



BUDGET

Fiscal Year 2026/27

Final Draft



**GLENCOE PARK DISTRICT
FY2026/27 BUDGET – FINAL DRAFT**

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INTRODUCTORY SECTION

GLENCOE PARK DISTRICT

List of Principal Officials and Employees

Board of Park Commissioners



Michael Covey
President



Nicole Reifman
Vice President



Jackie Avitia-Guzman
Treasurer



Gary Hazan
Commissioner



Meg Cummins
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



GLENCOE PARK DISTRICT

Board of Park Commissioners

President- Michael Covey, Vice President- Nicole Reifman, Treasurer- Jackie Avitia-Guzman,
Commissioner- Gary Hazan, Commissioner- Megan Cummins

EXECUTIVE DIRECTOR & BOARD SECRETARY Lisa Sheppard

General Attorney
Ancel Glink

Administrative Support/
Special Projects Manager

**Superintendent
of Marketing &
Communications**

Social Media & Graphic
Design Assistant PPT

**Assistant Director of
Recreation and Facilities**

Program Manager: Camp,
Arts, and Kids Club

PPT & Seasonal

Program Manager:
Athletics, Fitness,
& Teen Camps

PPT & Seasonal

Facility Manager- Glencoe
Beach and Ice Center

Seasonal

Recreation & Facility
Supervisor

PPT

**Deputy Director/
Director of Recreation
& Facilities**

Special Events &
Community Engagement
Manager

PT/Volunteers

**Early Childhood
Director**

Early Childhood
Coordinator

PPT & Seasonal

EC Customer Service

Classroom Coordinators

Early Childhood Teachers
FT & PPT

Food Handler

**Director
of Parks & Planning**

Assistant Director of
Parks & Maintenance

Facility Trade
Specialists

Building Maintenance
FT & PPT

Parks Maintenance
Manager

Parks Maintenance
FT & Seasonal

**Director
of Finance &
Human Resources**

Accounting Manager

Human Resources
Manager

HR & Safety Specialist

Registration &
Customer Service
Manager

Registration/Customer
Service Supervisor

Customer/Administrative
Support



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 2026/27
SUMMARY and OVERVIEW**



TO: Board of Park Commissioners

DATE: March 18, 2026

FROM: John Cutrera, Director of Finance/Human Resources

cc: Lisa Sheppard, Bobby Collins, Kyle Kuhs

SUBJECT: FY 2026/27 BUDGET – APPROVAL 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 2026/27 Budget. This budget is scheduled to be discussed and approved by the Board at the regular board meeting on March 18, 2026. 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 2026/27 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 \$5,920,000 for tax year 2025 (Fiscal Year 2026/27). This operating levy represents an 5.88% 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 2025, old growth will be capped at 2.9% in accordance with PTELL. The *total* levy also includes \$1,277,969 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 FY2026/27 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 \$700,000 transfer from the Corporate Fund and a \$1,250,000 transfer from the Recreation Fund to Fund 69 in the FY26/27 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 **\$749,500** in projects. (See Tab 5).
 - B. The **Corporate Fund** be used to fund **\$267,250** in **operational** capital improvements.
 - C. The **Recreation Fund** be used to fund **\$33,315** in **operational** capital improvements.
 - D. The **Special Recreation Fund** be used to fund **\$270,000** in ADA-related capital improvements.
 - E. The **Liability Fund** be used to fund **\$115,000** in **operational** safety-related capital items.
 - F. The **2025 Bond Proceeds Capital Fund (68)/ Master Plan Capital Fund (69)** be used to fund **\$10,561,441** in capital improvements/projects related to the master plan. Projects for FY2026/27 include the completion of the Maintenance Center/Takiff Ballfield, Beach Structures (Trellis and Sun Shelters) and Beach Playground.
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 2.9% COLA and 1.10% merit pool was approved by the Board and is included in this Draft of the Fiscal Year 2026/27 Budget. The County Clerk will use 2.9% for calculation of the tax cap in tax year 2025. 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 2025/26 Budget,
FY 2025/26 Projections,
FY 2026/27 Budget (Schedule 1)
2. FY2025/26 Budget (Schedule 2)
3. FY2025/26 Projections (Schedule 3)
4. FY2026/27 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, 2026**, the projected **Fund Balance in the Corporate Fund** of **\$2,173,772** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of \$1,905,772 – an increase of \$268,000). 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, 2026**, the projected **Fund Balance in the Recreation Fund** of **\$5,803,472** meets the reserve guideline of 50% of operating expenditures. (This compares to expected ending balance per last year's budget of \$5,381,930 – an increase of \$421,542). 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 proposed that approval of transfers from the Corporate Funds and Recreation Funds in the amounts of \$700,000 and \$1,250,000, respectively, at the February 17, 2026 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 \$14.8 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, 2027**, given that budget projections are accurate, the operating fund balance in the Corporate Fund will stand at approximately **\$1,992,135**, and in the Recreation Fund, it will stand at approximately **\$5,767,647**.

CAPITAL PROJECTS PROGRAM

The projects and items being recommended to the Board of Park Commissioners for completion in Fiscal Year 2026/27 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	\$	50,000
2. Maintenance Center/Ballfield	\$	4,177,859
3. Beach Structures	\$	3,287,382
4. Beach Playground	\$	934,039
5. West Park	\$	1,752,161
6. Friends Playground	\$	90,000

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 FY2025/26, 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 2026/27 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 FY2026/27 Budget.

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

TAB 2

FY 2026/2027 BUDGET SUMMARIES

SUMMARY - FY2025/26 BUDGET, FY2025/26 PROJECTIONS, FY2026/27 BUDGET

Schedule 1

	FY 26 BUDGETED REVENUE	FY 26 PROJECTED REVENUE	FY 27 BUDGETED REVENUE	FY 26 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 26 PROJECTED EXPENDITURES - G&A ALLOCATED	FY 27 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 26 BUDGETED EXCESS REV OVER EXPENDITURES	FY 26 PROJECTED EXCESS REV OVER EXPENDITURES	FY 27 BUDGETED EXCESS REV OVER EXPENDITURES
CORPORATE FUND									
Administration	\$ 3,071,440	\$ 3,171,800	\$ 3,196,975	\$ -	\$ -	\$ -	\$ 3,071,440	\$ 3,171,800	\$ 3,196,975
General and Administration	-	-	-	-	-	-	-	-	-
Parks Department	62,400	62,400	55,900	1,814,444	1,749,047	1,842,520	(1,752,044)	(1,686,647)	(1,786,620)
Weinberg Ice Center	273,683	273,703	261,709	453,644	453,816	488,415	(179,961)	(180,113)	(226,706)
Beach	388,643	380,330	378,250	398,233	379,607	408,413	(9,590)	723	(30,163)
Boathouse	<u>149,599</u>	<u>174,629</u>	<u>157,238</u>	<u>221,166</u>	<u>236,976</u>	<u>242,361</u>	<u>(71,567)</u>	<u>(62,347)</u>	<u>(85,123)</u>
CORPORATE - TOTAL	3,945,765	4,062,862	4,050,072	2,887,487	2,819,446	2,981,709	1,058,278	1,243,416	1,068,363
RECREATION FUND									
Administration/Takiff	1,632,432	1,676,211	1,706,883	2,958,978	2,794,459	3,042,102	(1,326,546)	(1,118,248)	(1,335,219)
Recreation Programs	5,851,666	5,762,913	6,458,756	3,786,992	3,641,080	4,231,343	2,064,674	2,121,833	2,227,413
Children's Circle	2,529,181	2,629,347	3,164,746	2,333,227	2,336,866	2,853,709	195,954	292,481	311,037
Fitness	<u>68,906</u>	<u>84,560</u>	<u>87,160</u>	<u>63,508</u>	<u>67,575</u>	<u>76,216</u>	<u>5,398</u>	<u>16,985</u>	<u>10,944</u>
RECREATION - TOTAL	10,082,185	10,153,031	11,417,545	9,142,705	8,839,980	10,203,370	939,480	1,313,051	1,214,175
MAJOR OPERATING - TOTAL	<u>\$ 14,027,950</u>	<u>\$ 14,215,893</u>	<u>\$ 15,467,617</u>	<u>\$ 12,030,192</u>	<u>\$ 11,659,426</u>	<u>\$ 13,185,079</u>	<u>\$ 1,997,758</u>	<u>\$ 2,556,467</u>	<u>\$ 2,282,538</u>
OTHER OPERATING FUNDS									
SPECIAL RECREATION FUND	\$ 275,000	\$ 275,000	\$ 375,000	\$ 332,000	\$ 232,000	\$ 460,000	\$ (57,000)	\$ 43,000	\$ (85,000)
PENSION/RETIREMENT FUND	346,000	351,000	313,000	355,000	345,000	340,000	(9,000)	6,000	(27,000)
SOCIAL SECURITY/MEDICARE FUND	434,000	437,000	400,000	430,000	395,000	430,000	4,000	42,000	(30,000)
BOND & INTEREST FUND	1,485,000	1,465,000	1,335,000	1,804,501	1,804,501	1,278,719	(319,501)	(339,501)	56,281
LIABILITY INSURANCE FUND	300,500	296,500	395,500	267,067	268,067	345,299	33,433	28,433	50,201
WORKERS' COMPENSATION FUND	37,000	36,000	48,000	48,000	48,000	73,000	(11,000)	(12,000)	(25,000)
AUDIT FUND	16,500	16,500	17,000	16,300	16,300	17,150	200	200	(150)
CAPITAL FUNDS:									
CAPITAL PROJECTS FUND	\$ 8,000	\$ 7,000	\$ 6,000	\$ 613,000	\$ 378,576	\$ 749,500	\$ (605,000)	\$ (371,576)	\$ (743,500)
2025 BOND PROCEEDS	15,683,225	15,653,225	225,000	10,601,185	6,241,395	8,449,280	5,082,040	9,411,830	(8,224,280)
IMPACT FEE FUND	-	-	-	-	-	-	-	-	-
MASTER PLAN CAPITAL FUND	<u>310,000</u>	<u>300,000</u>	<u>389,500</u>	<u>2,255,788</u>	<u>572,839</u>	<u>1,842,161</u>	<u>(1,945,788)</u>	<u>(272,839)</u>	<u>(1,452,661)</u>
SUBTOTAL - CAPITAL FUNDS	16,001,225	15,960,225	620,500	13,469,973	7,192,810	11,040,941	2,531,252	8,767,415	(10,420,441)
ALL FUNDS - TOTAL	<u>\$ 32,923,175</u>	<u>\$ 33,053,118</u>	<u>\$ 18,971,617</u>	<u>\$ 28,753,033</u>	<u>\$ 21,961,104</u>	<u>\$ 27,170,188</u>	<u>\$ 4,170,142</u>	<u>\$ 11,092,014</u>	<u>\$ (8,198,571)</u>

FY2025/26 BUDGET

Schedule 2

[illegible]

FY2025/26 PROJECTIONS

Schedule 3

	PROJECTED FY 26 REVENUE	PROJECTED FY 26 EXPENDITURES	FY 26 G&A ALLOCATION	PROJECTED FY 26 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
CORPORATE FUND										
Administration	\$ 3,171,800	\$ -	\$ -	\$ -	\$ 3,171,800	\$ (1,525,000)	\$ 1,646,800			
General and Administration	-	1,404,687	(1,404,687)	-	-	-	-			
Parks Department	62,400	1,355,735	393,312	1,749,047	(1,686,647)	-	(1,686,647)			
Weinberg Ice Center	273,703	397,629	56,187	453,816	(180,113)	-	(180,113)			
Beach	380,330	315,694	63,913	379,607	723	-	723			
Boathouse	174,629	202,561	34,415	236,976	(62,347)	-	(62,347)			
CORPORATE - TOTAL	4,062,862	3,676,306	(856,860)	2,819,446	1,243,416	(1,525,000)	(281,584)	2,455,356	2,173,772	77.10%
RECREATION FUND										
Administration/Takiff	1,676,211	1,993,786	800,673	2,794,459	(1,118,248)	(1,450,000)	(2,568,248)			
Recreation Programs	5,762,913	3,641,080	-	3,641,080	2,121,833	-	2,121,833			
Children's Circle	2,629,347	2,280,679	56,187	2,336,866	292,481	-	292,481			
Fitness	84,560	67,575	-	67,575	16,985	-	16,985			
RECREATION - TOTAL	10,153,031	7,983,120	856,860	8,839,980	1,313,051	(1,450,000)	(136,949)	5,940,421	5,803,472	65.65%
MAJOR OPERATING - TOTAL	<u>\$ 14,215,893</u>	<u>\$ 11,659,426</u>	<u>\$ -</u>	<u>\$ 11,659,426</u>	<u>\$ 2,556,467</u>	<u>\$ (2,975,000)</u>	<u>\$ (418,533)</u>	<u>\$ 8,395,777</u>	<u>\$ 7,977,244</u>	68.42%
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	\$ 275,000	\$ 232,000	\$ -	\$ 232,000	\$ 43,000	\$ -	\$ 43,000	\$ 224,451	\$ 267,451	146.95%
PENSION/RETIREMENT FUND	351,000	345,000	-	345,000	6,000	-	6,000	277,073	283,073	82.05%
SOCIAL SECURITY/MEDICARE FUND	437,000	395,000	-	395,000	42,000	-	42,000	115,752	157,752	39.94%
BOND & INTEREST FUND	1,465,000	1,804,501	-	1,804,501	(339,501)	-	(339,501)	442,624	103,123	5.71%
LIABILITY INSURANCE FUND	296,500	268,067	-	268,067	28,433	-	28,433	163,160	191,593	71.47%
WORKERS' COMPENSATION FUND	36,000	48,000	-	48,000	(12,000)	-	(12,000)	25,957	13,957	29.08%
AUDIT FUND	16,500	16,300	-	16,300	200	-	200	8,223	8,423	51.67%
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	\$ 7,000	\$ 378,576	\$ -	\$ 378,576	\$ (371,576)	\$ 525,000	\$ 153,424	\$ 328,283	\$ 481,707	
2025 BOND PROCEEDS	15,653,225	6,241,395	-	6,241,395	9,411,830	-	9,411,830	-	9,411,830	
IMPACT FEE FUND	-	-	-	-	-	-	-	8,020	8,020	
MASTER PLAN CAPITAL FUND	300,000	572,839	-	572,839	(272,839)	2,450,000	2,177,161	6,092,938	8,270,099	
SUBTOTAL - CAPITAL FUNDS	15,960,225	7,192,810	-	7,192,810	8,767,415	2,975,000	11,742,415	6,429,241	18,171,656	N/A
ALL FUNDS - TOTAL	<u>\$ 33,053,118</u>	<u>\$ 21,961,104</u>	<u>\$ -</u>	<u>\$ 21,961,104</u>	<u>\$ 11,092,014</u>	<u>\$ -</u>	<u>\$ 11,092,014</u>	<u>\$ 16,082,258</u>	<u>\$ 27,174,272</u>	
*Fund balance % excludes one time capital expenditures										

FY2026/27 BUDGET

Schedule 4

	BUDGETED FY 27 REVENUE	BUDGETED FY 27 EXPENDITURES	FY 27 G&A ALLOCATION	BUDGETED FY 27 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	\$ 3,196,975	\$ -	\$ -	\$ -	\$ 3,196,975	\$ (1,250,000)	\$ 1,946,975			
General and Administration	-	1,549,519	(1,549,519)	-	-	\$ -	-			
Parks Department	55,900	1,408,655	433,865	1,842,520	(1,786,620)	-	(1,786,620)			
Weinberg Ice Center	261,709	426,434	61,981	488,415	(226,706)	-	(226,706)			
Beach	378,250	337,910	70,503	408,413	(30,163)	-	(30,163)			
Boathouse	<u>157,238</u>	<u>204,398</u>	<u>37,963</u>	<u>242,361</u>	<u>(85,123)</u>	<u>-</u>	<u>(85,123)</u>			
CORPORATE - TOTAL	4,050,072	3,926,916	(945,207)	2,981,709	1,068,363	(1,250,000)	(181,637)	2,173,772	1,992,135	66.81%
RECREATION FUND										
Administration/Takiff	1,706,883	2,158,876	883,226	3,042,102	(1,335,219)	(1,250,000)	(2,585,219)			
Recreation Programs	6,458,756	4,231,343	-	4,231,343	2,227,413	-	2,227,413			
Children's Circle	3,164,746	2,791,728	61,981	2,853,709	311,037	-	311,037			
Fitness	<u>87,160</u>	<u>76,216</u>	<u>-</u>	<u>76,216</u>	<u>10,944</u>	<u>-</u>	<u>10,944</u>			
RECREATION - TOTAL	11,417,545	9,258,163	945,207	10,203,370	1,214,175	(1,250,000)	(35,825)	5,803,472	5,767,647	56.53%
MAJOR OPERATING - TOTAL	<u>\$ 15,467,617</u>	<u>\$ 13,185,079</u>	<u>\$ -</u>	<u>\$ 13,185,079</u>	<u>\$ 2,282,538</u>	<u>\$ (2,500,000)</u>	<u>\$ (217,462)</u>	<u>\$ 7,977,244</u>	<u>\$ 7,759,782</u>	58.85%
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	\$ 375,000	\$ 460,000	\$ -	\$ 460,000	\$ (85,000)	\$ -	\$ (85,000)	\$ 267,451	\$ 182,451	96.03%
PENSION/RETIREMENT FUND	313,000	340,000	-	340,000	(27,000)	-	(27,000)	283,073	256,073	75.32%
SOCIAL SECURITY/MEDICARE FUND	400,000	430,000	-	430,000	(30,000)	-	(30,000)	157,752	127,752	29.71%
BOND & INTEREST FUND	1,335,000	1,278,719	-	1,278,719	56,281	-	56,281	103,123	159,404	12.47%
LIABILITY INSURANCE FUND	395,500	345,299	-	345,299	50,201	-	50,201	191,593	241,794	70.02%
WORKERS' COMPENSATION FUND	48,000	73,000	-	73,000	(25,000)	25,000	-	13,957	13,957	19.12%
AUDIT FUND	17,000	17,150	-	17,150	(150)	-	(150)	8,423	8,273	48.24%
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	\$ 6,000	\$ 749,500	\$ -	\$ 749,500	\$ (743,500)	\$ 525,000	\$ (218,500)	\$ 481,707	\$ 263,207	
2025 BOND PROCEEDS	225,000	8,449,280	-	8,449,280	(8,224,280)	-	(8,224,280)	9,411,830	1,187,550	
IMPACT FEE FUND	-	-	-	-	-	-	-	8,020	8,020	
MASTER PLAN CAPITAL FUND	<u>389,500</u>	<u>1,842,161</u>	<u>-</u>	<u>1,842,161</u>	<u>(1,452,661)</u>	<u>1,950,000</u>	<u>497,339</u>	<u>8,270,099</u>	<u>8,767,438</u>	
SUBTOTAL - CAPITAL FUNDS	620,500	11,040,941	-	11,040,941	(10,420,441)	2,475,000	(7,945,441)	18,171,656	10,226,215	N/A
ALL FUNDS - TOTAL	<u>\$ 18,971,617</u>	<u>\$ 27,170,188</u>	<u>\$ -</u>	<u>\$ 27,170,188</u>	<u>\$ (8,198,571)</u>	<u>\$ -</u>	<u>\$ (8,198,571)</u>	<u>\$ 27,174,272</u>	<u>\$ 18,975,701</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>
2026/27 BUDGET		
Parks & Maintenance	28%	433,865
Weinberg Ice Center	4%	61,981
Beach/Boathouse	7%	108,466
Recreation	57%	883,226
Children's Circle	4%	<u>61,981</u>
TOTAL		1,549,519
2025/26 PROJECTED		
Parks & Maintenance	28%	393,312
Weinberg Ice Center	4%	56,187
Beach/Boathouse	7%	98,328
Recreation	57%	800,673
Children's Circle*	4%	<u>56,187</u>
TOTAL		1,404,687
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 ACTUAL		
Parks & Maintenance	28%	363,813
Weinberg Ice Center	4%	51,973
Beach	7%	90,955
Recreation	57%	740,620
Children's Circle	4%	<u>51,973</u>
TOTAL		1,299,334

**GLENCOE PARK DISTRICT
FY 2026/27 BUDGET
FUND BALANCE SUMMARY**

	2/28/2025 ACTUAL FUND BAL	2/28/2026 PROJECTED FUND BAL	2/28/2027 PROJECTED FUND BAL	PROJ 2/28/26 Fund Balance % (of FY25/26 expds)
<u>CORPORATE FUND</u>				
Unassigned	\$131,647	\$14,049	\$451,281	
Assigned - Medical Insurance Reserve	\$50,000	\$50,000	\$50,000	
Committed - Fiscal Sustainability (50%)	\$1,273,710	\$1,409,723	\$1,490,855	
Committed - Future Capital	<u>\$1,000,000</u>	<u>\$700,000</u>	<u>\$0</u>	
CORPORATE - TOTAL FUND BALANCE	\$2,455,356	\$2,173,772	\$1,992,135	67%
<u>RECREATION FUND</u>				
Assigned - Recreation	\$515,246	\$33,482	\$565,962	
Assigned - Medical Insurance Reserve	\$100,000	\$100,000	\$100,000	
Committed - Fiscal Sustainability (50%)	\$3,875,176	\$4,419,990	\$5,101,685	
Committed - Future Capital	<u>\$1,450,000</u>	<u>\$1,250,000</u>	<u>\$0</u>	
RECREATION - TOTAL FUND BALANCE	\$5,940,421	\$5,803,472	\$5,767,647	57%
<u>MINOR OPERATING FUNDS</u>				
SPECIAL RECREATION FUND	\$224,451	\$267,451	\$182,451	59%
PENSION/RETIREMENT FUND	\$277,073	\$283,073	\$256,073	75%
SOCIAL SECURITY/MEDICARE FUND	\$115,752	\$157,752	\$127,752	30%
BOND & INTEREST FUND	\$442,624	\$103,123	\$159,404	12%
LIABILITY INSURANCE FUND	\$163,160	\$191,593	\$241,794	70%
WORKERS' COMPENSATION FUND	\$25,957	\$13,957	\$13,957	19%
AUDIT FUND	\$8,223	\$8,423	\$8,273	48%
SUBTOTAL - OPERATING FUNDS	\$9,653,017	\$9,002,616	\$8,749,486	
<u>OTHER CAPITAL FUNDS:</u>				
CAPITAL PROJECTS FUND	\$328,283	\$481,707	\$263,207	
2025 BOND PROCEEDS FUND	\$0	\$9,411,830	\$1,187,550	
MASTER PLAN CAPITAL FUND	\$6,092,938	\$8,270,099	\$8,767,438	
IMPACT FEE FUND	\$8,020	\$8,020	\$8,020	
SUBTOTAL - CAPITAL FUNDS	\$6,429,241	\$18,171,656	\$10,226,215	
TOTAL - ALL FUNDS	\$16,082,258	\$27,174,272	\$18,975,701	

**GLENCOE PARK DISTRICT
CORPORATE & RECREATION FUND BALANCE SUMMARY
FY2025/26 and FY2026/27**

CORPORATE AND RECREATION FUND BALANCES

	CORPORATE <u>FUND</u>	RECREATION <u>FUND</u>	<u>TOTAL</u>
Unassigned/Assigned for Recreation	\$14,049	\$33,482	\$47,531
Assigned - Medical Insurance Reserve	\$50,000	\$100,000	\$150,000
Committed - Master Plan Capital	\$700,000	\$1,250,000	\$1,950,000
Committed - Fiscal Sustainability	<u>\$1,409,723</u>	<u>\$4,419,990</u>	<u>\$5,829,713</u>
TOTAL FUND BALANCE-2/28/26	\$2,173,772	\$5,803,472	\$7,977,244

Unassigned/Assigned for Recreation	\$451,281	\$565,962	\$1,017,243
Assigned - Medical Insurance Reserve	\$50,000	\$100,000	\$150,000
Committed - Master Plan Capital	\$0	\$0	\$0
Committed - Fiscal Sustainability	<u>\$1,490,855</u>	<u>\$5,101,685</u>	<u>\$6,592,540</u>
TOTAL ESTIMATED FUND BALANCE-2/28/27	\$1,992,135	\$5,767,647	\$7,759,782

GLENCOE PARK DISTRICT
CORPORATE FUND - FUND BALANCE
FY2026/27 BUDGET
(Administration, G&A, Parks, Weinberg, Beach, Boathouse)

	<u>BUDGET</u> <u>2026-27</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>BUDGET</u> <u>2025-26</u>	<u>ACTUAL</u> <u>2024-25</u>	<u>ACTUAL</u> <u>2023-24</u>	<u>ACTUAL</u> <u>2022-23</u>	<u>ACTUAL</u> <u>2021-22</u>	<u>ACTUAL</u> <u>2020-21</u>
Est/Actual Fund Balance as of								
02-28/29-XX	\$1,992,135	\$2,173,772	\$1,905,772	\$2,455,356	\$2,411,746	\$2,478,327	\$2,894,551	\$2,710,569
<u>Breakdown of Fund Balance:</u>								
Unassigned	451,281	14,049	412,028	131,647	295,633	302,214	1,145,586	1,132,538
Assigned - Medical Insurance Reserve	50,000	50,000	50,000	50,000	65,000	75,000	50,000	10,000
Committed - Fiscal Sustainability	1,490,855	1,409,723	1,443,744	1,273,710	1,251,113	1,251,113	1,098,965	1,268,031
Committed - Master Plan Capital	-	<u>700,000</u>	-	<u>1,000,000</u>	<u>800,000</u>	<u>850,000</u>	<u>600,000</u>	<u>300,000</u>
	\$1,992,135	\$2,173,772	\$1,905,772	\$2,455,356	\$2,411,746	\$2,478,327	\$2,894,551	\$2,710,569

GLENCOE PARK DISTRICT
RECREATION FUND - FUND BALANCE
FY2026/27 BUDGET
(Administration/Takiff Center, Recreation Programs, Children's Circle, Fitness)

	<u>BUDGET</u> <u>2026-27</u>	<u>PROJECTED</u> <u>2025-26</u>	<u>BUDGET</u> <u>2025-26</u>	<u>ACTUAL</u> <u>2024-25</u>	<u>ACTUAL</u> <u>2023-24</u>	<u>ACTUAL</u> <u>2022-23</u>	<u>ACTUAL</u> <u>2021-22</u>	<u>ACTUAL</u> <u>2020-21</u>
Est/Actual Fund Balance as of 02-28/29-XX	\$5,767,647	\$5,803,472	\$5,381,930	\$5,940,421	\$5,807,171	\$5,424,063	\$4,627,734	\$3,446,749
<u>Breakdown of Fund Balance:</u>								
Assigned for Recreation	565,962	33,482	710,577	515,246	817,429	1,084,321	432,004	1,399,782
Assigned - Medical Insurance Reserve	100,000	100,000	100,000	100,000	100,000	100,000	75,000	-
Committed - Master Plan Capital	-	1,250,000	-	1,450,000	1,200,000	550,000	850,000	0
Committed - Fiscal Sustainability	<u>5,101,685</u>	<u>4,419,990</u>	<u>4,571,353</u>	<u>3,875,176</u>	<u>3,689,743</u>	<u>3,689,743</u>	<u>3,270,731</u>	<u>2,046,967</u>
	\$5,767,647	\$5,803,472	\$5,381,930	\$5,940,421	\$5,807,171	\$5,424,063	\$4,627,734	\$3,446,749

GLENCOE PARK DISTRICT
Summary of Recreation Programs - by Program Category
Fiscal Year 2026/27 Budget

PROGRAM CATEGORY		REVENUES	WAGES	CONTRACTUAL	SUPPLIES	BUDGETED FY 26/27 NET SURPLUS/ (DEFICIT)	PROJECTED FY 25/26 NET SURPLUS/ (DEFICIT)
00	Scholarships/Employee Discounts	\$ (82,000)	\$ -	\$ -	\$ -	\$ (82,000)	\$ (102,000)
01	Beach Department Programs	15,132	(1,930)	(7,056)	-	6,146	6,421
02	Weinberg Department Programs	31,434	(9,749)	-	-	21,685	20,106
03	Adult General Interest	120,863	(53,171)	(12,499)	(15,750)	39,443	38,052
04	Pre-School/GJK/ELC	1,301,640	(64,461)	(869,424)	(8,300)	359,455	372,416
06	Youth General Interest	1,432,857	(278,264)	(392,954)	(62,890)	698,749	708,819
07	Athletics	591,003	(8,388)	(399,845)	(13,385)	169,385	165,832
08	Camps	2,941,570	(462,410)	(1,307,344)	(88,439)	1,083,377	974,348
09	Special Events	106,257	(13,046)	(113,916)	(48,122)	(68,827)	(62,161)
TOTALS							
FISCAL YEAR 2026/27 PROPOSED BUDGET		\$ 6,458,756	\$ (891,419)	\$ (3,103,038)	\$ (236,886)	\$ 2,227,413	
TOTALS							
PROJECTED FISCAL YEAR 2025/26		\$ 5,762,913	\$ (810,516)	\$ (2,612,422)	\$ (218,142)	\$ 2,121,833	
TOTALS							
BUDGETED FISCAL YEAR 2025/26		\$ 5,851,666	\$ (826,764)	\$ (2,718,900)	\$ (241,328)	\$ 2,064,674	

Glencoe Park District
Overview of Recreation Fund Budget
Fiscal Year 2026/27 Budget

Admin/Takiff Dept:	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Actual FY23/24	Actual FY24/25	Budget FY25/26	Projected FY25/26	Budget FY26/27
Revenues:										
Taxes - Real Estate Tax	1,024,580	1,059,098	1,073,067	1,188,181	1,245,638	1,166,255	1,241,042	1,290,000	1,300,000	1,345,000
Taxes - Replacement Tax	<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>39,830</u>	<u>25,000</u>	<u>25,000</u>	<u>34,000</u>
Subtotal	1,046,465	1,087,375	1,097,382	1,234,707	1,335,056	1,232,502	1,280,872	1,315,000	1,325,000	1,379,000
Interest Income	78,922	91,629	21,882	2,169	106,424	261,098	273,203	185,000	240,000	215,000
Replacement Tokens	200	375	375	925	1,000	350	575	750	750	500
Vending	1,483	1,601	632	548	764	1,375	973	1,400	1,400	1,400
Gift Certificates	0	0	100	0	0	0	100	0	0	0
Book Fair Sales	<u>607</u>	<u>205</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>750</u>	<u>750</u>	<u>0</u>
Subtotal	2,290	2,181	1,107	1,473	1,764	1,725	1,648	2,900	2,900	1,900
Room Rentals	80,800	69,455	5,384	51,978	68,220	92,088	79,898	88,961	75,000	80,933
Special Facility Rentals	400	1,337	1,000	0	0	20,412	0	0	0	0
Hakafa Room Rental	39,204	32,396	4,973	21,834	32,160	32,992	34,894	30,887	24,718	21,957
Field Rentals	0	500	0	740	196	3,153	1,577	2,500	2,500	2,500
Tennis/Fitness Permits	200	500	700	2,180	7,720	11,665	6,698	6,500	5,500	5,000
Liquor Liability Fees	3,030	700	0	0	0	0	0	0	0	0
Building Licenses	<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>	<u>0</u>
Subtotal	190,787	173,453	81,927	148,204	108,296	160,310	123,067	128,848	107,718	110,390
Grants/Donations	0	0	0	0	0	0	0	0	0	0
Misc Income	<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>23,468</u>	<u>684</u>	<u>593</u>	<u>593</u>
TOTAL-Admin/Takiff Rev	1,324,673	1,358,689	1,205,167	1,388,296	1,571,158	1,687,237	1,702,258	1,632,432	1,676,211	1,706,883
Expenses:										
Salaries/Wages	671,122	706,570	696,130	721,466	851,207	859,618	900,547	1,047,319	915,317	1,015,388
Utilities	182,232	175,487	182,359	196,525	237,738	229,784	218,247	214,984	197,984	200,200
Contractual	314,576	331,861	281,979	371,391	439,290	451,519	437,334	502,755	484,465	485,986
Supplies	91,868	99,089	69,076	103,078	91,041	87,092	78,037	102,105	103,030	106,445
Capital	14,992	30,441	5,960	26,279	15,027	27,147	42,299	12,705	12,775	12,815
Insurance	0	0	0	0	160,107	152,155	218,392	269,465	265,465	317,492
Fixed Charges/Contributions	24,319	24,433	23,784	3,338	2,937	18,732	12,858	13,550	9,750	15,550
G&A/Trf to Other Funds	661,146	666,864	677,483	771,742	618,384	727,130	740,620	791,096	800,673	883,225
Misc Expense	<u>0</u>	<u>0</u>	<u>9,845</u>	<u>1,818</u>	<u>0</u>	<u>31,721</u>	<u>15,497</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL- Admin/Takiff Exp	1,960,255	2,034,745	1,946,616	2,195,637	2,415,731	2,584,898	2,663,831	2,958,979	2,794,459	3,042,101
NET - Admin/Takiff Dept.	(635,582)	(676,056)	(741,449)	(807,341)	(844,573)	(897,661)	(961,573)	(1,326,547)	(1,118,248)	(1,335,218)

Recreation Program Dept:

	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Actual FY23/24	Actual FY23/24	Budget FY26/27	Projected FY25/26	Budget FY26/27
TOTAL-Program Revenues	3,336,456	3,521,505	2,179,975	3,566,496	4,136,706	4,476,379	5,104,028	5,851,666	5,762,913	6,458,756
TOTAL-Program Expenses	<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>3,081,454</u>	<u>3,786,992</u>	<u>3,641,080</u>	<u>4,231,343</u>
NET-Rec Program Dept.	1,246,610	1,274,862	681,958	1,358,472	1,567,530	1,659,680	2,022,574	2,064,674	2,121,833	2,227,413

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

Program Revenues	1,252,187	1,488,342	1,414,630	1,857,857	1,896,840	2,058,760	2,208,712	2,528,081	2,628,247	3,163,646
Grants			193,811	213,615	64,395	0	0	0	0	0
Insurance Contribution/Misc.	<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>1,345</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>
TOTAL- Children's Circle Revenues	1,254,178	1,490,300	1,609,740	2,074,607	1,967,834	2,062,755	2,210,057	2,529,181	2,629,347	3,164,746

Expenses:

Salaries/Wages	749,462	984,966	959,472	1,058,230	1,084,559	1,400,537	1,458,125	1,764,234	1,760,170	2,084,678
Utilities	1,200	1,200	1,200	0	0	49	180	1,680	1,680	1,680
Contractual	92,195	85,097	66,583	90,077	88,930	115,647	99,890	133,057	149,388	205,607
Supplies	95,157	82,844	69,331	111,300	102,464	114,743	105,161	107,815	110,515	127,308
Capital	27,347	552	0	3,361	24,348	3,742	7,769	2,000	10,000	16,500
Health Insurance	84,746	85,098	148,683	142,952	150,952	204,833	214,866	263,926	243,926	350,956
Dues/Fixed Charges	600	528	528	528	602	444	281	0	0	0
G&A Transfer	32,900	35,000	35,700	36,525	43,397	51,026	51,973	55,515	56,187	61,981
Contingency	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,754</u>	<u>7,963</u>	<u>5,757</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL- Children's Circle Expenses	1,083,607	1,275,285	1,281,497	1,442,973	1,498,006	1,898,984	1,944,002	2,333,227	2,336,866	2,853,710
NET- Children's Circle Dept.	170,571	215,015	328,243	631,634	469,828	163,771	266,055	195,954	292,481	311,036

Fitness Dept:**Revenues:**

Daily Fees	2,500	2,900	80	50	350	795	1,640	810	1,560	1,560
Merchandise	40	0	0	0	0	0	0	0	0	0
Fitness Memberships/Personal Trg	47,973	26,481	<u>22,796</u>	<u>38,936</u>	<u>61,735</u>	<u>64,814</u>	<u>65,896</u>	<u>68,096</u>	<u>83,000</u>	<u>85,600</u>
TOTAL- Fitness Revenues	50,513	29,381	22,876	38,986	62,085	65,609	67,536	68,906	84,560	87,160

Expenses:

Salaries/Wages	31,760	33,743	30,683	34,633	39,733	42,669	46,855	46,620	43,135	47,516
Utilities	1,847	2,170	1,643	2,022	2,026	2,177	2,690	3,000	3,000	3,000
Contractual	5,667	11,216	2,575	2,496	8,661	11,797	8,864	9,469	17,056	16,816
Supplies	951	1,298	36	1,613	2,478	1,551	832	2,800	2,800	3,800
Capital	1,170	429	<u>0</u>	<u>0</u>	<u>5,643</u>	<u>0</u>	1,080	500	500	4,000
Health Insurance	1,170	429	<u>0</u>	<u>0</u>	<u>0</u>	<u>97</u>	<u>1,021</u>	<u>1,119</u>	<u>1,084</u>	<u>1,084</u>
TOTAL- Fitness Expenses	41,395	48,856	34,937	40,764	58,541	58,291	61,342	63,508	67,575	76,216
NET- Fitness Dept.	9,118	(19,475)	(12,061)	(1,778)	3,544	7,318	6,194	5,398	16,985	10,944

TOTAL Recreation Fund:

Revenues (excl cash carryover)	5,965,820	6,399,875	5,017,758	7,068,385	7,737,783	8,291,980	9,083,879	10,082,185	10,153,031	11,417,545
Expenses	5,175,103	5,605,529	4,761,067	5,887,398	6,541,454	7,358,872	7,750,629	9,142,706	8,839,980	10,203,370
Net Surplus/(Deficit)	790,717	794,346	256,691	1,180,987	1,196,329	933,108	1,333,250	939,479	1,313,051	1,214,175
Less: Planned Trf to Fund 69	<u>(500,000)</u>	<u>(700,000)</u>	<u>(850,000)</u>	<u>0</u>	<u>(400,000)</u>	<u>(550,000)</u>	<u>(1,200,000)</u>	<u>(1,450,000)</u>	<u>(1,450,000)</u>	<u>(1,250,000)</u>
	290,717	94,346	(593,309)	1,180,987	796,329	383,108	133,250	(510,521)	(136,949)	(35,825)

TAB 3

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

**NARRATIVE BUDGET REVIEW
FY 2026/27 BUDGET-FINAL 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 \$14.700 million in bonds issued in March 2025 (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.

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 2025 (for FY2026/27) was 5.88%. This levy increase was approved to ensure the capture of all “new” EAV growth within the District’s boundaries. Note, passing a 5.88% total operational levy increase does not mean that the District will receive 5.88% more in tax revenues for FY2026/27. 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 2025 is 2.9%. 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 FY2026/27 tax revenue amounts are budgeted at an approximate 3.73% total increase over last year’s budget. Also included in the FY 2026/27 property tax budget is the amount of recapture received under PA 102-0519 of approximately \$60k 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 \$37,000. 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 2026, the budget for FY2026/27 reflects an average annual interest rate of 3.50%.

Health Insurance Contributions

Contribution rates for employees (toward premium cost) were increased slightly for FY2026/27.

Salaries/Wages

Throughout the budget, “Salaries” refers to full-time employee salaries and “Wages” refers to part-time employees. The FY2026/27 budget reflects a 4% merit pool, which equates to an approximate increase of \$148,000 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 2026 is 72.5 cents per mile.

Health Insurance

The FY2026/27 Budget factors in a significant increase in health premiums for 2026, There is a nearly 10% increase in PDRMA premiums from the prior year. In addition the total budgeted dollars are heavily impacted by employee participation and level of coverage provided which resulted in a much larger overall increase in budgeted health insurance costs. The expansion of the Children's Circle program contributed to this increase in the form of additional FTEs. This was the final 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 FY2026/27 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 \$125,535 increase in revenue, representing a 4.00% rise, and a \$275,000 decrease in other financing uses (expenses), reflecting an 18.03% decrease compared to the prior year's budget. This is due to the decrease 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 \$6.05 million has been transferred from the Corporate Fund to Fund 69. The FY2026/27 budget includes a \$700,000 transfer from the Corporate Fund, representing a \$300,000 or 30% decrease compared to FY2025/26.

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

The General & Administrative Department is budgeting a \$161,632 increase in expenditures, representing an 11.65% increase compared to the prior year's budgeted expenditures.

Salaries

Amount budgeted reflects the 4.0% merit increase along with a new HR & Safety Specialist position.

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.

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. There is also an additional FTE budgeted for related to the HR & Safety Specialist position. The increase also factors in all known open enrollment elections. The total increase is \$72,761 or a 48% increase in the FY2026/27 budget.

Parks/Maintenance Department (12)

The Parks/Maintenance Department is budgeting a \$6,500 decrease in revenue, and a

\$28,076 increase in expenditures, representing a 1.54% increase compared to the prior year's budgeted expenditures.

Salaries

Salaries are budgeted to decrease \$15,779 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.

Pavement and Site Development

The major budgeted item for FY2025/26 was the Shelton Park Drainage project, with an allocation of \$100,000. This was a one-time expenditure in FY 2025/26, therefore the budget for Pavement and Site Development has decreased by \$75,000. 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 FY2026/27, we have budgeted \$40,000 for annual expenditures and potential donations which will be reimbursed by GBA.

Weinberg Ice Department (13)

The Weinberg Ice Department is budgeting a \$11,974 decrease in overall revenue, reflecting a 4.37% decrease, and a \$34,771 increase in overall expenditures, representing a 7.70% rise compared to the prior year's budget. The majority of this increase (nearly 70%) is related to a change in the allocation of cleaning service costs. Staff is budgeting a deficiency in revenue over expenditures of (\$226,706) for FY 2026/27 compared to (\$179,961) for FY2025/26.

Beach/Boating Departments (14 & 15)

The Beach/Boating Departments are budgeting a \$2,754 decrease in overall revenue, reflecting a 0.05% reduction, and a \$31,375 increase in overall expenditures, representing a 5.00% rise compared to the prior year's budget. The biggest driver to the increase in expenditures is an increase in the G&A allocation from each department. As G&A increases in department 11 above, corresponding expenditures in the individual departments will increase. This accounts for approximately 35% of the increase. The remaining increase is attributable to change in allocation of cleaning service costs and a one-time increase in capital spending for FY 2026/27. Staff is budgeting a deficiency of revenue over expenditures of (\$115,286) for FY2026/27. This compares to a budgeted

deficiency of revenue over expenditures of (\$81,157) and a projected deficiency of (\$61,625) for FY2025/26.

Recreation Fund:
Administration Department (00)

The Recreation Fund Administration Department is budgeting an \$74,451 increase in overall revenue, reflecting a 4.56% rise, and a \$83,124 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 81% of FY2026/27 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

Recreation salaries and wages are projected to decrease by approximately \$32,000, or 3%, 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) along with a reduction in the Childcare Stipend, which will fluctuate based on employee needs.

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.

Credit Card Service Fees

In FY2026/27, we will begin passing on credit card fees to customers for camps. This was previously only done for our other larger and recurring payment programs (Children’s Circle, Kids Club). We will continue to offer the option to avoid the fee by paying via ACH, a method that a large portion of our customers utilize. 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 20%) in credit card fees from the FY2025/26 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 \$6.75 million has been transferred from the Recreation Fund to Fund 69. A transfer of \$1,250,000 from the Recreation Fund is included in this FY2026/27 budget, representing a \$200,000 or 14% decrease compared to FY2025/26.

Recreation Program Department (25)

The Recreation Program Department is budgeting a \$607,090 or 10.37% increase in overall revenue and a \$444,351 or 11.73% 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 FY2026/27, the program is budgeting \$991,429 in revenue and \$741,925 in contractual expenditures.

The FY2026/27 budget reflects 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 2025, the District retains a 27% share of Glencoe Junior Kindergarten revenues.

Children's Circle Department (26)

The Children's Circle Department is budgeting a \$635,565 increase in overall revenue, reflecting a 25.14% rise, and a \$520,482 increase in overall expenditures, representing a 22.29% rise compared to the prior year's budget.

Program Revenue

For FY2026/27, we will reflect a full year's worth of activity for our two new programs, Polar Bears and Penguins. FY 2025/26 had budgeted for 6 months of activity for these two classrooms. These programs contribute an additional \$412,552, representing a 16% increase in revenue. The remaining revenue growth is driven by a more structured and strategic approach to accepting new students—reducing periods of unusable classroom space due to birthday timing—as well as increased enrollment and higher fees across existing programs.

Salaries and Wages

For FY2026/27, we are budgeting a \$320,444 or 18.16% increase in salaries and wages, driven by a full year of salaries and wages for the two new classrooms and a change in allocation from the Administration Department to Children's Circle based on elimination of ELC and opening of the two new classrooms. The net increase in salaries and wages for both the Recreation Administration and Children's Circle departments combined is slightly over 10%. 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 FY2026/27 of \$311,037.

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 FY2026/27.

Fitness Department (27)

The Fitness Department is budgeting an \$18,254 increase in overall revenue, reflecting a 26.49% increase, and a \$12,708 increase in overall expenditures, representing a 20.01% rise compared to the prior year's budget. The increases in revenue is driven by anticipated increases in monthly memberships. There are corresponding increases to expenditures in the areas of salaries, contractual payments for personal trainers and investments in new equipment.

Special Recreation Fund

The Special Recreation Fund is budgeting a \$100,000 increase in overall revenue, reflecting a 36.36% increase, and a \$128,000 increase in overall expenditures, representing a 38.55% increase compared to the prior year's budget.

Taxes – Real Estate Tax

For FY2026/27, we are budgeting an increase of \$100,000, due to the anticipated increase in ADA-related capital projects we have planned, specifically the West Park project.

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 FY2026/27, we are budgeting \$270,000 for ADA-related capital projects in Fund 69, an increase of \$120,000, or 80.00%. Planned projects include the West Park walking path.

IMRF Retirement Fund

The IMRF Retirement Fund is budgeting a \$33,000 decrease in revenue, reflecting a 9.53% reduction compared to the prior year's budget. On the expenditure side, the fund is budgeting a \$15,000 decrease based on decrease in IMRF rate for 2026.

IMRF – Employer Contributions

The District's IMRF contribution rate decreased from 7.82% in 2025 to 7.48% in 2026. Although IMRF returns in 2025 were up, the impact of that will not be known until the 2027 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 \$34,000 decrease in revenue, reflecting a 7.83% decline compared to the prior year's budget. The fund is budgeting no change in expenditures.

Bond and Interest Fund

The Bond and Interest Fund is budgeting a \$150,000 decrease in revenue, reflecting a 10.10% decline compared to the prior year's budget. On the expenditure side, the fund is budgeting a \$525,782 decrease, representing a 29.14% decline from the previous year. This decrease in expenditures is primarily due to a one-time payment in FY 2025/26 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 2025 General Obligation Bonds and Series 2020 Limited Tax Bonds. Principal payments are due for both bond issues on December 1.

Liability Insurance Fund

The Liability Insurance Fund is budgeting a \$95,000 increase in revenue, reflecting a 31.61% rise compared to the prior year's budget. On the expenditure side, the fund is budgeting an increase of \$78,232, or 29.29%, compared to the previous year's budget.

Safety and Security Equipment

FY2026/27 reflects a \$35,000 or 43.8% increase compared to FY2025/26. The current year budget focuses on cameras/swipe access, lockout tagout equipment and assessment, and other security upgrades.

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 \$11,000 increase in overall revenue and a \$25,000 increase in overall expenditures, representing a 52.08% rise compared to the prior year's budget. The expenditures are heavily impacted by actual claims experience. To cover the excess expenditures anticipated for FY 2026/27, there is a \$25,000 transfer budgeted from the Corporate Fund. This transfer will ensure the ability to fund current year expenditures while maintaining sufficient fund balance at fiscal year-end.

Audit Fund

The Audit Fund is budgeting a \$500 increase in overall revenue and an \$850 increase in overall expenditures, representing a 5.21% rise 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 \$2,000 decrease in revenue and a \$136,500 or 22.27% increase 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 FY2026/27) 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 the fund used to track and spend down the 2025 Bond proceeds. A total of \$225,000 is budgeted for interest income for FY 2026/27. 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 \$79,500 or 25.65% increase in revenue and a \$413,627 or 18.34% 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.

Transfers from Corporate and Recreation Fund

This fund is designated to track master plan projects. In FY2025/26, “committed” funds were transferred from the Corporate Fund and Recreation Fund in the amounts of \$1,000,000 and \$1,450,000, respectively. For FY2026/27, transfers of \$700,000 from the Corporate Fund and \$1,250,000 from the Recreation Fund have been included in the budget, an increase of \$500,000.

TAB 4

DETAIL BUDGET BY FUNDS



Glencoe Park District

PROPOSED BUDGET-FINAL DRAFT

Account Summary

For Fiscal: 2026-2027 Period Ending: 02/28/2027

							Defined Budgets			
							2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft	
							2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity
							2026-2027 Total Budget	2026-2027 YTD Activity		
Fund: 10 - CORPORATE FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
10-00-000-4000	TAXES - REAL ESTATE TAX	2,750,000.00	2,779,923.07	2,880,000.00	2,345,649.03	2,975,000.00	0.00	2,925,000.00	2,975,000.00	2,975,000.00
AccountCategory: 40 - Tax Receipts Total:		2,750,000.00	2,779,923.07	2,880,000.00	2,345,649.03	2,975,000.00	0.00	2,925,000.00	2,975,000.00	2,975,000.00
AccountCategory: 41 - Interest Income										
10-00-000-4100	INTEREST INCOME	180,000.00	273,202.79	185,000.00	222,648.20	215,000.00	0.00	240,000.00	215,000.00	215,000.00
AccountCategory: 41 - Interest Income Total:		180,000.00	273,202.79	185,000.00	222,648.20	215,000.00	0.00	240,000.00	215,000.00	215,000.00
AccountCategory: 45 - Rentals										
10-00-000-4550	PARK/PLAYGRD/GAZEBO Permi	4,000.00	6,266.00	6,440.00	7,349.50	6,975.00	0.00	6,800.00	6,975.00	6,975.00
AccountCategory: 45 - Rentals Total:		4,000.00	6,266.00	6,440.00	7,349.50	6,975.00	0.00	6,800.00	6,975.00	6,975.00
AccountCategory: 49 - Miscellaneous Revenue										
10-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	6,382.14	0.00	6,750.10	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	6,382.14	0.00	6,750.10	0.00	0.00	0.00	0.00	0.00
Revenue Total:		2,934,000.00	3,065,774.00	3,071,440.00	2,582,396.83	3,196,975.00	0.00	3,171,800.00	3,196,975.00	3,196,975.00
Expense										
AccountCategory: 58 - Fund Transfer Out										
10-00-000-5850	TRF TO WORKER COMP FUND(	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00
10-00-000-5865	TFR TO CAP PROJ FUND (65)	525,000.00	525,000.00	525,000.00	481,250.00	525,000.00	0.00	525,000.00	525,000.00	525,000.00
10-00-000-5869	TRF TO MASTER PLAN CAPITAL(	800,000.00	800,000.00	1,000,000.00	1,000,000.00	700,000.00	0.00	1,000,000.00	700,000.00	700,000.00
AccountCategory: 58 - Fund Transfer Out Total:		1,325,000.00	1,325,000.00	1,525,000.00	1,481,250.00	1,250,000.00	0.00	1,525,000.00	1,250,000.00	1,250,000.00
Expense Total:		1,325,000.00	1,325,000.00	1,525,000.00	1,481,250.00	1,250,000.00	0.00	1,525,000.00	1,250,000.00	1,250,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		1,609,000.00	1,740,774.00	1,546,440.00	1,101,146.83	1,946,975.00	0.00	1,646,800.00	1,946,975.00	1,946,975.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		1,609,000.00	1,740,774.00	1,546,440.00	1,101,146.83	1,946,975.00	0.00	1,646,800.00	1,946,975.00	1,946,975.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	1,434,902.20	1,299,334.21	1,387,887.00	1,171,023.14	1,549,519.00	0.00	1,404,687.00	1,549,519.00	1,549,519.00
AccountCategory: 48 - Fund Transfers In Total:		1,434,902.20	1,299,334.21	1,387,887.00	1,171,023.14	1,549,519.00	0.00	1,404,687.00	1,549,519.00	1,549,519.00
AccountCategory: 49 - Miscellaneous Revenue										
10-11-000-4900	EMPLOYEE INSUR CONTRIBUTI	0.00	0.00	0.00	4,584.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	0.00	0.00	4,584.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		1,434,902.20	1,299,334.21	1,387,887.00	1,175,607.14	1,549,519.00	0.00	1,404,687.00	1,549,519.00	1,549,519.00
Expense										
AccountCategory: 50 - Debt Payments										
10-11-000-5011	INTEREST-SBITAs	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
10-11-000-5101	FT ADMINISTRATION SALARIES	796,962.00	781,871.96	842,430.00	819,146.08	920,728.00	0.00	842,430.00	920,728.00	920,728.00
10-11-000-5110	PT WAGES - OFFICE/CLERICAL	22,391.20	27,562.64	28,249.00	10,762.64	0.00	0.00	23,249.00	0.00	0.00
10-11-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	688.50	15,000.00	0.00	0.00	15,000.00	15,000.00
10-11-000-5196	INSURANCE BUY-OUT	5,400.00	8,482.68	9,325.00	5,236.19	9,600.00	0.00	9,325.00	9,600.00	9,600.00
10-11-000-5197	CELLPHONE STIPEND	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	2,400.00	2,400.00
AccountCategory: 51 - Salaries/Wages Total:		824,753.20	817,917.28	880,004.00	835,833.41	947,728.00	0.00	875,004.00	947,728.00	947,728.00
AccountCategory: 52 - Utilities										
10-11-000-5210	TELEPHONE/INTERNET	27,500.00	20,499.05	25,000.00	16,109.81	20,000.00	0.00	20,000.00	20,000.00	20,000.00
AccountCategory: 52 - Utilities Total:		27,500.00	20,499.05	25,000.00	16,109.81	20,000.00	0.00	20,000.00	20,000.00	20,000.00
AccountCategory: 53 - Contractual										
10-11-000-5301	POSTAGE	3,750.00	2,914.48	3,000.00	2,964.23	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-11-000-5310	LEGAL SERVICES	32,500.00	13,169.50	32,500.00	9,109.25	32,500.00	0.00	25,000.00	32,500.00	32,500.00
10-11-000-5311	LEGAL NOTICES	2,100.00	709.39	1,500.00	1,062.61	1,500.00	0.00	1,500.00	1,500.00	1,500.00
10-11-000-5312	BANK FEES	9,600.00	16,337.08	10,000.00	10,082.95	10,000.00	0.00	10,000.00	10,000.00	10,000.00
10-11-000-5313	EMPLOYEE BENEFITS - ADMINI	0.00	0.00	0.00	111.36	0.00	0.00	0.00	0.00	0.00
10-11-000-5321	CONSULTING SERVICES	70,000.00	104,865.30	8,000.00	900.00	9,000.00	0.00	8,000.00	9,000.00	9,000.00
10-11-000-5322	COMPUTER CONSULTING SERV	2,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-11-000-5340	CONFERENCES AND TRAINING	19,100.00	17,740.62	18,100.00	16,712.38	18,400.00	0.00	18,100.00	18,400.00	18,400.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-11-000-5341	MILEAGE REIMBURSEMENT	8,800.00	7,955.03	9,000.00	8,051.76	9,000.00	0.00	9,000.00	9,000.00	9,000.00
10-11-000-5342	OFFICIALS/MEETING EXPENSES	18,250.00	7,354.62	19,750.00	7,480.79	21,250.00	0.00	19,750.00	21,250.00	21,250.00
10-11-000-5351	REPAIRS - EQUIPMENT	2,500.00	0.00	1,500.00	0.00	1,250.00	0.00	1,500.00	1,250.00	1,250.00
10-11-000-5355	MAINTENANCE SERVICE AGREE	149,731.00	128,107.40	171,583.00	158,925.25	184,705.00	0.00	171,583.00	184,705.00	184,705.00
10-11-000-5361	PRINTING - EMPLOYMENT ADS	1,000.00	890.00	1,000.00	315.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-11-000-5370	RENTAL - EQUIPMENT	1,000.00	624.44	1,000.00	572.56	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 53 - Contractual Total:		321,081.00	300,667.86	276,933.00	216,288.14	292,605.00	0.00	269,433.00	292,605.00	292,605.00
AccountCategory: 54 - Supplies										
10-11-000-5401	SUPPLIES-OFFICE	10,000.00	5,327.35	8,500.00	6,670.46	7,500.00	0.00	8,500.00	7,500.00	7,500.00
10-11-000-5402	BOOKS/PUBLICATNS/SUBSCRIP	1,025.00	668.46	1,025.00	431.41	1,025.00	0.00	1,025.00	1,025.00	1,025.00
10-11-000-5404	COMPUTER PROGRAMS	4,500.00	6,168.56	4,020.00	10,676.63	13,820.00	0.00	8,020.00	13,820.00	13,820.00
10-11-000-5420	SUPPLIES - GENERAL	3,500.00	2,892.67	3,500.00	3,772.84	4,550.00	0.00	5,500.00	4,550.00	4,550.00
10-11-000-5425	SUPPLIES-STAFF RECOG/TRAINI	6,000.00	4,402.33	3,500.00	5,991.14	3,500.00	0.00	3,500.00	3,500.00	3,500.00
AccountCategory: 54 - Supplies Total:		25,025.00	19,459.37	20,545.00	27,542.48	30,395.00	0.00	26,545.00	30,395.00	30,395.00
AccountCategory: 55 - Capital										
10-11-000-5502	DIRECTOR INITIATIVES	15,000.00	5,175.86	15,000.00	4,910.78	15,000.00	0.00	15,000.00	15,000.00	15,000.00
10-11-000-5580	EQUIPMENT - GENERAL	7,750.00	1,495.00	1,250.00	826.29	1,250.00	0.00	1,250.00	1,250.00	1,250.00
10-11-000-5583	EQUIPMENT - OFFICE	8,000.00	5,235.11	500.00	275.00	500.00	0.00	500.00	500.00	500.00
AccountCategory: 55 - Capital Total:		30,750.00	11,905.97	16,750.00	6,012.07	16,750.00	0.00	16,750.00	16,750.00	16,750.00
AccountCategory: 56 - Insurance										
10-11-000-5600	HEALTH INSURANCE PREMIUM	191,816.00	119,356.27	154,845.00	171,177.92	232,914.00	0.00	184,845.00	232,914.00	232,914.00
10-11-000-5601	EMPLOYEE INSURANCE CONTR	-7,848.00	-8,616.97	-6,840.00	-8,826.36	-12,198.00	0.00	-10,340.00	-12,198.00	-12,198.00
10-11-000-5602	HSA CONTRIBUTIONS	2,075.00	2,045.61	2,150.00	6,726.45	2,200.00	0.00	3,950.00	2,200.00	2,200.00
AccountCategory: 56 - Insurance Total:		186,043.00	112,784.91	150,155.00	169,078.01	222,916.00	0.00	178,455.00	222,916.00	222,916.00
AccountCategory: 57 - Fixed Charges										
10-11-000-5730	DUES/MEMBERSHIPS	14,750.00	16,098.77	13,500.00	8,029.97	14,125.00	0.00	13,500.00	14,125.00	14,125.00
AccountCategory: 57 - Fixed Charges Total:		14,750.00	16,098.77	13,500.00	8,029.97	14,125.00	0.00	13,500.00	14,125.00	14,125.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
AccountCategory: 59 - Miscellaneous Expense										
10-11-000-5990	CONTINGENCY	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Expense Total:		1,434,902.20	1,299,334.21	1,387,887.00	1,278,893.89	1,549,519.00	0.00	1,404,687.00	1,549,519.00	1,549,519.00
Program: 00 - Undesignated Program Surplus (Deficit):		0.00	0.00	0.00	-103,286.75	0.00	0.00	0.00	0.00	0.00
Department: 11 - G & A DEPT. Surplus (Deficit):		0.00	0.00	0.00	-103,286.75	0.00	0.00	0.00	0.00	0.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 12 - PARK MAINTENANCE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 47 - Grants/Donations										
10-12-000-4700	DONATIONS	0.00	19,500.00	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00
10-12-000-4701	TREE DONATIONS	0.00	5,250.00	0.00	5,750.00	0.00	0.00	0.00	0.00	0.00
10-12-000-4710	GRANTS	0.00	7,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:		0.00	32,000.00	0.00	11,750.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue										
10-12-000-4910	MISC/UNCLASSIFIED INCOME	0.00	14,861.49	0.00	19,984.14	3,500.00	0.00	0.00	3,500.00	3,500.00
10-12-000-4920	REV-AYSO	11,500.00	13,651.61	11,500.00	15,642.89	11,500.00	0.00	11,500.00	11,500.00	11,500.00
10-12-000-4921	REV-GBA	15,000.00	11,547.43	50,000.00	61,565.72	40,000.00	0.00	50,000.00	40,000.00	40,000.00
10-12-000-4922	REV-KWBA	900.00	822.64	900.00	1,071.30	900.00	0.00	900.00	900.00	900.00
AccountCategory: 49 - Miscellaneous Revenue Total:		27,400.00	40,883.17	62,400.00	98,264.05	55,900.00	0.00	62,400.00	55,900.00	55,900.00
Revenue Total:		27,400.00	72,883.17	62,400.00	110,014.05	55,900.00	0.00	62,400.00	55,900.00	55,900.00
Expense										
AccountCategory: 50 - Debt Payments										
10-12-000-5003	PRINCIPAL - SBITAs	0.00	8,219.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5011	INTEREST-SBITAs	0.00	535.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	8,754.00	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	470,512.00	384,396.28	465,062.00	441,500.31	471,474.00	0.00	435,062.00	471,474.00	471,474.00
10-12-000-5115	PT WAGES - SEASONAL MAINT	40,000.00	17,473.51	29,400.00	12,757.50	19,600.00	0.00	13,000.00	19,600.00	19,600.00
10-12-000-5190	FT OVERTIME	16,275.00	11,549.00	16,275.00	20,327.36	16,275.00	0.00	16,275.00	16,275.00	16,275.00
10-12-000-5194	CHILDCARE STIPEND	0.00	2,127.38	9,791.00	3,898.62	0.00	0.00	4,091.00	0.00	0.00
10-12-000-5195	PT OVERTIME	500.00	210.37	500.00	0.00	500.00	0.00	0.00	500.00	500.00
10-12-000-5196	INSURANCE BUY-OUT	5,400.00	11,484.08	3,800.00	5,846.33	0.00	0.00	8,800.00	0.00	0.00
10-12-000-5197	CELLPHONE STIPEND	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	1,200.00	1,200.00
AccountCategory: 51 - Salaries/Wages Total:		532,687.00	427,240.62	524,828.00	484,330.12	509,049.00	0.00	477,228.00	509,049.00	509,049.00
AccountCategory: 52 - Utilities										
10-12-000-5210	TELEPHONE/INTERNET	3,060.00	3,064.80	3,060.00	2,732.57	3,240.00	0.00	3,060.00	3,240.00	3,240.00
10-12-000-5220	FUEL/HEAT	8,000.00	6,430.25	7,000.00	5,249.82	7,000.00	0.00	5,000.00	7,000.00	7,000.00
10-12-000-5230	ELECTRICITY	8,000.00	10,970.02	7,000.00	6,916.93	7,000.00	0.00	7,000.00	7,000.00	7,000.00

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-12-000-5240	WATER	35,000.00	32,140.83	35,000.00	12,137.09	25,000.00	0.00	35,000.00	25,000.00	25,000.00
AccountCategory: 52 - Utilities Total:		54,060.00	52,605.90	52,060.00	27,036.41	42,240.00	0.00	50,060.00	42,240.00	42,240.00
AccountCategory: 53 - Contractual										
10-12-000-5340	CONFERENCES AND TRAINING	10,000.00	16,699.81	13,000.00	14,346.03	14,500.00	0.00	13,000.00	14,500.00	14,500.00
10-12-000-5344	LICENSES	5,500.00	5,050.11	5,500.00	8,950.75	12,631.88	0.00	6,500.00	12,631.88	12,631.88
10-12-000-5349	CONTRACTL-HORT/LANDSCAPI	112,000.00	144,199.20	112,000.00	104,428.80	115,000.00	0.00	112,000.00	115,000.00	115,000.00
10-12-000-5350	MAINTENANCE SERVICES	43,500.00	45,826.87	43,500.00	23,675.09	43,500.00	0.00	43,500.00	43,500.00	43,500.00
10-12-000-5351	REPAIRS - EQUIPMENT	26,000.00	24,203.74	26,000.00	13,800.76	26,000.00	0.00	26,000.00	26,000.00	26,000.00
10-12-000-5352	REPAIRS - BUILDINGS	6,000.00	4,823.77	6,000.00	4,482.55	4,000.00	0.00	3,000.00	4,000.00	4,000.00
10-12-000-5353	DISPOSAL/PORTOLET SERVICE	28,000.00	23,762.14	28,000.00	32,150.09	28,000.00	0.00	34,000.00	28,000.00	28,000.00
10-12-000-5355	MAINTENANCE SERVICE AGREE	0.00	5,594.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5361	PRINTING - EMPLOYMENT ADS	0.00	1,210.00	0.00	270.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5370	RENTAL - EQUIPMENT	7,500.00	3,176.77	7,000.00	9,024.24	7,000.00	0.00	7,000.00	7,000.00	7,000.00
AccountCategory: 53 - Contractual Total:		238,500.00	274,546.41	241,000.00	211,128.31	250,631.88	0.00	245,000.00	250,631.88	250,631.88
AccountCategory: 54 - Supplies										
10-12-000-5401	SUPPLIES-OFFICE	0.00	1,010.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5412	SUPPLIES-CLEANING/CUSTODI	1,500.00	1,500.00	1,500.00	1,523.08	1,500.00	0.00	1,500.00	1,500.00	1,500.00
10-12-000-5420	SUPPLIES - GENERAL	3,000.00	2,869.03	3,000.00	3,647.96	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-12-000-5421	SUPPLIES - UNIFORMS	4,800.00	7,140.37	5,000.00	6,246.14	5,000.00	0.00	6,000.00	5,000.00	5,000.00
10-12-000-5425	SUPPLIES-STAFF RECOGNITION	1,650.00	1,582.67	1,650.00	2,074.72	1,650.00	0.00	1,650.00	1,650.00	1,650.00
10-12-000-5430	SUPPLIES - FIRST AID	2,100.00	3,091.06	2,500.00	2,161.97	2,500.00	0.00	2,500.00	2,500.00	2,500.00
10-12-000-5450	SUPPLIES - EQUIPMENT PARTS	0.00	95.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5452	SHARED SVCS-FLEET MAINT SU	12,500.00	17,000.00	13,500.00	20,495.51	13,500.00	0.00	19,000.00	13,500.00	13,500.00
10-12-000-5480	GASOLINE/LUBRICANTS	16,000.00	12,903.53	16,000.00	8,363.34	16,000.00	0.00	16,000.00	16,000.00	16,000.00
10-12-000-5481	SUPPLIES-CONSTRUCTION/HA	10,000.00	10,878.41	10,000.00	13,574.33	10,000.00	0.00	13,000.00	10,000.00	10,000.00
10-12-000-5484	SUPPLIES-ELECTRICAL/BULBS	2,000.00	1,657.49	2,000.00	1,277.42	2,000.00	0.00	1,000.00	2,000.00	2,000.00
10-12-000-5485	SUPPLIES-ICEMELT/SALT	6,000.00	3,001.37	6,000.00	6,048.79	6,000.00	0.00	6,000.00	6,000.00	6,000.00
10-12-000-5486	SUPPLIES-PLUMBING	4,750.00	4,812.18	4,750.00	6,083.83	4,750.00	0.00	8,750.00	4,750.00	4,750.00
10-12-000-5487	SUPPLIES - TOOLS	2,000.00	2,296.76	2,250.00	3,239.02	2,250.00	0.00	2,250.00	2,250.00	2,250.00
10-12-000-5489	SUPPLIES-TRASH BAGS	5,600.00	5,513.68	5,600.00	4,835.16	5,600.00	0.00	5,600.00	5,600.00	5,600.00
10-12-000-5490	SUPPLIES-PLANTINGS/FLOWER	23,000.00	21,105.14	29,000.00	17,506.97	29,000.00	0.00	29,000.00	29,000.00	29,000.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-12-000-5491	SUPPLIES-GREENHOUSE/BEES	0.00	416.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5493	SUPPLIES-FERTILIZER/SEED/SO	11,000.00	10,384.16	11,000.00	17,132.25	11,000.00	0.00	17,000.00	11,000.00	11,000.00
10-12-000-5495	SUPPLIES-PULVERIZED DIRT	0.00	498.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	12,500.00	7,526.97	12,500.00	2,572.58	10,500.00	0.00	6,000.00	10,500.00	10,500.00
10-12-000-5497	SUPPLIES-PLAYGRD/SURFACES	18,000.00	17,604.47	15,000.00	10,870.28	15,000.00	0.00	15,000.00	15,000.00	15,000.00
AccountCategory: 54 - Supplies Total:		136,400.00	132,888.61	141,250.00	127,653.35	139,250.00	0.00	153,250.00	139,250.00	139,250.00
AccountCategory: 55 - Capital										
10-12-000-5580	EQUIPMENT - GENERAL	0.00	4,008.65	0.00	11,210.37	0.00	0.00	0.00	0.00	0.00
10-12-000-5581	EQUIPMENT - BLDG/HOLMES S	8,000.00	6,424.00	7,000.00	3,901.77	7,000.00	0.00	7,000.00	7,000.00	7,000.00
10-12-000-5584	EQUIPMENT-RECREATION	7,500.00	0.00	7,500.00	4,586.80	6,500.00	0.00	6,000.00	6,500.00	6,500.00
10-12-000-5585	PAVEMENT & SITE DEVELOPME	90,000.00	74,922.59	165,000.00	130,666.82	90,000.00	0.00	140,000.00	90,000.00	90,000.00
10-12-000-5588	BUILDING IMPROVEMENTS	0.00	1,464.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5590	TREE TRIM/WORK-Outside SH	85,000.00	86,244.25	85,000.00	97,396.75	85,000.00	0.00	85,000.00	85,000.00	85,000.00
AccountCategory: 55 - Capital Total:		190,500.00	173,063.93	264,500.00	247,762.51	188,500.00	0.00	238,000.00	188,500.00	188,500.00
AccountCategory: 56 - Insurance										
10-12-000-5600	HEALTH INSURANCE PREMIUM	213,069.00	102,953.37	143,657.00	125,155.68	226,646.00	0.00	133,657.00	226,646.00	226,646.00
10-12-000-5601	EMPLOYEE INSURANCE CONTR	-13,422.00	-11,035.21	-6,060.00	-9,804.28	-13,212.00	0.00	-6,060.00	-13,212.00	-13,212.00
10-12-000-5602	HSA CONTRIBUTIONS	0.00	713.55	0.00	4,463.63	10,950.00	0.00	0.00	10,950.00	10,950.00
AccountCategory: 56 - Insurance Total:		199,647.00	92,631.71	137,597.00	119,815.03	224,384.00	0.00	127,597.00	224,384.00	224,384.00
AccountCategory: 57 - Fixed Charges										
10-12-000-5730	DUES/MEMBERSHIPS	1,200.00	239.05	1,200.00	1,064.93	1,200.00	0.00	1,200.00	1,200.00	1,200.00
AccountCategory: 57 - Fixed Charges Total:		1,200.00	239.05	1,200.00	1,064.93	1,200.00	0.00	1,200.00	1,200.00	1,200.00
AccountCategory: 58 - Fund Transfer Out										
10-12-000-5890	G&A DEPT. TRANSFER	401,773.00	363,813.00	388,609.00	327,887.00	433,865.00	0.00	393,312.00	433,865.00	433,865.00
AccountCategory: 58 - Fund Transfer Out Total:		401,773.00	363,813.00	388,609.00	327,887.00	433,865.00	0.00	393,312.00	433,865.00	433,865.00
AccountCategory: 59 - Miscellaneous Expense										
10-12-000-5920	EXP-AYSO	11,500.00	13,651.61	11,500.00	5,394.09	11,500.00	0.00	11,500.00	11,500.00	11,500.00
10-12-000-5921	EXP-GBA	15,000.00	11,547.43	50,000.00	54,808.95	40,000.00	0.00	50,000.00	40,000.00	40,000.00
10-12-000-5922	EXP-KWBA	900.00	822.64	900.00	0.00	900.00	0.00	900.00	900.00	900.00

							Defined Budgets			
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-12-000-5990	CONTINGENCY	1,000.00	3,596.50	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		28,400.00	29,618.18	63,400.00	60,203.04	53,400.00	0.00	63,400.00	53,400.00	53,400.00
Expense Total:		1,783,167.00	1,555,401.41	1,814,444.00	1,606,880.70	1,842,519.88	0.00	1,749,047.00	1,842,519.88	1,842,519.88
Program: 00 - Undesignated Program Surplus (Deficit):		-1,755,767.00	-1,482,518.24	-1,752,044.00	-1,496,866.65	-1,786,619.88	0.00	-1,686,647.00	-1,786,619.88	-1,786,619.88
Department: 12 - PARK MAINTENANCE DEPT. Surplus (Deficit):		-1,755,767.00	-1,482,518.24	-1,752,044.00	-1,496,866.65	-1,786,619.88	0.00	-1,686,647.00	-1,786,619.88	-1,786,619.88

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 13 - WATTS ICE CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-13-000-4210	SCHOLARSHIPS AWARDED	-500.00	-90.50	-500.00	-158.70	-500.00	0.00	-500.00	-500.00	-500.00
10-13-000-4215	SPECIAL EVENT REVENUE	0.00	1,380.00	0.00	768.00	1,200.00	0.00	0.00	1,200.00	1,200.00
AccountCategory: 42 - Program Revenues Total:		-500.00	1,289.50	-500.00	609.30	700.00	0.00	-500.00	700.00	700.00
AccountCategory: 43 - Daily Fees										
10-13-000-4310	DAILY FEES - RES	7,200.00	4,488.00	7,200.00	4,944.00	4,800.00	0.00	7,200.00	4,800.00	4,800.00
10-13-000-4320	DAILY FEES - NR	16,000.00	13,840.00	19,200.00	13,060.00	18,000.00	0.00	19,200.00	18,000.00	18,000.00
10-13-000-4330	DISTRICT 35 SKATING ADMISSI	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 43 - Daily Fees Total:		25,700.00	18,328.00	26,400.00	18,004.00	22,800.00	0.00	26,400.00	22,800.00	22,800.00
AccountCategory: 44 - Sales										
10-13-000-4410	VENDING	900.00	1,156.25	2,200.00	1,288.55	2,200.00	0.00	2,200.00	2,200.00	2,200.00
10-13-000-4460	SKATE SHARPENING	800.00	520.00	700.00	750.00	500.00	0.00	700.00	500.00	500.00
AccountCategory: 44 - Sales Total:		1,700.00	1,676.25	2,900.00	2,038.55	2,700.00	0.00	2,900.00	2,700.00	2,700.00
AccountCategory: 45 - Rentals										
10-13-000-4500	ROOM RENTALS	12,200.00	11,822.90	12,800.00	12,648.50	13,200.00	0.00	12,800.00	13,200.00	13,200.00
10-13-000-4525	RENTAL - OFFSEASON USES	3,300.00	3,300.00	3,630.00	3,650.00	4,000.00	0.00	3,650.00	4,000.00	4,000.00
10-13-000-4530	RENTAL - STUDIO ICE	20,160.00	15,780.50	16,700.00	16,777.00	17,230.00	0.00	16,700.00	17,230.00	17,230.00
10-13-000-4531	RENTAL - MAIN ICE	67,286.00	47,739.25	57,998.00	52,561.33	50,924.00	0.00	57,998.00	50,924.00	50,924.00
10-13-000-4532	RENTAL - WINNETKA HOCKEY	10,860.00	19,457.50	14,960.00	16,456.00	16,940.00	0.00	14,960.00	16,940.00	16,940.00
10-13-000-4534	PRIVATE TRG-SKATE/HOCKEY	100.00	10.00	50.00	0.00	50.00	0.00	50.00	50.00	50.00
10-13-000-4535	RENTAL - ICE SKATES	11,000.00	9,645.00	11,000.00	8,848.00	10,000.00	0.00	11,000.00	10,000.00	10,000.00
10-13-000-4545	INTERNAL PROGRAM RENTAL	400.00	434.00	360.00	0.00	920.00	0.00	360.00	920.00	920.00
AccountCategory: 45 - Rentals Total:		125,306.00	108,189.15	117,498.00	110,940.83	113,264.00	0.00	117,518.00	113,264.00	113,264.00
AccountCategory: 46 - Passes										
10-13-000-4600	GUEST PASSES	7,250.00	11,750.00	9,250.00	7,975.00	9,575.00	0.00	9,250.00	9,575.00	9,575.00
10-13-000-4614	PASS - HIGHLAND PARK	0.00	0.00	0.00	2,853.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4620	PASS-FAMILY RES ICE TOKEN	59,400.00	54,186.00	63,825.00	51,958.00	56,800.00	0.00	63,825.00	56,800.00	56,800.00
10-13-000-4622	PASS-FAMILY NR ICE TOKEN	52,800.00	54,186.00	54,210.00	47,538.00	55,770.00	0.00	54,210.00	55,770.00	55,770.00
AccountCategory: 46 - Passes Total:		119,450.00	120,122.00	127,285.00	110,324.00	122,145.00	0.00	127,285.00	122,145.00	122,145.00

		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027		2026-2027		Defined Budgets			
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	YE Projection	2025-2026	2026-2027	2026-2027	2026-2027
														First Draft	Final Draft		
AccountCategory: 49 - Miscellaneous Revenue																	
10-13-000-4910	MISC/UNCLASSIFIED INCOME	100.00	154.84	100.00	-53.00	100.00		0.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00
AccountCategory: 49 - Miscellaneous Revenue Total:		100.00	154.84	100.00	-53.00	100.00		0.00	100.00	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00
Revenue Total:		271,756.00	249,759.74	273,683.00	241,863.68	261,709.00		0.00	273,703.00	261,709.00	0.00	273,703.00	261,709.00	261,709.00	261,709.00	261,709.00	261,709.00
Expense																	
AccountCategory: 50 - Debt Payments																	
10-13-000-5003	PRINCIPAL - SBITAs	0.00	346.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5011	INTEREST-SBITAs	0.00	47.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	393.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages																	
10-13-000-5101	FT ADMINISTRATION SALARIES	14,337.00	16,203.30	16,593.00	16,690.12	17,356.00		0.00	16,593.00	17,356.00	0.00	16,593.00	17,356.00	17,356.00	17,356.00	17,356.00	17,356.00
10-13-000-5102	FT RECREATION SALARIES	45,101.00	43,449.22	46,603.00	44,847.87	49,125.00		0.00	46,603.00	49,125.00	0.00	46,603.00	49,125.00	49,125.00	49,125.00	49,125.00	49,125.00
10-13-000-5103	FT PARK MAINTENANCE SALAR	29,264.00	29,264.04	29,777.00	27,295.62	30,296.00		0.00	29,777.00	30,296.00	0.00	29,777.00	30,296.00	30,296.00	30,296.00	30,296.00	30,296.00
10-13-000-5104	FT FACILITY MAINT SALARIES	15,166.00	15,094.21	15,374.00	14,092.87	14,782.00		0.00	15,374.00	14,782.00	0.00	15,374.00	14,782.00	14,782.00	14,782.00	14,782.00	14,782.00
10-13-000-5116	PT WAGES - CUSTODIANS	2,765.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5125	PT WAGES-RENTL ATTDNT	2,496.00	2,195.02	3,072.00	1,789.13	2,325.00		0.00	3,072.00	2,325.00	0.00	3,072.00	2,325.00	2,325.00	2,325.00	2,325.00	2,325.00
10-13-000-5155	PT WAGES - PT MANAGER	29,155.00	21,629.10	32,093.00	24,547.84	27,925.00		0.00	32,093.00	27,925.00	0.00	32,093.00	27,925.00	27,925.00	27,925.00	27,925.00	27,925.00
10-13-000-5160	PT WAGES - SKATEGUARDS	8,688.00	9,889.87	9,594.50	9,277.61	9,904.50		0.00	9,594.50	9,904.50	0.00	9,594.50	9,904.50	9,904.50	9,904.50	9,904.50	9,904.50
10-13-000-5180	PT WAGES - ATTENDANT/CASHI	13,952.00	17,471.43	19,824.00	15,789.53	19,902.00		0.00	19,824.00	19,902.00	0.00	19,824.00	19,902.00	19,902.00	19,902.00	19,902.00	19,902.00
10-13-000-5196	INSURANCE BUY-OUT	1,620.00	1,634.07	5,828.00	1,639.94	1,710.00		0.00	1,628.00	1,710.00	0.00	1,628.00	1,710.00	1,710.00	1,710.00	1,710.00	1,710.00
10-13-000-5601	EMPLOYEE INSURANCE CONTR	-111.00	-106.31	-119.00	-188.51	-127.00		0.00	-119.00	-127.00	0.00	-119.00	-127.00	-127.00	-127.00	-127.00	-127.00
AccountCategory: 51 - Salaries/Wages Total:		162,433.00	156,723.95	178,639.50	155,782.02	173,198.50		0.00	174,439.50	173,198.50	0.00	174,439.50	173,198.50	173,198.50	173,198.50	173,198.50	173,198.50
AccountCategory: 52 - Utilities																	
10-13-000-5210	TELEPHONE/INTERNET/CABLE	4,440.00	3,477.17	4,060.00	3,773.73	4,300.00		0.00	4,060.00	4,300.00	0.00	4,060.00	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
10-13-000-5220	FUEL/HEAT	7,500.00	4,982.96	7,500.00	3,247.18	7,500.00		0.00	6,000.00	7,500.00	0.00	6,000.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
10-13-000-5230	ELECTRICITY	40,000.00	50,138.45	40,000.00	21,584.29	45,000.00		0.00	45,000.00	45,000.00	0.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
10-13-000-5240	WATER	11,500.00	9,819.08	11,500.00	5,972.77	11,500.00		0.00	13,500.00	11,500.00	0.00	13,500.00	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00
AccountCategory: 52 - Utilities Total:		63,440.00	68,417.66	63,060.00	34,577.97	68,300.00		0.00	68,560.00	68,300.00	0.00	68,560.00	68,300.00	68,300.00	68,300.00	68,300.00	68,300.00
AccountCategory: 53 - Contractual																	
10-13-000-5301	POSTAGE	0.00	0.00	0.00	849.14	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5315	CREDIT CARD SERVICE FEES	3,000.00	3,000.00	1,500.00	27.50	3,000.00		0.00	1,500.00	3,000.00	0.00	1,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
10-13-000-5340	CONFERENCES AND TRAINING	0.00	0.00	0.00	104.88	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-13-000-5351	REPAIRS - EQUIPMENT	1,000.00	1,297.50	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5352	REPAIRS - BUILDINGS	12,000.00	1,615.01	6,000.00	0.00	6,000.00	0.00	4,000.00	6,000.00	6,000.00
10-13-000-5353	DISPOSAL/PORTOLET SERVICE	3,500.00	4,394.20	4,500.00	5,733.14	5,700.00	0.00	5,200.00	5,700.00	5,700.00
10-13-000-5354	CLEANING SERVICE	0.00	7,950.00	0.00	11,928.46	23,562.00	0.00	0.00	23,562.00	23,562.00
10-13-000-5355	MAINTENANCE SERVICE AGREE	18,000.00	15,813.43	17,200.00	22,349.85	17,200.00	0.00	19,200.00	17,200.00	17,200.00
10-13-000-5356	ZAMBONI - PARTS/REPAIRS	9,000.00	3,956.75	9,000.00	4,951.58	9,000.00	0.00	9,000.00	9,000.00	9,000.00
10-13-000-5357	REFRIGERATION - PARTS/REPAI	37,800.00	46,004.24	39,000.00	40,313.17	39,000.00	0.00	39,000.00	39,000.00	39,000.00
10-13-000-5360	PRINTING/MARKETING/ADVER	3,100.00	5,400.44	3,100.00	2,963.65	3,500.00	0.00	3,100.00	3,500.00	3,500.00
10-13-000-5361	PRINTING - EMPLOYMENT ADS	150.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	150.00
10-13-000-5364	CONTRACTL-SPEC EVENT/PASS	3,500.00	0.00	3,000.00	700.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-13-000-5370	RENTAL - EQUIPMENT	1,500.00	1,844.99	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
AccountCategory: 53 - Contractual Total:		92,550.00	91,276.56	85,950.00	89,921.37	112,612.00	0.00	86,650.00	112,612.00	112,612.00
AccountCategory: 54 - Supplies										
10-13-000-5401	SUPPLIES-OFFICE	1,000.00	281.12	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5412	SUPPLIES-CLEANING/CUSTODI	5,000.00	3,949.87	5,750.00	3,819.13	5,750.00	0.00	5,750.00	5,750.00	5,750.00
10-13-000-5415	SUPPLIES-WEINBERG EVENTS	2,000.00	2,834.79	2,000.00	2,313.23	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5416	SUPPLIES-ICE MAKING	5,250.00	4,103.11	5,250.00	6,777.93	5,250.00	0.00	5,250.00	5,250.00	5,250.00
10-13-000-5417	SUPPLIES-BOARDS/GLASS	3,500.00	2,547.81	3,500.00	2,920.00	3,500.00	0.00	3,500.00	3,500.00	3,500.00
10-13-000-5420	SUPPLIES - GENERAL	4,000.00	2,734.67	4,000.00	1,478.22	4,000.00	0.00	4,000.00	4,000.00	4,000.00
10-13-000-5421	SUPPLIES - UNIFORMS	3,000.00	2,834.87	3,000.00	1,335.63	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-13-000-5425	SUPPLIES-STAFF RECOGNITION	1,000.00	99.75	1,000.00	277.72	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5430	SUPPLIES - FIRST AID	2,000.00	103.79	2,000.00	1,307.43	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5480	GASOLINE/LUBRICANTS/PROP	4,000.00	1,665.30	4,000.00	1,278.85	4,000.00	0.00	4,000.00	4,000.00	4,000.00
10-13-000-5481	SUPPLIES-CONSTRUCTION/HA	2,000.00	1,664.63	2,000.00	1,260.57	2,000.00	0.00	1,500.00	2,000.00	2,000.00
10-13-000-5484	SUPPLIES-ELECTRICAL/BULBS	500.00	462.71	500.00	0.00	500.00	0.00	500.00	500.00	500.00
10-13-000-5485	SUPPLIES-ICEMELT/SALT	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5486	SUPPLIES-PLUMBING	1,500.00	191.21	1,500.00	1,055.23	1,500.00	0.00	1,500.00	1,500.00	1,500.00
10-13-000-5487	SUPPLIES - TOOLS	300.00	174.19	300.00	272.97	300.00	0.00	300.00	300.00	300.00
10-13-000-5488	SUPPLIES-HAND TOOLS	0.00	120.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		36,050.00	23,768.41	36,800.00	24,096.91	36,800.00	0.00	36,300.00	36,800.00	36,800.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
AccountCategory: 55 - Capital										
10-13-000-5580	EQUIPMENT - GENERAL	1,000.00	1,182.31	1,000.00	1,224.00	1,500.00	0.00	1,000.00	1,500.00	1,500.00
10-13-000-5581	EQUIPMENT - ICE RINK	17,500.00	29,240.13	18,500.00	14,431.10	18,500.00	0.00	18,500.00	18,500.00	18,500.00
10-13-000-5584	EQUIPMENT - RECREATION	2,500.00	2,466.00	3,000.00	2,496.00	4,000.00	0.00	3,000.00	4,000.00	4,000.00
10-13-000-5588	BUILDING IMPROVEMENTS	6,000.00	229.99	6,000.00	2,486.05	6,000.00	0.00	4,000.00	6,000.00	6,000.00
AccountCategory: 55 - Capital Total:		27,000.00	33,118.43	28,500.00	20,637.15	30,000.00	0.00	26,500.00	30,000.00	30,000.00
AccountCategory: 56 - Insurance										
10-13-000-5600	HEALTH INSURANCE PERMIUM	4,097.00	4,132.80	4,179.00	3,769.45	4,523.00	0.00	4,179.00	4,523.00	4,523.00
AccountCategory: 56 - Insurance Total:		4,097.00	4,132.80	4,179.00	3,769.45	4,523.00	0.00	4,179.00	4,523.00	4,523.00
AccountCategory: 58 - Fund Transfer Out										
10-13-000-5890	G&A DEPT. TRANSFER	57,396.00	51,973.00	55,515.00	46,841.00	61,981.00	0.00	56,187.00	61,981.00	61,981.00
AccountCategory: 58 - Fund Transfer Out Total:		57,396.00	51,973.00	55,515.00	46,841.00	61,981.00	0.00	56,187.00	61,981.00	61,981.00
AccountCategory: 59 - Miscellaneous Expense										
10-13-000-5990	CONTINGENCY	1,000.00	1,018.94	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		1,000.00	1,018.94	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
Expense Total:		443,966.00	430,822.75	453,643.50	375,625.87	488,414.50	0.00	453,815.50	488,414.50	488,414.50
Program: 00 - Undesignated Program Surplus (Deficit):		-172,210.00	-181,063.01	-179,960.50	-133,762.19	-226,705.50	0.00	-180,112.50	-226,705.50	-226,705.50
Department: 13 - WATTS ICE CENTER DEPT. Surplus (Deficit):		-172,210.00	-181,063.01	-179,960.50	-133,762.19	-226,705.50	0.00	-180,112.50	-226,705.50	-226,705.50

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 14 - BEACH DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-14-000-4210	SCHOLARSHIPS AWARDED	0.00	-309.40	0.00	-245.10	0.00	0.00	-245.10	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		0.00	-309.40	0.00	-245.10	0.00	0.00	-245.10	0.00	0.00
AccountCategory: 43 - Daily Fees										
10-14-000-4310	DAILY FEES- RESIDENTS	8,400.00	13,308.00	11,400.00	11,028.00	12,000.00	0.00	11,028.00	12,000.00	12,000.00
10-14-000-4320	DAILY FEES-NON RESIDENTS	62,400.00	62,952.00	54,000.00	62,064.00	60,000.00	0.00	62,064.00	60,000.00	60,000.00
AccountCategory: 43 - Daily Fees Total:		70,800.00	76,260.00	65,400.00	73,092.00	72,000.00	0.00	73,092.00	72,000.00	72,000.00
AccountCategory: 44 - Sales										
10-14-000-4400	CONCESSION FOOD SALES	6,000.00	8,837.52	8,000.00	8,019.00	8,000.00	0.00	8,019.00	8,000.00	8,000.00
AccountCategory: 44 - Sales Total:		6,000.00	8,837.52	8,000.00	8,019.00	8,000.00	0.00	8,019.00	8,000.00	8,000.00
AccountCategory: 45 - Rentals										
10-14-000-4540	RENTAL - TRELLIS	9,500.00	6,955.50	8,840.00	8,155.00	9,105.00	0.00	8,155.00	9,105.00	9,105.00
10-14-000-4541	RENTAL - SUN SHELTERS	12,500.00	10,302.80	11,000.00	10,570.00	10,500.00	0.00	10,570.00	10,500.00	10,500.00
10-14-000-4543	RENTAL - CHAIRS/UMBRELLAS	2,700.00	2,441.00	2,699.00	2,160.00	2,545.00	0.00	2,160.00	2,545.00	2,545.00
10-14-000-4545	RENTAL - GROUP USE	3,660.00	4,874.00	5,300.00	5,304.00	5,300.00	0.00	5,304.00	5,300.00	5,300.00
AccountCategory: 45 - Rentals Total:		28,360.00	24,573.30	27,839.00	26,189.00	27,450.00	0.00	26,189.00	27,450.00	27,450.00
AccountCategory: 46 - Passes										
10-14-000-4600	GUEST PASSES	40,000.00	55,336.00	48,500.00	55,500.00	50,750.00	0.00	55,500.00	50,750.00	50,750.00
10-14-000-4610	PASS - FAMILY RESIDENT	110,000.00	106,380.00	110,200.00	92,834.00	95,550.00	0.00	92,834.00	95,550.00	95,550.00
10-14-000-4612	PASS - FAMILY NON-RESIDENT	72,000.00	67,694.00	71,820.00	70,564.00	70,200.00	0.00	70,564.00	70,200.00	70,200.00
10-14-000-4614	PASS - NORTHBROOK	40,000.00	51,048.00	53,884.00	49,172.00	50,700.00	0.00	49,172.00	50,700.00	50,700.00
AccountCategory: 46 - Passes Total:		262,000.00	280,458.00	284,404.00	268,070.00	267,200.00	0.00	268,070.00	267,200.00	267,200.00
AccountCategory: 49 - Miscellaneous Revenue										
10-14-000-4910	MISC/UNCLASSIFIED INCOME	3,000.00	2,047.80	3,000.00	7,334.00	3,600.00	0.00	5,205.00	3,600.00	3,600.00
AccountCategory: 49 - Miscellaneous Revenue Total:		3,000.00	2,047.80	3,000.00	7,334.00	3,600.00	0.00	5,205.00	3,600.00	3,600.00
Revenue Total:		370,160.00	391,867.22	388,643.00	382,458.90	378,250.00	0.00	380,329.90	378,250.00	378,250.00
Expense										
AccountCategory: 50 - Debt Payments										
10-14-000-5003	PRINICIPAL - SBITAs	0.00	394.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-14-000-5011	INTEREST-SBITAs	0.00	54.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	448.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
10-14-000-5101	FT ADMINISTRATION SALARIES	14,337.00	16,101.85	16,593.00	16,876.60	17,356.00	0.00	16,593.00	17,356.00	17,356.00
10-14-000-5102	FT RECREATION SALARIES	35,387.00	35,440.87	36,576.00	35,866.88	38,419.00	0.00	36,576.00	38,419.00	38,419.00
10-14-000-5103	FT PARK MAINTENANCE SALAR	29,264.00	29,264.04	29,777.00	27,295.62	30,296.00	0.00	29,777.00	30,296.00	30,296.00
10-14-000-5104	FT FACILITY MAINT SALARIES	15,166.00	15,022.46	15,374.00	14,092.87	14,782.00	0.00	15,374.00	14,782.00	14,782.00
10-14-000-5155	PT WAGES - BEACH MGR/SUPV	30,301.00	30,770.40	33,330.00	21,116.39	25,212.00	0.00	21,116.39	25,212.00	25,212.00
10-14-000-5160	PT WAGES - LIFE GUARDS	37,920.00	49,135.15	49,236.00	41,850.83	43,044.00	0.00	41,850.83	43,044.00	43,044.00
10-14-000-5180	PT WAGES - ATTENDANT/CASHI	34,650.00	42,607.09	40,620.00	39,854.34	44,203.00	0.00	39,854.34	44,203.00	44,203.00
10-14-000-5181	PT WAGES - CART DRIVER	7,168.00	8,267.68	7,870.50	9,427.09	10,296.00	0.00	9,427.09	10,296.00	10,296.00
10-14-000-5196	INSURANCE BUY-OUT	1,080.00	544.71	1,110.00	634.38	1,140.00	0.00	610.00	1,140.00	1,140.00
10-14-000-5601	EMPLOYEE INSURANCE CONTR	-111.00	-106.31	-119.00	-188.51	-127.00	0.00	-119.00	-127.00	-127.00
AccountCategory: 51 - Salaries/Wages Total:		205,162.00	227,047.94	230,367.50	206,826.49	224,621.00	0.00	211,059.65	224,621.00	224,621.00
AccountCategory: 52 - Utilities										
10-14-000-5210	TELEPHONE/INTERNET	6,960.00	6,280.29	7,620.00	7,464.50	7,536.00	0.00	7,620.00	7,536.00	7,536.00
10-14-000-5220	FUEL/HEAT	600.00	602.55	600.00	614.06	600.00	0.00	600.00	600.00	600.00
10-14-000-5230	ELECTRICITY	3,000.00	3,226.48	3,000.00	2,504.06	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5240	WATER	10,500.00	6,840.27	9,500.00	7,117.50	9,500.00	0.00	8,500.00	9,500.00	9,500.00
AccountCategory: 52 - Utilities Total:		21,060.00	16,949.59	20,720.00	17,700.12	20,636.00	0.00	19,720.00	20,636.00	20,636.00
AccountCategory: 53 - Contractual										
10-14-000-5301	POSTAGE	0.00	0.00	0.00	697.25	0.00	0.00	0.00	0.00	0.00
10-14-000-5315	CREDIT CARD SERVICE FEES	4,500.00	4,500.00	3,000.00	27.50	4,500.00	0.00	3,000.00	4,500.00	4,500.00
10-14-000-5340	CONFERENCES AND TRAINING	7,000.00	4,589.94	5,320.00	3,783.34	4,140.00	0.00	3,074.45	4,140.00	4,140.00
10-14-000-5350	MAINTENANCE SERVICES	3,000.00	200.70	1,700.00	8,320.78	1,700.00	0.00	10,000.00	1,700.00	1,700.00
10-14-000-5351	REPAIRS - EQUIPMENT	4,250.00	253.43	4,250.00	1,443.92	4,250.00	0.00	3,000.00	4,250.00	4,250.00
10-14-000-5352	REPAIRS - BUILDINGS	1,050.00	323.95	1,050.00	7,994.78	1,100.00	0.00	8,000.00	1,100.00	1,100.00
10-14-000-5353	DISPOSAL/PORTOLET SERVICE	3,000.00	1,732.00	3,150.00	2,815.00	3,260.00	0.00	1,300.00	3,260.00	3,260.00
10-14-000-5354	CLEANING SERVICE	0.00	0.00	0.00	0.00	7,400.00	0.00	0.00	7,400.00	7,400.00
10-14-000-5358	DAILY WATER TESTING SERVICE	2,000.00	1,965.00	2,000.00	2,024.00	2,100.00	0.00	2,000.00	2,100.00	2,100.00
10-14-000-5360	PRINTING/MARKETING/ADVER	4,500.00	3,156.07	4,500.00	4,854.70	6,000.00	0.00	4,598.88	6,000.00	6,000.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
10-14-000-5361	PRINTING - EMPLOYMENT ADS	200.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	2,507.74	3,000.00	3,339.61	3,000.00	0.00	3,339.61	3,000.00	3,000.00
10-14-000-5370	RENTAL - EQUIPMENT	500.00	616.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-14-000-5371	LIFEGUARD AUDITS	3,450.00	3,504.00	3,600.00	3,400.00	3,600.00	0.00	3,400.00	3,600.00	3,600.00
AccountCategory: 53 - Contractual Total:		36,450.00	23,348.83	32,770.00	38,700.88	42,050.00	0.00	42,712.94	42,050.00	42,050.00
AccountCategory: 54 - Supplies										
10-14-000-5401	SUPPLIES-OFFICE	500.00	238.88	500.00	423.96	500.00	0.00	423.96	500.00	500.00
10-14-000-5412	SUPPLIES-CLEANING/CUSTODI	2,200.00	2,200.00	2,310.00	2,310.00	2,425.00	0.00	2,310.00	2,425.00	2,425.00
10-14-000-5415	SUPPLIES-BEACH EVENTS	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00
10-14-000-5420	SUPPLIES - GENERAL	7,500.00	2,606.05	4,500.00	4,336.01	4,500.00	0.00	4,500.00	4,500.00	4,500.00
10-14-000-5421	SUPPLIES - UNIFORMS	3,550.00	4,586.93	3,437.50	3,422.16	3,455.00	0.00	3,422.16	3,455.00	3,455.00
10-14-000-5425	SUPPLIES-STAFF RECOGNITION	1,000.00	816.44	2,000.00	553.14	2,000.00	0.00	497.04	2,000.00	2,000.00
10-14-000-5430	SUPPLIES - FIRST AID	1,200.00	1,403.25	2,500.00	2,866.81	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5450	SUPPLIES - EQUIPMENT PARTS	0.00	0.00	0.00	435.52	0.00	0.00	435.52	0.00	0.00
10-14-000-5470	RESALE - FOOD/CONCESSION	2,000.00	2,739.40	2,500.00	2,633.94	2,900.00	0.00	2,633.94	2,900.00	2,900.00
10-14-000-5480	GASOLINE/LUBRICANTS/PROP	800.00	1,077.22	800.00	1,219.22	800.00	0.00	800.00	800.00	800.00
10-14-000-5481	SUPPLIES-CONSTRUCTION/HA	6,750.00	3,070.16	6,750.00	1,337.02	6,750.00	0.00	3,750.00	6,750.00	6,750.00
10-14-000-5484	SUPPLIES-ELECTRICAL/BULBS	250.00	2.47	250.00	0.00	250.00	0.00	250.00	250.00	250.00
10-14-000-5486	SUPPLIES-PLUMBING	1,500.00	407.85	1,500.00	1,277.17	1,500.00	0.00	2,000.00	1,500.00	1,500.00
10-14-000-5487	SUPPLIES - TOOLS	400.00	431.96	500.00	414.99	500.00	0.00	500.00	500.00	500.00
AccountCategory: 54 - Supplies Total:		27,650.00	19,580.61	27,547.50	21,229.94	30,580.00	0.00	24,522.62	30,580.00	30,580.00
AccountCategory: 55 - Capital										
10-14-000-5580	EQUIPMENT - GENERAL	3,000.00	142.11	3,000.00	916.12	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5586	LANDSCAPING & GRADING	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	0.00	7,000.00	7,000.00	7,000.00
10-14-000-5588	BUILDING IMPROVEMENTS	500.00	0.00	5,500.00	155.95	1,500.00	0.00	2,500.00	1,500.00	1,500.00
AccountCategory: 55 - Capital Total:		10,500.00	7,142.11	15,500.00	8,072.07	11,500.00	0.00	12,500.00	11,500.00	11,500.00
AccountCategory: 56 - Insurance										
10-14-000-5600	HEALTH INSURANCE PREMIUM	4,097.00	4,132.80	4,179.00	3,769.45	4,523.00	0.00	4,179.00	4,523.00	4,523.00
AccountCategory: 56 - Insurance Total:		4,097.00	4,132.80	4,179.00	3,769.45	4,523.00	0.00	4,179.00	4,523.00	4,523.00
AccountCategory: 58 - Fund Transfer Out										
10-14-000-5890	G&A DEPT. TRANSFER	65,288.00	59,121.00	63,149.00	53,284.00	70,503.00	0.00	63,913.00	70,503.00	70,503.00
AccountCategory: 58 - Fund Transfer Out Total:		65,288.00	59,121.00	63,149.00	53,284.00	70,503.00	0.00	63,913.00	70,503.00	70,503.00

		Defined Budgets							
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
									Final Draft
AccountCategory: 59 - Miscellaneous Expense									
10-14-000-5990	CONTINGENCY	3,000.00	0.00	4,000.00	50.00	4,000.00	0.00	1,000.00	4,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		3,000.00	0.00	4,000.00	50.00	4,000.00	0.00	1,000.00	4,000.00
Expense Total:		373,207.00	357,770.88	398,233.00	349,632.95	408,413.00	0.00	379,607.21	408,413.00
Program: 00 - Undesignated Program Surplus (Deficit):		-3,047.00	34,096.34	-9,590.00	32,825.95	-30,163.00	0.00	722.69	-30,163.00
Department: 14 - BEACH DEPT. Surplus (Deficit):		-3,047.00	34,096.34	-9,590.00	32,825.95	-30,163.00	0.00	722.69	-30,163.00

		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026	2026-2027	2026-2027
								YE Projection	First Draft	Final Draft
Department: 15 - BOATING DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 45 - Rentals										
10-15-000-4560	RENTAL - BOATS	10,000.00	6,040.00	6,940.00	945.00	950.00	0.00	945.00	950.00	950.00
10-15-000-4561	RENTAL - KAYAKS	0.00	0.00	0.00	1,620.00	1,710.00	0.00	1,620.00	1,710.00	1,710.00
10-15-000-4562	RENTAL - PADDLE BOARDS	0.00	0.00	0.00	3,300.00	3,600.00	0.00	3,300.00	3,600.00	3,600.00
10-15-000-4570	RENTAL - BOAT SPACES	114,480.00	113,175.72	125,365.00	131,694.00	134,905.00	0.00	131,694.00	134,905.00	134,905.00
10-15-000-4580	WINTER BOAT STORAGE	17,280.00	16,437.21	17,194.00	22,500.00	15,973.00	0.00	17,194.00	15,973.00	15,973.00
AccountCategory: 45 - Rentals Total:		141,760.00	135,652.93	149,499.00	160,059.00	157,138.00	0.00	154,753.00	157,138.00	157,138.00
AccountCategory: 49 - Miscellaneous Revenue										
10-15-000-4910	MISC/UNCLASSIFIED INCOME	12,531.50	96.00	100.00	19,347.00	100.00	0.00	19,875.00	100.00	100.00
AccountCategory: 49 - Miscellaneous Revenue Total:		12,531.50	96.00	100.00	19,347.00	100.00	0.00	19,875.00	100.00	100.00
Revenue Total:		154,291.50	135,748.93	149,599.00	179,406.00	157,238.00	0.00	174,628.00	157,238.00	157,238.00
Expense										
AccountCategory: 50 - Debt Payments										
10-15-000-5003	PRINCIPAL - SBITAs	0.00	212.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5011	INTEREST-SBITAs	0.00	29.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	241.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
10-15-000-5101	FT ADMINISTRATION SALARIES	14,337.00	16,203.30	16,593.00	16,130.80	17,356.00	0.00	16,593.00	17,356.00	17,356.00
10-15-000-5102	FT RECREATION SALARIES	35,362.00	35,147.10	36,551.00	35,866.94	38,394.00	0.00	36,551.00	38,394.00	38,394.00
10-15-000-5103	FT PARK MAINTENANCE SALAR	29,264.00	29,264.04	29,777.00	27,295.62	30,296.00	0.00	29,777.00	30,296.00	30,296.00
10-15-000-5155	PT WAGES - PT MGR/SUPERVIS	22,680.00	24,853.85	23,500.00	33,049.24	30,920.00	0.00	32,958.00	30,920.00	30,920.00
10-15-000-5185	PT WAGES-HARBOR GUARD	27,342.00	24,207.84	28,160.00	20,267.28	24,960.00	0.00	19,865.24	24,960.00	24,960.00
10-15-000-5196	INSURANCE BUY-OUT	1,080.00	544.71	1,110.00	634.38	1,140.00	0.00	1,110.00	1,140.00	1,140.00
10-15-000-5601	EMPLOYEE INSURANCE CONTR	-111.00	-106.31	-119.00	-188.51	-127.00	0.00	-119.00	-127.00	-127.00
AccountCategory: 51 - Salaries/Wages Total:		129,954.00	130,114.53	135,572.00	133,055.75	142,939.00	0.00	136,735.24	142,939.00	142,939.00
AccountCategory: 52 - Utilities										
10-15-000-5210	TELEPHONE	906.00	1,873.15	2,700.00	1,034.45	3,060.00	0.00	2,700.00	3,060.00	3,060.00
10-15-000-5230	ELECTRICITY	4,000.00	2,267.61	4,000.00	2,779.71	4,000.00	0.00	3,500.00	4,000.00	4,000.00
10-15-000-5240	WATER	425.00	446.15	425.00	416.01	425.00	0.00	465.00	425.00	425.00
AccountCategory: 52 - Utilities Total:		5,331.00	4,586.91	7,125.00	4,230.17	7,485.00	0.00	6,665.00	7,485.00	7,485.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
AccountCategory: 53 - Contractual										
10-15-000-5340	CONFERENCES AND TRAINING	1,000.00	969.48	1,200.00	1,626.13	2,200.00	0.00	1,281.25	2,200.00	2,200.00
10-15-000-5350	MAINTENANCE SERVICES	525.00	91.95	525.00	91.95	525.00	0.00	1,025.00	525.00	525.00
10-15-000-5351	REPAIRS - EQUIPMENT	7,000.00	3,872.62	7,000.00	7,102.34	7,000.00	0.00	6,500.00	7,000.00	7,000.00
10-15-000-5352	REPAIRS - BUILDINGS	3,000.00	1,171.83	3,000.00	0.00	3,000.00	0.00	1,000.00	3,000.00	3,000.00
10-15-000-5353	DISPOSAL/PORTOLET SERVICE	960.00	0.00	1,010.00	0.00	1,060.00	0.00	1,010.00	1,060.00	1,060.00
10-15-000-5360	PRINTING/MARKETING/ADVER	500.00	0.00	500.00	500.00	750.00	0.00	500.00	750.00	750.00
10-15-000-5361	PRINTING - EMPLOYMENT ADS	150.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00	150.00
AccountCategory: 53 - Contractual Total:		13,135.00	6,105.88	13,385.00	9,320.42	14,685.00	0.00	11,316.25	14,685.00	14,685.00
AccountCategory: 54 - Supplies										
10-15-000-5401	SUPPLIES-OFFICE	300.00	275.88	500.00	416.00	500.00	0.00	416.00	500.00	500.00
10-15-000-5412	SUPPLIES-CLEANING/CUSTODI	1,200.00	1,200.00	1,260.00	1,260.00	1,325.00	0.00	1,260.00	1,325.00	1,325.00
10-15-000-5420	SUPPLIES - GENERAL	4,000.00	3,483.38	3,000.00	2,952.29	3,000.00	0.00	2,904.32	3,000.00	3,000.00
10-15-000-5421	SUPPLIES - UNIFORMS	2,700.00	2,521.66	2,010.00	1,156.61	2,010.00	0.00	1,156.61	2,010.00	2,010.00
10-15-000-5430	SUPPLIES - FIRST AID	600.00	860.07	800.00	722.18	800.00	0.00	722.18	800.00	800.00
10-15-000-5480	GASOLINE/LUBRICANTS	630.00	0.00	630.00	134.78	630.00	0.00	630.00	630.00	630.00
10-15-000-5481	SUPPLIES-CONSTRUCTION/HA	3,500.00	1,589.40	3,500.00	1,825.24	3,500.00	0.00	2,000.00	3,500.00	3,500.00
10-15-000-5484	SUPPLIES-ELECTRICAL/BULBS	200.00	0.00	200.00	0.00	200.00	0.00	100.00	200.00	200.00
10-15-000-5486	SUPPLIES-PLUMBING	500.00	263.03	500.00	27.96	500.00	0.00	300.00	500.00	500.00
10-15-000-5487	SUPPLIES - TOOLS	300.00	191.41	300.00	109.64	300.00	0.00	300.00	300.00	300.00
AccountCategory: 54 - Supplies Total:		13,930.00	10,384.83	12,700.00	8,604.70	12,765.00	0.00	9,789.11	12,765.00	12,765.00
AccountCategory: 55 - Capital										
10-15-000-5584	EQUIPMENT - RECREATION	6,600.00	11,026.38	5,000.00	5,000.00	12,000.00	0.00	5,000.00	12,000.00	12,000.00
10-15-000-5586	LANDSCAPING & GRADING	5,000.00	5,000.00	5,000.00	5,076.80	5,000.00	0.00	5,000.00	5,000.00	5,000.00
10-15-000-5588	BUILDING IMPROVEMENTS	9,200.00	0.00	3,200.00	1,679.82	3,500.00	0.00	2,000.00	3,500.00	3,500.00
AccountCategory: 55 - Capital Total:		20,800.00	16,026.38	13,200.00	11,756.62	20,500.00	0.00	12,000.00	20,500.00	20,500.00
AccountCategory: 56 - Insurance										
10-15-000-5600	HEALTH INSURANCE PREMIUM	4,097.00	4,132.80	4,180.00	3,769.45	4,524.00	0.00	4,180.00	4,524.00	4,524.00
AccountCategory: 56 - Insurance Total:		4,097.00	4,132.80	4,180.00	3,769.45	4,524.00	0.00	4,180.00	4,524.00	4,524.00
AccountCategory: 58 - Fund Transfer Out										
10-15-000-5890	G&A DEPT. TRANSFER	35,155.00	31,834.00	34,003.00	28,688.00	37,963.00	0.00	34,415.00	37,963.00	37,963.00
AccountCategory: 58 - Fund Transfer Out Total:		35,155.00	31,834.00	34,003.00	28,688.00	37,963.00	0.00	34,415.00	37,963.00	37,963.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
AccountCategory: 59 - Miscellaneous Expense										
10-15-000-5990	CONTINGENCY	14,531.50	0.00	1,001.00	21,875.00	1,500.00	0.00	21,875.00	1,500.00	1,500.00
AccountCategory: 59 - Miscellaneous Expense Total:		14,531.50	0.00	1,001.00	21,875.00	1,500.00	0.00	21,875.00	1,500.00	1,500.00
Expense Total:		236,933.50	203,426.33	221,166.00	221,300.11	242,361.00	0.00	236,975.60	242,361.00	242,361.00
Program: 00 - Undesignated Program Surplus (Deficit):		-82,642.00	-67,677.40	-71,567.00	-41,894.11	-85,123.00	0.00	-62,347.60	-85,123.00	-85,123.00
Department: 15 - BOATING DEPT. Surplus (Deficit):		-82,642.00	-67,677.40	-71,567.00	-41,894.11	-85,123.00	0.00	-62,347.60	-85,123.00	-85,123.00
Fund: 10 - CORPORATE FUND Surplus (Deficit):		-404,666.00	43,611.69	-466,721.50	-641,836.92	-181,636.38	0.00	-281,584.41	-181,636.38	-181,636.38

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	1,250,000.00	1,241,041.74	1,290,000.00	1,050,001.56	1,345,000.00	0.00	1,300,000.00	1,345,000.00	1,345,000.00
25-00-000-4050	TAXES - REPLACEMENT TAX	55,000.00	39,829.60	25,000.00	34,011.03	34,000.00	0.00	25,000.00	34,000.00	34,000.00
AccountCategory: 40 - Tax Receipts Total:		1,305,000.00	1,280,871.34	1,315,000.00	1,084,012.59	1,379,000.00	0.00	1,325,000.00	1,379,000.00	1,379,000.00
AccountCategory: 41 - Interest Income										
25-00-000-4100	INTEREST INCOME	180,000.00	273,202.79	185,000.00	222,648.20	215,000.00	0.00	240,000.00	215,000.00	215,000.00
AccountCategory: 41 - Interest Income Total:		180,000.00	273,202.79	185,000.00	222,648.20	215,000.00	0.00	240,000.00	215,000.00	215,000.00
AccountCategory: 44 - Sales										
25-00-000-4410	VENDING	1,400.00	972.87	1,400.00	1,144.55	1,400.00	0.00	1,400.00	1,400.00	1,400.00
25-00-000-4420	GIFT CERTIFICATE SALES	0.00	100.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4425	BOOK FAIR SALES	-750.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00	0.00
AccountCategory: 44 - Sales Total:		650.00	1,072.87	2,150.00	1,444.55	1,400.00	0.00	2,150.00	1,400.00	1,400.00
AccountCategory: 45 - Rentals										
25-00-000-4500	ROOM RENTALS	87,060.00	79,897.50	88,961.25	77,031.53	80,932.75	0.00	75,000.00	80,932.75	80,932.75
25-00-000-4510	RENTAL-KIDS PARTY PACKAGES	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4515	RENTAL-HAKAFA	32,157.00	34,394.45	30,887.10	25,028.11	21,957.30	0.00	24,718.00	21,957.30	21,957.30
25-00-000-4555	FIELD/SPORT COURT PERMITS	3,000.00	1,577.00	2,500.00	2,452.75	2,500.00	0.00	2,500.00	2,500.00	2,500.00
25-00-000-4556	TENNIS/PICKLEBALL PERMITS	11,500.00	6,410.00	6,500.00	4,850.00	5,000.00	0.00	5,500.00	5,000.00	5,000.00
25-00-000-4557	PRIVATE TRAINING PERMITS	176.00	288.00	184.00	93.00	93.00	0.00	93.00	93.00	93.00
AccountCategory: 45 - Rentals Total:		133,893.00	123,066.95	129,032.35	109,455.39	110,483.05	0.00	107,811.00	110,483.05	110,483.05
AccountCategory: 46 - Passes										
25-00-000-4650	REPLACMT TOKEN/PASS/SWI	400.00	575.00	750.00	225.00	500.00	0.00	750.00	500.00	500.00
AccountCategory: 46 - Passes Total:		400.00	575.00	750.00	225.00	500.00	0.00	750.00	500.00	500.00
AccountCategory: 49 - Miscellaneous Revenue										
25-00-000-4910	MISC/UNCLASSIFIED INCOME	500.00	2,545.32	500.00	1,441.91	500.00	0.00	500.00	500.00	500.00
25-00-000-4920	REVENUE - CPR CLASSES FOR C	0.00	1,540.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4930	CREDIT CARD SURCHARGE	0.00	7,813.62	0.00	4,272.48	0.00	0.00	0.00	0.00	0.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-00-000-4962	PROCEEDS - SBITAs	0.00	11,571.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		500.00	23,469.94	500.00	5,954.39	500.00	0.00	500.00	500.00	500.00
Revenue Total:		1,620,443.00	1,702,258.89	1,632,432.35	1,423,740.12	1,706,883.05	0.00	1,676,211.00	1,706,883.05	1,706,883.05
Expense										
AccountCategory: 50 - Debt Payments										
25-00-000-5003	PRINCIPAL - SBITAs	0.00	10,684.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5011	INTEREST-SBITAs	0.00	1,163.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	11,847.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
25-00-000-5101	FT ADMINISTRATION SALARIES	158,906.00	170,407.47	195,051.00	170,905.91	200,721.00	0.00	175,551.00	200,721.00	200,721.00
25-00-000-5102	FT RECREATION SALARIES	441,565.00	409,293.30	396,443.00	380,639.96	366,151.00	0.00	396,443.00	366,151.00	366,151.00
25-00-000-5103	FT PARK MAINTENANCE SALAR	29,264.00	29,264.04	29,777.00	27,295.62	30,296.00	0.00	29,777.00	30,296.00	30,296.00
25-00-000-5104	FT FACILITY MAINT SALARIES	256,407.00	173,260.45	251,718.00	161,554.19	274,049.00	0.00	176,718.00	274,049.00	274,049.00
25-00-000-5109	INTERNSHIP	6,000.00	0.00	6,000.00	8,298.22	8,000.00	0.00	8,298.22	8,000.00	8,000.00
25-00-000-5110	PT WAGES - REC MKT,ASST,EC	48,508.00	41,740.03	50,056.00	45,757.29	58,256.65	0.00	50,056.00	58,256.65	58,256.65
25-00-000-5111	PT WAGES-CUST SVC ATTENDA	26,250.00	31,997.98	37,374.75	35,699.31	33,864.47	0.00	37,374.75	33,864.47	33,864.47
25-00-000-5116	PT WAGES - CUSTODIANS	67,076.00	24,108.63	20,000.00	17,162.99	20,000.00	0.00	20,000.00	20,000.00	20,000.00
25-00-000-5125	PT WAGES-RENTL ATTDNT	1,800.00	2,330.26	9,600.00	1,635.09	2,400.00	0.00	2,000.00	2,400.00	2,400.00
25-00-000-5190	FT OVERTIME	7,000.00	6,804.83	7,000.00	3,090.49	5,000.00	0.00	4,800.00	5,000.00	5,000.00
25-00-000-5194	CHILDCARE STIPEND	0.00	5,623.54	37,361.00	7,259.20	0.00	0.00	7,361.00	0.00	0.00
25-00-000-5195	PT OVERTIME	0.00	83.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5196	INSURANCE BUY-OUT	10,800.00	5,633.68	6,938.00	7,271.52	14,250.00	0.00	6,938.00	14,250.00	14,250.00
25-00-000-5197	CELLPHONE STIPEND	0.00	0.00	0.00	0.00	2,400.00	0.00	0.00	2,400.00	2,400.00
AccountCategory: 51 - Salaries/Wages Total:		1,053,576.00	900,547.44	1,047,318.75	866,569.79	1,015,388.12	0.00	915,316.97	1,015,388.12	1,015,388.12
AccountCategory: 52 - Utilities										
25-00-000-5210	TELEPHONE/INTERNET	33,479.64	33,869.58	47,983.64	30,501.10	33,199.64	0.00	34,983.64	33,199.64	33,199.64
25-00-000-5220	FUEL/HEAT	45,000.00	35,368.48	40,000.00	25,935.73	35,000.00	0.00	30,000.00	35,000.00	35,000.00
25-00-000-5230	ELECTRICITY	120,000.00	140,252.49	120,000.00	109,308.84	125,000.00	0.00	126,000.00	125,000.00	125,000.00
25-00-000-5240	WATER	7,000.00	8,756.30	7,000.00	6,271.38	7,000.00	0.00	7,000.00	7,000.00	7,000.00
AccountCategory: 52 - Utilities Total:		205,479.64	218,246.85	214,983.64	172,017.05	200,199.64	0.00	197,983.64	200,199.64	200,199.64
AccountCategory: 53 - Contractual										
25-00-000-5301	POSTAGE	3,000.00	3,973.87	3,000.00	4,144.21	3,000.00	0.00	3,000.00	3,000.00	3,000.00

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For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-00-000-5315	CREDIT CARD SERVICE FEES	150,000.00	109,581.94	125,000.00	123,289.55	100,000.00	0.00	125,000.00	100,000.00	100,000.00
25-00-000-5321	CONSULTING SERVICES	23,000.00	4,398.70	4,500.00	975.45	7,275.00	0.00	4,500.00	7,275.00	7,275.00
25-00-000-5340	CONFERENCES AND TRAINING	20,325.00	17,278.37	25,675.00	24,030.74	26,675.00	0.00	25,675.00	26,675.00	26,675.00
25-00-000-5341	MILEAGE REIMBURSEMENT	250.00	458.89	500.00	389.88	500.00	0.00	500.00	500.00	500.00
25-00-000-5342	OFFICIALS/MEETING EXPENSES	3,250.00	288.35	3,250.00	1,183.72	2,750.00	0.00	3,250.00	2,750.00	2,750.00
25-00-000-5350	MAINTENANCE SERVICES	5,300.00	3,748.37	7,175.00	25,136.38	7,550.00	0.00	7,175.00	7,550.00	7,550.00
25-00-000-5351	REPAIRS - EQUIPMENT	14,000.00	14,889.87	14,000.00	16,046.78	14,000.00	0.00	20,000.00	14,000.00	14,000.00
25-00-000-5352	REPAIRS - BUILDINGS	90,000.00	82,506.20	79,000.00	65,505.45	89,000.00	0.00	70,000.00	89,000.00	89,000.00
25-00-000-5353	DISPOSAL/PORTOLET SERVICE	6,300.00	8,566.79	6,615.00	9,426.03	8,640.00	0.00	8,325.00	8,640.00	8,640.00
25-00-000-5354	CLEANING SERVICE	0.00	1,980.00	0.00	23,295.58	5,916.00	0.00	0.00	5,916.00	5,916.00
25-00-000-5355	MAINTENANCE SERVICE AGREE	120,000.00	113,550.31	150,000.00	103,640.13	129,500.00	0.00	131,000.00	129,500.00	129,500.00
25-00-000-5360	PRINTING/MARKETING/ADVER	39,560.00	54,950.25	39,120.00	28,791.98	46,220.00	0.00	39,120.00	46,220.00	46,220.00
25-00-000-5361	PRINTING - EMPLOYMENT ADS	750.00	1,965.00	1,000.00	1,995.00	2,000.00	0.00	3,000.00	2,000.00	2,000.00
25-00-000-5362	PHOTOGRAPHY	18,420.00	8,353.44	26,870.00	16,807.53	22,560.00	0.00	26,870.00	22,560.00	22,560.00
25-00-000-5363	DESIGN SERVICES/PUBLICIST	3,000.00	3,040.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-00-000-5368	MARKETING-DIGITAL	10,380.00	7,222.83	13,300.00	15,669.54	15,800.00	0.00	13,300.00	15,800.00	15,800.00
25-00-000-5370	RENTAL - EQUIPMENT	750.00	581.25	750.00	3,017.70	1,600.00	0.00	750.00	1,600.00	1,600.00
AccountCategory: 53 - Contractual Total:		508,285.00	437,334.43	502,755.00	463,345.65	485,986.00	0.00	484,465.00	485,986.00	485,986.00
AccountCategory: 54 - Supplies										
25-00-000-5401	SUPPLIES-OFFICE	7,000.00	4,623.59	7,000.00	5,854.76	7,000.00	0.00	8,000.00	7,000.00	7,000.00
25-00-000-5404	COMPUTER PROGRAMS	5,850.00	3,876.33	8,215.00	4,969.47	8,215.00	0.00	8,215.00	8,215.00	8,215.00
25-00-000-5408	BOOK FAIR PURCHASES	750.00	0.00	750.00	0.00	0.00	0.00	750.00	0.00	0.00
25-00-000-5412	SUPPLIES-CLEANING/CUSTODI	26,400.00	21,040.03	27,720.00	21,180.38	28,550.00	0.00	27,720.00	28,550.00	28,550.00
25-00-000-5420	SUPPLIES - GENERAL	13,000.00	9,441.28	13,000.00	15,290.21	13,000.00	0.00	13,000.00	13,000.00	13,000.00
25-00-000-5421	SUPPLIES - UNIFORMS	3,250.00	2,430.50	4,250.00	3,386.40	4,250.00	0.00	4,250.00	4,250.00	4,250.00
25-00-000-5422	SUPPLIES-UNIFORMS, BLDG ST	2,250.00	129.95	2,365.00	1,120.00	2,485.00	0.00	2,365.00	2,485.00	2,485.00
25-00-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	1,077.08	500.00	677.70	400.00	0.00	500.00	400.00	400.00
25-00-000-5430	SUPPLIES - FIRST AID	2,500.00	1,540.87	2,500.00	2,467.23	3,500.00	0.00	3,000.00	3,500.00	3,500.00
25-00-000-5451	SUPPLIES - BUILDING PARTS	5,000.00	8,544.47	5,000.00	5,092.43	5,000.00	0.00	5,000.00	5,000.00	5,000.00
25-00-000-5480	SUPPLIES-GAS/LUBRICANT	3,500.00	3,350.88	3,500.00	2,523.51	3,500.00	0.00	3,500.00	3,500.00	3,500.00
25-00-000-5481	SUPPLIES-CONSTRUCTION/HA	7,500.00	10,268.20	7,875.00	6,455.68	7,875.00	0.00	6,000.00	7,875.00	7,875.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-00-000-5482	SUPPLIES-HARDWARE	0.00	13.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5484	SUPPLIES-ELECTRICAL/BULBS	12,000.00	6,441.95	12,000.00	12,288.24	15,000.00	0.00	13,300.00	15,000.00	15,000.00
25-00-000-5485	SUPPLIES-ICEMELT/SALT	2,625.00	3,789.30	2,625.00	0.00	2,625.00	0.00	2,625.00	2,625.00	2,625.00
25-00-000-5486	SUPPLIES-PLUMBING	3,150.00	519.62	3,305.00	2,945.26	3,470.00	0.00	3,305.00	3,470.00	3,470.00
25-00-000-5487	SUPPLIES - TOOLS	1,500.00	732.28	1,500.00	1,487.80	1,575.00	0.00	1,500.00	1,575.00	1,575.00
25-00-000-5488	SUPPLIES-HAND TOOLS	0.00	217.13	0.00	19.72	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		96,775.00	78,036.67	102,105.00	85,758.79	106,445.00	0.00	103,030.00	106,445.00	106,445.00
AccountCategory: 55 - Capital										
25-00-000-5580	EQUIPMENT - GENERAL	2,000.00	16,517.45	2,000.00	2,386.95	2,000.00	0.00	3,000.00	2,000.00	2,000.00
25-00-000-5582	EQUIPMENT - MAINTENANCE	2,100.00	1,710.00	2,205.00	773.89	2,315.00	0.00	1,275.00	2,315.00	2,315.00
25-00-000-5583	EQUIPMENT - OFFICE	16,017.00	21,110.30	500.00	348.74	500.00	0.00	500.00	500.00	500.00
25-00-000-5588	BUILDING IMPROVEMENTS	5,250.00	2,961.70	8,000.00	13,951.22	8,000.00	0.00	8,000.00	8,000.00	8,000.00
AccountCategory: 55 - Capital Total:		25,367.00	42,299.45	12,705.00	17,460.80	12,815.00	0.00	12,775.00	12,815.00	12,815.00
AccountCategory: 56 - Insurance										
25-00-000-5600	HEALTH INSURANCE PREMIUM	239,264.00	218,475.23	279,117.00	229,888.33	332,409.00	0.00	269,117.00	332,409.00	332,409.00
25-00-000-5601	EMPLOYEE INSURANCE CONTR	-17,977.00	-7,334.62	-18,252.00	-11,409.66	-21,517.00	0.00	-12,252.00	-21,517.00	-21,517.00
25-00-000-5602	HSA CONTRIBUTIONS	4,150.00	7,251.06	8,600.00	9,076.82	6,600.00	0.00	8,600.00	6,600.00	6,600.00
AccountCategory: 56 - Insurance Total:		225,437.00	218,391.67	269,465.00	227,555.49	317,492.00	0.00	265,465.00	317,492.00	317,492.00
AccountCategory: 57 - Fixed Charges										
25-00-000-5730	DUES/MEMBERSHIPS	2,675.00	1,658.02	3,550.00	3,851.09	3,550.00	0.00	3,550.00	3,550.00	3,550.00
25-00-000-5740	COMMUNITY GRP CONTRIBUT	10,000.00	11,200.00	10,000.00	6,200.00	12,000.00	0.00	6,200.00	12,000.00	12,000.00
AccountCategory: 57 - Fixed Charges Total:		12,675.00	12,858.02	13,550.00	10,051.09	15,550.00	0.00	9,750.00	15,550.00	15,550.00
AccountCategory: 58 - Fund Transfer Out										
25-00-000-5869	TRF TO MASTER PLAN CAPITAL	1,200,000.00	1,200,000.00	1,450,000.00	1,450,000.00	1,250,000.00	0.00	1,450,000.00	1,250,000.00	1,250,000.00
25-00-000-5890	G&A DEPT. TRANSFER	817,894.20	740,620.21	791,096.00	667,482.14	883,226.00	0.00	800,673.00	883,226.00	883,226.00
AccountCategory: 58 - Fund Transfer Out Total:		2,017,894.20	1,940,620.21	2,241,096.00	2,117,482.14	2,133,226.00	0.00	2,250,673.00	2,133,226.00	2,133,226.00
AccountCategory: 59 - Miscellaneous Expense										
25-00-000-5920	CONTRACTL - CPR CLASSES FO	0.00	1,495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-00-000-5990	CONTINGENCY	5,000.00	3,500.00	5,000.00	103.50	5,000.00	0.00	5,000.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	4,995.00	5,000.00	103.50	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Expense Total:		4,150,488.84	3,865,176.74	4,408,978.39	3,960,344.30	4,292,101.76	0.00	4,244,458.61	4,292,101.76	4,292,101.76
Program: 00 - Undesignated Program Surplus (Deficit):		-2,530,045.84	-2,162,917.85	-2,776,546.04	-2,536,604.18	-2,585,218.71	0.00	-2,568,247.61	-2,585,218.71	-2,585,218.71
Department: 00 - ADMINISTRATION Surplus (Deficit):		-2,530,045.84	-2,162,917.85	-2,776,546.04	-2,536,604.18	-2,585,218.71	0.00	-2,568,247.61	-2,585,218.71	-2,585,218.71

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 25 - RECREATION DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-000-4210	SCHOLARSHIPS AWARDED	-12,500.00	-11,843.95	-12,500.00	-11,778.37	-12,500.00	0.00	-12,500.00	-12,500.00	-12,500.00
25-25-000-4211	EMPLOYEE DISCOUNT	-75,000.00	-68,614.88	-70,000.00	-84,715.50	-70,000.00	0.00	-90,000.00	-70,000.00	-70,000.00
25-25-000-4212	COUPONS/CERTIFICATES REDE	-500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-000-4215	REV-C.A.R.E. DONATIONS	500.00	654.00	500.00	43.00	500.00	0.00	500.00	500.00	500.00
AccountCategory: 42 - Program Revenues Total:		-87,500.00	-79,804.83	-82,000.00	-96,450.87	-82,000.00	0.00	-102,000.00	-82,000.00	-82,000.00
Revenue Total:		-87,500.00	-79,804.83	-82,000.00	-96,450.87	-82,000.00	0.00	-102,000.00	-82,000.00	-82,000.00
Program: 00 - Undesignated Program Total:		-87,500.00	-79,804.83	-82,000.00	-96,450.87	-82,000.00	0.00	-102,000.00	-82,000.00	-82,000.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 10 - Beach Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-101-4200	REV-YOUTH SAILING	2,025.00	1,964.00	2,040.00	1,315.00	1,584.00	0.00	1,315.00	1,584.00	1,584.00
25-25-102-4200	REV-ADULT SAILING	3,690.00	3,180.00	3,522.00	2,832.00	2,604.00	0.00	2,832.00	2,604.00	2,604.00
25-25-103-4200	REV-PRIVATE SAILING LESSONS	280.00	1,300.00	1,523.00	630.00	864.00	0.00	630.00	864.00	864.00
25-25-111-4200	REV-BEACH VB	8,190.00	7,158.00	8,775.00	9,500.00	10,080.00	0.00	9,500.00	10,080.00	10,080.00
AccountCategory: 42 - Program Revenues Total:		14,185.00	13,602.00	15,860.00	14,277.00	15,132.00	0.00	14,277.00	15,132.00	15,132.00
Revenue Total:		14,185.00	13,602.00	15,860.00	14,277.00	15,132.00	0.00	14,277.00	15,132.00	15,132.00
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-101-5100	WAGES-YOUTH SAILING	750.00	970.89	600.00	388.89	750.00	0.00	388.89	750.00	750.00
25-25-102-5100	WAGES-ADULT SAILING	1,040.00	1,509.00	1,200.00	703.13	900.00	0.00	703.13	900.00	900.00
25-25-103-5100	WAGES-PRIVATE SAILING LESS	150.00	770.00	735.00	139.14	280.00	0.00	111.76	280.00	280.00
AccountCategory: 51 - Salaries/Wages Total:		1,940.00	3,249.89	2,535.00	1,231.16	1,930.00	0.00	1,203.78	1,930.00	1,930.00
AccountCategory: 53 - Contractual										
25-25-111-5300	CONTRACTL-BEACH VB	5,733.00	4,750.20	6,142.50	6,552.00	7,056.00	0.00	6,652.00	7,056.00	7,056.00
AccountCategory: 53 - Contractual Total:		5,733.00	4,750.20	6,142.50	6,552.00	7,056.00	0.00	6,652.00	7,056.00	7,056.00
Expense Total:		7,673.00	8,000.09	8,677.50	7,783.16	8,986.00	0.00	7,855.78	8,986.00	8,986.00
Program: 10 - Beach Programs Surplus (Deficit):		6,512.00	5,601.91	7,182.50	6,493.84	6,146.00	0.00	6,421.22	6,146.00	6,146.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 20 - Watts Ice Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-203-4200	REV-LEARN TO SKATE	30,433.75	25,088.43	23,154.00	29,101.30	26,078.00	0.00	23,154.00	26,078.00	26,078.00
25-25-204-4200	REV-HOCKEY LESSONS/MINOR	2,425.00	2,727.29	2,425.00	3,834.00	2,860.00	0.00	2,425.00	2,860.00	2,860.00
25-25-217-4200	REV-USFS HOLIDAY BREAK SKA	2,328.00	4,465.00	2,328.00	3,595.80	2,496.00	0.00	2,328.00	2,496.00	2,496.00
AccountCategory: 42 - Program Revenues Total:		35,186.75	32,280.72	27,907.00	36,531.10	31,434.00	0.00	27,907.00	31,434.00	31,434.00
Revenue Total:		35,186.75	32,280.72	27,907.00	36,531.10	31,434.00	0.00	27,907.00	31,434.00	31,434.00
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-203-5100	WAGES-LEARN TO SKATE	8,295.00	7,505.94	6,010.00	5,746.43	8,109.00	0.00	6,010.00	8,109.00	8,109.00
25-25-204-5100	WAGES-HOCKEY LESSONS/MIN	569.25	894.82	759.00	732.28	792.00	0.00	759.00	792.00	792.00
25-25-217-5100	WAGES-USFS HOLIDAY BREAK S	1,032.00	1,242.00	1,032.00	791.50	848.00	0.00	1,032.00	848.00	848.00
AccountCategory: 51 - Salaries/Wages Total:		9,896.25	9,642.76	7,801.00	7,270.21	9,749.00	0.00	7,801.00	9,749.00	9,749.00
AccountCategory: 54 - Supplies										
25-25-203-5400	SUPPLIES-LEARN TO SKATE	0.00	74.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		0.00	74.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		9,896.25	9,717.41	7,801.00	7,270.21	9,749.00	0.00	7,801.00	9,749.00	9,749.00
Program: 20 - Watts Ice Programs Surplus (Deficit):		25,290.50	22,563.31	20,106.00	29,260.89	21,685.00	0.00	20,106.00	21,685.00	21,685.00

		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027		2026-2027		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	2025-2026	2026-2027	2026-2027	2026-2027
														YE Projection	First Draft	Final Draft	Final Draft
Program: 30 - Adult Programs																	
Revenue																	
AccountCategory: 42 - Program Revenues																	
25-25-303-4200	REV-OPEN GYM	7,900.00	10,216.00	8,000.00	7,496.00	7,600.00	0.00	8,000.00	7,600.00	7,600.00	0.00	8,000.00	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
25-25-310-4200	REV-ADULT ART/PAINTING	38,900.00	25,175.34	24,600.00	21,936.46	21,900.00	0.00	20,835.00	21,900.00	21,900.00	0.00	20,835.00	21,900.00	21,900.00	21,900.00	21,900.00	21,900.00
25-25-312-4200	REV-ADULT WORKSHOPS	10,098.00	8,183.20	7,788.00	10,845.57	9,339.00	0.00	8,811.18	9,339.00	9,339.00	0.00	8,811.18	9,339.00	9,339.00	9,339.00	9,339.00	9,339.00
25-25-314-4200	REV-INTRO TO NEEDLEPOINT	0.00	1,485.00	1,050.00	200.00	0.00	0.00	316.00	0.00	0.00	0.00	316.00	0.00	0.00	0.00	0.00	0.00
25-25-315-4200	REV-ADULT CERAMICS	101,982.00	95,646.02	103,762.00	83,979.91	75,624.00	0.00	70,053.95	75,624.00	75,624.00	0.00	70,053.95	75,624.00	75,624.00	75,624.00	75,624.00	75,624.00
25-25-316-4200	REV-CERAMICS WORKSHOPS	6,700.00	3,115.00	7,580.00	0.00	2,550.00	0.00	0.00	2,550.00	2,550.00	0.00	0.00	2,550.00	2,550.00	2,550.00	2,550.00	2,550.00
25-25-328-4200	REV-ADULT DANCE	928.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-333-4200	REV-MAHJONGG	924.00	1,935.00	2,068.00	5,575.00	3,850.00	0.00	4,990.00	3,850.00	3,850.00	0.00	4,990.00	3,850.00	3,850.00	3,850.00	3,850.00	3,850.00
AccountCategory: 42 - Program Revenues Total:		167,432.00	145,755.56	154,848.00	130,032.94	120,863.00	0.00	113,006.13	120,863.00	120,863.00	0.00	113,006.13	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00
Revenue Total:		167,432.00	145,755.56	154,848.00	130,032.94	120,863.00	0.00	113,006.13	120,863.00	120,863.00	0.00	113,006.13	120,863.00	120,863.00	120,863.00	120,863.00	120,863.00
Expense																	
AccountCategory: 51 - Salaries/Wages																	
25-25-310-5100	WAGES-ADULT ART/PAINTING	16,170.00	9,557.07	9,313.15	10,465.28	10,936.32	0.00	10,045.35	10,936.32	10,936.32	0.00	10,045.35	10,936.32	10,936.32	10,936.32	10,936.32	10,936.32
25-25-315-5100	WAGES-ADULT CERAMICS	60,936.54	53,696.56	55,251.62	36,553.39	40,915.00	0.00	35,276.39	40,915.00	40,915.00	0.00	35,276.39	40,915.00	40,915.00	40,915.00	40,915.00	40,915.00
25-25-316-5100	WAGES-CERAMICS WORKSHOP	1,828.48	529.54	1,761.52	0.00	1,320.00	0.00	0.00	1,320.00	1,320.00	0.00	0.00	1,320.00	1,320.00	1,320.00	1,320.00	1,320.00
AccountCategory: 51 - Salaries/Wages Total:		78,935.02	63,783.17	66,326.29	47,018.67	53,171.32	0.00	45,321.74	53,171.32	53,171.32	0.00	45,321.74	53,171.32	53,171.32	53,171.32	53,171.32	53,171.32
AccountCategory: 53 - Contractual																	
25-25-310-5300	CONTRACTL-ADULT ART/PAINTI	0.00	0.00	0.00	162.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-312-5300	CONTRACTL-ADULT WORKSHO	7,573.50	5,733.56	5,841.00	5,172.75	7,004.25	0.00	6,742.74	7,004.25	7,004.25	0.00	6,742.74	7,004.25	7,004.25	7,004.25	7,004.25	7,004.25
25-25-314-5300	CONTRACTL-INTRO TO NEEDLE	0.00	245.00	735.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-315-5300	CONTRACTL-ADULT CERAMICS	500.00	625.00	1,000.00	162.50	2,800.00	0.00	1,000.00	2,800.00	2,800.00	0.00	1,000.00	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
25-25-316-5300	CONTRACTL-CERAMICS WORK	2,400.00	1,300.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-328-5300	CONTRACTL-ADULT DANCE	649.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-333-5300	CONTRACTL-MAHJONGG	646.80	2,181.20	1,447.60	3,283.00	2,695.00	0.00	3,685.50	2,695.00	2,695.00	0.00	3,685.50	2,695.00	2,695.00	2,695.00	2,695.00	2,695.00
AccountCategory: 53 - Contractual Total:		11,769.90	10,084.76	12,023.60	8,780.75	12,499.25	0.00	11,428.24	12,499.25	12,499.25	0.00	11,428.24	12,499.25	12,499.25	12,499.25	12,499.25	12,499.25
AccountCategory: 54 - Supplies																	
25-25-310-5400	SUPPLIES-ADULT ART/PAINTIN	2,650.00	118.72	2,650.00	383.80	1,200.00	0.00	2,650.00	1,200.00	1,200.00	0.00	2,650.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
25-25-315-5400	SUPPLIES-ADULT CERAMICS	18,000.00	15,727.55	21,000.00	8,549.47	14,000.00	0.00	15,554.35	14,000.00	14,000.00	0.00	15,554.35	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00

		Defined Budgets							
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
									Final Draft
25-25-316-5400	SUPPLIES-CERAMICS WORKSH	600.00	375.36	600.00	0.00	550.00	0.00	0.00	550.00
	AccountCategory: 54 - Supplies Total:	21,250.00	16,221.63	24,250.00	8,933.27	15,750.00	0.00	18,204.35	15,750.00
	Expense Total:	111,954.92	90,089.56	102,599.89	64,732.69	81,420.57	0.00	74,954.33	81,420.57
	Program: 30 - Adult Programs Surplus (Deficit):	55,477.08	55,666.00	52,248.11	65,300.25	39,442.43	0.00	38,051.80	39,442.43

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 40 - Preschool Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-401-4200	REV-ELC 3YR	57,722.00	13,421.00	-0.01	0.00	0.00	0.00	-0.01	0.00	0.00
25-25-402-4200	REV-ELC 4YR	78,860.00	89,585.00	22,027.00	24,255.00	0.00	0.00	24,225.00	0.00	0.00
25-25-403-4200	REV-ELC 2YR	60,855.00	51,513.55	12,977.00	15,438.00	0.00	0.00	15,438.00	0.00	0.00
25-25-404-4200	REV-TEACHER APPRECIATION	3,500.00	4,875.00	4,500.00	3,925.00	4,500.00	0.00	3,925.00	4,500.00	4,500.00
25-25-405-4200	REV-KINDERGTN READINESS	28,704.00	74,650.96	24,600.00	29,426.40	0.00	0.00	29,426.40	0.00	0.00
25-25-406-4200	REV-PRESCHOOL HIP HOP	11,780.00	17,460.43	14,136.00	17,565.77	11,564.00	0.00	13,085.57	11,564.00	11,564.00
25-25-406-4201	REV-COSTUMES	650.00	910.00	840.00	2,030.00	840.00	0.00	1,190.00	840.00	840.00
25-25-407-4200	REV-PARENTS/TOTS PLAYTIME	16,000.00	9,289.00	2,730.00	2,730.00	2,730.00	0.00	2,730.00	2,730.00	2,730.00
25-25-409-4200	REV-TUMBLING TOTS	8,680.00	6,481.35	5,220.00	18,757.08	19,906.88	0.00	15,444.12	19,906.88	19,906.88
25-25-410-4200	REV-IGLOO BUDDIES	0.00	0.00	0.00	2,400.00	29,575.00	0.00	0.00	29,575.00	29,575.00
25-25-412-4200	REV-NO NAP CLUB	0.00	0.00	0.00	42,283.18	64,800.00	0.00	36,019.00	64,800.00	64,800.00
25-25-413-4200	REV-SCHOOL HOUSE KITCHEN	9,065.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-414-4200	REV-JAMBERRY MUSIC	0.00	7,940.57	9,216.00	11,525.62	15,240.00	0.00	6,326.50	15,240.00	15,240.00
25-25-418-4200	REV-HOT SHOTS PRESCHOOL	0.00	12,908.33	16,073.00	22,708.87	16,128.00	0.00	16,073.00	16,128.00	16,128.00
25-25-419-4200	REV-PRESCHOOL BALLET	18,752.00	10,047.54	11,316.00	7,877.91	6,384.00	0.00	6,007.50	6,384.00	6,384.00
25-25-419-4201	REV-COSTUMES	1,040.00	845.00	700.00	980.00	560.00	0.00	560.00	560.00	560.00
25-25-421-4200	REV-LITTLE GLOBAL EXPLORER	0.00	0.00	0.00	20.00	0.00	0.00	0.00	0.00	0.00
25-25-428-4200	REV-PRESCH w/ CARI & JON	5,146.00	2,844.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-429-4200	REV-AMAZING MINDS	5,580.00	2,174.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-430-4200	REV-PRESCHOOL ART - MESSY	1,287.00	1,735.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-4200	REV-PRESCHOOL DAY OFF	10,260.00	16,638.00	9,000.00	10,781.00	0.00	0.00	9,766.00	0.00	0.00
25-25-435-4200	REV-PEE WEE SPORTSTERS	2,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-439-4200	REV-PRESCHOOL YOGA	8,712.00	20.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-446-4200	REV-PRESCHOOL DAY OFF CAM	0.00	0.00	0.00	1,060.00	8,484.00	0.00	0.00	8,484.00	8,484.00
25-25-449-4200	REV-DRAMA-PRESCHOOL (SAR	24,016.00	5,878.79	6,270.00	19,454.30	9,548.00	0.00	9,585.30	9,548.00	9,548.00
25-25-450-4200	REV-READING ROOKIES	7,008.00	12,454.44	10,295.00	18,010.32	8,748.00	0.00	11,151.77	8,748.00	8,748.00
25-25-455-4200	REV-SCHOOLYARD SPORTS	0.00	12,875.68	29,760.00	11,828.46	8,100.00	0.00	15,228.00	8,100.00	8,100.00
25-25-457-4200	REV-PRESCHOOL DRAWING - Y	7,875.00	228.57	3,500.00	924.00	2,604.00	0.00	2,784.48	2,604.00	2,604.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-471-4200	REV-GJK PLAYTIME PARTNERS	51,288.00	56,860.00	53,450.00	61,600.00	68,600.00	0.00	61,600.00	68,600.00	68,600.00
25-25-472-4200	REV-GJK 2'S	149,862.00	188,249.00	198,800.00	191,300.00	181,250.00	0.00	188,750.00	181,250.00	181,250.00
25-25-473-4200	REV-GJK 3'S	175,240.00	224,835.00	229,400.00	199,110.00	210,250.00	0.00	199,110.00	210,250.00	210,250.00
25-25-474-4200	REV-GJK 4'S	225,784.00	256,786.00	269,150.00	348,945.00	314,500.00	0.00	334,345.00	314,500.00	314,500.00
25-25-475-4200	REV-GJK ENRICHMENT	91,408.00	118,022.88	103,719.00	161,013.38	186,115.00	0.00	153,719.00	186,115.00	186,115.00
25-25-476-4200	REV-GJK CAMPS	91,464.00	97,364.00	96,100.00	242,600.00	115,700.00	0.00	122,525.00	115,700.00	115,700.00
25-25-480-4200	REV-PRESCHOOL/TOT CLAY PLA	22,304.00	25,273.12	25,628.00	13,970.44	9,952.00	0.00	12,422.00	9,952.00	9,952.00
25-25-490-4200	REV-KINDERMUSIK	6,624.00	6,369.44	2,475.00	12,039.92	5,560.96	0.00	8,651.56	5,560.96	5,560.96
25-25-491-4200	REV-PRESCH JR BUILDERS/ENGI	16,362.00	3,368.00	5,760.00	20.00	0.00	0.00	5,760.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		1,198,428.00	1,331,904.71	1,167,641.99	1,494,579.65	1,301,639.84	0.00	1,305,848.19	1,301,639.84	1,301,639.84
Revenue Total:		1,198,428.00	1,331,904.71	1,167,641.99	1,494,579.65	1,301,639.84	0.00	1,305,848.19	1,301,639.84	1,301,639.84
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-401-5100	WAGES-ELC 3YR	34,137.60	8,543.82	0.01	0.00	0.00	0.00	0.01	0.00	0.00
25-25-402-5100	WAGES-ELC 4YR	48,343.20	34,971.93	10,553.00	11,733.96	0.00	0.00	11,733.00	0.00	0.00
25-25-403-5100	WAGES-ELC 2YR	30,025.92	17,761.09	7,296.00	8,107.09	0.00	0.00	7,859.00	0.00	0.00
25-25-405-5100	WAGES-KINDERGTN READINES	20,029.60	30,216.86	10,000.00	11,689.49	0.00	0.00	11,689.49	0.00	0.00
25-25-407-5100	WAGES-PARENTS & TOTS PLAY	1,890.00	2,420.26	590.00	619.17	590.00	0.00	590.00	590.00	590.00
25-25-409-5100	WAGES-TUMBLING TOTS	3,720.00	3,016.50	2,900.00	2,175.00	0.00	0.00	2,175.00	0.00	0.00
25-25-410-5100	WAGES-IGLOO BUDDIES	0.00	0.00	0.00	766.63	14,062.50	0.00	0.00	14,062.50	14,062.50
25-25-412-5100	WAGES-NO NAP CLUB	0.00	0.00	0.00	27,285.32	44,618.75	0.00	25,298.21	44,618.75	44,618.75
25-25-428-5100	WAGES-PRESCH w/ CARI & JON	1,311.00	1,135.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-430-5100	WAGES-PRESCHOOL ART - MES	825.00	1,487.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5100	WAGES-PRESCHOOL DAY OFF	4,278.15	6,128.41	4,469.00	1,136.31	0.00	0.00	1,338.50	0.00	0.00
25-25-435-5100	WAGES-PEE WEE SPORTSTERS	1,455.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-480-5100	WAGES-PRESCHOOL/TOT CLAY	9,868.80	14,027.62	13,492.20	5,379.26	5,190.00	0.00	6,370.00	5,190.00	5,190.00
AccountCategory: 51 - Salaries/Wages Total:		155,884.27	119,709.18	49,300.21	68,892.23	64,461.25	0.00	67,053.21	64,461.25	64,461.25
AccountCategory: 53 - Contractual										
25-25-401-5300	CONTRACTL-ELC 3YR	1,600.00	500.00	0.01	0.00	0.00	0.00	0.01	0.00	0.00
25-25-402-5300	CONTRACTL-ELC 4YR	1,900.00	1,919.00	633.00	1,600.00	0.00	0.00	1,600.00	0.00	0.00
25-25-403-5300	CONTRACTL-ELC 2YR	1,300.00	1,725.00	433.00	700.00	0.00	0.00	700.00	0.00	0.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-404-5300	CONTRACTL-TEACHER APPRECI	0.00	2,116.04	3,000.00	756.65	2,000.00	0.00	756.65	2,000.00	2,000.00
25-25-405-5300	CONTRACTL-KINDERGTN READI	6,100.00	4,297.50	2,000.00	1,732.50	0.00	0.00	1,732.50	0.00	0.00
25-25-406-5300	CONTRACTL-PRESCHOOL HIP H	8,835.00	13,770.63	10,602.00	7,469.02	8,673.00	0.00	9,560.62	8,673.00	8,673.00
25-25-409-5300	CONTRACTL-TUMBLING TOTS	0.00	0.00	0.00	4,731.64	13,934.82	0.00	6,784.00	13,934.82	13,934.82
25-25-413-5300	CONTRACTL-SCHOOL HOUSE KI	6,799.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-414-5300	CONTRACTL-JAMBERRY MUSIC	0.00	5,983.00	6,400.00	4,482.50	10,668.00	0.00	4,656.45	10,668.00	10,668.00
25-25-418-5300	CONTRACTL-HOT SHOTS PRESC	0.00	8,640.10	11,251.00	13,350.54	11,289.60	0.00	11,251.00	11,289.60	11,289.60
25-25-419-5300	CONTRACT-PRESCHOOL BALLE	14,064.00	7,547.26	8,487.00	3,439.20	4,788.00	0.00	4,481.16	4,788.00	4,788.00
25-25-429-5300	CONTRACTL-AMAZING MINDS	3,906.00	1,617.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5300	CONTRACTL-PRESCHOOL DAYS	500.00	1,070.00	500.00	1,050.00	0.00	0.00	3,998.40	0.00	0.00
25-25-439-5300	CONTRACTL-PRESCHOOL YOGA	6,098.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-446-5300	CONTRACTL - PRESCHOOL DAY	0.00	0.00	0.00	252.00	5,938.80	0.00	0.00	5,938.80	5,938.80
25-25-449-5300	CONTRACTL-DRAMA-PRESHOO	18,012.00	3,583.32	4,702.50	6,166.12	7,161.00	0.00	7,158.37	7,161.00	7,161.00
25-25-450-5300	CONTRACTL-READING ROOKIE	5,256.00	9,257.00	7,250.00	9,514.43	6,123.60	0.00	8,092.24	6,123.60	6,123.60
25-25-455-5300	CONTRACTL-SCHOOLYARD SPO	0.00	12,686.90	20,832.00	4,312.00	5,670.00	0.00	7,812.00	5,670.00	5,670.00
25-25-457-5300	CONTRACTL-PRESCHOOL DRA	5,512.00	0.00	2,450.00	646.80	1,822.80	0.00	2,360.40	1,822.80	1,822.80
25-25-471-5300	CONTRACTL-GJK PLAYTIME PAR	38,466.00	42,645.01	39,019.00	44,968.00	50,078.00	0.00	43,362.00	50,078.00	50,078.00
25-25-472-5300	CONTRACTL-GJK 2'S	112,396.50	141,186.77	145,124.00	139,649.01	132,313.00	0.00	136,510.00	132,313.00	132,313.00
25-25-473-5300	CONTRACTL- GJK 3'S	131,430.00	163,758.75	167,462.00	145,350.30	153,483.00	0.00	145,350.00	153,483.00	153,483.00
25-25-474-5300	CONTRACTL-GJK 4'S	169,338.00	192,589.51	196,480.00	254,729.87	229,585.00	0.00	244,072.00	229,585.00	229,585.00
25-25-475-5300	CONTRACTL-GJK ENRICHMENT	68,556.00	88,199.53	75,715.00	118,244.84	135,864.00	0.00	112,215.00	135,864.00	135,864.00
25-25-476-5300	CONTRACTL-GJK CAMPS	68,598.00	73,023.00	70,153.00	175,197.50	84,461.00	0.00	91,777.00	84,461.00	84,461.00
25-25-490-5300	CONTRACTL-KINDERMUSIK	5,120.00	4,684.30	1,856.00	6,455.85	4,170.72	0.00	6,236.58	4,170.72	4,170.72
25-25-491-5300	CONTRACTL-PRESCH JR BUILDE	11,454.00	2,548.00	4,032.00	0.00	0.00	0.00	4,032.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		685,240.90	783,347.62	778,381.51	944,798.77	868,024.34	0.00	854,498.38	868,024.34	868,024.34
AccountCategory: 54 - Supplies										
25-25-401-5400	SUPPLIES-ELC 3YR	2,550.00	784.82	0.01	0.00	0.00	0.00	0.01	0.00	0.00
25-25-402-5400	SUPPLIES-ELC 4YR	3,250.00	3,220.85	1,083.00	2,074.72	0.00	0.00	2,074.00	0.00	0.00
25-25-403-5400	SUPPLIES-ELC 2YR	2,450.00	2,136.91	1,083.00	544.93	0.00	0.00	544.93	0.00	0.00
25-25-404-5400	SUPPLIES-TEACHER APPRECIATI	3,500.00	2,743.68	1,500.00	2,409.76	2,500.00	0.00	3,168.35	2,500.00	2,500.00
25-25-405-5400	SUPPLIES-KINDERGTN READINE	1,350.00	2,708.15	1,000.00	465.13	0.00	0.00	465.13	0.00	0.00

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		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-406-5401	COSTUMES	650.00	910.00	840.00	1,190.00	840.00	0.00	1,190.00	840.00	840.00
25-25-407-5400	SUPPLIES-PARENTS/TOTS PLAY	750.00	422.36	300.00	98.05	300.00	0.00	300.00	300.00	300.00
25-25-409-5400	SUPPLIES-TUMBLING TOTS	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00
25-25-410-5400	SUPPLIES-IGLOO BUDDIES	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	3,000.00
25-25-412-5400	SUPPLIES-NO NAP CLUB	0.00	0.00	0.00	1,620.71	2,000.00	0.00	1,608.11	2,000.00	2,000.00
25-25-419-5401	COSTUMES	1,040.00	845.00	700.00	560.00	560.00	0.00	560.00	560.00	560.00
25-25-428-5400	SUPPLIES-PRESCH w/ CARI & J	50.00	33.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5400	SUPPLIES-PRESCHOOL DAY OFF	1,600.00	2,098.06	1,100.00	334.43	0.00	0.00	1,169.71	0.00	0.00
25-25-435-5400	SUPPLIES-PEE WEE SPORTSTER	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-480-5400	SUPPLIES-PRESCHOOL/TOT CLA	1,650.00	1,518.50	1,650.00	200.00	500.00	0.00	700.00	500.00	500.00
AccountCategory: 54 - Supplies Total:		18,890.00	17,421.54	9,356.01	9,497.73	9,700.00	0.00	11,880.24	9,700.00	9,700.00
Expense Total:		860,015.17	920,478.34	837,037.73	1,023,188.73	942,185.59	0.00	933,431.83	942,185.59	942,185.59
Program: 40 - Preschool Programs Surplus (Deficit):		338,412.83	411,426.37	330,604.26	471,390.92	359,454.25	0.00	372,416.36	359,454.25	359,454.25

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 60 - Youth General Interest Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-601-4200	REV-KIDS CLUB PM	371,528.00	465,900.04	534,028.00	558,284.30	563,204.00	0.00	560,000.00	563,204.00	563,204.00
25-25-602-4200	REV-KIDS CLUB AM	70,699.00	53,184.00	59,386.00	71,610.00	70,713.00	0.00	73,402.00	70,713.00	70,713.00
25-25-603-4200	REV-KIDS CLUB-LAST MIN CARE	850.00	1,098.00	900.00	1,461.00	990.00	0.00	900.00	990.00	990.00
25-25-605-4200	REV-BABYSITTER TRAINING	0.00	0.00	0.00	221.00	0.00	0.00	0.00	0.00	0.00
25-25-606-4200	REV - SCHOOL DAY OFF	59,680.00	90,366.60	103,585.00	139,080.60	132,167.00	0.00	134,165.00	132,167.00	132,167.00
25-25-607-4200	REV-YOUTH HIP HOP	49,824.00	40,043.73	38,784.00	55,888.71	35,630.00	0.00	37,821.71	35,630.00	35,630.00
25-25-607-4201	REV-COSTUMES	3,250.00	2,730.00	2,520.00	6,160.00	2,520.00	0.00	2,800.00	2,520.00	2,520.00
25-25-608-4200	REV-YOUTH BALLET	21,470.00	6,925.24	8,192.00	20,422.76	13,860.00	0.00	15,866.00	13,860.00	13,860.00
25-25-608-4201	REV-COSTUMES	1,300.00	455.00	560.00	1,610.00	700.00	0.00	910.00	700.00	700.00
25-25-609-4200	REV-ACRO/TUMBLING	26,048.00	28,168.33	27,858.00	36,609.77	27,146.00	0.00	27,393.00	27,146.00	27,146.00
25-25-609-4201	REV-COSTUMES	2,600.00	1,640.00	2,310.00	4,605.00	2,310.00	0.00	2,505.00	2,310.00	2,310.00
25-25-613-4200	REV-PULSE	0.00	18,679.87	21,750.00	19,072.63	20,384.00	0.00	16,139.00	20,384.00	20,384.00
25-25-614-4200	REV-YOUTH CRAFTING	37,904.00	29,570.75	27,192.00	22,945.14	24,411.00	0.00	23,488.98	24,411.00	24,411.00
25-25-615-4200	REV-YOUTH CERAMICS	191,388.00	181,457.24	187,007.00	187,132.08	168,825.00	0.00	165,819.00	168,825.00	168,825.00
25-25-617-4200	REV-MAD SCIENCE	19,650.00	19,530.96	21,000.00	15,517.00	17,280.00	0.00	6,253.00	17,280.00	17,280.00
25-25-618-4200	REV-RIGHT BRAIN CURRICULU	0.00	0.00	0.00	750.00	0.00	0.00	0.00	0.00	0.00
25-25-629-4200	REV-CHESS SCHOLARS	26,880.00	24,557.95	26,484.48	33,470.88	29,228.50	0.00	28,176.30	29,228.50	29,228.50
25-25-635-4200	REV-AMAZING MIND	18,000.00	20,893.36	20,550.00	22,875.00	21,780.50	0.00	21,351.20	21,780.50	21,780.50
25-25-638-4200	REV-PRESTO, IT'S MAGIC	704.00	760.80	1,785.00	300.00	900.00	0.00	300.00	900.00	900.00
25-25-639-4200	REV-YOUTH YOGA	6,426.00	13,045.82	14,700.00	4,888.23	0.00	0.00	4,888.23	0.00	0.00
25-25-648-4200	REV-YOUTH COOKING	12,180.00	14,540.86	22,374.00	19,184.14	22,100.00	0.00	17,788.34	22,100.00	22,100.00
25-25-649-4200	REV-DRAMA-YOUTH	18,018.00	11,855.58	9,216.00	2,813.00	6,237.00	0.00	4,024.76	6,237.00	6,237.00
25-25-650-4200	REV-CODE ADVANTAGE	0.00	6,847.71	12,600.00	30,126.61	25,200.00	0.00	34,485.59	25,200.00	25,200.00
25-25-650-4220	REV-LAPTOP FEE	0.00	0.00	0.00	490.00	2,030.00	0.00	0.00	2,030.00	2,030.00
25-25-652-4200	REV-FOOTLIGHTERS	52,790.00	33,615.70	38,916.00	30,770.04	29,400.00	0.00	25,544.04	29,400.00	29,400.00
25-25-653-4200	REV-BROADWAY BOUND	84,360.00	97,574.52	88,800.00	157,584.90	118,400.00	0.00	121,062.90	118,400.00	118,400.00
25-25-653-4201	REV-COSTUMES	9,690.00	10,880.00	10,200.00	19,630.00	13,600.00	0.00	13,765.00	13,600.00	13,600.00
25-25-657-4200	REV-YOUNG REMBRANDTS/AR	15,825.00	8,592.87	8,150.00	16,084.26	18,956.00	0.00	18,520.26	18,956.00	18,956.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

								Defined Budgets			
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027	2026-2027	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft	Final Draft	
25-25-658-4200	REV-YOUTH ART	11,316.00	13,390.60	12,900.00	14,276.40	14,620.00	0.00	11,767.80	14,620.00	14,620.00	
25-25-659-4200	REV-MIXED MEDIA	20,377.00	18,535.60	22,102.00	22,977.29	16,684.00	0.00	17,349.00	16,684.00	16,684.00	
25-25-660-4200	REV-JEWELRY MAKING	16,766.00	14,933.12	14,483.50	9,051.29	13,271.00	0.00	11,275.89	13,271.00	13,271.00	
25-25-660-4201	REV-JEWELRY MAKING MATERI	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00	
25-25-694-4200	REV-LEGO PLAYWELL	23,790.00	24,282.90	20,310.00	15,865.33	20,310.00	0.00	14,865.48	20,310.00	20,310.00	
AccountCategory: 42 - Program Revenues Total:		1,173,313.00	1,254,057.15	1,358,642.98	1,542,557.36	1,432,857.00	0.00	1,412,627.48	1,432,857.00	1,432,857.00	
Revenue Total:		1,173,313.00	1,254,057.15	1,358,642.98	1,542,557.36	1,432,857.00	0.00	1,412,627.48	1,432,857.00	1,432,857.00	
Expense											
AccountCategory: 51 - Salaries/Wages											
25-25-601-5100	WAGES-KIDS CLUB PM	90,639.75	101,158.35	118,451.88	110,411.67	126,955.83	0.00	118,451.88	126,955.83	126,955.83	
25-25-602-5100	WAGES-KIDS CLUB AM	23,315.58	28,733.62	24,762.92	29,393.24	26,034.90	0.00	24,762.92	26,034.90	26,034.90	
25-25-606-5100	WAGES - SCHOOL DAY OFF	15,110.00	21,890.90	25,811.98	27,298.79	37,524.53	0.00	38,491.00	37,524.53	37,524.53	
25-25-615-5100	WAGES-YOUTH CERAMICS	74,438.00	68,552.21	75,359.00	61,726.88	76,810.00	0.00	65,720.45	76,810.00	76,810.00	
25-25-658-5100	WAGES-YOUTH ART	2,646.00	5,515.99	3,100.37	4,540.91	3,576.12	0.00	3,769.99	3,576.12	3,576.12	
25-25-659-5100	WAGES-MIXED MEDIA	7,166.25	7,900.80	7,529.47	8,015.42	7,362.60	0.00	9,063.00	7,362.60	7,362.60	
AccountCategory: 51 - Salaries/Wages Total:		213,315.58	233,751.87	255,015.62	241,386.91	278,263.98	0.00	260,259.24	278,263.98	278,263.98	
AccountCategory: 53 - Contractual											
25-25-601-5300	CONTRACTL-KIDS CLUB PM	15,690.00	14,347.15	15,760.00	15,153.66	15,240.00	0.00	15,760.00	15,240.00	15,240.00	
25-25-606-5300	CONTRACTL - SCHOOL DAY OFF	25,710.00	29,677.31	40,108.50	45,958.53	52,990.00	0.00	50,661.00	52,990.00	52,990.00	
25-25-607-5300	CONTRACTL-YOUTH HIP HOP	37,368.00	30,050.91	29,088.00	22,128.45	26,722.50	0.00	28,449.45	26,722.50	26,722.50	
25-25-608-5300	CONTRACTL-YOUTH BALLET	16,102.50	6,995.61	6,144.00	9,639.90	10,395.00	0.00	11,907.90	10,395.00	10,395.00	
25-25-609-5300	CONTRACTL-ACRO/TUMBLING	19,536.00	19,621.56	20,893.50	16,013.40	20,359.50	0.00	20,171.40	20,359.50	20,359.50	
25-25-613-5300	CONTRACTL--PULSE	0.00	13,210.40	15,225.00	6,206.20	14,268.80	0.00	11,697.00	14,268.80	14,268.80	
25-25-614-5300	CONTRACTL-YOUTH CRAFTING	26,532.80	19,259.80	19,034.40	11,473.70	17,087.70	0.00	16,664.90	17,087.70	17,087.70	
25-25-615-5300	CONTRACTL-YOUTH CERAMICS	600.00	740.00	1,000.00	395.00	2,000.00	0.00	1,000.00	2,000.00	2,000.00	
25-25-617-5300	CONTRACTL-MAD SCIENCE	13,755.00	13,644.00	14,700.00	3,404.80	12,096.00	0.00	3,404.80	12,096.00	12,096.00	
25-25-629-5300	CONTRACTL-CHESS SCHOLARS	18,816.00	17,253.31	18,539.14	13,044.57	20,459.95	0.00	19,561.57	20,459.95	20,459.95	
25-25-635-5300	CONTRACTL-AMAZING MIND	12,600.00	14,190.00	14,385.00	10,159.10	15,246.35	0.00	15,441.30	15,246.35	15,246.35	
25-25-638-5300	CONTRACTL-PRESTO, IT'S MAG	528.00	561.00	1,338.75	189.00	675.00	0.00	189.00	675.00	675.00	
25-25-639-5300	CONTRACTL-YOUTH YOGA	4,498.20	8,424.70	10,290.00	2,760.80	0.00	0.00	2,760.80	0.00	0.00	
25-25-648-5300	CONTRACTL-YOUTH COOKING	8,526.00	10,541.90	15,661.80	8,439.20	15,470.00	0.00	12,723.20	15,470.00	15,470.00	

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-649-5300	CONTRACTL-DRAMA-YOUTH	13,513.00	8,793.93	6,912.00	2,010.94	4,677.75	0.00	2,919.76	4,677.75	4,677.75
25-25-650-5300	CONTRACTL-CODE ADVANTAG	0.00	6,510.00	8,820.00	15,576.97	17,640.00	0.00	25,232.07	17,640.00	17,640.00
25-25-652-5300	CONTRACTL- FOOTLIGHTERS	39,592.50	25,370.49	29,187.00	14,488.80	22,050.00	0.00	19,119.30	22,050.00	22,050.00
25-25-653-5300	CONTRACTL-BROADWAY BOUN	63,270.00	72,055.65	66,600.00	79,087.51	88,800.00	0.00	90,409.51	88,800.00	88,800.00
25-25-657-5300	CONTRACTL-YOUNG REMBRAD	11,077.50	5,950.00	5,705.00	8,624.00	13,269.20	0.00	13,053.60	13,269.20	13,269.20
25-25-660-5300	CONTRACTL-JEWELRY MAKING	11,736.20	11,125.10	10,138.45	3,746.40	9,289.70	0.00	7,875.70	9,289.70	9,289.70
25-25-694-5300	CONTRACTL-LEGO-PLAYWELL	16,653.00	16,726.50	14,217.00	7,362.60	14,217.00	0.00	10,077.00	14,217.00	14,217.00
AccountCategory: 53 - Contractual Total:		356,104.70	345,049.32	363,747.54	295,863.53	392,954.45	0.00	379,079.26	392,954.45	392,954.45
AccountCategory: 54 - Supplies										
25-25-601-5400	SUPPLIES-KIDS CLUB PM	20,000.00	24,576.99	24,000.00	22,580.00	25,000.00	0.00	24,000.00	25,000.00	25,000.00
25-25-602-5400	SUPPLIES-KIDS CLUB AM	650.00	46.85	650.00	367.54	650.00	0.00	650.00	650.00	650.00
25-25-606-5400	SUPPLIES - SCHOOL DAY OFF	1,400.00	1,198.18	1,500.00	952.50	700.00	0.00	1,500.00	700.00	700.00
25-25-607-5401	COSTUMES	3,250.00	2,730.00	2,520.00	2,800.00	2,520.00	0.00	2,800.00	2,520.00	2,520.00
25-25-608-5401	COSTUMES	1,300.00	455.00	560.00	910.00	700.00	0.00	910.00	700.00	700.00
25-25-609-5401	COSTUMES	2,600.00	1,625.00	2,310.00	2,520.00	2,310.00	0.00	2,520.00	2,310.00	2,310.00
25-25-615-5400	SUPPLIES-YOUTH CERAMICS	17,250.00	22,070.27	20,250.00	12,934.44	13,500.00	0.00	17,250.00	13,500.00	13,500.00
25-25-650-5401	LAPTOP FEE	0.00	0.00	0.00	0.00	2,030.00	0.00	0.00	2,030.00	2,030.00
25-25-653-5401	COSTUMES	9,690.00	10,125.25	9,600.00	11,813.86	12,480.00	0.00	12,140.00	12,480.00	12,480.00
25-25-658-5400	SUPPLIES-YOUTH ART	2,000.00	1,055.24	2,000.00	2,027.46	1,600.00	0.00	1,500.00	1,600.00	1,600.00
25-25-659-5400	SUPPLIES-MIXED MEDIA	2,000.00	962.76	2,000.00	811.78	1,400.00	0.00	1,200.00	1,400.00	1,400.00
25-25-660-5401	MATERIALS FEE	0.00	0.00	0.00	800.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		60,140.00	64,845.54	65,390.00	58,517.58	62,890.00	0.00	64,470.00	62,890.00	62,890.00
Expense Total:		629,560.28	643,646.73	684,153.16	595,768.02	734,108.43	0.00	703,808.50	734,108.43	734,108.43
Program: 60 - Youth General Interest Programs Surplus (Deficit):		543,752.72	610,410.42	674,489.82	946,789.34	698,748.57	0.00	708,818.98	698,748.57	698,748.57

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 70 - Athletic Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-701-4200	REV-T-BALL/IL BB ACADEMY	11,600.00	15,781.80	16,200.00	10,066.75	13,020.00	0.00	10,066.75	13,020.00	13,020.00
25-25-706-4200	REV-SOCCER SHOTS	8,376.00	7,236.57	8,880.00	8,223.43	8,160.00	0.00	7,637.03	8,160.00	8,160.00
25-25-707-4200	REV-BOYS HOUSE BASKETBALL	44,352.00	38,710.31	42,274.60	48,412.47	35,887.54	0.00	42,274.60	35,887.54	35,887.54
25-25-708-4200	REV-GIRLS HOUSE BASKETBALL	26,370.00	16,987.39	22,823.20	22,421.67	18,482.04	0.00	22,823.20	18,482.04	18,482.04
25-25-712-4200	REV-PRESEASON HOUSE BB CLI	13,392.00	8,856.00	10,440.00	8,754.00	8,820.00	0.00	8,000.00	8,820.00	8,820.00
25-25-725-4200	REV-KARATE CLASSES	38,979.50	24,776.22	29,568.00	24,930.52	21,261.00	0.00	21,753.77	21,261.00	21,261.00
25-25-737-4200	REV-ROOKIE RUGBY	660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-740-4200	REV-TRAVELING BASKETBALL	20,592.00	22,132.69	22,320.00	20,435.69	24,840.00	0.00	22,320.00	24,840.00	24,840.00
25-25-744-4200	REV-YOUTH FLAG FOOTBALL	20,805.00	18,280.00	21,120.00	17,988.00	22,365.00	0.00	19,380.00	22,365.00	22,365.00
25-25-746-4200	REV-HOT SHOT DAY OFF	29,168.00	20,107.42	29,140.00	12,292.20	18,942.00	0.00	17,870.00	18,942.00	18,942.00
25-25-747-4200	REV-HOT SHOT SPORTS	76,342.00	39,127.45	49,180.00	31,623.21	38,157.00	0.00	30,254.81	38,157.00	38,157.00
25-25-748-4200	REV-BASKETBALL CLINICS	9,240.00	10,415.70	11,020.00	9,266.90	9,960.00	0.00	9,266.00	9,960.00	9,960.00
25-25-752-4200	REV-GAME ON!SPORTS 4 GIRLS	28,600.00	18,393.23	10,560.00	19,841.80	19,080.00	0.00	14,521.00	19,080.00	19,080.00
25-25-755-4200	REV-FINISH STRONG ATHLETICS	0.00	21,286.00	40,512.00	67,802.00	62,944.00	0.00	58,690.08	62,944.00	62,944.00
25-25-757-4200	REV-MINI GLENCOE CHEER	0.00	8,954.14	16,000.00	9,890.86	12,922.00	0.00	8,856.06	12,922.00	12,922.00
25-25-762-4200	REV-LACROSSE	8,160.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-767-4200	REV-YOUTH VOLLEYBALL	8,094.00	13,837.51	10,060.00	9,425.93	9,177.00	0.00	9,315.00	9,177.00	9,177.00
25-25-770-4200	REV-YOUTH TENNIS	63,120.00	47,068.59	54,400.00	66,499.03	71,704.00	0.00	64,122.00	71,704.00	71,704.00
25-25-775-4200	REV-ADULT TENNIS	45,840.00	25,814.36	37,420.00	36,539.33	38,784.00	0.00	36,409.00	38,784.00	38,784.00
25-25-785-4200	REV-FITNESS PUNCHCARDS	44,930.00	34,793.80	39,900.00	36,952.00	36,530.00	0.00	36,446.00	36,530.00	36,530.00
25-25-786-4200	REV-FITNESS DROP-INS	2,750.00	4,765.00	4,550.00	6,175.00	8,475.00	0.00	8,068.00	8,475.00	8,475.00
25-25-787-4200	REV-GENERAL FITNESS	10,800.00	4,672.56	4,972.00	3,674.00	4,112.00	0.00	3,674.00	4,112.00	4,112.00
25-25-788-4200	REV-TAIGA GYMNASTICS	0.00	10,650.80	34,560.00	31,956.20	29,160.00	0.00	29,762.00	29,160.00	29,160.00
25-25-791-4200	REV-PICKLEBALL	105,600.00	94,978.36	60,000.00	68,988.20	62,370.00	0.00	68,535.00	62,370.00	62,370.00
25-25-794-4200	REV-YOUTH PICKLEBALL	9,900.00	11,140.00	10,875.00	13,761.71	14,850.00	0.00	12,645.00	14,850.00	14,850.00
25-25-795-4200	REVENUE - ADULT GLENCOE PI	0.00	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00	0.00

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-797-4200	REV-PICKLEBALL EVENTS	0.00	822.00	1,800.00	560.00	1,000.00	0.00	600.00	1,000.00	1,000.00
AccountCategory: 42 - Program Revenues Total:		627,670.50	519,587.90	591,274.80	586,480.90	591,002.58	0.00	563,289.30	591,002.58	591,002.58
Revenue Total:		627,670.50	519,587.90	591,274.80	586,480.90	591,002.58	0.00	563,289.30	591,002.58	591,002.58
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-707-5100	WAGES-BOYS HOUSE BASKETB	5,220.00	4,540.87	3,520.00	2,473.32	3,520.00	0.00	3,520.00	3,520.00	3,520.00
25-25-708-5100	WAGES-GIRLS HOUSE BASKETB	2,975.00	1,666.73	2,640.00	1,037.98	2,640.00	0.00	2,640.00	2,640.00	2,640.00
25-25-775-5100	WAGES-ADULT TENNIS	0.00	3,526.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-784-5100	WAGES-RUN CLUB	0.00	0.00	0.00	1,476.80	2,227.68	0.00	1,200.00	2,227.68	2,227.68
25-25-797-5100	WAGES-PICKLEBALL EVENTS	0.00	80.63	100.00	80.63	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		8,195.00	9,815.12	6,260.00	5,068.73	8,387.68	0.00	7,360.00	8,387.68	8,387.68
AccountCategory: 53 - Contractual										
25-25-701-5300	CONTRACTL-T-BALL/IL BB ACA	8,120.00	10,828.16	11,340.00	6,980.93	9,114.00	0.00	7,003.33	9,114.00	9,114.00
25-25-706-5300	CONTRACTL-SOCCER SHOTS	5,863.20	4,970.00	6,216.00	3,640.00	5,712.00	0.00	5,180.00	5,712.00	5,712.00
25-25-707-5300	CONTRACTL-BOYS HSE BASKET	14,257.00	11,788.50	14,739.00	4,717.00	13,421.80	0.00	14,739.00	13,421.80	13,421.80
25-25-708-5300	CONTRACTL-GIRLS HOUSE BAS	11,361.00	5,529.50	5,949.00	2,029.00	5,584.80	0.00	5,949.00	5,584.80	5,584.80
25-25-712-5300	CONTRACTL-PRESEASON HOUS	9,374.40	6,171.20	7,308.00	6,090.00	6,174.00	0.00	5,600.00	6,174.00	6,174.00
25-25-725-5300	CONTRACTL-KARATE CLASSES	29,234.63	14,724.30	22,176.00	14,649.38	15,945.75	0.00	15,636.75	15,945.75	15,945.75
25-25-737-5300	CONTRACTL-ROOKIE RUGBY	495.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-740-5300	COTNRACTL-TRAVELING BASKE	14,414.40	14,264.60	15,624.00	0.00	17,388.00	0.00	15,624.00	17,388.00	17,388.00
25-25-744-5300	CONTRACTL-YOUTH FLAG FOO	14,463.50	12,670.00	14,784.00	10,409.00	15,655.50	0.00	14,819.00	15,655.50	15,655.50
25-25-746-5300	CONTRACTL-HOT SHOT DAY OF	20,417.60	9,681.70	20,398.00	7,529.90	13,259.40	0.00	13,094.90	13,259.40	13,259.40
25-25-747-5300	CONTRACTL-HOTSHOT SPORT	53,439.40	32,208.61	34,426.00	13,347.60	26,709.90	0.00	23,161.10	26,709.90	26,709.90
25-25-748-5300	CONTRACTL-BASKETBALL CLINI	6,468.00	6,958.00	7,714.00	6,123.60	6,972.00	0.00	6,202.35	6,972.00	6,972.00
25-25-752-5300	CONTRACTL-GAME ON!SPORT	20,020.00	11,226.60	7,392.00	7,056.00	13,356.00	0.00	11,500.30	13,356.00	13,356.00
25-25-755-5300	CONTRACTL-FINISH STRONG A	0.00	14,900.20	28,358.40	29,114.40	44,060.80	0.00	45,138.80	44,060.80	44,060.80
25-25-757-5300	CONTRACTL-MINI GLENCOE CH	0.00	6,650.00	11,200.00	3,257.80	9,045.40	0.00	6,588.40	9,045.40	9,045.40
25-25-762-5300	CONTRACTL-LACROSSE	5,712.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-767-5300	CONTRACTL-YOUTH VOLLEYBA	5,665.80	1,612.00	7,042.00	3,329.90	6,423.90	0.00	5,009.90	6,423.90	6,423.90
25-25-770-5300	CONTRACTL-YOUTH TENNIS	44,184.00	32,287.89	38,080.00	35,256.27	50,192.80	0.00	44,996.77	50,192.80	50,192.80
25-25-775-5300	CONTRACTL-ADULT TENNIS	32,088.00	12,815.05	26,194.00	25,054.40	27,148.80	0.00	25,119.50	27,148.80	27,148.80

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-785-5300	CONTRACTL-FITNESS PUNCHC	33,697.50	23,475.51	29,925.00	22,826.39	27,397.50	0.00	24,330.00	27,397.50	27,397.50
25-25-786-5300	CONTRACTL-FITNESS DROP-IN	2,062.50	3,333.75	3,412.50	4,291.50	6,356.25	0.00	6,051.00	6,356.25	6,356.25
25-25-787-5300	CONTRACTL-GENERAL FITNESS	8,100.00	3,136.47	3,729.00	2,619.00	3,084.00	0.00	2,619.00	3,084.00	3,084.00
25-25-788-5300	CONTRACTL-TAIGA GYMNASTI	0.00	9,676.80	24,192.00	14,086.80	20,412.00	0.00	20,613.60	20,412.00	20,412.00
25-25-791-5300	CONTRACTL-PICKLEBALL	78,144.00	61,500.67	42,000.00	47,053.04	46,035.00	0.00	50,545.34	46,035.00	46,035.00
25-25-794-5300	CONTRACTL-YOUTH PICKLEBAL	6,930.00	7,770.00	7,612.50	5,496.40	10,395.00	0.00	7,798.00	10,395.00	10,395.00
25-25-795-5300	CONTRACTL - ADULT GLENCOE	0.00	21.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-797-5300	CONTRACTL-PICKLEBALL EVEN	0.00	850.00	850.00	0.00	0.00	0.00	850.00	0.00	0.00
25-25-798-5300	CONTRACTL-ADULT PICKLEBAL	0.00	0.00	0.00	0.00	0.00	0.00	850.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		424,511.93	319,050.51	390,661.40	274,958.31	399,844.60	0.00	379,020.04	399,844.60	399,844.60
AccountCategory: 54 - Supplies										
25-25-707-5400	SUPPLIES-BOYS HOUSE BASKET	4,962.00	5,192.76	5,260.00	2,702.89	3,740.00	0.00	5,260.00	3,740.00	3,740.00
25-25-708-5400	SUPPLIES-GIRLS HOUSE BASKE	1,791.00	2,172.77	2,517.00	1,175.01	1,945.00	0.00	2,517.00	1,945.00	1,945.00
25-25-775-5400	SUPPLIES-ADULT TENNIS	0.00	626.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-784-5400	SUPPLIES-RUN CLUB	0.00	0.00	0.00	2,882.93	4,700.00	0.00	1,000.00	4,700.00	4,700.00
25-25-785-5400	SUPPLIES-FITNESS PUNCHCAR	500.00	276.92	1,000.00	1,262.28	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-25-791-5400	SUPPLIES-PICKLEBALL	1,000.00	234.23	1,000.00	358.72	1,000.00	0.00	0.00	1,000.00	1,000.00
25-25-795-5400	SUPPLIES - ADULT GLENCOE PI	0.00	0.00	1,084.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-797-5400	SUPPLIES-PICKLEBALL EVENTS	0.00	483.52	760.00	1,548.56	1,000.00	0.00	650.00	1,000.00	1,000.00
25-25-798-5400	SUPPLIES-ADULT PICKLEBALL P	0.00	0.00	0.00	0.00	0.00	0.00	650.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		8,253.00	8,986.44	11,621.00	9,930.39	13,385.00	0.00	11,077.00	13,385.00	13,385.00
Expense Total:		440,959.93	337,852.07	408,542.40	289,957.43	421,617.28	0.00	397,457.04	421,617.28	421,617.28
Program: 70 - Athletic Programs Surplus (Deficit):		186,710.57	181,735.83	182,732.40	296,523.47	169,385.30	0.00	165,832.26	169,385.30	169,385.30

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 80 - Camp Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-801-4200	REV-SUN FUN CAMP	296,577.00	305,895.77	313,411.46	367,167.67	310,000.00	0.00	336,392.67	310,000.00	310,000.00
25-25-803-4200	REV-KINDER KORNER CAMP	140,636.00	184,780.74	139,233.00	144,396.48	160,250.00	0.00	127,833.48	160,250.00	160,250.00
25-25-804-4200	REV-SCHOOL-AGE AM CARE	0.00	0.00	0.00	18,167.00	22,400.00	0.00	0.00	22,400.00	22,400.00
25-25-805-4200	REV-SCHOOL-AGE PM CARE	0.00	0.00	0.00	59,925.00	65,400.00	0.00	0.00	65,400.00	65,400.00
25-25-806-4200	REV-PRESCHL SUMM BEGIN/E	10,906.00	13,594.80	12,520.00	19,426.60	11,560.00	0.00	12,321.60	11,560.00	11,560.00
25-25-808-4200	REV-PRESCHOOL CIT	13,320.00	8,234.60	7,556.00	2,112.00	0.00	0.00	2,112.00	0.00	0.00
25-25-809-4200	REV-COUNSELOR IN TRAINING	36,312.00	38,248.65	40,810.08	43,890.50	48,685.00	0.00	41,290.50	48,685.00	48,685.00
25-25-810-4200	REV-CAMP ADVENTURE	200,253.00	205,927.39	225,258.21	277,808.15	239,343.75	0.00	253,114.15	239,343.75	239,343.75
25-25-811-4200	REV-TEDDY BEAR CAMP	10,743.04	11,919.37	13,748.00	20,051.49	0.00	0.00	20,051.49	0.00	0.00
25-25-812-4200	REV-PANDA BEAR CAMP	37,302.00	48,094.50	22,537.00	33,172.49	44,156.00	0.00	30,572.49	44,156.00	44,156.00
25-25-813-4200	REV-KOALA BEAR CAMP	56,786.00	77,596.88	59,581.00	63,434.37	54,738.00	0.00	60,234.37	54,738.00	54,738.00
25-25-815-4200	REV-BABY BEAR CAMP	5,007.86	1,644.00	1,856.00	2,400.20	640.00	0.00	1,856.00	640.00	640.00
25-25-824-4200	REV-CAMP KIDS CLUB	7,000.00	12,600.00	14,000.00	12,000.00	12,240.00	0.00	12,000.00	12,240.00	12,240.00
25-25-825-4200	REV-SUMMERS END/CAMP EX	35,700.00	51,335.20	51,150.00	60,448.00	35,062.50	0.00	39,699.80	35,062.50	35,062.50
25-25-826-4200	REV-HOT SHOTS SPORTS CAMP	0.00	0.00	0.00	15,290.00	15,120.00	0.00	15,920.00	15,120.00	15,120.00
25-25-827-4200	REV-FINISH STRONG ATHLETICS	0.00	200.00	808,120.00	783,622.50	928,485.00	0.00	441,417.50	928,485.00	928,485.00
25-25-827-4208	REV-FINISH STRONG ATHLETICS	0.00	0.00	30,000.00	7,500.00	0.00	0.00	7,500.00	0.00	0.00
25-25-828-4200	REV-GAME ON CAMP GIRLS	195,800.00	300,953.16	301,945.00	615,568.75	474,900.00	0.00	416,053.00	474,900.00	474,900.00
25-25-828-4208	REV-GAME ON CAMP BUSSING	6,400.00	490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-4200	REV-ACTION QUEST CAMP	184,730.00	320,524.72	272,275.00	343,279.91	317,070.00	0.00	305,659.81	317,070.00	317,070.00
25-25-835-4200	REV-AQUATIC CAMP	178,816.00	162,661.00	160,290.00	197,374.00	172,035.00	0.00	170,971.00	172,035.00	172,035.00
25-25-836-4200	REV-AQUATICS & SAILING CIT	6,850.00	10,614.00	12,284.00	12,251.00	12,100.00	0.00	11,051.00	12,100.00	12,100.00
25-25-838-4200	REV-HEART YOGA FAIRYTALE C	0.00	2,632.20	2,975.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-850-4200	REV-ART CAMP	10,200.00	540.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-857-4200	REV-FASHION AND JEWELRY C	7,650.00	32,642.00	29,000.00	24,784.80	17,385.00	0.00	24,143.80	17,385.00	17,385.00
25-25-857-4201	REV-FASHION AND JEWELRY C	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 42 - Program Revenues Total:		1,440,988.90	1,791,128.98	2,518,549.75	3,124,310.91	2,941,570.25	0.00	2,330,194.66	2,941,570.25	2,941,570.25
Revenue Total:		1,440,988.90	1,791,128.98	2,518,549.75	3,124,310.91	2,941,570.25	0.00	2,330,194.66	2,941,570.25	2,941,570.25

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-801-5100	WAGES-SUN FUN CAMP	98,770.00	105,631.49	108,774.00	107,445.53	101,448.00	0.00	107,445.53	101,448.00	101,448.00
25-25-803-5100	WAGES-KINDER KORNER CAMP	67,747.00	82,211.28	60,359.00	49,722.69	62,076.00	0.00	49,722.69	62,076.00	62,076.00
25-25-804-5100	WAGES-SCHOOL-AGE AM CARE	0.00	0.00	0.00	0.00	12,760.70	0.00	0.00	12,760.70	12,760.70
25-25-805-5100	WAGES-SCHOOL-AGE PM CARE	0.00	0.00	0.00	0.00	36,920.15	0.00	0.00	36,920.15	36,920.15
25-25-806-5100	WAGES-PRESCHL SUMM BEGIN	2,981.00	3,534.93	2,576.00	2,260.48	975.00	0.00	2,260.48	975.00	975.00
25-25-808-5100	WAGES-PRESCHOOL CIT	5,526.00	4,873.72	5,234.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-809-5100	WAGES-COUNSELOR IN TRAINI	7,289.00	7,530.00	7,458.00	7,774.95	7,912.00	0.00	7,774.95	7,912.00	7,912.00
25-25-810-5100	WAGES-CAMP ADVENTURE	57,062.00	58,918.05	67,714.00	71,077.04	72,720.00	0.00	71,077.04	72,720.00	72,720.00
25-25-811-5100	WAGES-TEDDY BEAR CAMP	5,636.25	4,612.79	5,004.00	11,211.12	0.00	0.00	11,211.12	0.00	0.00
25-25-812-5100	WAGES-PANDA BEAR CAMP	19,413.00	18,259.87	11,523.00	17,197.88	16,312.50	0.00	17,197.88	16,312.50	16,312.50
25-25-813-5100	WAGES-KOALA BEAR CAMP	27,871.00	29,991.40	24,721.00	25,394.96	16,785.00	0.00	25,394.96	16,785.00	16,785.00
25-25-815-5100	WAGES-BABY BEAR CAMP	911.20	263.00	460.00	38.06	704.00	0.00	460.00	704.00	704.00
25-25-824-5100	WAGES-CAMP KIDS CLUB	2,810.00	4,506.43	4,637.00	5,059.04	5,352.40	0.00	5,059.04	5,352.40	5,352.40
25-25-825-5100	WAGES-SUMMERS END/CAMP	10,462.00	11,515.13	12,392.00	11,728.08	10,715.00	0.00	11,728.08	10,715.00	10,715.00
25-25-833-5100	WAGES-ACTION QUEST CAMP	36,921.00	57,153.62	54,160.00	57,686.29	57,858.00	0.00	57,686.29	57,858.00	57,858.00
25-25-835-5100	WAGES-AQUATIC CAMP	56,012.00	48,162.04	52,930.00	41,065.95	52,831.00	0.00	41,065.95	52,831.00	52,831.00
25-25-836-5100	WAGES-AQUATICS & SAILING C	1,680.00	0.00	6,480.00	1,831.50	7,040.00	0.00	1,831.50	7,040.00	7,040.00
25-25-850-5100	WAGES-ART CAMP	4,156.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		405,247.45	437,163.75	424,422.00	409,493.57	462,409.75	0.00	409,915.51	462,409.75	462,409.75
AccountCategory: 53 - Contractual										
25-25-801-5300	CONTRACTL-SUN FUN CAMP	36,460.00	35,411.26	40,320.00	51,618.90	49,064.00	0.00	52,000.00	49,064.00	49,064.00
25-25-803-5300	CONTRACTL-KINDER KORNER C	4,500.00	5,797.80	5,215.00	9,726.89	14,698.00	0.00	9,570.54	14,698.00	14,698.00
25-25-806-5300	CONTRACTL-PRESCHL SUMM B	682.00	377.00	710.00	0.00	3,710.00	0.00	0.00	3,710.00	3,710.00
25-25-808-5300	CONTRACTL-PRESCHOOL CIT	2,696.00	249.44	340.00	82.31	0.00	0.00	82.31	0.00	0.00
25-25-809-5300	CONTRACTL-COUNSELOR IN TR	6,140.00	2,537.84	6,140.00	3,861.04	6,372.00	0.00	4,000.00	6,372.00	6,372.00
25-25-810-5300	CONTRACTL-CAMP ADVENTUR	33,358.00	31,892.80	37,688.00	54,182.19	49,212.00	0.00	53,851.00	49,212.00	49,212.00
25-25-811-5300	CONTRACTL-TEDDY BEAR CAM	496.00	563.87	675.00	1,129.86	0.00	0.00	1,129.86	0.00	0.00
25-25-812-5300	CONTRACTL-PANDA BEAR CAM	1,245.00	1,537.04	1,610.00	1,777.94	2,660.00	0.00	1,699.76	2,660.00	2,660.00
25-25-813-5300	CONTRACTL-KOALA BEAR CAM	2,085.00	1,807.28	2,100.00	2,059.18	3,660.00	0.00	1,941.92	3,660.00	3,660.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-815-5300	CONTRACTL-BABY BEAR CAMP	0.00	28.85	70.00	41.15	0.00	0.00	70.00	0.00	0.00
25-25-824-5300	CONTRACTL-CAMP KIDS CLUB	1,735.00	0.00	2,095.00	0.00	2,000.00	0.00	0.00	2,000.00	2,000.00
25-25-825-5300	CONTRACTL-SUMMERS END/C	8,440.00	9,251.88	10,640.00	8,411.55	7,982.00	0.00	8,500.00	7,982.00	7,982.00
25-25-826-5300	CONTRACTL-HOT SHOTS SPOR	0.00	0.00	0.00	10,934.00	10,584.00	0.00	10,934.00	10,584.00	10,584.00
25-25-827-5300	CONTRACT-FINISH STRONG AT	0.00	0.00	608,490.00	337,543.46	697,863.75	0.00	336,761.26	697,863.75	697,863.75
25-25-827-5308	CONTRACTL-FINISH STRONG A	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-828-5300	CONTRACTL-GAME ON CAMP	147,725.00	222,258.43	227,333.75	308,552.88	357,237.50	0.00	308,025.19	357,237.50	357,237.50
25-25-828-5308	CONTRACTL-GAME ON CAMP	6,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-5300	CONTRACTL-ACTION QUEST	28,900.00	54,338.17	62,382.00	78,678.54	84,131.00	0.00	69,418.38	84,131.00	84,131.00
25-25-835-5300	CONTRACTL-AQUATIC CAMP	6,500.00	4,072.37	6,500.00	3,427.61	5,500.00	0.00	3,114.91	5,500.00	5,500.00
25-25-836-5300	CONTRACTL-AQUATICS & SAILI	1,000.00	0.00	1,000.00	0.00	500.00	0.00	1,000.00	500.00	500.00
25-25-838-5300	CONTRACTL-HEART YOGA FAIR	0.00	1,722.00	2,082.50	0.00	0.00	0.00	0.00	0.00	0.00
25-25-850-5300	CONTRACTL-ART CAMP	1,785.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-857-5300	CONTRACTL-FASHION AND JE	5,355.00	23,011.50	21,800.00	18,890.50	12,169.50	0.00	18,890.50	12,169.50	12,169.50
AccountCategory: 53 - Contractual Total:		295,502.00	394,857.53	1,067,191.25	890,918.00	1,307,343.75	0.00	880,989.63	1,307,343.75	1,307,343.75
AccountCategory: 54 - Supplies										
25-25-801-5400	SUPPLIES-SUN FUN CAMP	20,060.00	15,622.85	20,060.00	13,929.37	14,080.00	0.00	14,000.00	14,080.00	14,080.00
25-25-803-5400	SUPPLIES-KINDER KORNER CA	7,200.00	9,904.67	6,030.00	3,005.21	9,750.00	0.00	2,876.57	9,750.00	9,750.00
25-25-804-5400	SUPPLIES-SCHOOL-AGE AM CA	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	500.00
25-25-805-5400	SUPPLIES-SCHOOL-AGE PM CA	0.00	0.00	0.00	0.00	4,175.00	0.00	0.00	4,175.00	4,175.00
25-25-806-5400	SUPPLIES-PRESCHL SUMM BEG	800.00	744.21	900.00	0.00	500.00	0.00	0.00	500.00	500.00
25-25-808-5400	SUPPLIES-PRESCHOOL CIT	874.00	955.24	924.00	100.00	0.00	0.00	100.00	0.00	0.00
25-25-809-5400	SUPPLIES-COUNSELOR IN TRAI	2,280.00	2,704.27	2,280.00	2,009.43	2,280.00	0.00	2,280.00	2,280.00	2,280.00
25-25-810-5400	SUPPLIES-CAMP ADVENTURE	10,050.00	10,718.02	11,350.00	9,169.30	11,609.00	0.00	9,040.66	11,609.00	11,609.00
25-25-811-5400	SUPPLIES-TEDDY BEAR CAMP	1,306.00	1,423.22	1,456.00	1,685.62	0.00	0.00	1,685.62	0.00	0.00
25-25-812-5400	SUPPLIES-PANDA BEAR CAMP	2,472.00	2,545.79	1,996.00	1,742.27	4,680.00	0.00	1,742.27	4,680.00	4,680.00
25-25-813-5400	SUPPLIES-KOALA BEAR CAMP	2,610.00	3,604.45	3,680.00	3,219.86	4,680.00	0.00	1,969.86	4,680.00	4,680.00
25-25-815-5400	SUPPLIES-BABY BEAR CAMP	370.00	233.00	370.00	0.00	0.00	0.00	370.00	0.00	0.00
25-25-824-5400	SUPPLIES-CAMP KIDS CLUB	650.00	232.46	650.00	680.26	700.00	0.00	650.00	700.00	700.00
25-25-825-5400	SUPPLIES-SUMMERS END/CAM	1,500.00	809.61	1,500.00	789.24	900.00	0.00	763.00	900.00	900.00
25-25-833-5400	SUPPLIES-ACTION QUEST	14,070.00	19,734.35	18,320.00	13,488.64	18,320.00	0.00	13,484.00	18,320.00	18,320.00

My PROPOSED BUDGET-FINAL DRAFT

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		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-25-835-5400	SUPPLIES-AQUATIC CAMP	15,040.00	13,590.85	15,340.00	10,536.21	15,640.00	0.00	15,340.00	15,640.00	15,640.00
25-25-836-5400	SUPPLIES-AQUATICS & SAILING	800.00	895.00	800.00	639.79	625.00	0.00	639.79	625.00	625.00
25-25-850-5400	SUPPLIES-ART CAMP	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 54 - Supplies Total:		81,582.00	83,717.99	85,656.00	60,995.20	88,439.00	0.00	64,941.77	88,439.00	88,439.00
Expense Total:		782,331.45	915,739.27	1,577,269.25	1,361,406.77	1,858,192.50	0.00	1,355,846.91	1,858,192.50	1,858,192.50
Program: 80 - Camp Programs Surplus (Deficit):		658,657.45	875,389.71	941,280.50	1,762,904.14	1,083,377.75	0.00	974,347.75	1,083,377.75	1,083,377.75

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Program: 90 - Special Event Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-901-4200	REV-WELCOME TO WINTER	900.00	300.00	800.00	0.00	400.00	0.00	200.00	400.00	400.00
25-25-903-4200	REV-SWEETHEART DANCE	7,050.00	9,716.00	7,064.00	8,938.00	8,404.00	0.00	7,064.00	8,404.00	8,404.00
25-25-908-4200	REV-SUMMER FREE SPECIAL EV	500.00	796.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-910-4200	REV-4TH OF JULY	24,000.00	22,382.20	24,000.00	20,055.70	22,100.00	0.00	20,055.70	22,100.00	22,100.00
25-25-911-4200	REV-BEACH CAMP OUT	15,500.00	13,942.00	13,967.00	15,190.28	20,800.00	0.00	15,190.28	20,800.00	20,800.00
25-25-913-4200	REV-BOO BASH	6,800.00	10,626.00	7,750.00	9,096.00	7,200.00	0.00	9,096.00	7,200.00	7,200.00
25-25-928-4200	REV-OUTDOOR MOVIES	0.00	1,040.00	900.00	550.00	1,100.00	0.00	900.00	1,100.00	1,100.00
25-25-934-4200	REV-WEINBERG EVENTS	2,550.00	0.00	2,500.00	0.00	960.00	0.00	2,500.00	960.00	960.00
25-25-941-4200	REV-GREAT MUD RUN	17,500.00	19,492.00	17,850.00	16,855.00	18,875.00	0.00	16,825.43	18,875.00	18,875.00
25-25-943-4200	REV-ITTY BITTY NEW YEAR'S	1,620.00	1,198.60	1,625.00	1,092.00	1,920.00	0.00	1,625.00	1,920.00	1,920.00
25-25-946-4200	REV-EXPRESS TRAIN DAY	3,520.00	3,801.00	3,785.00	2,204.00	0.00	0.00	2,204.00	0.00	0.00
25-25-951-4200	REV-SPRING SPEC EVENTS	3,900.00	1,922.00	2,900.00	7,750.00	5,768.00	0.00	5,965.00	5,768.00	5,768.00
25-25-952-4200	REV-SUMMER SPEC EVENTS	1,150.00	1,671.00	2,100.00	2,669.00	3,375.00	0.00	2,669.00	3,375.00	3,375.00
25-25-953-4200	REV-FALL SPEC EVENTS	7,500.00	5,134.00	5,650.00	5,248.00	7,920.00	0.00	5,650.00	7,920.00	7,920.00
25-25-954-4200	REV-WINTER SPEC EVENTS	1,600.00	275.00	2,550.00	806.00	3,900.00	0.00	2,550.00	3,900.00	3,900.00
25-25-957-4200	REV-BEER ON PIER	2,340.00	2,349.00	2,500.00	3,070.00	2,775.00	0.00	2,268.41	2,775.00	2,775.00
25-25-958-4200	REV-HALLMARK HOLIDAY	3,000.00	870.00	3,000.00	0.00	760.00	0.00	3,000.00	760.00	760.00
AccountCategory: 42 - Program Revenues Total:		99,430.00	95,515.63	98,941.00	93,523.98	106,257.00	0.00	97,762.82	106,257.00	106,257.00
Revenue Total:		99,430.00	95,515.63	98,941.00	93,523.98	106,257.00	0.00	97,762.82	106,257.00	106,257.00
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-901-5100	WAGES-WELCOME TO WINTER	600.00	0.00	637.50	0.00	432.00	0.00	300.00	432.00	432.00
25-25-903-5100	WAGES-SWEETHEART DANCE	250.00	294.38	272.00	0.00	272.00	0.00	272.00	272.00	272.00
25-25-905-5100	WAGES-SPRING EGG HUNT	0.00	0.00	204.00	56.16	306.00	0.00	56.16	306.00	306.00
25-25-908-5100	WAGES-SUMMER FREE SPECIA	600.00	194.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-910-5100	WAGES-4TH OF JULY	4,800.00	4,905.25	5,040.00	4,652.54	4,800.00	0.00	4,652.54	4,800.00	4,800.00
25-25-911-5100	WAGES-BEACH CAMP OUT	690.00	1,763.00	1,440.00	0.00	816.00	0.00	800.00	816.00	816.00
25-25-913-5100	WAGES-BOO BASH	747.00	738.49	808.00	450.54	680.00	0.00	808.00	680.00	680.00
25-25-928-5100	WAGES-OUTDOOR MOVIES	300.00	0.00	300.00	88.92	240.00	0.00	88.92	240.00	240.00

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25-25-934-5100	WAGES-WEINBERG EVENTS	144.00	0.00	160.00	0.00	320.00	0.00	160.00	320.00	320.00
25-25-941-5100	WAGES-GREAT MUD RUN	1,650.00	577.44	1,710.00	1,377.81	2,000.00	0.00	1,710.00	1,548.00	2,000.00
25-25-943-5100	WAGES-ITTY BITTY NEW YEAR	250.00	140.88	272.00	0.00	160.00	0.00	272.00	160.00	160.00
25-25-946-5100	WAGES-EXPRESS TRAIN DAY	620.00	596.28	720.00	464.24	0.00	0.00	464.24	0.00	0.00
25-25-951-5100	WAGES-SPRING SPEC EVENTS	431.00	272.78	320.00	500.29	640.00	0.00	500.29	640.00	640.00
25-25-952-5100	WAGES-SUMMER SPEC EVENT	995.00	979.06	960.00	145.08	580.00	0.00	145.08	580.00	580.00
25-25-953-5100	WAGES-FALL SPEC EVENTS	600.00	198.49	560.00	608.65	600.00	0.00	582.40	600.00	600.00
25-25-954-5100	WAGES-WINTER SPEC EVENTS	250.00	395.50	320.00	0.00	800.00	0.00	320.00	800.00	800.00
25-25-956-5100	WAGES-GRAND OPENINGS	125.00	0.00	160.00	0.00	160.00	0.00	0.00	160.00	160.00
25-25-957-5100	WAGES-BEER ON PIER	225.00	0.00	300.00	0.00	160.00	0.00	150.00	160.00	160.00
25-25-958-5100	WAGES-HALLMARK HOLIDAY	320.00	0.00	320.00	0.00	80.00	0.00	320.00	80.00	80.00
25-25-959-5100	WAGES-BEACH SAFE	588.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		14,185.00	11,056.05	15,103.50	8,344.23	13,046.00	0.00	11,601.63	12,594.00	13,046.00
AccountCategory: 53 - Contractual										
25-25-901-5300	CONTRACTL-WELCOME TO WI	5,500.00	4,150.00	5,250.00	2,966.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-25-903-5300	CONTRACTL-SWEETHEART DA	3,000.00	8,149.93	3,000.00	6,992.48	5,725.00	0.00	3,000.00	5,725.00	5,725.00
25-25-905-5300	CONTRACTL-SPRING EGG HUN	1,500.00	0.00	1,500.00	1,114.00	1,114.00	0.00	1,114.00	1,114.00	1,114.00
25-25-908-5300	CONTRACTL-SUMMER FREE SP	6,000.00	9,983.65	3,000.00	2,700.00	2,750.00	0.00	2,700.00	2,750.00	2,750.00
25-25-910-5300	CONTRACTL-4TH OF JULY	46,000.00	45,518.09	45,958.00	47,954.02	48,672.00	0.00	47,954.02	48,672.00	48,672.00
25-25-911-5300	CONTRACTL-BEACH CAMP OUT	7,504.00	9,369.37	8,995.00	10,436.70	12,102.00	0.00	10,436.70	12,102.00	12,102.00
25-25-913-5300	CONTRACTL-BOO BASH	6,740.00	6,425.00	6,250.00	6,350.00	6,550.00	0.00	6,350.00	6,550.00	6,550.00
25-25-928-5300	CONTRACTL-OUTDOOR MOVIE	500.00	1,040.00	900.00	2,120.00	1,650.00	0.00	1,595.00	1,650.00	1,650.00
25-25-934-5300	CONTRACTL-WEINBERG EVENT	2,725.00	0.00	2,500.00	0.00	2,500.00	0.00	1,500.00	2,500.00	2,500.00
25-25-941-5300	CONTRACTL-GREAT MUD RUN	4,573.00	2,566.00	4,500.00	2,283.50	6,487.57	0.00	2,283.50	5,500.00	6,487.57
25-25-943-5300	CONTRACTL-ITTY BITTY NEW Y	900.00	725.00	900.00	1,475.00	1,600.00	0.00	900.00	1,600.00	1,600.00
25-25-946-5300	CONTRACTL-EXPRESS TRAIN D	1,800.00	2,969.00	3,000.00	2,125.00	0.00	0.00	2,125.00	0.00	0.00
25-25-951-5300	CONTRACTL-SPRING SPEC EVE	1,500.00	0.00	1,900.00	5,188.59	4,065.00	0.00	5,188.59	4,065.00	4,065.00
25-25-952-5300	CONTRACTL-SUMMER SPEC EV	2,800.00	2,850.00	3,500.00	5,155.00	5,200.00	0.00	5,155.00	5,200.00	5,200.00
25-25-953-5300	CONTRACTL FALL SPEC EVENTS	4,100.00	6,158.09	5,000.00	4,602.43	7,300.00	0.00	4,602.43	7,300.00	7,300.00
25-25-954-5300	CONTRACTL-WINTER SPEC EVE	500.00	802.17	1,500.00	1,892.50	1,950.00	0.00	1,500.00	1,950.00	1,950.00
25-25-956-5300	CONTRACTL-GRAND OPENING	1,500.00	0.00	1,000.00	365.70	2,000.00	0.00	0.00	2,000.00	2,000.00

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25-25-957-5300	CONTRACTL-BEER ON PIER	500.00	0.00	500.00	350.00	750.00	0.00	350.00	750.00	750.00
25-25-958-5300	CONTRACTL-HALLMARK HOLID	3,000.00	0.00	1,000.00	0.00	500.00	0.00	1,000.00	500.00	500.00
25-25-959-5300	CONTRACTL-BEACH SAFE	1,000.00	580.21	600.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		101,642.00	101,286.51	100,753.00	104,070.92	113,915.57	0.00	100,754.24	112,928.00	113,915.57
AccountCategory: 54 - Supplies										
25-25-901-5400	SUPPLIES-WELCOME TO WINT	1,200.00	1,731.70	1,200.00	0.00	1,600.00	0.00	1,200.00	1,600.00	1,600.00
25-25-903-5400	SUPPLIES-SWEETHEART DANCE	3,000.00	1,051.61	3,000.00	836.12	600.00	0.00	2,000.00	600.00	600.00
25-25-905-5400	SUPPLIES-SPRING EGG HUNT	3,000.00	2,146.58	3,000.00	4,452.86	3,971.00	0.00	3,971.36	3,971.00	3,971.00
25-25-908-5400	SUPPLIES-SUMMER FREE SPECI	150.00	758.95	150.00	0.00	150.00	0.00	0.00	150.00	150.00
25-25-910-5400	SUPPLIES-4TH OF JULY	6,175.00	6,128.12	6,175.00	8,388.71	4,000.00	0.00	8,378.71	4,000.00	4,000.00
25-25-911-5400	SUPPLIES-BEACH CAMP OUT	3,405.00	2,765.14	3,200.00	3,462.17	2,254.00	0.00	3,462.17	2,254.00	2,254.00
25-25-913-5400	SUPPLIES-BOO BASH	3,000.00	3,815.03	2,900.00	2,453.21	2,550.00	0.00	2,413.88	2,550.00	2,550.00
25-25-928-5400	SUPPLIES-OUTDOOR MOVIES	120.00	0.00	120.00	342.75	600.00	0.00	320.79	600.00	600.00
25-25-934-5400	SUPPLIES-WEINBERG EVENTS	125.00	0.00	125.00	0.00	1,000.00	0.00	125.00	1,000.00	1,000.00
25-25-941-5400	SUPPLIES-GREAT MUD RUN	9,000.00	11,926.91	9,185.00	8,732.41	11,896.59	0.00	8,474.54	9,725.00	11,896.59
25-25-943-5400	SUPPLIES-ITTY BITTY NEW YEA	900.00	683.59	900.00	989.62	500.00	0.00	900.00	500.00	500.00
25-25-946-5400	SUPPLIES-EXPRESS TRAIN DAY	682.00	720.73	700.00	560.53	0.00	0.00	560.53	0.00	0.00
25-25-951-5400	SUPPLIES-SPRING SPEC EVENTS	2,475.00	3,645.08	3,000.00	4,142.27	3,200.00	0.00	4,142.27	3,200.00	3,200.00
25-25-952-5400	SUPPLIES-SUMMER SPEC EVEN	3,476.00	3,287.91	3,650.00	901.85	2,150.00	0.00	901.85	2,150.00	2,150.00
25-25-953-5400	SUPPLIES-FALL SPEC EVENTS	3,000.00	1,876.15	2,300.00	5,992.31	7,550.00	0.00	4,278.35	7,550.00	7,550.00
25-25-954-5400	SUPPLIES-WINTER SPEC EVENT	200.00	1,002.44	1,200.00	854.07	1,550.00	0.00	1,200.00	1,550.00	1,550.00
25-25-956-5400	SUPPLIES-GRAND OPENINGS	1,500.00	27.62	1,000.00	0.00	2,000.00	0.00	28.00	2,000.00	2,000.00
25-25-957-5400	SUPPLIES-BEER ON PIER	1,846.00	1,376.72	1,800.00	224.42	1,800.00	0.00	1,800.00	1,800.00	1,800.00
25-25-958-5400	SUPPLIES-HALLMARK HOLIDAY	1,000.00	192.68	1,000.00	0.00	750.00	0.00	1,000.00	750.00	750.00
25-25-959-5400	SUPPLIES-BEACH SAFE	1,000.00	451.24	450.00	2,411.55	0.00	0.00	2,411.55	0.00	0.00
AccountCategory: 54 - Supplies Total:		45,254.00	43,588.20	45,055.00	44,744.85	48,121.59	0.00	47,569.00	45,950.00	48,121.59
Expense Total:		161,081.00	155,930.76	160,911.50	157,160.00	175,083.16	0.00	159,924.87	171,472.00	175,083.16
Program: 90 - Special Event Programs Surplus (Deficit):		-61,651.00	-60,415.13	-61,970.50	-63,636.02	-68,826.16	0.00	-62,162.05	-65,215.00	-68,826.16
Department: 25 - RECREATION DEPT. Surplus (Deficit):		1,665,662.15	2,022,573.59	2,064,673.09	3,418,575.96	2,227,413.14	0.00	2,121,832.32	2,231,024.30	2,227,413.14

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

								Defined Budgets		
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 26 - DAYCARE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-26-000-4202	REV-JELLYFISH (6wks-15mos)	265,345.00	285,005.75	288,802.00	308,348.30	334,222.95	0.00	314,794.83	334,222.95	334,222.95
25-26-000-4203	REV-FROGS (15mos-2yrs)	226,503.00	300,588.75	265,360.00	328,311.86	318,168.15	0.00	305,336.81	318,168.15	318,168.15
25-26-000-4204	REV-TURTLES (20 mos-2.5yrs)	361,749.00	340,340.00	349,610.00	369,700.18	389,916.45	0.00	367,004.50	389,916.45	389,916.45
25-26-000-4205	REV-STARFISH (2yrs)	398,362.00	405,916.00	407,960.00	401,998.00	426,098.40	0.00	401,898.00	426,098.40	426,098.40
25-26-000-4206	REV-DOLPHINS (3yrs)	468,034.00	478,619.00	508,205.00	495,740.64	527,343.00	0.00	506,221.64	527,343.00	527,343.00
25-26-000-4207	REV-BELUGAS (4yrs)	390,382.00	399,587.00	429,940.00	422,406.00	477,140.85	0.00	424,227.00	477,140.85	477,140.85
25-26-000-4208	REV-PENGUINS (21mo-2yrs)	0.00	0.00	132,683.00	142,782.00	322,851.30	0.00	133,490.00	322,851.30	322,851.30
25-26-000-4209	REV-POLAR BEARS (3-4yrs)	0.00	0.00	145,521.00	174,065.20	367,904.70	0.00	175,274.00	367,904.70	367,904.70
AccountCategory: 42 - Program Revenues Total:		2,110,375.00	2,210,056.50	2,528,081.00	2,643,352.18	3,163,645.80	0.00	2,628,246.78	3,163,645.80	3,163,645.80
AccountCategory: 49 - Miscellaneous Revenue										
25-26-000-4910	MISC/UNCLASSIFIED INCOME	1,200.00	1,345.00	1,100.00	2,278.94	1,100.00	0.00	1,100.00	1,100.00	1,100.00
AccountCategory: 49 - Miscellaneous Revenue Total:		1,200.00	1,345.00	1,100.00	2,278.94	1,100.00	0.00	1,100.00	1,100.00	1,100.00
Revenue Total:		2,111,575.00	2,211,401.50	2,529,181.00	2,645,631.12	3,164,745.80	0.00	2,629,346.78	3,164,745.80	3,164,745.80
Expense										
AccountCategory: 50 - Debt Payments										
25-26-000-5003	PRINCIPAL - SBITAs	0.00	345.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-26-000-5011	INTEREST - SBITAs	0.00	47.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
25-26-000-5101	FT ADMINISTRATION SALARIES	75,694.00	68,332.28	113,333.00	84,573.91	105,951.00	0.00	88,333.00	105,951.00	105,951.00
25-26-000-5102	FT CHILDRENS CIRCLE COORD S	0.00	0.00	0.00	204,428.71	299,524.00	0.00	0.00	299,524.00	299,524.00
25-26-000-5104	FT FACILITY MAINT SALARIES	15,166.00	15,094.21	15,374.00	14,092.87	14,782.00	0.00	15,374.00	14,782.00	14,782.00
25-26-000-5105	FT CHILDREN CIRCLE SALARIES	508,994.00	529,742.64	656,803.00	466,921.12	568,638.00	0.00	641,803.00	568,638.00	568,638.00
25-26-000-5106	FT ASSISTANT TEACHERS	407,302.00	338,685.36	347,244.00	309,052.95	452,162.00	0.00	347,244.00	452,162.00	452,162.00
25-26-000-5110	PT WAGES-ECWing DESK/OFFIC	28,508.00	19,605.62	58,849.00	20,262.32	27,381.65	0.00	24,379.21	27,381.65	27,381.65
25-26-000-5116	PT WAGES-CUSTODIANS	20,000.00	10,148.77	11,400.00	13,532.75	0.00	0.00	13,532.75	0.00	0.00
25-26-000-5130	PT WAGES - ASST TEACHERS	379,818.00	406,414.12	495,264.00	515,042.26	488,130.58	0.00	524,436.43	488,130.58	488,130.58
25-26-000-5131	PT WAGES - SUB/TEACHERS	16,400.00	21,741.71	13,044.00	46,315.01	51,302.27	0.00	36,614.56	51,302.27	51,302.27
25-26-000-5134	FT WAGES-FOOD HANDLING	32,340.00	33,351.43	36,113.00	45,501.57	52,616.00	0.00	46,142.67	52,616.00	52,616.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

								Defined Budgets		
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft	Final Draft
25-26-000-5190	FT OVERTIME	6,500.00	7,288.22	10,000.00	7,110.34	10,000.00	0.00	10,000.00	10,000.00	10,000.00
25-26-000-5194	CHILDCARE STIPEND	0.00	1,052.49	0.00	5,743.87	0.00	0.00	5,500.00	0.00	0.00
25-26-000-5196	INSURANCE BUY-OUT	4,780.00	6,667.76	6,810.00	14,309.36	13,590.00	0.00	6,810.00	13,590.00	13,590.00
25-26-000-5197	CELLPHONE STIPEND	0.00	0.00	0.00	0.00	600.00	0.00	0.00	600.00	600.00
AccountCategory: 51 - Salaries/Wages Total:		1,495,502.00	1,458,124.61	1,764,234.00	1,746,887.04	2,084,677.50	0.00	1,760,169.62	2,084,677.50	2,084,677.50
AccountCategory: 52 - Utilities										
25-26-000-5210	TELEPHONE/INTERNET	1,679.88	179.88	1,679.88	179.88	1,679.88	0.00	1,679.88	1,679.88	1,679.88
AccountCategory: 52 - Utilities Total:		1,679.88	179.88	1,679.88	179.88	1,679.88	0.00	1,679.88	1,679.88	1,679.88
AccountCategory: 53 - Contractual										
25-26-000-5301	POSTAGE	450.00	20.40	450.00	0.00	450.00	0.00	450.00	450.00	450.00
25-26-000-5335	WELLNESS/PRE-PLACEMT SERV	1,200.00	1,322.99	1,200.00	633.75	1,200.00	0.00	1,200.00	1,200.00	1,200.00
25-26-000-5340	CONFERENCES AND TRAINING	13,000.00	5,139.21	14,970.00	11,226.40	14,970.00	0.00	14,970.00	14,970.00	14,970.00
25-26-000-5342	OFFICIALS/MEETINGS EXPENSE	3,600.00	3,028.85	3,000.00	3,267.22	5,000.00	0.00	3,000.00	5,000.00	5,000.00
25-26-000-5350	MAINTENANCE SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	16,331.00	0.00	0.00
25-26-000-5355	MAINTENANCE SERVICE AGREE	0.00	0.00	0.00	5,008.00	33,522.00	0.00	0.00	33,522.00	33,522.00
25-26-000-5360	PRINTING/MARKETING/ADVER	2,000.00	600.00	6,100.00	3,918.02	7,100.00	0.00	6,100.00	7,100.00	7,100.00
25-26-000-5361	PRINTING - EMPLOYMENT ADS	0.00	1,135.00	0.00	2,313.62	3,500.00	0.00	0.00	3,500.00	3,500.00
25-26-000-5385	FOOD SERVICE	81,707.00	73,232.75	89,857.00	84,720.65	117,600.00	0.00	89,857.00	117,600.00	117,600.00
25-26-000-5386	SERVICES-CHILDREN CIRCLE PR	14,000.00	14,270.89	16,340.00	14,896.13	20,900.00	0.00	16,340.00	20,900.00	20,900.00
25-26-000-5387	NURSE SERVICES	1,140.00	1,140.00	1,140.00	1,000.00	1,365.00	0.00	1,140.00	1,365.00	1,365.00
AccountCategory: 53 - Contractual Total:		117,097.00	99,890.09	133,057.00	126,983.79	205,607.00	0.00	149,388.00	205,607.00	205,607.00
AccountCategory: 54 - Supplies										
25-26-000-5401	SUPPLIES-OFFICE	2,600.00	3,847.21	2,800.00	5,860.08	4,010.00	0.00	3,500.00	4,010.00	4,010.00
25-26-000-5403	CHILDREN CIRCLE PROGRAM S	28,000.00	41,181.31	33,600.00	41,667.19	33,590.00	0.00	33,600.00	33,590.00	33,590.00
25-26-000-5404	COMPUTER PROGRAMS	2,725.00	2,944.14	3,865.00	3,908.68	3,707.72	0.00	3,865.00	3,707.72	3,707.72
25-26-000-5409	SUPPLIES-INTERNAL FOOD SVC	45,800.00	31,762.81	35,850.00	34,396.45	42,000.00	0.00	35,850.00	42,000.00	42,000.00
25-26-000-5412	SUPPLIES-CLEANING/CUSTODI	6,900.00	1,496.52	6,900.00	4,740.85	7,500.00	0.00	6,900.00	7,500.00	7,500.00
25-26-000-5420	SUPPLIES - GENERAL	2,500.00	1,168.70	1,500.00	4,084.20	9,000.00	0.00	3,500.00	9,000.00	9,000.00
25-26-000-5425	SUPPLIES-STAFF RECOGNITION	1,500.00	1,129.34	1,500.00	2,510.31	500.00	0.00	1,500.00	500.00	500.00
25-26-000-5430	SUPPLIES - FIRST AID	13,500.00	12,648.93	11,200.00	10,803.76	15,600.00	0.00	11,200.00	15,600.00	15,600.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

								Defined Budgets		
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-26-000-5460	SUPPLIES-FOOD EQUIPMT	13,000.00	8,981.94	10,600.00	10,396.49	11,400.00	0.00	10,600.00	11,400.00	11,400.00
AccountCategory: 54 - Supplies Total:		116,525.00	105,160.90	107,815.00	118,368.01	127,307.72	0.00	110,515.00	127,307.72	127,307.72
AccountCategory: 55 - Capital										
25-26-000-5580	EQUIPMENT - GENERAL	1,000.00	7,573.88	1,000.00	6,820.86	15,500.00	0.00	9,000.00	15,500.00	15,500.00
25-26-000-5584	EQUIPMENT - RECREATION	3,000.00	194.99	1,000.00	2,970.38	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 55 - Capital Total:		4,000.00	7,768.87	2,000.00	9,791.24	16,500.00	0.00	10,000.00	16,500.00	16,500.00
AccountCategory: 56 - Insurance										
25-26-000-5600	HEALTH INSURANCE PREMIUM	213,253.00	214,774.62	265,613.00	219,964.42	357,770.00	0.00	245,613.00	357,770.00	357,770.00
25-26-000-5601	EMPLOYEE INSURNACE CONTR	-6,487.00	-5,551.48	-8,112.00	-9,812.77	-11,189.00	0.00	-8,112.00	-11,189.00	-11,189.00
25-26-000-5602	HSA CONTRIBUTIONS	6,225.00	5,643.35	6,425.00	3,838.11	4,375.00	0.00	6,425.00	4,375.00	4,375.00
AccountCategory: 56 - Insurance Total:		212,991.00	214,866.49	263,926.00	213,989.76	350,956.00	0.00	243,926.00	350,956.00	350,956.00
AccountCategory: 57 - Fixed Charges										
25-26-000-5730	DUES/MEMBERSHIPS	0.00	280.72	0.00	351.28	0.00	0.00	0.00	0.00	0.00
AccountCategory: 57 - Fixed Charges Total:		0.00	280.72	0.00	351.28	0.00	0.00	0.00	0.00	0.00
AccountCategory: 58 - Fund Transfer Out										
25-26-000-5890	G&A DEPT. TRANSFER	57,396.00	51,973.00	55,515.00	46,841.00	61,981.00	0.00	56,187.00	61,981.00	61,981.00
AccountCategory: 58 - Fund Transfer Out Total:		57,396.00	51,973.00	55,515.00	46,841.00	61,981.00	0.00	56,187.00	61,981.00	61,981.00
AccountCategory: 59 - Miscellaneous Expense										
25-26-000-5990	CONTINGENCY	5,000.00	5,365.60	5,000.00	2,550.34	5,000.00	0.00	5,000.00	5,000.00	5,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		5,000.00	5,365.60	5,000.00	2,550.34	5,000.00	0.00	5,000.00	5,000.00	5,000.00
Expense Total:		2,010,190.88	1,944,002.16	2,333,226.88	2,265,942.34	2,853,709.10	0.00	2,336,865.50	2,853,709.10	2,853,709.10
Program: 00 - Undesignated Program Surplus (Deficit):		101,384.12	267,399.34	195,954.12	379,688.78	311,036.70	0.00	292,481.28	311,036.70	311,036.70
Department: 26 - DAYCARE DEPT. Surplus (Deficit):		101,384.12	267,399.34	195,954.12	379,688.78	311,036.70	0.00	292,481.28	311,036.70	311,036.70

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
Department: 27 - FITNESS CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 43 - Daily Fees										
25-27-000-4310	DAILY DROP-IN RESIDENT	500.00	1,490.00	750.00	1,632.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-27-000-4320	DAILY DROP-IN NON-RESIDENT	60.00	150.00	60.00	135.00	60.00	0.00	60.00	60.00	60.00
AccountCategory: 43 - Daily Fees Total:		560.00	1,640.00	810.00	1,767.00	1,560.00	0.00	1,560.00	1,560.00	1,560.00
AccountCategory: 46 - Passes										
25-27-000-4636	PASS-PERSL TRG PUNCHCARD	8,605.00	7,160.00	4,470.00	8,250.00	10,800.00	0.00	12,000.00	10,800.00	10,800.00
25-27-000-4660	FITNESS MEMBERSHIPS - JOINI	0.00	1,400.00	2,000.00	2,600.00	2,500.00	0.00	3,000.00	2,500.00	2,500.00
25-27-000-4661	FITNESS MEMBERSHIPS-MONT	49,020.00	49,585.90	51,480.00	71,914.23	72,300.00	0.00	68,000.00	72,300.00	72,300.00
25-27-000-4663	FITNESS MEMBERSHIPS-LOCAL	0.00	355.50	396.00	0.00	0.00	0.00	0.00	0.00	0.00
25-27-000-4664	FITNESS MEMBERSHIPS-STUDE	11,735.00	7,317.00	9,750.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 46 - Passes Total:		69,360.00	65,818.40	68,096.00	82,764.23	85,600.00	0.00	83,000.00	85,600.00	85,600.00
AccountCategory: 49 - Miscellaneous Revenue										
25-27-000-4910	MISC/UNCLASSIFIED INCOME	0.00	77.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	77.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		69,920.00	67,535.41	68,906.00	84,531.23	87,160.00	0.00	84,560.00	87,160.00	87,160.00
Expense										
AccountCategory: 51 - Salaries/Wages										
25-27-000-5102	FT RECREATION SALARIES	16,854.00	16,272.31	16,580.00	16,183.94	18,099.00	0.00	16,580.00	21,710.00	18,099.00
25-27-000-5135	PT WAGES-FITNESS ATTENDAN	25,000.00	30,038.35	29,520.75	27,684.34	28,862.53	0.00	26,000.00	28,862.53	28,862.53
25-27-000-5196	INSURANCE BUY-OUT	540.00	544.45	555.00	546.49	555.00	0.00	555.00	555.00	555.00
25-27-000-5601	EMPLOYEE INSURANCE CONTR	-34.00	-40.79	-36.00	-56.65	-36.00	0.00	-36.00	-36.00	-36.00
AccountCategory: 51 - Salaries/Wages Total:		42,360.00	46,814.32	46,619.75	44,358.12	47,480.53	0.00	43,099.00	51,091.53	47,480.53
AccountCategory: 52 - Utilities										
25-27-000-5210	DEDICATED TV/INTERNET	2,280.00	2,690.38	3,000.00	2,899.99	3,000.00	0.00	3,000.00	3,000.00	3,000.00
AccountCategory: 52 - Utilities Total:		2,280.00	2,690.38	3,000.00	2,899.99	3,000.00	0.00	3,000.00	3,000.00	3,000.00
AccountCategory: 53 - Contractual										
25-27-000-5344	LICENSING FEES	1,100.00	603.43	1,056.00	1,068.57	1,056.00	0.00	1,056.00	1,056.00	1,056.00
25-27-000-5351	REPAIRS-EQUIPMENT	4,500.00	2,016.66	3,000.00	2,646.35	5,200.00	0.00	4,000.00	5,200.00	5,200.00
25-27-000-5360	MARKETING/ADVERTISING	2,000.00	1,079.46	2,060.00	2,209.79	3,000.00	0.00	3,000.00	3,000.00	3,000.00

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
25-27-000-5365	CONTRACTL-PERSONAL TRAIN	6,453.75	5,164.50	3,352.50	6,457.50	7,560.00	0.00	9,000.00	7,560.00	7,560.00
AccountCategory: 53 - Contractual Total:		14,053.75	8,864.05	9,468.50	12,382.21	16,816.00	0.00	17,056.00	16,816.00	16,816.00
AccountCategory: 54 - Supplies										
25-27-000-5412	SUPPLIES-CLEANING	0.00	0.00	500.00	410.30	500.00	0.00	500.00	500.00	500.00
25-27-000-5420	SUPPLIES-GENERAL	2,000.00	627.61	2,000.00	3,041.16	3,000.00	0.00	2,000.00	3,000.00	3,000.00
25-27-000-5421	SUPPLIES-UNIFORMS	200.00	204.25	300.00	82.50	300.00	0.00	300.00	300.00	300.00
AccountCategory: 54 - Supplies Total:		2,200.00	831.86	2,800.00	3,533.96	3,800.00	0.00	2,800.00	3,800.00	3,800.00
AccountCategory: 55 - Capital										
25-27-000-5584	CAPITAL-FITNESS EQUIPMENT	500.00	1,080.00	500.00	0.00	4,000.00	0.00	500.00	4,000.00	4,000.00
AccountCategory: 55 - Capital Total:		500.00	1,080.00	500.00	0.00	4,000.00	0.00	500.00	4,000.00	4,000.00
AccountCategory: 56 - Insurance										
25-27-000-5600	HEALTH INSURANCE PREMIUM	1,229.00	1,061.54	1,120.00	1,130.20	1,120.00	0.00	1,120.00	1,120.00	1,120.00
AccountCategory: 56 - Insurance Total:		1,229.00	1,061.54	1,120.00	1,130.20	1,120.00	0.00	1,120.00	1,120.00	1,120.00
Expense Total:		62,622.75	61,342.15	63,508.25	64,304.48	76,216.53	0.00	67,575.00	79,827.53	76,216.53
Program: 00 - Undesignated Program Surplus (Deficit):		7,297.25	6,193.26	5,397.75	20,226.75	10,943.47	0.00	16,985.00	7,332.47	10,943.47
Department: 27 - FITNESS CENTER DEPT. Surplus (Deficit):		7,297.25	6,193.26	5,397.75	20,226.75	10,943.47	0.00	16,985.00	7,332.47	10,943.47
Fund: 25 - RECREATION FUND Surplus (Deficit):		-755,702.32	133,248.34	-510,521.08	1,281,887.31	-35,825.40	0.00	-136,949.01	-35,825.24	-35,825.40

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	315,000.00	314,738.45	275,000.00	220,412.23	375,000.00	0.00	275,000.00	375,000.00	375,000.00
AccountCategory: 40 - Tax Receipts Total:		315,000.00	314,738.45	275,000.00	220,412.23	375,000.00	0.00	275,000.00	375,000.00	375,000.00
Revenue Total:		315,000.00	314,738.45	275,000.00	220,412.23	375,000.00	0.00	275,000.00	375,000.00	375,000.00
Expense										
AccountCategory: 51 - Salaries/Wages										
30-00-000-5100	WAGES - INCLUSION AIDS	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages Total:		5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital										
30-00-000-5590	ADA TRANSITION PLAN/CAPITA	170,000.00	143,588.52	150,000.00	12,472.00	270,000.00	0.00	50,000.00	270,000.00	270,000.00
AccountCategory: 55 - Capital Total:		170,000.00	143,588.52	150,000.00	12,472.00	270,000.00	0.00	50,000.00	270,000.00	270,000.00
AccountCategory: 57 - Fixed Charges										
30-00-000-5750	NSSRA CONTRIBUTION	130,000.00	124,811.50	132,000.00	131,574.64	140,000.00	0.00	132,000.00	140,000.00	140,000.00
30-00-000-5755	NSSRA COMPANION CHARGES	50,000.00	19,705.81	50,000.00	40,052.33	50,000.00	0.00	50,000.00	50,000.00	50,000.00
AccountCategory: 57 - Fixed Charges Total:		180,000.00	144,517.31	182,000.00	171,626.97	190,000.00	0.00	182,000.00	190,000.00	190,000.00
Expense Total:		355,000.00	288,105.83	332,000.00	184,098.97	460,000.00	0.00	232,000.00	460,000.00	460,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-40,000.00	26,632.62	-57,000.00	36,313.26	-85,000.00	0.00	43,000.00	-85,000.00	-85,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-40,000.00	26,632.62	-57,000.00	36,313.26	-85,000.00	0.00	43,000.00	-85,000.00	-85,000.00
Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):		-40,000.00	26,632.62	-57,000.00	36,313.26	-85,000.00	0.00	43,000.00	-85,000.00	-85,000.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	320,000.00	318,977.98	330,000.00	266,418.23	295,000.00	0.00	330,000.00	295,000.00	295,000.00
35-00-000-4050	TAXES - REPLACEMENT TAX	4,300.00	3,782.96	2,000.00	3,230.31	3,000.00	0.00	3,000.00	3,000.00	3,000.00
AccountCategory: 40 - Tax Receipts Total:		324,300.00	322,760.94	332,000.00	269,648.54	298,000.00	0.00	333,000.00	298,000.00	298,000.00
AccountCategory: 41 - Interest Income										
35-00-000-4100	INTEREST INCOME	11,000.00	18,209.75	14,000.00	4,597.50	15,000.00	0.00	18,000.00	15,000.00	15,000.00
AccountCategory: 41 - Interest Income Total:		11,000.00	18,209.75	14,000.00	4,597.50	15,000.00	0.00	18,000.00	15,000.00	15,000.00
Revenue Total:		335,300.00	340,970.69	346,000.00	274,246.04	313,000.00	0.00	351,000.00	313,000.00	313,000.00
Expense										
AccountCategory: 57 - Fixed Charges										
35-00-000-5762	IMRF-EMPLOYER CONTRIBUTN	335,000.00	317,201.90	355,000.00	325,972.52	340,000.00	0.00	345,000.00	340,000.00	340,000.00
AccountCategory: 57 - Fixed Charges Total:		335,000.00	317,201.90	355,000.00	325,972.52	340,000.00	0.00	345,000.00	340,000.00	340,000.00
Expense Total:		335,000.00	317,201.90	355,000.00	325,972.52	340,000.00	0.00	345,000.00	340,000.00	340,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		300.00	23,768.79	-9,000.00	-51,726.48	-27,000.00	0.00	6,000.00	-27,000.00	-27,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		300.00	23,768.79	-9,000.00	-51,726.48	-27,000.00	0.00	6,000.00	-27,000.00	-27,000.00
Fund: 35 - IMRF RETIREMENT FUND Surplus (Deficit):		300.00	23,768.79	-9,000.00	-51,726.48	-27,000.00	0.00	6,000.00	-27,000.00	-27,000.00

							Defined Budgets			
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	420,000.00	416,797.31	425,000.00	344,776.72	390,000.00	0.00	425,000.00	390,000.00	390,000.00
AccountCategory: 40 - Tax Receipts Total:		420,000.00	416,797.31	425,000.00	344,776.72	390,000.00	0.00	425,000.00	390,000.00	390,000.00
AccountCategory: 41 - Interest Income										
36-00-000-4100	INTEREST INCOME	6,500.00	10,930.64	9,000.00	2,754.38	10,000.00	0.00	12,000.00	10,000.00	10,000.00
AccountCategory: 41 - Interest Income Total:		6,500.00	10,930.64	9,000.00	2,754.38	10,000.00	0.00	12,000.00	10,000.00	10,000.00
Revenue Total:		426,500.00	427,727.95	434,000.00	347,531.10	400,000.00	0.00	437,000.00	400,000.00	400,000.00
Expense										
AccountCategory: 57 - Fixed Charges										
36-00-000-5760	SOCIAL SEC-EMPLOYER CONTRI	330,000.00	316,287.22	350,000.00	322,931.57	350,000.00	0.00	320,000.00	350,000.00	350,000.00
36-00-000-5761	MEDICARE-EMPLOYER CONTRI	77,000.00	72,820.80	80,000.00	78,961.23	80,000.00	0.00	75,000.00	80,000.00	80,000.00
AccountCategory: 57 - Fixed Charges Total:		407,000.00	389,108.02	430,000.00	401,892.80	430,000.00	0.00	395,000.00	430,000.00	430,000.00
Expense Total:		407,000.00	389,108.02	430,000.00	401,892.80	430,000.00	0.00	395,000.00	430,000.00	430,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		19,500.00	38,619.93	4,000.00	-54,361.70	-30,000.00	0.00	42,000.00	-30,000.00	-30,000.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		19,500.00	38,619.93	4,000.00	-54,361.70	-30,000.00	0.00	42,000.00	-30,000.00	-30,000.00
Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):		19,500.00	38,619.93	4,000.00	-54,361.70	-30,000.00	0.00	42,000.00	-30,000.00	-30,000.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	1,360,000.00	1,359,866.58	1,360,000.00	1,093,668.71	1,325,000.00	0.00	1,360,000.00	1,325,000.00	1,325,000.00
AccountCategory: 40 - Tax Receipts Total:		1,360,000.00	1,359,866.58	1,360,000.00	1,093,668.71	1,325,000.00	0.00	1,360,000.00	1,325,000.00	1,325,000.00
AccountCategory: 41 - Interest Income										
40-00-000-4100	INTEREST INCOME	30,000.00	46,946.97	50,000.00	16,367.72	10,000.00	0.00	30,000.00	10,000.00	10,000.00
AccountCategory: 41 - Interest Income Total:		30,000.00	46,946.97	50,000.00	16,367.72	10,000.00	0.00	30,000.00	10,000.00	10,000.00
AccountCategory: 49 - Miscellaneous Revenue										
40-00-000-4960	BOND PROCEEDS	0.00	0.00	75,000.00	74,550.99	0.00	0.00	75,000.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	0.00	75,000.00	74,550.99	0.00	0.00	75,000.00	0.00	0.00
Revenue Total:		1,390,000.00	1,406,813.55	1,485,000.00	1,184,587.42	1,335,000.00	0.00	1,465,000.00	1,335,000.00	1,335,000.00
Expense										
AccountCategory: 50 - Debt Payments										
40-00-000-5000	PRINCIPAL - BONDS	1,175,000.00	1,175,000.00	1,210,000.00	1,210,000.00	550,000.00	0.00	1,210,000.00	550,000.00	550,000.00
40-00-000-5010	INTEREST - BONDS	139,450.00	139,450.00	593,751.00	593,750.99	727,968.76	0.00	593,751.00	727,968.76	727,968.76
AccountCategory: 50 - Debt Payments Total:		1,314,450.00	1,314,450.00	1,803,751.00	1,803,750.99	1,277,968.76	0.00	1,803,751.00	1,277,968.76	1,277,968.76
AccountCategory: 53 - Contractual										
40-00-000-5331	PAYING AGENT/REGISTRAR FEE	750.00	742.00	750.00	997.06	750.00	0.00	750.00	750.00	750.00
AccountCategory: 53 - Contractual Total:		750.00	742.00	750.00	997.06	750.00	0.00	750.00	750.00	750.00
Expense Total:		1,315,200.00	1,315,192.00	1,804,501.00	1,804,748.05	1,278,718.76	0.00	1,804,501.00	1,278,718.76	1,278,718.76
Program: 00 - Undesignated Program Surplus (Deficit):		74,800.00	91,621.55	-319,501.00	-620,160.63	56,281.24	0.00	-339,501.00	56,281.24	56,281.24
Department: 00 - ADMINISTRATION Surplus (Deficit):		74,800.00	91,621.55	-319,501.00	-620,160.63	56,281.24	0.00	-339,501.00	56,281.24	56,281.24
Fund: 40 - BOND & INTEREST FUND Surplus (Deficit):		74,800.00	91,621.55	-319,501.00	-620,160.63	56,281.24	0.00	-339,501.00	56,281.24	56,281.24

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	275,000.00	273,614.25	290,000.00	235,074.68	390,000.00	0.00	290,000.00	390,000.00	390,000.00
AccountCategory: 40 - Tax Receipts Total:		275,000.00	273,614.25	290,000.00	235,074.68	390,000.00	0.00	290,000.00	390,000.00	390,000.00
AccountCategory: 41 - Interest Income										
45-00-000-4100	INTEREST INCOME	8,500.00	13,409.20	10,000.00	3,446.94	5,000.00	0.00	6,000.00	5,000.00	5,000.00
AccountCategory: 41 - Interest Income Total:		8,500.00	13,409.20	10,000.00	3,446.94	5,000.00	0.00	6,000.00	5,000.00	5,000.00
AccountCategory: 49 - Miscellaneous Revenue										
45-00-000-4910	MISC/UNCLASSIFIED INCOME	500.00	1,500.00	500.00	1,372.96	500.00	0.00	500.00	500.00	500.00
45-00-000-4962	PROCEEDS - SBITAs	0.00	5,572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		500.00	7,072.00	500.00	1,372.96	500.00	0.00	500.00	500.00	500.00
Revenue Total:		284,000.00	294,095.45	300,500.00	239,894.58	395,500.00	0.00	296,500.00	395,500.00	395,500.00
Expense										
AccountCategory: 50 - Debt Payments										
45-00-000-5003	PRINCIPAL - SBITAs	0.00	5,733.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45-00-000-5011	INTEREST-SBITAs	0.00	101.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		0.00	5,834.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 51 - Salaries/Wages										
45-00-000-5101	FT ADMINISTRATION SALARIES	37,453.00	39,115.84	38,567.00	38,333.45	39,799.00	0.00	38,567.00	39,799.00	39,799.00
AccountCategory: 51 - Salaries/Wages Total:		37,453.00	39,115.84	38,567.00	38,333.45	39,799.00	0.00	38,567.00	39,799.00	39,799.00
AccountCategory: 53 - Contractual										
45-00-000-5321	CONSULTING-SAFETY/LOSS CO	4,500.00	0.00	4,500.00	0.00	2,500.00	0.00	2,000.00	2,500.00	2,500.00
45-00-000-5335	WELLNESS/PRE-PLACEMT SERV	6,000.00	11,239.00	9,000.00	11,948.25	15,000.00	0.00	9,000.00	15,000.00	15,000.00
45-00-000-5340	IN-SERVICE TRAINING	7,500.00	10,545.00	7,500.00	10,900.00	10,000.00	0.00	11,000.00	10,000.00	10,000.00
AccountCategory: 53 - Contractual Total:		18,000.00	21,784.00	21,000.00	22,848.25	27,500.00	0.00	22,000.00	27,500.00	27,500.00
AccountCategory: 54 - Supplies										
45-00-000-5420	GENERAL SUPPLIES	2,500.00	5,732.13	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
AccountCategory: 54 - Supplies Total:		2,500.00	5,732.13	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00	2,500.00
AccountCategory: 55 - Capital										
45-00-000-5580	EQUIPMENT - GENERAL	0.00	5,572.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		Defined Budgets								
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
45-00-000-5587	SAFETY/SECURITY EQUIP	120,000.00	78,268.78	80,000.00	83,434.36	115,000.00	0.00	80,000.00	115,000.00	115,000.00
AccountCategory: 55 - Capital Total:		120,000.00	83,840.78	80,000.00	83,434.36	115,000.00	0.00	80,000.00	115,000.00	115,000.00
AccountCategory: 56 - Insurance										
45-00-000-5650	PROPERTY INSURANCE	67,000.00	62,605.32	55,000.00	46,970.62	55,000.00	0.00	55,000.00	55,000.00	55,000.00
45-00-000-5651	GENERAL LIABILITY INSURANC	35,000.00	35,942.60	40,000.00	33,532.54	52,000.00	0.00	40,000.00	52,000.00	52,000.00
45-00-000-5652	EMPLOYMT PRACTICES INSURA	13,000.00	11,295.92	12,500.00	10,906.76	21,000.00	0.00	12,500.00	21,000.00	21,000.00
45-00-000-5653	UNEMPLOYMENT	7,500.00	2,004.00	7,500.00	0.00	17,500.00	0.00	7,500.00	17,500.00	17,500.00
AccountCategory: 56 - Insurance Total:		122,500.00	111,847.84	115,000.00	91,409.92	145,500.00	0.00	115,000.00	145,500.00	145,500.00
AccountCategory: 57 - Fixed Charges										
45-00-000-5765	SAFETY INCENTIVE AWARDS	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 57 - Fixed Charges Total:		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 59 - Miscellaneous Expense										
45-00-000-5990	CONTINGENCY	7,000.00	0.00	10,000.00	13,048.77	15,000.00	0.00	10,000.00	15,000.00	15,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		7,000.00	0.00	10,000.00	13,048.77	15,000.00	0.00	10,000.00	15,000.00	15,000.00
Expense Total:		310,453.00	268,154.59	267,067.00	249,074.75	345,299.00	0.00	268,067.00	345,299.00	345,299.00
Program: 00 - Undesignated Program Surplus (Deficit):		-26,453.00	25,940.86	33,433.00	-9,180.17	50,201.00	0.00	28,433.00	50,201.00	50,201.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-26,453.00	25,940.86	33,433.00	-9,180.17	50,201.00	0.00	28,433.00	50,201.00	50,201.00
Fund: 45 - LIABILITY INSURANCE FUND Surplus (Deficit):		-26,453.00	25,940.86	33,433.00	-9,180.17	50,201.00	0.00	28,433.00	50,201.00	50,201.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	35,000.00	34,908.84	35,000.00	28,992.81	47,000.00	0.00	35,000.00	47,000.00	47,000.00
AccountCategory: 40 - Tax Receipts Total:		35,000.00	34,908.84	35,000.00	28,992.81	47,000.00	0.00	35,000.00	47,000.00	47,000.00
AccountCategory: 41 - Interest Income										
50-00-000-4100	INTEREST INCOME	2,500.00	2,490.64	2,000.00	577.92	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 41 - Interest Income Total:		2,500.00	2,490.64	2,000.00	577.92	1,000.00	0.00	1,000.00	1,000.00	1,000.00
AccountCategory: 48 - Fund Transfers In										
50-00-000-4810	TFR FROM CORPORATE FUND(	0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00
AccountCategory: 48 - Fund Transfers In Total:		0.00	0.00	0.00	0.00	25,000.00	0.00	0.00	25,000.00	25,000.00
Revenue Total:		37,500.00	37,399.48	37,000.00	29,570.73	73,000.00	0.00	36,000.00	73,000.00	73,000.00
Expense										
AccountCategory: 56 - Insurance										
50-00-000-5655	WORKER COMP INSURANCE	50,000.00	46,205.72	48,000.00	37,580.24	73,000.00	0.00	48,000.00	73,000.00	73,000.00
AccountCategory: 56 - Insurance Total:		50,000.00	46,205.72	48,000.00	37,580.24	73,000.00	0.00	48,000.00	73,000.00	73,000.00
Expense Total:		50,000.00	46,205.72	48,000.00	37,580.24	73,000.00	0.00	48,000.00	73,000.00	73,000.00
Program: 00 - Undesignated Program Surplus (Deficit):		-12,500.00	-8,806.24	-11,000.00	-8,009.51	0.00	0.00	-12,000.00	0.00	0.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-12,500.00	-8,806.24	-11,000.00	-8,009.51	0.00	0.00	-12,000.00	0.00	0.00
Fund: 50 - WORKERS COMP FUND Surplus (Deficit):		-12,500.00	-8,806.24	-11,000.00	-8,009.51	0.00	0.00	-12,000.00	0.00	0.00

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final 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	17,500.00	16,318.64	16,500.00	13,320.62	17,000.00	0.00	16,500.00	17,000.00	17,000.00
AccountCategory: 40 - Tax Receipts Total:		17,500.00	16,318.64	16,500.00	13,320.62	17,000.00	0.00	16,500.00	17,000.00	17,000.00
Revenue Total:		17,500.00	16,318.64	16,500.00	13,320.62	17,000.00	0.00	16,500.00	17,000.00	17,000.00
Expense										
AccountCategory: 53 - Contractual										
55-00-000-5330	AUDIT FEES	15,650.00	17,150.00	16,300.00	13,550.00	17,150.00	0.00	16,300.00	17,150.00	17,150.00
AccountCategory: 53 - Contractual Total:		15,650.00	17,150.00	16,300.00	13,550.00	17,150.00	0.00	16,300.00	17,150.00	17,150.00
Expense Total:		15,650.00	17,150.00	16,300.00	13,550.00	17,150.00	0.00	16,300.00	17,150.00	17,150.00
Program: 00 - Undesignated Program Surplus (Deficit):		1,850.00	-831.36	200.00	-229.38	-150.00	0.00	200.00	-150.00	-150.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		1,850.00	-831.36	200.00	-229.38	-150.00	0.00	200.00	-150.00	-150.00
Fund: 55 - AUDIT FUND Surplus (Deficit):		1,850.00	-831.36	200.00	-229.38	-150.00	0.00	200.00	-150.00	-150.00

For Fiscal: 2026-2027 Period Ending: 02/28/2027

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My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2025-2026		2026-2027		Defined Budgets		
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
65-00-024-5513	TAKIFF PLAYGROUND SHADE ST	45,000.00	63,085.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-025-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	50,000.00	11,847.78	0.00	0.00	50,000.00	0.00	0.00
65-00-025-5502	TAKIFF LIGHTING CONTROL RE	0.00	0.00	115,000.00	0.00	145,000.00	0.00	15,000.00	145,000.00	145,000.00
65-00-025-5503	TAKIFF SHADE STRUCTURE	0.00	0.00	120,000.00	0.00	120,000.00	0.00	0.00	120,000.00	120,000.00
65-00-025-5504	GARBAGE TRUCK REPLACEME	0.00	0.00	95,000.00	92,629.70	0.00	0.00	92,629.70	0.00	0.00
65-00-025-5505	TRUCK #2 REPLACEMENT (CAR	0.00	0.00	75,000.00	72,499.70	0.00	0.00	74,000.00	0.00	0.00
65-00-025-5506	EC DECKING REPLACEMENT	0.00	0.00	35,000.00	26,334.23	0.00	0.00	29,000.00	0.00	0.00
65-00-025-5507	SHELTON GAZEBO RESTORATIO	0.00	0.00	20,000.00	20,700.00	0.00	0.00	20,700.00	0.00	0.00
65-00-025-5508	REPLACEMENT CLUB CAR - BEA	0.00	0.00	16,000.00	15,098.00	0.00	0.00	15,098.00	0.00	0.00
65-00-025-5509	COMM ROOM #2 RENOVATION	0.00	0.00	12,000.00	16,165.95	0.00	0.00	17,950.00	0.00	0.00
65-00-026-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00
65-00-026-5502	14 PERSON FORD VAN	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	75,000.00	75,000.00
65-00-026-5503	COMMUNITY ROOM (1,3,4) UP	0.00	0.00	0.00	0.00	65,000.00	0.00	0.00	65,000.00	65,000.00
65-00-026-5504	WEINBERG FRONT PATIO AREA	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	15,000.00	15,000.00
65-00-026-5505	REPLACE TRUCK #3 (2008 F250	0.00	0.00	0.00	0.00	80,000.00	0.00	0.00	80,000.00	80,000.00
65-00-026-5506	REPLACE KUBOTA LOADER	0.00	0.00	0.00	0.00	85,000.00	0.00	0.00	85,000.00	85,000.00
65-00-026-5507	TOW BEHIND LIFT	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00
65-00-026-5508	TAKIFF FURNITURE/APPLICANC	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	35,000.00	35,000.00
65-00-026-5509	LOWER LOBBY FURNITURE	0.00	0.00	0.00	0.00	10,000.00	0.00	0.00	10,000.00	10,000.00
65-00-026-5510	NEW BUS WRAP	0.00	0.00	0.00	0.00	4,000.00	0.00	0.00	4,000.00	4,000.00
65-00-026-5511	COMMUNITY RM TABLETS	0.00	0.00	0.00	0.00	15,500.00	0.00	0.00	15,500.00	15,500.00
AccountCategory: 55 - Capital Total:		657,200.00	410,544.65	613,000.00	319,473.52	749,500.00	0.00	378,575.86	749,500.00	749,500.00
Expense Total:		657,200.00	428,178.65	613,000.00	319,473.52	749,500.00	0.00	378,575.86	749,500.00	749,500.00
Program: 00 - Undesignated Program Surplus (Deficit):		-127,200.00	132,253.20	-80,000.00	166,853.50	-218,500.00	0.00	153,424.14	-218,500.00	-218,500.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		-127,200.00	132,253.20	-80,000.00	166,853.50	-218,500.00	0.00	153,424.14	-218,500.00	-218,500.00
Fund: 65 - CAPITAL PROJECTS FUND Surplus (Deficit):		-127,200.00	132,253.20	-80,000.00	166,853.50	-218,500.00	0.00	153,424.14	-218,500.00	-218,500.00

								Defined Budgets		
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft	Final 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-2025 BOND	0.00	0.00	555,000.00	373,278.91	225,000.00	0.00	525,000.00	225,000.00	225,000.00
AccountCategory: 41 - Interest Income Total:		0.00	0.00	555,000.00	373,278.91	225,000.00	0.00	525,000.00	225,000.00	225,000.00
AccountCategory: 48 - Fund Transfers In										
68-00-000-4840	PROCEEDS FROM BOND ISSUA	0.00	0.00	14,625,000.00	14,626,692.74	0.00	0.00	14,625,000.00	0.00	0.00
AccountCategory: 48 - Fund Transfers In Total:		0.00	0.00	14,625,000.00	14,626,692.74	0.00	0.00	14,625,000.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue										
68-00-000-4961	PREMIUM ON BOND ISSUANCE	0.00	0.00	503,225.00	503,221.50	0.00	0.00	503,225.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		0.00	0.00	503,225.00	503,221.50	0.00	0.00	503,225.00	0.00	0.00
Revenue Total:		0.00	0.00	15,683,225.00	15,503,193.15	225,000.00	0.00	15,653,225.00	225,000.00	225,000.00
Expense										
AccountCategory: 53 - Contractual										
68-00-000-5332	ISSUANCE COSTS/BOND RATIN	0.00	0.00	128,675.00	128,670.51	0.00	0.00	128,675.00	0.00	0.00
AccountCategory: 53 - Contractual Total:		0.00	0.00	128,675.00	128,670.51	0.00	0.00	128,675.00	0.00	0.00
AccountCategory: 55 - Capital										
68-00-000-5501	GREENHOUSE-Design Svcs	0.00	0.00	55,125.00	54,889.86	0.00	0.00	55,000.00	0.00	0.00
68-00-000-5502	GREENHOUSE-Construction	0.00	0.00	496,125.00	435,982.09	0.00	0.00	608,387.50	0.00	0.00
68-00-000-5503	GREENHOUSE-Contingency	0.00	0.00	49,612.50	0.00	0.00	0.00	49,612.50	0.00	0.00
68-00-000-5504	MAINT CENTER/BALLFIELD-Des	0.00	0.00	870,975.00	494,437.61	251,797.00	0.00	478,203.00	251,797.00	251,797.00
68-00-000-5505	MAINT CENTER/BALLFIELD-Co	0.00	0.00	7,838,775.00	1,529,217.17	3,042,062.00	0.00	4,797,938.00	3,042,062.00	3,042,062.00
68-00-000-5506	MAINT CENTER/BALLFIELD-Con	0.00	0.00	783,877.50	0.00	784,000.00	0.00	0.00	784,000.00	784,000.00
68-00-000-5507	BEACH PHASE 1/2-Design Svcs	0.00	0.00	282,515.63	80,147.81	207,382.00	0.00	75,618.00	207,382.00	207,382.00
68-00-000-5508	BEACH PHASE 1/2-Constructio	0.00	0.00	0.00	0.00	2,800,000.00	0.00	0.00	2,800,000.00	2,800,000.00
68-00-000-5509	BEACH PHASE 1/2-Contingency	0.00	0.00	0.00	0.00	280,000.00	0.00	0.00	280,000.00	280,000.00
68-00-000-5510	BEACH PLAYGROUND-Design S	0.00	0.00	95,504.06	32,943.81	32,039.00	0.00	47,961.00	32,039.00	32,039.00
68-00-000-5511	BEACH PLAYGROUND-Construc	0.00	0.00	0.00	0.00	820,000.00	0.00	0.00	820,000.00	820,000.00
68-00-000-5512	BEACH PLAYGROUND-Continge	0.00	0.00	0.00	0.00	82,000.00	0.00	0.00	82,000.00	82,000.00
68-00-000-5514	GREENHOUSE-FFE	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00

		Defined Budgets							
		2024-2025	2024-2025	2025-2026	2025-2026	2026-2027	2026-2027	2025-2026	2026-2027
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	YE Projection	First Draft
									Final Draft
68-00-000-5515	MAINT CENTER/BALLFIELD-FFE	0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	100,000.00
	AccountCategory: 55 - Capital Total:	0.00	0.00	10,472,509.69	2,627,618.35	8,449,280.00	0.00	6,112,720.00	8,449,280.00
	Expense Total:	0.00	0.00	10,601,184.69	2,756,288.86	8,449,280.00	0.00	6,241,395.00	8,449,280.00
	Program: 00 - Undesignated Program Surplus (Deficit):	0.00	0.00	5,082,040.31	12,746,904.29	-8,224,280.00	0.00	9,411,830.00	-8,224,280.00
	Department: 00 - ADMINISTRATION Surplus (Deficit):	0.00	0.00	5,082,040.31	12,746,904.29	-8,224,280.00	0.00	9,411,830.00	-8,224,280.00
	Fund: 68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS Surplus (	0.00	0.00	5,082,040.31	12,746,904.29	-8,224,280.00	0.00	9,411,830.00	-8,224,280.00

My PROPOSED BUDGET-FINAL DRAFT

For Fiscal: 2026-2027 Period Ending: 02/28/2027

		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027		2026-2027		Defined Budgets			
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026	2025-2026	2026-2027	2026-2027	2026-2027	2026-2027
												YE Projection	YE Projection	First Draft	First Draft	Final Draft	Final 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	200,000.00	263,540.15	190,000.00	113,851.50	160,000.00		0.00		180,000.00		180,000.00		160,000.00		160,000.00	
AccountCategory: 41 - Interest Income Total:		200,000.00	263,540.15	190,000.00	113,851.50	160,000.00		0.00		180,000.00		180,000.00		160,000.00		160,000.00	
AccountCategory: 47 - Grants/Donations																	
69-00-000-4702	WEINBERG DONATIONS	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00		0.00		120,000.00		120,000.00		120,000.00		120,000.00	
69-00-000-4706	REIMBURSEMT-VILLAGE	0.00	0.00	0.00	0.00	109,500.00		0.00		0.00		0.00		109,500.00		109,500.00	
69-00-000-4710	GRANTS	826,212.00	826,212.00	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
AccountCategory: 47 - Grants/Donations Total:		946,212.00	946,212.00	120,000.00	120,000.00	229,500.00		0.00		120,000.00		120,000.00		229,500.00		229,500.00	
AccountCategory: 48 - Fund Transfers In																	
69-00-000-4810	TFR FROM CORP FUND(10)	800,000.00	800,000.00	1,000,000.00	1,000,000.00	700,000.00		0.00		1,000,000.00		1,000,000.00		700,000.00		700,000.00	
69-00-000-4825	TFR FROM REC FUND(25)	1,200,000.00	1,200,000.00	1,450,000.00	1,450,000.00	1,250,000.00		0.00		1,450,000.00		1,450,000.00		1,250,000.00		1,250,000.00	
AccountCategory: 48 - Fund Transfers In Total:		2,000,000.00	2,000,000.00	2,450,000.00	2,450,000.00	1,950,000.00		0.00		2,450,000.00		2,450,000.00		1,950,000.00		1,950,000.00	
Revenue Total:		3,146,212.00	3,209,752.15	2,760,000.00	2,683,851.50	2,339,500.00		0.00		2,750,000.00		2,750,000.00		2,339,500.00		2,339,500.00	
Expense																	
AccountCategory: 53 - Contractual																	
69-00-000-5320	ARCHITECT/DESIGN/ATTESTATI	200,000.00	155,199.56	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
AccountCategory: 53 - Contractual Total:		200,000.00	155,199.56	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
AccountCategory: 55 - Capital																	
69-00-000-5501	WEST BALL FIELD RENOVATION	46,000.00	27,787.00	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
69-00-000-5502	WATTS BALL FIELD RENOVATIO	31,000.00	30,875.00	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
69-00-000-5503	WATTS TENNIS COURTS	300,000.00	301,209.50	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
69-00-000-5504	CENTRAL TENNIS COURTS	380,000.00	390,562.50	0.00	0.00	0.00		0.00		0.00		0.00		0.00		0.00	
69-00-000-5505	WEST PARK-Design Svcs	0.00	0.00	145,000.00	81,724.80	42,161.00		0.00		102,839.00		102,839.00		42,161.00		42,161.00	
69-00-000-5506	WEST PARK-Construction	0.00	0.00	1,307,000.00	0.00	1,530,000.00		0.00		0.00		0.00		1,530,000.00		1,530,000.00	
69-00-000-5510	SHELTON RACKET-Design Svcs	0.00	0.00	28,875.00	12,823.00	0.00		0.00		13,000.00		13,000.00		0.00		0.00	
69-00-000-5511	SHELTON RACKET-Construction	0.00	0.00	259,875.00	237,059.23	0.00		0.00		200,000.00		200,000.00		0.00		0.00	
69-00-000-5517	MILTON PARK-Design Svcs	0.00	0.00	31,500.00	25,757.40	0.00		0.00		27,000.00		27,000.00		0.00		0.00	
69-00-000-5518	MILTON PARK-Construction	0.00	0.00	283,500.00	214,157.94	0.00		0.00		230,000.00		230,000.00		0.00		0.00	
69-00-000-5556	FRIENDS - Design Svcs	0.00	0.00	0.00	0.00	90,000.00		0.00		0.00		0.00		90,000.00		90,000.00	

							Defined Budgets			
		2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft
69-00-000-5576	GAS KILN	80,000.00	89,363.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5585	CRIB WALL - Construction	0.00	4,170.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 55 - Capital Total:		837,000.00	843,967.44	2,055,750.00	571,522.37	1,662,161.00	0.00	572,839.00	1,662,161.00	1,662,161.00
AccountCategory: 59 - Miscellaneous Expense										
69-00-000-5990	CONTINGENCY	25,000.00	0.00	200,037.50	0.00	180,000.00	0.00	0.00	180,000.00	180,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		25,000.00	0.00	200,037.50	0.00	180,000.00	0.00	0.00	180,000.00	180,000.00
Expense Total:		1,062,000.00	999,167.00	2,255,787.50	571,522.37	1,842,161.00	0.00	572,839.00	1,842,161.00	1,842,161.00
Program: 00 - Undesignated Program Surplus (Deficit):		2,084,212.00	2,210,585.15	504,212.50	2,112,329.13	497,339.00	0.00	2,177,161.00	497,339.00	497,339.00
Department: 00 - ADMINISTRATION Surplus (Deficit):		2,084,212.00	2,210,585.15	504,212.50	2,112,329.13	497,339.00	0.00	2,177,161.00	497,339.00	497,339.00
Fund: 69 - MASTER PLAN CAPITAL PROJECTS Surplus (Deficit):		2,084,212.00	2,210,585.15	504,212.50	2,112,329.13	497,339.00	0.00	2,177,161.00	497,339.00	497,339.00

		2024-2025		2025-2026		2026-2027		Defined Budgets			
		Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft	
Fund: 75 - IMPACT FEE FUND											
Department: 00 - ADMINISTRATION											
Program: 00 - Undesignated Program											
Revenue											
AccountCategory: 47 - Grants/Donations											
75-00-000-4720	IMPACT FEES FROM DEVELOPE	0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:		0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Revenue Total:		0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 00 - Undesignated Program Total:		0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - ADMINISTRATION Total:		0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 75 - IMPACT FEE FUND Total:		0.00	8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2024-2025		2024-2025		2025-2026		2025-2026		2026-2027		2026-2027		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	2025-2026	2026-2027	2026-2027	2026-2027
														YE Projection	First Draft	Final Draft	Final 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	2,742,534.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
90-00-000-5910	LOSS ON SALE OF FIXED ASSET	0.00	45,037.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 59 - Miscellaneous Expense Total:		0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total:		0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program: 00 - Undesignated Program Total:		0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Department: 00 - ADMINISTRATION Total:		0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 90 - GEN FIXED ASSETS Total:		0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):		814,140.68	-62,906.89	4,170,142.23	14,958,782.70	-8,198,570.54						0.00	11,092,013.72	-8,198,570.38	-8,198,570.38	-8,198,570.54	-8,198,570.54

Fund Summary

							Defined Budgets			
Fund	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Total Budget	2026-2027 YTD Activity	2025-2026 YE Projection	2026-2027 First Draft	2026-2027 Final Draft	
10 - CORPORATE FUND	-404,666.00	-43,611.69	-466,721.50	641,836.92	-181,636.38	0.00	-281,584.41	-181,636.38	-181,636.38	
25 - RECREATION FUND	-755,702.32	-133,248.34	-510,521.08	-1,281,887.31	-35,825.40	0.00	-136,949.01	-35,825.24	-35,825.40	
30 - SPECIAL RECREATION FUND	-40,000.00	-26,632.62	-57,000.00	-36,313.26	-85,000.00	0.00	43,000.00	-85,000.00	-85,000.00	
35 - IMRF RETIREMENT FUND	300.00	-23,768.79	-9,000.00	51,726.48	-27,000.00	0.00	6,000.00	-27,000.00	-27,000.00	
36 - SOCIAL SECURITY FUND	19,500.00	-38,619.93	4,000.00	54,361.70	-30,000.00	0.00	42,000.00	-30,000.00	-30,000.00	
40 - BOND & INTEREST FUND	74,800.00	-91,621.55	-319,501.00	620,160.63	56,281.24	0.00	-339,501.00	56,281.24	56,281.24	
45 - LIABILITY INSURANCE FUND	-26,453.00	-25,940.86	33,433.00	9,180.17	50,201.00	0.00	28,433.00	50,201.00	50,201.00	
50 - WORKERS COMP FUND	-12,500.00	8,806.24	-11,000.00	8,009.51	0.00	0.00	-12,000.00	0.00	0.00	
55 - AUDIT FUND	1,850.00	831.36	200.00	229.38	-150.00	0.00	200.00	-150.00	-150.00	
65 - CAPITAL PROJECTS FUND	-127,200.00	-132,253.20	-80,000.00	-166,853.50	-218,500.00	0.00	153,424.14	-218,500.00	-218,500.00	
68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS	0.00	0.00	5,082,040.31	-12,746,904.29	-8,224,280.00	0.00	9,411,830.00	-8,224,280.00	-8,224,280.00	
69 - MASTER PLAN CAPITAL PROJECTS	2,084,212.00	-2,210,585.15	504,212.50	-2,112,329.13	497,339.00	0.00	2,177,161.00	497,339.00	497,339.00	
75 - IMPACT FEE FUND	0.00	-8,020.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
90 - GEN FIXED ASSETS	0.00	2,787,571.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Report Surplus (Deficit):	814,140.68	-62,906.89	4,170,142.23	14,958,782.70	-8,198,570.54	0.00	11,092,013.72	-8,198,570.38	-8,198,570.54	

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/Watts 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 FY2026/27.
- 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 (\$60,000 for supplies and materials) 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 (\$60,000 for supplies and materials) typically requires formal board approval.

Glencoe Park District
Capital Projects Multiple Year Overview
FY 2026/27 Budget

Appendix A

	Projected 3/1/25-2/28/26 FY 26	Budgeted 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	Projected 3/1/30-2/28/31 FY 31
Capital Transfer	2,450,000	1,950,000	1,300,000	1,250,000	1,250,000	1,250,000
Bond Proceeds	15,128,225	-	-	-	-	-
Grants	-	-	600,000	-	-	-
Interest Income	705,000	385,000	200,000	175,000	80,000	50,000
Intergovernmental Cost Share	-	109,500	-	-	-	-
Donations	120,000	120,000	120,000	-	-	-
Total Revenue	18,403,225	2,564,500	1,593,400	1,405,740	1,333,814	1,300,000
A&E/Contingency/Bond Issuance Costs	128,675	-	-	-	-	-
Greenhouse	713,000	50,000	-	-	-	-
Milton	257,000	-	-	-	-	-
West Park (including OSLAD scope)	102,839	1,752,161	-	-	-	-
Shelton Racket	213,000	-	-	-	-	-
Maintenance Center/Takiff Ballfield	5,276,141	4,177,859	-	-	-	-
Beach Structures	75,618	3,287,382	-	-	-	-
Beach Playground/Spray Feature	47,961	934,039	-	-	-	-
Friends	-	90,000	931,466	-	-	-
Beach Stairs	-	-	160,000	1,606,536	-	-
Weinberg Mechanicals/Player Boxes	-	-	-	300,000	3,475,971	-
Watts Bronco	-	-	-	-	45,000	400,000
Total Expenditures	6,814,234	10,291,441	1,091,466	1,906,536	3,520,971	400,000
Net Change in Fund Balance	11,588,991	(7,726,941)	501,934	(500,796)	(2,187,157)	900,000
Beginning Fund Balance	6,100,958	17,689,949	9,963,008	10,464,942	9,964,146	7,776,989
Ending Fund Balance	17,689,949	9,963,008	10,464,942	9,964,146	7,776,989	8,676,989

**CAPITAL IMPROVEMENTS INCLUDED IN OPERATIONS BUDGET
FISCAL YEAR 2026/27**

The projects and purchases listed below are included in the FY2026/27 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	3,500
	Tennis Nets	2,000
	Tennis Court Supplies/Foam Rollers	750
		\$ 6,500
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
	Retaining Wall Repairs, 14N Watts	25,000
	Landscaping Improvements	10,500
		\$ 90,000
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	\$	1,500
10-13-000-5581	Ice Rink Equipment	\$	18,500
10-13-000-5584	Misc. Equipment for Renovation	\$	4,000
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	Building Improvements	\$	1,500

Boathouse Department

10-15-000-5584	Annual Replacement-Paddleboards/Kayaks	\$	11,400
	Rental Life Jackets(30)		600
		\$	12,000
10-15-000-5586	Annual Beach Grading - Boathouse	\$	3,000
	Seasonal Cleanup		2,000
		\$	5,000
10-15-000-5588	Miscellaneous Upgrades	\$	3,500

RECREATION FUND:**Recreation Department**

25-00-000-5580	Annual Table/Chair Replacement	\$	2,000
25-00-000-5582	Miscellaneous Improvements	\$	2,315
25-00-000-5583	Office Equipment	\$	500
25-00-000-5588	Building Improvements	\$	8,000

Children's Circle

25-26-000-5580	Various Classroom Upgrades	\$	15,500
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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	\$	4,000
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SPECIAL RECREATION FUND

30-00-000-5590	ADA-Capital - FUND 65	\$	270,000
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LIABILITY FUND

45-00-000-5587	Lock Out Tag Out Equipment	\$	10,000
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	Cameras/Swipe Access		25,000
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	Various Security Upgrades/Initiatives		80,000
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		\$	115,000
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SUMMARY:

	<u>Approved</u>	<u>Proposed</u>
	<u>FY2025/26</u>	<u>FY2026/27</u>
Corporate Fund	\$ 338,450	\$ 267,250
Recreation Fund	15,205	33,315
Special Rec Fund	150,000	270,000
Liability Fund	80,000	115,000
TOTAL:	\$ 583,655	\$ 685,565

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 **\$749,500** has been budgeted for capital projects (of which **\$529,500** are new projects and **\$220,000** are existing projects from FY2025/26), with a carryover balance projected as of February 28, 2027 of **\$263,207**.

Funding for these projects consists of a projected carryover of unspent funds from FY2025/26 (prior year) and an interfund transfer of Corporate Fund tax revenues to be collected in FY2026/27 of **\$525,000**. An additional **\$270,000** will be budgeted out of Special Recreation tax revenues for ADA related capital including West Park.

FY2026/27 NEW Capital Projects - FUND 65:**Administration**

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

Truck #3 Replacement	\$	80,000
Kubota	\$	85,000
Tow Behind Lift	\$	50,000
Weinberg Front Patio	\$	15,000
Subtotal:	\$	230,000

Recreation/Children's Circle/Takiff Center

Takiff Lighting Control Replacement	\$	145,000
14 Person Ford Van	\$	75,000
Community Rooms (#1, #3 and #4) updates	\$	65,000
Takiff Furniture/Appliance Improvements	\$	45,000
Takiff Shelter	\$	120,000
Other Miscellaneous (Bus wrap, community room tablets)	\$	19,500
Subtotal:	\$	469,500

Total Capital Projects:	\$	749,500
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FY2026/27 Proposed Capital Projects-FUNDS 68 and 69:

Maintenance Center/Takiff Ballfied	\$	4,177,859	
Greenhouse	\$	50,000	
Beach Phase 1 and 2	\$	3,287,382	
Beach Playground	\$	934,039	
Friends Park	\$	90,000	
West Park	\$	2,022,161	(\$270,000 paid from Special Recreation Fund)
Total	\$	10,561,441	

TAB 6

SUMMARY OF BUDGET BY CATEGORIES

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2026/27**

REVENUES	FY2025/26 <u>BUDGET</u>	FY2025/26 <u>PROJECTED</u>	FY2026/27 <u>BUDGET</u>
<u>PROPERTY TAXES:</u>			
Corporate Fund	\$2,880,000	\$2,925,000	\$2,975,000
Recreation Fund	1,290,000	1,300,000	1,345,000
Special Recreation Fund	275,000	275,000	375,000
Pension/Retirement Fund	330,000	330,000	295,000
Social Security/Medicare	425,000	425,000	390,000
Bond & Interest Fund	1,360,000	1,360,000	1,325,000
Liability Insurance Fund	290,000	290,000	390,000
Worker's Compensation Fund	35,000	35,000	47,000
Audit Fund	16,500	16,500	17,000
	-----	-----	-----
TOTAL PROPERTY TAXES:	\$6,901,500	\$6,956,500	\$7,159,000
	=====	=====	=====
<u>REPLACEMENT TAXES:</u>			
Recreation Fund	25,000	25,000	34,000
Pension/Retirement Fund	2,000	2,278	3,000
	-----	-----	-----
TOTAL REPLACEMENT TAXES:	\$27,000	\$27,278	\$37,000
	=====	=====	=====
<u>PROGRAM FEES:</u>			
Corporate-Weinberg Ice Dept.	273,583	273,603	261,609
Corporate-Beach Dept.	385,643	375,124	374,650
Corporate-Boating Dept.	149,499	154,753	157,138
Recreation Fund-Rec Programs Dept.	5,851,666	5,762,913	6,458,756
Recreation Fund-Children's Circle Dept.	2,528,081	2,628,247	3,163,646
Recreation Fund-Fitness Dept.	68,906	84,560	87,160
	-----	-----	-----
TOTAL PROGRAM FEES:	\$9,257,378	\$9,279,200	\$10,502,959
	=====	=====	=====

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2026/27**

REVENUES	FY2025/26 <u>BUDGET</u>	FY2025/26 <u>PROJECTED</u>	FY2026/27 <u>BUDGET</u>
<u>RENTALS/SALES:</u>			
Corporate Fund-Administration	6,440	6,800	6,975
Recreation Fund-Administration	129,032	108,535	110,483
	-----	-----	-----
TOTAL BUILDING LICENSES/RENTALS:	\$135,472	\$115,335	\$117,458
	=====	=====	=====
<u>INTEREST INCOME:</u>			
Corporate Fund	185,000	240,000	215,000
Recreation Fund	185,000	240,000	215,000
Pension/Retirement Fund	14,000	18,000	15,000
Social Security/Medicare Fund	9,000	12,000	10,000
Bond & Interest Fund	50,000	30,000	10,000
Liability Insurance Fund	10,000	6,000	5,000
Worker's Compensation Fund	2,000	1,000	1,000
	-----	-----	-----
TOTAL INTEREST INCOME:	\$455,000	\$547,000	\$471,000
	=====	=====	=====
<u>DONATIONS/MISC INCOME:</u>			
Corporate Fund-Administration	-	-	-
Corporate Fund-Parks Dept.	62,400	62,400	55,900
Corporate Fund-Weinberg Ice Dept.	100	100	100
Corporate Fund-Beach Dept.	3,000	5,205	3,600
Corporate Fund-Boating Dept.	100	19,875	100
Recreation Fund-Administration	3,400	3,400	2,400
Recreation Fund-Children's Circle Dept.	1,100	1,100	1,100
Liability Insurance Fund	500	500	500
	-----	-----	-----
TOTAL DONATIONS/MISC INCOME:	\$70,600	\$92,580	\$63,700

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL REVENUES BY CATEGORY
FISCAL YEAR 2026/27**

REVENUES	FY2025/26 <u>BUDGET</u>	FY2025/26 <u>PROJECTED</u>	FY2026/27 <u>BUDGET</u>
<u>GRAND TOTAL REVENUES:</u>			
Property Taxes	6,901,500	6,956,500	7,159,000
Replacement Taxes	27,000	27,278	37,000
Program Fees	9,257,378	9,279,200	10,502,959
Building Licenses/Rentals	135,472	115,335	117,458
Interest Income	455,000	547,000	471,000
Donations/Miscellaneous	70,600	92,580	63,700
	-----	-----	-----
NET OPERATING REVENUES:	\$16,846,950	\$17,017,893	\$18,351,117
BOND PROCEEDS	75,000	75,000	-
TOTAL REVENUES AND BOND PROCEEDS	\$16,921,950	\$17,092,893	\$18,351,117

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2026/27**

EXPENSES	FY2025/26 <u>BUDGET</u>	FY2025/26 <u>PROJECTED</u>	FY2026/27 <u>BUDGET</u>
<u>PERSONNEL SERVICES:</u>			
Corporate Fund-G&A Dept.	\$ 880,004	\$ 875,004	\$ 947,728
Corporate Fund-Parks Dept.	524,828	477,228	509,049
Corporate Fund-Weinberg Ice Dept.	178,759	174,559	173,326
Corporate Fund-Beach Dept.	230,487	211,179	224,748
Corporate Fund-Boating Dept.	135,691	136,854	143,066
Recreation Fund-Administration	1,047,319	915,317	1,015,388
Recreation Fund-Recreation Programs	826,764	810,516	891,419
Recreation Fund-Children's Circle	1,764,234	1,760,170	2,084,678
Recreation Fund-Fitness Dept.	46,656	43,135	47,516
Liability Insurance Fund	38,567	38,567	39,799
TOTAL PERSONNEL SERVICES:	5,673,309	5,442,529	6,076,717
<u>UTILITIES:</u>			
Corporate-G&A Dept.	25,000	20,000	20,000
Corporate Fund-Parks Dept.	52,060	50,060	42,240
Corporate Fund-Weinberg Ice Dept.	63,060	68,560	68,300
Corporate Fund-Beach Dept.	20,720	19,720	20,636
Corporate Fund-Boating Dept.	7,125	6,665	7,485
Recreation Fund-Administration	214,984	197,984	200,200
Recreation Fund-Daycare	1,680	1,680	1,680
Recreation Fund-Fitness Dept.	3,000	3,000	3,000
TOTAL UTILITIES:	387,629	367,669	363,541
<u>CONTRACTUAL SERVICES:</u>			
Corporate-G&A Dept.	276,933	269,433	292,605
Corporate Fund-Parks Dept.	241,000	245,000	250,632
Corporate Fund-Weinberg Ice Dept.	85,950	86,650	112,612
Corporate Fund-Beach Dept.	32,770	42,713	42,050
Corporate Fund-Boating Dept.	13,385	11,316	14,685
Recreation Fund-Administration	502,755	484,465	485,986
Recreation Fund-Recreation Programs	2,718,900	2,612,422	3,103,038
Recreation Fund-Children's Circle	133,057	149,388	205,607
Recreation Fund-Fitness Dept.	9,469	17,056	16,816
Liability Insurance Fund	21,000	22,000	27,500
Audit Fund	16,300	16,300	17,150
TOTAL CONTRACTUAL SERVICES:	4,051,519	3,956,743	4,568,681

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2026/27**

EXPENSES	FY2025/26 BUDGET	FY2025/26 PROJECTED	FY2026/27 BUDGET
<u>SUPPLIES:</u>			
Corporate Fund-G&A Dept.	20,545	26,545	30,395
Corporate Fund-Parks Dept.	141,250	153,250	139,250
Corporate Fund-Weinberg Ice Dept.	36,800	36,300	36,800
Corporate Fund-Beach Dept.	27,548	24,523	30,580
Corporate Fund-Boating Dept.	12,700	9,789	12,765
Recreation Fund-Administration	102,105	103,030	106,445
Recreation Fund-Recreation Programs	241,328	218,142	236,886
Recreation Fund-Children's Circle	107,815	110,515	127,308
Recreation Fund-Fitness Dept.	2,800	2,800	3,800
Liability Insurance Fund	2,500	2,500	2,500
TOTAL SUPPLIES	695,391	687,394	726,729
<u>INSURANCE:</u>			
Corporate Fund-G&A Dept.	150,155	178,455	222,916
Corporate Fund-Parks Dept.	137,597	127,597	224,384
Corporate Fund-Weingberg Dept.	4,060	4,060	4,396
Corporate Fund-Beach Dept.	4,060	4,060	4,396
Corporate Fund-Boating Dept.	4,061	4,061	4,397
Recreation Fund-Administration	269,465	265,465	317,492
Recreation Fund-Children's Circle	263,926	243,926	350,956
Recreation Fund-Fitness Dept.	1,084	1,084	1,084
Liability Insurance Fund	115,000	115,000	145,500
Workers Compensations Fund	48,000	48,000	73,000
TOTAL INSURANCE:	997,408	991,708	1,348,521
<u>FIXED CHARGES AND OBLIGATIONS:</u>			
Corporate Fund-G&A Dept.	13,500	13,500	14,125
Corporate Fund-Parks Dept.	388,609	394,512	435,065
Corporate Fund-Weinberg Ice Dept.	55,514	56,187	61,981
Corporate Fund-Beach Dept.	63,149	63,913	70,503
Corporate Fund-Boating Dept.	34,003	34,415	37,963
Recreation Fund-Administration	804,646	810,423	898,775
Recreation Fund-Children's Circle	55,515	56,187	61,981
Special Recreation Fund	182,000	182,000	190,000
IMRF/Retirement Fund	355,000	345,000	340,000
Social Security/Medicare Fund	430,000	395,000	430,000
TOTAL FIXED CHARGES & OBLIGATIONS	2,381,936	2,351,137	2,540,393

**GLENCOE PARK DISTRICT
SUMMARY-OPERATIONAL EXPENSES BY CATEGORY
FISCAL YEAR 2026/27**

EXPENSES	FY2025/26 BUDGET	FY2025/26 PROJECTED	FY2026/27 BUDGET
<u>OPERATIONAL DEPT. CAPITAL</u>			
Corporate Fund-G&A Dept.	16,750	16,750	16,750
Corporate Fund-Parks Dept.	264,500	238,000	188,500
Corporate Fund-Weinberg Ice Dept.	28,500	26,500	30,000
Corporate Fund-Beach Dept.	15,500	12,500	11,500
Corporate Fund-Boating Dept.	13,200	12,000	20,500
Recreation Fund-Administration	12,705	12,775	12,815
Recreation Fund-Children's Circle	2,000	10,000	16,500
Recreation Fund-Fitness	500	500	4,000
Special Recreation Fund	150,000	50,000	270,000
Liability Insurance Fund	80,000	80,000	115,000
TOTAL CAPITAL:	583,655	459,025	685,565
<u>MISCELLANEOUS/CONTINGENCY:</u>			
Corporate Fund-G&A Dept.	5,000	5,000	5,000
Corporate Fund-Parks Dept.	64,598	63,400	53,400
Corporate Fund-Weinberg Ice Dept.	1,000	1,000	1,000
Corporate Fund-Beach Dept.	4,000	1,000	4,000
Corporate Fund-Boating Dept.	1,001	21,875	1,500
Recreation Fund-Administration	5,000	5,000	5,000
Recreation Fund-Children's Circle	5,000	5,000	5,000
Liability Insurance Fund	10,000	10,000	15,000
TOTAL MISCELLANEOUS:	95,599	112,275	89,900
BOND PRINCIPAL/INTEREST/BOND ISSUE	1,804,501	1,804,501	1,278,719
<u>GRAND TOTAL OPERATING & DEBT EXPDS:</u>			
Corporate Fund-Administration	1,525,000	1,525,000	1,250,000
Corporate Fund-G&A Dept.	1,387,887	1,404,687	1,549,519
Corporate Fund-Parks Dept.	1,814,442	1,749,047	1,842,520
Corporate Fund-Weinberg Ice Dept.	453,643	453,816	488,415
Corporate Fund-Beach Dept.	398,234	379,608	408,413
Corporate Fund-Boating Dept.	221,166	236,975	242,361
Recreation Fund-Administration	4,408,979	4,244,459	4,292,101
Recreation Fund-Recreation Programs	3,786,992	3,641,080	4,231,343
Recreation Fund-Children's Circle	2,333,227	2,336,866	2,853,710
Recreation Fund-Fitness Dept.	63,509	67,575	76,216
Special Recreation Fund	332,000	232,000	460,000
IMRF/Retirement Fund	355,000	345,000	340,000
Social Security/Medicare Fund	430,000	395,000	430,000
Bond & Interest Fund	1,804,501	1,804,501	1,278,719
Liability Insurance Fund	267,067	268,067	345,299
Workers Compensation Fund	48,000	48,000	73,000
Audit Fund	16,300	16,300	17,150
TOTAL OPER. & DEBT EXPENDITURES	19,645,947	19,147,981	20,178,766
Less: G&A/Transfers	1,387,887	1,404,687	1,549,519
Less: Capital Fund Transfers/Other	2,975,000	2,975,000	2,500,000
NET OPER. & DEBT EXPENDITURES	15,283,060	14,768,294	16,129,247

TAB 7

MEMOS-PROPOSED FY2026/2027

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: December 16, 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 4.00% pool of money to be spread to all full-time staff, based upon cost of living adjustments (COLA) and merit combined. (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%
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

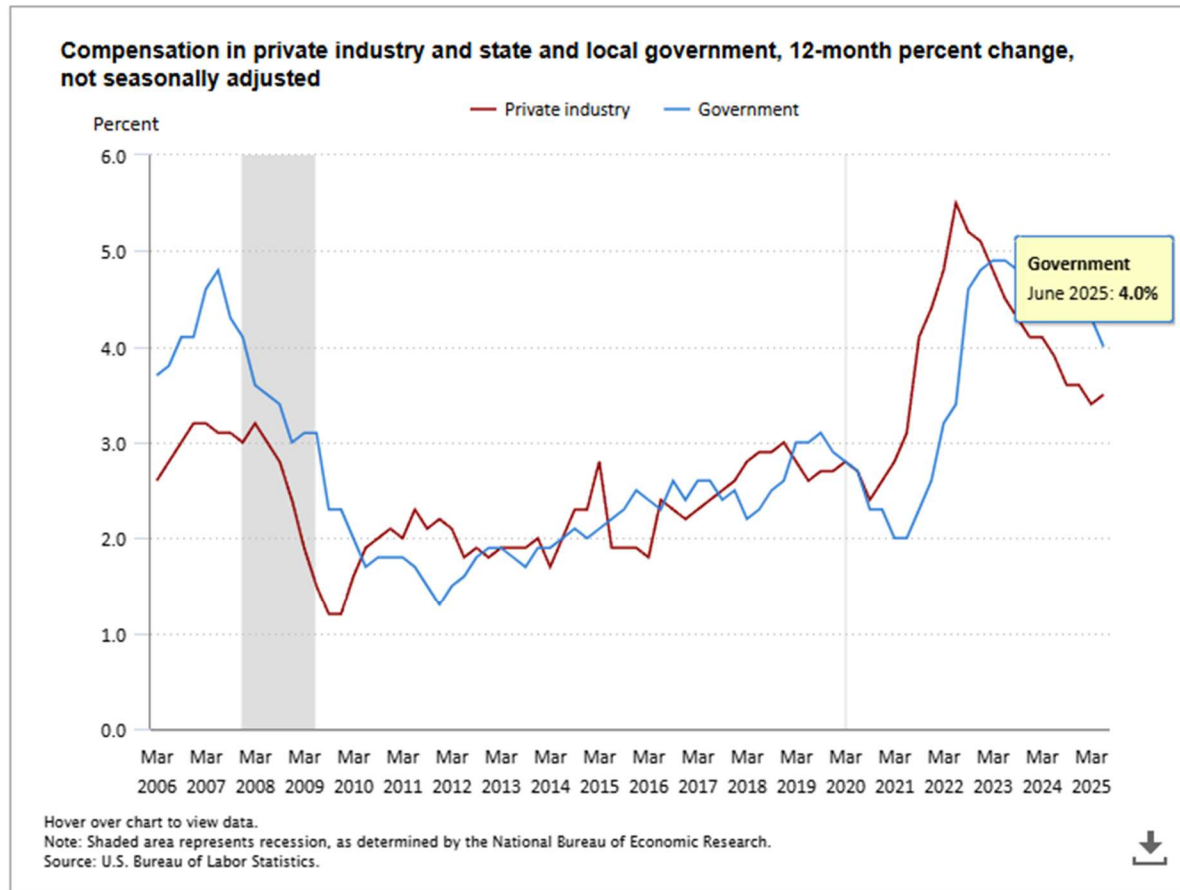
1. A survey of neighboring park districts indicates that all agencies in the area have either approved or are proposing total increases at or beyond 3.00%, with only one at 3.00% and many at a 4.00% merit increase for FY2026/27.

MEMORANDUM

Organization	2026 COLA	2026 Merit	2025 COLA	2025 Merit	2024 COLA	2024 Merit
Glencoe Park District	2.90%	1.10%	N/A	4.00%	N/A	4.50%
Glenview Park District	N/A	3.50%	N/A	4.00%	N/A	4.00%
Northbrook Park District	N/A	4.00%	N/A	4.50%	N/A	5.00%
Park District of Highland Park	N/A	4.00%	N/A	4.00%	N/A	3.00%
Park Ridge Park District	N/A	4.00%	N/A	4.00%	N/A	4.00%
Skokie Park District	2.00%	2.00%	2.40%	2.00%	2.60%	2.00%
Wilmette Park District	N/A	3.00%	N/A	3.00%	N/A	4.00%
Winnetka Park District	N/A	4.00%	N/A	4.00%	N/A	4.00%
NSSRA	2.00%	2.00%	N/A	4.00%	N/A	4.00%
Village of Glencoe	3.50%	Varies	3.50%	Varies	3.00%	Varies
Glencoe Library	3.10%	N/A	3.20%	N/A	4.00%	N/A

- For the 2025 tax year, the Consumer Price Index (CPI) used by the county for levy calculation was 2.90%. This is the amount of “old” growth EAV that will support operations in FY2026/27.
- The combined total of the current payroll for full-time salaries (exclusive of the Executive Director) is approximately \$3.7 million annually. A 2.90% COLA and 1.10% merit increase in the pool would result in \$148,000 in added full-time wages – approximately \$37,000 results from each 1.00% increase approved for FY2026/27.
- According to the US Bureau of Labor Statistics, the compensation of state and local government employees has increased, on average, 4.00% for the twelve months ended June 30, 2025 (see graph on following page):

MEMORANDUM



- Given that the 2.90% PTELL cap is used in formulating the FY2026/27 budget, we are suggesting a COLA is in line with the PTELL cap of 2.90%. We are also recommending an additional merit pool of 1.10% to ensure the District remains in line with neighboring communities and a meaningful increase is provided to the District's top performing employees.

RECOMMENDATION FOR MERIT POOL PERCENTAGES

With the Executive Director position excluded, staff encourages the Board to approve a COLA of 2.90% merit pool of 1.10% for **full-time employees**. We believe the following rationale supports the recommendation.

- 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. While employees who are meeting expectations will be provided with the COLA, the merit pool will be spread to employees based upon performance.
- The Board last approved salary ranges in June 2025 based on a review of grades and salary ranges conducted by MGT, who supports a merit system of performance evaluation, within budget constraints and affordability. The approach of a COLA adjustment combined with merit-based increases align with the open range merit plan adopted in the 2025 Compensation Study. Specifically, the study notes "it is recommended that a Cost-of-Living Adjustment (COLA) be considered annually. A COLA adjustment, when combined with the merit-based increases

MEMORANDUM

supports both employee retention and financial sustainability for the Park District.

3. The recommended increase must be affordable within the framework of the proposed budget for FY2026/2027 and the 2025 tax levy, which was approved in November 2025. While the COLA aligns directly to the PTELL cap of 2.90%, history shows that the additional new property funding will fund the majority of the 1.10% proposed merit increase. New property increases have averaged approximately 0.90% over the past 10 years. Additionally, program revenue continues to grow at a very strong rate. With the proposed COLA and merit pool, salaries and wages as a percentage of total program revenue is budgeted to be at approximately 57%, which is slightly below where that number has been over the past 10 years.
4. Staff have stepped up and performed admirably during the year, and accomplishments are many, including NRPA Gold Medal Finalist. Our staff have set challenging goals for the past year, meeting and exceeding many of them.

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.

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		5,400
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:		\$	18,400

Recreation/Facilities

NRPA/National Conference	Bobby, Erin and 1 Rec Team Member	\$	6,000
IPRA Conference	Bobby and 6 Rec Team Member		5,950
NRPA Director School	Bobby		4,000
Camp Staff Training	Camp Staff		3,000
Professional Development School	1 Manager		1,000
PDRMA Risk Management/HELP	Multiple Staff		275
CPRP Certification/Renewals	Multiple Staff		500
Tuition Reimbursement	Multiple Staff		5,000
Misc. IPRA, PDRMA, Computer Training	Multiple Staff		950
TOTAL:		\$	26,675

Beach

Waterfront Certification	All Lifeguards	\$	2,440
Seasonal Staff Training	Multiple Staff		700
LGI Course	Shannon, PT Managers		1,000
TOTAL:		\$	4,140

Parks/Maintenance

Arborist Conference	Multiple Staff	\$	1,000
Zamboni Training	Multiple Staff		1,000
Great Lakes Park Training Institute	Jared and 2 Parks Team Members		3,000
IPRA Conference	Kyle and Matt		2,000
PDRMA Training	Multiple Staff		5,000
NRPA/National Conference	Kyle		2,500
TOTAL:		\$	14,500

Boat

Boat Safety Course	Shannon	\$	1,700
US Sailing Certification	Sailing Instructors		500
TOTAL:		\$	2,200

Children's Circle Day Care

Oakton Workshops	Multiple Staff	\$	1,000
GOAEYC 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 2026

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 FY2026/27 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 FY2026/27 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 in November 2024, 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 FY2026/27, an increase of 5.88% over the previous year’s extended operating levy was approved by the Board in November 2025. This amount is capped at 2.9% 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 FY2025/26 was .597 cents per \$100 of equalized assessed valuation, increasing from a rate of .581 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 \$14.8 million has been "committed" for this purpose in previous years, and another \$700,000 and \$1,250,000 transfer from the Corporate and Recreation Funds respectively is budgeted in the FY26/27 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 FY2026/27 budget amounts as the "base" year and are based on the following assumptions:

Revenues:

1. Tax revenues will increase in FY2027/28 at a rate of 3% and then each year after that by an *average* of 3.0%, calculated using an average 2.6% CPI tax cap plus 0.4% 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 FY2026/27 given current market conditions. Subsequent to FY 2026/27, 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 FY2026/27 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 \$14.7 million Referendum Bonds issue dated March 2025 and the \$4.355 million Limited Tax Bonds issued in October 2020).
9. Annual capital projects will be expended at a rate of \$525,000 (plus inflation of 3%-5%) of Corporate Fund tax revenues. Capital priorities will be determined from the Capital Improvement Plan, 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 2026

	AUDITED ACTUAL					BUDGET	PROPOSED BUDGET	PROJECTED			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Property Taxes:											
Corporate	2,224,561	2,221,424	2,408,071	2,663,666	2,779,923	2,880,000	2,975,000	3,064,250	3,156,178	3,250,863	3,348,389
Recreation	1,073,067	1,188,181	1,245,638	1,166,255	1,241,042	1,290,000	1,345,000	1,385,350	1,426,911	1,469,718	1,513,809
Special Recreation	355,084	354,083	348,237	347,445	314,738	275,000	375,000	386,250	397,838	409,773	422,066
IMRF Pension	369,991	386,416	391,040	293,461	318,978	330,000	295,000	303,850	312,966	322,354	332,025
Social Security/Medicare	297,099	328,546	301,812	334,593	416,797	425,000	390,000	401,700	413,751	426,164	438,948
Liability Insurance	153,164	154,006	161,085	235,865	273,614	290,000	390,000	401,700	413,751	426,164	438,948
Workers Compensation	42,440	44,801	47,916	34,225	34,909	35,000	47,000	48,410	49,862	51,358	52,899
Audit	12,917	15,866	16,989	17,103	16,319	16,500	17,000	17,510	18,035	18,576	19,134
Debt Service	1,193,994	1,352,580	1,371,653	1,100,896	1,359,867	1,360,000	1,325,000	1,363,856	1,358,448	1,357,356	1,360,580
Sub-total	5,722,317	6,045,903	6,292,441	6,193,509	6,756,187	6,901,500	7,159,000	7,372,876	7,547,739	7,732,325	7,926,798
Fees, Charges, Other Income:											
Replacement Taxes	26,624	50,945	97,911	72,539	43,613	27,000	37,000	50,000	51,500	53,045	54,636
Donations/Dist 35 Reimb/Village Reimb	168,125	168,125	135,769	143,385	143,385	120,000	229,500	120,000	120,000	-	-
Grants	398,811	392,605	63,237	1,829,667	978,212	-	-	600,000	-	-	-
Proceeds-Sale of Property	390,782	-	-	-	-	-	-	-	-	-	-
Interest Income	83,134	10,764	375,479	887,178	914,900	1,208,000	862,000	500,000	400,000	300,000	165,000
Recreation Program Revenues	2,179,970	3,566,442	4,237,282	4,690,623	5,218,775	5,851,666	6,458,756	6,684,812	6,918,781	7,160,938	7,411,571
Children's Circle Program Revenues	1,414,630	1,857,857	1,896,841	2,058,760	2,210,057	2,528,081	3,163,646	3,274,374	3,388,977	3,507,591	3,630,357
Weinberg Ice Center Revenues	261,692	295,743	256,195	262,025	249,605	273,583	261,609	269,457	277,541	285,867	294,443
Beach/Boating Revenues	363,166	672,837	499,002	472,597	525,474	535,142	531,788	547,742	564,174	581,099	598,532
Fitness Revenues	22,876	38,986	62,085	65,599	67,459	68,906	87,160	89,775	92,468	95,242	98,099
G&A Trfs/Rentals/Misc Revenues (1)	1,347,534	1,502,371	1,297,400	1,392,012	1,242,966	1,593,959	1,730,677	1,782,597	1,836,075	1,891,157	1,947,892
Sub-total	6,657,345	8,556,675	8,921,201	11,874,385	11,594,446	12,206,337	13,362,136	13,918,757	13,649,516	13,874,940	14,200,531
Total Revenue	12,379,662	14,602,578	15,213,642	18,067,894	18,350,633	19,107,837	20,521,136	21,291,633	21,197,254	21,607,265	22,127,329
Bond/SBITA Proceeds	4,578,808	-	-	86,428	39,601	15,203,225	-	-	-	-	-
TOTAL REVENUE	16,958,470	14,602,578	15,213,642	18,154,322	18,390,234	34,311,062	20,521,136	21,291,633	21,197,254	21,607,265	22,127,329

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

Glencoe Park District
5-Year Budget Projections - EXPENSES
January 2026

						BUDGET	PROPOSED BUDGET	PROJECTED			
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Corporate - General & Administration	1,170,128	1,336,296	1,084,888	1,275,661	1,299,334	1,387,887	1,549,519	1,596,005	1,643,885	1,693,201	1,743,997
Corporate - Maintenance Operations	1,028,041	1,343,712	1,322,995	1,435,269	1,324,828	1,814,444	1,842,520	1,934,646	2,012,032	2,092,513	2,176,214
Corporate - Weinberg Ice Center	254,002	295,191	315,758	370,526	413,518	453,644	488,415	512,836	533,349	554,683	576,870
Corporate - Beach/Boathouse	393,529	468,364	426,980	509,723	542,804	619,399	650,774	683,313	710,645	739,071	768,634
Recreation - Administration/Comm Ctr	1,940,657	2,169,360	2,400,710	2,554,086	2,651,823	2,958,978	3,042,102	3,194,207	3,321,975	3,454,854	3,593,049
Recreation - Programs	1,498,017	2,208,035	2,569,176	2,816,699	3,081,454	3,786,992	4,227,731	4,439,118	4,616,682	4,801,350	4,993,404
Recreation - Children's Circle	1,281,499	1,379,014	1,473,658	1,894,665	1,934,211	2,333,227	2,853,709	2,996,394	3,116,250	3,240,900	3,370,536
Recreation - Fitness	34,938	40,764	52,899	58,282	61,342	63,508	79,828	83,819	87,172	90,659	94,285
Special Recreation	121,769	133,698	182,200	128,735	275,634	332,000	460,000	483,000	507,150	532,508	559,133
IMRF Pension	374,838	384,344	342,098	328,110	317,202	355,000	340,000	357,000	374,850	393,593	413,272
Social Security/Medicare	261,943	301,690	318,021	362,182	389,108	430,000	430,000	451,500	474,075	497,779	522,668
Liability Insurance	147,764	158,906	214,703	246,431	185,030	267,067	345,299	362,564	380,692	399,727	419,713
Workers Compensation	44,748	40,813	41,395	50,754	46,206	48,000	73,000	76,650	80,483	84,507	88,732
Audit	14,600	14,600	15,851	15,250	17,150	16,300	17,150	18,000	18,500	19,000	19,500
Total Operating Expenses*	8,566,473	10,274,787	10,761,332	12,046,373	12,539,644	14,866,446	16,400,047	17,189,051	17,877,741	18,594,344	19,340,007
Debt Service:											
Principal (incl Refunding in 15/16)	975,000	1,045,000	1,095,000	1,162,438	1,218,567	1,210,000	550,000	535,000	550,000	570,000	595,000
Interest/Paying Agent Fees/Other	266,726	267,257	223,642	185,001	142,169	594,501	728,719	776,400	756,200	735,150	713,250
Total Debt Service Expenses	1,241,726	1,312,257	1,318,642	1,347,439	1,360,736	1,804,501	1,278,719	1,311,400	1,306,200	1,305,150	1,308,250
Capital Projects:											
Capital - (Fund 65)	373,245	726,010	413,469	595,841	428,179	613,000	749,500	540,750	556,973	573,682	590,892
Capital - Trust Fund Projects(Fund 70)	1,173	-	-	-	-	-	-	-	-	-	-
Capital - In Operational Fund***	207,810	188,864	177,215	634,590	337,843	-	-	-	-	-	-
Capital - Master Plan (Fund 69)	1,415,741	307,014	-	4,536,181	999,167	2,255,788	1,842,161	931,466	300,000	3,520,971	400,000
Capital - Bond Proceeds Capital (Fund 68)	123,416	994,699	1,334,857	2,151,075	-	10,601,185	8,449,280	160,000	1,606,536	-	-
Total Capital Expenses	2,121,385	2,216,587	1,925,541	7,917,687	1,765,189	13,469,973	11,040,941	1,632,216	2,463,509	4,094,653	990,892
TOTAL EXPENSES	11,929,584	13,803,631	14,005,515	21,311,499	15,665,569	30,140,920	28,719,707	20,132,667	21,647,449	23,994,147	21,639,149

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	16,958,470	14,602,578	15,213,642	18,154,322	18,390,234	34,311,062	20,521,136	21,291,633	21,197,254	21,607,265	22,127,329
TOTAL EXPENSES	11,929,584	13,803,631	14,005,515	21,311,499	15,665,569	30,140,920	28,719,707	20,132,667	21,647,449	23,994,147	21,639,149
NET SURPLUS/(DEFICIT)**	5,028,886	798,947	1,208,127	(3,157,177)	2,724,665	4,170,142	(8,198,571)	1,158,966	(450,195)	(2,386,881)	488,180

* 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	Days Off Programs	
Shelters/Washrooms	Boating Beach	Arts-Drama	Kids Club (Before and After School Care)	
Community Athletic Fields and Courts	Adult Programs	Fine Arts	Facility Rentals	
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.)	Early Childhood Enrichments	
Fourth of July	Open Gym	Lighted Field Rentals	Youth Enrichments	
Free Special Events	Fitness Center		Youth Athletics	
Public Skating and Hockey				

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.
-
- 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:
 - o 100% more than resident rates for Season Passes at Glencoe Beach
 - o 100% more than resident rates for daily fees at Glencoe Beach
 - o 100% more for nonpassholders for Trellis and Sun Shelter rentals
 - o 100% more than resident for sailboat/kayak/paddleboard storage at Perlman Boating Beach
 - o 100% more for nonpassholders for sailboat/kayak/paddleboard rentals
-
- 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:
 - o Size of class and limitations
 - o Ability to expand and grow
 - o Special limited-interest classes
 - o 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.

GLENCOE PARK DISTRICT
SUMMARY OF FEE ADJUSTMENTS
FISCAL YEAR 2026-27

The subsequent schedules summarize our proposed fees for recreation programs for the upcoming budget year. Below we summarize some of the major changes and considerations that went into those decisions.

- **Boat Storage Fees** - Beginning this season, the District separated locker rental fees from the boat storage fee. Previously, locker rental was bundled into the overall storage fee regardless of whether a patron actually used a locker. By unbundling this cost, boater now pay only for the amenities they choose to use. This approach increases transparency and fairness by ensuring boaters are not paying for services they do not use, while still allowing those who value locker access to continue using the amenity at a clearly defined cost. The revised boat storage and locker fee structure also aligns with the District's established pricing policy, which sets non-resident fees at 100% of the resident rate to more accurately reflect the true operating expenses of the facility and the capital investment funded by residents through taxes. This change also supports long-term planning and financial sustainability as the District prepares for the replacement of the aging lockers, a significant capital investment. By better understanding actual locker demand and aligning fees with usage, the District can more effectively plan for future infrastructure needs while maintaining an equitable and policy-consistent fee structure for both resident and non-resident users.

<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>2026-27</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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Youth (3-17)	\$5/10	\$7/14	N/A	\$10/20	\$10/20	\$10/20	\$12/24	\$12/24	\$12/24	0%	no change
Adults	\$7/14	\$7/14	N/A	\$10/20	\$10/20	\$10/20	\$12/24	\$12/24	\$12/24	0%	no change
<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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Individual*	\$95/132	\$95/139	\$95/143	\$35/70	\$35/70	\$35/70	\$36/72	\$38/76	\$39/78	3%	
Family of 4	\$140/219	\$140/229	\$140/233	\$140/280	\$140/280	\$140/280	\$144/288	\$152/308	\$156/312	3%	
*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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Rack	\$365/563	\$376/597	\$387/633	\$399/671	\$411/711	\$436/782	\$458/860	\$481/903	\$380/760	5%/12%	
Sand	\$607/936	\$625/992	\$644/1,052	\$663/1,115	\$683/1,182	\$724/1,299	\$760/1,429	\$798/1,500	\$713/1,426	5%/12%	
Locker	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	\$125/250	5%/12%	
<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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Rack	\$128/192	\$136/204	\$140/216	\$144/230	\$148/244	\$152/251	\$160/264	\$168/277	\$173/285	3%	
Sand	\$248/310	\$263/329	\$271/348	\$280/370	\$288/392	\$296/404	\$312/431	\$328/453	\$337/467	3%	
SUP	\$124/155	\$132/165	\$134/175	\$140/186	\$144/197	\$148/203	\$155/218	\$163/229	\$168/236	3%	
<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>Pass/No Pass</u>	<u>% Increase</u>	<u>Notes:</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)	\$55/110 (2 hr)	0%	no change
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)	\$30/60 (1 hr)	0%	no change
<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>Pass/No Pass</u>	<u>% Increase</u>	<u>Notes:</u>
Trellis	\$370/556	\$381/589	\$392/624	\$392/662	\$392/662	\$432/728	\$475/800	\$500/840	\$515/865	3%	
Sun Shelter 1-4	\$20/40	\$20/40	\$30/60	\$45/90	\$45/90	\$45/90	\$50/100	\$50/100	\$50/100	0%	no change
Sun Shelter 5	\$40/80	\$40/80	\$60/120	\$80/160	\$80/160	\$90/180	\$100/200	\$100/200	\$100/200	0%	no change

Ice Rink	<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>2026-27</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>% Increase</u>	<u>Notes:</u>
Youth (3-17)	\$6	\$6	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	\$12/24	0%	no change
Adults*	\$8	\$8	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	\$12/24	0%	no change
Open Hockey Youth/Adult	\$8	\$8	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	\$12/24	0%	no change
Adult Scrub Hockey	\$10	\$10	NA	\$12/17	\$12/17	\$12/20	\$12/20	\$12/24	\$12/24	0%	no change
Skate Rental	\$4	\$4	\$6	\$5	\$5	\$5	\$5	\$5	\$5	0%	no change
*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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Individual	\$64/80	\$66/83	\$50/75	\$60/120	\$60/120	\$63/126	\$66/132	\$69/139	\$71/143	5%	
Additional Family Member	\$30/35	\$31/36	\$50/75	\$60/120	\$60/120	\$63/126	\$66/132	\$69/139	\$71/143	3%	
Guest Passes (5 Visits)	NA	NA	\$50/75	\$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>R/NR</u>	<u>% Increase</u>	<u>Notes:</u>
Main Rink (R/NR)	\$276/303	\$284/312	\$344/428	\$355/444	\$366/457	\$384/480	\$403/504	\$415/518	\$427/534	3%	
Studio Rink (R/NR)	\$165/180	\$170/187	\$206/258	\$212/265	\$218/273	\$230/288	\$242/303	\$250/318	\$258/328	3%	
Permanent Renter	\$249/267	\$256/282	\$310/387	\$319/399	\$329/411	\$345/431	\$362/453	\$374/467	\$385/481	3%	
Recreation Room	\$85	\$88/97	NA	N/A	\$106/133	\$111/139	\$122/153	\$128/160	\$132/165	3%	

<u>Children's Circle</u>				
<u>2026-2027 Pricing</u>				
Classroom	5 Days R/NR	5%		
Jellyfish	\$2,611/\$2,868	5%		
Frogs	\$2,493/\$2,817	5%		
Turtles	\$2,322/\$2,645	5%		
Starfish	\$2,254/\$2,548	5%		
Dolphins	\$2,127/\$2,451	5%		
Belugas	\$1,912/\$2,161	5%		
	5 Days R/NR	5 Days R/NR		
	<u>Half Day</u>	<u>Full Day</u>		
Penguins	NA	\$2,019/\$2,262	5%	
Polar Bear	\$837/\$937	\$1,757/\$1,968	5%	
<u>2025-2026 Pricing</u>				
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		
	<u>Half Day</u>	<u>Full Day</u>		
Penguins	\$962/\$1,077	\$1,923/\$2,154	(New Sept 2025)	
Polar Bear	\$837/\$937	\$1,673/\$1,874	(New Sept 2025)	
<u>2024-2025 Pricing</u>				
Classroom	2 Days R/NR	3 Days R/NR	5 Days R/NR	
Jellyfish	N/A	\$1,783/\$1,996	\$2,369/\$2,576	
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%
<u>2023-2024 Pricing</u>				
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%	
<u>2022-2023 Pricing</u>				
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	
<u>2021-2022 Prices</u>				
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	

	2023/24	2024/25	2025/26	2026-27			
Pre-School Camp			Per Session		% Increase	Notes	
Preschool Summer Beg/End	\$287	\$301	\$313	\$313	0%	Meeting net margin target	
Teddy Bears Camp	\$678	\$698	\$754	N/A	N/A	No longer offering Teddies	
Little Bears Explorers Camp	-	-	-	\$160	N/A	New	
Panda Bears Camp	\$832	\$890	\$943	\$1,162	0%	Hourly cost unchanged, camp hours changed from 9-11:30am to 9am-1pm	
Koala Bear Camp	\$1,575	\$1,685	\$1,769	\$1,769	0%	Meeting net margin target	
Traditional Camp			Per Session		% Increase	Notes	
Kinder Korner Camp	\$1,575	\$1,654	\$2,250	\$2,375	5%	Align fees with Sun Fun/Camp Adventure, maintain net margin	
Sun Fun Camp	\$2,209	\$2,319	\$2,435	\$2,500	3%	Maintain net margin	
Counselor in Training	\$1,438	\$1,510	\$1,586	\$1,625	2%	Maintain net margin	
Camp Adventure	\$2,209	\$2,430	\$2,551	\$2,625	3%	Maintain net margin	
Summers End	\$300	\$315	\$330	\$375	12%	Maintain net margin. Align fees with School Day Out	
Action Quest Camp	\$3,354	\$3,510	\$3,783	\$3,960	4%	Adding 4th field trip per week.	
Specialty Camps			Per Session		% Increase	Notes	
Game On! Sports 4 Girls Camp	\$4,160	\$4,080	\$4,080	\$4,640	12%	Price set by Contractor	
Finish Strong Boys Camp	-	-	\$4,295	\$5,250	18%	Price set by Contractor	
Fashion Design	\$375	\$425	\$425	\$425	0%	Price set by Contractor, includes materials fee	
Jewelry Design	\$350	\$425	\$425	\$425	0%	Price set by Contractor, includes materials fee	
Beach Volleyball	\$195	\$195	\$200	\$210	5%	Price set by Contractor	
Aquatics & Sailing Camp	\$1,176	\$1,270	\$1,370	\$1,350	-1%	updated offerings to match traditional camps. Lowered two week option and gave more incentive to 8 and 4 weeks	
Beach			Per HR/Season Fee		% Increase	Notes	
Adult Sailing	\$149.00	\$162.00	\$151.00	\$156	3%		
Private Sailing Lessons	\$70.00	\$70.00	\$210.00	\$216	3%		
Ice Rink			Per HR/Class Fee		% Increase	Notes	
Learn to Skate	\$22.50	\$23.75	\$25.50	\$26.00	2%		
Hockey Lessons/Minor Hawks	\$22.50	\$23.75	\$25.50	\$26.00	2%		
USFS Holiday Break Skating	\$22.50	\$23.75	\$25.50	\$26.00	2%		
Adult/Fine Arts			Per HR/Class Fee		% Increase	Notes	
Adult Art/Painting	\$49.50	\$45.00	\$45.00	\$45.00	0%	Meeting net margin target	comparable market rates at nearby studios.
Adult Ceramics	\$49.50	\$52.00	\$54.00	\$54.00	0%	Meeting net margin target	
Adult Private Lesson - Lead Instructor	-	\$80.00	\$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	\$70.00	0%	New \$70 for 1 person, \$120 for 2 people, \$170 for 3 people	
Crafting with Kim - adult workshop series	-	\$52.00	\$52.00	\$52.00	0%	Set by Contractor	
Mahjong	-	\$50.00	\$48.00	\$50.00	4%	Set by Contractor	
Kids Club/School Day off			Per Month/Day Fee		% Increase	Notes	
Kids Club PM (5-days/week)	\$640	\$659	\$679	\$679	0%	Meeting net margin target, no increase for 26-27 school year	
Kids Club AM (5-days/week)	\$326	\$335	\$346	\$346	0%	Meeting net margin target, no increase for 26-27 school year	
Kids Club Last Minute Care	\$45	\$45	\$45	\$45	0%	Meeting net margin target, no increase for 26-27 school year	
School Days Off Fun	\$72	\$75	\$79	\$85	7%	Maintain net margin	
Pre-School Enrichments			Per HR/Class Fee		% Increase	Notes	
Tumbling Tots	\$36.00	\$36.00	\$37.00	\$37.14	0%	Price set by Contractor	
Jamerry	\$24.00	\$24.00	\$25.00	\$25.00	0%	Price set by Contractor	
Reading Rookies	\$36.00	\$40.00	\$40.00	\$34.69	-15%	Price set by Contractor	
Clay Play	\$41.00	\$43.00	\$44.50	\$45.00	1%	Meeting net margin target	
Kindermusik	\$25.00	\$30.00	\$27.50	\$28.38	3%	Price set by Contractor	
After School Enrichments			Per HR/Class Fee (What GPD charges before 70/30 split)		% Increase	Notes	
Pulse	\$25.00	\$25.00	\$26.00	\$26.00	0%	Price set by Contractor	
Youth Art (Mixed Media, Art Expl, Painting)	\$41.00	\$41.00	\$43.00	\$45.00	4%	increase based on instructor wage increases.	
Young Rembrandts - youth drawing	-	\$25.00	\$28.00	\$28.00	0%	Price set by Contractor	
Crafting with Kim	\$51.50	\$51.50	\$51.50	\$51.50	0%	Price set by Contractor	
Elena Victoria - Fashion Design/Jewelry Design	-	\$38.00	\$40.00	\$41.50	4%	Price set by Contractor, includes materials fee	
Youth Ceramics	\$41.00	\$43.00	\$44.50	\$45.00	1%	pricing for our 90-minute class.	
Chess Scholars	\$20.00	\$24.00	\$24.00	\$24.50	2%	Price set by Contractor	
Amazing Minds	\$30.00	\$30.00	\$36.00	\$34.30	-5%	Price set by Contractor	
Code Advantage	-	\$30.00	\$30.00	\$30.00	0%	+\$35 laptop fee	
Mad Science	-	\$30.00	\$33.00	\$32.15	-3%	Price set by Contractor	
Playwell Technologies	\$30.00	\$30.00	\$30.00	\$31.50	5%	Price set by Contractor	
iCook	\$43.00	\$29.00	\$29.00	\$34.00	15%	Price set by Contractor	

Athletics		Per HR/Class Fee		% Increase		Notes	
Soccer Shots	\$20.00	\$20.00	\$20.00	\$20.00	0%	Price set by Contractor	
Youth Flag Football	\$17.00	\$18.00	\$19.00	\$21.00	10%	Price set by Contractor	
Hot Shot Saturdays	\$16.00	\$18.00	\$19.00	\$21.00	10%	Price set by Contractor	
Hot Shot Sports	\$17.00	\$18.00	\$19.00	\$21.00	10%	Price set by Contractor	
Game On! - Sports 4 Girls	\$20.00	\$22.00	\$22.00	\$30.00	27%	Price set by Contractor	
Youth Volleyball	\$17.00	\$18.00	\$19.00	\$21.00	10%	Price set by Contractor	
Youth Tennis	\$25.00	\$25.00	\$25.00	\$26.00	4%	Price set by Contractor	
Adult Tennis	\$25.00	\$25.00	\$25.00	\$26.00	4%	Price set by Contractor	
Pickleball	\$25.00	\$33.00	\$33.00	\$33.00	0%	Price set by Contractor	
Karate	\$20.80	\$22.00	\$22.00	\$22.00	0%	Price set by Contractor, fees differ by class length. 45 minute class shown.	
Basketball		Per HR/Class Fee		% Increase		Notes	
Boys House Basketball	\$14.00	\$14.70	\$15.14	\$15.14	0%	Meeting net margin target	
Girls House Basketball	\$14.00	\$14.70	\$15.14	\$15.14	0%	Meeting net margin target	
Preseason House Basketball Clinics	\$14.00	\$14.70	\$15.44	\$21.00	27%	Set by Contractor	
Travel Basketball	\$800.00	\$840.00	\$882.00	\$1,035.00	15%	Meeting net margin target	
Basketball Clinics	\$22.00	\$23.10	\$24.26	\$21.00	-16%	Meeting net margin target	
Dance/Theatre		Per HR/Class Fee		% Increase		Notes	
Preschool Hip Hop	\$38.00	\$38.00	\$38.00	\$42.00	10%	Contractor sets price, pricing for 90-minute class	
Preschool Ballet	\$38.00	\$38.00	\$38.00	\$42.00	10%	Contractor sets price, pricing for 90-minute class	
Drama-Preschool (Sarah Hall)	\$38.00	\$38.00	\$38.00	\$42.00	10%	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	\$42.00	10%	Contractor sets price, pricing for 90-minute class	
Youth Ballet	\$38.00	\$38.00	\$38.00	\$42.00	10%	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	
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	

<u>Takiff Rentals</u>	<u>2023-24</u> <u>R/NR Fee</u>	<u>2024-25</u> <u>R/NR Fee</u>	<u>2025-26</u> <u>R/NR Fee</u>	<u>2026-27 R/NR</u> <u>Fee</u>	<u>% Increase</u>	<u>Notes:</u>
Community Room	\$62/78	\$67/84	\$70/88	\$74/93	5%	
Community Hall	\$197/246	\$213/266	\$223/279	\$230/288	3%	
Lobby	\$220/275	\$238/298	\$250/313	\$258/323	3%	
Gym (no set up)	\$167/209	\$180/225	\$189/236	\$194/243	3%	
Gym (with set up)	\$306/382	\$331/414	\$348/435	\$358/448	3%	
Large Studio	\$85/106	\$92/115	\$97/121	\$102/127	5%	
Small Studio	\$62/78	\$67/84	\$70/88	\$74/93	5%	

<u>Weinberg Rentals</u>	<u>2018-19</u> <u>R/NR Fee</u>	<u>2019-20</u> <u>R/NR Fee</u>	<u>2020-21</u> <u>R/NR Fee</u>	<u>2021-22</u> <u>R/NR Fee</u>	<u>2022-23 R/NR</u> <u>Fee</u>	<u>2023-24 R/NR Fee</u>	<u>2024-25 R/NR</u> <u>Fee</u>	<u>2025-26 R/NR</u> <u>Fee</u>	<u>2026-27</u> <u>R/NR Fee</u>	<u>%</u> <u>Increase</u>	<u>Notes:</u>
Main Rink (R/NR)	\$276/303	\$284/312	\$344/428	\$355/444	\$366/457	\$384/480	\$403/504	\$415/518	\$427/534	3%	
Studio Rink (R/NR)	\$165/180	\$170/187	\$206/258	\$212/265	\$218/273	\$230/288	\$242/303	\$250/318	\$258/328	3%	
Permanent Renter	\$249/267	\$256/282	\$310/387	\$319/399	\$329/411	\$345/431	\$362/453	\$374/467	\$385/481	3%	
Recreation Room	\$85	\$88/97	NA	N/A	\$106/133	\$111/139	\$122/153	\$128/160	\$132/165	3%	

<u>Beach Rentals</u>	<u>2018-19</u> <u>R/NR Fee</u>	<u>2019-20</u> <u>R/NR Fee</u>	<u>2020-21</u> <u>R/NR Fee</u>	<u>2021-22</u> <u>R/NR Fee</u>	<u>2022-23 R/NR</u> <u>Fee</u>	<u>2023-24 R/NR Fee</u>	<u>2024-25 R/NR</u> <u>Fee</u>	<u>2025-26 R/NR</u> <u>Fee</u>	<u>2026-27</u> <u>R/NR Fee</u>	<u>%</u> <u>Increase</u>	<u>Notes:</u>
Trellis	\$370/556	\$381/589	\$392/624	\$392/662	\$392/662	\$432/728	\$475/800	\$500/840	\$515/865	3%	
Sun Shelter 1-4	\$20/40	\$20/40	\$30/60	\$45/90	\$45/90	\$45/90	\$50/100	\$50/100	\$50/100	0%	no change
Sun Shelter 5	\$40/80	\$40/80	\$60/120	\$80/160	\$80/160	\$90/180	\$100/200	\$100/200	\$100/200	0%	no change

<u>Park Permit</u>	<u>2023-24</u> <u>R/NR Fee</u>	<u>2024-25</u> <u>R/NR Fee</u>	<u>2025-26</u> <u>R/NR Fee</u>	<u>2026-27 R/NR</u> <u>Fee</u>	<u>% Increase</u>	<u>Notes:</u>
Park/Playground	\$62/78	\$88/132	\$93/140	\$93/140	0%	no change
Gazebo	\$197/246	\$176/264	\$186/280	\$186/280	0%	no change

<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>2026-27</u> <u>R/NR</u>	<u>% Increase</u>	<u>Notes</u>
General Membership	\$29/\$44	\$29/\$44	\$29/\$44	\$31/\$44	\$31/\$44	\$33/\$44	\$33/\$44	\$35/\$50	\$35/\$50	0%	Expanded Weekend Hours
Student Membership	\$18/\$44	\$18/\$44	\$18/\$44	\$20/\$44	\$20/\$44	\$22/\$44	\$22/\$44	\$25/\$50	\$25/\$50	0%	Expanded Weekend Hours
Senior Membership	\$18/\$44	\$18/\$44	\$18/\$44	\$20/\$44	\$20/\$44	\$22/\$44	\$22/\$44	\$25/\$50	\$25/\$50	0%	Expanded Weekend Hours

TAB 10

GOALS



Glencoe Park District Strategic Action Plan

2026 Organizational Goals



2026 Organizational Goals

Five priority goals emerged throughout the comprehensive master planning process that concluded in 2024. These goals align with extensive feedback from the community, results from our employee surveys, and needs presented in our facility and conditions assessments.

Glencoe Park District priorities include:

- ☐ **An Engaged Community**
- ☐ **Preserved and Well-Maintained Parks and Facilities**
- ☐ **Program Effectiveness**
- ☐ **Financial Sustainability and Transparency**
- ☐ **A Dynamic and Inclusive Workplace**

Employees from all departments have collaborated to determine the goals and related actions to prioritize for 2026. These professional objectives were developed by balancing fiscal requirements, staffing resources, and the level of priority outlined in the strategic plan. Throughout this document, goals that align with the strategic actions from the comprehensive master plan are included to provide a visual roadmap for goal prioritization. Additionally, staff members have identified personal and professional development objectives that are not included in the 2026 strategic action plan goals.



Glencoe Park District Priorities





AN ENGAGED COMMUNITY

Building a More Engaged & Connected Community

In 2026, the Glencoe Park District remains committed to fostering an engaged and informed community by strengthening communication, transparency, and collaboration. The District will expand opportunities for residents to share feedback on parks and facilities by promoting accessible reporting systems, while enhancing communication in high-traffic areas like Lakefront Park through updated signage and clear visitor information. Partnerships with the Village of Glencoe will also continue, supporting shared initiatives such as the joint tree nursery, West Park improvements, fleet coordination, and collaborative outreach through Inside Glencoe.

The District will also increase community connection and awareness through a video series highlighting the history, programs, and capital improvements of the Park District. Educational signage at Glencoe Beach will help visitors better understand natural beach cycles and lakefront conditions. In addition, the District will pursue CAPRA accreditation, reinforcing its commitment to nationally recognized standards and best practices while ensuring high-quality service to the community.



An Engaged Community – 2026 Organizational Goals



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

Expand and promote the QR code feedback reporting system at parks and facilities to improve community engagement and service response.



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

Develop a communication plan, including updated signage, for Lakefront Park and Glenoce Beach.



Continue collaborative efforts with the Village of Glencoe

Continue collaborative efforts on the joint tree nursery, West Park, fleet, and Inside Glencoe.
Continue publications in Inside Glencoe 3 times annually.



Develop a video series that celebrates the history and/or happenings of the Glencoe Park District

Provide videos updates on completed capital projects including the new greenhouse, maintenance center, and ballfield.



Incorporate additional signage at Glencoe Beach for informational and educational purposes

Develop educational signage regarding natural beach cycles, including rocks, water quality, and weather.



Pursue CAPRA Accreditation

Complete CAPRA training program for new standards by May 2026.
Compile all CAPRA Accreditation Evidence of Compliance by December of 2026.



Apply for the National Gold Medal Award





PRESERVED AND WELL-MAINTAINED PARKS AND FACILITIES

GLENCOE PARK DISTRICT
Duke Park



Commitment to Parks and Open Spaces

The Glencoe Park District is dedicated to preserving and enhancing parks and open spaces to provide meaningful outdoor recreation opportunities and memorable experiences for the community. A strong commitment to stewardship ensures the responsible management of these valuable assets. Based on community input, the District prioritizes maintaining existing parks, replacing assets as needed, preserving natural landscapes, and upholding high maintenance standards and service levels.

Sustainability Goals

The Glencoe Park District is committed to fostering healthy ecosystems, advocating for the benefits of nature, and implementing sustainable practices. These sustainability efforts will continue to evolve, ensuring long-term environmental stewardship and resilience for future generations.

Capital Planning and Funding

Strategic capital project planning and funding are essential to ensuring the long-term sustainability, functionality, and quality of facilities and open spaces. Thoughtful planning allows the District to prioritize investments that enhance community amenities, address aging infrastructure, and adapt to evolving recreational needs. Securing diverse funding sources, including the passage of the referendum, grants, partnerships, and capital transfers ensures financial stability and the ability to maintain high standards of service while limiting reliance on taxpayers.



Preserved and Well-Maintained Parks and Facilities-

2026 Organizational Goals



Develop and implement park site master plans

Complete West Park Construction project.

Finalize Glencoe Beach Phase 1 design and begin construction after Labor Day 2026.

Develop a park site plan for the renovation of Friends Park.



Continue and add security and safety trainings

Implement quarterly district-wide safety drills.

Begin update of the district safety manual.

Implement a monthly test of our safety notification systems.



Improve Glencoe Beach shoreline resiliency and boat storage

Replace current boat lockers and boat storage systems.



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

Explore available funding resources for the removal of buckthorn in natural areas.



Reduce the use of salt for snow removal

Continue to utilize products and strategies that reduce the use of salt for ice removal.

Direct staff on correct usage of equipment and salt distribution rates.

Educate staff on the importance of salt reduction.



Preserved and Well-Maintained Parks and Facilities- 2026 Organizational Goals



Prioritize investment in the District's maintenance facility and yard

Complete construction of the Maintenance Center, ballfield, and greenhouse projects.
Lead the successful issuance of 2025 Bond Proceeds. Ensure ongoing disclosure compliance is addressed and make all necessary accounting journal entries for the issuance of new debt.
Furnish new maintenance facility with racks, benches, and required furnishings.
Complete the setup of the new maintenance building and open for operation.



Implement Green Team Initiatives and environmental scorecard

Continue incorporating native plants into garden beds, including new plantings at Duke Park.
Complete "recycling corner" offering specialty recycling opportunities in the Takiff Center.



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

Ensure ADA compliance in all new designs and construction projects.
Update the existing ADA transition plan.
Attend training on web accessibility best practices and begin transition for compliance with Web Content Accessibility Guidelines.



Install targeted rain gardens/seed blends/native plantings

Install rain garden and stormwater management strategies at West Park.
Utilize clover seed blends in new areas of restoration.
Continue to increase the number and diversity of trees planted.



Update the District's Capital Improvement and Replacement Plan- The District's Heat Sheet





PROGRAM EFFECTIVENESS



Enhancing Program Effectiveness in 2026

In 2026, we are focused on strengthening program effectiveness through strategic evaluation, partnerships, and data-driven decision-making. By developing a standardized recreation program analysis process, the District will ensure consistent assessment and optimization of offerings to better serve the community.

Efforts will also include expanding and refining partnerships to enhance access to facilities, diversify programming, and improve overall participant experiences. A key component of this strategy is conducting a comprehensive review of current programs, including a SWOT (strengths, weaknesses, opportunities, threats) analysis of adult and pre/teen offerings, to identify opportunities for growth and improvement. Through these initiatives, the District is committed to delivering high-quality, engaging, and sustainable recreation experiences for the community.



Program Effectiveness – 2026 Organizational Goals



Complete annual evaluation of programs through the Recreation Service Analysis

Implement the Recreation Services Program Lifecycle Analysis form, including training staff to drive strategic program decisions.



Identify new partnership opportunities

Develop Greenhouse Task Force with community partners to implement the activation of the new greenhouse.



Identify constraints and barriers to accessing programs

Conduct an interest survey and analysis for adult special events.

Establish a Rectrac Task Force to optimize the system's functionality to enhance operational efficiencies, reduce customer barriers, and improve waitlist transparency.



Conduct a SWOT analysis of adult and pre/teen programs

Conduct a SWOT analysis of adult and pre/teen programs utilizing new Recreation Program Analysis process.



Develop initiatives to engage with diverse individuals and understand their needs

Develop and implement new youth and adult art opportunities to increase and diversify participation.

Develop and facilitate family and community engagement opportunities that strengthen partnerships and encourage participation in early childhood programs.



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

Perform a program lifecycle analysis for youth, teen, adult programs, and special events.





FINANCIAL SUSTAINABILITY & TRANSPARENCY

Maintaining Financial Sustainability in 2026

The District will focus on maintaining financial sustainability while enhancing transparency and seeking diverse revenue sources in 2026. A key priority is ensuring a balanced budget that maintains at least a 50/50 operating revenue split between property taxes and program fees, to reduce reliance on tax revenue. Efforts to improve financial transparency will include refining waitlist management systems—particularly for boat storage—to provide clear, accessible updates while protecting personal information.

Proactive efforts to secure alternative funding sources, such as grants and donations, will support long-term financial stability. Through these initiatives, the District remains committed to responsible fiscal management while delivering high-quality programs and services for the community.



Financial Sustainability and Transparency – 2026 Organizational Goals



Complete annual categories of service evaluation, using multiple data sources



Develop tools to better communicate District waitlists to improve transparency

Continue to implement the updated processes for managing the boat storage waitlist and early childhood waitlists, ensuring community members have easy access to waitlist updates.



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

Develop and execute a budget that maintains a 50% or less ratio of property taxes to total revenue.
Ensure 2026/27 budget remains in line with 50/50 operating revenue split (property taxes vs program fees).



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

Develop donation opportunities for Friends Park playground and beach sun shelter redevelopment.



For FY 2027, GFOA Budget Preparation

Prepare and develop the Fiscal Year 2027 budget in alignment with the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award guidelines.





A DYNAMIC & INCLUSIVE WORKPLACE

Fostering a Dynamic and Inclusive Workplace

The District is committed to fostering a workplace that supports continuous learning, strong communication, and operational consistency. To support this goal, we will expand staff training opportunities across all departments, develop clear guidelines and resources, and implement programs that promote safety, professional development, and effective use of new systems. We will continue to strengthen collaboration and alignment through our biannual All District Team Meetings.

Improving communication, efficiency, and consistency across operations is also a priority. We will standardize procedures and expectations through updated manuals, safety resources, and operational guides, while enhancing customer communication through more streamlined and automated processes. We will continue to evaluate recognition and retention efforts for staff, utilize employee feedback to guide improvements, and continue refining processes to support a positive workplace and high-quality service delivery.



A Dynamic and Inclusive Workplace- 2026 Organizational Goals



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

Develop a training task force matrix that defines staff roles, training requirements, and coordinates training opportunities across departments.

Train managers and supervisors on the new HRIS System and create user guides for employees.

Develop new trainings and procedures that support health, safety, and best practices across early childhood programs.

Implement a vehicle training program for all drivers to receive consistent, safety-focused instruction, including standardized manuals, policies, and procedures across departments.



Host All District Team Meetings twice a year



Standardize manuals to ensure consistency in expectations and performance

Complete the Recreation Program Manager procedures manual, finalizing responsibilities, procedures, and policies.

Develop a comprehensive Boater Safety Handbook outlining safety rules, procedures, boundaries, communication expectations, and best practices for all new and returning boaters, with a required sign-off process.



Analyze the effectiveness of current communication efforts and implement changes

Implement a standardized rental communication process that provides every renter with clear, timely, and automated information.



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

Using the annual employee survey data, benchmark employee satisfaction, exploring realistic growth opportunities.

Consider conducting "Stay Interviews" for employees at milestone anniversaries



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

Complete implementation of new HRIS software transition.

Implement Children's Circle updated behavioral discipline policy in classrooms to create safe, responsive environments and reduce staff burnout related to behavioral challenges.

Continue implementation of updated Children Circle staffing model that strengthens classroom support through succession planning and strategic scheduling, resulting in increased staff retention and reduced turnover.

