00	3,500.00	0.00	3,000.00	0.00	3,500.00	3,000.00
10-13-000-5370	RENTAL - EQUIPMENT	1,500.00	2,419.42	1,500.00	1,844.99	1,500.00	0.00	1,500.00	1,500.00
AccountCategory: 53 - Contractual Total:		82,498.00	57,526.09	92,550.00	79,739.08	85,950.00	0.00	97,750.00	85,950.00
AccountCategory: 54 - Supplies									
10-13-000-5401	SUPPLIES-OFFICE	1,000.00	197.21	1,000.00	212.47	1,000.00	0.00	1,000.00	1,000.00
10-13-000-5412	SUPPLIES-CLEANING/CUSTODI	3,500.00	4,575.98	5,000.00	3,949.87	5,750.00	0.00	5,750.00	5,750.00
10-13-000-5415	SUPPLIES-WATTS SPEC EVENT	2,000.00	1,196.17	2,000.00	401.53	2,000.00	0.00	2,000.00	2,000.00
10-13-000-5416	SUPPLIES-ICE MAKING	5,000.00	5,994.61	5,250.00	4,103.11	5,250.00	0.00	5,250.00	5,250.00
10-13-000-5417	SUPPLIES-BOARDS/GLASS	3,500.00	2,206.38	3,500.00	2,547.81	3,500.00	0.00	3,500.00	3,500.00
10-13-000-5420	SUPPLIES - GENERAL	2,500.00	3,569.18	4,000.00	2,287.02	4,000.00	0.00	4,000.00	4,000.00
10-13-000-5421	SUPPLIES - UNIFORMS	2,000.00	4,043.49	3,000.00	2,392.75	3,000.00	0.00	3,000.00	3,000.00
10-13-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	458.67	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
10-13-000-5430	SUPPLIES - FIRST AID	2,000.00	485.17	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
10-13-000-5450	SUPPLIES - EQUIPMENT PARTS	750.00	494.18	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5470	RESALE - FOOD/CONCESSION	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5480	GASOLINE/LUBRICANTS/PROP	3,500.00	2,542.00	4,000.00	816.80	4,000.00	0.00	3,000.00	4,000.00
10-13-000-5481	SUPPLIES-CONSTRUCTION/HA	1,850.00	3,624.35	2,000.00	1,424.07	2,000.00	0.00	2,000.00	2,000.00
10-13-000-5484	SUPPLIES-ELECTRICAL/BULBS	275.00	637.92	500.00	452.72	500.00	0.00	500.00	500.00
10-13-000-5485	SUPPLIES-ICEMELT/SALT	850.00	280.66	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
10-13-000-5486	SUPPLIES-PLUMBING	750.00	422.81	1,500.00	191.21	1,500.00	0.00	1,500.00	1,500.00
10-13-000-5487	SUPPLIES - TOOLS	0.00	150.00	300.00	174.19	300.00	0.00	300.00	300.00
10-13-000-5488	SUPPLIES-HAND TOOLS	300.00	396.69	0.00	120.59	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		30,675.00	31,275.47	36,050.00	19,074.14	36,800.00	0.00	35,800.00	36,800.00
AccountCategory: 55 - Capital									
10-13-000-5580	EQUIPMENT - GENERAL	1,000.00	1,027.39	1,000.00	1,182.31	1,000.00	0.00	1,000.00	1,000.00
10-13-000-5581	EQUIPMENT - ICE RINK	15,000.00	3,783.60	17,500.00	11,059.19	18,500.00	0.00	17,500.00	18,500.00

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-13-000-5584	EQUIPMENT - RECREATION	5,000.00	7,141.72	2,500.00	0.00	3,000.00	0.00	2,500.00	3,000.00
10-13-000-5588	BUILDING IMPROVEMENTS	3,000.00	4,911.96	6,000.00	229.99	6,000.00	0.00	6,000.00	6,000.00
AccountCategory: 55 - Capital Total:		24,000.00	16,864.67	27,000.00	12,471.49	28,500.00	0.00	27,000.00	28,500.00
AccountCategory: 56 - Insurance									
10-13-000-5600	HEALTH INSURANCE PERMIUM	0.00	1,012.20	4,097.00	3,453.06	4,179.00	0.00	4,097.00	4,179.00
AccountCategory: 56 - Insurance Total:		0.00	1,012.20	4,097.00	3,453.06	4,179.00	0.00	4,097.00	4,179.00
AccountCategory: 58 - Fund Transfer Out									
10-13-000-5890	G&A DEPT. TRANSFER	60,225.00	51,026.00	57,396.00	43,504.00	55,515.00	0.00	53,915.00	55,515.00
AccountCategory: 58 - Fund Transfer Out Total:		60,225.00	51,026.00	57,396.00	43,504.00	55,515.00	0.00	53,915.00	55,515.00
AccountCategory: 59 - Miscellaneous Expense									
10-13-000-5990	CONTINGENCY	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Expense Total:		403,335.90	387,389.69	443,966.00	303,161.71	453,643.50	0.00	440,478.00	453,643.50
Program: 00 - Undesignated Program Surplus (Deficit):		-166,295.90	-125,266.88	-172,210.00	-72,931.47	-179,960.50	0.00	-170,222.00	-179,960.50
Department: 13 - WATTS ICE CENTER DEPT. Surplus (Deficit):		-166,295.90	-125,266.88	-172,210.00	-72,931.47	-179,960.50	0.00	-170,222.00	-179,960.50

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft
Department: 14 - BEACH DEPT.									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 42 - Program Revenues									
10-14-000-4210	SCHOLARSHIPS AWARDED	-600.00	-1,264.96	0.00	-309.40	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		-600.00	-1,264.96	0.00	-309.40	0.00	0.00	0.00	0.00
AccountCategory: 43 - Daily Fees									
10-14-000-4310	DAILY FEES- RESIDENTS	7,000.00	11,750.00	8,400.00	13,308.00	11,400.00	0.00	13,308.00	11,400.00
10-14-000-4320	DAILY FEES-NON RESIDENTS	52,000.00	48,420.00	62,400.00	62,952.00	54,000.00	0.00	62,952.00	54,000.00
AccountCategory: 43 - Daily Fees Total:		59,000.00	60,170.00	70,800.00	76,260.00	65,400.00	0.00	76,260.00	65,400.00
AccountCategory: 44 - Sales									
10-14-000-4400	CONCESSION FOOD SALES	0.00	6,551.00	6,000.00	8,976.00	8,000.00	0.00	9,044.00	8,000.00
AccountCategory: 44 - Sales Total:		0.00	6,551.00	6,000.00	8,976.00	8,000.00	0.00	9,044.00	8,000.00
AccountCategory: 45 - Rentals									
10-14-000-4540	RENTAL - TRELIS	6,750.00	8,992.00	9,500.00	6,955.50	8,840.00	0.00	6,955.50	8,840.00
10-14-000-4541	RENTAL - SUN SHELTERS	10,200.00	10,646.00	12,500.00	10,302.80	11,000.00	0.00	10,302.80	11,000.00
10-14-000-4543	RENTAL - CHAIRS/UMBRELLAS	2,700.00	2,226.00	2,700.00	2,441.00	2,699.00	0.00	2,441.00	2,699.00
10-14-000-4545	RENTAL - GROUP USE	3,000.00	3,584.00	3,660.00	4,874.00	5,300.00	0.00	4,874.00	5,300.00
AccountCategory: 45 - Rentals Total:		22,650.00	25,448.00	28,360.00	24,573.30	27,839.00	0.00	24,573.30	27,839.00
AccountCategory: 46 - Passes									
10-14-000-4600	GUEST PASSES	46,700.00	43,240.00	40,000.00	55,336.00	48,500.00	0.00	55,236.00	48,500.00
10-14-000-4610	PASS - FAMILY RESIDENT	142,275.00	105,175.00	110,000.00	106,380.00	110,200.00	0.00	106,380.00	110,200.00
10-14-000-4612	PASS - FAMILY NON-RESIDENT	76,230.00	63,560.00	72,000.00	67,694.00	71,820.00	0.00	67,694.00	71,820.00
10-14-000-4614	PASS - NORTHBROOK PILOT	49,105.00	40,355.00	40,000.00	51,048.00	53,884.00	0.00	51,048.00	53,884.00
AccountCategory: 46 - Passes Total:		314,310.00	252,330.00	262,000.00	280,458.00	284,404.00	0.00	280,358.00	284,404.00
AccountCategory: 49 - Miscellaneous Revenue									
10-14-000-4910	MISC/UNCLASSIFIED INCOME	3,180.00	6,502.20	3,000.00	1,868.80	3,000.00	0.00	2,000.00	3,000.00
AccountCategory: 49 - Miscellaneous Revenue Total:		3,180.00	6,502.20	3,000.00	1,868.80	3,000.00	0.00	2,000.00	3,000.00
Revenue Total:		398,540.00	349,736.24	370,160.00	391,826.70	388,643.00	0.00	392,235.30	388,643.00
Expense									
AccountCategory: 51 - Salaries/Wages									
10-14-000-5101	FT ADMINISTRATION SALARIES	19,775.70	20,156.00	14,337.00	13,826.40	16,593.00	0.00	15,337.00	16,593.00
10-14-000-5102	FT RECREATION SALARIES	34,125.00	28,606.02	35,387.00	31,599.72	36,576.00	0.00	35,387.00	36,576.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-14-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	24,386.70	29,777.00	0.00	25,264.18	29,777.00
10-14-000-5104	FT FACILITY MAINT SALARIES	14,044.80	18,225.30	15,166.00	12,494.80	15,374.00	0.00	15,166.00	15,374.00
10-14-000-5150	PT WAGES-BEACH OPERATION	11,707.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5155	PT WAGES - BEACH MGR/SUPV	17,850.00	28,051.67	30,301.00	30,770.40	33,330.00	0.00	30,770.40	33,330.00
10-14-000-5160	PT WAGES - LIFEGUARDS	34,300.00	35,063.27	37,920.00	49,135.15	49,236.00	0.00	49,135.15	49,236.00
10-14-000-5180	PT WAGES - ATTENDANT/CASHI	29,120.00	30,882.16	34,650.00	42,607.09	40,620.00	0.00	42,607.09	40,620.00
10-14-000-5181	PT WAGES - CART DRIVER	7,000.00	6,920.40	7,168.00	8,267.68	7,870.50	0.00	8,148.05	7,870.50
10-14-000-5196	INSURANCE BUY-OUT	765.00	743.13	1,080.00	491.33	1,110.00	0.00	1,080.00	1,110.00
10-14-000-5601	EMPLOYEE INSURANCE CONTR	-1,950.00	-683.59	-111.00	-127.52	-119.00	0.00	-111.00	-119.00
AccountCategory: 51 - Salaries/Wages Total:		193,972.55	195,204.36	205,162.00	213,451.75	230,367.50	0.00	222,783.87	230,367.50
AccountCategory: 52 - Utilities									
10-14-000-5210	TELEPHONE/INTERNET	3,120.00	3,423.36	6,960.00	5,750.29	7,620.00	0.00	6,960.00	7,620.00
10-14-000-5220	FUEL/HEAT	600.00	584.73	600.00	497.29	600.00	0.00	600.00	600.00
10-14-000-5230	ELECTRICITY	3,600.00	2,933.03	3,000.00	3,015.35	3,000.00	0.00	3,000.00	3,000.00
10-14-000-5240	WATER	10,000.00	11,266.11	10,500.00	6,799.99	9,500.00	0.00	8,500.00	9,500.00
AccountCategory: 52 - Utilities Total:		17,320.00	18,207.23	21,060.00	16,062.92	20,720.00	0.00	19,060.00	20,720.00
AccountCategory: 53 - Contractual									
10-14-000-5315	CREDIT CARD SERVICE FEES	5,000.00	1,553.62	4,500.00	0.00	3,000.00	0.00	10,000.00	3,000.00
10-14-000-5340	CONFERENCES AND TRAINING	6,300.00	5,953.45	7,000.00	4,589.94	5,320.00	0.00	5,000.00	5,320.00
10-14-000-5341	MILEAGE REIMBURSEMENT	150.00	47.49	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5350	MAINTENANCE SERVICES	2,575.00	2,575.00	3,000.00	208.40	1,700.00	0.00	1,500.00	1,700.00
10-14-000-5351	REPAIRS - EQUIPMENT	2,750.00	1,531.84	4,250.00	253.43	4,250.00	0.00	500.00	4,250.00
10-14-000-5352	REPAIRS - BUILDINGS	1,000.00	848.95	1,050.00	323.95	1,050.00	0.00	1,050.00	1,050.00
10-14-000-5353	DISPOSAL/PORTOLET SERVICE	3,900.00	1,158.00	3,000.00	1,732.00	3,150.00	0.00	3,000.00	3,150.00
10-14-000-5358	DAILY WATER TESTING SERVICE	1,900.00	1,905.00	2,000.00	1,965.00	2,000.00	0.00	2,000.00	2,000.00
10-14-000-5360	PRINTING/MARKETING/ADVER	5,500.00	2,666.52	4,500.00	3,156.07	4,500.00	0.00	4,500.00	4,500.00
10-14-000-5361	PRINTING - EMPLOYMENT ADS	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
10-14-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	300.00	3,000.00	2,507.74	3,000.00	0.00	2,508.00	3,000.00
10-14-000-5370	RENTAL - EQUIPMENT	500.00	207.00	500.00	616.00	1,000.00	0.00	1,000.00	1,000.00
10-14-000-5371	LIFEGUARD AUDITS	3,180.00	3,339.00	3,450.00	3,504.00	3,600.00	0.00	3,504.00	3,600.00
AccountCategory: 53 - Contractual Total:		35,955.00	22,085.87	36,450.00	18,856.53	32,770.00	0.00	34,762.00	32,770.00

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
AccountCategory: 54 - Supplies									
10-14-000-5401	SUPPLIES-OFFICE	300.00	324.57	500.00	238.88	500.00	0.00	238.88	500.00
10-14-000-5412	SUPPLIES-CLEANING/CUSTODI	2,100.00	2,100.00	2,200.00	2,200.00	2,310.00	0.00	2,310.00	2,310.00
10-14-000-5420	SUPPLIES - GENERAL	7,050.00	5,632.13	7,500.00	2,606.05	4,500.00	0.00	7,500.00	4,500.00
10-14-000-5421	SUPPLIES - UNIFORMS	3,150.00	1,962.06	3,550.00	4,586.93	3,437.50	0.00	4,586.93	3,437.50
10-14-000-5425	SUPPLIES-STAFF RECOGNITION	1,000.00	1,041.28	1,000.00	816.44	2,000.00	0.00	1,300.00	2,000.00
10-14-000-5430	SUPPLIES - FIRST AID	800.00	932.09	1,200.00	1,403.25	2,500.00	0.00	1,403.25	2,500.00
10-14-000-5450	SUPPLIES - EQUIPMENT PARTS	1,500.00	1,128.39	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5470	RESALE - FOOD/CONCESSION	0.00	1,667.37	2,000.00	2,739.40	2,500.00	0.00	2,700.00	2,500.00
10-14-000-5480	GASOLINE/LUBRICANTS/PROP	750.00	1,396.58	800.00	1,077.22	800.00	0.00	800.00	800.00
10-14-000-5481	SUPPLIES-CONSTRUCTION/HA	6,425.00	7,142.25	6,750.00	3,070.16	6,750.00	0.00	3,500.00	6,750.00
10-14-000-5484	SUPPLIES-ELECTRICAL/BULBS	250.00	82.50	250.00	2.47	250.00	0.00	250.00	250.00
10-14-000-5486	SUPPLIES-PLUMBING	1,500.00	832.87	1,500.00	407.85	1,500.00	0.00	500.00	1,500.00
10-14-000-5487	SUPPLIES - TOOLS	400.00	429.90	400.00	431.96	500.00	0.00	400.00	500.00
AccountCategory: 54 - Supplies Total:		25,225.00	24,671.99	27,650.00	19,580.61	27,547.50	0.00	25,489.06	27,547.50
AccountCategory: 55 - Capital									
10-14-000-5580	EQUIPMENT - GENERAL	3,000.00	1,548.71	3,000.00	142.11	3,000.00	0.00	3,000.00	3,000.00
10-14-000-5586	LANDSCAPING & GRADING	7,500.00	4,856.57	7,000.00	7,000.00	7,000.00	0.00	7,000.00	7,000.00
10-14-000-5588	BUILDING IMPROVEMENTS	500.00	0.00	500.00	0.00	5,500.00	0.00	500.00	5,500.00
AccountCategory: 55 - Capital Total:		11,000.00	6,405.28	10,500.00	7,142.11	15,500.00	0.00	10,500.00	15,500.00
AccountCategory: 56 - Insurance									
10-14-000-5600	HEALTH INSURANCE PREMIUM	20,636.00	15,321.49	4,097.00	3,453.06	4,179.00	0.00	4,097.00	4,179.00
AccountCategory: 56 - Insurance Total:		20,636.00	15,321.49	4,097.00	3,453.06	4,179.00	0.00	4,097.00	4,179.00
AccountCategory: 58 - Fund Transfer Out									
10-14-000-5890	G&A DEPT. TRANSFER	68,506.00	58,042.00	65,288.00	49,489.00	63,149.00	0.00	61,329.00	63,149.00
AccountCategory: 58 - Fund Transfer Out Total:		68,506.00	58,042.00	65,288.00	49,489.00	63,149.00	0.00	61,329.00	63,149.00
AccountCategory: 59 - Miscellaneous Expense									
10-14-000-5990	CONTINGENCY	3,000.00	3,588.00	3,000.00	0.00	4,000.00	0.00	1,000.00	4,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		3,000.00	3,588.00	3,000.00	0.00	4,000.00	0.00	1,000.00	4,000.00
Expense Total:		375,614.55	343,526.22	373,207.00	328,035.98	398,233.00	0.00	379,020.93	398,233.00
Program: 00 - Undesignated Program Surplus (Deficit):		22,925.45	6,210.02	-3,047.00	63,790.72	-9,590.00	0.00	13,214.37	-9,590.00
Department: 14 - BEACH DEPT. Surplus (Deficit):		22,925.45	6,210.02	-3,047.00	63,790.72	-9,590.00	0.00	13,214.37	-9,590.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets			
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026	First Draft	
Department: 15 - BOATING DEPT.																	
Program: 00 - Undesignated Program																	
Revenue																	
AccountCategory: 45 - Rentals																	
10-15-000-4560	RENTAL - BOATS	12,115.00	8,210.00	10,000.00	6,040.00	6,940.00	0.00	6,040.00	6,940.00	0.00	6,040.00	6,940.00	0.00	6,040.00	6,940.00	0.00	6,940.00
10-15-000-4570	RENTAL - BOAT SPACES	100,000.00	105,872.12	114,480.00	113,175.72	125,365.00	0.00	113,175.72	125,365.00	0.00	113,175.72	125,365.00	0.00	113,175.72	125,365.00	0.00	125,365.00
10-15-000-4580	WINTER BOAT STORAGE	15,978.00	15,280.98	17,280.00	23,021.63	17,194.00	0.00	17,280.00	17,194.00	0.00	17,280.00	17,194.00	0.00	17,280.00	17,194.00	0.00	17,194.00
AccountCategory: 45 - Rentals Total:		128,093.00	129,363.10	141,760.00	142,237.35	149,499.00	0.00	136,495.72	149,499.00	0.00	136,495.72	149,499.00	0.00	136,495.72	149,499.00	0.00	149,499.00
AccountCategory: 49 - Miscellaneous Revenue																	
10-15-000-4910	MISC/UNCLASSIFIED INCOME	0.00	0.00	12,531.50	2,500.00	100.00	0.00	12,531.50	100.00	0.00	12,531.50	100.00	0.00	12,531.50	100.00	0.00	100.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	0.00	12,531.50	2,500.00	100.00	0.00	12,531.50	100.00	0.00	12,531.50	100.00	0.00	12,531.50	100.00	0.00	100.00
Revenue Total:		128,093.00	129,363.10	154,291.50	144,737.35	149,599.00	0.00	149,027.22	149,599.00	0.00	149,027.22	149,599.00	0.00	149,027.22	149,599.00	0.00	149,599.00
Expense																	
AccountCategory: 51 - Salaries/Wages																	
10-15-000-5101	FT ADMINISTRATION SALARIES	13,193.25	13,944.92	14,337.00	13,927.85	16,593.00	0.00	15,337.00	16,593.00	0.00	15,337.00	16,593.00	0.00	15,337.00	16,593.00	0.00	16,593.00
10-15-000-5102	FT RECREATION SALARIES	34,125.00	24,868.54	35,362.00	31,599.93	36,551.00	0.00	35,362.00	36,551.00	0.00	35,362.00	36,551.00	0.00	35,362.00	36,551.00	0.00	36,551.00
10-15-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	24,386.70	29,777.00	0.00	25,264.18	29,777.00	0.00	25,264.18	29,777.00	0.00	25,264.18	29,777.00	0.00	29,777.00
10-15-000-5155	PT WAGES - PT MGR/SUPERVIS	16,000.00	21,009.39	22,680.00	24,853.85	23,500.00	0.00	22,680.00	23,500.00	0.00	22,680.00	23,500.00	0.00	22,680.00	23,500.00	0.00	23,500.00
10-15-000-5185	PT WAGES-HARBOR GUARD	27,639.00	21,238.41	27,342.00	24,207.84	28,160.00	0.00	27,342.00	28,160.00	0.00	27,342.00	28,160.00	0.00	27,342.00	28,160.00	0.00	28,160.00
10-15-000-5196	INSURANCE BUY-OUT	510.00	519.11	1,080.00	491.33	1,110.00	0.00	1,080.00	1,110.00	0.00	1,080.00	1,110.00	0.00	1,080.00	1,110.00	0.00	1,110.00
10-15-000-5601	EMPLOYEE INSURANCE CONTR	-1,050.00	64.23	-111.00	-127.52	-119.00	0.00	-111.00	-119.00	0.00	-111.00	-119.00	0.00	-111.00	-119.00	0.00	-119.00
AccountCategory: 51 - Salaries/Wages Total:		117,652.10	108,884.60	129,954.00	119,339.98	135,572.00	0.00	126,954.18	135,572.00	0.00	126,954.18	135,572.00	0.00	126,954.18	135,572.00	0.00	135,572.00
AccountCategory: 52 - Utilities																	
10-15-000-5210	TELEPHONE	1,200.00	1,179.07	906.00	1,732.35	2,700.00	0.00	1,906.00	2,700.00	0.00	1,906.00	2,700.00	0.00	1,906.00	2,700.00	0.00	2,700.00
10-15-000-5230	ELECTRICITY	4,700.00	3,514.30	4,000.00	2,079.84	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00	4,000.00	0.00	4,000.00
10-15-000-5240	WATER	300.00	407.64	425.00	392.87	425.00	0.00	425.00	425.00	0.00	425.00	425.00	0.00	425.00	425.00	0.00	425.00
AccountCategory: 52 - Utilities Total:		6,200.00	5,101.01	5,331.00	4,205.06	7,125.00	0.00	6,331.00	7,125.00	0.00	6,331.00	7,125.00	0.00	6,331.00	7,125.00	0.00	7,125.00
AccountCategory: 53 - Contractual																	
10-15-000-5340	CONFERENCES AND TRAINING	1,000.00	75.00	1,000.00	969.48	1,200.00	0.00	969.48	1,200.00	0.00	969.48	1,200.00	0.00	969.48	1,200.00	0.00	1,200.00
10-15-000-5350	MAINTENANCE SERVICES	500.00	0.00	525.00	91.95	525.00	0.00	525.00	525.00	0.00	525.00	525.00	0.00	525.00	525.00	0.00	525.00
10-15-000-5351	REPAIRS - EQUIPMENT	2,500.00	2,086.11	7,000.00	3,872.62	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00
10-15-000-5352	REPAIRS - BUILDINGS	2,500.00	1,374.61	3,000.00	1,171.83	3,000.00	0.00	1,000.00	3,000.00	0.00	1,000.00	3,000.00	0.00	1,000.00	3,000.00	0.00	3,000.00
10-15-000-5353	DISPOSAL/PORTOLET SERVICE	850.00	732.00	960.00	0.00	1,010.00	0.00	960.00	1,010.00	0.00	960.00	1,010.00	0.00	960.00	1,010.00	0.00	1,010.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
10-15-000-5360	PRINTING/MARKETING/ADVER	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
10-15-000-5361	PRINTING - EMPLOYMENT ADS	0.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00
AccountCategory: 53 - Contractual Total:		7,850.00	4,267.72	13,135.00	6,105.88	13,385.00	0.00	10,954.48	13,385.00
AccountCategory: 54 - Supplies									
10-15-000-5401	SUPPLIES-OFFICE	300.00	0.00	300.00	275.88	500.00	0.00	275.88	500.00
10-15-000-5412	SUPPLIES-CLEANING/CUSTODI	1,150.00	1,150.00	1,200.00	1,200.00	1,260.00	0.00	1,260.00	1,260.00
10-15-000-5420	SUPPLIES - GENERAL	3,900.00	2,348.94	4,000.00	3,483.38	3,000.00	0.00	4,000.00	3,000.00
10-15-000-5421	SUPPLIES - UNIFORMS	2,700.00	557.16	2,700.00	2,521.66	2,010.00	0.00	2,521.66	2,010.00
10-15-000-5430	SUPPLIES - FIRST AID	600.00	303.84	600.00	860.07	800.00	0.00	860.07	800.00
10-15-000-5450	SUPPLIES - EQUIPMENT PARTS	3,000.00	1,850.20	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5451	SUPPLIES - BUILDING PARTS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5480	GASOLINE/LUBRICANTS	600.00	0.00	630.00	0.00	630.00	0.00	630.00	630.00
10-15-000-5481	SUPPLIES-CONSTRUCTION/HA	1,925.00	1,231.08	3,500.00	1,589.40	3,500.00	0.00	2,000.00	3,500.00
10-15-000-5484	SUPPLIES-ELECTRICAL/BULBS	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
10-15-000-5486	SUPPLIES-PLUMBING	500.00	37.64	500.00	263.03	500.00	0.00	500.00	500.00
10-15-000-5487	SUPPLIES - TOOLS	300.00	298.99	300.00	191.41	300.00	0.00	300.00	300.00
AccountCategory: 54 - Supplies Total:		15,675.00	7,777.85	13,930.00	10,384.83	12,700.00	0.00	12,547.61	12,700.00
AccountCategory: 55 - Capital									
10-15-000-5584	EQUIPMENT - RECREATION	6,600.00	3,458.91	6,600.00	6,444.38	5,000.00	0.00	6,444.38	5,000.00
10-15-000-5586	LANDSCAPING & GRADING	5,750.00	4,841.60	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00
10-15-000-5588	BUILDING IMPROVEMENTS	9,200.00	13,115.61	9,200.00	0.00	3,200.00	0.00	6,000.00	3,200.00
AccountCategory: 55 - Capital Total:		21,550.00	21,416.12	20,800.00	11,444.38	13,200.00	0.00	17,444.38	13,200.00
AccountCategory: 56 - Insurance									
10-15-000-5600	HEALTH INSURANCE PREMIUM	11,111.00	15,321.49	4,097.00	3,453.06	4,180.00	0.00	4,097.00	4,180.00
AccountCategory: 56 - Insurance Total:		11,111.00	15,321.49	4,097.00	3,453.06	4,180.00	0.00	4,097.00	4,180.00
AccountCategory: 58 - Fund Transfer Out									
10-15-000-5890	G&A DEPT. TRANSFER	36,888.00	31,252.00	35,155.00	26,647.00	34,003.00	0.00	33,023.00	34,003.00
AccountCategory: 58 - Fund Transfer Out Total:		36,888.00	31,252.00	35,155.00	26,647.00	34,003.00	0.00	33,023.00	34,003.00

		Defined Budgets						
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection
								2025-2026
								First Draft
AccountCategory: 59 - Miscellaneous Expense								
10-15-000-5990	CONTINGENCY	1,500.00	0.00	14,531.50	11,625.00	1,001.00	0.00	2,500.00
AccountCategory: 59 - Miscellaneous Expense Total:		1,500.00	0.00	14,531.50	11,625.00	1,001.00	0.00	2,500.00
Expense Total:		218,426.10	194,020.79	236,933.50	193,205.19	221,166.00	0.00	213,851.65
Program: 00 - Undesignated Program Surplus (Deficit):		-90,333.10	-64,657.69	-82,642.00	-48,467.84	-71,567.00	0.00	-64,824.43
Department: 15 - BOATING DEPT. Surplus (Deficit):		-90,333.10	-64,657.69	-82,642.00	-48,467.84	-71,567.00	0.00	-64,824.43
Fund: 10 - CORPORATE FUND Surplus (Deficit):		-665,908.70	-66,582.55	-404,666.00	346,095.58	-466,721.50	0.00	-39,251.50

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 25 - RECREATION FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
25-00-000-4000	TAXES - REAL ESTATE TAX	1,145,000.00	1,166,254.96	1,250,000.00	1,244,917.35	1,290,000.00	0.00	1,255,000.00	1,290,000.00
25-00-000-4050	TAXES - REPLACEMENT TAX	75,414.27	66,246.86	55,000.00	34,702.15	25,000.00	0.00	40,000.00	25,000.00
AccountCategory: 40 - Tax Receipts Total:		1,220,414.27	1,232,501.82	1,305,000.00	1,279,619.50	1,315,000.00	0.00	1,295,000.00	1,315,000.00
AccountCategory: 41 - Interest Income									
25-00-000-4100	INTEREST INCOME	140,000.00	261,098.23	180,000.00	186,579.22	185,000.00	0.00	270,000.00	185,000.00
AccountCategory: 41 - Interest Income Total:		140,000.00	261,098.23	180,000.00	186,579.22	185,000.00	0.00	270,000.00	185,000.00
AccountCategory: 44 - Sales									
25-00-000-4410	VENDING	1,000.00	1,375.03	1,400.00	972.87	1,400.00	0.00	1,400.00	1,400.00
25-00-000-4420	GIFT CERTIFICATE SALES	100.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00
25-00-000-4425	BOOK FAIR SALES	0.00	0.00	-750.00	0.00	750.00	0.00	-750.00	750.00
AccountCategory: 44 - Sales Total:		1,100.00	1,375.03	650.00	1,072.87	2,150.00	0.00	650.00	2,150.00
AccountCategory: 45 - Rentals									
25-00-000-4500	ROOM RENTALS	65,460.00	92,087.50	87,060.00	81,861.30	88,961.25	0.00	87,060.00	88,961.25
25-00-000-4505	SPECIAL FACILITY RENTALS	0.00	20,097.20	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4510	RENTAL-KIDS PARTY PACKAGES	0.00	315.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4515	RENTAL-HAKAFA	36,026.00	32,992.27	32,157.00	28,927.32	30,887.10	0.00	32,981.00	30,887.10
25-00-000-4555	FIELD/SPORT COURT PERMITS	150.00	3,153.00	3,000.00	1,577.00	2,500.00	0.00	1,492.00	2,500.00
25-00-000-4556	TENNIS/PICKLEBALL PERMITS	8,000.00	11,665.00	11,500.00	6,410.00	6,500.00	0.00	6,300.00	6,500.00
25-00-000-4557	PRIVATE TRAINING PERMITS	88.00	176.00	176.00	288.00	184.00	0.00	288.00	184.00
AccountCategory: 45 - Rentals Total:		109,724.00	160,485.97	133,893.00	119,063.62	129,032.35	0.00	128,121.00	129,032.35
AccountCategory: 46 - Passes									
25-00-000-4650	REPLACMT TOKEN/PASS/SWI	750.00	350.00	400.00	575.00	750.00	0.00	400.00	750.00
AccountCategory: 46 - Passes Total:		750.00	350.00	400.00	575.00	750.00	0.00	400.00	750.00
AccountCategory: 49 - Miscellaneous Revenue									
25-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	14,356.58	500.00	219.98	500.00	0.00	500.00	500.00
25-00-000-4920	REVENUE - CPR CLASSES FOR C	0.00	0.00	0.00	1,540.00	0.00	0.00	0.00	0.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-00-000-4962	PROCEEDS - SBITAs	0.00	17,068.88	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	31,425.46	500.00	1,759.98	500.00	0.00	500.00	500.00
Revenue Total:		1,471,988.27	1,687,236.51	1,620,443.00	1,588,670.19	1,632,432.35	0.00	1,694,671.00	1,632,432.35
Expense									
AccountCategory: 50 - Debt Payments									
25-00-000-5003	PRINCIPAL - SBITAs	0.00	3,668.43	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	3,668.43	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages									
25-00-000-5101	FT ADMINISTRATION SALARIES	152,331.25	146,248.54	158,906.00	147,270.50	195,051.00	0.00	162,406.00	195,051.00
25-00-000-5102	FT RECREATION SALARIES	365,899.00	366,131.48	441,565.00	364,614.33	396,443.00	0.00	421,565.00	396,443.00
25-00-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	24,386.70	29,777.00	0.00	25,264.18	29,777.00
25-00-000-5104	FT FACILITY MAINT SALARIES	242,511.60	155,943.26	256,407.00	160,776.39	251,718.00	0.00	182,242.00	251,718.00
25-00-000-5109	INTERNSHIP	6,000.00	5,688.75	6,000.00	0.00	6,000.00	0.00	8,940.00	6,000.00
25-00-000-5110	PT WAGES - REC MKT,ASST,EC	76,421.00	51,489.71	48,508.00	36,994.64	50,056.00	0.00	42,000.00	50,056.00
25-00-000-5111	PT WAGES-CUST SVC ATTENDA	25,252.50	25,836.72	26,250.00	27,688.70	37,374.75	0.00	26,250.00	37,374.75
25-00-000-5116	PT WAGES - CUSTODIANS	60,000.00	62,100.29	67,076.00	18,857.18	20,000.00	0.00	21,903.00	20,000.00
25-00-000-5125	PT WAGES-RENTL ATTDNT	0.00	2,062.22	1,800.00	2,162.78	9,600.00	0.00	1,800.00	9,600.00
25-00-000-5190	FT OVERTIME	0.00	7,698.35	7,000.00	5,095.81	7,000.00	0.00	7,000.00	7,000.00
25-00-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	2,735.34	37,361.00	0.00	0.00	37,361.00
25-00-000-5195	PT OVERTIME	0.00	513.76	0.00	83.23	0.00	0.00	0.00	0.00
25-00-000-5196	INSURANCE BUY-OUT	9,690.00	8,664.68	10,800.00	4,913.24	6,938.00	0.00	5,400.00	6,938.00
AccountCategory: 51 - Salaries/Wages Total:		965,340.20	859,617.76	1,053,576.00	795,578.84	1,047,318.75	0.00	904,770.18	1,047,318.75
AccountCategory: 52 - Utilities									
25-00-000-5210	TELEPHONE/INTERNET	47,439.00	37,433.48	33,479.64	31,115.95	47,983.64	0.00	33,479.64	47,983.64
25-00-000-5220	FUEL/HEAT	55,000.00	42,482.55	45,000.00	24,067.24	40,000.00	0.00	45,000.00	40,000.00
25-00-000-5230	ELECTRICITY	140,000.00	143,405.34	120,000.00	110,795.82	120,000.00	0.00	120,000.00	120,000.00
25-00-000-5240	WATER	7,420.00	6,462.75	7,000.00	7,359.10	7,000.00	0.00	7,000.00	7,000.00
AccountCategory: 52 - Utilities Total:		249,859.00	229,784.12	205,479.64	173,338.11	214,983.64	0.00	205,479.64	214,983.64
AccountCategory: 53 - Contractual									
25-00-000-5301	POSTAGE	4,125.00	3,192.58	3,000.00	3,574.71	3,000.00	0.00	3,000.00	3,000.00
25-00-000-5305	PARTY RENTAL ENTERMT/LIQ LI	0.00	220.50	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5315	CREDIT CARD SERVICE FEES	165,000.00	165,553.50	150,000.00	88,143.65	125,000.00	0.00	95,000.00	125,000.00

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-00-000-5321	CONSULTING SERVICES	33,500.00	34,044.83	23,000.00	4,398.70	4,500.00	0.00	8,000.00	4,500.00
25-00-000-5340	CONFERENCES AND TRAINING	19,329.00	12,310.71	20,325.00	12,473.18	25,675.00	0.00	20,325.00	25,675.00
25-00-000-5341	MILEAGE REIMBURSEMENT	500.00	33.10	250.00	398.89	500.00	0.00	700.00	500.00
25-00-000-5342	OFFICIALS/MEETING EXPENSES	3,250.00	1,032.49	3,250.00	288.35	3,250.00	0.00	1,750.00	3,250.00
25-00-000-5350	MAINTENANCE SERVICES	4,750.00	8,071.23	5,300.00	3,673.37	7,175.00	0.00	5,560.00	7,175.00
25-00-000-5351	REPAIRS - EQUIPMENT	14,000.00	9,021.99	14,000.00	14,371.06	14,000.00	0.00	14,000.00	14,000.00
25-00-000-5352	REPAIRS - BUILDINGS	27,500.00	27,067.69	90,000.00	81,744.00	79,000.00	0.00	90,000.00	79,000.00
25-00-000-5353	DISPOSAL/PORTOLET SERVICE	6,300.00	6,020.82	6,300.00	6,800.20	6,615.00	0.00	6,615.00	6,615.00
25-00-000-5354	CLEANING SERVICE	0.00	5,703.22	0.00	1,980.00	0.00	0.00	0.00	0.00
25-00-000-5355	MAINTENANCE SERVICE AGREE	130,345.00	111,070.38	120,000.00	115,259.34	150,000.00	0.00	120,000.00	150,000.00
25-00-000-5360	PRINTING/MARKETING/ADVER	50,000.00	46,758.57	39,560.00	42,372.68	39,120.00	0.00	39,560.00	39,120.00
25-00-000-5361	PRINTING - EMPLOYMENT ADS	750.00	454.50	750.00	1,965.00	1,000.00	0.00	2,200.00	1,000.00
25-00-000-5362	PHOTOGRAPHY	11,198.00	13,691.75	18,420.00	5,070.99	26,870.00	0.00	18,420.00	26,870.00
25-00-000-5363	DESIGN SERVICES/PUBLICIST	2,000.00	0.00	3,000.00	3,000.00	3,000.00	0.00	3,000.00	3,000.00
25-00-000-5368	MARKETING-DIGITAL	8,208.00	7,271.47	10,380.00	9,998.24	13,300.00	0.00	10,380.00	13,300.00
25-00-000-5370	RENTAL - EQUIPMENT	500.00	0.00	750.00	581.25	750.00	0.00	750.00	750.00
AccountCategory: 53 - Contractual Total:		481,255.00	451,519.33	508,285.00	396,093.61	502,755.00	0.00	439,260.00	502,755.00
AccountCategory: 54 - Supplies									
25-00-000-5401	SUPPLIES-OFFICE	10,750.00	5,006.26	7,000.00	3,735.01	7,000.00	0.00	7,000.00	7,000.00
25-00-000-5404	COMPUTER PROGRAMS	6,100.00	3,785.29	5,850.00	7,373.09	8,215.00	0.00	5,850.00	8,215.00
25-00-000-5408	BOOK FAIR PURCHASES	750.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00
25-00-000-5412	SUPPLIES-CLEANING/CUSTODI	25,150.00	29,938.85	26,400.00	18,778.57	27,720.00	0.00	27,720.00	27,720.00
25-00-000-5420	SUPPLIES - GENERAL	11,500.00	12,385.80	13,000.00	8,840.17	13,000.00	0.00	13,000.00	13,000.00
25-00-000-5421	SUPPLIES - UNIFORMS	3,150.00	3,443.47	3,250.00	2,430.50	4,250.00	0.00	4,000.00	4,250.00
25-00-000-5422	SUPPLIES-UNIFORMS, BLDG ST	2,150.00	2,226.53	2,250.00	129.95	2,365.00	0.00	2,365.00	2,365.00
25-00-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	401.16	500.00	1,034.51	500.00	0.00	1,200.00	500.00
25-00-000-5430	SUPPLIES - FIRST AID	2,000.00	1,684.24	2,500.00	1,522.35	2,500.00	0.00	2,500.00	2,500.00
25-00-000-5451	SUPPLIES - BUILDING PARTS	5,000.00	5,630.55	5,000.00	7,724.55	5,000.00	0.00	5,000.00	5,000.00
25-00-000-5480	SUPPLIES-GAS/LUBRICANT	3,200.00	3,057.18	3,500.00	3,242.04	3,500.00	0.00	3,500.00	3,500.00
25-00-000-5481	SUPPLIES-CONSTRUCTION/HA	8,500.00	4,802.92	7,500.00	9,579.30	7,875.00	0.00	7,500.00	7,875.00
25-00-000-5482	SUPPLIES-HARDWARE	0.00	164.15	0.00	13.21	0.00	0.00	0.00	0.00

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-00-000-5484	SUPPLIES-ELECTRICAL/BULBS	12,000.00	11,221.44	12,000.00	2,746.42	12,000.00	0.00	12,000.00	12,000.00
25-00-000-5485	SUPPLIES-ICEMELT/SALT	2,500.00	0.00	2,625.00	0.00	2,625.00	0.00	2,625.00	2,625.00
25-00-000-5486	SUPPLIES-PLUMBING	3,000.00	2,107.73	3,150.00	427.94	3,305.00	0.00	3,150.00	3,305.00
25-00-000-5487	SUPPLIES - TOOLS	1,500.00	1,176.66	1,500.00	657.43	1,500.00	0.00	1,500.00	1,500.00
25-00-000-5488	SUPPLIES-HAND TOOLS	0.00	59.97	0.00	198.15	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		97,750.00	87,092.20	96,775.00	68,433.19	102,105.00	0.00	99,660.00	102,105.00
AccountCategory: 55 - Capital									
25-00-000-5580	EQUIPMENT - GENERAL	2,000.00	20,378.59	2,000.00	1,108.19	2,000.00	0.00	2,000.00	2,000.00
25-00-000-5582	EQUIPMENT - MAINTENANCE	2,000.00	353.28	2,100.00	1,710.00	2,205.00	0.00	2,205.00	2,205.00
25-00-000-5583	EQUIPMENT - OFFICE	0.00	102.38	16,017.00	18,507.42	500.00	0.00	16,017.00	500.00
25-00-000-5588	BUILDING IMPROVEMENTS	5,000.00	6,313.52	5,250.00	1,892.95	8,000.00	0.00	5,515.00	8,000.00
AccountCategory: 55 - Capital Total:		9,000.00	27,147.77	25,367.00	23,218.56	12,705.00	0.00	25,737.00	12,705.00
AccountCategory: 56 - Insurance									
25-00-000-5600	HEALTH INSURANCE PREMIUM	238,350.00	161,333.28	239,264.00	178,283.75	279,117.00	0.00	220,000.00	279,117.00
25-00-000-5601	EMPLOYEE INSURANCE CONTR	-13,690.00	-11,640.37	-17,977.00	-7,447.93	-18,252.00	0.00	-10,000.00	-18,252.00
25-00-000-5602	HSA CONTRIBUTION	0.00	2,462.55	4,150.00	5,101.14	8,600.00	0.00	5,200.00	8,600.00
AccountCategory: 56 - Insurance Total:		224,660.00	152,155.46	225,437.00	175,936.96	269,465.00	0.00	215,200.00	269,465.00
AccountCategory: 57 - Fixed Charges									
25-00-000-5730	DUES/MEMBERSHIPS	2,800.00	2,532.00	2,675.00	3,679.81	3,550.00	0.00	4,125.00	3,550.00
25-00-000-5740	COMMUNITY GRP CONTRIBUT	10,000.00	16,200.00	10,000.00	11,200.00	10,000.00	0.00	11,200.00	10,000.00
AccountCategory: 57 - Fixed Charges Total:		12,800.00	18,732.00	12,675.00	14,879.81	13,550.00	0.00	15,325.00	13,550.00
AccountCategory: 58 - Fund Transfer Out									
25-00-000-5869	TRF TO MASTER PLAN CAPITAL	550,000.00	550,000.00	1,200,000.00	1,200,000.00	1,450,000.00	0.00	1,200,000.00	1,450,000.00
25-00-000-5890	G&A DEPT. TRANSFER	858,205.00	727,129.95	817,894.20	619,948.45	791,096.00	0.00	768,292.00	791,096.00
AccountCategory: 58 - Fund Transfer Out Total:		1,408,205.00	1,277,129.95	2,017,894.20	1,819,948.45	2,241,096.00	0.00	1,968,292.00	2,241,096.00
AccountCategory: 59 - Miscellaneous Expense									
25-00-000-5920	CONTRACTL - CPR CLASSES FO	0.00	0.00	0.00	1,495.00	0.00	0.00	0.00	0.00
25-00-000-5990	CONTINGENCY	5,000.00	28,052.52	5,000.00	3,500.00	5,000.00	0.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	28,052.52	5,000.00	4,995.00	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		3,453,869.20	3,134,899.54	4,150,488.84	3,472,422.53	4,408,978.39	0.00	3,878,723.82	4,408,978.39
Program: 00 - Undesignated Program Surplus (Deficit):		-1,981,880.93	-1,447,663.03	-2,530,045.84	-1,883,752.34	-2,776,546.04	0.00	-2,184,052.82	-2,776,546.04
Department: 00 - ADMINISTRATION Surplus (Deficit):		-1,981,880.93	-1,447,663.03	-2,530,045.84	-1,883,752.34	-2,776,546.04	0.00	-2,184,052.82	-2,776,546.04

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Department: 25 - RECREATION DEPT.															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 42 - Program Revenues															
25-25-000-4210	SCHOLARSHIPS AWARDED	-10,000.00	-10,122.95	-12,500.00	-11,563.15	-12,500.00		0.00	-12,500.00	-12,500.00		0.00	-12,500.00	-12,500.00	-12,500.00
25-25-000-4211	EMPLOYEE DISCOUNT	-75,000.00	-50,826.22	-75,000.00	-63,916.58	-70,000.00		0.00	-75,000.00	-70,000.00		0.00	-75,000.00	-70,000.00	-70,000.00
25-25-000-4212	COUPONS/CERTIFICATES REDE	500.00	0.00	-500.00	0.00	0.00		0.00	-500.00	0.00		0.00	-500.00	0.00	0.00
25-25-000-4215	REV-C.A.R.E. DONATIONS	500.00	400.00	500.00	654.00	500.00		0.00	500.00	500.00		0.00	500.00	500.00	500.00
AccountCategory: 42 - Program Revenues Total:		-84,000.00	-60,549.17	-87,500.00	-74,825.73	-82,000.00		0.00	-87,500.00	-82,000.00		0.00	-87,500.00	-82,000.00	-82,000.00
Revenue Total:		-84,000.00	-60,549.17	-87,500.00	-74,825.73	-82,000.00		0.00	-87,500.00	-82,000.00		0.00	-87,500.00	-82,000.00	-82,000.00
Program: 00 - Undesignated Program Total:		-84,000.00	-60,549.17	-87,500.00	-74,825.73	-82,000.00		0.00	-87,500.00	-82,000.00		0.00	-87,500.00	-82,000.00	-82,000.00

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025	2025-2026	YE Projection	2024-2025	2025-2026	First Draft		
Program: 10 - Beach Programs															
Revenue															
AccountCategory: 42 - Program Revenues															
25-25-101-4200	REV-YOUTH SAILING	3,024.00	1,721.00	2,025.00	1,964.00	2,040.00	0.00	1,964.00	2,040.00						
25-25-102-4200	REV-ADULT SAILING	2,888.00	3,517.00	3,690.00	3,180.00	3,522.00	0.00	3,180.00	3,522.00						
25-25-103-4200	REV-PRIVATE SAILING LESSONS	600.00	140.00	280.00	1,300.00	1,523.00	0.00	1,300.00	1,523.00						
25-25-111-4200	REV-BEACH VB	0.00	8,399.00	8,190.00	7,158.00	8,775.00	0.00	7,158.00	8,775.00						
AccountCategory: 42 - Program Revenues Total:		6,512.00	13,777.00	14,185.00	13,602.00	15,860.00	0.00	13,602.00	15,860.00						
Revenue Total:		6,512.00	13,777.00	14,185.00	13,602.00	15,860.00	0.00	13,602.00	15,860.00						
Expense															
AccountCategory: 51 - Salaries/Wages															
25-25-101-5100	WAGES-YOUTH SAILING	720.00	658.38	750.00	970.89	600.00	0.00	970.89	600.00						
25-25-102-5100	WAGES-ADULT SAILING	0.00	1,245.53	1,040.00	1,509.00	1,200.00	0.00	1,509.00	1,200.00						
25-25-103-5100	WAGES-PRIVATE SAILING LESS	200.00	100.00	150.00	770.00	735.00	0.00	700.00	735.00						
AccountCategory: 51 - Salaries/Wages Total:		920.00	2,003.91	1,940.00	3,249.89	2,535.00	0.00	3,179.89	2,535.00						
AccountCategory: 53 - Contractual															
25-25-111-5300	CONTRACTL-BEACH VB	0.00	5,596.50	5,733.00	4,750.20	6,142.50	0.00	4,750.20	6,142.50						
AccountCategory: 53 - Contractual Total:		0.00	5,596.50	5,733.00	4,750.20	6,142.50	0.00	4,750.20	6,142.50						
Expense Total:		920.00	7,600.41	7,673.00	8,000.09	8,677.50	0.00	7,930.09	8,677.50						
Program: 10 - Beach Programs Surplus (Deficit):		5,592.00	6,176.59	6,512.00	5,601.91	7,182.50	0.00	5,671.91	7,182.50						

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Program: 20 - Watts Ice Programs															
Revenue															
AccountCategory: 42 - Program Revenues															
25-25-203-4200	REV-LEARN TO SKATE	33,862.50	29,677.93	30,433.75	24,995.86	23,154.00		0.00		23,231.50	23,154.00				
25-25-204-4200	REV-HOCKEY LESSONS/MINOR	4,500.00	2,485.33	2,425.00	2,727.29	2,425.00		0.00		2,425.00	2,425.00				
25-25-217-4200	REV-USFS HOLIDAY BREAK SKA	4,320.00	3,906.00	2,328.00	4,465.00	2,328.00		0.00		2,328.00	2,328.00				
AccountCategory: 42 - Program Revenues Total:		42,682.50	36,069.26	35,186.75	32,188.15	27,907.00		0.00		27,984.50	27,907.00				
Revenue Total:		42,682.50	36,069.26	35,186.75	32,188.15	27,907.00		0.00		27,984.50	27,907.00				
Expense															
AccountCategory: 51 - Salaries/Wages															
25-25-203-5100	WAGES-LEARN TO SKATE	7,260.00	8,412.04	8,295.00	3,462.96	6,010.00		0.00		6,010.00	6,010.00				
25-25-204-5100	WAGES-HOCKEY LESSONS/MIN	907.50	765.00	569.25	349.50	759.00		0.00		759.00	759.00				
25-25-217-5100	WAGES-USFS HOLIDAY BREAK S	891.00	1,309.53	1,032.00	1,242.00	1,032.00		0.00		1,032.00	1,032.00				
AccountCategory: 51 - Salaries/Wages Total:		9,058.50	10,486.57	9,896.25	5,054.46	7,801.00		0.00		7,801.00	7,801.00				
Expense Total:		9,058.50	10,486.57	9,896.25	5,054.46	7,801.00		0.00		7,801.00	7,801.00				
Program: 20 - Watts Ice Programs Surplus (Deficit):		33,624.00	25,582.69	25,290.50	27,133.69	20,106.00		0.00		20,183.50	20,106.00				

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Program: 30 - Adult Programs															
Revenue															
AccountCategory: 42 - Program Revenues															
25-25-303-4200	REV-OPEN GYM	5,800.00	8,154.00	7,900.00	8,862.00	8,000.00		0.00		7,900.00	8,000.00				
25-25-310-4200	REV-ADULT ART/PAINTING	30,244.50	34,727.85	38,900.00	25,598.02	24,600.00		0.00		21,483.02	24,600.00				
25-25-312-4200	REV-ADULT WORKSHOPS	8,976.00	9,976.74	10,098.00	10,581.06	7,788.00		0.00		9,528.40	7,788.00				
25-25-314-4200	REV-INTRO TO NEEDLEPOINT	0.00	400.00	0.00	1,535.00	1,050.00		0.00		0.00	1,050.00				
25-25-315-4200	REV-ADULT CERAMICS	103,950.00	93,576.43	101,982.00	100,162.68	103,762.00		0.00		99,614.00	103,762.00				
25-25-316-4200	REV-CERAMICS WORKSHOPS	0.00	3,460.00	6,700.00	3,115.00	7,580.00		0.00		6,115.00	7,580.00				
25-25-328-4200	REV-ADULT DANCE	0.00	0.00	928.00	0.00	0.00		0.00		0.00	0.00				
25-25-333-4200	REV-MAHJONGG	0.00	1,680.00	924.00	1,935.00	2,068.00		0.00		915.00	2,068.00				
AccountCategory: 42 - Program Revenues Total:		148,970.50	151,975.02	167,432.00	151,788.76	154,848.00		0.00		145,555.42	154,848.00				
Revenue Total:		148,970.50	151,975.02	167,432.00	151,788.76	154,848.00		0.00		145,555.42	154,848.00				
Expense															
AccountCategory: 51 - Salaries/Wages															
25-25-310-5100	WAGES-ADULT ART/PAINTING	16,170.00	15,831.00	16,170.00	7,933.13	9,313.15		0.00		9,867.91	9,313.15				
25-25-315-5100	WAGES-ADULT CERAMICS	56,434.64	53,569.99	60,936.54	46,872.01	55,251.62		0.00		60,936.54	55,251.62				
25-25-316-5100	WAGES-CERAMICS WORKSHOP	0.00	0.00	1,828.48	529.54	1,761.52		0.00		1,079.54	1,761.52				
AccountCategory: 51 - Salaries/Wages Total:		72,604.64	69,400.99	78,935.02	55,334.68	66,326.29		0.00		71,883.99	66,326.29				
AccountCategory: 53 - Contractual															
25-25-312-5300	CONTRACTL-ADULT WORKSHO	6,732.00	7,648.35	7,573.50	5,733.56	5,841.00		0.00		6,884.00	5,841.00				
25-25-314-5300	CONTRACTL-INTRO TO NEEDLE	0.00	0.00	0.00	0.00	735.00		0.00		0.00	735.00				
25-25-315-5300	CONTRACTL-ADULT CERAMICS	500.00	1,510.90	500.00	350.00	1,000.00		0.00		500.00	1,000.00				
25-25-316-5300	CONTRACTL-CERAMICS WORK	0.00	1,300.00	2,400.00	1,300.00	3,000.00		0.00		2,800.00	3,000.00				
25-25-328-5300	CONTRACTL-ADULT DANCE	0.00	0.00	649.60	0.00	0.00		0.00		0.00	0.00				
25-25-333-5300	CONTRACTL-MAHJONGG	0.00	1,400.00	646.80	1,260.00	1,447.60		0.00		560.00	1,447.60				
AccountCategory: 53 - Contractual Total:		7,232.00	11,859.25	11,769.90	8,643.56	12,023.60		0.00		10,744.00	12,023.60				
AccountCategory: 54 - Supplies															
25-25-310-5400	SUPPLIES-ADULT ART/PAINTIN	2,650.00	113.05	2,650.00	52.45	2,650.00		0.00		2,650.00	2,650.00				
25-25-315-5400	SUPPLIES-ADULT CERAMICS	10,300.00	15,605.30	18,000.00	14,979.69	21,000.00		0.00		18,000.00	21,000.00				
25-25-316-5400	SUPPLIES-CERAMICS WORKSH	0.00	347.34	600.00	174.36	600.00		0.00		350.00	600.00				

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							Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-333-5400	SUPPLIES-MAHJONGG	0.00	111.13	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		12,950.00	16,176.82	21,250.00	15,206.50	24,250.00	0.00	21,000.00	24,250.00
Expense Total:		92,786.64	97,437.06	111,954.92	79,184.74	102,599.89	0.00	103,627.99	102,599.89
Program: 30 - Adult Programs Surplus (Deficit):		56,183.86	54,537.96	55,477.08	72,604.02	52,248.11	0.00	41,927.43	52,248.11

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Program: 40 - Preschool Programs															
Revenue															
AccountCategory: 42 - Program Revenues															
25-25-401-4200	REV-ELC 3YR	63,599.00	54,440.00	57,722.00	13,421.00	-0.01	0.00	16,682.00	-0.01						
25-25-402-4200	REV-ELC 4YR	112,128.00	98,128.00	78,860.00	80,044.00	22,027.00	0.00	79,406.00	22,027.00						
25-25-403-4200	REV-ELC 2YR	41,962.00	58,500.71	60,855.00	45,149.55	12,977.00	0.00	47,639.00	12,977.00						
25-25-404-4200	REV-TEACHER APPRECIATION	3,000.00	3,900.00	3,500.00	4,875.00	4,500.00	0.00	4,875.00	4,500.00						
25-25-405-4200	REV-KINDERGTN READINESS	78,516.00	59,567.00	28,704.00	64,454.16	24,600.00	0.00	72,513.00	24,600.00						
25-25-406-4200	REV-PRESCHOOL HIP HOP	22,040.00	14,197.78	11,780.00	23,639.50	14,136.00	0.00	17,477.32	14,136.00						
25-25-406-4201	REV-COSTUMES	1,235.00	780.00	650.00	2,100.00	840.00	0.00	910.00	840.00						
25-25-407-4200	REV-PARENTS/TOTS PLAYTIME	6,520.00	10,526.00	16,000.00	8,379.00	2,730.00	0.00	8,536.00	2,730.00						
25-25-409-4200	REV-TUMBLING TOTS	9,216.00	10,704.54	8,680.00	12,011.11	5,220.00	0.00	3,042.00	5,220.00						
25-25-413-4200	REV-SCHOOL HOUSE KITCHEN	10,185.00	10,447.79	9,065.00	0.00	0.00	0.00	9,065.00	0.00						
25-25-414-4200	REV-JAMBERRY MUSIC	0.00	0.00	0.00	8,793.63	9,216.00	0.00	7,425.00	9,216.00						
25-25-418-4200	REV-HOT SHOTS PRESCHOOL	0.00	0.00	0.00	14,357.00	16,073.00	0.00	13,109.00	16,073.00						
25-25-419-4200	REV-PRESCHOOL BALLET	14,624.00	16,917.47	18,752.00	12,201.76	11,316.00	0.00	10,414.40	11,316.00						
25-25-419-4201	REV-COSTUMES	1,040.00	1,365.00	1,040.00	1,405.00	700.00	0.00	845.00	700.00						
25-25-422-4200	REV-MUSIC & MORE - 3YR	4,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00						
25-25-428-4200	REV-PRESCH w/ CARI & JON	5,704.00	6,809.09	5,146.00	2,844.14	0.00	0.00	2,844.14	0.00						
25-25-429-4200	REV-AMAZING MINDS	0.00	1,395.79	5,580.00	2,174.21	0.00	0.00	2,174.21	0.00						
25-25-430-4200	REV-PRESCHOOL ART - MESSY	8,772.00	1,114.29	1,287.00	1,735.71	0.00	0.00	1,735.71	0.00						
25-25-432-4200	REV-PRESCHOOL DAY OFF	7,120.00	15,901.00	10,260.00	17,972.00	9,000.00	0.00	10,260.00	9,000.00						
25-25-433-4200	REV-LUNCHTIME STORIES	5,410.00	2,860.20	0.00	0.00	0.00	0.00	0.00	0.00						
25-25-435-4200	REV-PEE WEE SPORTSTERS	6,504.00	2,139.43	2,600.00	0.00	0.00	0.00	1.00	0.00						
25-25-439-4200	REV-PRESCHOOL YOGA	8,874.00	3,271.54	8,712.00	20.00	0.00	0.00	20.00	0.00						
25-25-449-4200	REV-DRAMA-PRESCHOOL (SAR	38,798.00	19,627.45	24,016.00	5,878.79	6,270.00	0.00	5,341.70	6,270.00						
25-25-450-4200	REV-READING ROOKIES	19,296.00	13,006.00	7,008.00	17,403.01	10,295.00	0.00	10,635.00	10,295.00						
25-25-455-4200	REV-SCHOOLYARD SPORTS	0.00	0.00	0.00	32,960.14	29,760.00	0.00	19,000.00	29,760.00						
25-25-457-4200	REV-PRESCHOOL DRAWING - Y	0.00	671.43	7,875.00	228.57	3,500.00	0.00	228.57	3,500.00						
25-25-471-4200	REV-GJK PLAYTIME PARTNERS	51,288.00	55,812.00	51,288.00	56,860.00	53,450.00	0.00	51,288.00	53,450.00						
25-25-472-4200	REV-GJK 2'S	142,872.00	157,303.75	149,862.00	188,249.00	198,800.00	0.00	190,000.00	198,800.00						

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-473-4200	REV-GJK 3'S	215,680.00	185,286.66	175,240.00	220,980.00	229,400.00	0.00	205,000.00	229,400.00
25-25-474-4200	REV-GJK 4'S	295,256.00	261,020.00	225,784.00	256,786.00	269,150.00	0.00	249,000.00	269,150.00
25-25-475-4200	REV-GJK ENRICHMENT	91,362.00	97,876.36	91,408.00	165,401.76	103,719.00	0.00	91,408.00	103,719.00
25-25-476-4200	REV-GJK CAMPS	80,964.00	82,542.00	91,464.00	208,414.00	96,100.00	0.00	91,464.00	96,100.00
25-25-480-4200	REV-PRESCHOOL/TOT CLAY PLA	30,024.00	22,479.52	22,304.00	27,534.56	25,628.00	0.00	22,944.20	25,628.00
25-25-490-4200	REV-KINDERMUSIK	11,950.00	13,571.50	6,624.00	6,613.93	2,475.00	0.00	3,493.00	2,475.00
25-25-491-4200	REV-PRESCH JR BUILDERS/ENGI	18,880.00	11,445.14	16,362.00	3,368.00	5,760.00	0.00	4,680.00	5,760.00
AccountCategory: 42 - Program Revenues Total:		1,407,369.00	1,293,607.44	1,198,428.00	1,506,254.53	1,167,641.99	0.00	1,253,456.25	1,167,641.99
Revenue Total:		1,407,369.00	1,293,607.44	1,198,428.00	1,506,254.53	1,167,641.99	0.00	1,253,456.25	1,167,641.99
Expense									
AccountCategory: 51 - Salaries/Wages									
25-25-401-5100	WAGES-ELC 3YR	31,127.28	28,371.82	34,137.60	8,543.82	0.01	0.00	8,220.01	0.01
25-25-402-5100	WAGES-ELC 4YR	39,369.76	34,191.10	48,343.20	28,850.63	10,553.00	0.00	42,946.00	10,553.00
25-25-403-5100	WAGES-ELC 2YR	18,362.70	24,932.78	30,025.92	14,509.35	7,296.00	0.00	23,134.00	7,296.00
25-25-405-5100	WAGES-KINDERGTN READINES	40,483.18	25,174.96	20,029.60	24,731.16	10,000.00	0.00	31,722.83	10,000.00
25-25-407-5100	WAGES-PARENTS & TOTS PLAY	777.00	1,672.60	1,890.00	1,720.10	590.00	0.00	2,100.00	590.00
25-25-409-5100	WAGES-TUMBLING TOTS	4,320.00	4,399.00	3,720.00	1,704.00	2,900.00	0.00	1,254.00	2,900.00
25-25-428-5100	WAGES-PRESCH w/ CARI & JON	2,419.00	2,394.09	1,311.00	1,135.44	0.00	0.00	1,135.44	0.00
25-25-430-5100	WAGES-PRESCHOOL ART - MES	6,187.50	600.00	825.00	1,487.25	0.00	0.00	1,487.25	0.00
25-25-432-5100	WAGES-PRESCHOOL DAY OFF	3,948.50	5,343.29	4,278.15	5,539.19	4,469.00	0.00	4,278.15	4,469.00
25-25-433-5100	WAGES-LUNCHTIME STORIES	1,764.00	636.45	0.00	0.00	0.00	0.00	0.00	0.00
25-25-435-5100	WAGES-PEE WEE SPORTSTERS	3,132.00	805.55	1,455.00	0.00	0.00	0.00	0.50	0.00
25-25-480-5100	WAGES-PRESCHOOL/TOT CLAY	17,000.80	11,839.74	9,868.80	12,369.66	13,492.20	0.00	10,536.42	13,492.20
AccountCategory: 51 - Salaries/Wages Total:		168,891.72	140,361.38	155,884.27	100,590.60	49,300.21	0.00	126,814.60	49,300.21
AccountCategory: 53 - Contractual									
25-25-401-5300	CONTRACTL-ELC 3YR	1,200.00	1,291.00	1,600.00	500.00	0.01	0.00	500.00	0.01
25-25-402-5300	CONTRACTL-ELC 4YR	2,800.00	1,496.00	1,900.00	1,569.00	633.00	0.00	1,900.00	633.00
25-25-403-5300	CONTRACTL-ELC 2YR	1,200.00	1,284.00	1,300.00	1,375.00	433.00	0.00	1,300.00	433.00
25-25-404-5300	CONTRACTL-TEACHER APPRECI	0.00	0.00	0.00	2,116.04	3,000.00	0.00	1,541.04	3,000.00
25-25-405-5300	CONTRACTL-KINDERGTN READI	6,100.00	4,371.75	6,100.00	3,037.50	2,000.00	0.00	5,100.00	2,000.00
25-25-406-5300	CONTRACTL-PRESCHOOL HIP H	16,530.00	10,550.13	8,835.00	13,770.63	10,602.00	0.00	13,552.00	10,602.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-413-5300	CONTRACTL-SCHOOL HOUSE KI	7,275.00	8,280.00	6,799.00	0.00	0.00	0.00	6,799.00	0.00
25-25-414-5300	CONTRACTL-JAMBERRY MUSIC	0.00	0.00	0.00	2,112.00	6,400.00	0.00	5,198.00	6,400.00
25-25-418-5300	CONTRACTL-HOT SHOTS PRESC	0.00	0.00	0.00	5,767.30	11,251.00	0.00	9,176.00	11,251.00
25-25-419-5300	CONTRACT-PRESCHOOL BALLE	10,968.00	10,157.38	14,064.00	7,547.26	8,487.00	0.00	8,277.94	8,487.00
25-25-422-5300	CONTRACTL-MUSIC & MORE -	2,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-429-5300	CONTRACTL-AMAZING MINDS	0.00	882.00	3,906.00	1,617.00	0.00	0.00	1,617.00	0.00
25-25-432-5300	CONTRACTL-PRESCHOOL DAYS	0.00	180.00	500.00	250.00	500.00	0.00	500.00	500.00
25-25-439-5300	CONTRACTL-PRESCHOOL YOGA	6,211.80	4,881.86	6,098.40	0.00	0.00	0.00	0.00	0.00
25-25-449-5300	CONTRACTL-DRAMA-PRESHOO	29,098.50	14,599.98	18,012.00	3,583.32	4,702.50	0.00	4,023.35	4,702.50
25-25-450-5300	CONTRACTL-READING ROOKIE	14,472.00	9,741.00	5,256.00	7,007.00	7,250.00	0.00	7,976.00	7,250.00
25-25-455-5300	CONTRACTL-SCHOOLYARD SPO	0.00	0.00	0.00	8,139.70	20,832.00	0.00	16,364.60	20,832.00
25-25-457-5300	CONTRACTL-PRESCHOOL DRA	0.00	630.00	5,512.00	0.00	2,450.00	0.00	0.00	2,450.00
25-25-471-5300	CONTRACTL-GJK PLAYTIME PAR	38,466.00	41,859.00	38,466.00	39,439.51	39,019.00	0.00	38,466.00	39,019.00
25-25-472-5300	CONTRACTL-GJK 2'S	107,154.00	117,977.82	112,396.50	142,539.02	145,124.00	0.00	142,000.00	145,124.00
25-25-473-5300	CONTRACTL- GJK 3'S	161,760.00	141,186.67	131,430.00	160,867.50	167,462.00	0.00	157,000.00	167,462.00
25-25-474-5300	CONTRACTL-GJK 4'S	221,442.00	195,765.01	169,338.00	188,877.01	196,480.00	0.00	187,000.00	196,480.00
25-25-475-5300	CONTRACTL-GJK ENRICHMENT	68,521.50	73,090.64	68,556.00	65,549.82	75,715.00	0.00	68,556.00	75,715.00
25-25-476-5300	CONTRACTL-GJK CAMPS	60,723.00	61,906.50	68,598.00	73,023.00	70,153.00	0.00	68,598.00	70,153.00
25-25-490-5300	CONTRACTL-KINDERMUSIK	8,962.50	10,214.75	5,120.00	3,446.74	1,856.00	0.00	1,048.00	1,856.00
25-25-491-5300	CONTRACTL-PRESCH JR BUILDE	13,216.00	8,232.00	11,454.00	2,548.00	4,032.00	0.00	3,276.00	4,032.00
AccountCategory: 53 - Contractual Total:		778,660.30	718,577.49	685,240.90	734,682.35	778,381.51	0.00	749,768.93	778,381.51
AccountCategory: 54 - Supplies									
25-25-401-5400	SUPPLIES-ELC 3YR	1,850.00	2,576.73	2,550.00	784.82	0.01	0.00	724.57	0.01
25-25-402-5400	SUPPLIES-ELC 4YR	3,600.00	3,309.13	3,250.00	1,949.50	1,083.00	0.00	3,250.00	1,083.00
25-25-403-5400	SUPPLIES-ELC 2YR	1,850.00	2,726.37	2,450.00	1,715.42	1,083.00	0.00	1,950.00	1,083.00
25-25-404-5400	SUPPLIES-TEACHER APPRECIATI	3,000.00	3,923.36	3,500.00	2,743.68	1,500.00	0.00	3,333.96	1,500.00
25-25-405-5400	SUPPLIES-KINDERGTN READINE	1,700.00	1,868.50	1,350.00	1,783.94	1,000.00	0.00	2,500.00	1,000.00
25-25-406-5401	COSTUMES	1,235.00	780.00	650.00	910.00	840.00	0.00	910.00	840.00
25-25-407-5400	SUPPLIES-PARENTS/TOTS PLAY	400.00	528.40	750.00	264.56	300.00	0.00	450.00	300.00
25-25-409-5400	SUPPLIES-TUMBLING TOTS	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00
25-25-419-5401	COSTUMES	1,040.00	1,365.00	1,040.00	845.00	700.00	0.00	845.00	700.00

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-428-5400	SUPPLIES-PRESCH w/ CARI & J	50.00	52.18	50.00	33.21	0.00	0.00	33.21	0.00
25-25-430-5400	SUPPLIES-PRESCHOOL ART - M	50.00	67.74	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5400	SUPPLIES-PRESCHOOL DAY OFF	510.00	612.36	1,600.00	244.11	1,100.00	0.00	1,600.00	1,100.00
25-25-435-5400	SUPPLIES-PEE WEE SPORTSTER	50.00	0.00	50.00	0.00	0.00	0.00	0.50	0.00
25-25-480-5400	SUPPLIES-PRESCHOOL/TOT CLA	2,450.00	1,484.70	1,650.00	1,518.50	1,650.00	0.00	1,965.59	1,650.00
AccountCategory: 54 - Supplies Total:		17,785.00	19,294.47	18,890.00	12,792.74	9,356.01	0.00	17,562.83	9,356.01
Expense Total:		965,337.02	878,233.34	860,015.17	848,065.69	837,037.73	0.00	894,146.36	837,037.73
Program: 40 - Preschool Programs Surplus (Deficit):		442,031.98	415,374.10	338,412.83	658,188.84	330,604.26	0.00	359,309.89	330,604.26

		Defined Budgets							
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
Program: 50 - Kindergarten Programs									
Revenue									
AccountCategory: 42 - Program Revenues									
25-25-594-4200	REV-LEGO/PLAY WELL TECHNO	24,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		24,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		24,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense									
AccountCategory: 53 - Contractual									
25-25-594-5300	CONTRACTL-LEGO/PLAY WELL	17,115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		17,115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		17,115.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 50 - Kindergarten Programs Surplus (Deficit):		7,335.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Program: 60 - Youth General Interest Programs									
Revenue									
AccountCategory: 42 - Program Revenues									
25-25-601-4200	REV-KIDS CLUB PM	321,485.00	319,900.00	371,528.00	408,184.70	534,028.00	0.00	471,048.00	534,028.00
25-25-602-4200	REV-KIDS CLUB AM	61,387.00	50,863.00	70,699.00	46,648.00	59,386.00	0.00	51,027.00	59,386.00
25-25-603-4200	REV-KIDS CLUB-LAST MIN CARE	850.00	430.00	850.00	1,008.00	900.00	0.00	450.00	900.00
25-25-604-4200	REV-KIDS CLUB TEACHER	56,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-4200	REV - SCHOOL DAY OFF	0.00	57,362.20	59,680.00	104,331.00	103,585.00	0.00	86,092.00	103,585.00
25-25-607-4200	REV-YOUTH HIP HOP	48,768.00	46,763.60	49,824.00	52,127.44	38,784.00	0.00	38,046.64	38,784.00
25-25-607-4201	REV-COSTUMES	3,250.00	3,380.00	3,250.00	5,530.00	2,520.00	0.00	2,730.00	2,520.00
25-25-608-4200	REV-YOUTH BALLET	35,236.00	29,064.56	21,470.00	14,650.00	8,192.00	0.00	7,343.00	8,192.00
25-25-608-4201	REV-COSTUMES	2,080.00	2,466.39	1,300.00	1,365.00	560.00	0.00	455.00	560.00
25-25-609-4200	REV-ACRO/TUMBLING	0.00	4,729.90	26,048.00	38,490.10	27,858.00	0.00	25,462.16	27,858.00
25-25-609-4201	REV-COSTUMES	0.00	0.00	2,600.00	4,075.00	2,310.00	0.00	1,625.00	2,310.00
25-25-613-4200	REV-PULSE	11,075.00	9,839.00	0.00	20,122.50	21,750.00	0.00	19,355.00	21,750.00
25-25-614-4200	REV-YOUTH CRAFTING	40,788.98	37,639.59	37,904.00	31,159.89	27,192.00	0.00	27,645.01	27,192.00
25-25-615-4200	REV-YOUTH CERAMICS	155,336.00	178,196.17	191,388.00	196,980.87	187,007.00	0.00	182,331.56	187,007.00
25-25-617-4200	REV-MAD SCIENCE	0.00	18,559.92	19,650.00	20,879.96	21,000.00	0.00	20,139.96	21,000.00
25-25-629-4200	REV-CHESS SCHOLARS	26,680.00	28,824.39	26,880.00	26,856.73	26,484.48	0.00	24,472.50	26,484.48
25-25-635-4200	REV-AMAZING MIND	18,600.00	17,593.71	18,000.00	22,429.36	20,550.00	0.00	22,716.00	20,550.00
25-25-638-4200	REV-PRESTO, IT'S MAGIC	924.00	664.00	704.00	760.80	1,785.00	0.00	820.40	1,785.00
25-25-639-4200	REV-YOUTH YOGA	4,640.00	6,506.09	6,426.00	14,398.05	14,700.00	0.00	13,262.60	14,700.00
25-25-648-4200	REV-STICKY FINGERS COOKING	16,512.00	19,864.00	12,180.00	15,908.00	22,374.00	0.00	14,625.25	22,374.00
25-25-649-4200	REV-DRAMA-YOUTH	17,556.00	17,854.51	18,018.00	14,668.58	9,216.00	0.00	12,537.38	9,216.00
25-25-650-4200	REV-CODE ADVANTAGE	0.00	0.00	0.00	9,360.00	12,600.00	0.00	0.00	12,600.00
25-25-652-4200	REV-FOOTLIGHTERS	59,712.00	54,950.72	52,790.00	40,365.74	38,916.00	0.00	36,386.38	38,916.00
25-25-653-4200	REV-BROADWAY BOUND	74,000.00	86,688.90	84,360.00	140,347.42	88,800.00	0.00	95,739.62	88,800.00
25-25-653-4201	REV-COSTUMES	4,250.00	9,605.00	9,690.00	17,340.00	10,200.00	0.00	10,965.00	10,200.00
25-25-657-4200	REV-YOUNG REMBRANDTS/AR	0.00	13,051.87	15,825.00	9,943.13	8,150.00	0.00	6,196.25	8,150.00
25-25-658-4200	REV-YOUTH ART	18,144.00	9,488.00	11,316.00	14,227.00	12,900.00	0.00	13,890.80	12,900.00
25-25-659-4200	REV-MIXED MEDIA	21,648.00	22,375.11	20,377.00	20,819.89	22,102.00	0.00	16,326.22	22,102.00

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		Defined Budgets							
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25-25-660-4200	REV-JEWELRY MAKING	11,952.00	24,261.93	16,766.00	16,122.41	14,483.50	0.00	14,185.55	14,483.50
25-25-694-4200	REV-LEGO PLAYWELL	0.00	20,044.57	23,790.00	25,838.00	20,310.00	0.00	25,078.50	20,310.00
AccountCategory: 42 - Program Revenues Total:		1,011,348.98	1,090,967.13	1,173,313.00	1,334,937.57	1,358,642.98	0.00	1,240,952.78	1,358,642.98
Revenue Total:		1,011,348.98	1,090,967.13	1,173,313.00	1,334,937.57	1,358,642.98	0.00	1,240,952.78	1,358,642.98
Expense									
AccountCategory: 51 - Salaries/Wages									
25-25-601-5100	WAGES-KIDS CLUB PM	63,198.00	71,643.43	90,639.75	85,140.46	118,451.88	0.00	103,449.00	118,451.88
25-25-602-5100	WAGES-KIDS CLUB AM	20,961.00	22,041.02	23,315.58	24,555.44	24,762.92	0.00	24,000.00	24,762.92
25-25-604-5100	WAGES-KIDS CLUB TEACHER	16,670.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5100	WAGES - SCHOOL DAY OFF	0.00	13,923.45	15,110.00	18,027.67	25,811.98	0.00	22,000.00	25,811.98
25-25-615-5100	WAGES-YOUTH CERAMICS	66,841.76	62,014.09	74,438.00	58,663.21	75,359.00	0.00	69,128.00	75,359.00
25-25-658-5100	WAGES-YOUTH ART	8,680.00	2,875.00	2,646.00	4,857.21	3,100.37	0.00	4,469.76	3,100.37
25-25-659-5100	WAGES-MIXED MEDIA	7,166.25	6,318.02	7,166.25	6,896.74	7,529.47	0.00	7,843.88	7,529.47
AccountCategory: 51 - Salaries/Wages Total:		183,517.91	178,815.01	213,315.58	198,140.73	255,015.62	0.00	230,890.64	255,015.62
AccountCategory: 53 - Contractual									
25-25-601-5300	CONTRACTL-KIDS CLUB PM	13,055.00	10,220.00	15,690.00	11,715.00	15,760.00	0.00	18,000.00	15,760.00
25-25-604-5300	CONTRACTL-KIDS CLUB TEACH	20,240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5300	CONTRACTL - SCHOOL DAY OFF	0.00	21,767.99	25,710.00	18,174.27	40,108.50	0.00	30,000.00	40,108.50
25-25-607-5300	CONTRACTL-YOUTH HIP HOP	36,576.00	34,616.98	37,368.00	30,050.91	29,088.00	0.00	28,560.40	29,088.00
25-25-608-5300	CONTRACTL-YOUTH BALLET	26,427.00	23,370.84	16,102.50	6,995.61	6,144.00	0.00	5,531.85	6,144.00
25-25-609-5300	CONTRACTL-ACRO/TUMBLING	0.00	3,445.44	19,536.00	19,621.56	20,893.50	0.00	19,447.12	20,893.50
25-25-613-5300	CONTRACTL--PULSE	7,752.50	6,755.00	0.00	9,170.00	15,225.00	0.00	14,175.00	15,225.00
25-25-614-5300	CONTRACTL-YOUTH CRAFTING	28,552.29	25,788.98	26,532.80	14,933.80	19,034.40	0.00	21,602.30	19,034.40
25-25-615-5300	CONTRACTL-YOUTH CERAMICS	600.00	559.72	600.00	445.00	1,000.00	0.00	600.00	1,000.00
25-25-617-5300	CONTRACTL-MAD SCIENCE	0.00	12,784.80	13,755.00	10,164.00	14,700.00	0.00	14,784.00	14,700.00
25-25-629-5300	CONTRACTL-CHESS SCHOLARS	18,676.00	20,241.07	18,816.00	11,663.30	18,539.14	0.00	17,191.20	18,539.14
25-25-635-5300	CONTRACTL-AMAZING MIND	13,020.00	12,222.00	12,600.00	10,423.35	14,385.00	0.00	15,043.00	14,385.00
25-25-638-5300	CONTRACTL-PRESTO, IT'S MAG	693.00	495.00	528.00	561.00	1,338.75	0.00	610.50	1,338.75
25-25-639-5300	CONTRACTL-YOUTH YOGA	3,248.00	1,975.40	4,498.20	5,854.30	10,290.00	0.00	9,393.20	10,290.00
25-25-648-5300	CONTRACTL-STICKY FINGERS C	11,558.40	13,010.00	8,526.00	7,192.40	15,661.80	0.00	10,541.90	15,661.80
25-25-649-5300	CONTRACTL-DRAMA-YOUTH	13,167.00	13,083.78	13,513.00	8,793.93	6,912.00	0.00	9,406.71	6,912.00

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25-25-650-5300	CONTRACTL-CODE ADVANTAG	0.00	0.00	0.00	0.00	8,820.00	0.00	0.00	8,820.00
25-25-652-5300	CONTRACTL- FOOTLIGHTERS	44,784.00	41,130.72	39,592.50	25,370.49	29,187.00	0.00	27,424.77	29,187.00
25-25-653-5300	CONTRACTL-BROADWAY BOUN	55,500.00	65,301.79	63,270.00	72,055.65	66,600.00	0.00	71,739.30	66,600.00
25-25-657-5300	CONTRACTL-YOUNG REMBRAD	0.00	9,975.00	11,077.50	2,432.50	5,705.00	0.00	3,920.00	5,705.00
25-25-660-5300	CONTRACTL-JEWELRY MAKING	8,366.40	17,642.80	11,736.20	7,660.10	10,138.45	0.00	10,855.60	10,138.45
25-25-694-5300	CONTRACTL-LEGO-PLAYWELL	0.00	13,965.00	16,653.00	12,211.50	14,217.00	0.00	16,863.00	14,217.00
AccountCategory: 53 - Contractual Total:		302,215.59	348,352.31	356,104.70	285,488.67	363,747.54	0.00	345,689.85	363,747.54
AccountCategory: 54 - Supplies									
25-25-601-5400	SUPPLIES-KIDS CLUB PM	20,000.00	14,095.45	20,000.00	16,597.29	24,000.00	0.00	22,000.00	24,000.00
25-25-602-5400	SUPPLIES-KIDS CLUB AM	650.00	371.03	650.00	46.85	650.00	0.00	650.00	650.00
25-25-604-5400	SUPPLIES-KIDS CLUB TEACHER	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5400	SUPPLIES - SCHOOL DAY OFF	0.00	530.42	1,400.00	330.67	1,500.00	0.00	1,500.00	1,500.00
25-25-607-5401	COSTUMES	3,250.00	3,380.00	3,250.00	2,730.00	2,520.00	0.00	2,730.00	2,520.00
25-25-608-5401	COSTUMES	2,080.00	2,470.00	1,300.00	455.00	560.00	0.00	455.00	560.00
25-25-609-5401	COSTUMES	0.00	0.00	2,600.00	1,625.00	2,310.00	0.00	1,625.00	2,310.00
25-25-615-5400	SUPPLIES-YOUTH CERAMICS	13,250.00	13,651.46	17,250.00	13,852.72	20,250.00	0.00	17,250.00	20,250.00
25-25-653-5401	COSTUMES	4,250.00	9,437.95	9,690.00	9,420.50	9,600.00	0.00	9,300.00	9,600.00
25-25-658-5400	SUPPLIES-YOUTH ART	2,000.00	1,952.35	2,000.00	912.27	2,000.00	0.00	2,000.00	2,000.00
25-25-659-5400	SUPPLIES-MIXED MEDIA	2,000.00	1,183.70	2,000.00	639.34	2,000.00	0.00	2,000.00	2,000.00
AccountCategory: 54 - Supplies Total:		49,180.00	47,072.36	60,140.00	46,609.64	65,390.00	0.00	59,510.00	65,390.00
Expense Total:		534,913.50	574,239.68	629,560.28	530,239.04	684,153.16	0.00	636,090.49	684,153.16
Program: 60 - Youth General Interest Programs Surplus (Deficit):		476,435.48	516,727.45	543,752.72	804,698.53	674,489.82	0.00	604,862.29	674,489.82

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Program: 70 - Athletic Programs									
Revenue									
AccountCategory: 42 - Program Revenues									
25-25-701-4200	REV-T-BALL/IL BB ACADEMY	9,650.00	11,824.00	11,600.00	15,781.80	16,200.00	0.00	15,926.00	16,200.00
25-25-706-4200	REV-SOCCER SHOTS	12,984.00	8,595.91	8,376.00	8,060.00	8,880.00	0.00	6,870.00	8,880.00
25-25-707-4200	REV-BOYS HOUSE BASKETBALL	41,000.00	38,398.39	44,352.00	47,691.28	42,274.60	0.00	44,352.00	42,274.60
25-25-708-4200	REV-GIRLS HOUSE BASKETBALL	24,470.00	20,871.16	26,370.00	20,627.06	22,823.20	0.00	26,370.00	22,823.20
25-25-712-4200	REV-PRESEASON HOUSE BB CLI	10,824.00	10,039.20	13,392.00	8,856.00	10,440.00	0.00	13,392.00	10,440.00
25-25-725-4200	REV-KARATE CLASSES	37,710.40	36,533.37	38,979.50	25,830.54	29,568.00	0.00	25,846.15	29,568.00
25-25-728-4200	REV-YOUTH ROWING	3,488.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-4200	REV-ROOKIE RUGBY	0.00	660.00	660.00	0.00	0.00	0.00	0.00	0.00
25-25-740-4200	REV-TRAVELING BASKETBALL	19,200.00	19,031.19	20,592.00	23,038.38	22,320.00	0.00	20,592.00	22,320.00
25-25-744-4200	REV-YOUTH FLAG FOOTBALL	10,438.00	18,448.00	20,805.00	18,280.00	21,120.00	0.00	18,109.00	21,120.00
25-25-746-4200	REV-HOT SHOT SATURDAYS	18,376.00	29,318.37	29,168.00	19,432.42	29,140.00	0.00	14,108.00	29,140.00
25-25-747-4200	REV-HOT SHOT SPORTS	57,256.00	71,332.31	76,342.00	40,928.66	49,180.00	0.00	45,024.20	49,180.00
25-25-748-4200	REV-BASKETBALL CLINICS	4,576.00	9,053.00	9,240.00	10,415.70	11,020.00	0.00	10,278.00	11,020.00
25-25-752-4200	REV-GAME ON!SPORTS 4 GIRLS	23,860.00	27,559.20	28,600.00	18,393.23	10,560.00	0.00	24,553.00	10,560.00
25-25-755-4200	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	6,630.00	40,512.00	0.00	12,510.00	40,512.00
25-25-757-4200	REV-MINI GLENCOE CHEER	0.00	0.00	0.00	9,615.00	16,000.00	0.00	11,945.00	16,000.00
25-25-762-4200	REV-LACROSSE	0.00	6,220.00	8,160.00	0.00	0.00	0.00	0.00	0.00
25-25-767-4200	REV-YOUTH VOLLEYBALL	6,103.00	11,700.42	8,094.00	16,426.44	10,060.00	0.00	8,730.50	10,060.00
25-25-770-4200	REV-YOUTH TENNIS	61,570.00	62,715.03	63,120.00	49,827.19	54,400.00	0.00	49,534.00	54,400.00
25-25-771-4200	REV-YOUTH TENNIS PRIVATE	9,360.00	5,745.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-4200	REV-ADULT TENNIS	34,080.00	44,048.00	45,840.00	25,814.36	37,420.00	0.00	26,387.00	37,420.00
25-25-776-4200	REV-ADULT TENNIS PRIVATE	0.00	1,809.50	0.00	0.00	0.00	0.00	0.00	0.00
25-25-785-4200	REV-FITNESS PUNCHCARDS	25,210.00	44,993.00	44,930.00	30,938.80	39,900.00	0.00	34,110.00	39,900.00
25-25-786-4200	REV-FITNESS DROP-INS	2,750.00	3,294.00	2,750.00	4,072.00	4,550.00	0.00	4,476.00	4,550.00
25-25-787-4200	REV-GENERAL FITNESS	12,984.00	8,413.79	10,800.00	4,540.59	4,972.00	0.00	5,000.00	4,972.00
25-25-788-4200	REV-TAIGA GYMNASTICS	0.00	0.00	0.00	13,264.00	34,560.00	0.00	6,252.00	34,560.00
25-25-791-4200	REV-PICKLEBALL	75,600.00	90,608.08	105,600.00	98,315.36	60,000.00	0.00	99,784.00	60,000.00
25-25-794-4200	REV-YOUTH PICKLEBALL	2,700.00	10,684.29	9,900.00	13,410.71	10,875.00	0.00	11,030.00	10,875.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-795-4200	REVENUE - ADULT GLENCOE PI	0.00	0.00	0.00	0.00	2,700.00	0.00	0.00	2,700.00
25-25-797-4200	REV-GLOW PICKLEBALL EVENT	0.00	0.00	0.00	822.00	1,800.00	0.00	0.00	1,800.00
AccountCategory: 42 - Program Revenues Total:		504,189.40	591,895.21	627,670.50	531,011.52	591,274.80	0.00	535,178.85	591,274.80
Revenue Total:		504,189.40	591,895.21	627,670.50	531,011.52	591,274.80	0.00	535,178.85	591,274.80
Expense									
AccountCategory: 51 - Salaries/Wages									
25-25-707-5100	WAGES-BOYS HOUSE BASKETB	7,600.00	7,009.93	5,220.00	2,624.11	3,520.00	0.00	5,220.00	3,520.00
25-25-708-5100	WAGES-GIRLS HOUSE BASKETB	4,750.00	4,317.78	2,975.00	891.21	2,640.00	0.00	2,975.00	2,640.00
25-25-712-5100	WAGES-PRESEASON HOUSE BB	5,565.00	143.32	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5100	WAGES-YOUTH TENNIS	26,249.50	1,016.50	0.00	0.00	0.00	0.00	0.00	0.00
25-25-771-5100	WAGES-YOUTH TENNIS PRIVAT	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5100	WAGES-ADULT TENNIS	10,000.00	10,200.00	0.00	3,526.89	0.00	0.00	3,317.89	0.00
25-25-776-5100	WAGES-ADULT TENNIS PRIVATE	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-797-5100	WAGES-GLOW PICKLEBALL EVE	0.00	0.00	0.00	80.63	100.00	0.00	0.00	100.00
AccountCategory: 51 - Salaries/Wages Total:		57,764.50	22,937.53	8,195.00	7,122.84	6,260.00	0.00	11,512.89	6,260.00
AccountCategory: 53 - Contractual									
25-25-701-5300	CONTRACTL-T-BALL/IL BB ACA	6,755.00	8,024.10	8,120.00	10,828.16	11,340.00	0.00	10,828.00	11,340.00
25-25-706-5300	CONTRACTL-SOCCER SHOTS	9,088.80	6,022.58	5,863.20	2,968.00	6,216.00	0.00	4,400.20	6,216.00
25-25-707-5300	CONTRACTL-BOYS HSE BASKET	6,266.00	10,773.25	14,257.00	3,431.50	14,739.00	0.00	14,257.00	14,739.00
25-25-708-5300	CONTRACTL-GIRLS HOUSE BAS	2,289.00	5,446.25	11,361.00	1,464.50	5,949.00	0.00	11,361.00	5,949.00
25-25-712-5300	CONTRACTL-PRESEASON HOUS	0.00	6,732.60	9,374.40	6,171.20	7,308.00	0.00	9,374.40	7,308.00
25-25-725-5300	CONTRACTL-KARATE CLASSES	28,282.80	28,578.83	29,234.63	11,176.80	22,176.00	0.00	15,573.85	22,176.00
25-25-728-5300	CONTRACTL-YOUTH ROWING	2,616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-5300	CONTRACTL-ROOKIE RUGBY	0.00	462.00	495.00	0.00	0.00	0.00	0.00	0.00
25-25-740-5300	COTNRACTL-TRAVELING BASKE	13,440.00	13,200.00	14,414.40	0.00	15,624.00	0.00	14,414.40	15,624.00
25-25-744-5300	CONTRACTL-YOUTH FLAG FOO	7,306.60	12,885.60	14,463.50	12,670.00	14,784.00	0.00	12,550.30	14,784.00
25-25-746-5300	CONTRACTL-HOT SHOT SATUR	12,863.20	22,980.83	20,417.60	7,193.20	20,398.00	0.00	5,577.40	20,398.00
25-25-747-5300	CONTRACTL-HOTSHOT SPORT	40,079.20	53,764.80	53,439.40	20,871.30	34,426.00	0.00	32,005.30	34,426.00
25-25-748-5300	CONTRACTL-BASKETBALL CLINI	3,203.20	6,051.50	6,468.00	6,958.00	7,714.00	0.00	7,078.40	7,714.00
25-25-752-5300	CONTRACTL-GAME ON!SPORT	16,702.00	19,436.90	20,020.00	11,226.60	7,392.00	0.00	17,406.70	7,392.00
25-25-755-5300	CONTRACTL-FINISH STRONG A	0.00	0.00	0.00	4,641.00	28,358.40	0.00	10,521.00	28,358.40

My PROPOSED BUDGET-FIRST DRAFT

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-757-5300	CONTRACTL-MINI GLENCOE CH	0.00	0.00	0.00	4,900.00	11,200.00	0.00	9,800.00	11,200.00
25-25-762-5300	CONTRACTL-LACROSSE	0.00	4,354.00	5,712.00	0.00	0.00	0.00	0.00	0.00
25-25-767-5300	CONTRACTL-YOUTH VOLLEYBA	4,272.10	3,467.19	5,665.80	1,612.00	7,042.00	0.00	5,309.40	7,042.00
25-25-770-5300	CONTRACTL-YOUTH TENNIS	0.00	35,941.50	44,184.00	24,822.39	38,080.00	0.00	31,652.80	38,080.00
25-25-771-5300	CONTRACTL - YOUTH TENNIS P	0.00	4,021.50	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5300	CONTRACTL-ADULT TENNIS	0.00	9,567.60	32,088.00	12,815.05	26,194.00	0.00	9,074.10	26,194.00
25-25-785-5300	CONTRACTL-FITNESS PUNCHC	18,472.50	27,948.51	33,697.50	19,206.86	29,925.00	0.00	21,807.50	29,925.00
25-25-786-5300	CONTRACTL-FITNESS DROP-IN	2,062.50	2,353.50	2,062.50	2,526.00	3,412.50	0.00	2,802.00	3,412.50
25-25-787-5300	CONTRACTL-GENERAL FITNESS	9,738.00	5,708.98	8,100.00	3,136.47	3,729.00	0.00	3,410.00	3,729.00
25-25-788-5300	CONTRACTL-TAIGA GYMNASTI	0.00	0.00	0.00	3,150.00	24,192.00	0.00	5,082.00	24,192.00
25-25-791-5300	CONTRACTL-PICKLEBALL	56,700.00	72,968.84	78,144.00	57,300.67	42,000.00	0.00	63,948.28	42,000.00
25-25-794-5300	CONTRACTL-YOUTH PICKLEBAL	1,890.00	5,670.00	6,930.00	5,460.00	7,612.50	0.00	7,350.00	7,612.50
25-25-795-5300	CONTRACTL - ADULT GLENCOE	0.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00
25-25-797-5300	CONTRACTL-GLOW PICKLEBALL	0.00	0.00	0.00	850.00	850.00	0.00	0.00	850.00
AccountCategory: 53 - Contractual Total:		242,026.90	366,360.86	424,511.93	235,400.70	390,661.40	0.00	325,584.03	390,661.40
AccountCategory: 54 - Supplies									
25-25-707-5400	SUPPLIES-BOYS HOUSE BASKET	3,710.00	5,840.02	4,962.00	4,330.26	5,260.00	0.00	4,962.00	5,260.00
25-25-708-5400	SUPPLIES-GIRLS HOUSE BASKE	1,791.00	2,132.53	1,791.00	1,847.28	2,517.00	0.00	1,791.00	2,517.00
25-25-712-5400	SUPPLIES-PRESEASON HOUSE	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-728-5400	SUPPLIES-YOUTH ROWING	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5400	SUPPLIES-YOUTH TENNIS	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-771-5400	SUPPLIES-YOUTH TENNIS PRIVA	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5400	SUPPLIES-ADULT TENNIS	1,600.00	3,026.11	0.00	626.24	0.00	0.00	800.00	0.00
25-25-785-5400	SUPPLIES-FITNESS PUNCHCAR	500.00	102.60	500.00	276.92	1,000.00	0.00	500.00	1,000.00
25-25-787-5400	SUPPLIES-GENERAL FITNESS	0.00	121.25	0.00	0.00	0.00	0.00	0.00	0.00
25-25-791-5400	SUPPLIES-PICKLEBALL	1,000.00	213.93	1,000.00	84.26	1,000.00	0.00	1,000.00	1,000.00
25-25-794-5400	SUPPLIES-YOUTH PICKLEBALL	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-795-5400	SUPPLIES - ADULT GLENCOE PI	0.00	0.00	0.00	0.00	1,084.00	0.00	0.00	1,084.00

							Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-797-5400 SUPPLIES-GLOW PICKLEBALL E		0.00	0.00	0.00	483.52	760.00	0.00	0.00	760.00
AccountCategory: 54 - Supplies Total:		12,951.00	11,436.44	8,253.00	7,648.48	11,621.00	0.00	9,053.00	11,621.00
Expense Total:		312,742.40	400,734.83	440,959.93	250,172.02	408,542.40	0.00	346,149.92	408,542.40
Program: 70 - Athletic Programs Surplus (Deficit):		191,447.00	191,160.38	186,710.57	280,839.50	182,732.40	0.00	189,028.93	182,732.40

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Program: 80 - Camp Programs									
Revenue									
AccountCategory: 42 - Program Revenues									
25-25-801-4200	REV-SUN FUN CAMP	283,871.00	310,091.35	296,577.00	332,189.77	313,411.46	0.00	305,840.53	313,411.46
25-25-803-4200	REV-KINDER KORNER CAMP	84,563.00	133,396.00	140,636.00	201,923.74	139,233.00	0.00	185,051.74	139,233.00
25-25-806-4200	REV-PRESCHL SUMM BEGIN/E	12,915.00	10,813.00	10,906.00	19,854.80	12,520.00	0.00	13,619.60	12,520.00
25-25-808-4200	REV-PRESCHOOL CIT	13,019.00	12,312.00	13,320.00	8,234.60	7,556.00	0.00	8,234.60	7,556.00
25-25-809-4200	REV-COUNSELOR IN TRAINING	27,015.69	29,861.50	36,312.00	40,848.65	40,810.08	0.00	38,248.65	40,810.08
25-25-810-4200	REV-CAMP ADVENTURE	110,547.39	129,010.80	200,253.00	230,572.39	225,258.21	0.00	206,382.09	225,258.21
25-25-811-4200	REV-TEDDY BEAR CAMP	7,144.00	11,378.80	10,743.04	17,284.37	13,748.00	0.00	11,919.37	13,748.00
25-25-812-4200	REV-PANDA BEAR CAMP	26,496.00	23,918.80	37,302.00	50,894.50	22,537.00	0.00	48,094.50	22,537.00
25-25-813-4200	REV-KOALA BEAR CAMP	63,828.00	61,399.12	56,786.00	83,796.88	59,581.00	0.00	77,596.88	59,581.00
25-25-815-4200	REV-BABY BEAR CAMP	2,257.00	5,000.00	5,007.86	2,015.00	1,856.00	0.00	1,644.00	1,856.00
25-25-824-4200	REV-CAMP KIDS CLUB	0.00	4,525.00	7,000.00	12,600.00	14,000.00	0.00	12,600.00	14,000.00
25-25-825-4200	REV-SUMMERS END/CAMP EX	23,200.00	31,416.00	35,700.00	66,819.20	51,150.00	0.00	51,335.20	51,150.00
25-25-827-4200	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	54,190.00	808,120.00	0.00	0.00	808,120.00
25-25-827-4208	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	3,500.00	30,000.00	0.00	0.00	30,000.00
25-25-828-4200	REV-GAME ON CAMP GIRLS	223,728.00	191,056.00	195,800.00	391,606.91	301,945.00	0.00	300,953.16	301,945.00
25-25-828-4208	REV-GAME ON CAMP BUSSING	0.00	0.00	6,400.00	490.00	0.00	0.00	0.00	0.00
25-25-829-4200	REV-GAME ON CAMP BOYS	35,588.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-4200	REV-ACTION QUEST CAMP	108,327.00	130,268.00	184,730.00	342,107.72	272,275.00	0.00	320,963.47	272,275.00
25-25-835-4200	REV-AQUATIC CAMP	142,240.00	165,414.20	178,816.00	178,716.00	160,290.00	0.00	163,296.00	160,290.00
25-25-836-4200	REV-AQUATICS & SAILING CIT	9,750.00	6,125.00	6,850.00	13,414.00	12,284.00	0.00	10,614.00	12,284.00
25-25-838-4200	REV-HEART YOGA FAIRYTALE C	0.00	0.00	0.00	2,632.20	2,975.00	0.00	2,632.20	2,975.00
25-25-850-4200	REV-ART CAMP	15,300.00	0.00	10,200.00	540.00	0.00	0.00	540.00	0.00
25-25-857-4200	REV-FASHION AND JEWELRY C	0.00	0.00	7,650.00	32,642.00	29,000.00	0.00	32,642.00	29,000.00
AccountCategory: 42 - Program Revenues Total:		1,189,789.08	1,255,985.57	1,440,988.90	2,086,872.73	2,518,549.75	0.00	1,792,207.99	2,518,549.75
Revenue Total:		1,189,789.08	1,255,985.57	1,440,988.90	2,086,872.73	2,518,549.75	0.00	1,792,207.99	2,518,549.75
Expense									
AccountCategory: 51 - Salaries/Wages									
25-25-801-5100	WAGES-SUN FUN CAMP	87,873.00	108,841.40	98,770.00	105,631.49	108,774.00	0.00	105,570.49	108,774.00
25-25-803-5100	WAGES-KINDER KORNER CAMP	41,395.00	58,997.75	67,747.00	82,211.28	60,359.00	0.00	82,211.28	60,359.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-806-5100	WAGES-PRESCHL SUMM BEGIN	3,430.00	2,411.55	2,981.00	3,534.93	2,576.00	0.00	3,534.93	2,576.00
25-25-808-5100	WAGES-PRESCHOOL CIT	3,707.20	4,541.36	5,526.00	4,873.72	5,234.00	0.00	4,873.72	5,234.00
25-25-809-5100	WAGES-COUNSELOR IN TRAINI	11,208.50	0.00	7,289.00	7,530.00	7,458.00	0.00	7,530.00	7,458.00
25-25-810-5100	WAGES-CAMP ADVENTURE	40,027.36	53,706.43	57,062.00	58,918.05	67,714.00	0.00	58,918.05	67,714.00
25-25-811-5100	WAGES-TEDDY BEAR CAMP	2,868.90	4,462.39	5,636.25	4,612.79	5,004.00	0.00	4,612.79	5,004.00
25-25-812-5100	WAGES-PANDA BEAR CAMP	11,542.80	15,878.12	19,413.00	18,259.87	11,523.00	0.00	18,259.87	11,523.00
25-25-813-5100	WAGES-KOALA BEAR CAMP	26,271.84	23,309.16	27,871.00	29,991.40	24,721.00	0.00	29,991.40	24,721.00
25-25-815-5100	WAGES-BABY BEAR CAMP	370.72	446.41	911.20	263.00	460.00	0.00	263.00	460.00
25-25-824-5100	WAGES-CAMP KIDS CLUB	0.00	2,583.27	2,810.00	4,506.43	4,637.00	0.00	4,506.43	4,637.00
25-25-825-5100	WAGES-SUMMERS END/CAMP	6,661.00	10,378.76	10,462.00	11,515.13	12,392.00	0.00	11,515.13	12,392.00
25-25-833-5100	WAGES-ACTION QUEST CAMP	25,251.80	24,240.09	36,921.00	57,153.62	54,160.00	0.00	57,153.62	54,160.00
25-25-835-5100	WAGES-AQUATIC CAMP	50,220.00	46,810.33	56,012.00	48,162.04	52,930.00	0.00	48,162.04	52,930.00
25-25-836-5100	WAGES-AQUATICS & SAILING C	6,080.00	1,655.00	1,680.00	0.00	6,480.00	0.00	0.00	6,480.00
25-25-850-5100	WAGES-ART CAMP	6,840.00	0.00	4,156.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		323,748.12	358,262.02	405,247.45	437,163.75	424,422.00	0.00	437,102.75	424,422.00
AccountCategory: 53 - Contractual									
25-25-801-5300	CONTRACTL-SUN FUN CAMP	39,525.00	36,597.23	36,460.00	36,774.18	40,320.00	0.00	34,949.18	40,320.00
25-25-803-5300	CONTRACTL-KINDER KORNER C	2,600.00	2,304.33	4,500.00	6,147.61	5,215.00	0.00	5,552.61	5,215.00
25-25-806-5300	CONTRACTL-PRESCHL SUMM B	245.00	0.00	682.00	377.00	710.00	0.00	377.00	710.00
25-25-808-5300	CONTRACTL-PRESCHOOL CIT	119.00	276.00	2,696.00	331.75	340.00	0.00	191.75	340.00
25-25-809-5300	CONTRACTL-COUNSELOR IN TR	2,640.00	4,546.85	6,140.00	2,702.46	6,140.00	0.00	2,422.46	6,140.00
25-25-810-5300	CONTRACTL-CAMP ADVENTUR	14,250.00	19,707.59	33,358.00	32,790.53	37,688.00	0.00	31,560.53	37,688.00
25-25-811-5300	CONTRACTL-TEDDY BEAR CAM	484.00	180.55	496.00	666.75	675.00	0.00	491.75	675.00
25-25-812-5300	CONTRACTL-PANDA BEAR CAM	1,110.00	1,330.56	1,245.00	1,660.50	1,610.00	0.00	1,450.50	1,610.00
25-25-813-5300	CONTRACTL-KOALA BEAR CAM	1,840.00	1,846.22	2,085.00	1,971.90	2,100.00	0.00	1,691.90	2,100.00
25-25-815-5300	CONTRACTL-BABY BEAR CAMP	56.00	0.00	0.00	70.00	70.00	0.00	0.00	70.00
25-25-824-5300	CONTRACTL-CAMP KIDS CLUB	0.00	400.00	1,735.00	0.00	2,095.00	0.00	0.00	2,095.00
25-25-825-5300	CONTRACTL-SUMMERS END/C	3,888.00	7,421.00	8,440.00	9,251.88	10,640.00	0.00	9,251.88	10,640.00
25-25-827-5300	CONTRACT-FINISH STRONG AT	0.00	0.00	0.00	0.00	608,490.00	0.00	0.00	608,490.00
25-25-827-5308	CONTRACTL-FINISH STRONG A	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00
25-25-828-5300	CONTRACTL-GAME ON CAMP	168,671.00	142,699.50	147,725.00	222,978.62	227,333.75	0.00	221,753.62	227,333.75

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-828-5308	CONTRACTL-GAME ON CAMP	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00
25-25-829-5300	CONTRACTL-GAME ON CAMP	26,915.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-5300	CONTRACTL-ACTION QUEST	21,742.00	24,722.97	28,900.00	55,783.40	62,382.00	0.00	53,818.40	62,382.00
25-25-835-5300	CONTRACTL-AQUATIC CAMP	2,664.00	3,098.09	6,500.00	5,224.74	6,500.00	0.00	3,659.74	6,500.00
25-25-836-5300	CONTRACTL-AQUATICS & SAILI	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00
25-25-838-5300	CONTRACTL-HEART YOGA FAIR	0.00	0.00	0.00	1,722.00	2,082.50	0.00	1,722.00	2,082.50
25-25-850-5300	CONTRACTL-ART CAMP	1,685.00	0.00	1,785.00	0.00	0.00	0.00	0.00	0.00
25-25-857-5300	CONTRACTL-FASHION AND JE	0.00	0.00	5,355.00	23,011.50	21,800.00	0.00	23,011.50	21,800.00
AccountCategory: 53 - Contractual Total:		289,434.00	245,130.89	295,502.00	401,464.82	1,067,191.25	0.00	391,904.82	1,067,191.25
AccountCategory: 54 - Supplies									
25-25-801-5400	SUPPLIES-SUN FUN CAMP	12,920.00	19,635.13	20,060.00	15,622.85	20,060.00	0.00	15,605.99	20,060.00
25-25-803-5400	SUPPLIES-KINDER KORNER CA	2,770.00	6,964.10	7,200.00	9,904.67	6,030.00	0.00	9,399.44	6,030.00
25-25-806-5400	SUPPLIES-PRESCHL SUMM BEG	750.00	803.09	800.00	744.21	900.00	0.00	560.82	900.00
25-25-808-5400	SUPPLIES-PRESCHOOL CIT	790.00	958.41	874.00	955.24	924.00	0.00	955.24	924.00
25-25-809-5400	SUPPLIES-COUNSELOR IN TRAI	2,410.00	1,293.94	2,280.00	2,704.27	2,280.00	0.00	2,704.27	2,280.00
25-25-810-5400	SUPPLIES-CAMP ADVENTURE	9,720.00	9,419.05	10,050.00	10,718.02	11,350.00	0.00	10,718.02	11,350.00
25-25-811-5400	SUPPLIES-TEDDY BEAR CAMP	850.00	1,331.23	1,306.00	1,423.22	1,456.00	0.00	1,423.22	1,456.00
25-25-812-5400	SUPPLIES-PANDA BEAR CAMP	1,330.00	1,972.03	2,472.00	2,545.79	1,996.00	0.00	2,489.52	1,996.00
25-25-813-5400	SUPPLIES-KOALA BEAR CAMP	1,750.00	2,625.16	2,610.00	3,604.45	3,680.00	0.00	3,604.45	3,680.00
25-25-815-5400	SUPPLIES-BABY BEAR CAMP	270.00	618.91	370.00	233.00	370.00	0.00	188.22	370.00
25-25-824-5400	SUPPLIES-CAMP KIDS CLUB	0.00	362.90	650.00	232.46	650.00	0.00	650.00	650.00
25-25-825-5400	SUPPLIES-SUMMERS END/CAM	1,200.00	816.52	1,500.00	809.61	1,500.00	0.00	689.61	1,500.00
25-25-833-5400	SUPPLIES-ACTION QUEST	6,160.00	7,527.97	14,070.00	19,734.35	18,320.00	0.00	19,734.35	18,320.00
25-25-835-5400	SUPPLIES-AQUATIC CAMP	13,840.00	15,216.28	15,040.00	13,590.85	15,340.00	0.00	15,040.00	15,340.00
25-25-836-5400	SUPPLIES-AQUATICS & SAILING	1,100.00	0.00	800.00	895.00	800.00	0.00	895.00	800.00
25-25-850-5400	SUPPLIES-ART CAMP	1,750.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		57,610.00	69,544.72	81,582.00	83,717.99	85,656.00	0.00	84,658.15	85,656.00
Expense Total:		670,792.12	672,937.63	782,331.45	922,346.56	1,577,269.25	0.00	913,665.72	1,577,269.25
Program: 80 - Camp Programs Surplus (Deficit):		518,996.96	583,047.94	658,657.45	1,164,526.17	941,280.50	0.00	878,542.27	941,280.50

		Defined Budgets							
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2024-2025	2025-2026
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
Program: 90 - Special Event Programs									
Revenue									
AccountCategory: 42 - Program Revenues									
25-25-901-4200	REV-WINTER CARNIVAL/WATTS	900.00	540.00	900.00	300.00	800.00	0.00	900.00	800.00
25-25-903-4200	REV-SWEETHEART DANCE	7,175.00	8,812.00	7,050.00	5,182.00	7,064.00	0.00	7,050.00	7,064.00
25-25-908-4200	REV-SUMMER FREE SPECIAL EV	0.00	1,593.66	500.00	796.83	0.00	0.00	796.83	0.00
25-25-910-4200	REV-4TH OF JULY	20,150.00	23,297.82	24,000.00	22,332.20	24,000.00	0.00	22,332.20	24,000.00
25-25-911-4200	REV-BEACH CAMP OUT	11,042.00	15,669.00	15,500.00	13,942.00	13,967.00	0.00	13,942.00	13,967.00
25-25-913-4200	REV-BOO BASH	6,800.00	9,232.00	6,800.00	10,626.00	7,750.00	0.00	10,626.00	7,750.00
25-25-928-4200	REV-OUTDOOR MOVIES	250.00	0.00	0.00	1,040.00	900.00	0.00	1,040.00	900.00
25-25-934-4200	REV-SPOOKY SKATE	2,550.00	0.00	2,550.00	0.00	2,500.00	0.00	0.00	2,500.00
25-25-941-4200	REV-GREAT MUD RUN	16,590.00	18,884.00	17,500.00	19,492.00	17,850.00	0.00	19,492.00	17,850.00
25-25-943-4200	REV-ITTY BITTY NEW YEAR'S	1,620.00	1,560.00	1,620.00	845.00	1,625.00	0.00	1,620.00	1,625.00
25-25-946-4200	REV-EXPRESS TRAIN DAY	1,805.00	3,520.50	3,520.00	3,768.00	3,785.00	0.00	3,768.00	3,785.00
25-25-951-4200	REV-SPRING SPEC EVENTS	3,900.00	5,166.00	3,900.00	1,955.00	2,900.00	0.00	1,995.00	2,900.00
25-25-952-4200	REV-SUMMER SPEC EVENTS	1,725.00	1,146.00	1,150.00	1,671.00	2,100.00	0.00	1,671.00	2,100.00
25-25-953-4200	REV-FALL SPEC EVENTS	5,325.00	6,715.00	7,500.00	5,134.00	5,650.00	0.00	4,484.00	5,650.00
25-25-954-4200	REV-WINTER SPEC EVENTS	1,100.00	73.00	1,600.00	0.00	2,550.00	0.00	1,600.00	2,550.00
25-25-957-4200	REV-BEER ON PIER	2,340.00	2,747.00	2,340.00	2,624.00	2,500.00	0.00	2,074.00	2,500.00
25-25-958-4200	REV-HALLMARK HOLIDAY	3,240.00	3,694.00	3,000.00	870.00	3,000.00	0.00	3,000.00	3,000.00
25-25-959-4200	REV-BEACH SAFE	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		86,862.00	102,649.98	99,430.00	90,578.03	98,941.00	0.00	96,391.03	98,941.00
Revenue Total:		86,862.00	102,649.98	99,430.00	90,578.03	98,941.00	0.00	96,391.03	98,941.00
Expense									
AccountCategory: 51 - Salaries/Wages									
25-25-901-5100	WAGES-WINTER CARNIVAL/WA	600.00	0.00	600.00	0.00	637.50	0.00	600.00	637.50
25-25-903-5100	WAGES-SWEETHEART DANCE	180.00	185.40	250.00	0.00	272.00	0.00	250.00	272.00
25-25-905-5100	WAGES-SPRING EGG HUNT	0.00	0.00	0.00	0.00	204.00	0.00	0.00	204.00
25-25-908-5100	WAGES-SUMMER FREE SPECIA	0.00	0.00	600.00	194.50	0.00	0.00	600.00	0.00
25-25-910-5100	WAGES-4TH OF JULY	4,800.00	4,303.02	4,800.00	4,905.25	5,040.00	0.00	5,007.38	5,040.00
25-25-911-5100	WAGES-BEACH CAMP OUT	690.00	0.00	690.00	1,763.00	1,440.00	0.00	1,763.00	1,440.00
25-25-913-5100	WAGES-BOO BASH	747.00	1,205.52	747.00	738.49	808.00	0.00	747.00	808.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-928-5100	WAGES-OUTDOOR MOVIES	300.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
25-25-934-5100	WAGES-SPOOKY SKATE	144.00	0.00	144.00	0.00	160.00	0.00	0.00	160.00
25-25-941-5100	WAGES-GREAT MUD RUN	1,650.00	1,788.70	1,650.00	577.44	1,710.00	0.00	1,650.00	1,710.00
25-25-943-5100	WAGES-ITTY BITTY NEW YEAR	135.00	148.31	250.00	0.00	272.00	0.00	250.00	272.00
25-25-946-5100	WAGES-EXPRESS TRAIN DAY	198.00	619.37	620.00	596.28	720.00	0.00	519.78	720.00
25-25-951-5100	WAGES-SPRING SPEC EVENTS	108.00	431.93	431.00	272.78	320.00	0.00	272.28	320.00
25-25-952-5100	WAGES-SUMMER SPEC EVENT	375.00	1,068.77	995.00	979.06	960.00	0.00	995.00	960.00
25-25-953-5100	WAGES-FALL SPEC EVENTS	120.00	0.00	600.00	198.49	560.00	0.00	600.00	560.00
25-25-954-5100	WAGES-WINTER SPEC EVENTS	144.00	728.40	250.00	0.00	320.00	0.00	250.00	320.00
25-25-956-5100	WAGES-GRAND OPENINGS	225.00	84.06	125.00	0.00	160.00	0.00	125.00	160.00
25-25-957-5100	WAGES-BEER ON PIER	225.00	0.00	225.00	0.00	300.00	0.00	225.00	300.00
25-25-958-5100	WAGES-HALLMARK HOLIDAY	320.00	170.54	320.00	0.00	320.00	0.00	320.00	320.00
25-25-959-5100	WAGES-BEACH SAFE	588.00	0.00	588.00	0.00	600.00	0.00	540.00	600.00
AccountCategory: 51 - Salaries/Wages Total:		11,549.00	10,734.02	14,185.00	10,225.29	15,103.50	0.00	15,014.44	15,103.50
AccountCategory: 53 - Contractual									
25-25-901-5300	CONTRACTL-WINTER CARNIVA	4,850.00	5,176.50	5,500.00	4,150.00	5,250.00	0.00	4,500.00	5,250.00
25-25-903-5300	CONTRACTL-SWEETHEART DA	3,000.00	6,235.91	3,000.00	0.00	3,000.00	0.00	2,000.00	3,000.00
25-25-905-5300	CONTRACTL-SPRING EGG HUN	1,500.00	1,514.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
25-25-908-5300	CONTRACTL-SUMMER FREE SP	9,000.00	11,276.26	6,000.00	9,983.65	3,000.00	0.00	9,983.65	3,000.00
25-25-910-5300	CONTRACTL-4TH OF JULY	42,750.00	47,718.47	46,000.00	46,518.09	45,958.00	0.00	45,518.09	45,958.00
25-25-911-5300	CONTRACTL-BEACH CAMP OUT	4,450.00	7,504.21	7,504.00	9,369.37	8,995.00	0.00	9,369.37	8,995.00
25-25-913-5300	CONTRACTL-BOO BASH	3,725.00	6,740.00	6,740.00	6,425.00	6,250.00	0.00	6,375.00	6,250.00
25-25-928-5300	CONTRACTL-OUTDOOR MOVIE	0.00	0.00	500.00	1,040.00	900.00	0.00	1,040.00	900.00
25-25-934-5300	CONTRACTL-SPOOKY SKATE	2,725.00	0.00	2,725.00	0.00	2,500.00	0.00	0.00	2,500.00
25-25-941-5300	CONTRACTL-GREAT MUD RUN	4,500.00	4,106.50	4,573.00	0.00	4,500.00	0.00	4,573.00	4,500.00
25-25-943-5300	CONTRACTL-ITTY BITTY NEW Y	750.00	1,290.00	900.00	725.00	900.00	0.00	900.00	900.00
25-25-946-5300	CONTRACTL-EXPRESS TRAIN D	1,800.00	1,795.00	1,800.00	2,969.00	3,000.00	0.00	2,969.00	3,000.00
25-25-951-5300	CONTRACTL-SPRING SPEC EVE	1,900.00	1,300.00	1,500.00	0.00	1,900.00	0.00	1,500.00	1,900.00
25-25-952-5300	CONTRACTL-SUMMER SPEC EV	925.00	3,337.50	2,800.00	2,850.00	3,500.00	0.00	2,850.00	3,500.00
25-25-953-5300	CONTRACTL FALL SPEC EVENTS	3,300.00	4,397.00	4,100.00	4,858.09	5,000.00	0.00	4,338.09	5,000.00
25-25-954-5300	CONTRACTL-WINTER SPEC EVE	500.00	1,050.00	500.00	802.17	1,500.00	0.00	500.00	1,500.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-25-956-5300	CONTRACTL-GRAND OPENING	1,500.00	0.00	1,500.00	0.00	1,000.00	0.00	0.00	1,000.00
25-25-957-5300	CONTRACTL-BEER ON PIER	0.00	350.00	500.00	0.00	500.00	0.00	500.00	500.00
25-25-958-5300	CONTRACTL-HALLMARK HOLID	3,000.00	4,795.00	3,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
25-25-959-5300	CONTRACTL-BEACH SAFE	1,500.00	444.00	1,000.00	580.21	600.00	0.00	600.00	600.00
AccountCategory: 53 - Contractual Total:		91,675.00	109,030.35	101,642.00	90,270.58	100,753.00	0.00	100,016.20	100,753.00
AccountCategory: 54 - Supplies									
25-25-901-5400	SUPPLIES-WINTER CARNIVAL/	700.00	1,518.17	1,200.00	1,281.44	1,200.00	0.00	1,200.00	1,200.00
25-25-903-5400	SUPPLIES-SWEETHEART DANCE	3,696.00	506.43	3,000.00	0.00	3,000.00	0.00	2,000.00	3,000.00
25-25-905-5400	SUPPLIES-SPRING EGG HUNT	3,000.00	5,416.80	3,000.00	2,146.58	3,000.00	0.00	2,146.58	3,000.00
25-25-908-5400	SUPPLIES-SUMMER FREE SPECI	0.00	147.90	150.00	758.95	150.00	0.00	758.95	150.00
25-25-910-5400	SUPPLIES-4TH OF JULY	6,175.00	8,734.72	6,175.00	6,136.92	6,175.00	0.00	5,686.41	6,175.00
25-25-911-5400	SUPPLIES-BEACH CAMP OUT	2,300.00	3,404.81	3,405.00	2,765.14	3,200.00	0.00	2,759.56	3,200.00
25-25-913-5400	SUPPLIES-BOO BASH	4,500.00	4,955.24	3,000.00	3,623.04	2,900.00	0.00	3,000.00	2,900.00
25-25-928-5400	SUPPLIES-OUTDOOR MOVIES	120.00	0.00	120.00	0.00	120.00	0.00	120.00	120.00
25-25-934-5400	SUPPLIES-SPOOKY SKATE	150.00	0.00	125.00	0.00	125.00	0.00	125.00	125.00
25-25-941-5400	SUPPLIES-GREAT MUD RUN	8,740.50	10,130.53	9,000.00	11,926.91	9,185.00	0.00	9,714.47	9,185.00
25-25-943-5400	SUPPLIES-ITTY BITTY NEW YEA	800.00	1,668.28	900.00	129.24	900.00	0.00	900.00	900.00
25-25-946-5400	SUPPLIES-EXPRESS TRAIN DAY	300.00	681.98	682.00	720.73	700.00	0.00	720.73	700.00
25-25-951-5400	SUPPLIES-SPRING SPEC EVENTS	3,500.00	2,835.90	2,475.00	3,338.29	3,000.00	0.00	3,338.29	3,000.00
25-25-952-5400	SUPPLIES-SUMMER SPEC EVEN	2,800.00	3,578.23	3,476.00	3,287.91	3,650.00	0.00	3,262.92	3,650.00
25-25-953-5400	SUPPLIES-FALL SPEC EVENTS	3,900.00	2,186.40	3,000.00	1,790.12	2,300.00	0.00	2,035.11	2,300.00
25-25-954-5400	SUPPLIES-WINTER SPEC EVENT	200.00	2,523.77	200.00	480.57	1,200.00	0.00	200.00	1,200.00
25-25-956-5400	SUPPLIES-GRAND OPENINGS	1,500.00	1,958.29	1,500.00	27.62	1,000.00	0.00	0.00	1,000.00
25-25-957-5400	SUPPLIES-BEER ON PIER	1,250.00	2,053.92	1,846.00	1,376.72	1,800.00	0.00	1,846.00	1,800.00
25-25-958-5400	SUPPLIES-HALLMARK HOLIDAY	1,000.00	1,728.23	1,000.00	192.68	1,000.00	0.00	1,000.00	1,000.00
25-25-959-5400	SUPPLIES-BEACH SAFE	450.00	1,231.45	1,000.00	451.24	450.00	0.00	700.00	450.00
AccountCategory: 54 - Supplies Total:		45,081.50	55,261.05	45,254.00	40,434.10	45,055.00	0.00	41,514.02	45,055.00
Expense Total:		148,305.50	175,025.42	161,081.00	140,929.97	160,911.50	0.00	156,544.66	160,911.50
Program: 90 - Special Event Programs Surplus (Deficit):		-61,443.50	-72,375.44	-61,651.00	-50,351.94	-61,970.50	0.00	-60,153.63	-61,970.50
Department: 25 - RECREATION DEPT. Surplus (Deficit):		1,586,202.78	1,659,682.50	1,665,662.15	2,888,414.99	2,064,673.09	0.00	1,951,872.59	2,064,673.09

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Department: 26 - DAYCARE DEPT.															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 42 - Program Revenues															
25-26-000-4202	REV-JELLYFISH (6wks-15mos)	274,832.00	268,716.50	265,345.00	258,118.75	288,802.00		0.00		279,169.00		288,802.00			
25-26-000-4203	REV-FROGS (15mos-2yrs)	237,514.00	240,546.17	226,503.00	270,655.75	265,360.00		0.00		294,641.00		265,360.00			
25-26-000-4204	REV-TURTLES (20 mos-2.5yrs)	326,200.00	347,292.43	361,749.00	311,246.00	349,610.00		0.00		345,501.00		349,610.00			
25-26-000-4205	REV-STARFISH (2yrs)	368,568.00	385,965.00	398,362.00	371,815.00	407,960.00		0.00		404,508.00		407,960.00			
25-26-000-4206	REV-DOLPHINS (3yrs)	441,329.00	447,036.75	468,034.00	437,869.00	508,205.00		0.00		480,368.00		508,205.00			
25-26-000-4207	REV-BELUGAS (4yrs)	386,937.00	369,203.00	390,382.00	363,243.00	429,940.00		0.00		398,981.00		429,940.00			
25-26-000-4208	REV-PENGUINS (21mo-2yrs)	0.00	0.00	0.00	0.00	132,683.00		0.00		0.00		132,683.00			
25-26-000-4209	REV-POLAR BEARS (3-4yrs)	0.00	0.00	0.00	0.00	145,521.00		0.00		0.00		145,521.00			
AccountCategory: 42 - Program Revenues Total:		2,035,380.00	2,058,759.85	2,110,375.00	2,012,947.50	2,528,081.00		0.00		2,203,168.00		2,528,081.00			
AccountCategory: 49 - Miscellaneous Revenue															
25-26-000-4910	MISC/HEARING TEST INCOME	1,400.00	1,238.00	1,200.00	1,188.00	1,100.00		0.00		1,188.00		1,100.00			
25-26-000-4962	PROCEEDS - SBITAs	0.00	2,757.04	0.00	0.00	0.00		0.00		0.00		0.00			
AccountCategory: 49 - Miscellaneous Revenue Total:		1,400.00	3,995.04	1,200.00	1,188.00	1,100.00		0.00		1,188.00		1,100.00			
Revenue Total:		2,036,780.00	2,062,754.89	2,111,575.00	2,014,135.50	2,529,181.00		0.00		2,204,356.00		2,529,181.00			
Expense															
AccountCategory: 50 - Debt Payments															
25-26-000-5003	PRINCIPAL - SBITAs	0.00	575.76	0.00	0.00	0.00		0.00		0.00		0.00			
AccountCategory: 50 - Debt Payments Total:		0.00	575.76	0.00	0.00	0.00		0.00		0.00		0.00			
AccountCategory: 51 - Salaries/Wages															
25-26-000-5101	FT ADMINISTRATION SALARIES	65,577.38	66,397.28	75,694.00	59,134.50	113,333.00		0.00		65,694.00		113,333.00			
25-26-000-5104	FT FACILITY MAINT SALARIES	14,044.80	15,994.80	15,166.00	12,566.55	15,374.00		0.00		15,166.00		15,374.00			
25-26-000-5105	FT DAYCARE SALARIES	487,595.50	451,218.02	508,994.00	468,386.18	656,803.00		0.00		508,994.00		656,803.00			
25-26-000-5106	FT ASSISTANT TEACHERS	375,000.00	357,504.56	407,302.00	299,538.50	347,244.00		0.00		332,302.00		347,244.00			
25-26-000-5110	PT WAGES-ECWing DESK/OFFIC	19,156.00	15,641.83	28,508.00	16,932.77	58,849.00		0.00		21,276.00		58,849.00			
25-26-000-5116	PT WAGES-CUSTODIANS	20,800.00	20,800.00	20,000.00	10,148.77	11,400.00		0.00		16,000.00		11,400.00			
25-26-000-5130	PT WAGES - ASST TEACHERS	447,323.00	405,479.01	379,818.00	357,911.80	495,264.00		0.00		371,764.00		495,264.00			
25-26-000-5131	PT WAGES - SUB/TEACHERS	13,500.00	23,990.04	16,400.00	15,584.29	13,044.00		0.00		10,000.00		13,044.00			
25-26-000-5134	PT WAGES-FOOD HANDLING	31,500.00	22,305.31	32,340.00	29,307.04	36,113.00		0.00		29,977.00		36,113.00			
25-26-000-5190	FT OVERTIME	9,820.00	7,016.00	6,500.00	5,953.42	10,000.00		0.00		6,500.00		10,000.00			

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		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
25-26-000-5196	INSURANCE BUY-OUT	11,765.00	14,190.57	4,780.00	5,903.34	6,810.00	0.00	6,630.00	6,810.00
AccountCategory: 51 - Salaries/Wages Total:		1,496,081.68	1,400,537.42	1,495,502.00	1,281,367.16	1,764,234.00	0.00	1,384,303.00	1,764,234.00
AccountCategory: 52 - Utilities									
25-26-000-5210	TELEPHONE/INTERNET	1,200.00	49.33	1,679.88	164.89	1,679.88	0.00	1,679.88	1,679.88
AccountCategory: 52 - Utilities Total:		1,200.00	49.33	1,679.88	164.89	1,679.88	0.00	1,679.88	1,679.88
AccountCategory: 53 - Contractual									
25-26-000-5301	POSTAGE	500.00	500.00	450.00	20.40	450.00	0.00	450.00	450.00
25-26-000-5335	WELLNESS/PRE-PLACEMT SERV	4,400.00	1,260.00	1,200.00	1,199.00	1,200.00	0.00	1,200.00	1,200.00
25-26-000-5340	CONFERENCES AND TRAINING	15,000.00	17,288.34	13,000.00	2,471.03	14,970.00	0.00	13,000.00	14,970.00
25-26-000-5342	OFFICIALS/MEETINGS EXPENSE	3,500.00	3,865.06	3,600.00	1,644.14	3,000.00	0.00	2,600.00	3,000.00
25-26-000-5360	PRINTING/MARKETING/ADVER	1,500.00	840.99	2,000.00	600.00	6,100.00	0.00	2,000.00	6,100.00
25-26-000-5361	PRINTING - EMPLOYMENT ADS	0.00	5,115.00	0.00	1,135.00	0.00	0.00	0.00	0.00
25-26-000-5385	FOOD SERVICE	95,725.00	72,898.50	81,707.00	54,928.75	89,857.00	0.00	75,000.00	89,857.00
25-26-000-5386	SERVICES-DAYCARE PROGRAM	10,000.00	12,739.44	14,000.00	11,782.71	16,340.00	0.00	14,000.00	16,340.00
25-26-000-5387	NURSE SERVICES	1,080.00	1,140.00	1,140.00	950.00	1,140.00	0.00	1,140.00	1,140.00
AccountCategory: 53 - Contractual Total:		131,705.00	115,647.33	117,097.00	74,731.03	133,057.00	0.00	109,390.00	133,057.00
AccountCategory: 54 - Supplies									
25-26-000-5401	SUPPLIES-OFFICE	2,500.00	2,252.15	2,600.00	2,419.17	2,800.00	0.00	2,600.00	2,800.00
25-26-000-5403	DAYCARE PROGRAM SUPPLIES	18,000.00	31,863.34	28,000.00	27,081.47	33,600.00	0.00	36,000.00	33,600.00
25-26-000-5404	COMPUTER PGMS/APPs	3,202.00	3,327.31	2,725.00	2,597.94	3,865.00	0.00	2,725.00	3,865.00
25-26-000-5409	SUPPLIES-INTERNAL FOOD SVC	55,000.00	44,866.41	45,800.00	27,180.78	35,850.00	0.00	33,000.00	35,850.00
25-26-000-5412	SUPPLIES-CLEANING/CUSTODI	6,600.00	3,362.70	6,900.00	0.00	6,900.00	0.00	6,900.00	6,900.00
25-26-000-5420	SUPPLIES - GENERAL	2,000.00	3,629.21	2,500.00	219.21	1,500.00	0.00	2,500.00	1,500.00
25-26-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	0.00	1,500.00	194.71	1,500.00	0.00	1,500.00	1,500.00
25-26-000-5430	SUPPLIES - FIRST AID	15,500.00	11,889.75	13,500.00	10,264.14	11,200.00	0.00	13,500.00	11,200.00
25-26-000-5460	SUPPLIES-FOOD EQUIPMT	12,000.00	13,552.05	13,000.00	7,762.45	10,600.00	0.00	13,000.00	10,600.00
AccountCategory: 54 - Supplies Total:		115,302.00	114,742.92	116,525.00	77,719.87	107,815.00	0.00	111,725.00	107,815.00
AccountCategory: 55 - Capital									
25-26-000-5580	EQUIPMENT - GENERAL	1,000.00	3,742.03	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
25-26-000-5584	EQUIPMENT - RECREATION	3,000.00	0.00	3,000.00	0.00	1,000.00	0.00	3,000.00	1,000.00
AccountCategory: 55 - Capital Total:		4,000.00	3,742.03	4,000.00	0.00	2,000.00	0.00	4,000.00	2,000.00

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
AccountCategory: 56 - Insurance									
25-26-000-5600	HEALTH INSURANCE PREMIUM	216,853.00	205,694.56	213,253.00	179,977.35	265,613.00	0.00	223,253.00	265,613.00
25-26-000-5601	EMPLOYEE INSURNACE CONTR	-5,522.00	-7,045.73	-6,487.00	-6,638.24	-8,112.00	0.00	-6,487.00	-8,112.00
25-26-000-5602	HSA CONTRIBUTIONS	5,800.00	6,184.47	6,225.00	4,841.76	6,425.00	0.00	6,225.00	6,425.00
AccountCategory: 56 - Insurance Total:		217,131.00	204,833.30	212,991.00	178,180.87	263,926.00	0.00	222,991.00	263,926.00
AccountCategory: 57 - Fixed Charges									
25-26-000-5730	DUES/MEMBERSHIPS	0.00	444.00	0.00	59.00	0.00	0.00	0.00	0.00
AccountCategory: 57 - Fixed Charges Total:		0.00	444.00	0.00	59.00	0.00	0.00	0.00	0.00
AccountCategory: 58 - Fund Transfer Out									
25-26-000-5890	G&A DEPT. TRANSFER	60,225.00	51,026.00	57,396.00	43,504.00	55,515.00	0.00	53,915.00	55,515.00
AccountCategory: 58 - Fund Transfer Out Total:		60,225.00	51,026.00	57,396.00	43,504.00	55,515.00	0.00	53,915.00	55,515.00
AccountCategory: 59 - Miscellaneous Expense									
25-26-000-5990	CONTINGENCY	5,000.00	7,386.00	5,000.00	5,365.60	5,000.00	0.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	7,386.00	5,000.00	5,365.60	5,000.00	0.00	5,000.00	5,000.00
Expense Total:		2,030,644.68	1,898,984.09	2,010,190.88	1,661,092.42	2,333,226.88	0.00	1,893,003.88	2,333,226.88
Program: 00 - Undesignated Program Surplus (Deficit):		6,135.32	163,770.80	101,384.12	353,043.08	195,954.12	0.00	311,352.12	195,954.12
Department: 26 - DAYCARE DEPT. Surplus (Deficit):		6,135.32	163,770.80	101,384.12	353,043.08	195,954.12	0.00	311,352.12	195,954.12

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
													First Draft		
Department: 27 - FITNESS CENTER DEPT.															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 43 - Daily Fees															
25-27-000-4310	DAILY DROP-IN RESIDENT	300.00	740.00	500.00	1,190.00	750.00	0.00	750.00	750.00						
25-27-000-4320	DAILY DROP-IN NON-RESIDENT	60.00	45.00	60.00	120.00	60.00	0.00	60.00	60.00						
AccountCategory: 43 - Daily Fees Total:		360.00	785.00	560.00	1,310.00	810.00	0.00	810.00	810.00						
AccountCategory: 46 - Passes															
25-27-000-4636	PASS-PERSL TRG PUNCHCARD	5,835.00	11,500.00	8,605.00	5,660.00	4,470.00	0.00	8,000.00	4,470.00						
25-27-000-4660	FITNESS MEMBERSHIPS - JOINI	0.00	100.00	0.00	1,208.50	2,000.00	0.00	1,500.00	2,000.00						
25-27-000-4661	FITNESS MEMBERSHIPS-MONT	50,880.00	44,528.58	49,020.00	44,139.16	51,480.00	0.00	49,020.00	51,480.00						
25-27-000-4663	FITNESS MEMBERSHIPS-LOCAL	0.00	0.00	0.00	355.50	396.00	0.00	500.00	396.00						
25-27-000-4664	FITNESS MEMBERSHIPS-STUDE	5,760.00	8,685.00	11,735.00	7,047.00	9,750.00	0.00	8,500.00	9,750.00						
AccountCategory: 46 - Passes Total:		62,475.00	64,813.58	69,360.00	58,410.16	68,096.00	0.00	67,520.00	68,096.00						
AccountCategory: 49 - Miscellaneous Revenue															
25-27-000-4910	MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	77.01	0.00	0.00	0.00	0.00						
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	0.00	0.00	77.01	0.00	0.00	0.00	0.00						
Revenue Total:		62,835.00	65,598.58	69,920.00	59,797.17	68,906.00	0.00	68,330.00	68,906.00						
Expense															
AccountCategory: 51 - Salaries/Wages															
25-27-000-5102	FT RECREATION SALARIES	17,115.00	17,147.79	16,854.00	14,479.88	16,580.00	0.00	16,854.00	16,580.00						
25-27-000-5135	PT WAGES-FITNESS ATTENDAN	25,493.00	24,549.66	25,000.00	26,786.93	29,520.75	0.00	25,000.00	29,520.75						
25-27-000-5196	INSURANCE BUY-OUT	1,020.00	967.32	540.00	491.10	555.00	0.00	540.00	555.00						
25-27-000-5601	EMPLOYEE INSURANCE CONTR	0.00	4.53	-34.00	-38.31	-36.00	0.00	-34.00	-36.00						
AccountCategory: 51 - Salaries/Wages Total:		43,628.00	42,669.30	42,360.00	41,719.60	46,619.75	0.00	42,360.00	46,619.75						
AccountCategory: 52 - Utilities															
25-27-000-5210	DEDICATED TV/INTERNET	2,160.00	2,176.94	2,280.00	2,096.91	3,000.00	0.00	2,280.00	3,000.00						
AccountCategory: 52 - Utilities Total:		2,160.00	2,176.94	2,280.00	2,096.91	3,000.00	0.00	2,280.00	3,000.00						
AccountCategory: 53 - Contractual															
25-27-000-5344	LICENSING FEES	500.00	528.00	1,100.00	440.00	1,056.00	0.00	700.00	1,056.00						
25-27-000-5351	REPAIRS-EQUIPMENT	4,400.00	2,306.20	4,500.00	1,013.00	3,000.00	0.00	4,500.00	3,000.00						
25-27-000-5360	MARKETING/ADVERTISING	2,500.00	600.00	2,000.00	1,029.46	2,060.00	0.00	2,000.00	2,060.00						

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
25-27-000-5365	CONTRACTL-PERSONAL TRAIN	4,376.25	8,362.50	6,453.75	4,807.50	3,352.50	0.00	6,453.75	3,352.50						
AccountCategory: 53 - Contractual Total:		11,776.25	11,796.70	14,053.75	7,289.96	9,468.50	0.00	13,653.75	9,468.50						
AccountCategory: 54 - Supplies															
25-27-000-5412	SUPPLIES-CLEANING	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00						
25-27-000-5420	SUPPLIES-GENERAL	2,000.00	1,507.72	2,000.00	523.34	2,000.00	0.00	2,000.00	2,000.00						
25-27-000-5421	SUPPLIES-UNIFORMS	200.00	43.73	200.00	204.25	300.00	0.00	200.00	300.00						
AccountCategory: 54 - Supplies Total:		2,200.00	1,551.45	2,200.00	727.59	2,800.00	0.00	2,200.00	2,800.00						
AccountCategory: 55 - Capital															
25-27-000-5584	CAPITAL-FITNESS EQUIPMENT	1,500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00						
AccountCategory: 55 - Capital Total:		1,500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00						
AccountCategory: 56 - Insurance															
25-27-000-5600	HEALTH INSURANCE PREMIUM	0.00	85.77	1,229.00	857.74	1,120.00	0.00	1,229.00	1,120.00						
AccountCategory: 56 - Insurance Total:		0.00	85.77	1,229.00	857.74	1,120.00	0.00	1,229.00	1,120.00						
Expense Total:		61,264.25	58,280.16	62,622.75	52,691.80	63,508.25	0.00	62,222.75	63,508.25						
Program: 00 - Undesignated Program Surplus (Deficit):		1,570.75	7,318.42	7,297.25	7,105.37	5,397.75	0.00	6,107.25	5,397.75						
Department: 27 - FITNESS CENTER DEPT. Surplus (Deficit):		1,570.75	7,318.42	7,297.25	7,105.37	5,397.75	0.00	6,107.25	5,397.75						
Fund: 25 - RECREATION FUND Surplus (Deficit):		-387,972.08	383,108.69	-755,702.32	1,364,811.10	-510,521.08	0.00	85,279.14	-510,521.08						

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 30 - SPECIAL RECREATION FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
30-00-000-4000	TAXES - REAL ESTATE TAX	390,000.00	347,445.20	315,000.00	324,419.91	275,000.00	0.00	325,000.00	275,000.00
AccountCategory: 40 - Tax Receipts Total:		390,000.00	347,445.20	315,000.00	324,419.91	275,000.00	0.00	325,000.00	275,000.00
Revenue Total:		390,000.00	347,445.20	315,000.00	324,419.91	275,000.00	0.00	325,000.00	275,000.00
Expense									
AccountCategory: 51 - Salaries/Wages									
30-00-000-5100	WAGES - INCLUSION AIDS	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital									
30-00-000-5589	ADA-RELATED FUND 69 CAPITA	453,200.00	405,200.00	0.00	0.00	0.00	0.00	0.00	0.00
30-00-000-5590	ADA TRANSITION PLAN/CAPITA	75,000.00	7,027.28	170,000.00	132,076.16	150,000.00	0.00	170,000.00	150,000.00
AccountCategory: 55 - Capital Total:		528,200.00	412,227.28	170,000.00	132,076.16	150,000.00	0.00	170,000.00	150,000.00
AccountCategory: 57 - Fixed Charges									
30-00-000-5750	NSSRA CONTRIBUTION	109,700.00	112,119.86	130,000.00	168,921.72	132,000.00	0.00	130,000.00	132,000.00
30-00-000-5755	NSSRA COMPANION CHARGES	50,000.00	16,615.26	50,000.00	19,705.81	50,000.00	0.00	50,000.00	50,000.00
AccountCategory: 57 - Fixed Charges Total:		159,700.00	128,735.12	180,000.00	188,627.53	182,000.00	0.00	180,000.00	182,000.00
Expense Total:		692,900.00	540,962.40	355,000.00	320,703.69	332,000.00	0.00	350,000.00	332,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-302,900.00	-193,517.20	-40,000.00	3,716.22	-57,000.00	0.00	-25,000.00	-57,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-302,900.00	-193,517.20	-40,000.00	3,716.22	-57,000.00	0.00	-25,000.00	-57,000.00
Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):		-302,900.00	-193,517.20	-40,000.00	3,716.22	-57,000.00	0.00	-25,000.00	-57,000.00

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Fund: 35 - IMRF RETIREMENT FUND															
Department: 00 - ADMINISTRATION															
Program: 00 - Undesignated Program															
Revenue															
AccountCategory: 40 - Tax Receipts															
35-00-000-4000	TAXES - REAL ESTATE TAX	288,000.00	293,460.54	320,000.00	318,997.33	330,000.00		0.00	322,000.00	330,000.00					
35-00-000-4050	TAXES - REPLACEMENT TAX	6,000.00	6,292.03	4,300.00	3,295.96	2,000.00		0.00	3,200.00	2,000.00					
AccountCategory: 40 - Tax Receipts Total:		294,000.00	299,752.57	324,300.00	322,293.29	332,000.00		0.00	325,200.00	332,000.00					
AccountCategory: 41 - Interest Income															
35-00-000-4100	INTEREST INCOME	5,600.00	14,414.04	11,000.00	12,797.78	14,000.00		0.00	18,000.00	14,000.00					
AccountCategory: 41 - Interest Income Total:		5,600.00	14,414.04	11,000.00	12,797.78	14,000.00		0.00	18,000.00	14,000.00					
Revenue Total:		299,600.00	314,166.61	335,300.00	335,091.07	346,000.00		0.00	343,200.00	346,000.00					
Expense															
AccountCategory: 57 - Fixed Charges															
35-00-000-5762	IMRF-EMPLOYER CONTRIBUTN	339,600.00	328,109.97	335,000.00	278,504.09	355,000.00		0.00	315,000.00	355,000.00					
AccountCategory: 57 - Fixed Charges Total:		339,600.00	328,109.97	335,000.00	278,504.09	355,000.00		0.00	315,000.00	355,000.00					
Expense Total:		339,600.00	328,109.97	335,000.00	278,504.09	355,000.00		0.00	315,000.00	355,000.00					
Program: 00 - Undesignated Program Surplus (Deficit):		-40,000.00	-13,943.36	300.00	56,586.98	-9,000.00		0.00	28,200.00	-9,000.00					
Department: 00 - ADMINISTRATION Surplus (Deficit):		-40,000.00	-13,943.36	300.00	56,586.98	-9,000.00		0.00	28,200.00	-9,000.00					
Fund: 35 - IMRF RETIREMENT FUND Surplus (Deficit):		-40,000.00	-13,943.36	300.00	56,586.98	-9,000.00		0.00	28,200.00	-9,000.00					

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 36 - SOCIAL SECURITY FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
36-00-000-4000	TAXES - REAL ESTATE TAX	328,000.00	334,593.30	420,000.00	408,339.89	425,000.00	0.00	417,000.00	425,000.00
AccountCategory: 40 - Tax Receipts Total:		328,000.00	334,593.30	420,000.00	408,339.89	425,000.00	0.00	417,000.00	425,000.00
AccountCategory: 41 - Interest Income									
36-00-000-4100	INTEREST INCOME	2,800.00	6,044.70	6,500.00	8,229.43	9,000.00	0.00	11,000.00	9,000.00
AccountCategory: 41 - Interest Income Total:		2,800.00	6,044.70	6,500.00	8,229.43	9,000.00	0.00	11,000.00	9,000.00
Revenue Total:		330,800.00	340,638.00	426,500.00	416,569.32	434,000.00	0.00	428,000.00	434,000.00
Expense									
AccountCategory: 57 - Fixed Charges									
36-00-000-5760	SOCIAL SEC-EMPLOYER CONTRI	282,100.00	293,248.38	330,000.00	278,679.75	350,000.00	0.00	325,000.00	350,000.00
36-00-000-5761	MEDICARE-EMPLOYER CONTRI	65,975.00	68,934.27	77,000.00	66,621.03	80,000.00	0.00	75,000.00	80,000.00
AccountCategory: 57 - Fixed Charges Total:		348,075.00	362,182.65	407,000.00	345,300.78	430,000.00	0.00	400,000.00	430,000.00
Expense Total:		348,075.00	362,182.65	407,000.00	345,300.78	430,000.00	0.00	400,000.00	430,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-17,275.00	-21,544.65	19,500.00	71,268.54	4,000.00	0.00	28,000.00	4,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-17,275.00	-21,544.65	19,500.00	71,268.54	4,000.00	0.00	28,000.00	4,000.00
Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):		-17,275.00	-21,544.65	19,500.00	71,268.54	4,000.00	0.00	28,000.00	4,000.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 40 - BOND & INTEREST FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
40-00-000-4000	TAXES - REAL ESTATE TAX	1,109,159.00	1,100,896.09	1,360,000.00	1,334,009.61	1,360,000.00	0.00	1,340,000.00	1,360,000.00
AccountCategory: 40 - Tax Receipts Total:		1,109,159.00	1,100,896.09	1,360,000.00	1,334,009.61	1,360,000.00	0.00	1,340,000.00	1,360,000.00
AccountCategory: 41 - Interest Income									
40-00-000-4100	INTEREST INCOME	15,000.00	33,058.06	30,000.00	39,997.09	50,000.00	0.00	45,000.00	50,000.00
AccountCategory: 41 - Interest Income Total:		15,000.00	33,058.06	30,000.00	39,997.09	50,000.00	0.00	45,000.00	50,000.00
Revenue Total:		1,124,159.00	1,133,954.15	1,390,000.00	1,374,006.70	1,410,000.00	0.00	1,385,000.00	1,410,000.00
Expense									
AccountCategory: 50 - Debt Payments									
40-00-000-5000	PRINCIPAL - BONDS	1,135,000.00	1,135,000.00	1,175,000.00	1,175,000.00	1,210,000.00	0.00	1,175,000.00	1,210,000.00
40-00-000-5010	INTEREST - BONDS	182,900.00	182,900.00	139,450.00	139,450.00	504,200.00	0.00	139,450.00	504,200.00
AccountCategory: 50 - Debt Payments Total:		1,317,900.00	1,317,900.00	1,314,450.00	1,314,450.00	1,714,200.00	0.00	1,314,450.00	1,714,200.00
AccountCategory: 53 - Contractual									
40-00-000-5331	PAYING AGENT/REGISTRAR FEE	750.00	742.00	750.00	742.00	750.00	0.00	750.00	750.00
AccountCategory: 53 - Contractual Total:		750.00	742.00	750.00	742.00	750.00	0.00	750.00	750.00
Expense Total:		1,318,650.00	1,318,642.00	1,315,200.00	1,315,192.00	1,714,950.00	0.00	1,315,200.00	1,714,950.00
Program: 00 - Undesignated Program Surplus (Deficit):		-194,491.00	-184,687.85	74,800.00	58,814.70	-304,950.00	0.00	69,800.00	-304,950.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-194,491.00	-184,687.85	74,800.00	58,814.70	-304,950.00	0.00	69,800.00	-304,950.00
Fund: 40 - BOND & INTEREST FUND Surplus (Deficit):		-194,491.00	-184,687.85	74,800.00	58,814.70	-304,950.00	0.00	69,800.00	-304,950.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 45 - LIABILITY INSURANCE FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
45-00-000-4000	TAXES - REAL ESTATE TAX	230,000.00	235,865.19	275,000.00	270,752.21	290,000.00	0.00	273,000.00	290,000.00
AccountCategory: 40 - Tax Receipts Total:		230,000.00	235,865.19	275,000.00	270,752.21	290,000.00	0.00	273,000.00	290,000.00
AccountCategory: 41 - Interest Income									
45-00-000-4100	INTEREST INCOME	4,400.00	9,426.90	8,500.00	9,884.49	10,000.00	0.00	12,000.00	10,000.00
AccountCategory: 41 - Interest Income Total:		4,400.00	9,426.90	8,500.00	9,884.49	10,000.00	0.00	12,000.00	10,000.00
AccountCategory: 49 - Miscellaneous Revenue									
45-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	1,500.00	500.00	1,500.00	500.00	0.00	500.00	500.00
45-00-000-4962	PROCEEDS - SBITAs	0.00	11,398.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	12,898.00	500.00	1,500.00	500.00	0.00	500.00	500.00
Revenue Total:		234,400.00	258,190.09	284,000.00	282,136.70	300,500.00	0.00	285,500.00	300,500.00
Expense									
AccountCategory: 50 - Debt Payments									
45-00-000-5003	PRINCIPAL - SBITAs	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00
45-00-000-5011	INTEREST - SBITAs	0.00	199.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	8,699.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages									
45-00-000-5101	FT ADMINISTRATION SALARIES	35,700.00	38,059.19	37,453.00	33,342.44	38,567.00	0.00	37,453.00	38,567.00
AccountCategory: 51 - Salaries/Wages Total:		35,700.00	38,059.19	37,453.00	33,342.44	38,567.00	0.00	37,453.00	38,567.00
AccountCategory: 53 - Contractual									
45-00-000-5321	CONSULTING-SAFETY/LOSS CO	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00
45-00-000-5335	WELLNESS/PRE-PLACEMT SERV	5,000.00	7,467.50	6,000.00	9,731.00	9,000.00	0.00	10,000.00	9,000.00
45-00-000-5340	IN-SERVICE TRAINING	7,750.00	5,690.00	7,500.00	9,355.00	7,500.00	0.00	9,500.00	7,500.00
AccountCategory: 53 - Contractual Total:		17,250.00	13,157.50	18,000.00	19,086.00	21,000.00	0.00	24,000.00	21,000.00
AccountCategory: 54 - Supplies									
45-00-000-5420	GENERAL SUPPLIES	2,500.00	3,049.00	2,500.00	5,732.13	2,500.00	0.00	4,000.00	2,500.00
AccountCategory: 54 - Supplies Total:		2,500.00	3,049.00	2,500.00	5,732.13	2,500.00	0.00	4,000.00	2,500.00
AccountCategory: 55 - Capital									
45-00-000-5580	EQUIPMENT - GENERAL	0.00	11,398.00	0.00	0.00	0.00	0.00	0.00	0.00

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
45-00-000-5587	SAFETY/SECURITY EQUIP	80,000.00	73,415.90	120,000.00	60,498.48	80,000.00	0.00	120,000.00	80,000.00
AccountCategory: 55 - Capital Total:		80,000.00	84,813.90	120,000.00	60,498.48	80,000.00	0.00	120,000.00	80,000.00
AccountCategory: 56 - Insurance									
45-00-000-5650	PROPERTY INSURANCE	65,000.00	62,785.94	67,000.00	52,985.32	55,000.00	0.00	65,000.00	55,000.00
45-00-000-5651	GENERAL LIABILITY INSURANC	37,000.00	31,390.34	35,000.00	29,736.60	40,000.00	0.00	34,000.00	40,000.00
45-00-000-5652	EMPLOYMT PRACTICES INSURA	12,000.00	10,729.32	13,000.00	9,317.92	12,500.00	0.00	12,000.00	12,500.00
45-00-000-5653	UNEMPLOYMENT	15,000.00	0.00	7,500.00	2,004.00	7,500.00	0.00	7,500.00	7,500.00
AccountCategory: 56 - Insurance Total:		129,000.00	104,905.60	122,500.00	94,043.84	115,000.00	0.00	118,500.00	115,000.00
AccountCategory: 57 - Fixed Charges									
45-00-000-5765	SAFETY INCENTIVE AWARDS	3,250.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
AccountCategory: 57 - Fixed Charges Total:		3,250.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
AccountCategory: 59 - Miscellaneous Expense									
45-00-000-5990	CONTINGENCY	0.00	2,445.97	7,000.00	0.00	10,000.00	0.00	7,000.00	10,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		0.00	2,445.97	7,000.00	0.00	10,000.00	0.00	7,000.00	10,000.00
Expense Total:		267,700.00	255,130.16	310,453.00	212,702.89	267,067.00	0.00	313,953.00	267,067.00
Program: 00 - Undesignated Program Surplus (Deficit):		-33,300.00	3,059.93	-26,453.00	69,433.81	33,433.00	0.00	-28,453.00	33,433.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-33,300.00	3,059.93	-26,453.00	69,433.81	33,433.00	0.00	-28,453.00	33,433.00
Fund: 45 - LIABILITY INSURANCE FUND Surplus (Deficit):		-33,300.00	3,059.93	-26,453.00	69,433.81	33,433.00	0.00	-28,453.00	33,433.00

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 50 - WORKERS COMP FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 40 - Tax Receipts									
50-00-000-4000	TAXES - REAL ESTATE TAX	32,500.00	34,225.26	35,000.00	35,270.24	35,000.00	0.00	36,000.00	35,000.00
AccountCategory: 40 - Tax Receipts Total:		32,500.00	34,225.26	35,000.00	35,270.24	35,000.00	0.00	36,000.00	35,000.00
AccountCategory: 41 - Interest Income									
50-00-000-4100	INTEREST INCOME	1,000.00	2,683.48	2,500.00	1,919.14	2,000.00	0.00	3,000.00	2,000.00
AccountCategory: 41 - Interest Income Total:		1,000.00	2,683.48	2,500.00	1,919.14	2,000.00	0.00	3,000.00	2,000.00
Revenue Total:		33,500.00	36,908.74	37,500.00	37,189.38	37,000.00	0.00	39,000.00	37,000.00
Expense									
AccountCategory: 56 - Insurance									
50-00-000-5655	WORKER COMP INSURANCE	46,000.00	50,754.04	50,000.00	38,209.72	48,000.00	0.00	48,000.00	48,000.00
AccountCategory: 56 - Insurance Total:		46,000.00	50,754.04	50,000.00	38,209.72	48,000.00	0.00	48,000.00	48,000.00
Expense Total:		46,000.00	50,754.04	50,000.00	38,209.72	48,000.00	0.00	48,000.00	48,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-12,500.00	-13,845.30	-12,500.00	-1,020.34	-11,000.00	0.00	-9,000.00	-11,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-12,500.00	-13,845.30	-12,500.00	-1,020.34	-11,000.00	0.00	-9,000.00	-11,000.00
Fund: 50 - WORKERS COMP FUND Surplus (Deficit):		-12,500.00	-13,845.30	-12,500.00	-1,020.34	-11,000.00	0.00	-9,000.00	-11,000.00

		Defined Budgets						
		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	2024-2025
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection
								2025-2026
								First Draft
Fund: 55 - AUDIT FUND								
Department: 00 - ADMINISTRATION								
Program: 00 - Undesignated Program								
Revenue								
AccountCategory: 40 - Tax Receipts								
55-00-000-4000	TAXES - REAL ESTATE TAX	16,367.00	17,103.16	17,500.00	16,672.05	16,500.00	0.00	17,000.00
	AccountCategory: 40 - Tax Receipts Total:	16,367.00	17,103.16	17,500.00	16,672.05	16,500.00	0.00	17,000.00
	Revenue Total:	16,367.00	17,103.16	17,500.00	16,672.05	16,500.00	0.00	17,000.00
Expense								
AccountCategory: 53 - Contractual								
55-00-000-5330	AUDIT FEES	16,000.00	15,250.00	15,650.00	14,650.00	16,300.00	0.00	15,650.00
	AccountCategory: 53 - Contractual Total:	16,000.00	15,250.00	15,650.00	14,650.00	16,300.00	0.00	15,650.00
	Expense Total:	16,000.00	15,250.00	15,650.00	14,650.00	16,300.00	0.00	15,650.00
	Program: 00 - Undesignated Program Surplus (Deficit):	367.00	1,853.16	1,850.00	2,022.05	200.00	0.00	1,350.00
	Department: 00 - ADMINISTRATION Surplus (Deficit):	367.00	1,853.16	1,850.00	2,022.05	200.00	0.00	1,350.00
	Fund: 55 - AUDIT FUND Surplus (Deficit):	367.00	1,853.16	1,850.00	2,022.05	200.00	0.00	1,350.00

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 65 - CAPITAL PROJECTS FUND									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 41 - Interest Income									
65-00-000-4100	INTEREST INCOME	2,000.00	8,049.44	5,000.00	7,762.07	8,000.00	0.00	12,000.00	8,000.00
AccountCategory: 41 - Interest Income Total:		2,000.00	8,049.44	5,000.00	7,762.07	8,000.00	0.00	12,000.00	8,000.00
AccountCategory: 48 - Fund Transfers In									
65-00-000-4810	TFR FROM CORPORATE FUND(	515,000.00	515,000.04	525,000.00	437,500.00	525,000.00	0.00	525,000.00	525,000.00
AccountCategory: 48 - Fund Transfers In Total:		515,000.00	515,000.04	525,000.00	437,500.00	525,000.00	0.00	525,000.00	525,000.00
Revenue Total:		517,000.00	523,049.48	530,000.00	445,262.07	533,000.00	0.00	537,000.00	533,000.00
Expense									
AccountCategory: 55 - Capital									
65-00-021-5503	CONSULTANT-REGIS SYS IMPL	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5502	DIRECTOR INITIATIVES	0.00	919.29	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5507	DESIGN STUDY FOR EC ENTRA	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5509	SAFRAN HOUSE WINDOWS/W	100,000.00	113,693.77	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5510	COMMUNITY HALL AV SYSTEM	26,873.11	28,778.52	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5501	CONTINGENCY - NETWORK, RO	60,000.00	56,396.60	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5502	REPLACE TRUCK #7 KUBOTA	28,600.00	31,211.11	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5503	CONDENSOR/AIR HANDLER #3	219,000.00	218,220.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5504	SENSORY AND WORKSPACE RE	75,000.00	3,027.28	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5505	WATTS PICKLEBALL COURTS	90,000.00	90,043.94	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5506	REPLACE 2000 CHEVY #6	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5507	GYM EQUIPMENT UPGRADES	20,000.00	22,894.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5508	TAKIFF/WEINGBERG FURNITUR	35,000.00	30,306.23	50,000.00	26,889.49	0.00	0.00	50,000.00	0.00
65-00-024-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	165,700.00	86,848.76	0.00	0.00	105,700.00	0.00
65-00-024-5502	TRUCK #6 REPLACEMENT	0.00	0.00	70,000.00	0.00	75,000.00	0.00	0.00	75,000.00
65-00-024-5503	TAKIFF ELEVATOR CONTROLLER	0.00	0.00	45,000.00	39,600.00	0.00	0.00	39,600.00	0.00
65-00-024-5504	TAKIFF SANITARY EJECTOR PU	0.00	0.00	37,000.00	28,986.00	0.00	0.00	30,000.00	0.00
65-00-024-5505	TRI-DECK MOWER REPLACEME	0.00	0.00	95,000.00	66,749.00	0.00	0.00	66,749.00	0.00
65-00-024-5506	SKATE LOT LIGHTING IMPROVE	0.00	0.00	15,000.00	9,232.00	0.00	0.00	9,232.00	0.00
65-00-024-5507	TAKIFF GYM CURTAIN OPERAT	0.00	0.00	30,000.00	23,727.00	0.00	0.00	30,000.00	0.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
65-00-024-5508	FITNESS STUDIO FLOOR REFINI	0.00	0.00	25,000.00	26,001.95	0.00	0.00	26,002.00	0.00
65-00-024-5509	TAKIFF BAS SOFTWARE UPDATE	0.00	0.00	17,500.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5510	COMMERCIAL FRIDGE REPLAC	0.00	0.00	10,000.00	0.00	0.00	0.00	7,500.00	0.00
65-00-024-5511	FOOT GOLF	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5512	SECURITY UPGRADES	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5513	TAKIFF PLAYGROUND SHADE ST	0.00	0.00	45,000.00	63,085.00	0.00	0.00	63,085.00	0.00
65-00-025-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00
65-00-025-5502	TAKIFF LIGHTING CONTROL RE	0.00	0.00	0.00	0.00	115,000.00	0.00	0.00	115,000.00
65-00-025-5503	TAKIFF SHADE STRUCTURE	0.00	0.00	0.00	0.00	120,000.00	0.00	0.00	120,000.00
65-00-025-5504	GARBAGE TRUCK REPLACEME	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00	95,000.00
65-00-025-5505	TRUCK #2 REPLACEMENT (CAR	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	75,000.00
65-00-025-5506	EC DECKING REPLACEMENT	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	35,000.00
65-00-025-5507	SHELTON GAZEBO RESTORATIO	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00
65-00-025-5508	REPLACEMENT CLUB CAR - BEA	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00	16,000.00
65-00-025-5509	COMM ROOM #2 RENOVATION	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	12,000.00
AccountCategory: 55 - Capital Total:		729,473.11	595,840.74	657,200.00	371,119.20	613,000.00	0.00	427,868.00	613,000.00
Expense Total:		729,473.11	595,840.74	657,200.00	371,119.20	613,000.00	0.00	427,868.00	613,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-212,473.11	-72,791.26	-127,200.00	74,142.87	-80,000.00	0.00	109,132.00	-80,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-212,473.11	-72,791.26	-127,200.00	74,142.87	-80,000.00	0.00	109,132.00	-80,000.00
Fund: 65 - CAPITAL PROJECTS FUND Surplus (Deficit):		-212,473.11	-72,791.26	-127,200.00	74,142.87	-80,000.00	0.00	109,132.00	-80,000.00

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
Fund: 67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 41 - Interest Income									
67-00-000-4100	INTEREST INCOME-2020 BOND	20,000.00	38,886.13	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 41 - Interest Income Total:		20,000.00	38,886.13	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		20,000.00	38,886.13	0.00	0.00	0.00	0.00	0.00	0.00
Expense									
AccountCategory: 53 - Contractual									
67-00-000-5320	ARCHITECT/DESIGN SERVICES	0.00	3,592.30	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		0.00	3,592.30	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital									
67-00-000-5521	WATTS - Design	0.00	31,195.09	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5522	WATTS - Owner Items	0.00	334,606.00	0.00	0.00	0.00	0.00	0.00	0.00
67-00-000-5523	WATTS - Construction	2,181,501.00	1,781,681.87	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:		2,181,501.00	2,147,482.96	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		2,181,501.00	2,151,075.26	0.00	0.00	0.00	0.00	0.00	0.00
Program: 00 - Undesignated Program Surplus (Deficit):		-2,161,501.00	-2,112,189.13	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-2,161,501.00	-2,112,189.13	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS Surplus (		-2,161,501.00	-2,112,189.13	0.00	0.00	0.00	0.00	0.00	0.00

		Total Budget		Total Activity		2025-2026 Total Budget		2025-2026 YTD Activity		Defined Budgets		2025-2026 First Draft	
Fund: 68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS													
Department: 00 - ADMINISTRATION													
Program: 00 - Undesignated Program													
Revenue													
AccountCategory: 41 - Interest Income													
68-00-000-4100		INTEREST INCOME		0.00	0.00	0.00	0.00	555,000.00	0.00	0.00	0.00	555,000.00	
AccountCategory: 41 - Interest Income Total:		0.00	0.00	0.00	0.00	0.00	0.00	555,000.00	0.00	0.00	0.00	555,000.00	
AccountCategory: 48 - Fund Transfers In													
68-00-000-4840		PROCEEDS FROM BOND ISSUA		0.00	0.00	0.00	0.00	14,700,000.00	0.00	0.00	0.00	14,700,000.00	
AccountCategory: 48 - Fund Transfers In Total:		0.00	0.00	0.00	0.00	0.00	0.00	14,700,000.00	0.00	0.00	0.00	14,700,000.00	
Revenue Total:		0.00	0.00	0.00	0.00	0.00	0.00	15,255,000.00	0.00	0.00	0.00	15,255,000.00	
Expense													
AccountCategory: 55 - Capital													
68-00-000-5501		GREENHOUSE-Design Svcs		0.00	0.00	0.00	0.00	55,125.00	0.00	0.00	0.00	55,125.00	
68-00-000-5502		GREENHOUSE-Construction		0.00	0.00	0.00	0.00	496,125.00	0.00	0.00	0.00	496,125.00	
68-00-000-5503		GREENHOUSE-Contingency		0.00	0.00	0.00	0.00	49,612.50	0.00	0.00	0.00	49,612.50	
68-00-000-5504		MAINT CENTER/BALLFIELD-Des		0.00	0.00	0.00	0.00	870,975.00	0.00	0.00	0.00	870,975.00	
68-00-000-5505		MAINT CENTER/BALLFIELD-Co		0.00	0.00	0.00	0.00	7,838,775.00	0.00	0.00	0.00	7,838,775.00	
68-00-000-5506		MAINT CENTER/BALLFIELD-Con		0.00	0.00	0.00	0.00	783,877.50	0.00	0.00	0.00	783,877.50	
68-00-000-5507		BEACH PHASE 1/2-Design Svcs		0.00	0.00	0.00	0.00	282,515.63	0.00	0.00	0.00	282,515.63	
68-00-000-5510		BEACH PLAYGROUND-Design S		0.00	0.00	0.00	0.00	95,504.06	0.00	0.00	0.00	95,504.06	
AccountCategory: 55 - Capital Total:		0.00	0.00	0.00	0.00	0.00	0.00	10,472,509.69	0.00	0.00	0.00	10,472,509.69	
Expense Total:		0.00	0.00	0.00	0.00	0.00	0.00	10,472,509.69	0.00	0.00	0.00	10,472,509.69	
Program: 00 - Undesignated Program Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00	4,782,490.31	0.00	0.00	0.00	4,782,490.31	
Department: 00 - ADMINISTRATION Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00	4,782,490.31	0.00	0.00	0.00	4,782,490.31	
Fund: 68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS Surplus (		0.00	0.00	0.00	0.00	0.00	0.00	4,782,490.31	0.00	0.00	0.00	4,782,490.31	

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		2023-2024	2023-2024	2024-2025	2024-2025	2025-2026	2025-2026	Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2024-2025	2025-2026
								YE Projection	First Draft
Fund: 69 - MASTER PLAN CAPITAL PROJECTS									
Department: 00 - ADMINISTRATION									
Program: 00 - Undesignated Program									
Revenue									
AccountCategory: 41 - Interest Income									
69-00-000-4100	INTEREST INCOME	75,000.00	252,415.48	200,000.00	162,074.30	190,000.00	0.00	210,000.00	190,000.00
AccountCategory: 41 - Interest Income Total:		75,000.00	252,415.48	200,000.00	162,074.30	190,000.00	0.00	210,000.00	190,000.00
AccountCategory: 47 - Grants/Donations									
69-00-000-4702	WATTS DONATIONS	0.00	120,000.00	120,000.00	120,000.00	120,000.00	0.00	120,000.00	120,000.00
69-00-000-4710	GRANTS	0.00	1,830,067.40	826,212.00	746,212.00	0.00	0.00	826,212.00	0.00
AccountCategory: 47 - Grants/Donations Total:		0.00	1,950,067.40	946,212.00	866,212.00	120,000.00	0.00	946,212.00	120,000.00
AccountCategory: 48 - Fund Transfers In									
69-00-000-4810	TFR FROM CORP FUND(10)	850,000.00	850,000.00	800,000.00	800,000.00	1,000,000.00	0.00	800,000.00	1,000,000.00
69-00-000-4825	TFR FROM REC FUND(25)	550,000.00	550,000.00	1,200,000.00	1,200,000.00	1,450,000.00	0.00	1,200,000.00	1,450,000.00
AccountCategory: 48 - Fund Transfers In Total:		1,400,000.00	1,400,000.00	2,000,000.00	2,000,000.00	2,450,000.00	0.00	2,000,000.00	2,450,000.00
AccountCategory: 49 - Miscellaneous Revenue									
69-00-000-4910	MISCELLANEOUS	0.00	67,600.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	67,600.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		1,475,000.00	3,670,082.88	3,146,212.00	3,028,286.30	2,760,000.00	0.00	3,156,212.00	2,760,000.00
Expense									
AccountCategory: 53 - Contractual									
69-00-000-5320	ARCHITECT/DESIGN/ATTESTATI	100,000.00	93,181.99	200,000.00	130,749.56	0.00	0.00	200,000.00	0.00
AccountCategory: 53 - Contractual Total:		100,000.00	93,181.99	200,000.00	130,749.56	0.00	0.00	200,000.00	0.00
AccountCategory: 55 - Capital									
69-00-000-5501	WEST BALL FIELD RENOVATION	0.00	0.00	46,000.00	27,787.00	0.00	0.00	27,787.00	0.00
69-00-000-5502	WATTS BALL FIELD RENOVATIO	0.00	0.00	31,000.00	30,875.00	0.00	0.00	30,875.00	0.00
69-00-000-5503	WATTS TENNIS COURTS	0.00	0.00	300,000.00	301,209.50	0.00	0.00	302,000.00	0.00
69-00-000-5504	CENTRAL TENNIS COURTS	0.00	0.00	380,000.00	390,562.50	0.00	0.00	402,000.00	0.00
69-00-000-5505	WEST PARK-Design Svcs	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	145,000.00
69-00-000-5506	WEST PARK-Construction	0.00	0.00	0.00	0.00	1,307,000.00	0.00	0.00	1,307,000.00
69-00-000-5510	SHELTON RACKET-Design Svcs	0.00	0.00	0.00	0.00	28,875.00	0.00	0.00	28,875.00
69-00-000-5511	SHELTON RACKET-Construction	0.00	0.00	0.00	0.00	259,875.00	0.00	0.00	259,875.00
69-00-000-5517	MILTON PARK-Design Svcs	0.00	0.00	0.00	0.00	31,500.00	0.00	0.00	31,500.00

My PROPOSED BUDGET-FIRST DRAFT

For Fiscal: 2025-2026 Period Ending: 02/28/2026

		Defined Budgets							
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft
69-00-000-5518	MILTON PARK-Construction	0.00	0.00	0.00	0.00	283,500.00	0.00	0.00	283,500.00
69-00-000-5555	CONNECT GLENCOE TRAIL-Ow	0.00	2,470.40	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5576	GAS KILN	90,000.00	10,053.63	80,000.00	89,363.00	0.00	0.00	90,000.00	0.00
69-00-000-5577	WATTS - Design	43,926.00	18,281.88	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5578	WATTS - Owner Items	673,670.00	565,901.44	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5579	WATTS - Construction	2,217,035.00	2,546,314.13	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5580	LAKEFRONT - Design	15,000.00	14,354.70	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5581	LAKEFRONT - Owner Items	5,000.00	9,312.80	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5582	LAKEFRONT - Construction	900,000.00	681,331.44	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5583	CRIB WALL - Design	50,000.00	7,132.50	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5584	CRIB WALL - Owner Items	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5585	CRIB WALL - Construction	500,000.00	587,846.13	0.00	4,170.44	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:		4,496,631.00	4,442,999.05	837,000.00	843,967.44	2,055,750.00	0.00	852,662.00	2,055,750.00
AccountCategory: 59 - Miscellaneous Expense									
69-00-000-5990	CONTINGENCY	75,000.00	0.00	25,000.00	0.00	200,037.50	0.00	25,000.00	200,037.50
AccountCategory: 59 - Miscellaneous Expense Total:		75,000.00	0.00	25,000.00	0.00	200,037.50	0.00	25,000.00	200,037.50
Expense Total:		4,671,631.00	4,536,181.04	1,062,000.00	974,717.00	2,255,787.50	0.00	1,077,662.00	2,255,787.50
Program: 00 - Undesignated Program Surplus (Deficit):		-3,196,631.00	-866,098.16	2,084,212.00	2,053,569.30	504,212.50	0.00	2,078,550.00	504,212.50
Department: 00 - ADMINISTRATION Surplus (Deficit):		-3,196,631.00	-866,098.16	2,084,212.00	2,053,569.30	504,212.50	0.00	2,078,550.00	504,212.50
Fund: 69 - MASTER PLAN CAPITAL PROJECTS Surplus (Deficit):		-3,196,631.00	-866,098.16	2,084,212.00	2,053,569.30	504,212.50	0.00	2,078,550.00	504,212.50

		2023-2024		2023-2024		2024-2025		2024-2025		2025-2026		2025-2026		Defined Budgets	
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	YTD Activity	YE Projection	2024-2025	2025-2026
														YE Projection	First Draft
Fund: 90 - GEN FIXED ASSETS															
Department: 00 - ADMINISTRATION															
Program: 00 - Undesignated Program															
Expense															
AccountCategory: 59 - Miscellaneous Expense															
90-00-000-5900	DEPRECIATION EXPENSE	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 59 - Miscellaneous Expense Total:		0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 00 - Undesignated Program Total:		0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - ADMINISTRATION Total:		0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 90 - GEN FIXED ASSETS Total:		0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):		-7,224,584.89	-3,157,177.68	814,140.68	2,938,122.81	3,885,143.23	0.00	2,298,606.64	3,885,143.23						

Fund Summary

							Defined Budgets		
Fund	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	
10 - CORPORATE FUND	-665,908.70	66,582.55	-404,666.00	-346,095.58	-466,721.50	0.00	-39,251.50	-466,721.50	
25 - RECREATION FUND	-387,972.08	-383,108.69	-755,702.32	-1,364,811.10	-510,521.08	0.00	85,279.14	-510,521.08	
30 - SPECIAL RECREATION FUND	-302,900.00	193,517.20	-40,000.00	-3,716.22	-57,000.00	0.00	-25,000.00	-57,000.00	
35 - IMRF RETIREMENT FUND	-40,000.00	13,943.36	300.00	-56,586.98	-9,000.00	0.00	28,200.00	-9,000.00	
36 - SOCIAL SECURITY FUND	-17,275.00	21,544.65	19,500.00	-71,268.54	4,000.00	0.00	28,000.00	4,000.00	
40 - BOND & INTEREST FUND	-194,491.00	184,687.85	74,800.00	-58,814.70	-304,950.00	0.00	69,800.00	-304,950.00	
45 - LIABILITY INSURANCE FUND	-33,300.00	-3,059.93	-26,453.00	-69,433.81	33,433.00	0.00	-28,453.00	33,433.00	
50 - WORKERS COMP FUND	-12,500.00	13,845.30	-12,500.00	1,020.34	-11,000.00	0.00	-9,000.00	-11,000.00	
55 - AUDIT FUND	367.00	-1,853.16	1,850.00	-2,022.05	200.00	0.00	1,350.00	200.00	
65 - CAPITAL PROJECTS FUND	-212,473.11	72,791.26	-127,200.00	-74,142.87	-80,000.00	0.00	109,132.00	-80,000.00	
67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS	-2,161,501.00	2,112,189.13	0.00	0.00	0.00	0.00	0.00	0.00	
68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS	0.00	0.00	0.00	0.00	4,782,490.31	0.00	0.00	4,782,490.31	
69 - MASTER PLAN CAPITAL PROJECTS	-3,196,631.00	866,098.16	2,084,212.00	-2,053,569.30	504,212.50	0.00	2,078,550.00	504,212.50	
90 - GEN FIXED ASSETS	0.00	0.00	0.00	1,161,318.00	0.00	0.00	0.00	0.00	
Report Surplus (Deficit):	-7,224,584.89	-3,157,177.68	814,140.68	2,938,122.81	3,885,143.23	0.00	2,298,606.64	3,885,143.23	

TAB 5

CAPITAL PROJECT DETAIL INFORMATION

GLENCOE PARK DISTRICT EXPLANATION OF CAPITAL RANKING PROCESS

- Typically in the months of July, August and September, staff reviews the current Capital Improvement Plan (CIP), Heat Sheets and Master Plan Fund 68/69 projects for the *following* fiscal year. The proposed projects for the upcoming fiscal year as well as the adjusted heat sheets and CIP are presented to the full Board typically in November or December for inclusion in the First Draft of the Budget.
- In September/October, all potential Fund 65 capital recommendations are submitted from staff to Department Heads per the following areas of responsibility:
(John) Administration (Business Services/Registration Office)
(Kyle) Parks/Athletic Fields and Courts/Facility Maintenance
(Bobby) Recreation/Programs/Weinberg Center/Beach/Boathouse/Takiff/Fitness
(Erin) Marketing
- In October, department heads and the Executive director submit their potential Fund 65 projects to The Director of Parks and planning who then compiles the list and assigns associated costs/budget numbers.
- In early October department heads and the executive director discuss projects from the current fiscal year that may not be completed and for what reason(s) to decide if they should be carried over to the next fiscal year or removed from the project list.
- In late October-early November Department Heads and the Executive Director then discuss and debate the list of new and potential carryover projects prioritizing the most critical and appropriate projects that fit into the proposed fund transfer for the upcoming fiscal year. These projects are then included in the capital project presentation to the board in November/December.
- In mid-November, the Director of Finance/Human Resources prepares the "Proposed Fund 65 Capital Listing" based on capital monies actually available for funding. This listing is again reviewed and discussed by the Executive Director and Department Heads. (Approximately \$500,000-\$525,000 has historically been available annually from the Corporate Fund, this amount is budgeted for \$525,000 in FY2025/26.
- As January nears, Fund 65 capital items are adjusted to reflect previously unknown information (i.e. if monies became available as current projects are completed under

budget, or if other operational needs are identified, etc.). Any changes to the proposed project list is then discussed with the board.

- In mid to late January, the proposed capital budget is finalized and distributed to the Board via the Proposed Budget FIRST DRAFT document. Included are the following capital schedules:
 - Annual/Ongoing Operational Capital (Appendix B)
 - Capital Fund 65 Capital (Appendix C)
 - Master Plan Fund 69 Capital (Appendix C)
- The final capital program is approved by the Board in the Final Budget - APPROVAL DRAFT.
- During the new fiscal year, staff still must get Board approval for the specific capital items approved in the capital budget that are over \$30,000. This is typically done via a staff report and recommendation to the Board which would include specific actual costs to complete the project. (By law, most items greater than \$30,000 must be bid).
- Most construction projects and physical asset purchases over \$30,000 also typically require a public bidding process. An exception this rule would be purchases and services solicited through a cooperative purchasing alliance/group in which the Glencoe Park District retains membership. Regardless of a public bid or cooperative purchasing process, any item or project over \$30,000 typically requires formal board approval.

**Glencoe Park District
Capital Projects Multiple Year Overview
FY 2025/26 Budget**

Appendix A

	Projected 3/1/24-2/28/25 FY 25	Budgeted 3/1/25-2/28/26 FY 26	Projected 3/1/26-2/28/27 FY 27	Projected 3/1/27-2/29/28 FY 28	Projected 3/1/28-2/28/29 FY 29	Projected 3/1/29-2/28/30 FY 30
Capital Transfer	2,000,000	2,450,000	1,194,000	1,273,400	1,230,740	1,253,814
Bond Proceeds	-	14,700,000	-	-	-	-
Grants	826,212	-	600,000	-	-	-
Interest Income	210,000	745,000	300,000	200,000	175,000	80,000
Donations	120,000	120,000	120,000	120,000	-	-
Total Revenue	3,156,212	18,015,000	2,214,000	1,593,400	1,405,740	1,333,814
A&E and Contingency	225,000	-	-	-	-	-
Kiln	90,000	-	-	-	-	-
Central Tennis	402,000	-	-	-	-	-
Watts Tennis	302,000	-	-	-	-	-
Watts/West Ballfield Renovations	58,662	-	-	-	-	-
Greenhouse	-	600,862	-	-	-	-
Milton	-	343,350	-	-	-	-
West Park (including OSLAD scope)	-	1,597,700	-	-	-	-
Shelton Racket	-	314,738	-	-	-	-
Maintenance Center/Takiff Ballfield	-	9,493,628	-	-	-	-
Boating Beach Renovations	-	40,517	-	401,117	-	-
Safran Beach House Remodel	-	173,644	-	1,719,073	-	-
Beach Boardwalk/Shelter/Trellis/Storage	-	68,355	676,714	-	-	-
Glencoe Beach Playground/Spray Feature	-	95,504	945,490	-	-	-
Friends	-	-	81,034	802,234	-	-
Beach Stairs	-	-	-	170,171	1,684,692	-
Weinberg Cooling Floor	-	-	-	-	191,442	1,895,278
Weinberg Rink Mechanicals	-	-	-	-	153,154	1,516,222
Weinberg Player Boxes	-	-	-	-	19,144	189,528
Total Expenditures	1,077,662	12,728,298	1,703,238	3,092,595	2,048,432	3,601,028
Net Change in Fund Balance	2,078,550	5,286,702	510,762	(1,499,195)	(642,692)	(2,267,214)
Beginning Fund Balance	3,882,363	5,960,913	11,247,615	11,758,377	10,259,182	9,616,490
Ending Fund Balance	5,960,913	11,247,615	11,758,377	10,259,182	9,616,490	7,349,276

Appendix B**CAPITAL IMPROVEMENTS INCLUDED IN OPERATIONS BUDGET
FISCAL YEAR 2025/26**

The projects and purchases listed below are included in the FY2025/26 operations budget of each specific department rather than the separate capital projects fund. These items are considered necessary to maintain existing parks, facilities, and equipment for continued effective and efficient operations. Typically, these items are of a smaller dollar amount, or as with the parks maintenance department, have been consistently budgeted from the operations budget in prior years.

CORPORATE FUND:**Admin Department**

10-11-000-5502	Director Initiatives	\$	15,000
10-11-000-5580	General Capital		1,250
10-11-000-5583	Office Equipment		500
		\$	16,750

Parks Department

10-12-000-5581	Repairs/Projects - GYS Building	\$	7,000
10-12-000-5584	Basketball Nets	\$	250
	Tennis Windscreens		4,000
	Tennis Nets		2,000
	Tennis Court Supplies/Foam Rollers		1,250
		\$	7,500
10-12-000-5585	Beach Stair/Halfway House Maintenance	\$	20,000
	Grind Chips		5,000
	Park Site Amenities - Cans/Benches/Tables		7,500
	Sealcoating		12,000
	Tree Nursery Costs		10,000
	Shelton Path and Drainage		100,000
	Landscaping Improvements		10,500
		\$	165,000
10-12-000-5590	Removal of Dead/Diseased Trees	\$	30,000
	Annual Tree Pruning		55,000
		\$	85,000

Weinberg Department

10-13-000-5580	Misc. Equipment Replacement	\$	1,000
10-13-000-5581	Ice Rink Equipment	\$	18,500
10-13-000-5584	Misc. Equipment for Renovation	\$	3,000
10-13-000-5588	Misc. Building Improvements	\$	6,000

Beach Department

10-14-000-5580	Marine Radio Replacement	\$	2,000
	Miscellaneous		1,000
		\$	3,000
10-14-000-5586	Annual Beach Grading - Beach	\$	5,000
	Seasonal Cleanup		2,000
		\$	7,000
10-14-000-5588	Boatguard Tower/Misc Improvements	\$	5,500

Boathouse Department

10-15-000-5584	Annual Replacement-Paddleboards/Kayaks	\$	4,400
	Rental Life Jackets(30)		600
		\$	5,000
10-15-000-5586	Annual Beach Grading - Boathouse	\$	3,000
	Seasonal Cleanup		2,000
		\$	5,000
10-15-000-5588	Miscellaneous Upgrades	\$	3,200

RECREATION FUND:**Recreation Department**

25-00-000-5580	Annual Table/Chair Replacement	\$	2,000
25-00-000-5582	Miscellaneous Improvements	\$	2,205
25-00-000-5583	Office Equipment	\$	500
25-00-000-5588	Building Improvements	\$	8,000

Children's Circle

25-26-000-5580	Appliance Replacement Contingency	\$	1,000
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25-26-000-5584	Miscellaneous Furniture	\$	1,000
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Fitness Area Department

25-27-000-5584	Miscellaneous Improvements	\$	500
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SPECIAL RECREATION FUND

30-00-000-5590	ADA-Capital - FUND 65	\$	150,000
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LIABILITY FUND

45-00-000-5587	Classroom Door Security	\$	40,000
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	Camera Upgrades		25,000
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	Various Security Upgrades/Initiatives		15,000
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		\$	80,000
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SUMMARY:

	<u>Approved</u> <u>FY2024/25</u>	<u>Proposed</u> <u>FY2025/26</u>
Corporate Fund	\$ 282,050	\$ 338,450
Recreation Fund	29,867	15,205
Special Rec Fund	170,000	150,000
Liability Fund	120,000	80,000
TOTAL:	\$ 601,917	\$ 583,655

PROPOSED CAPITAL PROJECTS - FUND 65

The projects and purchases shown below have been included in the Capital Projects Fund 65. In Fund 65, a total of **\$613,000** has been budgeted for capital projects (of which **\$538,000** are new projects and **\$75,000** are existing projects from FY2024/25), with a carryover balance projected as of February 28, 2026 of **\$230,162**.

Funding for these projects consists of a projected carryover of unspent funds from FY2024/25 (prior year) and an interfund transfer of Corporate Fund tax revenues to be collected in FY2025/26 of **\$525,000**. An additional **\$150,000** will be budgeted out of Special Recreation tax revenues for ADA related capital including West Park and an additional **\$80,000** will be budgeted out of Liability Insurance tax revenues for security upgrades.

FY2024/25 NEW Capital Projects - FUND 65:**Administration**

Improvements/Contingency-Network, Switches, Routers, Workstations	\$	50,000
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Parks & Maintenance (including Vehicles)

Truck #2 Replacement	\$	75,000
Truck #6 Replacement	\$	75,000
Utility Truck with Garbage Attachment	\$	95,000
Shelton Gazebo Refurbishment	\$	20,000
Subtotal:	\$	265,000

Recreation/Children's Circle/Takiff Center

Takiff Lighting Control Replacement	\$	115,000
Replacement Club Car for Beach	\$	16,000
Community Room #2 Flooring and Cabinetry	\$	12,000
Unstructured Play Area Development	\$	35,000
Takiff Shelter	\$	120,000
Subtotal:	\$	298,000

Total Capital Projects:	\$	613,000
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FY2025/26 Proposed Capital Projects-FUNDS 68 and 69:

Greenhouse	\$	600,862	
Maintenance Center/Takiff Ballfield	\$	9,493,628	
Beach Phase 1 and 2	\$	282,516	
Beach Playground	\$	95,504	
West Park	\$	1,747,700	(\$150,000 paid from Special Recreation Fund)
Shelton Racket Courts	\$	314,738	
Milton Playground	\$	343,350	
Total	\$	12,878,298	

TAB 6

SUMMARY OF BUDGET BY CATEGORIES

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2025/26**

REVENUES	FY2024/25 <u>BUDGET</u>	FY2024/25 <u>PROJECTED</u>	FY2025/26 <u>BUDGET</u>
<u>PROPERTY TAXES:</u>			
Corporate Fund	\$2,750,000	\$2,760,000	\$2,880,000
Recreation Fund	1,250,000	1,255,000	1,290,000
Special Recreation Fund	315,000	325,000	275,000
Pension/Retirement Fund	320,000	322,000	330,000
Social Security/Medicare	420,000	417,000	425,000
Bond & Interest Fund	1,360,000	1,340,000	1,360,000
Liability Insurance Fund	275,000	273,000	290,000
Worker's Compensation Fund	35,000	36,000	35,000
Audit Fund	17,500	17,000	16,500
	-----	-----	-----
TOTAL PROPERTY TAXES:	\$6,742,500	\$6,745,000	\$6,901,500
	=====	=====	=====
<u>REPLACEMENT TAXES:</u>			
Recreation Fund	55,000	40,000	25,000
Pension/Retirement Fund	4,300	3,200	2,000
	-----	-----	-----
TOTAL REPLACEMENT TAXES:	\$59,300	\$43,200	\$27,000
	=====	=====	=====
<u>PROGRAM FEES:</u>			
Corporate-Weinberg Ice Dept.	271,656	270,156	273,583
Corporate-Beach Dept.	367,160	390,235	385,643
Corporate-Boating Dept.	141,760	136,495	149,499
Recreation Fund-Rec Programs Dept.	4,669,134	5,017,829	5,851,666
Recreation Fund-Children's Circle Dept.	2,110,375	2,203,168	2,528,081
Recreation Fund-Fitness Dept.	69,920	68,330	68,906
	-----	-----	-----
TOTAL PROGRAM FEES:	\$7,630,005	\$8,086,213	\$9,257,378
	=====	=====	=====

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2025/26**

REVENUES	FY2024/25 <u>BUDGET</u>	FY2024/25 <u>PROJECTED</u>	FY2025/26 <u>BUDGET</u>
<u>RENTALS/SALES:</u>			
Corporate Fund-Administration	4,000	6,000	6,440
Recreation Fund-Administration	133,643	128,521	129,032
	-----	-----	-----
TOTAL BUILDING LICENSES/RENTALS:	\$137,643	\$134,521	\$135,472
	=====	=====	=====
<u>INTEREST INCOME:</u>			
Corporate Fund	180,000	270,000	185,000
Recreation Fund	180,000	270,000	185,000
Pension/Retirement Fund	11,000	18,000	14,000
Social Security/Medicare Fund	6,500	11,000	9,000
Bond & Interest Fund	30,000	45,000	50,000
Liability Insurance Fund	8,500	12,000	10,000
Worker's Compensation Fund	2,500	3,000	2,000
	-----	-----	-----
TOTAL INTEREST INCOME:	\$418,500	\$629,000	\$455,000
	=====	=====	=====
<u>DONATIONS/MISC INCOME:</u>			
Corporate Fund-Administration	-	7,000	-
Corporate Fund-Parks Dept.	27,400	52,400	62,400
Corporate Fund-Weinberg Ice Dept.	100	100	100
Corporate Fund-Beach Dept.	3,000	2,000	3,000
Corporate Fund-Boating Dept.	12,532	12,532	100
Recreation Fund-Administration	1,800	1,150	3,400
Recreation Fund-Children's Circle Dept.	1,200	1,188	1,100
Liability Insurance Fund	500	500	500
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TOTAL DONATIONS/MISC INCOME:	\$46,532	\$76,870	\$70,600

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2025/26**

REVENUES	FY2024/25 <u>BUDGET</u>	FY2024/25 <u>PROJECTED</u>	FY2025/26 <u>BUDGET</u>
<u>GRAND TOTAL REVENUES:</u>			
Property Taxes	6,742,500	6,745,000	6,901,500
Replacement Taxes	59,300	43,200	27,000
Program Fees	7,630,005	8,086,213	9,257,378
Building Licenses/Rentals	137,643	134,521	135,472
Interest Income	418,500	629,000	455,000
Donations/Miscellaneous	46,532	76,870	70,600
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NET OPERATING REVENUES:	\$15,034,480	15,714,804	16,846,950

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2025/26**

EXPENSES	FY2024/25 BUDGET	FY2024/25 PROJECTED	FY2025/26 BUDGET
<u>PERSONNEL SERVICES:</u>			
Corporate Fund-G&A Dept.	\$ 824,753	\$ 810,753	\$ 880,004
Corporate Fund-Parks Dept.	532,687	455,155	524,828
Corporate Fund-Weinberg Ice Dept.	162,544	157,587	178,759
Corporate Fund-Beach Dept.	205,273	222,895	230,487
Corporate Fund-Boating Dept.	130,068	127,065	135,691
Recreation Fund-Administration	1,053,576	904,770	1,047,319
Recreation Fund-Recreation Programs	887,598	904,200	826,764
Recreation Fund-Children's Circle	1,495,502	1,384,303	1,764,234
Recreation Fund-Fitness Dept.	42,394	42,394	46,656
Special Recreation Fund	5,000	-	-
Liability Insurance Fund	37,453	37,453	38,567
TOTAL PERSONNEL SERVICES:	5,376,848	5,046,575	5,673,309
<u>UTILITIES:</u>			
Corporate-G&A Dept.	27,500	21,000	25,000
Corporate Fund-Parks Dept.	54,060	47,060	52,060
Corporate Fund-Weinberg Ice Dept.	63,440	63,440	63,060
Corporate Fund-Beach Dept.	21,060	19,060	20,720
Corporate Fund-Boating Dept.	5,331	6,331	7,125
Recreation Fund-Administration	205,480	205,480	214,984
Recreation Fund-Daycare	1,680	1,680	1,680
Recreation Fund-Fitness Dept.	2,280	2,280	3,000
TOTAL UTILITIES:	380,831	366,331	387,629
<u>CONTRACTUAL SERVICES:</u>			
Corporate-G&A Dept.	321,081	334,084	276,933
Corporate Fund-Parks Dept.	238,500	258,000	241,000
Corporate Fund-Weinberg Ice Dept.	92,550	97,750	85,950
Corporate Fund-Beach Dept.	36,450	34,762	32,770
Corporate Fund-Boating Dept.	13,135	10,954	13,385
Recreation Fund-Administration	508,285	439,260	502,755
Recreation Fund-Recreation Programs	1,899,035	1,928,458	2,718,900
Recreation Fund-Children's Circle	117,097	109,390	133,057
Recreation Fund-Fitness Dept.	14,054	13,654	9,469
Liability Insurance Fund	18,000	24,000	21,000
Audit Fund	15,650	15,650	16,300
TOTAL CONTRACTUAL SERVICES:	3,273,837	3,265,962	4,051,519

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2025/26**

EXPENSES	FY2024/25 BUDGET	FY2024/25 PROJECTED	FY2025/26 BUDGET
<u>SUPPLIES:</u>			
Corporate Fund-G&A Dept.	25,025	21,325	20,545
Corporate Fund-Parks Dept.	136,400	142,500	141,250
Corporate Fund-Weinberg Ice Dept.	36,050	35,800	36,800
Corporate Fund-Beach Dept.	27,650	25,489	27,548
Corporate Fund-Boating Dept.	13,930	12,548	12,700
Recreation Fund-Administration	96,775	99,660	102,105
Recreation Fund-Recreation Programs	216,839	233,298	241,328
Recreation Fund-Children's Circle	116,525	111,725	107,815
Recreation Fund-Fitness Dept.	2,200	2,200	2,800
Liability Insurance Fund	2,500	4,000	2,500
TOTAL SUPPLIES	673,894	688,545	695,391
<u>INSURANCE:</u>			
Corporate Fund-G&A Dept.	186,043	119,227	150,155
Corporate Fund-Parks Dept.	199,647	105,000	137,597
Corporate Fund-Weingberg Dept.	3,986	3,986	4,060
Corporate Fund-Beach Dept.	3,986	3,986	4,060
Corporate Fund-Boating Dept.	3,986	3,986	4,061
Recreation Fund-Administration	225,437	215,200	269,465
Recreation Fund-Children's Circle	212,991	222,991	263,926
Recreation Fund-Fitness Dept.	1,195	1,195	1,084
Liability Insurance Fund	122,500	118,500	115,000
Workers Compensations Fund	50,000	48,000	48,000
TOTAL INSURANCE:	1,009,771	842,071	997,408
<u>FIXED CHARGES AND OBLIGATIONS:</u>			
Corporate Fund-G&A Dept.	14,750	14,750	13,500
Corporate Fund-Parks Dept.	402,973	378,605	388,609
Corporate Fund-Weinberg Ice Dept.	57,396	53,915	55,514
Corporate Fund-Beach Dept.	65,288	61,329	63,149
Corporate Fund-Boating Dept.	35,155	33,023	34,003
Recreation Fund-Administration	830,569	783,617	804,646
Recreation Fund-Children's Circle	57,396	53,915	55,515
Special Recreation Fund	180,000	180,000	182,000
IMRF/Retirement Fund	335,000	315,000	355,000
Social Security/Medicare Fund	407,000	400,000	430,000
Liability Insurance Fund	3,000	3,000	-
TOTAL FIXED CHARGES & OBLIGATIONS	2,388,527	2,277,154	2,381,936

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2025/26**

EXPENSES	FY2024/25 BUDGET	FY2024/25 PROJECTED	FY2025/26 BUDGET
<u>OPERATIONAL DEPT. CAPITAL</u>			
Corporate Fund-G&A Dept.	30,750	21,740	16,750
Corporate Fund-Parks Dept.	192,500	170,500	264,500
Corporate Fund-Weinberg Ice Dept.	27,000	27,000	28,500
Corporate Fund-Beach Dept.	11,000	10,500	15,500
Corporate Fund-Boating Dept.	20,800	17,444	13,200
Recreation Fund-Administration	25,367	25,737	12,705
Recreation Fund-Children's Circle	4,000	4,000	2,000
Recreation Fund-Fitness	500	500	500
Special Recreation Fund	170,000	170,000	150,000
Liability Insurance Fund	120,000	120,000	80,000
TOTAL CAPITAL:	601,917	567,421	583,655
<u>MISCELLANEOUS/CONTINGENCY:</u>			
Corporate Fund-G&A Dept.	5,000	5,000	5,000
Corporate Fund-Parks Dept.	26,400	31,000	64,598
Corporate Fund-Weinberg Ice Dept.	1,000	1,000	1,000
Corporate Fund-Beach Dept.	2,500	1,000	4,000
Corporate Fund-Boating Dept.	14,529	2,500	1,001
Recreation Fund-Administration	5,000	5,000	5,000
Recreation Fund-Children's Circle	5,000	5,000	5,000
Liability Insurance Fund	7,000	7,000	10,000
TOTAL MISCELLANEOUS:	66,429	57,500	95,599
BOND PRINCIPAL/INTEREST/BOND ISSUE	1,315,200	1,315,200	1,714,950
<u>GRAND TOTAL OPERATING & DEBT EXPDS:</u>			
Corporate Fund-Administration	1,325,000	1,325,000	1,525,000
Corporate Fund-G&A Dept.	1,434,902	1,347,879	1,387,887
Corporate Fund-Parks Dept.	1,783,167	1,587,820	1,814,442
Corporate Fund-Weinberg Ice Dept.	443,966	440,478	453,643
Corporate Fund-Beach Dept.	373,207	379,021	398,234
Corporate Fund-Boating Dept.	236,934	213,851	221,166
Recreation Fund-Administration	4,150,489	3,878,724	4,408,979
Recreation Fund-Recreation Programs	3,003,472	3,065,956	3,786,992
Recreation Fund-Children's Circle	2,010,191	1,893,004	2,333,227
Recreation Fund-Fitness Dept.	62,623	62,223	63,509
Special Recreation Fund	355,000	350,000	332,000
IMRF/Retirement Fund	335,000	315,000	355,000
Social Security/Medicare Fund	407,000	400,000	430,000
Bond & Interest Fund	1,315,200	1,315,200	1,714,950
Liability Insurance Fund	310,453	313,953	267,067
Workers Compensation Fund	50,000	48,000	48,000
Audit Fund	15,650	15,650	16,300
TOTAL OPER. & DEBT EXPENDITURES	17,612,254	16,951,759	19,556,396
Less: G&A/Transfers	1,434,902	1,347,879	1,387,887
Less: Capital Fund Transfers/Other	2,525,000	2,525,000	2,975,000
NET OPER. & DEBT EXPENDITURES	13,652,352	13,078,880	15,193,509

TAB 7

MEMOS-PROPOSED FY2025/2026

1. MERIT POOL

2. CONFERENCE, TRAINING AND TUITION

MEMORANDUM

TO: Board of Park Commissioners
CC: Department Heads
FROM: Lisa Sheppard, Executive Director and John Cutrera, Director of Finance/HR
SUBJECT: Proposed Annual Salary Merit Pool and Compensation Adjustments
DATE: January 7, 2025

It has been the past practice for the Board to consider, discuss, and approve annual salary pool increases separate from the operations budget of each fund or department. We continue to believe that the overall impact and value of full-time personnel and associated salaries warrant special Board consideration.

For many years, the Board has made the determination to maintain benefits competitive with those of neighboring park districts and other units of local government which have comparable positions. Doing so has permitted the Glencoe Park District to attract and retain the high-quality personnel that is essential to the continuance of services that residents expect.

BACKGROUND

Last year, the Board approved a 4.50% pool of money to be spread to all full-time staff, based upon merit. (The Executive Director salary was not included in this discussion, as the Board has always considered the Director’s review and salary adjustment separate from this process.) The following represents salary pool increases for the past ten years:

2025	4.00% (proposed)
2024	4.50%
2023	5.00%
2022	5.00%
2021	2.30%
2020	3.00%
2019	3.00%
2018	3.00%
2017	3.00%
2016	3.00%

RELEVANT FACTORS

1. A survey of neighboring park districts indicates that the majority of agencies in the area have either approved or are proposing a 4% merit increase for FY2025/26, with only one proposing a 3% increase.

MEMORANDUM

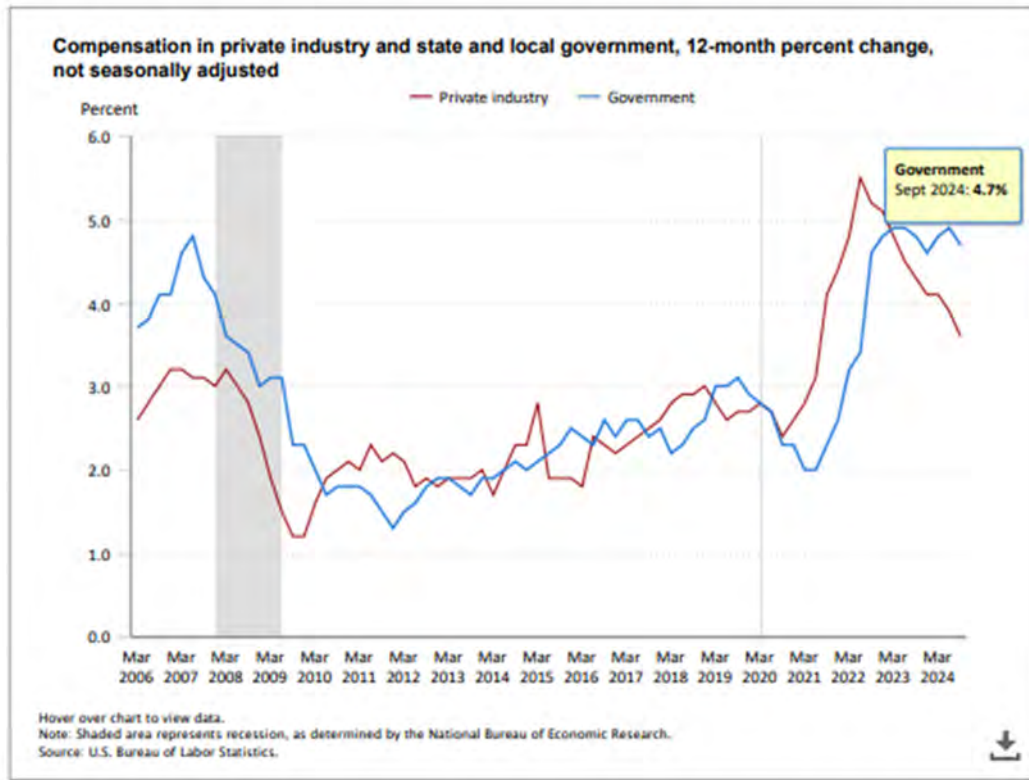
	Proposed 2025	2024	2023	2022	2021
Deerfield	4%	4%	4%	5%	4.5%
Glenview	4%	4%	9%	5%	2.5%
Highland Park	4%	3%	5%	3%	3%
Lake Bluff	N/A	4%	5%	5%	3%
Northbrook	4%	4.5%	4.5%	3.5%	2.5%
Northfield	4-5%	5%	5%	N/A	2.5%
Wilmette	3%	4%	7%	5%	0%
Winnetka	4%	4%	4%	4%	0%
NSSRA	4%	4%	7.9%	3%	0%

While most Districts above either reduced or remained flat with their % increase, it should be noted that three Districts exceeded the 5% merit pool in the prior year. Additionally, we surveyed the other local units of government in Glencoe to determine their proposed increases:

	Proposed 2025	2024	2023	2022	2021
Village of Glencoe	3.5% COLA (Non-Union Staff)	3%	3%	3%	0%
District 35 Schools	4.5 5.0% (Proposed)	4%	5%	4%	3%
Glencoe Library	3.2%	4%	6%	3%	2.4%

- For the 2024 tax year, the Consumer Price Index (CPI) used by the county for levy calculation was 3.4%. This is the amount of “old” growth EAV that will support operations in FY2025/26.
- The combined total of the current payroll for full-time salaries (exclusive of the Executive Director) is approximately \$3.1 million annually. A 4% increase in the pool would result in \$124,000 in added full-time wages – approximately \$31,000 results from each 1% increase approved for FY2025/26.
- According to the US Bureau of Labor Statistics, the compensation of state and local government employees has increased, on average, 4.7% for the twelve months ended September 30, 2024 (see graph on following page):

MEMORANDUM



5. Given that the 3.4% PTELL cap is used in formulating the FY2025/26 budget, we are suggesting a merit pool which is both in line with that of neighboring communities and a meaningful increase to all staff to help account for high inflation.

RECOMMENDATION FOR MERIT POOL PERCENTAGES

With the Executive Director position excluded, staff encourages the Board to approve a merit pool of 4.0% for **full-time employees**. We believe the following rationale supports the 4.0% recommendation.

1. Over the long term, a real key to administering a meaningful merit system is that it is in line with or exceeds the cost of living and is competitive in the market. The percentage is spread to employees based upon performance. We do not give automatic cost of living increases. The Board last approved salary ranges in June 2021 based on a review of grades and salary ranges conducted by Korn Ferry (formerly Hay Group), who supports a merit system of performance evaluation, within budget constraints and affordability. The results of our updated salary survey are expected to be finalized next month.
2. The recommended increase must be affordable within the framework of the proposed budget for FY2025/2026 and the 2024 tax levy, which was approved in November 2024.
3. Staff have stepped up and performed admirably during the year, and accomplishments are many. Our staff have set challenging goals for the past year, meeting and exceeding many of them. In addition, while improving some, the labor market continues to be very competitive and high-quality staff continue to be at a premium.

MEMORANDUM

CONCLUSION

Staff would like to thank the Board for the opportunity to share our views relative to proposed salary increases. Our full-time staff remains the District's biggest asset. This past year, our staff has worked especially hard with maintaining our services, significant capital projects, innovative programming and efficient use of resources. We've been very fortunate to have terrific staff, and thank the Board for enabling us to attract and retain top talent.



To: Board of Park Commissioners

Date: February 4, 2025

From: Lisa Sheppard, Executive Director
John Cutrera, Director of Finance/Human Resources

FY2025/26

INSERVICE TRAINING/CONFERENCES/TUITION

Administration

NRPA/National Conference	Lisa	\$ 2,000
NRPA/GFOA National Conference	John	2,000
IPRA Conference	Lisa, John, Erin, Grant, Erika, Board	5,100
IGFOA Conference	John and Brian	2,000
PDRMA Risk Management Institute	Multiple Staff	1,000
Misc. IGFOA, IPRA, Computer Training	Multiple Staff	2,500
IAPD Legal Symposium	Lisa and Admin. Team Members	1,000
PDRMA HELP Training	Management Staff	500
CPRP Certification/Renewals	Multiple Staff	1,000
IL Legislative Conference	Lisa and 1 Admin. Team Member	1,000
TOTAL:		\$ 18,100

Recreation/Facilities

NRPA/National Conference	Bobby, Erin and 1 Rec Team Member	\$ 6,000
IPRA Conference	Bobby and 6 Rec Team Member	6,000
NRPA Director School	Bobby	4,000
Camp Staff Training	Camp Staff	3,000
PDRMA Risk Management/HELP	Multiple Staff	225
CPRP Certification/Renewals	Multiple Staff	500
Tuition Reimbursement	Multiple Staff	5,000
Misc. IPRA, PDRMA, Computer Training	Multiple Staff	950
TOTAL:		\$ 25,675

Beach

Waterfront Certification	All Lifeguards	\$ 3,620
Seasonal Staff Training	Multiple Staff	700
LGI Course	Shannon, PT Managers	1,000
TOTAL:		\$ 5,320

Parks/Maintenance

Arborist Conference	Multiple Staff	\$	1,000
Zamboni Training	Multiple Staff		1,000
Great Lakes Park Training Institute	Jared and 1 Parks Team Member		2,000
IPRA Conference	Kyle and Matt		1,500
PDRMA Training	Multiple Staff		3,900
Pesticide AP Training	Multiple Staff		500
NRPA/National Conference	Kyle		2,000
MISC IPRA, MIPE, Other	Multiple Staff		1,100
TOTAL:		\$	13,000

Boat

Boat Safety Course	Shannon	\$	900
US Sailing Certification	Sailing Instructors		300
TOTAL:		\$	1,200

Children's Circle Day Care

Oakton Workshops	Multiple Staff	\$	1,000
GOAEC Workshops	Multiple Staff		1,000
Tuition Reimbursement	TBD		5,000
Professional Development Training	TBD		7,970
TOTAL:		\$	14,970

TAB 8

5-YEAR BUDGET PROJECTIONS

Glencoe Park District
Five-Year Budget Projections
January 2025

The Glencoe Park District is faced with challenges similar to other urban local governments throughout the Chicagoland area. Our task is to continue to provide a high level of services with limited resources. While every effort is made to contain costs and increase efficient use of resources, the District is also faced with a tax cap, rising labor costs, general supply and service increases, increased market competition for its user fees, and aging infrastructure.

Predicting Long Term Needs

These five-year financial projections do not, by themselves, constitute a multi-year fiscal plan, but they are the first and major building block in preparing long-term budget plans. Several different techniques have been used to generate the projections. The first step in this process involved forecasting a “constant services” level of expenditures using the new proposed FY2025/26 operating budget as the base year. Normally, the projections assume that revenues and expenditures are partially influenced by inflation, legislation, and with supply and demand. After developing the projections based on “how much will it cost us to continue doing what we are doing now, estimates of new programming opportunities in the Takiff and Weinberg Centers, as well as new capital development and master plan projects, and their related impact on the operating budget, can be added into the projections.

Revenue Projections

Revenue estimates were generated by determining what was needed in any given year to maintain the current quality of services and programs. Property tax revenues are a significant percentage of the District’s operating revenue. Historically, real estate tax receipts provided approximately 50% of revenues in the operating budget; the remaining 50% is primarily program fees and user fees. This has started to shift to programming outpacing property taxes. Budgeted revenues for FY2025/26 will further this trend. The District’s *operating* tax rate is expected to be maintained over the next five years. With the successful referendum passed this November, the *debt service* tax rate will continue at that level until the debt is retired (2050).

- The Board of Commissioners and staff have complied with the tax cap limitations in preparing the Tax Levy. For FY2025/26, an increase of 4.72% over the previous year’s extended operating levy was approved by the Board in November 2024. This amount is capped at 3.4% for any existing property. The intent of this increase was to capture all anticipated “new growth” as allowed under the tax cap.

- The District is committed to maintaining stable tax rates. The total tax rate for FY2024/25 was .581 cents per \$100 of equalized assessed valuation, increasing from a rate of .541 cents in the prior year. There is an inverse relationship with tax rates and EAV.

Expenditure Projections

The District is committed to providing all district services and operations in a responsive, efficient and cost-effective manner while retaining the high level of services it provides. Capital expenditures are prioritized and evaluated annually. The District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are:

- * A *planned* reduction in fund balance reserves.
- * Using a portion of the fund balance reserves for capital repair and replacement, as needed.
- * Covering unanticipated drops in revenue or increases in costs.

Fund Balance Projections

The District's current Fund Balance Policy maintains a minimum of 50% of fund balance reserves, or approximately six months of operating expenditures, in the two major operating funds (Corporate and Recreation Funds). A minimum of 25% is maintained in the other funds (excluding the Debt Service Fund). The District's current fund balance requirement for both of the primary/major funds are being met. The District has also committed a portion of the Corporate and Recreation Fund surpluses to the Medical Insurance Reserve (\$150,000) to stabilize insurance increases to the District, allow for flexibility in the types of coverage offered by the District and ensure a competitive total compensation package to employees. In the past ten years, the additional fund balance in Corporate and Recreation Funds that is considered "undesignated" has been earmarked for *future* Master Plan capital projects and renovations for Fund 69 master plan projects. A total of \$11.8 million has been "committed" for this purpose in previous years, and another \$1,000,000 and \$1,450,000 transfer from the Corporate and Recreation Funds respectively is budgeted in the FY25/26 Budget. As we have seen in the past (COVID, Property Tax delays, etc...), having adequate fund balances to operate amidst emergencies is imperative.

Summary

Of critical importance in attempting to maintain fiscal stability is having the growth in revenues match or exceed the growth in expenditures. The impact of inflation in local government costs is often hard to anticipate. It is necessary to accept the fact that uncertainty exists and hedge against it through the development and use of adequate levels of fund balance.

This information helps ensure continuity and improves our ability to develop budget strategies, plan a more predictable tax structure, as well as provide stable services and infrastructure. Avoiding poorly timed projects represents another financial advantage.

Specific Assumptions

The financial budget projections for revenues and expenditures use the FY2025/26 budget amounts as the "base" year and are based on the following assumptions:

Revenues:

1. Tax revenues will increase in FY2025/26 at a rate of 3% and then each year after that by an *average* of 3.0%, calculated using an average 2.2% CPI tax cap plus 0.8% anticipated new growth. The Debt Service tax is based on debt service payment due on the District's two outstanding bond issues.
2. Replacement tax revenues will remain at slightly lower levels.
3. Donations to be received in future years are too uncertain to include in projections at this time. The remaining donation for the Weinberg Center will be received through fiscal year 2027/28.
4. Interest income (operational) will remain at elevated levels in FY2025/26 given current market conditions. Subsequent to FY 2025/26, rates will be expected to come down as the Fed gets closer to targeted inflation of 2%.
5. Recreation and Children's Circle program revenues allow for 3.5% increase.
6. Weinberg Ice Center revenues will increase an average of 3%, although this is very dependent on weather during the ice season.
7. Beach revenues will increase an average of 3%, although this also is very dependent on weather during the beach season.
8. Community center rentals and party rentals will continue to slightly increase. Building licenses remain consistent.
9. Fitness Center revenues will increase an average of 3%.
10. The District will likely reach full maximum for the Special Recreation tax rate for future ADA-accessible improvements at District's facilities.

Expenses:

1. The proposed salary merit pool (for full-time employees) in FY2025/26 is 4.0%.
2. Up to a 10% increase in health insurance premiums is used as an acceptable guideline, with undesignated reserves allocated whenever possible to the Medical Insurance Reserve.
3. Contractual services, utilities and supplies will increase an average of 3-5%.
4. NSSRA contribution will increase slightly each year.
5. IMRF Pension/Social Security employer contributions will increase an average of 5% each year, though actual contribution will varies based on actuarial calculation.
6. Liability Insurance and Workers Comp insurance premiums will increase 5% on average.
7. Annual audit expenses increase very slightly in future years.
8. Debt service payments (principal and interest) are determined by current outstanding debt. (There are two bond issues, the \$8.22 million Refunding Bonds issue dated March 2015 and the \$4.355 million Limited Tax Bonds issued in October 2020). The impact of the issuance of the 2025 Bonds will be reflected in future year debt service payments.
9. Annual capital projects will be expended at a rate of \$525,000 (plus inflation of 3%-5%) of Corporate Fund tax revenues. Additional capital priorities will be determined from the Master Plan and Infrastructure Assessment, as well as undesignated fund balance reserves, grants and donations which may be received, and the District's ability to issue non-referendum bonds.

Glencoe Park District
5-Year Budget Projections - REVENUES
January 2025

	AUDITED ACTUAL					BUDGET	PROPOSED BUDGET	PROJECTED			
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Property Taxes:											
Corporate	2,204,242	2,224,561	2,221,424	2,408,071	2,663,666	2,750,000	2,880,000	2,966,400	3,055,392	3,147,054	3,241,465
Recreation	1,059,098	1,073,067	1,188,181	1,245,638	1,166,255	1,250,000	1,290,000	1,328,700	1,368,561	1,409,618	1,451,906
Special Recreation	318,438	355,084	354,083	348,237	347,445	315,000	275,000	283,250	291,748	300,500	309,515
IMRF Pension	347,709	369,991	386,416	391,040	293,461	320,000	330,000	339,900	350,097	360,600	371,418
Social Security/Medicare	270,541	297,099	328,546	301,812	334,593	420,000	425,000	437,750	450,883	464,409	478,341
Liability Insurance	154,340	153,164	154,006	161,085	235,865	275,000	290,000	298,700	307,661	316,891	326,398
Workers Compensation	41,687	42,440	44,801	47,916	34,225	35,000	35,000	36,050	37,132	38,245	39,393
Audit	12,417	12,917	15,866	16,989	17,103	17,500	16,500	16,995	17,505	18,030	18,571
Debt Service	<u>1,200,067</u>	<u>1,193,994</u>	<u>1,352,580</u>	<u>1,371,653</u>	<u>1,100,896</u>	<u>1,360,000</u>	<u>1,360,000</u>	<u>1,363,856</u>	<u>1,358,448</u>	<u>1,357,356</u>	<u>1,360,580</u>
Sub-total	5,608,539	5,722,317	6,045,903	6,292,441	6,193,509	6,742,500	6,901,500	7,071,601	7,237,425	7,412,703	7,597,587
Fees, Charges, Other Income:											
Replacement Taxes	30,960	26,624	50,945	97,911	72,539	59,300	27,000	50,000	51,500	53,045	54,636
Donations/Dist 35 Reimb/Village Reimb	112,000	168,125	168,125	135,769	143,385	120,000	120,000	120,000	120,000	-	-
Grants	-	398,811	392,605	63,237	1,829,667	826,212	-	600,000	-	-	-
Proceeds-Sale of Property	-	390,782	-	-	-	-	-	-	-	-	-
Interest Income	269,257	83,134	10,764	375,479	887,178	623,500	1,208,000	500,000	400,000	300,000	165,000
Recreation Program Revenues	3,521,504	2,179,970	3,566,442	4,237,282	4,690,623	4,669,134	5,851,666	6,056,474	6,268,451	6,487,847	6,714,921
Children's Circle Program Revenues	1,450,605	1,414,630	1,857,857	1,896,841	2,058,760	2,110,375	2,528,081	2,616,564	2,708,144	2,802,929	2,901,031
Weinberg Ice Center Revenues	181,688	261,692	295,743	256,195	262,025	271,656	273,583	281,790	290,244	298,952	307,920
Beach/Boating Revenues	396,480	363,166	672,837	499,002	472,597	508,920	535,142	551,196	567,732	584,764	602,307
Fitness Revenues	29,381	22,876	38,986	62,085	65,599	69,920	68,906	70,973	73,102	75,295	77,554
G&A Trfs/Rentals/Misc Revenues (1)	<u>1,408,187</u>	<u>1,347,534</u>	<u>1,502,371</u>	<u>1,297,400</u>	<u>1,392,012</u>	<u>1,619,077</u>	<u>1,593,959</u>	<u>1,641,778</u>	<u>1,691,031</u>	<u>1,741,762</u>	<u>1,794,015</u>
Sub-total	7,400,062	6,657,345	8,556,675	8,921,201	11,874,385	10,878,094	12,206,337	12,488,776	12,170,204	12,344,593	12,617,385
Total Revenue	13,008,601	12,379,662	14,602,578	15,213,642	18,067,894	17,620,594	19,107,837	19,560,377	19,407,630	19,757,296	20,214,972
Bond/SBITA Proceeds	-	4,578,808	-	-	86,428	-	14,700,000	-	-	-	-
TOTAL REVENUE	13,008,601	16,958,470	14,602,578	15,213,642	18,154,322	17,620,594	33,807,837	19,560,377	19,407,630	19,757,296	20,214,972

(1) Actual Audited Revenues have historically included G&A interfund transfers as revenue.

Glencoe Park District
5-Year Budget Projections - EXPENSES
January 2025

						BUDGET	PROPOSED	-----PROJECTED-----			
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Corporate - General & Administration	1,150,591	1,170,128	1,336,296	1,084,888	1,275,661	1,434,902	1,387,887	1,429,524	1,472,409	1,516,582	1,562,079
Corporate - Maintenance Operations	1,057,061	1,028,041	1,343,712	1,322,995	1,435,269	1,783,167	1,814,444	1,905,166	1,981,373	2,060,628	2,143,053
Corporate - Weinberg Ice Center	259,468	254,002	295,191	315,758	370,526	443,966	453,644	476,326	495,379	515,194	535,802
Corporate - Beach/Boathouse	397,951	393,529	468,364	426,980	509,723	610,141	619,399	650,369	676,384	703,439	731,577
Recreation - Administration/Comm Ctr	2,004,304	1,940,657	2,169,360	2,400,710	2,554,086	2,950,489	2,958,978	3,106,927	3,231,204	3,360,452	3,494,870
Recreation - Programs	2,246,642	1,498,017	2,208,035	2,569,176	2,816,699	3,003,472	3,786,992	3,976,342	4,135,395	4,300,811	4,472,844
Recreation - Children's Circle	1,274,732	1,281,499	1,379,014	1,473,658	1,894,665	2,010,191	2,333,227	2,449,888	2,547,884	2,649,799	2,755,791
Recreation - Fitness	48,428	34,938	40,764	52,899	58,282	62,623	63,508	66,683	69,351	72,125	75,010
Special Recreation	181,044	121,769	133,698	182,200	128,735	355,000	332,000	348,600	366,030	384,332	403,548
IMRF Pension	386,455	374,838	384,344	342,098	328,110	335,000	355,000	372,750	391,388	410,957	431,505
Social Security/Medicare	287,173	261,943	301,690	318,021	362,182	407,000	430,000	451,500	474,075	497,779	522,668
Liability Insurance	133,817	147,764	158,906	214,703	246,431	310,453	267,067	280,420	294,441	309,163	324,622
Workers Compensation	40,337	44,748	40,813	41,395	50,754	50,000	48,000	50,400	52,920	55,566	58,344
Audit	<u>14,850</u>	<u>14,600</u>	<u>14,600</u>	<u>15,851</u>	<u>15,250</u>	<u>15,650</u>	<u>16,300</u>	<u>13,500</u>	<u>14,000</u>	<u>14,500</u>	<u>15,000</u>
Total Operating Expenses*	9,482,853	8,566,473	10,274,787	10,761,332	12,046,373	13,772,054	14,866,446	15,578,396	16,202,233	16,851,327	17,526,712
Debt Service:											
Principal (incl Refunding in 15/16)	945,000	975,000	1,045,000	1,095,000	1,162,438	1,175,000	1,210,000	535,000	550,000	570,000	595,000
Interest/Paying Agent Fees/Other	<u>220,346</u>	<u>266,726</u>	<u>267,257</u>	<u>223,642</u>	<u>185,001</u>	<u>140,200</u>	<u>504,950</u>	<u>776,400</u>	<u>756,200</u>	<u>735,150</u>	<u>713,250</u>
Total Debt Service Expenses	1,165,346	1,241,726	1,312,257	1,318,642	1,347,439	1,315,200	1,714,950	1,311,400	1,306,200	1,305,150	1,308,250
Capital Projects:											
Capital - (Fund 65)	617,493	373,245	726,010	413,469	595,841	657,200	613,000	540,750	556,973	573,682	590,892
Capital - Trust Fund Projects(Fund 70)	10,894	1,173	-	-	-	-	-	-	-	-	-
Capital - In Operational Fund***	200,995	207,810	188,864	177,215	634,590	-	-	-	-	-	-
Capital - Master Plan (Fund 69)	1,223,260	1,415,741	307,014	-	4,536,181	1,062,000	2,255,788	-	802,234	1,814,541	3,601,028
Capital - Bond Proceeds Capital (Fund 68)	<u>-</u>	<u>123,416</u>	<u>994,699</u>	<u>1,334,857</u>	<u>2,151,075</u>	<u>-</u>	<u>10,472,510</u>	<u>1,703,238</u>	<u>2,290,361</u>	<u>233,891</u>	<u>-</u>
Total Capital Expenses	2,052,642	2,121,385	2,216,587	1,925,541	7,917,687	1,719,200	13,341,298	2,243,988	3,649,568	2,622,114	4,191,920
TOTAL EXPENSES	12,700,841	11,929,584	13,803,631	14,005,515	21,311,499	16,806,454	29,922,694	19,133,784	21,158,000	20,778,590	23,026,882

NOTE: For prior year ACTUALS, operational capital is separated out from the Operational Department, and is recorded in Capital, as is done for the annual audit.

TOTAL REVENUES	13,008,601	16,958,470	14,602,578	15,213,642	18,154,322	17,620,594	33,807,837	19,560,377	19,407,630	19,757,296	20,214,972
TOTAL EXPENSES	<u>12,700,841</u>	<u>11,929,584</u>	<u>13,803,631</u>	<u>14,005,515</u>	<u>21,311,499</u>	<u>16,806,454</u>	<u>29,922,694</u>	<u>19,133,784</u>	<u>21,158,000</u>	<u>20,778,590</u>	<u>23,026,882</u>
NET SURPLUS/(DEFICIT)**	307,760	5,028,886	798,947	1,208,127	(3,157,177)	814,140	3,885,143	426,593	(1,750,371)	(1,021,294)	(2,811,910)

* Cash Carryover Amounts not included as a part of this equation.

**Operational Capital not broken down until annual audit.

TAB 9

PROGRAM & FACILITY FEES

Categories of Service/Fees and Charges Policy

Categories of Glencoe Park District Services

Note: The percentages below each category represent the net achieved after revenue and direct expenses are calculated. This net % helps cover many indirect program expenses. An example of indirect expenses includes building expenses, custodial, IT, workmen's comp, etc. Some programs have more indirect expenses, therefore their percentages maybe higher.

FULLY SUBSIDIZED	BASIC PUBLIC Mostly Subsidized 0- 15% Net	PUBLIC Partially Subsidized 16-29% Net	EXTRA PUBLIC Partially Subsidized 30%+ Net	PRIVATE Program covers all direct expenses and a portion of indirect expenses
Parks/Playgrounds	Community Organization Use of Facilities	Dance	Day Camps Beach Camps	Children's Circle Daycare
Beach Concessions	Lifeguarded Beach	Fitness Programs	ELC (Preschool)	
Shelters/Washrooms	Boating Beach	Arts-Drama	Kids Club (Before and After School Care)	
Community Athletic Fields and Courts	Adult Programs	Fine Arts	Days Off Programs	
Glencoe Beach (Off season and when not guarded)	Athletic Affiliates Use of Fields and Courts	Martial Arts	Fine Arts Contractual	
Weinberg Ice Center	Teen Programs/Events	Travel Basketball	Hockey Lessons Skating Lessons	
Kids Concert Series	Special Events	Contractual Programs (Sports/Camp/ Youth/E.C.)	Facility Rentals	
Fourth of July	Open Gym	Lighted Field Rentals	Early Childhood Enrichments	
Free Special Events	Adult Programs		Youth Enrichments	
Public Skating and Hockey	Fitness Center		Youth Athletics	

The Board has found it necessary and desirable for the District to charge fees for participation in District recreation programs and the use of District facilities. This policy is designed to serve as a guide in establishing a fee structure for recreation programs and

facility use.

- **Program Fee Structure.** It is the responsibility of the Glencoe Park District to offer diversified and quality park and recreation experiences. Seeking to meet the demands for new and expanded access to recreation activities, while experiencing the increases in operating expenses, it is the intent of the Park District to adopt a sound, consistent policy for the generation of supplementary revenue to tax dollars.

- All Park District programs will give primary concern to the residents' ability to participate. Activities will be planned with community demographics in mind.

- **Fees and Charges.** Fees and charges will be evaluated annually to make sure that tax revenues are being used efficiently to support basic public services available to all people. Basic public services will be supplemented to support the demand for quality leisure services by assessing fees and charges and pursuing supplementary sources of revenue.

- **Fee Approval.** All park program fees must be presented to the Executive Director for approval annually. The Recreation/Facility Staff will submit with the budget, a report to the Executive Director, which will include the activity name, along with new and old program resident/non-resident fees. The Manager will indicate changes, giving specific explanations for any increase over 5%. If new activity areas are implemented throughout the year, they should be submitted to the Executive Director for approval.

- **Waiving of Fees.** The Glencoe Park District wants to give all residents the opportunity to participate in its activities and facilities regardless of financial hardships. Persons requesting scholarships are required to complete an application form, and then submit the form in addition to other requested financial documents, to Family Services of Glencoe for eligibility status. (See Financial Assistance/Scholarship Policy for more details.) Applications will be reviewed on an individual basis.

- No fee may be reduced or waived without the consent of the Executive Director, and/or the respective department head, and/or Program Manager.

- **Fees and Charges Guidelines.** Fees and charges are developed to offset the expenses incurred through offering programs and activities. When developing fees for recreation activities, fees consider the financial objectives, market climate, and surrounding competitors.

- Fees and charges are recommended by staff to the Executive Director for approval. Fees should be set within the budget preparation process. When setting the

fee, the following must be considered:

- Wages and Services
- Operational Expenses (contractual fees and supplies)
- Improvements/Renovations/Equipment
- Categories of Glencoe Park District Services to determine how much of direct and indirect expenses must be recovered.
- Direct expenses include all direct expenses associated with an activity including instructor fees, supplies and materials. Fees should be set to recover all of the expense for the program based on expenses times the minimum number of participants.
- Indirect expenses include all expenses associated with an activity including facility rental, supervisory time, clerical, maintenance, building costs, marketing, etc. An established successful activity should recover the cost of operations including supervisory time, clerical, maintenance and building costs.

• **Resident/Nonresident Program Fees.** Since the facilities, programs, and activities are partially subsidized through taxes by residents of the Glencoe Park District, nonresidents will pay a maximum increased fee of 20% more than resident rates with the exception of the following unique activities and facilities:

- No nonresident fee applied: select special events, select contractual programs.
- Maximum 20% more than resident rates for Children's Circle
- Due to the unique nature and demand for Glencoe Beach and Boating Beach in the Chicagoland area and the amount of subsidy by taxpayers, non-residents will pay the following maximum increase over resident rates:
 - 100% more than resident rates for Season Passes at Glencoe Beach
 - 100% more than resident rates for daily fees and trellis rentals at Glencoe Beach
 - 100% more than resident for sail boat/kayak/paddle board storage at Perlman Boating Beach
 - 50% more than resident for sail boat/kayak/paddle board rentals
- *Due to IDNR and OSLAD Grant that the District received in 1996, the Nonresident rates/fees cannot exceed twice that charged to residents.
- Non-residents will pay 50% more than residents for pass/daily fee to the Glencoe Fitness Area.
- Occasionally, an activity may warrant a reduction in the non-resident fee in order for the activity to meet its minimum. The Director of Recreation/Facilities and Executive Director must approve fees and charges for these activities.
- Non-resident fees will be established in regard to the effect on resident participation using the following criteria:
 - Size of class and limitations

- Ability to expand and grow
 - Special limited interest classes
 - Reciprocal agreements and shared activities
-
- **Missed Classes.** Some classes cancelled due to weather cannot be made up and are non-refundable.
 - **Prorated Fees to Activities.** At the discretion of the Program Manager and Director of Recreation/Facilities, if the nature of the activity permits, prorated class fees will be allowed and done a "per class basis".
 - **Discounts to Other Entities.** Full-time Village of Glencoe, Glencoe Library and District 35 staff shall be eligible to receive the resident rate on an individual Glencoe Fitness Center membership. (They must show a business card or staff ID.)
 - **Fiscal Year.** Categories of Glencoe Park District Services that determine the subsidy of program will be reviewed annually by the Glencoe Park District Board of Commissioners.

<u>Beach</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
<u>Admission Fees</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Youth (3-17)	\$5/10	\$7/14	N/A	\$10/20	\$10/20	\$10/20	\$12/24	\$12/24	0%
Adults	\$7/14	\$7/14	N/A	\$10/20	\$10/20	\$10/20	\$12/24	\$12/24	0%
<u>Season Passes</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Individual*	\$95/132	\$95/139	\$95/143	\$35/70	\$35/70	\$35/70	\$36/72	\$38/76	5%
Family of 4	\$140/219	\$140/229	\$140/233	\$140/280	\$140/280	\$140/280	\$144/288	\$152/308	5%
*Resident over 65 is free									
<u>Summer Boat Storage</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Rack	\$365/563	\$376/597	\$387/633	\$399/671	\$411/711	\$436/782	\$458/860	\$481/903	5%/10%
Sand	\$607/936	\$625/992	\$644/1,052	\$663/1,115	\$683/1,182	\$724/1,299	\$760/1,429	\$798/1,500	5%/10%
SUP	\$354/547	\$365/563	\$376/597	\$387/615	\$399/652	\$423/717	\$444/789	\$466/828	5%/10%
<u>Winter Boat Storage</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Rack	\$128/192	\$136/204	\$140/216	\$144/230	\$148/244	\$152/251	\$160/264	\$168/277	5%/10%
Sand	\$248/310	\$263/329	\$271/348	\$280/370	\$288/392	\$296/404	\$312/431	\$328/453	5%/10%
SUP	\$124/155	\$132/165	\$134/175	\$140/186	\$144/197	\$148/203	\$155/218	\$163/229	5%/10%
<u>Lake Rentals</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>% Increase</u>
Sailboat	\$40/50	\$40/50	\$40/55	\$55/110 (2 hr)	\$55/110 (2 hr)	\$55/110 (2 hr)	\$55/110 (2 hr)	\$55/110 (2 hr)	0%
Kayak/SUP	\$25/30	\$25/30	\$25/35	\$30/60 (1 hr)	\$30/60 (1 hr)	\$30/60 (1 hr)	\$30/60 (1 hr)	\$30/60 (1 hr)	0%
<u>Shelter Rentals</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>Pass/No Pass</u>	<u>% Increase</u>
Trellis	\$370/556	\$381/589	\$392/624	\$392/662	\$392/662	\$432/728	\$475/800	\$500/840	5%
Sun Shelter 1-4	\$20/40	\$20/40	\$30/60	\$45/90	\$45/90	\$45/90	\$50/100	\$50/100	0%
Sun Shelter 5	\$40/80	\$40/80	\$60/120	\$80/160	\$80/160	\$90/180	\$100/200	\$100/200	0%

Ice Rink Admission Fees	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	
	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Youth (3-17)	\$6	\$6	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	0%/20%
Adults*	\$8	\$8	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	0%/20%
Open Hockey Youth/Adult	\$8	\$8	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	0%/20%
Adult Scrub Hockey	\$10	\$10	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	0%/20%
Skate Rental	\$4	\$4	\$6	\$5	\$5	\$5	\$5	\$5	0%
*Resident over 65 is free									
<u>Season Passes</u>	<u>Early/Regular</u>	<u>Early/Regular</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Individual	\$64/80	\$66/83	\$50/75	\$60/120	\$60/120	\$63/126	\$66/132	\$69/139	5%
Additional Family Member	\$30/35	\$31/36	\$50/75	\$60/120	\$60/120	\$63/126	\$66/132	\$69/139	5%
Guest Passes (5 Visits)	NA	NA	\$50/75	\$50/75	\$50/75	\$50/75	\$50/75	\$50/75	0%
<u>Rentals</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>R/NR</u>	<u>% Increase</u>
Main Rink (R/NR)	\$276/303	\$284/312	\$344/428	\$355/444	\$366/457	\$384/480	\$403/504	\$415/518	5%
Studio Rink (R/NR)	\$165/180	\$170/187	\$206/258	\$212/265	\$218/273	\$230/288	\$242/303	\$250/318	3%
Permanent Renter	\$249/267	\$256/282	\$310/387	\$319/399	\$329/411	\$345/431	\$362/453	\$374/467	3%
Recreation Room	\$85	\$88/97	NA	N/A	\$106/133	\$111/139	\$122/153	\$128/160	5%

Children's Circle
2025-2026 Pricing

Classroom	5 Days R/NR		
Jellyfish	\$2,487/\$2,731	5%/6%	
Frogs	\$2,374/\$2,683	5%/6%	
Turtles	\$2,211/\$2,519	6%/7%	*based on area survey
Starfish	\$2,147/\$2,427	6%/7%	*based on area survey
Dolphins	\$2,065/\$2,334	5%/6%	
Belugas	\$1,821/\$2,058	5%/6%	
	5 Days R/NR	5 Days R/NR	
	Half Day	Full Day	
Penguins	\$962/\$1,077	\$1,923/\$2,154	(New Sept 2025)
Polar Bear	\$837/\$937	\$1,673/\$1,874	(New Sept 2025)

2024-2025 Pricing

Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	N/A	\$1,783/\$1,996	\$2,369/\$2576
Frogs	N/A	\$1,634/\$1,826	\$2,261/\$2,531
Turtles	N/A	\$1,493/\$1,684	\$2,086/\$2,355
Starfish	N/A	\$1,466/\$1,637	\$2,025/\$2,268
Dolphins	N/A	\$1,422/\$1,589	\$1,967/\$2,202
Belugas	N/A	\$1,290/\$1,700	\$1,734/\$1,942
Increase	no longer offered	5%	5%

2023-2024 Pricing

Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	\$1,129/1,264	\$1,698/1,901	\$2,256/2,453
Frogs	\$1,038/1,161	\$1,556/1,739	\$2,153/2,410
Turtles	\$951/1,071	\$1,422/1,604	\$1,987/2,243
Starfish	\$932/1,042	\$1,396/1,559	\$1,929/2,160
Dolphins	\$903/1,012	\$1,354/1,513	\$1,873/2,097
Belugas	\$787/881	\$1,206/1,350	\$1,621/1,815
Increase	4%/4%	4%/4%	4%/4%

2022-2023 Pricing

Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	\$1,086/1,215	\$1,633/1,828	\$2,169/2,359
Frogs	\$998/1,116	\$1,496/1,672	\$2,070/2,317
Turtles	\$914/1,030	\$1,367/1,542	\$1,911/2,157
Starfish	\$896/1,002	\$1,342/1,499	\$1,855/2,077
Dolphins	\$868/973	\$1,302/1,455	\$1,801/2,016
Belugas	\$757/847	\$1,160/1,298	\$1,559/1,745

2021-2022 Prices

Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR
Jellyfish	\$1,044/1,157	\$1,570/1,741	\$2,106/2,268
Frogs	\$960/1,063	\$1,438/1,592	\$2,010/2,228
Turtles	\$870/972	\$1,302/1,455	\$1,820/2,035
Starfish	\$862/954	\$1,290/1,428	\$1,801/1,997
Dolphins	\$835/927	\$1,252/1,386	\$1,749/1,938
Belugas	\$728/807	\$1,115/1,236	\$1,514/1,678

	2022/23	2023/24	2024/25	2025/26			
Specialty Camps		Per Session			% Increase	Notes	
Game On! Sports 4 Girls Camp		\$4,160	\$4,080	\$4,080	0%	Price set by Contractor	
Finish Strong Boys Camp	-	-	-	\$4,295	0%	New, Price set by Contractor	
Fashion Design	-	\$375	\$425	\$425	0%	Price set by Contractor	
Jewelry Design	-	\$350	\$425	\$425	0%	Price set by Contractor	
Beach Volleyball	-	\$195	\$195	\$195	0%	Price set by Contractor	
Storm Basketball Mini Camp	-	-	\$160	\$160	0%	Price set by Contractor	
Aquatics & Sailing Camp	\$1,120	\$1,176	\$1,270	\$1,370	8%	Maintain net margin. 7.1% min Wage increase	
Traditional Camp		Per Session			% Increase	Notes	
Sun Fun Camp	\$2,045	\$2,209	\$2,319	\$2,435	5%	Maintain net margin. 7.1% min Wage increase	
Counselor in Training	\$1,332	\$1,438	\$1,510	\$1,586	5%	Maintain net margin. 7.1% min Wage increase	
Camp Adventure	\$2,045	\$2,209	\$2,430	\$2,551	5%	Maintain net margin. 7.1% min Wage increase	
Summers End/Camp Ext.	\$275	\$300	\$315	\$330	5%	Maintain net margin. 7.1% min Wage increase	
Action Quest Camp	\$3,181	\$3,354	\$3,510	\$3,783	8%	Feild Trip expenses are higher	
Ice Rink		Per HR/Class Fee			% Increase	Notes	
Learn to Skate	\$21.50	\$22.50	\$23.75	\$25.50	7%	Maintain net margin. 7.1% min Wage increase	
Hockey Lessons/Minor Hawks	\$21.50	\$22.50	\$23.75	\$25.50	7%	Maintain net margin. 7.1% min Wage increase	
USFS Holiday Break Skating	\$21.50	\$22.50	\$23.75	\$25.50	7%	Maintain net margin. 7.1% min Wage increase	
Adult/Fine Arts		Per HR/Class Fee			% Increase	Notes	
Adult Art/Painting	\$47.00	\$49.50	\$50.00	\$52.00	4%	Meeting net margin target	
Adult Ceramics	\$49.00	\$49.50	\$52.00	\$54.00	4%	Meeting net margin target	
Adult Private Lesson - Lead Instructor	-	-	\$80.00	\$80.00	0%	\$80 for 1 person, \$140 for 2 people, \$200 for 3 people	
Adult Private Lesson - All other instructors	-	-	-	\$70.00	0%	New \$70 for 1 person, \$120 for 2 people, \$170 for 3 people	
Needlepoint - intro session Emily's Stitchery	-	-	\$50.00	\$50.00	0%	New Contractor	
Crafting with Kim - adult workshop series	-	-	\$52.00	\$52.00	0%	New Contractor	
Mahjong	-	-	\$50.00	\$48.00	-4%	Set by Contractor	
Kids Club/School Day off		Per Month/Day Fee			% Increase	Notes	
Kids Club PM	\$609	\$640	\$659	\$679	3%	Meeting net margin target	
Kids Club AM	\$310	\$326	\$335	\$347	4%	Meeting net margin target	
Kids Club Last Minute Care	\$85	\$45	\$45	\$45	0%	Meeting net margin target	
School Days Off Fun	\$69	\$72	\$75	\$78	4%	Meeting net margin target	
Pre-School Camp		Per Session			% Increase	Notes	
Kinder Korner Camp	\$1,496	\$1,575	\$1,654	\$2,250	36%	Extended day price. Last year shows 8:45am-1pm fee, we no longer offer it.	
Preschool Summer Beg/End	\$273	\$287	\$301	\$313	4%	Preschool Camp increases based on staff/contractor costs	
Preschool CIT	\$936	\$985	\$1,054	\$1,138	8%	Preschool Camp increases based on staff/contractor costs	
Teddy Bears Camp	\$644	\$678	\$698	\$754	8%	Preschool Camp increases based on staff/contractor costs	
Panda Bears Camp	\$790	\$832	\$890	\$943	6%	Preschool Camp increases based on staff/contractor costs	
Koala Bear Camp	\$1,496	\$1,575	\$1,685	\$1,769	5%	Preschool Camp increases based on staff/contractor costs	
Pre-School Enrichments		Per HR/Class Fee			% Increase	Notes	
Tumbling Tots	\$36.00	\$36.00	\$36.00	\$37.00	3%	Price set by Contractor	
Preschool Art	\$37.00	\$39.00	\$40.00	\$50.00	25%	New Vendor	
Reading Rookies	\$36.00	\$36.00	\$40.00	\$40.00	0%	Price set by Contractor	
Clay Play	\$39.00	\$41.00	\$43.00	\$44.50	3%	Meeting net margin target	
Kindermusik	-	\$25.00	\$30.00	\$30.00	0%	Price set by Contractor	
Junior Engineers Build	\$40.00	\$40.00	\$40.00	\$40.00	0%	Price set by Contractor	

After School Enrichments		Per HR/Class Fee		% Increase		Notes	
Pulse	\$24.00	\$25.00	\$25.00	\$26.00	4.00%	Price set by Contractor	
Youth Art (Mixed Media, Art Expl, Painting)	\$39.00	\$41.00	\$41.00	\$43.00	4.88%	Price set by Contractor	
Young Rembrandts - youth drawing			\$25.00	\$25.00	0.00%	Price set by Contractor	
Crafting with Kim	\$41.50	\$51.50	\$51.50	\$51.50	0.00%	Price set by Contractor	
Youth Ceramics	\$41.00	\$41.00	\$43.00	\$44.50	3.49%	pricing for our 90-minute class. \$59 for 2-hour class.	
Chess Scholars	\$18.57	\$20.00	\$24.00	\$24.00	0.00%	Price set by Contractor	
Amazing Minds	\$25.71	\$30.00	\$30.00	\$31.50	5.00%	Price set by Contractor	
Youth Yoga	\$29.00	\$29.00	\$34.00	\$34.00	0.00%	Price set by Contractor	
Code Advantage			\$30.00	\$30.00	0.00%	new vendor winter 2025	
Mad Science			\$30.00	\$30.00	0.00%	Price set by Contractor	
Playwell Teknologies	\$30.00	\$30.00	\$30.00	\$30.00	0.00%	Price set by Contractor	
iCook	\$35.71	\$43.00	\$29.00	\$29.00	0.00%	New Contractor	
Magic			\$23.00	\$25.00	8.70%	new vendor spring 2025	
Athletics		Per HR/Class Fee		% Increase		Notes	
Soccer Shots	\$15.00	\$20.00	\$20.00	\$20.00	0%	Price set by Contractor	
Youth Flag Football	\$16.00	\$17.00	\$18.00	\$19.00	6%	Price set by Contractor	
Hot Shot Saturdays	\$13.00	\$16.00	\$18.00	\$19.00	6%	Price set by Contractor	
Hot Shot Sports	\$16.00	\$17.00	\$18.00	\$19.00	6%	Price set by Contractor	
Game On! - Sports 4 Girls	\$20.00	\$20.00	\$22.00	\$22.00	0%	Price set by Contractor	
Youth Volleyball	\$20.00	\$17.00	\$18.00	\$19.00	6%	Price set by Contractor	
Youth Tennis	\$21.00	\$25.00	\$25.00	\$25.00	0%	Price set by Contractor	
Adult Tennis	\$25.00	\$25.00	\$25.00	\$25.00	0%	Price set by Contractor	
Pickleball	\$25.00	\$25.00	\$33.00	\$33.00	0%	Price set by Contractor	
Karate	\$20.80	\$20.80	\$22.00	\$22.00	0%	Price set by Contractor	
Basketball		Per HR/Season Fee		% Increase		Notes	
Boys House Basketball	\$13.50	\$14.00	\$14.70	\$15.44	5%	Meeting net margin target	
Girls House Basketball	\$13.50	\$14.00	\$14.70	\$15.44	5%	Meeting net margin target	
Preseason House Basketball Clinics	\$13.50	\$14.00	\$14.70	\$15.44	5%	Meeting net margin target	
Traveling Basketball	\$760.00	\$800.00	\$840.00	\$882.00	5%	Meeting net margin target	
Basketball Clinics	\$22.00	\$22.00	\$23.10	\$24.26	5%	Meeting net margin target	
Beach		Per HR/Season Fee		% Increase		Notes	
Adult Sailing	\$149.00	\$149.00	\$162.00	\$151.00	-7%	Session reduced by one class	
Sailfest/Regatta's	\$10.00	\$10.00	\$10.00	\$10.00	0%		
Private Sailing Lessons	\$70.00	\$70.00	\$70.00	\$210.00	200%	Created a new punch pass for 90 minute lesson. This is the price for one lesson	
Dance/Theatre		Per HR/Class Fee		% Increase		Notes	
Preschool Hip Hop	\$38.00	\$38.00	\$38.00	\$38.00	0%	Contractor sets price, pricing for 90-minute class	
Preschool Ballet	\$38.00	\$38.00	\$38.00	\$38.00	0%	Contractor sets price, pricing for 90-minute class	
Drama-Preschool (Sarah Hall)	\$38.00	\$38.00	\$38.00	\$38.00	0%	Contractor sets price, pricing for 90-minute class	
Broadway Bound	\$825.00	\$825.00	\$825.00	\$825.00	0%	Contractor sets price, Includes costume fee	
Youth Hip Hop	\$38.00	\$38.00	\$38.00	\$38.00	0%	Contractor sets price, pricing for 90-minute class	
Youth Ballet	\$38.00	\$38.00	\$38.00	\$38.00	0%	Contractor sets price, pricing for 90-minute class	
Drama - Youth	\$33.00	\$33.00	\$33.00	\$33.00	0%	Contractor sets price, pricing for 60-minute class	
ELC		Per Month/Day Fee		% Increase		ye	
ELC-3 Year	\$617.00	\$642.00	\$687.00	N/A	N/A	Program changing to 1/2 and Full Day (See Children's Circle)	
ELC-4 YR	\$677.00	\$704.00	\$753.00				
ELC - 2 YR	\$466.00	\$484.00	\$518.00				
Preschool Day Off	\$44.00	\$44.00	\$45.00				
Fitness/Open Gym/Pickleball		Per HR/Class Fee		% Increase		Notes	
Open Gym/Pickleball	\$8.00	\$8.00	\$8.00	\$8.00	0%	Meeting net margin target	
Fitness Punch cards	\$18.00	\$18.00	\$18.00	\$18.00	0%	Meeting net margin target	
Fitness Drop In	\$22.00	\$22.00	\$22.00	\$22.00	0%	Meeting net margin target	
General Fitness	\$20.00	\$20.00	\$20.00	\$20.00	0%	Meeting net margin target	

Takiff Rentals	<u>2023-24</u> R/NR Fee	<u>2024-25</u> R/NR Fee	<u>2025-26</u> R/NR Fee	<u>% Increase</u>
Community Room	\$62/78	\$67/84	\$70/88	5%
Community Hall	\$197/246	\$213/266	\$223/279	5%
Lobby	\$220/275	\$238/298	\$250/313	5%
Gym (no set up)	\$167/209	\$180/225	\$189/236	5%
Gym (with set up)	\$306/382	\$331/414	\$348/435	5%
Large Studio	\$85/106	\$92/115	\$97/121	5%
Small Studio	\$62/78	\$67/84	\$70/88	5%

Weinberg Rentals	<u>2018-19</u> R/NR Fee	<u>2019-20</u> R/NR Fee	<u>2020-21</u> R/NR Fee	<u>2021-22</u> R/NR Fee	<u>2022-23 R/NR</u> Fee	<u>2023-24 R/NR</u> Fee	<u>2024-25 R/NR</u> Fee	<u>2025-26 R/NR</u> Fee	<u>% Increase</u>
Main Rink (R/NR)	\$276/303	\$284/312	\$344/428	\$355/444	\$366/457	\$384/480	\$403/504	\$415/518	5%
Studio Rink (R/NR)	\$165/180	\$170/187	\$206/258	\$212/265	\$218/273	\$230/288	\$242/303	\$250/318	3%
Permanent Renter	\$249/267	\$256/282	\$310/387	\$319/399	\$329/411	\$345/431	\$362/453	\$374/467	3%
Recreation Room	\$85	\$88/97	NA	N/A	\$106/133	\$111/139	\$122/153	\$128/160	5%

Beach Rentals	<u>2018-19</u> R/NR Fee	<u>2019-20</u> R/NR Fee	<u>2020-21</u> R/NR Fee	<u>2021-22</u> R/NR Fee	<u>2022-23 R/NR</u> Fee	<u>2023-24 R/NR</u> Fee	<u>2024-25 R/NR</u> Fee	<u>2025-26 R/NR</u> Fee	<u>% Increase</u>
Trellis	\$370/556	\$381/589	\$392/624	\$392/662	\$392/662	\$432/728	\$475/800	\$500/840	5%
Sun Shelter 1-4	\$20/40	\$20/40	\$30/60	\$45/90	\$45/90	\$45/90	\$50/100	\$50/100	0%
Sun Shelter 5	\$40/80	\$40/80	\$60/120	\$80/160	\$80/160	\$90/180	\$100/200	\$100/200	0%

<u>Glencoe Fitness</u> <u>Membership Fees</u>	<u>2018-19</u> <u>R/NR</u>	<u>2019-20</u> <u>R/NR</u>	<u>2020-21</u> <u>R/NR</u>	<u>2021-22</u> <u>R/NR</u>	<u>2022-23</u> <u>R/NR</u>	<u>2023-24</u> <u>R/NR</u>	<u>2024-25</u> <u>R/NR</u>	<u>2025-26</u> <u>R/NR</u>	<u>% Increase</u>
General Membership	\$29/\$44	\$29/\$44	\$29/\$44	\$31/\$44	\$31/\$44	\$33/\$44	\$33/\$44	\$35/\$50	6%/14%
Student Membership	\$18/\$44	\$18/\$44	\$18/\$44	\$20/\$44	\$20/\$44	\$22/\$44	\$22/\$44	\$25/\$50	13%/13%
Senior Membership	\$18/\$44	\$18/\$44	\$18/\$44	\$20/\$44	\$20/\$44	\$22/\$44	\$22/\$44	\$25/\$50	13%/13%
3-month Membership	\$99	\$99	\$99	\$99	\$135/\$202	\$135/\$202	\$135/\$202	\$135/\$202	0%

TAB 10

GOALS



COMPREHENSIVE MASTER PLAN

Strategic Action Plan

2024-2033

Priority Goals



Glencoe Park District Strategic Action Plan

PRIORITY GOAL: AN ENGAGED COMMUNITY

Recommended Actions

Develop a process for the public to communicate with the District regarding park and facility issues.

Develop a communications/marketing plan for high profile/high traffic areas of the District.

Continue collaborative efforts with the Village of Glencoe.

Design a structured community outreach process for the 10-year for Capital Improvement Plan (CIP).

Conduct a comprehensive review of program descriptions and titles to encourage inclusivity.

Evaluate alternative methods for capturing program satisfaction/interest/testimonials from internal/external customers.

Develop quarterly podcast/video re: the history and/or happenings of the Glencoe Park District.

Incorporate additional signage at Glencoe Beach for informational and educational purposes.

Evaluate the merits of adding historical markers at or in areas of historical significance within the District.

Complete Illinois Distinguished Accreditation.

Pursue CAPRA accreditation.

Apply for National Gold Medal Award.

Glencoe Park District Strategic Action Plan

PRIORITY GOAL: PRESERVED AND WELL MAINTAINED PARKS AND FACILITIES

Recommended Actions

Develop and implement park site master plans.

Standardize equipment and site furniture.

Re-imagine the landscape.

Consider land acquisition when appropriate and responsible.

Replace or improve the security of select interior and exterior doors at the Takiff Center.

Continue and add security and safety trainings.

Improve Glencoe Beach shoreline resiliency and boat storage.

Enhance environmentally sustainable maintenance practices.

Conduct a cost-benefit analysis of maintenance-related technologies.

Investigate grant opportunities for dealing with invasive species at a large scale.

Reduce the use of salt for snow removal.

Prioritize investment in the maintenance facility and yard.

Conduct an accessible routes evaluation to improve walkability and bike ability to parks and facilities.

Implement Green Team Initiatives and environmental scorecard.

Include American with Disability Act (ADA) improvements in the capital improvement plan.

Install targeted rain gardens/seed blends/native plantings.

Update the District's Capital Improvement & Replacement Plan – The District's "Heat Sheet".

A proposed referendum.

Glencoe Park District Strategic Action Plan

PRIORITY GOAL: PROGRAM EFFECTIVENESS

Recommended Actions

Apply the recreation service analysis.

Continue to evaluate existing partnerships and agreements.

Develop and champion a Glencoe Provider Inventory & Network

Identify new partnership opportunities.

Conduct a strengths, weaknesses, opportunities and threats (SWOT) analysis of adult and pre/teen programs.

Identify constraints and barriers to accessing programs.

Develop initiatives to engage with diverse individuals and understand their needs.

Create an annual District master program lifecycle document to ensure a balanced and up-to-date program portfolio.

Glencoe Park District Strategic Action Plan

PRIORITY GOAL: FINANCIAL SUSTAINABILITY AND TRANSPARENCY

Recommended Actions

Complete annual evaluation of District offerings; including categories of service.

Develop tools to better communicate district waitlists to improve transparency.

Develop a property/parkland acquisition and development plan.

Maintain a 50% or less ratio of property taxes to total revenue.

Continue to actively pursue alternative funding sources (grants, donations, referendum, etc.).

Explore alternatives to contractor "splits" where appropriate.

Glencoe Park District Strategic Action Plan

PRIORITY GOAL: A DYNAMIC & INCLUSIVE WORKPLACE

Recommended Actions

Establish educational/training opportunities and guidelines for staff at all district levels.

Host All District Team Meetings twice a year.

Analyze the effectiveness of current communication efforts and implement changes.

Standardize contractor manuals to ensure consistency in expectations and performance.

Analyze the makeup and effectiveness of District committees and task forces including review of term limits.

Continue to evaluate recognition efforts for both part-time and seasonal staff.

Evaluate the feasibility of providing benefits to part-time and seasonal staff.

Review/re-engineer the annual staff performance evaluation process.

Evaluate administrative processes that impact internal customer service and influence operational efficiencies.

VII. Review of Updated Policies Fund Balance and Paid Leave

Glencoe Park District
February 2025 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and John Cutrera, Director of Finance/HR
SUBJECT: Updated Financial Policies
DATE: January 29, 2025

Based on professional recommendations from our Bond Counsel and/or our Park District Attorney, we are suggesting an update to our Fund Balance Policy within the Financial Policies and Procedure Manual and an update of the Paid Leave Policy in the Part-Time Personnel Manual. Both red-lined policies are included in the report.

FUND BALANCE POLICY

Purpose

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the District must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Non-spendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance.

Definitions

Governmental Funds – are used to account for all or most of the District’s general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The General Fund is used to account for all activities of the District not accounted for in some other fund.

Fund Balance – The difference between assets and liabilities in a Governmental Fund.

Non-spendable Fund Balance – The portion of a Governmental Fund’s net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items).

Restricted Fund Balance - The portion of a Governmental Fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance - The portion of a Governmental Fund’s net assets with self-imposed constraints or limitations that have been placed at the highest level of decision making.

Assigned Fund Balance - The portion of a Governmental Fund’s net assets to denote an intended use of resources (e.g. Medical Insurance Reserve).

Unassigned Fund Balance - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). Unassigned fund balance should exist only in the General Fund; for all other governmental funds, unassigned fund balance may only be reported in the case of a deficit fund balance position.

Fund Balance Policy

It is the District’s philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth and maintenance of capital infrastructure. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures), to ensure stable tax rates and to maintain current bond rating. Fund balance levels are also a crucial consideration in long-term financial planning.

Scope

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the general fund to evaluate the District's continued creditworthiness.

Minimum Fund Balance Level

This Policy applies to the District's governmental funds as follows:

- A. **General Fund** - The General Fund is a major fund and the general operating fund of the District. It is used to account for administrative, maintenance, parks, greenhouse, Ice Center, and Beach operations, and all financial resources except those that are accounted for in another fund.
 - a. Each year a portion of the spendable fund balance will be determined as follows:
 - i. Committed – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.
 - ii. Assigned – Fiscal Sustainability. This assigned fund balance will be targeted at a minimum level of 50% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of six months (50%) of expenditures not including capital, debt service and interfund transfers.
 - iii. Unassigned – The unassigned fund balance will be reviewed annually during the budget process. Balances in excess of the six months (50%) of annual budgeted expenditures may be transferred to the Capital Projects Fund to support future capital projects.
- B. **Special Revenue Funds** - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific annual property tax levy. In some cases, financing is received from admissions, fees, and charges for programs and activities. These proceeds are devoted exclusively to the purposes of which the special tax was authorized. Fund balances in special revenue funds (other than the Recreation Fund) are derived from property taxes and are therefore legally restricted to the purpose of the fund.
 - a. Recreation - This fund is a major fund and is used exclusively for planning, establishing, and maintaining recreational programs carried out by the District. Financing is provided from fees and charges for programs and activities and an annual property tax levy.

Each year a portion of the spendable fund balance will be determined as follows:

- b. The restricted fund balance for this fund will be targeted at a minimum level of 50% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of six (6) months (50%) of expenditures not including capital, debt service and interfund transfers.

- c. Committed – A portion of the fund balance may be committed through formal action of the Board of Commissioners either through a resolution or ordinance.

- C. **NSSRA Special Recreation Fund** - This fund is a non-major fund and established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the North Suburban Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

The targeted restricted fund balance of the NSSRA Special Recreation Fund shall be calculated as follows:

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three (3) months (25%) of expenditures not including capital, debt service and interfund transfers.

- D. **Retirement/Pension Fund** - The Retirement/Pension Fund is a non-major fund and accounts for the activities resulting from the District's participation in Social Security/Medicare and the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy which produces a sufficient amount to pay the District's contributions on behalf of the District's employees. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the Retirement/Pension Fund shall be calculated as follows:

- a. The remaining restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three (3) months (25%) of expenditures not including capital, debt service, and interfund transfers.

- E. **Audit Fund** - This fund is a non-major fund and accounts for the expenditures related to the District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund.

The targeted restricted fund balance of the Audit Fund shall be calculated as follows:

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three (3) months (25%) of expenditures not including capital, debt service, and interfund transfers.

- F. **Liability Insurance Fund/Workers Comp Fund** - These funds are non-major funds and account for the operation of the District's insurance and risk management activities. Financing is provided from an annual property tax levy. These funds record the insurance expenditures.

The targeted restricted fund balance of the Liability Insurance Fund and Workers Comp Fund shall be calculated as follows:

- a. The restricted fund balance for this fund will be targeted at a minimum level of 25% of annual budgeted expenditures. This will be adjusted annually with the adoption of the annual budget and is calculated at a minimum of three (3) months (25%) of expenditures not including capital, debt service, and interfund transfers.

G. **Debt Service Fund** - This fund is a major fund and was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

The District levies an amount based on the principal and interest that is anticipated to be paid per the outstanding bond ordinances filed with the County. The County ~~then adds a 5% "loss" amount. Any fund balance accumulation should be minimal, not less than 15% and not more than 25%. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund. In instances where fund balance level exceeds 25%, the Board may consider the option of abating a portion of the Debt Service levy amount~~Clerk may add to the District's levy for debt service an amount sufficient, in view of losses and delinquencies in tax collection, to produce tax receipts adequate for the prompt payment of debt service. Fund balances in this fund are derived from property taxes and are therefore legally restricted to the purpose of the fund. This fund is expected to be completely depleted each year. In instances where substantial fund balance remains after annual debt service payments have been made, the Board should consider an abatement of a portion of the debt service levy amount and use such fund balance for debt service payments.

H. **Capital Projects Fund** – This fund is a major fund established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets.

This fund's balance will be considered restricted, committed, or assigned depending on the intended source/use of the funds.

Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. If different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and, lastly, unassigned funds.

Authority

A self-imposed constraint on spending the fund balance (Committed Fund Balance) must be approved by ordinance or resolution of the Board of Commissioners. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance.

Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end when the annual audit is complete.

Authority for designating fund balance as assigned is delegated by the Board of Commissioners to the Executive Director and Director of Finance/HR/HR.

Typically, the formal resolution to commit funds is approved by the Board in July after the annual audit for the previously completed fiscal year is presented and approved by the Board.

The interfund transfers are then budgeted and completed in the following fiscal year budget.

Monitoring Minimum Fund Balance Levels

District management staff will monitor revenue collection and available cash by reviewing monthly financial reports. During the year, if there is an expectation that fund balance levels will not be met by the end of the fiscal year, the Executive Director may review all projected operational and capital expenditures with the management team, and accordingly, present a plan to the Board of Commissioners for a modification of goals and projects established in the adopted budget.

1.30 EMPLOYEE LEAVES

1.30.1 Holiday Leave

Grade 2 and Grade 6 employees will receive holiday leave with pay for the hours they would normally be scheduled to work:

- Thanksgiving Day
- Christmas Day
- New Year's Day

If a designated holiday falls on a Saturday or Sunday, it is up to the discretion of the Executive Director to determine when the holiday will be observed based on minimizing disruptions to District operations.

All part-time employees may be required to work the Fourth of July. Employees will earn a special rate of increased pay for their hours worked at the discretion of the Executive Director.

1.30.2 Paid Leave

Eligible Grade 2 and Grade 6 employees earn Paid Leave ~~based on the following classifications as follows.~~

Grade 2 Employees

~~Commencing with their employment, or the effective date of this policy, Grade 2 employees a~~Are eligible to earn a maximum of six (6) days (forty-eight (48) hours) paid leave annually, ~~accrued in equal increments throughout the year. upon hire.~~

Grade 6 Employees

~~Commencing with their employment, or the effective date of this policy, Grade 6 employees a~~Are eligible to earn a maximum of three (3) days (twenty-four (24) hours) paid leave annually, ~~accrued in equal increments throughout the year. upon hire.~~

General

Employees are required to take Paid Leave in a minimum of two (2) hour increments, not to exceed ~~8 hours in a day~~the regularly scheduled hours of the employee on the anticipated day of Paid Leave use. ~~Employees may begin to use Paid Leave cannot be used until~~ (90) days after the employee's start date or ninety (90) days after the effective date of this policy, whichever is later. ~~There is no accrual of~~Employees shall not accrue Paid Leave during any period of unpaid leave. There is no advancement of Paid Leave. Paid Leave should be taken in the fiscal year in which the employee earns it. Employees will not accrue additional Paid Leave beyond the maximum allowed 48 hours for Grade 6 Employees and 24 hours for Grade 2 Employees. Once an employee reaches the maximum accrual for their grade, they will no longer earn

Paid Leave until previously earned Paid Leave is used.

~~Paid Leave upon termination w~~When employment ends for any reason or if a part-time employee converts to a full-time employee, the employee will not be paid for any accrued/earned, but unused Paid Leave. ~~Payment for accrued, but unused Paid Leave at the time employment with the District ends or the part-time employee converts to a full-time employee is based on the employee's regular hourly rate of pay or rate of salary at the time employment ends.~~

Employees must request Paid Leave using the required District procedures, unless it is not practical to do so (i.e an emergency situation). ~~Requested t~~Time off requests should be made at least no less than two (2) weeks/ fourteen (14) days before the planned leave, whenever the leave is foreseeablepractical. Emergency requests or requests for use of Paid Leave for which a fourteen (14) day request period is not practical must be made when the Employee learns of the need to use Paid Leave. The immediate supervisor will approve or deny the dates requested, depending on the operational needs and anticipated workload during the particular time requested. When two or more employees in the same department request the same days off (and it is not possible to grant let both request employees off), the Manager will ~~determine~~ who will be granted their Paid Leave request based on operational needs and anticipated workload during the requested leave period, along with which employee submitted their request for Paid Leave first. ~~is allowed to take the time off.~~ The immediate supervisor may require an employee to reschedule Paid Leave ~~request~~, even after a request is approved based on business needs. The District generally does not approve unpaid time off requests.

1.30.3 Family Medical Leave Act (FMLA)

This policy summarizes the District's policies and procedures under the FMLA, and the District provides it for informational purposes. The FMLA statute and regulations contain more detailed rules about FMLA leave, requirements, limits, and definitions that control to the extent this policy may not address a particular issue.

Leave Entitlements

Eligible employees can take up to 12 weeks of unpaid, job-protected leave in a rolling 12-month period for any one of the following reasons:

- Bonding leave for the birth of a child or placement of a child for adoption or foster care (leave must be taken within one year of the child's birth or placement).
- Care for the employee's spouse, child or parent who has a qualifying serious health condition.
- Employee's own qualifying serious health condition that makes the employee unable to perform their job.
- Qualifying exigencies related to the deployment of a military member who is the employee's spouse, child, or parent.

VIII. Other Business

Glencoe Park District
February 2025 Committee of the Whole Meeting

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director; Kyle Kuhs, Director of Parks and Planning
SUBJECT: Wight and Company Design Proposal for Glencoe Beach Improvements Phase 1 and 2
DATE: January 31, 2025

At the November 5, 2024 Committee Meeting, staff laid out our proposed 4-year capital improvement plan and tentative timeline for the proposed projects including, recommendations for design services (A/E). The Glencoe Beach improvements Phase 1 and 2 are slated to be designed in calendar year 2025. In order to meet that timeline, the district will need to begin the community input and design process soon in order to: finalize design, develop construction documents, establish construction timelines, submit for permits, and line things up for bidding and construction for calendar year 2026.

Wight and Company provided the conceptual renderings for the maintenance center and ballfield at Takiff, the referendum conceptual drawings, and has worked on several small, medium, and large projects in recent years including the Weinberg Family Recreation Center, the sensory room, the kiln room, and the Glencoe Fitness Center projects. Staff have been very happy with the processes and final products produced by the team at Wight & Company and feel they understand what the community wants. They have a skilled and diverse design team that includes Ania Szulc, Salma Teekay, and Matt Duggan, all of with whom we have worked with on previous projects. The team brings unique perspectives and facilitates creative discussions with the community and staff.

Staff have received a proposal from Wight and Company in the amount of \$187,500, which includes services from community input through construction. The \$187,500 value represents 7.5% of the budgeted construction cost, which aligns with industry standards and comparable projects. **This proposal does not include construction management fees, which we will discuss at a future meeting.**

Staff contacted several other districts to compare against on a percentage basis, as well as comparing to previous district projects. It is worth noting that every project is different, and associated costs vary based on a variety of factors, including size, complexity, total cost, additional requests, etc. The breakdown of comparable projects and their associated costs can be found below.

Project	Construction Budget	Total A/E	A/E as a % of Construction Budget
GPD Glencoe Beach Phase 1 & 2	\$2,500,000	\$187,500	7.5%
GPD Maintenance/Ballfield PROPOSAL	\$7,800,000	\$585,000	7.5%
Weinberg Recreation Center	\$3,996,301	\$299,500	7.5%
Northbrook Community Center	\$8,500,000	\$665,000	7.8%
Palatine Maintenance Building	\$1,663,110	\$124,733	7.5%
Park District of Highland Park	Range provided	Range provided	8%-11%

Recommended Action: Discussion and advance for approval at the February 16, 2025 Board meeting.



November 21, 2024

Revised: November 22, 2024

Mr. Kyle Kuhs
Director of Parks and Planning
Glencoe Park District
999 Green Bay Road
Glencoe, IL 60022

Beach Improvements: Final Design and Engineering Services Professional Services Proposal

Dear Mr. Kuhs:

Wight & Company (Wight) is pleased to submit this proposal to you and the Glencoe Park District (GPD) to provide full design and engineering services for your beach improvements. This proposal includes:

PROJECT UNDERSTANDING
APPROACH
SCOPE OF SERVICES
SCHEDULE
COMPENSATION
TERMS & CONDITIONS

PROJECT UNDERSTANDING

First, congratulations on passing your referendum in November! It's clear from the results that the Park District's perseverance and thoughtful community engagement was critical to the success of the referendum. We appreciate the opportunity to be a part of your initial conceptual design phase and look forward to the opportunity to be your partner through construction. Based on the inspiration plans, GPD has allocated \$2.5M of the \$14.7M towards the beach improvements including the following:

- Safran Beach House (interior improvements including restroom and shower upgrades, trellis/roof replacement)
- Glencoe Beach Boardwalk (concrete boardwalk, sun shelter and site furnishings)
- Perlman Boating Beach (storage and lockers)
- Playground/Splash Pad (BY OTHERS)

APPROACH

For this assignment, architecture, landscape architecture, civil engineering, electrical engineering, mechanical engineering, structural engineering, fire protection and cost estimating, from concept

refinement through construction administration, will be provided as a part of our base design services by Wight's in-house personnel. Our design team will be led by Project Manager Matthew Duggan, Lead Designer Ania Szulc and Landscape Architect Patty King.

SCOPE OF SERVICES

Wight proposes to provide the following services outlined in the Project Understanding through the Scope of Services. Scope of Services are based on the initial concepts prepared in March 2024.

Program Review, Budget, Confirmation, and Schematic Design

The primary focus of this phase will be to review and translate the initial project program requirements and concept design into a workable design solution while confirming allocated budget. We will engage in various meetings with GPD staff and administration for refinement of concept, and to understand the existing conditions. At the conclusion of this phase, we will have the following deliverables for review and approval:

- Community Input Meeting #1 (Visioning)
- Review and finalize program.
- Schematic site and floor plan showing dimensions.
- Narrative describing proposed building systems: site development, exterior wall and roof construction, interior materials, structural, mechanical, electrical, plumbing and fire protection systems.
- Initial building code review.
- Initial research into requirements of local municipal authorities having jurisdiction.
- Community Input Meeting #2 (Design Review)
- Conceptual Cost Estimate/Budget Confirmation

Design Development

The primary focus of our Design Development phase is to build further detail from the Schematic Design. At the conclusion of this phase, we will have the following deliverables for review and approval:

- Site plan and floor plan layouts to scale.
- Diagrammatic layouts that illustrate structural, mechanical, electrical and plumbing systems.
- Outline specifications to identify major systems and their level of quality.
- Cost Estimating Services

Construction Documents

After written approval of the Design Development, Wight will complete the requirements for the work that is set forth in detail and assembled into the final Contract Documents. All documents will be prepared to the necessary level to allow for permitting approval, bidding and construction of the project scope. We will prepare the project manual with all the technical specifications, and coordinate with the GPD to incorporate the supplemental conditions and any standard front-end bidding forms and documents. For this proposal, we assume the project will be bid on and permitted in one package.

- The architectural, structural, mechanical, electrical and plumbing design will be modeled utilizing Revit BIM Software. The civil, landscape, and other specialty discipline design will not be modeled, but will be incorporated into the complete electronic documentation.
- Prepare/Update Cost Estimates for each milestone review

Permitting and Bidding

During this phase, we will work with the GPD and the Construction Manager to provide services associated with permitting and bidding. This proposal assumes one single bid package:

- Assist the GPD in the acquisition of permits.
- Participate in up to one (1) public meeting associated with zoning and planning review processes.
- Issue drawings and specifications to the Construction Manager for competitive bidding.
- Attend pre-bid meetings conducted by the Construction Manager or assist the GPD in conducting one (1) pre-bid meeting.
- Address Requests for Information and distribute any necessary addenda or clarifications throughout the bidding process.
- Attend meetings with Planning and Zoning. If required by the Village, attendance of special use or appearance review meetings will be an be an additional service (fee to be determined based on required meetings).

Construction Administration

Throughout the construction process we will perform the standard professional services including the following:

- Site visits for field observation and job site meeting to become familiar with and to keep the owner informed about the progress and quality of the portion of the work completed, to occur biweekly during construction to coincide with Owner/Architect/Construction Manager Meetings. Construction phase is anticipated to be three (3) months.
- Wight's designated MEP/FP Engineer representative will perform up to three (3) site visits throughout the construction process to review progress and conformance with the documents.
- Wight will review Construction Manager's summary application for payment to evaluate whether the work has progressed to the point indicated in the application. For this project, the Construction Manager (not the Architect) will collect, and review submitted lien waivers for material and services subject to the certificates for payments and that each trade contractor is entitled to payment in the amount certified.
- Review of contractor's submittals, including shop drawings, product data and samples for conformance with the contract documents (up to two (2) reviews of each submittal – one (1) initial review and up to one (1) resubmittal review).
- Provide responses to Requests for Information (RFI's) related to interpretation of the contract documents.
- Perform up to two (2) Substantial Completion inspections and prepare a punch list for work to be completed and corrected.
- Assist the GPD and Construction Manager in closing out the project.
- Upon request of the Owner, and prior to the expiration of one (1) year, eleven (11) months from the date of Substantial Completion, the Architect shall, without additional compensation, conduct a meeting with the Owner and Construction Manager to review the facility operations and

performance and to assist the Owner in the preparation of a warranty list for the Owner's use with the Construction Manager.

Additional Services (Not included in this proposal)

- Services not specified in the scope of services will be considered additional services. Prior to any additional services work, we will discuss additional services with the client for written authorization to proceed.
- Services of sub-consultants not indicated in the scope of services.
- Low voltage and door security design are not included. Wight will document power, and conduit runs and coordinate with owner's vendor.
- Services required due to unforeseen site conditions or circumstances beyond the control of the project team.
- Services requested after Final Acceptance of Contractor's work. Other Services not included currently are available upon request.
- Geotechnical Engineering.
- Hazardous material survey report
- Topography map/Survey
- Professional/photorealistic renderings and models

For additional services beyond those described above, a mutually agreeable rate will be determined prior to commencing with the additional service. Additional services will not be performed without prior authorization.

SCHEDULE

Based on our initial discussion, we outlined the following draft schedule for reference. Following the anticipated board approval in December, we will work with GPD to develop a detailed project schedule.

- | | |
|-------------------------------|-------------------------|
| ▪ Board Contract Approval | December 19, 2024 |
| ▪ Topographic Surveys/Geotech | January 2025 |
| ▪ Design Phase | January-April 2025 |
| ▪ Permitting | June-July 2025 |
| ▪ Bidding | August 2025 |
| ▪ Construction Phase (TBD) | September-November 2025 |

COMPENSATION

Base Services

Wight & Company proposes the following fees to perform the professional services outlined above:

- Architecture and Engineering (A/E) Design Fees: \$187,500 (7.5% of project budget)
- Cost Estimating Services: \$15,000.
- Reimbursable expenses (reproduction, handling, and delivery of bid documents and project photos, travel, etc.) budget: \$10,000

TERMS & CONDITIONS

This proposal assumes the terms and conditions outlined in the AIA Document B101-2017, "Standard Form of Agreement between Owner and Architect."

Wight will invoice monthly based on a percentage of the work completed and payment will be due in 30-days (or in accordance with the Illinois Prompt Payment Act).

We appreciate the opportunity to continue to work with you and the Glencoe Park District and look forward to assisting you with this design & engineering effort. If this proposal meets your approval, please sign and return via email to us or if you have any questions, please do not hesitate to contact us.

Respectfully submitted,

WIGHT & COMPANY



Robert S. Ijams, PLA
Director of Parks & Recreation



Jason Dwyer, AIA, LEED AP
President, Design & Construction

Approved by:

Signature

Date

Printed Name

Title

Cc: Matthew Duggan, Ania Szulc, Wight & Company

MEMORANDUM

TO: Board of Park Commissioners
FROM: Lisa Sheppard, Executive Director and Kyle Kuhs, Director of Parks and Planning
SUBJECT: Upland Design Proposal for Glencoe Beach Playground and Water Feature
DATE: January 31, 2025

At the November 5, 2024, Committee meeting, staff laid out our proposed 4-year capital improvement plan and tentative timeline for the proposed projects, including recommendations for design services (A/E). The Glencoe Beach Playground and water feature project design is slated to be worked on in the 2025 calendar year and constructed in subsequent years. In order to meet that timeline, staff will need to begin work soon to: gather community feedback, develop conceptual designs, finalize design, develop construction documents, establish construction timelines, submit for permits and line things up for future bidding and construction.

Upland Design has provided a proposal for services from final design through completion in the amount of \$68,860. This represents 8.3% of the estimated construction budget.

Upland Design worked with 110% consultants on the District's comprehensive plan, has an intimate familiarity with our park inventory, an understanding of our needs, and led community input discussions during that process. Upland is a woman-owned business that brings a unique perspective to this project and leads engaging and exciting input meetings. We are excited to bring a fresh set of eyes to our projects and processes.

Staff also contacted other districts to compare on a percentage basis. While every project is slightly different, and associated costs will differ based on size, complexity, total cost, additional requests etc., as a general rule the percentage of total cost for these services is in line with our expectations, industry standards, and comparable projects.

Project	Construction Budget	Total A/E	A/E as a % of Construction Budget
GPD Beach Playground/Water Feature	\$825,000	\$68,860	8.3%
GPD West Park PROPOSAL	\$1,457,000	\$126,900	8.7%
GPD Lakefront Park	\$869,042	\$76,160	8.8%
GPD Takiff Playground	\$500,000	\$62,730	12.5%
Palatine Playground/Park	\$183,525	\$16,475	9.0%
Northbrook Playground/Park	\$399,000	\$35,000	8.8%

Recommend Action: Discussion and advance for approval at the February, 18 2025 Board Meeting.



Glencoe Beach Playground & Water Feature Planning January 24, 2025 **Glencoe Park District**

Project Overview: Glencoe Beach is a favorite spot and well used during the summer season for swimming and boating. The Glencoe Park District would like to renovate the children's playground and spray feature located at the beach in 2026 with a projected construction budget of \$825,000. To plan for this future work, the Park District would like to develop a concept plan and cost estimate that meets the Glencoe community's needs in 2025.



Project Scope

Upland Design Ltd proposes assisting the Glencoe Park District develop a concept plan and cost estimate for the renovation of the playground and water spray feature at Glencoe Beach Park. Two public meetings will be held to garner community input which will assist in guiding the design. Cost estimates will be developed with each option so that the project can be incorporated into future capital budgets. Construction documents, permitting, bidding and construction administration are also included in this proposal. It is planned to have the water feature or features drain to waste and not be a recirculating system which would require additional infrastructure, maintenance, and State of Illinois IDPH permitting. The project is to be implemented through public bidding and construction by a contractor.

PHASE I – Public Engagement and Concept Planning

Site Base Plan: The Park District will provide a current topographic survey of the area including utilities. This will be used as the base file for the project planning. If past high and low water elevations are known, these will be shared. Any additional base information the Park District has will be shared and reviewed, including past as-built documents, utility plans, current water usage, and any anecdotal user opinions.

Site Visit & Kick-Off Meeting: A kick-off meeting and initial site visit will be scheduled with Park District staff. Project goals and an official timeline will be discussed as part of the meeting and photos will be taken for design reference.

Site Analysis: A review of the existing conditions and base plan will be completed in order to analyze visible existing conditions that will impact project planning. A review of the existing mechanical systems with Park District staff will take place.

Idea Images: The design team will put together idea images of amenities and support elements for the playground and water play area. These will be shared with the Park District staff in a virtual meeting to get input and guidance. In addition, we will talk with the District about surfacing, maintenance and other issue for playgrounds/water features in beach settings. We will then create idea boards and a survey for the first public meeting.



Public Meeting # 1: The Park District will host an open house, and Upland will bring the idea boards and the survey. We will present the boards and answer questions from the community in an open format to allow all to share.

Online Input and Summary: The idea images can be shared in an online survey placed on the Park District's web site. Upland will prepare the online survey and share a link for the Park District to share via email, social media and the web site. Once the survey is closed, we will prepare a summary of the input.

Concept Planning: Based on the Park District goals, site analysis and public input, Upland Design will prepare two (2) black and white concept layouts for the renovated playground and spray area. The concepts will include plan views, three dimensional images, and photos of proposed elements. A cost estimate for each concept and calculations of anticipated water flow per season for each concept will be prepared.

Park District Review Meeting: The concept plans, images and cost estimates will be reviewed with Park District staff. Based on the input, Upland Design will make any changes directed by the District to the concepts. (virtual meeting)

Updated Options: The updated options and costs will be emailed to the Park District for review prior to color rendering. Final adjustments will be made prior to the second public open house.

Public Meeting # 2: The Park District will host a second public meeting. Upland will prepare color rendered boards of the two concepts along with three-dimensional color images of the playground equipment and water features. We will present the plans and welcome questions from the community in an open format. A written survey will be shared with the community to allow them to choose their favorite concept and favorite items within each concept.

Online Input and Summary: The concepts can also be shared on the District's web site. An online survey prepared by Upland will allow the entire community to give input. A summary of all the input will then be prepared once the online survey is closed. In addition, a recommendation to move from two options to one final concept will be shared with the Park District.

Preliminary Master Plan: Based on the input shared, we will discuss the best options for moving the two plans to one final master plan with the Park District. A preliminary master plan will then be prepared with updated three-dimensional images and cost estimate.

Park District Review: The updated plans, 3-D images and cost estimate will be shared at a virtual meeting with the Park District. Final input will be given and adjustments made.

PHASE II: Construction Documents, Permitting, and Bidding

Construction Documents: Based on the approved concept plans, the Upland Design team will prepare a set of construction plans, specifications and bid proposal for public bidding. Construction documents will address the following:

- Existing Conditions and Removals
- Layout and Dimensioning
- Utility Plan: Water and if needed, electrical
- Site Amenity List
- Grading, Drainage, and Erosion Control
- Construction Details

The specifications will cover each area of construction. A review meeting at 50% and 90% complete construction documents will take place with Park District Staff. An updated estimate of construction costs will be updated for each review meeting. Comments from the meetings will be incorporated into the documents. (2 meetings- 1 in person and 1 virtual meeting)

Permits: The design team will prepare a Village of Glencoe building permit submittal, ERA will review and stamp the drawings and the Park District will sign the permit application. We will submit the permit, and our team will reply to permit comments and update plans as necessary (two permit responses are included).

An MWRD letter requesting permit determination will be submitted as part of the permit process. A stormwater permit is not expected for this project, and if that changes an optional fee is listed in the fee section of the proposal.

The elevation of the current playground and water feature are above the elevation where Corp of Engineer Permits (USACE) IDNR-OWR or IEPA would be required. Since the disturbed area is less than one acre, an IEPA NOI permit is not required. Permit costs, if any, will be paid by the Park District. If the project scope expands or it is later found that additional permits are required, additional professional scope and associated fees will be discussed with the Park District.

Bidding: The bid documents will be distributed through an online plan room who will provide both digital and paper copies as requested by bidders. Upland Design will contact contractors with an invitation to bid. The Park District will place the legal ad in a local paper and perform any other procedure as required by local purchasing policies. Upland Design will be available to answer questions during bidding, will be present check bids for math accuracy, check references, and review the bids with staff. A letter summarizing bidding will be written for the Board review. (1 meeting)

Construction Contracts: If the Park District desires, Upland Design Ltd will prepare a standard construction contract for the project incorporating the bid documents. These will be sent to the contractor for signature and bonds, and then on to the Park District for signature.

PHASE III: Construction Administration

Upon award of a contract, Upland Design and our design team will make sixteen (16) total site visits during construction. Park District staff will make additional site visits during construction. In addition, our team will assist with the following:

- Attend Sixteen (16) Construction Observation Site Visits and Prepare Reports
- Contractor submittals and pay applications will be reviewed by Upland Design Ltd prior to forwarding to the Park District.
- Certified Payroll will not be reviewed or retained by Upland Design Ltd.
- At project completion, a walk through with District staff to develop a punch list will be completed. Review and assist with contractor field orders, change orders and clarifications
- Review and comment on contractor provided closeout documents including warranties, manuals, and as-built drawings

The Firm shall have the authority to act on behalf of the Owner only to the extent provided in this Agreement. The Firm shall not have control over, charge of, or responsibility for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the construction work, nor shall the Firm be responsible for the Contractor's failure to perform the construction work in accordance with the requirements of the Contract Documents.

Professional Fees

The following lump sum professional fees will be paid for the work described herein for professional services by Upland Design Ltd and Engineering Resource Associates.

Phase I: Concept Planning and Public Engagement	\$ 14,600
Phase II: Construction Documents, Permitting & Bidding	\$ 35,760
Phase III: Construction Administration	\$ 18,500
Total Professional Fees	\$ 68,860

Reimbursable Items: Reimbursable items include plotting and printing of drawings, tolls, foam core boards, and delivery of plans/documents at the direct cost to Upland Design Ltd, and mileage reimbursement at the current IRS reimbursement rate.

Optional Stormwater Permit Application: The design team does not believe a stormwater permit will be required. If that changes, an optional fee of \$2,200 can be added for those additional services.

Optional Park Board Meeting: If desired, Upland Design will attend a Glencoe Park District Board meeting to present the proposed concept plan and cost estimate. This would include a review of the design process along with highlights of the final plan elements. Optional Preparation and Meeting Attendance: \$1,100

Project Timeline: A timeline will be prepared with input from the Park District. The general goal is to undertake Phase I and Phase II in 2025 with Phase III to take place in 2026.

**AGREEMENT BETWEEN CLIENT and FIRM
FOR PROFESSIONAL SERVICES
GLENCOE BEACH PARK PLAYGROUND & WATER FEATURES RENOVATION
GLENCOE PARK DISTRICT**

Glencoe Park District

999 Green Bay Road

Glencoe, IL 60022

Phone: 847.835.3030 The Client

And

Upland Design Ltd

24042 Lockport Street, Suite 200

Plainfield, IL 60544

Phone: 815.254.0091 The Firm

Client and Firm agree as set forth below:

1. Firm's Basic Services

The Firm agrees to provide its professional services in accordance with generally accepted standards of its profession. The Firm agrees to put forth reasonable efforts to comply with codes, laws and regulations in effect as of the date of this contract. **See proposal for description of Professional Services.**

2. Excluded Services

Scope of services set forth on page 1-4 is included in this agreement. Excluded services include but are not limited the following: Hydrologic/hydraulic modeling the floodplain/floodway, engineering of any kind, wetland mitigation, archeological services, environmental testing, subsurface conditions and material testing, boundary survey, topographic survey, soil borings, construction layout; construction scheduling; construction work; work-site safety, labor negotiations, permit fees, meetings, tree survey, tree preservation plans, irrigation plans or court appearances as part of these services.

Hazardous Materials: The scope of the Firm's services for this Agreement does not include any responsibility for detection, remediation, accidental release, or services relating to waste, oil, asbestos, lead, or other hazardous materials, as defined by Federal, State, and local laws or regulations.

3. Construction Phase Services

The Firm shall have the authority to act on behalf of the Owner only to the extent provided in this Agreement. The Firm shall not have control over, charge of, or responsibility for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the construction work, nor shall the Firm be responsible for the Contractor's failure to perform the construction work in accordance with the requirements of the Contract Documents.

4. Firm's Insurance

Firm carries a minimum of the following insurance:

General Liability: \$1,000,000 each occurrence

Automobile Liability: \$1,000,000

Worker's Compensation: \$500,000

General aggregate: \$2,000,000

Umbrella Liability: \$2,000,000

Professional Liability: \$2,000,000

5. Client Responsibilities

The Client has designated **Lisa Shepard, Executive Director**, as the contact person for this project. The Firm will direct correspondence and information to the contact person. The Client will provide pertinent information to the Firm in a timely manner so as not to hinder or delay the Firm performing their work in a timely and cost-effective manner throughout the project. The Client agrees to provide Firm with existing base information for the site and will assist the Firm with obtaining other information as requested. The Firm will rely on this information, without liability, on the accuracy and completeness of information provided by the Client. The

Client agrees to advise Firm of any known or suspected contaminants at the Project Site and the Client shall be solely responsible for all subsurface soil conditions.

Right of Entry: When entry to property is required for the Firm and/or sub-consultant to perform its services, the Owner agrees to obtain legal right-of-entry on the property.

6. Project Schedule

The Firm shall render its services as expeditiously as is consistent with professional skill and care. During the course of the Project, anticipated and unanticipated events may impact any Project schedule. The Firm will attempt to make the Client aware of events that will impact the Project schedule.

7. Compensation and Payments

The Client shall pay to the firm the following lump sum of \$68,860 for the work described herein. Reimbursable Expenses: Firm will bill direct non-payroll expenses at cost plus 0%. Examples of expenses include printing, boards, plans and handouts, postage and delivery. Mileage and tolls will be billed at current IRS rates.

2025 Hourly Billing Rates:

Principal Landscape Architect	\$	258.00
Project Manager/Sr. LA	\$	198.00
Landscape Architect	\$	171.00
Landscape Designer II	\$	160.00
Landscape Designer	\$	152.00
Construction Administrator	\$	152.00
Admin or Document Technician	\$	101.00
Intern	\$	78.00

Firm shall submit request(s) for payment to the Owner. Payment requests shall be made monthly for that portion of the project that has been completed. The Owner agrees to make the requested payment within 30 days of submission of each payment request.

Additional Information:

- a) At the request of the Owner, additional meetings or work may be added at the professional service rates listed herein.
- b) No additional work shall be added to the contract without authorization from the Owner.

8. Suspension or Termination of Services

If the Client in good faith determines that the Firm prosecutes or fails to prosecute its work in such manner as to hinder or delay the completion of the project, the Client may serve written notice to the Firm setting forth any complaint about Firm's performance of its work. The Firm shall have seven (7) days from receipt of such written notice in which to take corrective action. If the Firm fails to take appropriate corrective action within said seven (7) day period, the Client may exercise the following remedies:

- a. Terminate the Firm's services by a written notice effective on the date such written notice is served on the Firm; and,
- b. Order the remaining necessary work be done by another Firm, if desired.
- c. If the Client in good faith exercises the above remedies, Client shall be responsible to pay the Firm only for the work performed prior to termination of the contract. The above remedies shall be Client's sole and exclusive remedies in the event the Client terminates the Firm's services under this provision.
- d. The Firm may terminate this Contract upon seven (7) days' written notice. If terminated, Client agrees to pay the Firm for all Basic and Additional Services rendered and Reimbursable Expenses incurred up to the date of termination. Upon not less than seven (7) days' written notice, Landscape Architect may suspend the performance of its services if Client fails to pay the Firm in full for services rendered or expenses incurred. The Firm shall have no liability because of such suspension of service or termination due to nonpayment.

9. Indemnification

The Firm agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client up to the amount of this contract fee for services from loss and expense, including reasonable attorneys' fees, to the extent caused by Firm's negligent acts, errors or omissions in the performance of the work under this Contract. Firm shall not be liable for special, incidental or consequential damages, including, but not limited to loss of profits, revenue, use of capital, or for any other loss of any nature, whether based on contract, tort, negligence, strict liability or otherwise, by reason of the work done under this Contract. The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Firm from any damage, liability or cost, including reasonable attorneys' fees and costs of defense arising from this project, to the extent caused by the Client's negligent acts, errors or omissions and those of its other Firms, sub-consultants or consultants (whether or not the Client is legally liable for them) or anyone for whom the Client is legally liable. In the event of joint or concurrent negligence, Firm shall bear only that portion of the loss or expense that its share of the joint or concurrent negligence bears to the total negligence (including that of the third parties) which caused the personal injury or damage.

10. Limitation of Liability

In any event, in recognition of the relative risks and benefits of the project, the Client and the Firm have allocated the risks such that the Client agrees that to the fullest extent permitted by law, the Firm's total aggregate liability to the Client for any and all injuries, claims, costs, losses, expenses, damages of any nature whatsoever or claim expenses arising out of this Contract from any cause or causes, including attorney's fees and costs, and expert witness fees and costs, shall not exceed the total Firm's fee for the work rendered on this project.

11. Dispute Resolution

Client and Firm agree to mediate claims or disputes arising out of or relating to this Agreement as a condition precedent to litigation. The mediation shall be conducted by an agreed upon mediation service acceptable to the parties. A demand for mediation shall be made within a reasonable time after a claim or dispute arises and the parties agree to participate in mediation in good faith. Mediation fees shall be shared equally. In no event shall any demand for mediation be made after such claim or dispute would be barred by the applicable law.

12. Ownership of Documents

Copies of the final documents may be retained by the Client at the completion of the project for their records in both print and digital PDF versions. All instruments of professional service prepared by the Firm, including, but not limited to, drawings and specifications, are the property of the Firm, and these documents shall not be reused on other projects without Firm's written permission. Any reuse or distribution to third parties without such express written permission or project-specific adaptation by the Firm will be at the Client's sole risk and without liability to the Firm or its employees, and subcontractors. Client shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless Client from and against any and all costs, expenses, fees, losses, claims, demands, liabilities, suits, actions, and damages whatsoever arising out of or resulting from such unauthorized reuse or distribution. The Firm reserves the right to include representations of the Project in its promotional and professional materials.

13. Governing Law

This Agreement is governed by the laws of the State of Illinois.

14. Entire Agreement and Severability

This Agreement is the entire and integrated agreement between Client and the Firm and supersedes all prior negotiations, statements, or agreements, either written or oral. This Agreement may be amended only by written instrument signed by both Client and Firm. In the event that any term or provision of this agreement is found to be void, invalid or unenforceable for any reason, that term or provision shall be deemed to be stricken from this agreement, and the balance of this agreement shall survive and remain enforceable.

15. No Assignment

Neither party can assign this Agreement without the other party's written permission.

16. Expiration of Proposal

If this agreement is not accepted within 120 days, the offer to perform the described services is withdrawn and shall be null and void.

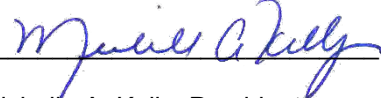
IN WITNESS WHEREOF, the parties hereto have executed this agreement this ____ day of _____, 2025.

Glencoe Park District
999 Green Bay Road
Glencoe, IL 60022

Sign: _____

By: _____

Upland Design Ltd
24042 Lockport St., Suite 200
Plainfield, IL 60544

Sign:  _____

By: Michelle A. Kelly, President
Upland Design