GLENCOE PARK DISTRICT

BUDGET

Fiscal Year 2025/26
Final Draft

GLENCOE PARK DISTRICT
FY2025/26 BUDGET – FINAL DRAFT

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FY2025/26 BUDGET – FINAL DRAFT

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INTRODUCTORY SECTION

GLENCOE PARK DISTRICT

List of Principal Officials and Employees

Board of Park Commissioners

Carol Spain
President

Stefanie Boron
Vice President

Michael Covey
Treasurer

Bart Schneider
Commissioner

Jordan Spector
Commissioner

Administrative Staff

Lisa Sheppard
Executive Director

John Cutrera
Director of Finance & Human Resources

Bobby Collins
Deputy Director /
Director of Recreation & Facilities

Kyle Kuhs
Director of Parks & Planning

GLENCOE PARK DISTRICT

Organizational Chart

Board of Park Commissioners
President Carol Spain, Vice President Stefanie Boron, Treasurer Michael Covey, Commissioner Bart Schneider, Commissioner Jordan Spector

General Attorney
Ancel Glink

Executive Director & Board Secretary
Lisa Sheppard

Administrative Support/Special Projects Manager

Superintendent of Marketing & Communications
Erin Classen
- **Social Media & Graphic Design Assistant** PPT

Deputy Director (and Director of Recreation and Facilities)
Bobby Collins
- **Assistant Director of Recreation & Facilities**
  - **Fitness Attendants** PPT / **Building Attendants** PPT
  - **Program Manager: Adults, Arts, Enrichment, Youth, & Camps**
    - PPT/PT/Seasonal
  - **Program Manager: Athletics, Fitness, & Teen Camps**
    - PPT/PT/Seasonal
  - **Facility Manager: Glencoe Beach & Ice Center**
    - PPT/PT/Seasonal
  - **Recreation & Facility Coordinator**
- **Early Childhood Director**
  - **Children's Circle Teachers** FT/PPT / **EC Customer Service** PPT / **Food Handler** PPT
  - **Early Childhood Manager**
    - **ELC Teachers** PT / **EC Enrichments Staff** PT / **Camp Staff** Seasonal
  - **Early Childhood Coordinators**
    - **Children's Circle Asst. Teachers** FT/PPT
- **Special Events & Community Engagement Manager**
  - PT/Volunteers

Director of Parks and Planning
Kyle Kuhs
- **Assistant Director of Parks & Maintenance**
  - **Facility Trades Specialists 1 & 2**
  - **Building Maintenance** FT, PPT, Seasonal
- **Parks Maintenance Manager**
  - **Parks Maintenance** FT, PPT, & Seasonal

Director of Finance and Human Resources
John Cutrera
- **Accounting Manager**
- **HR Manager**
  - **HR Administrative Assistant** PPT
- **Registration and Customer Service Manager**
  - **Customer Service Supervisor**
    - **Customer/Administrative Support Specialist**

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

Lisa M. Sheppard

Lisa M. Sheppard, Executive Director

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

GLENCOE PARK DISTRICT

Glencoe Park District

Mission

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

Vision

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

Values

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

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

TAB 1

DIRECTOR OF FINANCE MEMO
FY 2025/26
SUMMARY and OVERVIEW

TO: Board of Park Commissioners DATE: March 18, 2025

FROM: John Cutrera, Director of Finance/Human Resources

cc: Lisa Sheppard, Bobby Collins, Kyle Kuhs

SUBJECT: FY 2025/26 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 2025/26 Budget. This budget is scheduled to be discussed and approved by the Board at the regular board meeting on March 18, 2025. Many hours of preparation, involving all levels of staff, have gone into the development of this budget.

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

BUDGET PREMISES

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

1. To continue to provide existing levels of service and to provide the residents of the Glencoe Park District with new and increased levels of service at the Takiff and Weinberg Centers, as well as other facilities and parks within the District, as directed.

2. The Park District adopted an *operating* Tax Levy Ordinance this past November in the

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

3. Strive to maintain a Board-approved level for annual operating reserve fund balances within both the Corporate Fund (50%) and Recreation Fund (50%), per the District's Fund Balance Policy. Staff is pleased to report that the FY2025/26 Budget reflects reserve levels above the minimum guidelines.

4. Based on the District's ability to meet these Fund Balance Policy requirements, it is the Board's past practice and philosophy to commit a portion of these monies to future Master Plan projects. Typically, this is done by formal board action at the February Board Meeting. Staff has proposed an $1,000,000 transfer from the Corporate Fund and a $1,450,000 transfer from the Recreation Fund to Fund 69 in the FY25/26 Budget.

5. The proposed capital program provides for maintenance, improvements and equipment purchases. Staff recommends that the capital program include the following:

   A. The **Capital Projects Fund (65)** be used to fund **$613,000** in projects. (See Tab 5).

   B. The **Corporate Fund** be used to fund **$338,450** in **operational** capital improvements.

   C. The **Recreation Fund** be used to fund **$15,205** in **operational** capital improvements.

   D. The **Special Recreation Fund** be used to fund **$150,000** in ADA-related capital improvements.

   E. The **Liability Fund** be used to fund **$80,000** in **operational** safety-related capital items.

   F. The **2025 Bond Proceeds Capital Fund (68)/ Master Plan Capital Fund (69)** be used to fund **$12,728,298** in capital improvements/projects related to the master plan. New projects for FY2025/26 include the Maintenance Center/Takiff Ballfield and Greenhouse.

6. Each year, the Park Board authorizes a merit pool which is spread to Grade 1 (full-time) employees, excluding the Executive Director's position. A 4.0% merit pool was approved by the Board and is included in this Draft of the Fiscal Year 2025/26 Budget. The County Clerk will use 3.4% for calculation of the tax cap in tax year 2024. See Tab 7 for an additional detailed memo on the proposed merit pool.

7. Accomplish #1-6 above, in accordance with the already adopted tax levy and the Park Board's historically expressed desire of maintaining the composite tax rate at a responsible level which is reflective of the community's preparedness to support local park and recreation services.

BUDGET SUMMARIES

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

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

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

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

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

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

CAPITAL PROJECTS PROGRAM

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

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

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

CONCLUSION

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

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

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

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

TAB 2

FY 2025/2026 BUDGET SUMMARIES

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

Schedule 1

	FY 25 BUDGETED REVENUE	FY 25 PROJECTED REVENUE	FY 26 BUDGETED REVENUE	FY 25 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 PROJECTED EXPENDITURES - G&A ALLOCATED	FY 26 BUDGETED EXPENDITURES - G&A ALLOCATED	FY 25 BUDGETED EXCESS REV OVER EXPENDITURES	FY 25 PROJECTED EXCESS REV OVER EXPENDITURES	FY 26 BUDGETED EXCESS REV OVER EXPENDITURES
CORPORATE FUND									
Administration	$ 2,934,000	$ 3,043,000	$ 3,071,440	$ -	$ -	$ -	$ 2,934,000	$ 3,043,000	$ 3,071,440
General and Administration	-	-	-	-	-	-	-	-	-
Parks Department	27,400	52,400	62,400	1,783,167	1,587,819	1,814,444	(1,755,767)	(1,535,419)	(1,752,044)
Weinberg Ice Center	271,756	270,256	273,683	443,966	440,478	453,644	(172,210)	(170,222)	(179,961)
Beach	370,160	392,235	388,643	373,207	379,021	398,233	(3,047)	13,214	(9,590)
Boathouse	154,292	149,027	149,599	236,934	213,852	221,166	(82,642)	(64,825)	(71,567)
CORPORATE - TOTAL	3,757,608	3,906,918	3,945,765	2,837,274	2,621,170	2,887,487	920,334	1,285,748	1,058,278
RECREATION FUND									
Administration/Takiff	1,620,443	1,694,671	1,632,432	2,950,489	2,678,724	2,958,978	(1,330,046)	(984,053)	(1,326,546)
Recreation Programs	4,669,134	5,017,829	5,851,666	3,003,472	3,065,956	3,786,992	1,665,662	1,951,873	2,064,674
Children's Circle	2,111,575	2,204,356	2,529,181	2,010,191	1,893,004	2,333,227	101,384	311,352	195,954
Fitness	69,920	68,330	68,906	62,623	62,223	63,508	7,297	6,107	5,398
RECREATION - TOTAL	8,471,072	8,985,186	10,082,185	8,026,775	7,699,907	9,142,705	444,297	1,285,279	939,480
MAJOR OPERATING - TOTAL	$ 12,228,680	$ 12,892,104	$ 14,027,950	$ 10,864,049	$ 10,321,077	$ 12,030,192	$ 1,364,631	$ 2,571,027	$ 1,997,758
OTHER OPERATING FUNDS									
SPECIAL RECREATION FUND	$ 315,000	$ 325,000	$ 275,000	$ 355,000	$ 350,000	$ 332,000	$ (40,000)	$ (25,000)	$ (57,000)
PENSION/RETIREMENT FUND	335,300	343,200	346,000	335,000	315,000	355,000	300	28,200	(9,000)
SOCIAL SECURITY/MEDICARE FUND	426,500	428,000	434,000	407,000	400,000	430,000	19,500	28,000	4,000
BOND & INTEREST FUND	1,390,000	1,385,000	1,485,000	1,315,200	1,315,200	1,804,501	74,800	69,800	(319,501)
LIABILITY INSURANCE FUND	284,000	285,500	300,500	310,453	313,953	267,067	(26,453)	(28,453)	33,433
WORKERS' COMPENSATION FUND	37,500	39,000	37,000	50,000	48,000	48,000	(12,500)	(9,000)	(11,000)
AUDIT FUND	17,500	17,000	16,500	15,650	15,650	16,300	1,850	1,350	200
CAPITAL FUNDS:									
CAPITAL PROJECTS FUND	$ 5,000	$ 12,000	$ 8,000	$ 657,200	$ 427,868	$ 613,000	$ (652,200)	$ (415,868)	$ (605,000)
2025 BOND PROCEEDS	-	-	15,683,225	-	-	10,601,185	-	-	5,082,040
MASTER PLAN CAPITAL FUND	1,146,212	1,156,212	310,000	1,062,000	1,077,662	2,255,788	84,212	78,550	(1,945,788)
SUBTOTAL - CAPITAL FUNDS	1,151,212	1,168,212	16,001,225	1,719,200	1,505,530	13,469,973	(567,988)	(337,318)	2,531,252
ALL FUNDS - TOTAL	$ 16,185,692	$ 16,883,016	$ 32,923,175	$ 15,371,552	$ 14,584,410	$ 28,753,033	$ 814,140	$ 2,298,606	$ 4,170,142

FY2024/25 BUDGET

Schedule 2

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

*Fund balance % excludes one time capital expenditures

FY2024/25 PROJECTIONS

Schedule 3

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

*Fund balance % excludes one time capital expenditures

FY2025/26 BUDGET

Schedule 4

	BUDGETED FY 26 REVENUE	BUDGETED FY 26 EXPENDITURES	FY 26 G&A ALLOCATION	BUDGETED FY 26 EXPENDITURES - G&A ALLOCATED	BUDGETED EXCESS REV OVER (UNDER) EXPENDITURES	INTERFUND TRANSFERS	BUDGETED NET CHANGE IN FUND BALANCE	BEGINNING FUND BALANCE	ENDING FUND BALANCE	FUND BALANCE AS A % OF TOTAL EXPENDITURES
CORPORATE FUND										
Administration	$ 3,071,440	$ -	$ -	$ -	$ 3,071,440	$ (1,525,000)	$ 1,546,440			
General and Administration	-	1,387,887	(1,387,887)	-	-	-	-			
Parks Department	62,400	1,425,835	388,609	1,814,444	(1,752,044)	-	(1,752,044)			
Weinberg Ice Center	273,683	398,129	55,515	453,644	(179,961)	-	(179,961)			
Beach	388,643	335,084	63,149	398,233	(9,590)	-	(9,590)			
Boathouse	149,599	187,163	34,003	221,166	(71,567)	-	(71,567)			
CORPORATE - TOTAL	3,945,765	3,734,098	(846,611)	2,887,487	1,058,278	(1,525,000)	(466,722)	2,372,494	1,905,772	**66.00%**
RECREATION FUND										
Administration/Takiff	1,632,432	2,167,882	791,096	2,958,978	(1,326,546)	(1,450,000)	(2,776,546)			
Recreation Programs	5,851,666	3,786,992	-	3,786,992	2,064,674	-	2,064,674			
Children's Circle	2,529,181	2,277,712	55,515	2,333,227	195,954	-	195,954			
Fitness	68,906	63,508	-	63,508	5,398	-	5,398			
RECREATION - TOTAL	10,082,185	8,296,094	846,611	9,142,705	939,480	(1,450,000)	(510,520)	5,892,450	5,381,930	**58.87%**
MAJOR OPERATING - TOTAL	$ 14,027,950	$ 12,030,192	$ -	$ 12,030,192	$ 1,997,758	$ (2,975,000)	$ (977,242)	$ 8,264,944	$ 7,287,702	**60.58%**
OTHER OPERATING FUNDS										
SPECIAL RECREATION FUND*	$ 275,000	$ 332,000	$ -	$ 332,000	$ (57,000)	$ -	$ (57,000)	$ 172,818	$ 115,818	**63.64%**
PENSION/RETIREMENT FUND	346,000	355,000	-	355,000	(9,000)	-	(9,000)	281,504	272,504	**76.76%**
SOCIAL SECURITY/MEDICARE FUND	434,000	430,000	-	430,000	4,000	-	4,000	105,132	109,132	**25.38%**
BOND & INTEREST FUND	1,485,000	1,804,501	-	1,804,501	(319,501)	-	(319,501)	420,802	101,301	**5.61%**
LIABILITY INSURANCE FUND	300,500	267,067	-	267,067	33,433	-	33,433	108,765	142,198	**53.24%**
WORKERS' COMPENSATION FUND	37,000	48,000	-	48,000	(11,000)	-	(11,000)	25,763	14,763	**30.76%**
AUDIT FUND	16,500	16,300	-	16,300	200	-	200	10,404	10,604	**65.06%**
CAPITAL FUNDS:										
CAPITAL PROJECTS FUND	$ 8,000	$ 613,000	$ -	$ 613,000	$ (605,000)	$ 525,000	$ (80,000)	$ 305,162	$ 225,162	
2025 BOND PROCEEDS	15,683,225	10,601,185	-	10,601,185	5,082,040	-	5,082,040	-	5,082,040	
MASTER PLAN CAPITAL FUND	310,000	2,255,788	-	2,255,788	(1,945,788)	2,450,000	504,212	5,960,913	6,465,125	
SUBTOTAL - CAPITAL FUNDS	16,001,225	13,469,973	-	13,469,973	2,531,252	2,975,000	5,506,252	6,266,075	11,772,327	**N/A**
ALL FUNDS - TOTAL	$ 32,923,175	$ 28,753,033	$ -	$ 28,753,033	$ 4,170,142	$ -	$ 4,170,142	$ 15,656,207	$ 19,826,349	

*Fund balance % excludes one time capital expenditures

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

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

GLENCOE PARK DISTRICT
FY 2025/26 BUDGET
FUND BALANCE SUMMARY

	2/29/2024 ACTUAL FUND BAL	2/28/2025 PROJECTED FUND BAL	2/28/2026 PROJECTED FUND BAL	PROJ 2/28/26 Fund Balance % (of FY25/26 expds)
CORPORATE FUND				
Unassigned	$285,633	$11,909	$412,029	
Assigned - Medical Insurance Reserve	$75,000	$50,000	$50,000	
Committed - Fiscal Sustainability (50%)	$1,251,113	$1,310,585	$1,443,744	
Committed - Future Capital	$800,000	$1,000,000	$0	
CORPORATE - TOTAL FUND BALANCE	$2,411,746	$2,372,494	$1,905,772	**66%**
RECREATION FUND				
Assigned - Recreation	$817,429	$492,497	$710,578	
Assigned - Medical Insurance Reserve	$100,000	$100,000	$100,000	
Committed - Fiscal Sustainability (50%)	$3,689,743	$3,849,954	$4,571,353	
Committed - Future Capital	$1,200,000	$1,450,000	$0	
RECREATION - TOTAL FUND BALANCE	$5,807,171	$5,892,450	$5,381,930	**59%**
MINOR OPERATING FUNDS				
SPECIAL RECREATION FUND	$197,818	$172,818	$115,818	**64%**
PENSION/RETIREMENT FUND	$253,304	$281,504	$272,504	**77%**
SOCIAL SECURITY/MEDICARE FUND	$77,132	$105,132	$109,132	**25%**
BOND & INTEREST FUND	$351,002	$420,802	$101,301	**6%**
LIABILITY INSURANCE FUND	$137,218	$108,765	$142,198	**53%**
WORKERS' COMPENSATION FUND	$34,763	$25,763	$14,763	**31%**
AUDIT FUND	$9,054	$10,404	$10,604	**65%**
SUBTOTAL - OPERATING FUNDS	**$9,279,208**	**$9,390,132**	**$8,054,022**	
OTHER CAPITAL FUNDS:				
CAPITAL PROJECTS FUND	$196,030	$305,162	$225,162	
2025 BOND PROCEEDS FUND	$0	$0	$5,082,040	
MASTER PLAN CAPITAL FUND	$3,682,363	$5,560,913	$5,965,125	
TAKIFF ROOF - SINKING FUND	$200,000	$400,000	$500,000	
SUBTOTAL - CAPITAL FUNDS	**$4,078,393**	**$6,266,075**	**$11,772,327**	
TOTAL - ALL FUNDS	**$13,357,601**	**$15,656,207**	**$19,826,349**	

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

CORPORATE AND RECREATION FUND BALANCES

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

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

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

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

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

	BUDGET 2025-26	PROJECTED 2024-25	BUDGET 2024-25	ACTUAL 2023-24	ACTUAL 2022-23	ACTUAL 2021-22	ACTUAL 2020-21	ACTUAL 2019-20
Est/Actual Fund Balance as of 02-28/29-XX	**$5,381,930**	**$5,892,450**	**$4,870,776**	**$5,807,171**	**$5,424,063**	**$4,627,734**	**$3,446,749**	**$4,009,082**

Breakdown of Fund Balance:								
Assigned for Recreation	710,578	492,497	757,388	817,429	1,084,321	432,004	1,399,782	689,816
Assigned - Medical Insurance Reserve	100,000	100,000	100,000	100,000	100,000	75,000	-	-
Committed - Master Plan Capital	-	1,450,000	-	1,200,000	550,000	850,000	0	850,000
Committed - Fiscal Sustainability	4,571,353	3,849,954	4,013,388	3,689,743	3,689,743	3,270,731	2,046,967	2,469,266
	$5,381,930	**$5,892,450**	**$4,870,776**	**$5,807,171**	**$5,424,063**	**$4,627,734**	**$3,446,749**	**$4,009,082**

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

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

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

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

Recreation Program Dept:	Actual FY17/18	Actual FY18/19	Actual FY19/20	Actual FY20/21	Actual FY21/22	Actual FY22/23	Actual FY23/24	Budget FY24/25	Projected FY24/25	Budget FY25/26
TOTAL-Program Revenues	3,266,474	3,336,456	3,521,505	2,179,975	3,566,496	4,136,706	4,476,379	4,669,134	5,017,829	5,851,666
TOTAL-Program Expenses	2,085,899	2,089,846	2,246,643	1,498,017	2,208,024	2,569,176	2,816,699	3,003,472	3,065,956	3,786,992
NET-Rec Program Dept.	**1,180,575**	**1,246,610**	**1,274,862**	**681,958**	**1,358,472**	**1,567,530**	**1,659,680**	**1,665,662**	**1,951,873**	**2,064,674**
Children's Circle Dept:										
Revenues:										
Program Revenues	1,000,552	1,280,149	1,488,342	1,414,630	1,857,857	1,896,840	2,058,760	2,110,375	2,203,168	2,528,081
Employee Discount	(22,724)	(27,962)	0	0	0	0	0	0	0	0
Grants				193,811	213,615	64,395	0	0	0	0
Insurance Contribution/Misc.	3,453	1,991	1,958	1,299	3,135	6,599	3,995	1,200	1,188	1,100
TOTAL- Children's Circle Revenues	981,281	1,254,178	1,490,300	1,609,740	2,074,607	1,967,834	2,062,755	2,111,575	2,204,356	2,529,181
Expenses:										
Salaries/Wages	486,015	749,462	984,966	959,472	1,058,230	1,084,559	1,400,537	1,495,502	1,384,303	1,764,234
Utilities	1,200	1,200	1,200	1,200	0	0	49	1,680	1,680	1,680
Contractual	63,092	92,195	85,097	66,583	90,077	88,930	115,647	117,097	109,390	133,057
Supplies	59,274	95,157	82,844	69,331	111,300	102,464	114,743	116,525	111,725	107,815
Capital	21,671	27,347	552	0	3,361	24,348	3,742	4,000	4,000	2,000
Health Insurance	90,946	84,746	85,098	148,683	142,952	150,952	204,833	212,991	222,991	263,926
Dues/Fixed Charges	269	600	528	528	528	602	444	0	0	0
G&A Transfer	32,200	32,900	35,000	35,700	36,525	43,397	51,026	57,396	53,915	55,515
Contingency	0	0	0	0	0	2,754	7,963	5,000	5,000	5,000
TOTAL- Children's Circle Expenses	754,667	1,083,607	1,275,285	1,281,497	1,442,973	1,498,006	1,898,984	2,010,191	1,893,004	2,333,227
NET- Children's Circle Dept.	**226,614**	**170,571**	**215,015**	**328,243**	**631,634**	**469,828**	**163,771**	**101,384**	**311,352**	**195,954**
Fitness Dept:										
Revenues:										
Daily Fees	634	2,500	2,900	80	50	350	795	560	810	810
Merchandise	50	40	0	0	0	0	0	0	0	0
Fitness Memberships/Personal Trg	44,699	47,973	26,481	22,796	38,936	61,735	64,814	69,360	67,520	68,096
TOTAL- Fitness Revenues	45,383	50,513	29,381	22,876	38,986	62,085	65,609	69,920	68,330	68,906
Expenses:										
Salaries/Wages	6,829	31,760	33,743	30,683	34,633	39,733	42,669	42,360	42,360	46,620
Utilities	322	1,847	2,170	1,643	2,022	2,026	2,177	2,280	2,280	3,000
Contractual	4,031	5,667	11,216	2,575	2,496	8,661	11,797	14,054	13,654	9,469
Supplies	1,275	951	1,298	36	1,613	2,478	1,551	2,200	2,200	2,800
Capital	0	1,170	429	0	0	5,643	0	500	500	500
Health Insurance	0	1,170	429	0	0	0	97	1,229	1,229	1,119
TOTAL- Fitness Expenses	12,457	41,395	48,856	34,937	40,764	58,541	58,291	62,623	62,223	63,508
NET- Fitness Dept.	32,926	9,118	(19,475)	**(12,061)**	**(1,778)**	**3,544**	**7,318**	**7,297**	**6,107**	**5,398**
TOTAL Recreation Fund:										
Revenues (excl cash carryover)	5,540,961	5,965,820	6,399,875	5,017,758	7,068,385	7,737,783	8,291,980	8,471,072	8,985,186	10,082,185
Expenses	4,709,091	5,175,103	5,605,529	4,761,067	5,887,398	6,541,454	7,358,872	8,026,775	7,699,907	9,142,706
Net Surplus/(Deficit)	831,870	790,717	794,346	256,691	1,180,987	1,196,329	933,108	444,297	1,285,279	939,479
Less: Planned Trf to Fund 69	(1,100,000)	(500,000)	(700,000)	(850,000)	0	(400,000)	(550,000)	(1,200,000)	(1,200,000)	(1,450,000)
	(268,130)	290,717	94,346	(593,309)	1,180,987	796,329	383,108	(755,703)	85,279	(510,521)

TAB 3

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

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

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

I. SUMMARY OF FUNDS AND DEPARTMENTS OF PARK DISTRICT

CORPORATE FUND (10):

Administrative Dept. (00)
This department manages all Corporate Fund tax revenues and interest income, along with accounting for the annual transfers to the Capital Projects Fund (Fund 65) and the Master Plan Capital Fund (Fund 69).

General & Administrative (G&A) Dept. (11)
This department accounts for the "administrative structure" of the District. All administrative expenses are accounted for in this department, and are funded by charges for service revenue from Parks Dept, Weinberg Ice Dept, Beach/Boathouse Dept, Recreation Dept, and Children's Circle.

Parks & Maintenance Dept. (12)
This department accounts for all activities related to the operation and maintenance of parks and outdoor areas owned and/or managed by the District.

Weinberg Ice Center Dept. (13)
This department accounts for all activities related to the ice-skating operation of the Weinberg Ice Center.

Beach Dept. (14)
This department accounts for all activities related to the lakefront beach operation.

Boating Dept. (15)
This department accounts for all activities related to the lakefront boating operation.

RECREATION FUND (25):

Administration (00)

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

Recreation Department (25)

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

Children's Circle (26)

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

Fitness Department (27)

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

SPECIAL RECREATION FUND (30):

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

IMRF RETIREMENT FUND (35):

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

SOCIAL SECURITY/MEDICARE FUND (36):

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

BOND & INTEREST FUND (40):

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

LIABILITY INSURANCE FUND (45):

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

WORKER COMPENSATION FUND (50):

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

AUDIT FUND (55):

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

CAPITAL PROJECTS FUND (65):

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

2025 BOND PROCEEDS MASTER PLAN CAPITAL FUND (68):

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

MASTER PLAN CAPITAL FUND (69):

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

SPECIAL TRUST FUND (70):

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

IMPACT FEE FUND (75):

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

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

Taxes – Real Estate Tax

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

Taxes-Corporate Replacement

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

Employee Discount

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

Interest Income

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

Health Insurance Contributions

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

Salaries/Wages

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

Telephone/Internet

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

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

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

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

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

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

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

III. SPECIFIC NARRATIVE
(Specific to individual accounts in funds.)

Corporate Fund:

Administration Department (00)

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

Transfer to Master Plan Capital Fund

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

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

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

Salaries

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

Legal Services

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

Consulting Services

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

Maintenance Service Agreements

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

Health Insurance

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

Parks/Maintenance Department (12)

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

Salaries

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

Contractual – Horticulture/Landscaping

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

Pavement and Site Development

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

Tree Trim Work

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

Glencoe Baseball Association (GBA)

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

Weinberg Ice Department (13)

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

Beach/Boating Departments (14 & 15)

The Beach/Boating Departments are budgeting a $13,790 increase in overall revenue, reflecting a 2.63% rise, and a $9,259 increase in overall expenditures, representing a 1.5% rise compared to the prior year's budget. No major changes are anticipated in any individual revenue or expenditure accounts. Staff is budgeting a deficiency of revenue over expenditures of ($81,157) for FY2025/26. This compares to a budgeted deficiency of revenue over expenditures of ($85,689) and a projected deficiency of ($51,611) for FY2024/25.

Recreation Fund:
Administration Department (00)

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

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

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

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

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

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

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

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

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

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

Recreation Program Department (25)

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

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

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

Children’s Circle Department (26)

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

Program Revenue

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

Salaries and Wages

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

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

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

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

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

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

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

Fitness Department (27)

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

Special Recreation Fund

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

Taxes – Real Estate Tax

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

NSSRA Contribution

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

NSSRA Companion Charges

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

ADA Related Capital

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

IMRF Retirement Fund

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

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

Social Security Fund

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

Bond and Interest Fund

The Bond and Interest Fund is budgeting a $20,000 increase in revenue, reflecting a 1.44% rise compared to the prior year's budget. On the expenditure side, the fund is budgeting a $499,301 increase, representing a 37.2% rise from the previous year. This increase in expenditures is primarily due to payment of capitalized interest on the new bonds using residual debt service fund balance. This approach is consistent with change in fund balance policy for the Debt Service Fund as recommended by the District's bond counsel.

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

Liability Insurance Fund

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

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

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

Worker Compensation Fund

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

Audit Fund

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

Capital Projects Fund

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

2025 Bond Proceeds Master Plan Capital Fund

This is a new fund for FY2025/26. A total of $15,000,000 is being budgeted from Bond Proceeds and Premium netted with Issuance Costs. An additional $555,000 is being budgeted for interest income on those proceeds. See Appendix C in Tab 5 for additional information on the Districts proposed capital projects in this fund.

Master Plan Capital Fund

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

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

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

TAB 4

DETAIL BUDGET BY FUNDS

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 10 - CORPORATE FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
10-00-000-4000	TAXES - REAL ESTATE TAX	2,527,000.00	2,663,666.24	2,750,000.00	2,799,065.22	2,880,000.00	0.00	2,760,000.00	2,880,000.00	2,880,000.00
	AccountCategory: 40 - Tax Receipts Total:	**2,527,000.00**	**2,663,666.24**	**2,750,000.00**	**2,799,065.22**	**2,880,000.00**	**0.00**	**2,760,000.00**	**2,880,000.00**	**2,880,000.00**
AccountCategory: 41 - Interest Income										
10-00-000-4100	INTEREST INCOME	140,000.00	261,098.23	180,000.00	221,689.77	185,000.00	0.00	270,000.00	185,000.00	185,000.00
	AccountCategory: 41 - Interest Income Total:	**140,000.00**	**261,098.23**	**180,000.00**	**221,689.77**	**185,000.00**	**0.00**	**270,000.00**	**185,000.00**	**185,000.00**
AccountCategory: 45 - Rentals										
10-00-000-4520	BUILDING LICENSES (RENTAL)	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-00-000-4550	PARK/PLAYGRD/GAZEBO Permi	3,000.00	4,264.00	4,000.00	6,266.00	6,440.00	0.00	6,000.00	6,440.00	6,440.00
	AccountCategory: 45 - Rentals Total:	**3,000.00**	**4,265.00**	**4,000.00**	**6,266.00**	**6,440.00**	**0.00**	**6,000.00**	**6,440.00**	**6,440.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	-637.36	0.00	6,673.31	0.00	0.00	7,000.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**-637.36**	**0.00**	**6,673.31**	**0.00**	**0.00**	**7,000.00**	**0.00**	**0.00**
	Revenue Total:	**2,670,000.00**	**2,928,392.11**	**2,934,000.00**	**3,033,694.30**	**3,071,440.00**	**0.00**	**3,043,000.00**	**3,071,440.00**	**3,071,440.00**
Expense										
AccountCategory: 58 - Fund Transfer Out										
10-00-000-5865	TFR TO CAP PROJ FUND (65)	515,000.00	515,000.04	525,000.00	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(	850,000.00	850,000.00	800,000.00	800,000.00	1,000,000.00	0.00	800,000.00	1,000,000.00	1,000,000.00
	AccountCategory: 58 - Fund Transfer Out Total:	**1,365,000.00**	**1,365,000.04**	**1,325,000.00**	**1,281,250.00**	**1,525,000.00**	**0.00**	**1,325,000.00**	**1,525,000.00**	**1,525,000.00**
	Expense Total:	**1,365,000.00**	**1,365,000.04**	**1,325,000.00**	**1,281,250.00**	**1,525,000.00**	**0.00**	**1,325,000.00**	**1,525,000.00**	**1,525,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**1,305,000.00**	**1,563,392.07**	**1,609,000.00**	**1,752,444.30**	**1,546,440.00**	**0.00**	**1,718,000.00**	**1,546,440.00**	**1,546,440.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**1,305,000.00**	**1,563,392.07**	**1,609,000.00**	**1,752,444.30**	**1,546,440.00**	**0.00**	**1,718,000.00**	**1,546,440.00**	**1,546,440.00**

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Department: 11 - G & A DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 48 - Fund Transfers In										
10-11-000-4890	G&A TRANSFER IN-OTHER DEP	1,505,622.00	1,275,660.95	1,434,902.20	1,176,290.43	1,387,887.00	0.00	1,347,879.19	1,387,887.00	1,387,887.00
	AccountCategory: 48 - Fund Transfers In Total:	**1,505,622.00**	**1,275,660.95**	**1,434,902.20**	**1,176,290.43**	**1,387,887.00**	**0.00**	**1,347,879.19**	**1,387,887.00**	**1,387,887.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-11-000-4900	EMPLOYEE INSUR CONTRIBUTI	0.00	0.00	0.00	3,032.50	0.00	1,557.50	0.00	0.00	0.00
10-11-000-4962	PROCEEDS - SBITAs	0.00	43,149.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**43,149.08**	**0.00**	**3,032.50**	**0.00**	**1,557.50**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**1,505,622.00**	**1,318,810.03**	**1,434,902.20**	**1,179,322.93**	**1,387,887.00**	**1,557.50**	**1,347,879.19**	**1,387,887.00**	**1,387,887.00**
Expense										
AccountCategory: 50 - Debt Payments										
10-11-000-5003	PRINCIPAL - SBITAs	0.00	8,436.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-11-000-5011	INTEREST - SBITAs	0.00	911.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 50 - Debt Payments Total:	**0.00**	**9,347.28**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 51 - Salaries/Wages										
10-11-000-5101	FT ADMINISTRATION SALARIES	759,000.00	764,508.02	796,962.00	764,426.96	842,430.00	30,821.99	776,962.00	842,430.00	842,430.00
10-11-000-5110	PT WAGES - OFFICE/CLERICAL	23,294.00	13,174.54	22,391.20	26,727.89	28,249.00	834.75	25,391.20	28,249.00	28,249.00
10-11-000-5196	INSURANCE BUY-OUT	5,100.00	5,146.06	5,400.00	8,124.03	9,325.00	358.65	8,400.00	9,325.00	9,325.00
	AccountCategory: 51 - Salaries/Wages Total:	**787,394.00**	**782,828.62**	**824,753.20**	**799,278.88**	**880,004.00**	**32,015.39**	**810,753.20**	**880,004.00**	**880,004.00**
AccountCategory: 52 - Utilities										
10-11-000-5210	TELEPHONE/INTERNET	27,500.00	22,573.18	27,500.00	18,692.56	25,000.00	0.00	21,000.00	25,000.00	25,000.00
	AccountCategory: 52 - Utilities Total:	**27,500.00**	**22,573.18**	**27,500.00**	**18,692.56**	**25,000.00**	**0.00**	**21,000.00**	**25,000.00**	**25,000.00**
AccountCategory: 53 - Contractual										
10-11-000-5301	POSTAGE	3,500.00	2,577.51	3,750.00	2,515.31	3,000.00	0.00	3,750.00	3,000.00	3,000.00
10-11-000-5310	LEGAL SERVICES	32,500.00	8,845.00	32,500.00	11,414.50	32,500.00	0.00	15,000.00	32,500.00	32,500.00
10-11-000-5311	LEGAL NOTICES	2,100.00	511.46	2,100.00	621.34	1,500.00	0.00	2,100.00	1,500.00	1,500.00
10-11-000-5312	BANK FEES	5,000.00	7,346.01	9,600.00	15,556.38	10,000.00	0.00	13,600.00	10,000.00	10,000.00
10-11-000-5321	CONSULTING SERVICES	200,000.00	104,983.80	70,000.00	104,865.30	8,000.00	0.00	107,000.00	8,000.00	8,000.00
10-11-000-5322	COMPUTER CONSULTING SERV	0.00	1,800.00	2,750.00	0.00	0.00	0.00	0.00	0.00	0.00
10-11-000-5340	CONFERENCES AND TRAINING	18,050.00	10,225.42	19,100.00	17,740.62	18,100.00	0.00	15,103.00	18,100.00	18,100.00
10-11-000-5341	MILEAGE REIMBURSEMENT	8,350.00	7,892.00	8,800.00	7,798.13	9,000.00	313.79	8,800.00	9,000.00	9,000.00

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
10-11-000-5342	OFFICIALS/MEETING EXPENSES	17,250.00	19,062.99	18,250.00	7,333.65	19,750.00	0.00	16,250.00	19,750.00	19,750.00
10-11-000-5351	REPAIRS - EQUIPMENT	2,500.00	0.00	2,500.00	4,008.65	1,500.00	0.00	0.00	1,500.00	1,500.00
10-11-000-5355	MAINTENANCE SERVICE AGREE	147,200.00	113,335.82	149,731.00	145,377.89	171,583.00	0.00	149,731.00	171,583.00	171,583.00
10-11-000-5361	PRINTING - EMPLOYMENT ADS	1,000.00	0.00	1,000.00	890.00	1,000.00	0.00	1,750.00	1,000.00	1,000.00
10-11-000-5370	RENTAL - EQUIPMENT	1,050.00	684.00	1,000.00	684.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	AccountCategory: 53 - Contractual Total:	**438,500.00**	**277,264.01**	**321,081.00**	**318,805.77**	**276,933.00**	**313.79**	**334,084.00**	**276,933.00**	**276,933.00**
AccountCategory: 54 - Supplies										
10-11-000-5401	SUPPLIES-OFFICE	10,000.00	5,261.03	10,000.00	4,938.20	8,500.00	0.00	5,600.00	8,500.00	8,500.00
10-11-000-5402	BOOKS/PUBLICATNS/SUBSCRIP	1,025.00	774.97	1,025.00	685.99	1,025.00	0.00	1,025.00	1,025.00	1,025.00
10-11-000-5404	COMPUTER PROGRAMS	4,100.00	3,021.24	4,500.00	9,050.38	4,020.00	0.00	5,200.00	4,020.00	4,020.00
10-11-000-5420	SUPPLIES - GENERAL	3,100.00	4,498.57	3,500.00	2,740.02	3,500.00	0.00	3,500.00	3,500.00	3,500.00
10-11-000-5425	SUPPLIES-STAFF RECOG/TRAINI	6,000.00	2,346.86	6,000.00	4,402.33	3,500.00	0.00	6,000.00	3,500.00	3,500.00
	AccountCategory: 54 - Supplies Total:	**24,225.00**	**15,902.67**	**25,025.00**	**21,816.92**	**20,545.00**	**0.00**	**21,325.00**	**20,545.00**	**20,545.00**
AccountCategory: 55 - Capital										
10-11-000-5502	DIRECTOR INITIATIVES	15,000.00	2,900.00	15,000.00	5,175.86	15,000.00	0.00	15,000.00	15,000.00	15,000.00
10-11-000-5580	EQUIPMENT - GENERAL	0.00	43,149.08	7,750.00	0.00	1,250.00	0.00	1,250.00	1,250.00	1,250.00
10-11-000-5583	EQUIPMENT - OFFICE	7,850.00	78.87	8,000.00	5,235.11	500.00	0.00	5,489.99	500.00	500.00
	AccountCategory: 55 - Capital Total:	**22,850.00**	**46,127.95**	**30,750.00**	**10,410.97**	**16,750.00**	**0.00**	**21,739.99**	**16,750.00**	**16,750.00**
AccountCategory: 56 - Insurance										
10-11-000-5600	HEALTH INSURANCE PREMIUM	190,425.00	155,505.01	191,816.00	119,481.27	154,845.00	0.00	125,000.00	154,845.00	154,845.00
10-11-000-5601	EMPLOYEE INSURANCE CONTR	-9,516.00	-8,210.17	-7,848.00	-6,577.70	-6,840.00	0.00	-7,848.00	-6,840.00	-6,840.00
10-11-000-5602	HSA CONTRIBUTIONS	6,000.00	5,217.21	2,075.00	3,609.14	2,150.00	893.74	2,075.00	2,150.00	2,150.00
	AccountCategory: 56 - Insurance Total:	**186,909.00**	**152,512.05**	**186,043.00**	**116,512.71**	**150,155.00**	**893.74**	**119,227.00**	**150,155.00**	**150,155.00**
AccountCategory: 57 - Fixed Charges										
10-11-000-5730	DUES/MEMBERSHIPS	13,244.00	11,480.90	14,750.00	18,990.82	13,500.00	0.00	14,750.00	13,500.00	13,500.00
	AccountCategory: 57 - Fixed Charges Total:	**13,244.00**	**11,480.90**	**14,750.00**	**18,990.82**	**13,500.00**	**0.00**	**14,750.00**	**13,500.00**	**13,500.00**
AccountCategory: 59 - Miscellaneous Expense										
10-11-000-5990	CONTINGENCY	5,000.00	773.37	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**773.37**	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
	Expense Total:	**1,505,622.00**	**1,318,810.03**	**1,434,902.20**	**1,304,508.63**	**1,387,887.00**	**33,222.92**	**1,347,879.19**	**1,387,887.00**	**1,387,887.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-125,185.70**	**0.00**	**-31,665.42**	**0.00**	**0.00**	**0.00**
	Department: 11 - G & A DEPT. Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**-125,185.70**	**0.00**	**-31,665.42**	**0.00**	**0.00**	**0.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Department: 12 - PARK MAINTENANCE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 47 - Grants/Donations										
10-12-000-4700	DONATIONS	0.00	22,235.00	0.00	19,500.00	0.00	0.00	12,000.00	0.00	0.00
10-12-000-4701	TREE DONATIONS	0.00	750.00	0.00	5,250.00	0.00	0.00	750.00	0.00	0.00
10-12-000-4710	GRANTS	0.00	0.00	0.00	7,250.00	0.00	0.00	7,250.00	0.00	0.00
AccountCategory: 47 - Grants/Donations Total:		**0.00**	**22,985.00**	**0.00**	**32,000.00**	**0.00**	**0.00**	**20,000.00**	**0.00**	**0.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-12-000-4910	MISC/UNCLASSIFIED INCOME	0.00	47,003.00	0.00	12,458.09	0.00	0.00	5,000.00	0.00	0.00
10-12-000-4920	REV-AYSO	11,752.00	10,903.54	11,500.00	13,651.61	11,500.00	0.00	11,500.00	11,500.00	11,500.00
10-12-000-4921	REV-GBA	14,200.00	14,494.77	15,000.00	11,547.43	50,000.00	0.00	15,000.00	50,000.00	50,000.00
10-12-000-4922	REV-KWBA	900.00	1,057.50	900.00	822.64	900.00	0.00	900.00	900.00	900.00
10-12-000-4962	PROCEEDS - SBITAs	0.00	12,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 49 - Miscellaneous Revenue Total:		**26,852.00**	**85,513.81**	**27,400.00**	**38,479.77**	**62,400.00**	**0.00**	**32,400.00**	**62,400.00**	**62,400.00**
Revenue Total:		**26,852.00**	**108,498.81**	**27,400.00**	**70,479.77**	**62,400.00**	**0.00**	**52,400.00**	**62,400.00**	**62,400.00**
Expense										
AccountCategory: 50 - Debt Payments										
10-12-000-5003	PRINCIPAL - SBITAs	0.00	6,507.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AccountCategory: 50 - Debt Payments Total:		**0.00**	**6,507.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 51 - Salaries/Wages										
10-12-000-5103	FT PARK MAINTENANCE SALAR	424,257.55	343,609.13	470,512.00	401,136.27	465,062.00	18,257.92	406,512.00	465,062.00	465,062.00
10-12-000-5115	PT WAGES - SEASONAL MAINT	34,788.60	39,165.06	40,000.00	17,473.51	29,400.00	0.00	20,000.00	29,400.00	29,400.00
10-12-000-5190	FT OVERTIME	15,225.00	18,069.21	16,275.00	10,616.00	16,275.00	933.00	16,275.00	16,275.00	16,275.00
10-12-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	1,921.50	9,791.00	411.75	0.00	9,791.00	9,791.00
10-12-000-5195	PT OVERTIME	500.00	383.41	500.00	210.37	500.00	0.00	500.00	500.00	500.00
10-12-000-5196	INSURANCE BUY-OUT	5,100.00	5,189.91	5,400.00	11,304.27	3,800.00	286.54	11,867.25	3,800.00	3,800.00
AccountCategory: 51 - Salaries/Wages Total:		**479,871.15**	**406,416.72**	**532,687.00**	**442,661.92**	**524,828.00**	**19,889.21**	**455,154.25**	**524,828.00**	**524,828.00**
AccountCategory: 52 - Utilities										
10-12-000-5210	TELEPHONE/INTERNET	0.00	2,820.76	3,060.00	2,929.06	3,060.00	0.00	3,060.00	3,060.00	3,060.00
10-12-000-5220	FUEL/HEAT	7,500.00	6,515.36	8,000.00	6,309.74	7,000.00	0.00	7,000.00	7,000.00	7,000.00
10-12-000-5230	ELECTRICITY	10,000.00	9,968.00	8,000.00	9,317.48	7,000.00	0.00	7,000.00	7,000.00	7,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	2025-2026 Approval Draft
10-12-000-5240	WATER	47,906.00	31,537.45	35,000.00	30,850.19	35,000.00	0.00	30,000.00	35,000.00	35,000.00
	AccountCategory: 52 - Utilities Total:	**65,406.00**	**50,841.57**	**54,060.00**	**49,406.47**	**52,060.00**	**0.00**	**47,060.00**	**52,060.00**	**52,060.00**
AccountCategory: 53 - Contractual										
10-12-000-5311	LEGAL NOTICES	0.00	100.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5340	CONFERENCES AND TRAINING	9,500.00	13,360.84	10,000.00	15,924.17	13,000.00	0.00	10,000.00	13,000.00	13,000.00
10-12-000-5344	LICENSES	10,900.00	3,604.56	5,500.00	12,371.28	5,500.00	0.00	7,000.00	5,500.00	5,500.00
10-12-000-5348	SHARED SVCS-CONT MOWING	14,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5349	CONTRACTL-HORT/LANDSCAPI	112,000.00	99,718.40	112,000.00	144,199.20	112,000.00	0.00	130,000.00	112,000.00	112,000.00
10-12-000-5350	MAINTENANCE SERVICES	41,650.00	30,071.71	43,500.00	43,771.62	43,500.00	0.00	43,500.00	43,500.00	43,500.00
10-12-000-5351	REPAIRS - EQUIPMENT	25,800.00	24,420.28	26,000.00	23,383.36	26,000.00	0.00	26,000.00	26,000.00	26,000.00
10-12-000-5352	REPAIRS - BUILDINGS	4,000.00	3,118.83	6,000.00	4,746.83	6,000.00	0.00	6,000.00	6,000.00	6,000.00
10-12-000-5353	DISPOSAL/PORTOLET SERVICE	26,000.00	26,580.59	28,000.00	24,476.27	28,000.00	0.00	28,000.00	28,000.00	28,000.00
10-12-000-5355	MAINTENANCE SERVICE AGREE	2,100.00	1,296.00	0.00	1,344.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5361	PRINTING - EMPLOYMENT ADS	0.00	0.00	0.00	1,210.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5370	RENTAL - EQUIPMENT	8,000.00	5,241.32	7,500.00	3,176.77	7,000.00	0.00	7,500.00	7,000.00	7,000.00
	AccountCategory: 53 - Contractual Total:	**253,950.00**	**207,512.58**	**238,500.00**	**274,603.50**	**241,000.00**	**0.00**	**258,000.00**	**241,000.00**	**241,000.00**
AccountCategory: 54 - Supplies										
10-12-000-5401	SUPPLIES-OFFICE	1,300.00	244.79	0.00	1,010.94	0.00	0.00	0.00	0.00	0.00
10-12-000-5412	SUPPLIES-CLEANING/CUSTODI	1,500.00	349.17	1,500.00	1,500.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
10-12-000-5420	SUPPLIES - GENERAL	2,000.00	2,139.97	3,000.00	1,848.56	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-12-000-5421	SUPPLIES - UNIFORMS	4,600.00	4,910.60	4,800.00	7,011.71	5,000.00	0.00	5,500.00	5,000.00	5,000.00
10-12-000-5425	SUPPLIES-STAFF RECOGNITION	1,650.00	1,741.84	1,650.00	1,509.81	1,650.00	0.00	1,650.00	1,650.00	1,650.00
10-12-000-5430	SUPPLIES - FIRST AID	2,100.00	2,548.76	2,100.00	3,046.78	2,500.00	0.00	2,500.00	2,500.00	2,500.00
10-12-000-5450	SUPPLIES - EQUIPMENT PARTS	0.00	5,182.09	0.00	95.99	0.00	0.00	0.00	0.00	0.00
10-12-000-5452	SHARED SVCS-FLEET MAINT SU	12,000.00	21,709.40	12,500.00	0.00	13,500.00	0.00	15,000.00	13,500.00	13,500.00
10-12-000-5480	GASOLINE/LUBRICANTS	15,000.00	15,232.36	16,000.00	11,057.68	16,000.00	0.00	18,000.00	16,000.00	16,000.00
10-12-000-5481	SUPPLIES-CONSTRUCTION/HA	9,500.00	11,175.16	10,000.00	10,878.41	10,000.00	0.00	10,000.00	10,000.00	10,000.00
10-12-000-5482	SUPPLIES-HARDWARE	1,000.00	772.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5483	SUPPLIES-PAINT	500.00	86.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5484	SUPPLIES-ELECTRICAL/BULBS	2,000.00	4,408.21	2,000.00	1,525.57	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-12-000-5485	SUPPLIES-ICEMELT/SALT	6,750.00	2,885.00	6,000.00	2,570.34	6,000.00	0.00	6,000.00	6,000.00	6,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
10-12-000-5486	SUPPLIES-PLUMBING	4,000.00	4,331.72	4,750.00	4,812.18	4,750.00	0.00	5,750.00	4,750.00	4,750.00
10-12-000-5487	SUPPLIES - TOOLS	1,800.00	2,370.52	2,000.00	2,296.76	2,250.00	0.00	2,000.00	2,250.00	2,250.00
10-12-000-5488	SUPPLIES-POWER TOOLS	0.00	155.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5489	SUPPLIES-TRASH BAGS	5,650.00	7,009.05	5,600.00	4,749.53	5,600.00	0.00	5,600.00	5,600.00	5,600.00
10-12-000-5490	SUPPLIES-PLANTINGS/FLOWER	20,000.00	19,591.37	23,000.00	21,105.14	29,000.00	0.00	25,000.00	29,000.00	29,000.00
10-12-000-5491	SUPPLIES-GREENHOUSE/BEES	0.00	569.87	0.00	416.38	0.00	0.00	0.00	0.00	0.00
10-12-000-5493	SUPPLIES-FERTILIZER/SEED/SO	6,500.00	6,515.40	11,000.00	7,409.16	11,000.00	0.00	11,000.00	11,000.00	11,000.00
10-12-000-5494	SUPPLIES-SEED/SOD	1,950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5495	SUPPLIES-PULVERIZED DIRT	1,250.00	321.26	0.00	498.01	0.00	0.00	0.00	0.00	0.00
10-12-000-5496	SUPPLIES-ATHLETIC MAINT	12,500.00	11,518.32	12,500.00	5,682.05	12,500.00	0.00	8,000.00	12,500.00	12,500.00
10-12-000-5497	SUPPLIES-PLAYGRD/SURFACES	17,700.00	9,387.94	18,000.00	14,124.47	15,000.00	0.00	20,000.00	15,000.00	15,000.00
	AccountCategory: 54 - Supplies Total:	**131,250.00**	**135,156.81**	**136,400.00**	**103,149.47**	**141,250.00**	**0.00**	**142,500.00**	**141,250.00**	**141,250.00**
AccountCategory: 55 - Capital										
10-12-000-5580	EQUIPMENT - GENERAL	0.00	12,055.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-12-000-5581	EQUIPMENT - BLDG/HOLMES S	8,000.00	4,070.95	8,000.00	6,424.00	7,000.00	0.00	8,000.00	7,000.00	7,000.00
10-12-000-5584	EQUIPMENT-RECREATION	7,500.00	2,484.58	7,500.00	0.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
10-12-000-5585	PAVEMENT & SITE DEVELOPME	90,000.00	93,970.64	90,000.00	67,535.59	165,000.00	0.00	70,000.00	165,000.00	165,000.00
10-12-000-5588	BUILDING IMPROVEMENTS	2,000.00	401.10	0.00	1,464.44	0.00	0.00	0.00	0.00	0.00
10-12-000-5590	TREE TRIM/WORK-Outside SH	80,000.00	72,925.75	85,000.00	71,244.25	85,000.00	0.00	85,000.00	85,000.00	85,000.00
	AccountCategory: 55 - Capital Total:	**187,500.00**	**185,908.02**	**190,500.00**	**146,668.28**	**264,500.00**	**0.00**	**170,500.00**	**264,500.00**	**264,500.00**
AccountCategory: 56 - Insurance										
10-12-000-5600	HEALTH INSURANCE PREMIUM	210,152.00	151,208.13	213,069.00	102,953.37	143,657.00	0.00	115,000.00	143,657.00	143,657.00
10-12-000-5601	EMPLOYEE INSURANCE CONTR	-14,784.00	-9,933.55	-13,422.00	-7,306.53	-6,060.00	0.00	-10,000.00	-6,060.00	-6,060.00
10-12-000-5602	HSA CONTRIBUTIONS	0.00	-80.21	0.00	179.16	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 56 - Insurance Total:	**195,368.00**	**141,194.37**	**199,647.00**	**95,826.00**	**137,597.00**	**0.00**	**105,000.00**	**137,597.00**	**137,597.00**
AccountCategory: 57 - Fixed Charges										
10-12-000-5730	DUES/MEMBERSHIPS	1,287.00	1,040.00	1,200.00	1,034.99	1,200.00	0.00	1,200.00	1,200.00	1,200.00
	AccountCategory: 57 - Fixed Charges Total:	**1,287.00**	**1,040.00**	**1,200.00**	**1,034.99**	**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	421,573.00	357,185.00	401,773.00	329,361.00	388,609.00	0.00	377,405.19	388,609.00	388,609.00
	AccountCategory: 58 - Fund Transfer Out Total:	**421,573.00**	**357,185.00**	**401,773.00**	**329,361.00**	**388,609.00**	**0.00**	**377,405.19**	**388,609.00**	**388,609.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
AccountCategory: 59 - Miscellaneous Expense										
10-12-000-5920	EXP-AYSO	11,752.00	10,903.54	11,500.00	3,971.69	11,500.00	0.00	11,500.00	11,500.00	11,500.00
10-12-000-5921	EXP-GBA	14,200.00	14,494.77	15,000.00	1,867.11	50,000.00	0.00	15,000.00	50,000.00	50,000.00
10-12-000-5922	EXP-KWBA	900.00	1,057.50	900.00	0.00	900.00	0.00	900.00	900.00	900.00
10-12-000-5990	CONTINGENCY	1,000.00	36,541.00	1,000.00	3,596.50	1,000.00	0.00	3,600.00	1,000.00	1,000.00
AccountCategory: 59 - Miscellaneous Expense Total:		**27,852.00**	**62,996.81**	**28,400.00**	**9,435.30**	**63,400.00**	**0.00**	**31,000.00**	**63,400.00**	**63,400.00**
Expense Total:		**1,764,057.15**	**1,554,758.88**	**1,783,167.00**	**1,452,146.93**	**1,814,444.00**	**19,889.21**	**1,587,819.44**	**1,814,444.00**	**1,814,444.00**
Program: 00 - Undesignated Program Surplus (Deficit):		**-1,737,205.15**	**-1,446,260.07**	**-1,755,767.00**	**-1,381,667.16**	**-1,752,044.00**	**-19,889.21**	**-1,535,419.44**	**-1,752,044.00**	**-1,752,044.00**
Department: 12 - PARK MAINTENANCE DEPT. Surplus (Deficit):		**-1,737,205.15**	**-1,446,260.07**	**-1,755,767.00**	**-1,381,667.16**	**-1,752,044.00**	**-19,889.21**	**-1,535,419.44**	**-1,752,044.00**	**-1,752,044.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Department: 13 - WATTS ICE CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-13-000-4210	SCHOLARSHIPS AWARDED	-500.00	-226.80	-500.00	-90.50	-500.00	0.00	-500.00	-500.00	-500.00
10-13-000-4215	SPECIAL EVENT REVENUE	0.00	580.00	0.00	1,220.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**-500.00**	**353.20**	**-500.00**	**1,129.50**	**-500.00**	**0.00**	**-500.00**	**-500.00**	**-500.00**
AccountCategory: 43 - Daily Fees										
10-13-000-4300	DAILY FEES-RES AND NR	16,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-4310	DAILY FEES - RES	0.00	4,752.00	7,200.00	4,392.00	7,200.00	0.00	7,200.00	7,200.00	7,200.00
10-13-000-4320	DAILY FEES - NR	0.00	16,152.00	16,000.00	13,640.00	19,200.00	0.00	16,000.00	19,200.00	19,200.00
10-13-000-4330	DISTRICT 35 SKATING ADMISSI	0.00	2,995.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 43 - Daily Fees Total:	**16,200.00**	**23,899.00**	**25,700.00**	**18,032.00**	**26,400.00**	**0.00**	**23,200.00**	**26,400.00**	**26,400.00**
AccountCategory: 44 - Sales										
10-13-000-4410	VENDING	900.00	1,921.86	900.00	1,156.25	2,200.00	0.00	1,900.00	2,200.00	2,200.00
10-13-000-4460	SKATE SHARPENING	400.00	520.00	800.00	500.00	700.00	0.00	800.00	700.00	700.00
	AccountCategory: 44 - Sales Total:	**1,300.00**	**2,441.86**	**1,700.00**	**1,656.25**	**2,900.00**	**0.00**	**2,700.00**	**2,900.00**	**2,900.00**
AccountCategory: 45 - Rentals										
10-13-000-4500	ROOM RENTALS	7,560.00	10,647.50	12,200.00	11,389.40	12,800.00	0.00	12,200.00	12,800.00	12,800.00
10-13-000-4525	RENTAL - OFFSEASON USES	1,500.00	3,000.00	3,300.00	3,300.00	3,630.00	0.00	3,300.00	3,630.00	3,630.00
10-13-000-4530	RENTAL - STUDIO ICE	20,720.00	15,064.00	20,160.00	15,398.00	16,700.00	0.00	20,160.00	16,700.00	16,700.00
10-13-000-4531	RENTAL - MAIN ICE	62,580.00	49,756.00	67,286.00	45,924.75	57,998.00	0.00	67,286.00	57,998.00	57,998.00
10-13-000-4532	RENTAL - WINNETKA HOCKEY	15,180.00	14,317.50	10,860.00	19,457.50	14,960.00	0.00	10,860.00	14,960.00	14,960.00
10-13-000-4534	PRIVATE TRG-SKATE/HOCKEY	100.00	10.00	100.00	10.00	50.00	0.00	100.00	50.00	50.00
10-13-000-4535	RENTAL - ICE SKATES	10,000.00	12,410.00	11,000.00	9,480.00	11,000.00	0.00	11,000.00	11,000.00	11,000.00
10-13-000-4545	INTERNAL PROGRAM RENTAL	400.00	360.00	400.00	0.00	360.00	0.00	400.00	360.00	360.00
	AccountCategory: 45 - Rentals Total:	**118,040.00**	**105,565.00**	**125,306.00**	**104,959.65**	**117,498.00**	**0.00**	**125,306.00**	**117,498.00**	**117,498.00**
AccountCategory: 46 - Passes										
10-13-000-4600	GUEST PASSES	7,500.00	11,508.00	7,250.00	11,750.00	9,250.00	0.00	7,250.00	9,250.00	9,250.00
10-13-000-4620	PASS-FAMILY RES ICE TOKEN	63,000.00	60,549.00	59,400.00	54,186.00	63,825.00	0.00	59,400.00	63,825.00	63,825.00
10-13-000-4622	PASS-FAMILY NR ICE TOKEN	31,500.00	57,708.00	52,800.00	54,186.00	54,210.00	0.00	52,800.00	54,210.00	54,210.00
	AccountCategory: 46 - Passes Total:	**102,000.00**	**129,765.00**	**119,450.00**	**120,122.00**	**127,285.00**	**0.00**	**119,450.00**	**127,285.00**	**127,285.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
AccountCategory: 49 - Miscellaneous Revenue										
10-13-000-4910	MISC/UNCLASSIFIED INCOME	0.00	98.75	100.00	-2.16	100.00	0.00	100.00	100.00	100.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**98.75**	**100.00**	**-2.16**	**100.00**	**0.00**	**100.00**	**100.00**	**100.00**
	Revenue Total:	**237,040.00**	**262,122.81**	**271,756.00**	**245,897.24**	**273,683.00**	**0.00**	**270,256.00**	**273,683.00**	**273,683.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-13-000-5101	FT ADMINISTRATION SALARIES	13,193.25	13,944.92	14,337.00	15,892.55	16,593.00	621.49	16,144.00	16,593.00	16,593.00
10-13-000-5102	FT RECREATION SALARIES	34,230.00	42,054.10	45,101.00	42,590.12	46,603.00	1,718.19	45,101.00	46,603.00	46,603.00
10-13-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	26,825.37	29,777.00	0.00	25,264.00	29,777.00	29,777.00
10-13-000-5104	FT FACILITY MAINT SALARIES	14,044.80	16,135.05	15,166.00	13,830.38	15,374.00	0.00	15,166.00	15,374.00	15,374.00
10-13-000-5116	PT WAGES - CUSTODIANS	0.00	873.94	2,765.00	0.00	0.00	0.00	1.00	0.00	0.00
10-13-000-5125	PT WAGES-RENTL ATTDNT	2,340.00	1,789.68	2,496.00	1,760.77	3,072.00	434.25	2,496.00	3,072.00	3,072.00
10-13-000-5155	PT WAGES - PT MANAGER	26,180.00	23,977.80	29,155.00	19,676.35	32,093.00	1,952.75	29,155.00	32,093.00	32,093.00
10-13-000-5160	PT WAGES - SKATEGUARDS	8,145.00	10,607.65	8,688.00	8,528.61	9,594.50	1,361.26	8,688.00	9,594.50	9,594.50
10-13-000-5180	PT WAGES - ATTENDANT/CASHI	13,080.00	19,163.79	13,952.00	15,853.79	19,824.00	1,617.64	13,952.00	19,824.00	19,824.00
10-13-000-5196	INSURANCE BUY-OUT	2,550.00	2,453.85	1,620.00	1,602.05	5,828.00	64.04	1,620.00	5,828.00	5,828.00
10-13-000-5601	EMPLOYEE INSURANCE CONTR	0.00	53.65	-111.00	-140.48	-119.00	0.00	-111.00	-119.00	-119.00
	AccountCategory: 51 - Salaries/Wages Total:	**140,997.90**	**158,294.43**	**162,433.00**	**146,419.51**	**178,639.50**	**7,769.62**	**157,476.00**	**178,639.50**	**178,639.50**
AccountCategory: 52 - Utilities										
10-13-000-5210	TELEPHONE/INTERNET/CABLE	3,390.00	2,250.60	4,440.00	3,543.32	4,060.00	0.00	4,440.00	4,060.00	4,060.00
10-13-000-5220	FUEL/HEAT	7,000.00	4,670.50	7,500.00	4,200.03	7,500.00	0.00	7,500.00	7,500.00	7,500.00
10-13-000-5230	ELECTRICITY	44,000.00	54,539.28	40,000.00	26,476.68	40,000.00	0.00	40,000.00	40,000.00	40,000.00
10-13-000-5240	WATER	9,550.00	9,930.45	11,500.00	1,850.03	11,500.00	0.00	11,500.00	11,500.00	11,500.00
	AccountCategory: 52 - Utilities Total:	**63,940.00**	**71,390.83**	**63,440.00**	**36,070.06**	**63,060.00**	**0.00**	**63,440.00**	**63,060.00**	**63,060.00**
AccountCategory: 53 - Contractual										
10-13-000-5301	POSTAGE	200.00	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5315	CREDIT CARD SERVICE FEES	3,500.00	403.07	3,000.00	57.50	1,500.00	0.00	5,000.00	1,500.00	1,500.00
10-13-000-5340	CONFERENCES AND TRAINING	0.00	141.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5351	REPAIRS - EQUIPMENT	0.00	0.00	1,000.00	1,297.50	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5352	REPAIRS - BUILDINGS	5,000.00	5,816.97	12,000.00	1,615.01	6,000.00	0.00	12,000.00	6,000.00	6,000.00
10-13-000-5353	DISPOSAL/PORTOLET SERVICE	3,000.00	1,826.24	3,500.00	4,769.37	4,500.00	0.00	4,500.00	4,500.00	4,500.00
10-13-000-5354	CLEANING SERVICE	0.00	0.00	0.00	7,950.00	0.00	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
10-13-000-5355	MAINTENANCE SERVICE AGREE	15,198.00	11,228.40	18,000.00	16,418.70	17,200.00	0.00	18,000.00	17,200.00	17,200.00
10-13-000-5356	ZAMBONI - PARTS/REPAIRS	11,650.00	3,990.19	9,000.00	3,877.85	9,000.00	0.00	9,000.00	9,000.00	9,000.00
10-13-000-5357	REFRIGERATION - PARTS/REPAI	36,000.00	25,096.57	37,800.00	46,004.24	39,000.00	0.00	40,000.00	39,000.00	39,000.00
10-13-000-5360	PRINTING/MARKETING/ADVER	3,300.00	4,503.73	3,100.00	5,400.44	3,100.00	0.00	3,100.00	3,100.00	3,100.00
10-13-000-5361	PRINTING - EMPLOYMENT ADS	150.00	0.00	150.00	0.00	150.00	0.00	150.00	150.00	150.00
10-13-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	1,900.00	3,500.00	0.00	3,000.00	0.00	3,500.00	3,000.00	3,000.00
10-13-000-5370	RENTAL - EQUIPMENT	1,500.00	2,419.42	1,500.00	1,844.99	1,500.00	0.00	1,500.00	1,500.00	1,500.00
	AccountCategory: 53 - Contractual Total:	**82,498.00**	**57,526.09**	**92,550.00**	**89,235.60**	**85,950.00**	**0.00**	**97,750.00**	**85,950.00**	**85,950.00**
AccountCategory: 54 - Supplies										
10-13-000-5401	SUPPLIES-OFFICE	1,000.00	197.21	1,000.00	258.45	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5412	SUPPLIES-CLEANING/CUSTODI	3,500.00	4,575.98	5,000.00	3,949.87	5,750.00	0.00	5,750.00	5,750.00	5,750.00
10-13-000-5415	SUPPLIES-WATTS SPEC EVENT	2,000.00	1,196.17	2,000.00	2,113.35	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5416	SUPPLIES-ICE MAKING	5,000.00	5,994.61	5,250.00	4,103.11	5,250.00	0.00	5,250.00	5,250.00	5,250.00
10-13-000-5417	SUPPLIES-BOARDS/GLASS	3,500.00	2,206.38	3,500.00	2,547.81	3,500.00	0.00	3,500.00	3,500.00	3,500.00
10-13-000-5420	SUPPLIES - GENERAL	2,500.00	3,569.18	4,000.00	2,734.67	4,000.00	0.00	4,000.00	4,000.00	4,000.00
10-13-000-5421	SUPPLIES - UNIFORMS	2,000.00	4,043.49	3,000.00	2,834.87	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-13-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	458.67	1,000.00	44.80	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5430	SUPPLIES - FIRST AID	2,000.00	485.17	2,000.00	103.79	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5450	SUPPLIES - EQUIPMENT PARTS	750.00	494.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5470	RESALE - FOOD/CONCESSION	400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-13-000-5480	GASOLINE/LUBRICANTS/PROP	3,500.00	2,542.00	4,000.00	1,205.30	4,000.00	0.00	3,000.00	4,000.00	4,000.00
10-13-000-5481	SUPPLIES-CONSTRUCTION/HA	1,850.00	3,624.35	2,000.00	1,654.64	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-13-000-5484	SUPPLIES-ELECTRICAL/BULBS	275.00	637.92	500.00	462.71	500.00	0.00	500.00	500.00	500.00
10-13-000-5485	SUPPLIES-ICEMELT/SALT	850.00	280.66	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5486	SUPPLIES-PLUMBING	750.00	422.81	1,500.00	191.21	1,500.00	0.00	1,500.00	1,500.00	1,500.00
10-13-000-5487	SUPPLIES - TOOLS	0.00	150.00	300.00	174.19	300.00	0.00	300.00	300.00	300.00
10-13-000-5488	SUPPLIES-HAND TOOLS	300.00	396.69	0.00	120.59	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**30,675.00**	**31,275.47**	**36,050.00**	**22,499.36**	**36,800.00**	**0.00**	**35,800.00**	**36,800.00**	**36,800.00**
AccountCategory: 55 - Capital										
10-13-000-5580	EQUIPMENT - GENERAL	1,000.00	1,027.39	1,000.00	1,182.31	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-13-000-5581	EQUIPMENT - ICE RINK	15,000.00	3,783.60	17,500.00	11,677.13	18,500.00	0.00	17,500.00	18,500.00	18,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
10-13-000-5584	EQUIPMENT - RECREATION	5,000.00	7,141.72	2,500.00	1,542.00	3,000.00	0.00	2,500.00	3,000.00	3,000.00
10-13-000-5588	BUILDING IMPROVEMENTS	3,000.00	4,911.96	6,000.00	229.99	6,000.00	0.00	6,000.00	6,000.00	6,000.00
	AccountCategory: 55 - Capital Total:	**24,000.00**	**16,864.67**	**27,000.00**	**14,631.43**	**28,500.00**	**0.00**	**27,000.00**	**28,500.00**	**28,500.00**
AccountCategory: 56 - Insurance										
10-13-000-5600	HEALTH INSURANCE PERMIUM	0.00	1,012.20	4,097.00	4,132.80	4,179.00	0.00	4,097.00	4,179.00	4,179.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**1,012.20**	**4,097.00**	**4,132.80**	**4,179.00**	**0.00**	**4,097.00**	**4,179.00**	**4,179.00**
AccountCategory: 58 - Fund Transfer Out										
10-13-000-5890	G&A DEPT. TRANSFER	60,225.00	51,026.00	57,396.00	47,051.00	55,515.00	0.00	53,915.00	55,515.00	55,515.00
	AccountCategory: 58 - Fund Transfer Out Total:	**60,225.00**	**51,026.00**	**57,396.00**	**47,051.00**	**55,515.00**	**0.00**	**53,915.00**	**55,515.00**	**55,515.00**
AccountCategory: 59 - Miscellaneous Expense										
10-13-000-5990	CONTINGENCY	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**1,000.00**	**1,000.00**	**1,000.00**
	Expense Total:	**403,335.90**	**387,389.69**	**443,966.00**	**360,039.76**	**453,643.50**	**7,769.62**	**440,478.00**	**453,643.50**	**453,643.50**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-166,295.90**	**-125,266.88**	**-172,210.00**	**-114,142.52**	**-179,960.50**	**-7,769.62**	**-170,222.00**	**-179,960.50**	**-179,960.50**
	Department: 13 - WATTS ICE CENTER DEPT. Surplus (Deficit):	**-166,295.90**	**-125,266.88**	**-172,210.00**	**-114,142.52**	**-179,960.50**	**-7,769.62**	**-170,222.00**	**-179,960.50**	**-179,960.50**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Department: 14 - BEACH DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
10-14-000-4210	SCHOLARSHIPS AWARDED	-600.00	-1,264.96	0.00	-309.40	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**-600.00**	**-1,264.96**	**0.00**	**-309.40**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 43 - Daily Fees										
10-14-000-4310	DAILY FEES- RESIDENTS	7,000.00	11,750.00	8,400.00	13,308.00	11,400.00	0.00	13,308.00	11,400.00	11,400.00
10-14-000-4320	DAILY FEES-NON RESIDENTS	52,000.00	48,420.00	62,400.00	62,952.00	54,000.00	0.00	62,952.00	54,000.00	54,000.00
	AccountCategory: 43 - Daily Fees Total:	**59,000.00**	**60,170.00**	**70,800.00**	**76,260.00**	**65,400.00**	**0.00**	**76,260.00**	**65,400.00**	**65,400.00**
AccountCategory: 44 - Sales										
10-14-000-4400	CONCESSION FOOD SALES	0.00	6,551.00	6,000.00	8,837.52	8,000.00	0.00	9,044.00	8,000.00	8,000.00
	AccountCategory: 44 - Sales Total:	**0.00**	**6,551.00**	**6,000.00**	**8,837.52**	**8,000.00**	**0.00**	**9,044.00**	**8,000.00**	**8,000.00**
AccountCategory: 45 - Rentals										
10-14-000-4540	RENTAL - TRELLIS	6,750.00	8,992.00	9,500.00	6,955.50	8,840.00	0.00	6,955.50	8,840.00	8,840.00
10-14-000-4541	RENTAL - SUN SHELTERS	10,200.00	10,646.00	12,500.00	10,302.80	11,000.00	0.00	10,302.80	11,000.00	11,000.00
10-14-000-4543	RENTAL - CHAIRS/UMBRELLAS	2,700.00	2,226.00	2,700.00	2,441.00	2,699.00	0.00	2,441.00	2,699.00	2,699.00
10-14-000-4545	RENTAL - GROUP USE	3,000.00	3,584.00	3,660.00	4,874.00	5,300.00	0.00	4,874.00	5,300.00	5,300.00
	AccountCategory: 45 - Rentals Total:	**22,650.00**	**25,448.00**	**28,360.00**	**24,573.30**	**27,839.00**	**0.00**	**24,573.30**	**27,839.00**	**27,839.00**
AccountCategory: 46 - Passes										
10-14-000-4600	GUEST PASSES	46,700.00	43,240.00	40,000.00	55,336.00	48,500.00	0.00	55,236.00	48,500.00	48,500.00
10-14-000-4610	PASS - FAMILY RESIDENT	142,275.00	105,175.00	110,000.00	106,380.00	110,200.00	0.00	106,380.00	110,200.00	110,200.00
10-14-000-4612	PASS - FAMILY NON-RESIDENT	76,230.00	63,560.00	72,000.00	67,694.00	71,820.00	0.00	67,694.00	71,820.00	71,820.00
10-14-000-4614	PASS - NORTHBROOK PILOT	49,105.00	40,355.00	40,000.00	51,048.00	53,884.00	0.00	51,048.00	53,884.00	53,884.00
	AccountCategory: 46 - Passes Total:	**314,310.00**	**252,330.00**	**262,000.00**	**280,458.00**	**284,404.00**	**0.00**	**280,358.00**	**284,404.00**	**284,404.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-14-000-4910	MISC/UNCLASSIFIED INCOME	3,180.00	6,502.20	3,000.00	1,868.80	3,000.00	0.00	2,000.00	3,000.00	3,000.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**3,180.00**	**6,502.20**	**3,000.00**	**1,868.80**	**3,000.00**	**0.00**	**2,000.00**	**3,000.00**	**3,000.00**
	Revenue Total:	**398,540.00**	**349,736.24**	**370,160.00**	**391,688.22**	**388,643.00**	**0.00**	**392,235.30**	**388,643.00**	**388,643.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-14-000-5101	FT ADMINISTRATION SALARIES	19,775.70	20,156.00	14,337.00	15,791.10	16,593.00	621.49	15,337.00	16,593.00	16,593.00
10-14-000-5102	FT RECREATION SALARIES	34,125.00	28,606.02	35,387.00	34,750.52	36,576.00	1,380.69	35,387.00	36,576.00	36,576.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
10-14-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	26,825.37	29,777.00	0.00	25,264.18	29,777.00	29,777.00
10-14-000-5104	FT FACILITY MAINT SALARIES	14,044.80	18,225.30	15,166.00	13,758.63	15,374.00	0.00	15,166.00	15,374.00	15,374.00
10-14-000-5150	PT WAGES-BEACH OPERATION	11,707.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5155	PT WAGES - BEACH MGR/SUPV	17,850.00	28,051.67	30,301.00	30,770.40	33,330.00	0.00	30,770.40	33,330.00	33,330.00
10-14-000-5160	PT WAGES - LIFEGUARDS	34,300.00	35,063.27	37,920.00	49,135.15	49,236.00	0.00	49,135.15	49,236.00	49,236.00
10-14-000-5180	PT WAGES - ATTENDANT/CASHI	29,120.00	30,882.16	34,650.00	42,607.09	40,620.00	0.00	42,607.09	40,620.00	40,620.00
10-14-000-5181	PT WAGES - CART DRIVER	7,000.00	6,920.40	7,168.00	8,267.68	7,870.50	0.00	8,148.05	7,870.50	7,870.50
10-14-000-5196	INSURANCE BUY-OUT	765.00	743.13	1,080.00	534.03	1,110.00	21.35	1,080.00	1,110.00	1,110.00
10-14-000-5601	EMPLOYEE INSURANCE CONTR	-1,950.00	-683.59	-111.00	-140.48	-119.00	0.00	-111.00	-119.00	-119.00
	AccountCategory: 51 - Salaries/Wages Total:	**193,972.55**	**195,204.36**	**205,162.00**	**222,299.49**	**230,367.50**	**2,023.53**	**222,783.87**	**230,367.50**	**230,367.50**
AccountCategory: 52 - Utilities										
10-14-000-5210	TELEPHONE/INTERNET	3,120.00	3,423.36	6,960.00	6,369.79	7,620.00	0.00	6,960.00	7,620.00	7,620.00
10-14-000-5220	FUEL/HEAT	600.00	584.73	600.00	594.20	600.00	0.00	600.00	600.00	600.00
10-14-000-5230	ELECTRICITY	3,600.00	2,933.03	3,000.00	3,163.33	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5240	WATER	10,000.00	11,266.11	10,500.00	6,799.99	9,500.00	0.00	8,500.00	9,500.00	9,500.00
	AccountCategory: 52 - Utilities Total:	**17,320.00**	**18,207.23**	**21,060.00**	**16,927.31**	**20,720.00**	**0.00**	**19,060.00**	**20,720.00**	**20,720.00**
AccountCategory: 53 - Contractual										
10-14-000-5315	CREDIT CARD SERVICE FEES	5,000.00	1,553.62	4,500.00	27.50	3,000.00	0.00	10,000.00	3,000.00	3,000.00
10-14-000-5340	CONFERENCES AND TRAINING	6,300.00	5,953.45	7,000.00	4,589.94	5,320.00	0.00	5,000.00	5,320.00	5,320.00
10-14-000-5341	MILEAGE REIMBURSEMENT	150.00	47.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5350	MAINTENANCE SERVICES	2,575.00	2,575.00	3,000.00	200.70	1,700.00	0.00	1,500.00	1,700.00	1,700.00
10-14-000-5351	REPAIRS - EQUIPMENT	2,750.00	1,531.84	4,250.00	253.43	4,250.00	0.00	500.00	4,250.00	4,250.00
10-14-000-5352	REPAIRS - BUILDINGS	1,000.00	848.95	1,050.00	323.95	1,050.00	0.00	1,050.00	1,050.00	1,050.00
10-14-000-5353	DISPOSAL/PORTOLET SERVICE	3,900.00	1,158.00	3,000.00	1,732.00	3,150.00	0.00	3,000.00	3,150.00	3,150.00
10-14-000-5358	DAILY WATER TESTING SERVICE	1,900.00	1,905.00	2,000.00	1,965.00	2,000.00	0.00	2,000.00	2,000.00	2,000.00
10-14-000-5360	PRINTING/MARKETING/ADVER	5,500.00	2,666.52	4,500.00	3,156.07	4,500.00	0.00	4,500.00	4,500.00	4,500.00
10-14-000-5361	PRINTING - EMPLOYMENT ADS	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	200.00
10-14-000-5364	CONTRACTL-SPEC EVENT/PASS	3,000.00	300.00	3,000.00	2,507.74	3,000.00	0.00	2,508.00	3,000.00	3,000.00
10-14-000-5370	RENTAL - EQUIPMENT	500.00	207.00	500.00	616.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
10-14-000-5371	LIFEGUARD AUDITS	3,180.00	3,339.00	3,450.00	3,504.00	3,600.00	0.00	3,504.00	3,600.00	3,600.00
	AccountCategory: 53 - Contractual Total:	**35,955.00**	**22,085.87**	**36,450.00**	**18,876.33**	**32,770.00**	**0.00**	**34,762.00**	**32,770.00**	**32,770.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
AccountCategory: 54 - Supplies										
10-14-000-5401	SUPPLIES-OFFICE	300.00	324.57	500.00	238.88	500.00	0.00	238.88	500.00	500.00
10-14-000-5412	SUPPLIES-CLEANING/CUSTODI	2,100.00	2,100.00	2,200.00	2,200.00	2,310.00	0.00	2,310.00	2,310.00	2,310.00
10-14-000-5420	SUPPLIES - GENERAL	7,050.00	5,632.13	7,500.00	2,606.05	4,500.00	0.00	7,500.00	4,500.00	4,500.00
10-14-000-5421	SUPPLIES - UNIFORMS	3,150.00	1,962.06	3,550.00	4,586.93	3,437.50	0.00	4,586.93	3,437.50	3,437.50
10-14-000-5425	SUPPLIES-STAFF RECOGNITION	1,000.00	1,041.28	1,000.00	816.44	2,000.00	0.00	1,300.00	2,000.00	2,000.00
10-14-000-5430	SUPPLIES - FIRST AID	800.00	932.09	1,200.00	1,403.25	2,500.00	0.00	1,403.25	2,500.00	2,500.00
10-14-000-5450	SUPPLIES - EQUIPMENT PARTS	1,500.00	1,128.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-14-000-5470	RESALE - FOOD/CONCESSION	0.00	1,667.37	2,000.00	2,739.40	2,500.00	0.00	2,700.00	2,500.00	2,500.00
10-14-000-5480	GASOLINE/LUBRICANTS/PROP	750.00	1,396.58	800.00	1,077.22	800.00	0.00	800.00	800.00	800.00
10-14-000-5481	SUPPLIES-CONSTRUCTION/HA	6,425.00	7,142.25	6,750.00	3,070.16	6,750.00	0.00	3,500.00	6,750.00	6,750.00
10-14-000-5484	SUPPLIES-ELECTRICAL/BULBS	250.00	82.50	250.00	2.47	250.00	0.00	250.00	250.00	250.00
10-14-000-5486	SUPPLIES-PLUMBING	1,500.00	832.87	1,500.00	407.85	1,500.00	0.00	500.00	1,500.00	1,500.00
10-14-000-5487	SUPPLIES - TOOLS	400.00	429.90	400.00	431.96	500.00	0.00	400.00	500.00	500.00
	AccountCategory: 54 - Supplies Total:	**25,225.00**	**24,671.99**	**27,650.00**	**19,580.61**	**27,547.50**	**0.00**	**25,489.06**	**27,547.50**	**27,547.50**
AccountCategory: 55 - Capital										
10-14-000-5580	EQUIPMENT - GENERAL	3,000.00	1,548.71	3,000.00	142.11	3,000.00	0.00	3,000.00	3,000.00	3,000.00
10-14-000-5586	LANDSCAPING & GRADING	7,500.00	4,856.57	7,000.00	7,000.00	7,000.00	0.00	7,000.00	7,000.00	7,000.00
10-14-000-5588	BUILDING IMPROVEMENTS	500.00	0.00	500.00	0.00	5,500.00	0.00	500.00	5,500.00	5,500.00
	AccountCategory: 55 - Capital Total:	**11,000.00**	**6,405.28**	**10,500.00**	**7,142.11**	**15,500.00**	**0.00**	**10,500.00**	**15,500.00**	**15,500.00**
AccountCategory: 56 - Insurance										
10-14-000-5600	HEALTH INSURANCE PREMIUM	20,636.00	15,321.49	4,097.00	4,132.80	4,179.00	0.00	4,097.00	4,179.00	4,179.00
	AccountCategory: 56 - Insurance Total:	**20,636.00**	**15,321.49**	**4,097.00**	**4,132.80**	**4,179.00**	**0.00**	**4,097.00**	**4,179.00**	**4,179.00**
AccountCategory: 58 - Fund Transfer Out										
10-14-000-5890	G&A DEPT. TRANSFER	68,506.00	58,042.00	65,288.00	53,523.00	63,149.00	0.00	61,329.00	63,149.00	63,149.00
	AccountCategory: 58 - Fund Transfer Out Total:	**68,506.00**	**58,042.00**	**65,288.00**	**53,523.00**	**63,149.00**	**0.00**	**61,329.00**	**63,149.00**	**63,149.00**
AccountCategory: 59 - Miscellaneous Expense										
10-14-000-5990	CONTINGENCY	3,000.00	3,588.00	3,000.00	0.00	4,000.00	0.00	1,000.00	4,000.00	4,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**3,000.00**	**3,588.00**	**3,000.00**	**0.00**	**4,000.00**	**0.00**	**1,000.00**	**4,000.00**	**4,000.00**
	Expense Total:	**375,614.55**	**343,526.22**	**373,207.00**	**342,481.65**	**398,233.00**	**2,023.53**	**379,020.93**	**398,233.00**	**398,233.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**22,925.45**	**6,210.02**	**-3,047.00**	**49,206.57**	**-9,590.00**	**-2,023.53**	**13,214.37**	**-9,590.00**	**-9,590.00**
	Department: 14 - BEACH DEPT. Surplus (Deficit):	**22,925.45**	**6,210.02**	**-3,047.00**	**49,206.57**	**-9,590.00**	**-2,023.53**	**13,214.37**	**-9,590.00**	**-9,590.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Department: 15 - BOATING DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 45 - Rentals										
10-15-000-4560	RENTAL - BOATS	12,115.00	8,210.00	10,000.00	6,040.00	6,940.00	0.00	6,040.00	6,940.00	6,940.00
10-15-000-4570	RENTAL - BOAT SPACES	100,000.00	105,872.12	114,480.00	113,175.72	125,365.00	0.00	113,175.72	125,365.00	125,365.00
10-15-000-4580	WINTER BOAT STORAGE	15,978.00	15,280.98	17,280.00	23,021.63	17,194.00	0.00	17,280.00	17,194.00	17,194.00
	AccountCategory: 45 - Rentals Total:	**128,093.00**	**129,363.10**	**141,760.00**	**142,237.35**	**149,499.00**	**0.00**	**136,495.72**	**149,499.00**	**149,499.00**
AccountCategory: 49 - Miscellaneous Revenue										
10-15-000-4910	MISC/UNCLASSIFIED INCOME	0.00	0.00	12,531.50	0.00	100.00	0.00	12,531.50	100.00	100.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**12,531.50**	**0.00**	**100.00**	**0.00**	**12,531.50**	**100.00**	**100.00**
	Revenue Total:	**128,093.00**	**129,363.10**	**154,291.50**	**142,237.35**	**149,599.00**	**0.00**	**149,027.22**	**149,599.00**	**149,599.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
10-15-000-5101	FT ADMINISTRATION SALARIES	13,193.25	13,944.92	14,337.00	15,892.55	16,593.00	621.49	15,337.00	16,593.00	16,593.00
10-15-000-5102	FT RECREATION SALARIES	34,125.00	24,868.54	35,362.00	34,456.75	36,551.00	1,380.70	35,362.00	36,551.00	36,551.00
10-15-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	26,825.37	29,777.00	0.00	25,264.18	29,777.00	29,777.00
10-15-000-5155	PT WAGES - PT MGR/SUPERVIS	16,000.00	21,009.39	22,680.00	24,853.85	23,500.00	0.00	22,680.00	23,500.00	23,500.00
10-15-000-5185	PT WAGES-HARBOR GUARD	27,639.00	21,238.41	27,342.00	24,207.84	28,160.00	0.00	27,342.00	28,160.00	28,160.00
10-15-000-5196	INSURANCE BUY-OUT	510.00	519.11	1,080.00	534.03	1,110.00	21.35	1,080.00	1,110.00	1,110.00
10-15-000-5601	EMPLOYEE INSURANCE CONTR	-1,050.00	64.23	-111.00	-140.48	-119.00	0.00	-111.00	-119.00	-119.00
	AccountCategory: 51 - Salaries/Wages Total:	**117,652.10**	**108,884.60**	**129,954.00**	**126,629.91**	**135,572.00**	**2,023.54**	**126,954.18**	**135,572.00**	**135,572.00**
AccountCategory: 52 - Utilities										
10-15-000-5210	TELEPHONE	1,200.00	1,179.07	906.00	1,873.15	2,700.00	0.00	1,906.00	2,700.00	2,700.00
10-15-000-5230	ELECTRICITY	4,700.00	3,514.30	4,000.00	2,198.56	4,000.00	0.00	4,000.00	4,000.00	4,000.00
10-15-000-5240	WATER	300.00	407.64	425.00	392.87	425.00	0.00	425.00	425.00	425.00
	AccountCategory: 52 - Utilities Total:	**6,200.00**	**5,101.01**	**5,331.00**	**4,464.58**	**7,125.00**	**0.00**	**6,331.00**	**7,125.00**	**7,125.00**
AccountCategory: 53 - Contractual										
10-15-000-5340	CONFERENCES AND TRAINING	1,000.00	75.00	1,000.00	969.48	1,200.00	0.00	969.48	1,200.00	1,200.00
10-15-000-5350	MAINTENANCE SERVICES	500.00	0.00	525.00	91.95	525.00	0.00	525.00	525.00	525.00
10-15-000-5351	REPAIRS - EQUIPMENT	2,500.00	2,086.11	7,000.00	3,872.62	7,000.00	0.00	7,000.00	7,000.00	7,000.00
10-15-000-5352	REPAIRS - BUILDINGS	2,500.00	1,374.61	3,000.00	1,171.83	3,000.00	0.00	1,000.00	3,000.00	3,000.00
10-15-000-5353	DISPOSAL/PORTOLET SERVICE	850.00	732.00	960.00	0.00	1,010.00	0.00	960.00	1,010.00	1,010.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
10-15-000-5360	PRINTING/MARKETING/ADVER	500.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00	500.00
10-15-000-5361	PRINTING - EMPLOYMENT ADS	0.00	0.00	150.00	0.00	150.00	0.00	0.00	150.00	150.00
	AccountCategory: 53 - Contractual Total:	**7,850.00**	**4,267.72**	**13,135.00**	**6,105.88**	**13,385.00**	**0.00**	**10,954.48**	**13,385.00**	**13,385.00**
AccountCategory: 54 - Supplies										
10-15-000-5401	SUPPLIES-OFFICE	300.00	0.00	300.00	275.88	500.00	0.00	275.88	500.00	500.00
10-15-000-5412	SUPPLIES-CLEANING/CUSTODI	1,150.00	1,150.00	1,200.00	1,200.00	1,260.00	0.00	1,260.00	1,260.00	1,260.00
10-15-000-5420	SUPPLIES - GENERAL	3,900.00	2,348.94	4,000.00	3,483.38	3,000.00	0.00	4,000.00	3,000.00	3,000.00
10-15-000-5421	SUPPLIES - UNIFORMS	2,700.00	557.16	2,700.00	2,521.66	2,010.00	0.00	2,521.66	2,010.00	2,010.00
10-15-000-5430	SUPPLIES - FIRST AID	600.00	303.84	600.00	860.07	800.00	0.00	860.07	800.00	800.00
10-15-000-5450	SUPPLIES - EQUIPMENT PARTS	3,000.00	1,850.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5451	SUPPLIES - BUILDING PARTS	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-15-000-5480	GASOLINE/LUBRICANTS	600.00	0.00	630.00	0.00	630.00	0.00	630.00	630.00	630.00
10-15-000-5481	SUPPLIES-CONSTRUCTION/HA	1,925.00	1,231.08	3,500.00	1,589.40	3,500.00	0.00	2,000.00	3,500.00	3,500.00
10-15-000-5484	SUPPLIES-ELECTRICAL/BULBS	200.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00	200.00
10-15-000-5486	SUPPLIES-PLUMBING	500.00	37.64	500.00	263.03	500.00	0.00	500.00	500.00	500.00
10-15-000-5487	SUPPLIES - TOOLS	300.00	298.99	300.00	191.41	300.00	0.00	300.00	300.00	300.00
	AccountCategory: 54 - Supplies Total:	**15,675.00**	**7,777.85**	**13,930.00**	**10,384.83**	**12,700.00**	**0.00**	**12,547.61**	**12,700.00**	**12,700.00**
AccountCategory: 55 - Capital										
10-15-000-5584	EQUIPMENT - RECREATION	6,600.00	3,458.91	6,600.00	6,861.38	5,000.00	0.00	6,444.38	5,000.00	5,000.00
10-15-000-5586	LANDSCAPING & GRADING	5,750.00	4,841.60	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
10-15-000-5588	BUILDING IMPROVEMENTS	9,200.00	13,115.61	9,200.00	0.00	3,200.00	0.00	6,000.00	3,200.00	3,200.00
	AccountCategory: 55 - Capital Total:	**21,550.00**	**21,416.12**	**20,800.00**	**11,861.38**	**13,200.00**	**0.00**	**17,444.38**	**13,200.00**	**13,200.00**
AccountCategory: 56 - Insurance										
10-15-000-5600	HEALTH INSURANCE PREMIUM	11,111.00	15,321.49	4,097.00	4,132.80	4,180.00	0.00	4,097.00	4,180.00	4,180.00
	AccountCategory: 56 - Insurance Total:	**11,111.00**	**15,321.49**	**4,097.00**	**4,132.80**	**4,180.00**	**0.00**	**4,097.00**	**4,180.00**	**4,180.00**
AccountCategory: 58 - Fund Transfer Out										
10-15-000-5890	G&A DEPT. TRANSFER	36,888.00	31,252.00	35,155.00	28,819.00	34,003.00	0.00	33,023.00	34,003.00	34,003.00
	AccountCategory: 58 - Fund Transfer Out Total:	**36,888.00**	**31,252.00**	**35,155.00**	**28,819.00**	**34,003.00**	**0.00**	**33,023.00**	**34,003.00**	**34,003.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
AccountCategory: 59 - Miscellaneous Expense										
10-15-000-5990	CONTINGENCY	1,500.00	0.00	14,531.50	18,250.00	1,001.00	0.00	2,500.00	1,001.00	1,001.00
AccountCategory: 59 - Miscellaneous Expense Total:		**1,500.00**	**0.00**	**14,531.50**	**18,250.00**	**1,001.00**	**0.00**	**2,500.00**	**1,001.00**	**1,001.00**
Expense Total:		**218,426.10**	**194,020.79**	**236,933.50**	**210,648.38**	**221,166.00**	**2,023.54**	**213,851.65**	**221,166.00**	**221,166.00**
Program: 00 - Undesignated Program Surplus (Deficit):		**-90,333.10**	**-64,657.69**	**-82,642.00**	**-68,411.03**	**-71,567.00**	**-2,023.54**	**-64,824.43**	**-71,567.00**	**-71,567.00**
Department: 15 - BOATING DEPT. Surplus (Deficit):		**-90,333.10**	**-64,657.69**	**-82,642.00**	**-68,411.03**	**-71,567.00**	**-2,023.54**	**-64,824.43**	**-71,567.00**	**-71,567.00**
Fund: 10 - CORPORATE FUND Surplus (Deficit):		**-665,908.70**	**-66,582.55**	**-404,666.00**	**112,244.46**	**-466,721.50**	**-63,371.32**	**-39,251.50**	**-466,721.50**	**-466,721.50**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 25 - RECREATION FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
25-00-000-4000	TAXES - REAL ESTATE TAX	1,145,000.00	1,166,254.96	1,250,000.00	1,246,084.99	1,290,000.00	0.00	1,255,000.00	1,290,000.00	1,290,000.00
25-00-000-4050	TAXES - REPLACEMENT TAX	75,414.27	66,246.86	55,000.00	39,829.60	25,000.00	0.00	40,000.00	25,000.00	25,000.00
	AccountCategory: 40 - Tax Receipts Total:	**1,220,414.27**	**1,232,501.82**	**1,305,000.00**	**1,285,914.59**	**1,315,000.00**	**0.00**	**1,295,000.00**	**1,315,000.00**	**1,315,000.00**
AccountCategory: 41 - Interest Income										
25-00-000-4100	INTEREST INCOME	140,000.00	261,098.23	180,000.00	221,689.77	185,000.00	0.00	270,000.00	185,000.00	185,000.00
	AccountCategory: 41 - Interest Income Total:	**140,000.00**	**261,098.23**	**180,000.00**	**221,689.77**	**185,000.00**	**0.00**	**270,000.00**	**185,000.00**	**185,000.00**
AccountCategory: 44 - Sales										
25-00-000-4410	VENDING	1,000.00	1,375.03	1,400.00	972.87	1,400.00	0.00	1,400.00	1,400.00	1,400.00
25-00-000-4420	GIFT CERTIFICATE SALES	100.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4425	BOOK FAIR SALES	0.00	0.00	-750.00	0.00	750.00	0.00	-750.00	750.00	750.00
	AccountCategory: 44 - Sales Total:	**1,100.00**	**1,375.03**	**650.00**	**1,072.87**	**2,150.00**	**0.00**	**650.00**	**2,150.00**	**2,150.00**
AccountCategory: 45 - Rentals										
25-00-000-4500	ROOM RENTALS	65,460.00	92,087.50	87,060.00	81,967.80	88,961.25	0.00	87,060.00	88,961.25	88,961.25
25-00-000-4505	SPECIAL FACILITY RENTALS	0.00	20,097.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4510	RENTAL-KIDS PARTY PACKAGES	0.00	315.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
25-00-000-4515	RENTAL-HAKAFA	36,026.00	32,992.27	32,157.00	32,701.32	30,887.10	0.00	32,981.00	30,887.10	30,887.10
25-00-000-4555	FIELD/SPORT COURT PERMITS	150.00	3,153.00	3,000.00	1,577.00	2,500.00	0.00	1,492.00	2,500.00	2,500.00
25-00-000-4556	TENNIS/PICKLEBALL PERMITS	8,000.00	11,665.00	11,500.00	6,410.00	6,500.00	0.00	6,300.00	6,500.00	6,500.00
25-00-000-4557	PRIVATE TRAINING PERMITS	88.00	176.00	176.00	288.00	184.00	0.00	288.00	184.00	184.00
	AccountCategory: 45 - Rentals Total:	**109,724.00**	**160,485.97**	**133,893.00**	**123,444.12**	**129,032.35**	**0.00**	**128,121.00**	**129,032.35**	**129,032.35**
AccountCategory: 46 - Passes										
25-00-000-4650	REPLACEMT TOKEN/PASS/SWI	750.00	350.00	400.00	575.00	750.00	0.00	400.00	750.00	750.00
	AccountCategory: 46 - Passes Total:	**750.00**	**350.00**	**400.00**	**575.00**	**750.00**	**0.00**	**400.00**	**750.00**	**750.00**
AccountCategory: 49 - Miscellaneous Revenue										
25-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	14,356.58	500.00	219.98	500.00	0.00	500.00	500.00	500.00
25-00-000-4920	REVENUE - CPR CLASSES FOR C	0.00	0.00	0.00	1,540.00	0.00	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-00-000-4962	PROCEEDS - SBITAs	0.00	17,068.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**31,425.46**	**500.00**	**1,759.98**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**
	Revenue Total:	**1,471,988.27**	**1,687,236.51**	**1,620,443.00**	**1,634,456.33**	**1,632,432.35**	**0.00**	**1,694,671.00**	**1,632,432.35**	**1,632,432.35**
Expense										
AccountCategory: 50 - Debt Payments										
25-00-000-5003	PRINCIPAL - SBITAs	0.00	3,668.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 50 - Debt Payments Total:	**0.00**	**3,668.43**	**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	152,331.25	146,248.54	158,906.00	167,147.50	195,051.00	6,519.93	162,406.00	195,051.00	195,051.00
25-00-000-5102	FT RECREATION SALARIES	365,899.00	366,131.48	441,565.00	400,205.05	396,443.00	17,366.42	421,565.00	396,443.00	396,443.00
25-00-000-5103	FT PARK MAINTENANCE SALAR	27,234.85	27,240.00	29,264.00	26,825.37	29,777.00	0.00	25,264.18	29,777.00	29,777.00
25-00-000-5104	FT FACILITY MAINT SALARIES	242,511.60	155,943.26	256,407.00	170,762.92	251,718.00	6,714.83	182,242.00	251,718.00	251,718.00
25-00-000-5109	INTERNSHIP	6,000.00	5,688.75	6,000.00	0.00	6,000.00	0.00	8,940.00	6,000.00	6,000.00
25-00-000-5110	PT WAGES - REC MKT,ASST,EC	76,421.00	51,489.71	48,508.00	40,324.13	50,056.00	1,870.40	42,000.00	50,056.00	50,056.00
25-00-000-5111	PT WAGES-CUST SVC ATTENDA	25,252.50	25,836.72	26,250.00	30,562.79	37,374.75	1,435.19	26,250.00	37,374.75	37,374.75
25-00-000-5116	PT WAGES - CUSTODIANS	60,000.00	62,100.29	67,076.00	22,413.70	20,000.00	1,694.93	21,903.00	20,000.00	20,000.00
25-00-000-5125	PT WAGES-RENTL ATTDNT	0.00	2,062.22	1,800.00	2,330.26	9,600.00	0.00	1,800.00	9,600.00	9,600.00
25-00-000-5190	FT OVERTIME	0.00	7,698.35	7,000.00	6,518.75	7,000.00	286.08	7,000.00	7,000.00	7,000.00
25-00-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	5,036.02	37,361.00	1,175.03	0.00	37,361.00	37,361.00
25-00-000-5195	PT OVERTIME	0.00	513.76	0.00	83.23	0.00	0.00	0.00	0.00	0.00
25-00-000-5196	INSURANCE BUY-OUT	9,690.00	8,664.68	10,800.00	5,500.26	6,938.00	266.83	5,400.00	6,938.00	6,938.00
	AccountCategory: 51 - Salaries/Wages Total:	**965,340.20**	**859,617.76**	**1,053,576.00**	**877,709.98**	**1,047,318.75**	**37,329.64**	**904,770.18**	**1,047,318.75**	**1,047,318.75**
AccountCategory: 52 - Utilities										
25-00-000-5210	TELEPHONE/INTERNET	47,439.00	37,433.48	33,479.64	35,957.80	47,983.64	0.00	33,479.64	47,983.64	47,983.64
25-00-000-5220	FUEL/HEAT	55,000.00	42,482.55	45,000.00	31,197.60	40,000.00	0.00	45,000.00	40,000.00	40,000.00
25-00-000-5230	ELECTRICITY	140,000.00	143,405.34	120,000.00	130,591.33	120,000.00	0.00	120,000.00	120,000.00	120,000.00
25-00-000-5240	WATER	7,420.00	6,462.75	7,000.00	7,359.10	7,000.00	0.00	7,000.00	7,000.00	7,000.00
	AccountCategory: 52 - Utilities Total:	**249,859.00**	**229,784.12**	**205,479.64**	**205,105.83**	**214,983.64**	**0.00**	**205,479.64**	**214,983.64**	**214,983.64**
AccountCategory: 53 - Contractual										
25-00-000-5301	POSTAGE	4,125.00	3,192.58	3,000.00	4,373.04	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-00-000-5305	PARTY RENTAL ENTERMT/LIQ LI	0.00	220.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5315	CREDIT CARD SERVICE FEES	165,000.00	165,553.50	150,000.00	107,678.45	125,000.00	0.00	95,000.00	125,000.00	125,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-00-000-5321	CONSULTING SERVICES	33,500.00	34,044.83	23,000.00	5,798.70	4,500.00	0.00	8,000.00	4,500.00	4,500.00
25-00-000-5340	CONFERENCES AND TRAINING	19,329.00	12,310.71	20,325.00	21,237.35	25,675.00	0.00	20,325.00	25,675.00	25,675.00
25-00-000-5341	MILEAGE REIMBURSEMENT	500.00	33.10	250.00	418.89	500.00	0.00	700.00	500.00	500.00
25-00-000-5342	OFFICIALS/MEETING EXPENSES	3,250.00	1,032.49	3,250.00	288.35	3,250.00	0.00	1,750.00	3,250.00	3,250.00
25-00-000-5350	MAINTENANCE SERVICES	4,750.00	8,071.23	5,300.00	3,748.37	7,175.00	0.00	5,560.00	7,175.00	7,175.00
25-00-000-5351	REPAIRS - EQUIPMENT	14,000.00	9,021.99	14,000.00	14,889.87	14,000.00	0.00	14,000.00	14,000.00	14,000.00
25-00-000-5352	REPAIRS - BUILDINGS	27,500.00	27,067.69	90,000.00	81,838.70	79,000.00	0.00	90,000.00	79,000.00	79,000.00
25-00-000-5353	DISPOSAL/PORTOLET SERVICE	6,300.00	6,020.82	6,300.00	9,157.02	6,615.00	0.00	6,615.00	6,615.00	6,615.00
25-00-000-5354	CLEANING SERVICE	0.00	5,703.22	0.00	1,980.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5355	MAINTENANCE SERVICE AGREE	130,345.00	111,070.38	120,000.00	116,070.73	150,000.00	0.00	120,000.00	150,000.00	150,000.00
25-00-000-5360	PRINTING/MARKETING/ADVER	50,000.00	46,758.57	39,560.00	46,848.74	39,120.00	0.00	39,560.00	39,120.00	39,120.00
25-00-000-5361	PRINTING - EMPLOYMENT ADS	750.00	454.50	750.00	1,965.00	1,000.00	0.00	2,200.00	1,000.00	1,000.00
25-00-000-5362	PHOTOGRAPHY	11,198.00	13,691.75	18,420.00	7,707.99	26,870.00	0.00	18,420.00	26,870.00	26,870.00
25-00-000-5363	DESIGN SERVICES/PUBLICIST	2,000.00	0.00	3,000.00	3,040.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-00-000-5368	MARKETING-DIGITAL	8,208.00	7,271.47	10,380.00	10,961.26	13,300.00	0.00	10,380.00	13,300.00	13,300.00
25-00-000-5370	RENTAL - EQUIPMENT	500.00	0.00	750.00	581.25	750.00	0.00	750.00	750.00	750.00
	AccountCategory: 53 - Contractual Total:	**481,255.00**	**451,519.33**	**508,285.00**	**438,583.71**	**502,755.00**	**0.00**	**439,260.00**	**502,755.00**	**502,755.00**
AccountCategory: 54 - Supplies										
25-00-000-5401	SUPPLIES-OFFICE	10,750.00	5,006.26	7,000.00	4,284.19	7,000.00	0.00	7,000.00	7,000.00	7,000.00
25-00-000-5404	COMPUTER PROGRAMS	6,100.00	3,785.29	5,850.00	7,495.03	8,215.00	0.00	5,850.00	8,215.00	8,215.00
25-00-000-5408	BOOK FAIR PURCHASES	750.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00	750.00
25-00-000-5412	SUPPLIES-CLEANING/CUSTODI	25,150.00	29,938.85	26,400.00	19,792.64	27,720.00	0.00	27,720.00	27,720.00	27,720.00
25-00-000-5420	SUPPLIES - GENERAL	11,500.00	12,385.80	13,000.00	8,960.48	13,000.00	0.00	13,000.00	13,000.00	13,000.00
25-00-000-5421	SUPPLIES - UNIFORMS	3,150.00	3,443.47	3,250.00	2,430.50	4,250.00	0.00	4,000.00	4,250.00	4,250.00
25-00-000-5422	SUPPLIES-UNIFORMS, BLDG ST	2,150.00	2,226.53	2,250.00	129.95	2,365.00	0.00	2,365.00	2,365.00	2,365.00
25-00-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	401.16	500.00	1,077.08	500.00	0.00	1,200.00	500.00	500.00
25-00-000-5430	SUPPLIES - FIRST AID	2,000.00	1,684.24	2,500.00	1,540.87	2,500.00	0.00	2,500.00	2,500.00	2,500.00
25-00-000-5451	SUPPLIES - BUILDING PARTS	5,000.00	5,630.55	5,000.00	7,936.04	5,000.00	0.00	5,000.00	5,000.00	5,000.00
25-00-000-5480	SUPPLIES-GAS/LUBRICANT	3,200.00	3,057.18	3,500.00	3,350.88	3,500.00	0.00	3,500.00	3,500.00	3,500.00
25-00-000-5481	SUPPLIES-CONSTRUCTION/HA	8,500.00	4,802.92	7,500.00	10,140.40	7,875.00	0.00	7,500.00	7,875.00	7,875.00
25-00-000-5482	SUPPLIES-HARDWARE	0.00	164.15	0.00	13.21	0.00	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-00-000-5484	SUPPLIES-ELECTRICAL/BULBS	12,000.00	11,221.44	12,000.00	4,897.82	12,000.00	0.00	12,000.00	12,000.00	12,000.00
25-00-000-5485	SUPPLIES-ICEMELT/SALT	2,500.00	0.00	2,625.00	3,404.65	2,625.00	0.00	2,625.00	2,625.00	2,625.00
25-00-000-5486	SUPPLIES-PLUMBING	3,000.00	2,107.73	3,150.00	500.64	3,305.00	0.00	3,150.00	3,305.00	3,305.00
25-00-000-5487	SUPPLIES - TOOLS	1,500.00	1,176.66	1,500.00	709.61	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-00-000-5488	SUPPLIES-HAND TOOLS	0.00	59.97	0.00	217.13	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**97,750.00**	**87,092.20**	**96,775.00**	**76,881.12**	**102,105.00**	**0.00**	**99,660.00**	**102,105.00**	**102,105.00**
AccountCategory: 55 - Capital										
25-00-000-5580	EQUIPMENT - GENERAL	2,000.00	20,378.59	2,000.00	2,808.09	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-00-000-5582	EQUIPMENT - MAINTENANCE	2,000.00	353.28	2,100.00	1,710.00	2,205.00	0.00	2,205.00	2,205.00	2,205.00
25-00-000-5583	EQUIPMENT - OFFICE	0.00	102.38	16,017.00	21,110.30	500.00	0.00	16,017.00	500.00	500.00
25-00-000-5588	BUILDING IMPROVEMENTS	5,000.00	6,313.52	5,250.00	1,892.95	8,000.00	0.00	5,515.00	8,000.00	8,000.00
	AccountCategory: 55 - Capital Total:	**9,000.00**	**27,147.77**	**25,367.00**	**27,521.34**	**12,705.00**	**0.00**	**25,737.00**	**12,705.00**	**12,705.00**
AccountCategory: 56 - Insurance										
25-00-000-5600	HEALTH INSURANCE PREMIUM	238,350.00	161,333.28	239,264.00	218,475.23	279,117.00	0.00	220,000.00	279,117.00	279,117.00
25-00-000-5601	EMPLOYEE INSURANCE CONTR	-13,690.00	-11,640.37	-17,977.00	-8,204.80	-18,252.00	0.00	-10,000.00	-18,252.00	-18,252.00
25-00-000-5602	HSA CONTRIBUTIONS	0.00	2,462.55	4,150.00	5,996.94	8,600.00	0.00	5,200.00	8,600.00	8,600.00
	AccountCategory: 56 - Insurance Total:	**224,660.00**	**152,155.46**	**225,437.00**	**216,267.37**	**269,465.00**	**0.00**	**215,200.00**	**269,465.00**	**269,465.00**
AccountCategory: 57 - Fixed Charges										
25-00-000-5730	DUES/MEMBERSHIPS	2,800.00	2,532.00	2,675.00	3,791.81	3,550.00	0.00	4,125.00	3,550.00	3,550.00
25-00-000-5740	COMMUNITY GRP CONTRIBUT	10,000.00	16,200.00	10,000.00	11,200.00	10,000.00	0.00	11,200.00	10,000.00	10,000.00
	AccountCategory: 57 - Fixed Charges Total:	**12,800.00**	**18,732.00**	**12,675.00**	**14,991.81**	**13,550.00**	**0.00**	**15,325.00**	**13,550.00**	**13,550.00**
AccountCategory: 58 - Fund Transfer Out										
25-00-000-5869	TRF TO MASTER PLAN CAPITAL	550,000.00	550,000.00	1,200,000.00	1,200,000.00	1,450,000.00	0.00	1,200,000.00	1,450,000.00	1,450,000.00
25-00-000-5890	G&A DEPT. TRANSFER	858,205.00	727,129.95	817,894.20	670,485.43	791,096.00	0.00	768,292.00	791,096.00	791,096.00
	AccountCategory: 58 - Fund Transfer Out Total:	**1,408,205.00**	**1,277,129.95**	**2,017,894.20**	**1,870,485.43**	**2,241,096.00**	**0.00**	**1,968,292.00**	**2,241,096.00**	**2,241,096.00**
AccountCategory: 59 - Miscellaneous Expense										
25-00-000-5920	CONTRACTL - CPR CLASSES FO	0.00	0.00	0.00	1,495.00	0.00	0.00	0.00	0.00	0.00
25-00-000-5990	CONTINGENCY	5,000.00	28,052.52	5,000.00	3,500.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**28,052.52**	**5,000.00**	**4,995.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
	Expense Total:	**3,453,869.20**	**3,134,899.54**	**4,150,488.84**	**3,732,541.59**	**4,408,978.39**	**37,329.64**	**3,878,723.82**	**4,408,978.39**	**4,408,978.39**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-1,981,880.93**	**-1,447,663.03**	**-2,530,045.84**	**-2,098,085.26**	**-2,776,546.04**	**-37,329.64**	**-2,184,052.82**	**-2,776,546.04**	**-2,776,546.04**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-1,981,880.93**	**-1,447,663.03**	**-2,530,045.84**	**-2,098,085.26**	**-2,776,546.04**	**-37,329.64**	**-2,184,052.82**	**-2,776,546.04**	**-2,776,546.04**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	2025-2026 Approval Draft
Department: 25 - RECREATION DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-000-4210	SCHOLARSHIPS AWARDED	-10,000.00	-10,122.95	-12,500.00	-11,843.95	-12,500.00	0.00	-12,500.00	-12,500.00	-12,500.00
25-25-000-4211	EMPLOYEE DISCOUNT	-75,000.00	-50,826.22	-75,000.00	-68,614.88	-70,000.00	0.00	-75,000.00	-70,000.00	-70,000.00
25-25-000-4212	COUPONS/CERTIFICATES REDE	500.00	0.00	-500.00	0.00	0.00	0.00	-500.00	0.00	0.00
25-25-000-4215	REV-C.A.R.E. DONATIONS	500.00	400.00	500.00	654.00	500.00	0.00	500.00	500.00	500.00
	AccountCategory: 42 - Program Revenues Total:	**-84,000.00**	**-60,549.17**	**-87,500.00**	**-79,804.83**	**-82,000.00**	**0.00**	**-87,500.00**	**-82,000.00**	**-82,000.00**
	Revenue Total:	**-84,000.00**	**-60,549.17**	**-87,500.00**	**-79,804.83**	**-82,000.00**	**0.00**	**-87,500.00**	**-82,000.00**	**-82,000.00**
	Program: 00 - Undesignated Program Total:	**-84,000.00**	**-60,549.17**	**-87,500.00**	**-79,804.83**	**-82,000.00**	**0.00**	**-87,500.00**	**-82,000.00**	**-82,000.00**

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

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 20 - Watts Ice Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-203-4200	REV-LEARN TO SKATE	33,862.50	29,677.93	30,433.75	25,088.43	23,154.00	0.00	23,231.50	23,154.00	23,154.00
25-25-204-4200	REV-HOCKEY LESSONS/MINOR	4,500.00	2,485.33	2,425.00	2,727.29	2,425.00	0.00	2,425.00	2,425.00	2,425.00
25-25-217-4200	REV-USFS HOLIDAY BREAK SKA	4,320.00	3,906.00	2,328.00	4,465.00	2,328.00	0.00	2,328.00	2,328.00	2,328.00
	AccountCategory: 42 - Program Revenues Total:	**42,682.50**	**36,069.26**	**35,186.75**	**32,280.72**	**27,907.00**	**0.00**	**27,984.50**	**27,907.00**	**27,907.00**
	Revenue Total:	**42,682.50**	**36,069.26**	**35,186.75**	**32,280.72**	**27,907.00**	**0.00**	**27,984.50**	**27,907.00**	**27,907.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-203-5100	WAGES-LEARN TO SKATE	7,260.00	8,412.04	8,295.00	6,422.51	6,010.00	1,083.43	6,010.00	6,010.00	6,010.00
25-25-204-5100	WAGES-HOCKEY LESSONS/MIN	907.50	765.00	569.25	714.50	759.00	180.32	759.00	759.00	759.00
25-25-217-5100	WAGES-USFS HOLIDAY BREAK S	891.00	1,309.53	1,032.00	1,242.00	1,032.00	0.00	1,032.00	1,032.00	1,032.00
	AccountCategory: 51 - Salaries/Wages Total:	**9,058.50**	**10,486.57**	**9,896.25**	**8,379.01**	**7,801.00**	**1,263.75**	**7,801.00**	**7,801.00**	**7,801.00**
AccountCategory: 54 - Supplies										
25-25-203-5400	SUPPLIES-LEARN TO SKATE	0.00	0.00	0.00	74.65	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**0.00**	**0.00**	**0.00**	**74.65**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Expense Total:	**9,058.50**	**10,486.57**	**9,896.25**	**8,453.66**	**7,801.00**	**1,263.75**	**7,801.00**	**7,801.00**	**7,801.00**
	Program: 20 - Watts Ice Programs Surplus (Deficit):	**33,624.00**	**25,582.69**	**25,290.50**	**23,827.06**	**20,106.00**	**-1,263.75**	**20,183.50**	**20,106.00**	**20,106.00**

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 30 - Adult Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-303-4200	REV-OPEN GYM	5,800.00	8,154.00	7,900.00	10,168.00	8,000.00	0.00	7,900.00	8,000.00	8,000.00
25-25-310-4200	REV-ADULT ART/PAINTING	30,244.50	34,727.85	38,900.00	25,598.02	24,600.00	0.00	21,483.02	24,600.00	24,600.00
25-25-312-4200	REV-ADULT WORKSHOPS	8,976.00	9,976.74	10,098.00	10,581.06	7,788.00	0.00	9,528.40	7,788.00	7,788.00
25-25-314-4200	REV-INTRO TO NEEDLEPOINT	0.00	400.00	0.00	1,535.00	1,050.00	0.00	0.00	1,050.00	1,050.00
25-25-315-4200	REV-ADULT CERAMICS	103,950.00	93,576.43	101,982.00	100,684.68	103,762.00	0.00	99,614.00	103,762.00	103,762.00
25-25-316-4200	REV-CERAMICS WORKSHOPS	0.00	3,460.00	6,700.00	3,115.00	7,580.00	0.00	6,115.00	7,580.00	7,580.00
25-25-328-4200	REV-ADULT DANCE	0.00	0.00	928.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-333-4200	REV-MAHJONGG	0.00	1,680.00	924.00	1,935.00	2,068.00	0.00	915.00	2,068.00	2,068.00
	AccountCategory: 42 - Program Revenues Total:	**148,970.50**	**151,975.02**	**167,432.00**	**153,616.76**	**154,848.00**	**0.00**	**145,555.42**	**154,848.00**	**154,848.00**
	Revenue Total:	**148,970.50**	**151,975.02**	**167,432.00**	**153,616.76**	**154,848.00**	**0.00**	**145,555.42**	**154,848.00**	**154,848.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-310-5100	WAGES-ADULT ART/PAINTING	16,170.00	15,831.00	16,170.00	9,008.44	9,313.15	548.63	9,867.91	9,313.15	9,313.15
25-25-315-5100	WAGES-ADULT CERAMICS	56,434.64	53,569.99	60,936.54	51,264.16	55,251.62	2,432.40	60,936.54	55,251.62	55,251.62
25-25-316-5100	WAGES-CERAMICS WORKSHOP	0.00	0.00	1,828.48	529.54	1,761.52	0.00	1,079.54	1,761.52	1,761.52
	AccountCategory: 51 - Salaries/Wages Total:	**72,604.64**	**69,400.99**	**78,935.02**	**60,802.14**	**66,326.29**	**2,981.03**	**71,883.99**	**66,326.29**	**66,326.29**
AccountCategory: 53 - Contractual										
25-25-312-5300	CONTRACTL-ADULT WORKSHO	6,732.00	7,648.35	7,573.50	5,733.56	5,841.00	0.00	6,884.00	5,841.00	5,841.00
25-25-314-5300	CONTRACTL-INTRO TO NEEDLE	0.00	0.00	0.00	0.00	735.00	0.00	0.00	735.00	735.00
25-25-315-5300	CONTRACTL-ADULT CERAMICS	500.00	1,510.90	500.00	350.00	1,000.00	0.00	500.00	1,000.00	1,000.00
25-25-316-5300	CONTRACTL-CERAMICS WORK	0.00	1,300.00	2,400.00	1,300.00	3,000.00	0.00	2,800.00	3,000.00	3,000.00
25-25-328-5300	CONTRACTL-ADULT DANCE	0.00	0.00	649.60	0.00	0.00	0.00	0.00	0.00	0.00
25-25-333-5300	CONTRACTL-MAHJONGG	0.00	1,400.00	646.80	1,260.00	1,447.60	0.00	560.00	1,447.60	1,447.60
	AccountCategory: 53 - Contractual Total:	**7,232.00**	**11,859.25**	**11,769.90**	**8,643.56**	**12,023.60**	**0.00**	**10,744.00**	**12,023.60**	**12,023.60**
AccountCategory: 54 - Supplies										
25-25-310-5400	SUPPLIES-ADULT ART/PAINTIN	2,650.00	113.05	2,650.00	52.45	2,650.00	0.00	2,650.00	2,650.00	2,650.00
25-25-315-5400	SUPPLIES-ADULT CERAMICS	10,300.00	15,605.30	18,000.00	15,597.69	21,000.00	0.00	18,000.00	21,000.00	21,000.00
25-25-316-5400	SUPPLIES-CERAMICS WORKSH	0.00	347.34	600.00	375.36	600.00	0.00	350.00	600.00	600.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-333-5400	SUPPLIES-MAHJONGG	0.00	111.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**12,950.00**	**16,176.82**	**21,250.00**	**16,025.50**	**24,250.00**	**0.00**	**21,000.00**	**24,250.00**	**24,250.00**
	Expense Total:	**92,786.64**	**97,437.06**	**111,954.92**	**85,471.20**	**102,599.89**	**2,981.03**	**103,627.99**	**102,599.89**	**102,599.89**
	Program: 30 - Adult Programs Surplus (Deficit):	**56,183.86**	**54,537.96**	**55,477.08**	**68,145.56**	**52,248.11**	**-2,981.03**	**41,927.43**	**52,248.11**	**52,248.11**

Program: 40 - Preschool Programs

Revenue

AccountCategory: 42 - Program Revenues

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-401-4200	REV-ELC 3YR	63,599.00	54,440.00	57,722.00	13,421.00	-0.01	0.00	16,682.00	-0.01	-0.01
25-25-402-4200	REV-ELC 4YR	112,128.00	98,128.00	78,860.00	88,898.00	22,027.00	0.00	79,406.00	22,027.00	22,027.00
25-25-403-4200	REV-ELC 2YR	41,962.00	58,500.71	60,855.00	51,155.55	12,977.00	0.00	47,639.00	12,977.00	12,977.00
25-25-404-4200	REV-TEACHER APPRECIATION	3,000.00	3,900.00	3,500.00	4,875.00	4,500.00	0.00	4,875.00	4,500.00	4,500.00
25-25-405-4200	REV-KINDERGTN READINESS	78,516.00	59,567.00	28,704.00	74,650.96	24,600.00	0.00	72,513.00	24,600.00	24,600.00
25-25-406-4200	REV-PRESCHOOL HIP HOP	22,040.00	14,197.78	11,780.00	23,639.50	14,136.00	0.00	17,477.32	14,136.00	14,136.00
25-25-406-4201	REV-COSTUMES	1,235.00	780.00	650.00	2,100.00	840.00	0.00	910.00	840.00	840.00
25-25-407-4200	REV-PARENTS/TOTS PLAYTIME	6,520.00	10,526.00	16,000.00	9,045.00	2,730.00	0.00	8,536.00	2,730.00	2,730.00
25-25-409-4200	REV-TUMBLING TOTS	9,216.00	10,704.54	8,680.00	12,011.11	5,220.00	0.00	3,042.00	5,220.00	5,220.00
25-25-413-4200	REV-SCHOOL HOUSE KITCHEN	10,185.00	10,447.79	9,065.00	0.00	0.00	0.00	9,065.00	0.00	0.00
25-25-414-4200	REV-JAMBERRY MUSIC	0.00	0.00	0.00	8,793.63	9,216.00	0.00	7,425.00	9,216.00	9,216.00
25-25-418-4200	REV-HOT SHOTS PRESCHOOL	0.00	0.00	0.00	14,471.00	16,073.00	0.00	13,109.00	16,073.00	16,073.00
25-25-419-4200	REV-PRESCHOOL BALLET	14,624.00	16,917.47	18,752.00	12,201.76	11,316.00	0.00	10,414.40	11,316.00	11,316.00
25-25-419-4201	REV-COSTUMES	1,040.00	1,365.00	1,040.00	1,405.00	700.00	0.00	845.00	700.00	700.00
25-25-422-4200	REV-MUSIC & MORE - 3YR	4,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-428-4200	REV-PRESCH w/ CARI & JON	5,704.00	6,809.09	5,146.00	2,844.14	0.00	0.00	2,844.14	0.00	0.00
25-25-429-4200	REV-AMAZING MINDS	0.00	1,395.79	5,580.00	2,174.21	0.00	0.00	2,174.21	0.00	0.00
25-25-430-4200	REV-PRESCHOOL ART - MESSY	8,772.00	1,114.29	1,287.00	1,735.71	0.00	0.00	1,735.71	0.00	0.00
25-25-432-4200	REV-PRESCHOOL DAY OFF	7,120.00	15,901.00	10,260.00	19,328.00	9,000.00	0.00	10,260.00	9,000.00	9,000.00
25-25-433-4200	REV-LUNCHTIME STORIES	5,410.00	2,860.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-435-4200	REV-PEE WEE SPORTSTERS	6,504.00	2,139.43	2,600.00	0.00	0.00	0.00	1.00	0.00	0.00
25-25-439-4200	REV-PRESCHOOL YOGA	8,874.00	3,271.54	8,712.00	20.00	0.00	0.00	20.00	0.00	0.00
25-25-449-4200	REV-DRAMA-PRESCHOOL (SAR	38,798.00	19,627.45	24,016.00	5,878.79	6,270.00	0.00	5,341.70	6,270.00	6,270.00
25-25-450-4200	REV-READING ROOKIES	19,296.00	13,006.00	7,008.00	17,403.01	10,295.00	0.00	10,635.00	10,295.00	10,295.00
25-25-455-4200	REV-SCHOOLYARD SPORTS	0.00	0.00	0.00	33,120.14	29,760.00	0.00	19,000.00	29,760.00	29,760.00
25-25-457-4200	REV-PRESCHOOL DRAWING - Y	0.00	671.43	7,875.00	228.57	3,500.00	0.00	228.57	3,500.00	3,500.00
25-25-471-4200	REV-GJK PLAYTIME PARTNERS	51,288.00	55,812.00	51,288.00	79,360.00	53,450.00	0.00	51,288.00	53,450.00	53,450.00
25-25-472-4200	REV-GJK 2'S	142,872.00	157,303.75	149,862.00	188,249.00	198,800.00	0.00	190,000.00	198,800.00	198,800.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-473-4200	REV-GJK 3'S	215,680.00	185,286.66	175,240.00	224,835.00	229,400.00	0.00	205,000.00	229,400.00	229,400.00
25-25-474-4200	REV-GJK 4'S	295,256.00	261,020.00	225,784.00	265,470.00	269,150.00	0.00	249,000.00	269,150.00	269,150.00
25-25-475-4200	REV-GJK ENRICHMENT	91,362.00	97,876.36	91,408.00	165,430.51	103,719.00	0.00	91,408.00	103,719.00	103,719.00
25-25-476-4200	REV-GJK CAMPS	80,964.00	82,542.00	91,464.00	214,039.00	96,100.00	0.00	91,464.00	96,100.00	96,100.00
25-25-480-4200	REV-PRESCHOOL/TOT CLAY PLA	30,024.00	22,479.52	22,304.00	27,534.56	25,628.00	0.00	22,944.20	25,628.00	25,628.00
25-25-490-4200	REV-KINDERMUSIK	11,950.00	13,571.50	6,624.00	7,493.93	2,475.00	0.00	3,493.00	2,475.00	2,475.00
25-25-491-4200	REV-PRESCH JR BUILDERS/ENGI	18,880.00	11,445.14	16,362.00	3,368.00	5,760.00	0.00	4,680.00	5,760.00	5,760.00
	AccountCategory: 42 - Program Revenues Total:	**1,407,369.00**	**1,293,607.44**	**1,198,428.00**	**1,575,180.08**	**1,167,641.99**	**0.00**	**1,253,456.25**	**1,167,641.99**	**1,167,641.99**
	Revenue Total:	**1,407,369.00**	**1,293,607.44**	**1,198,428.00**	**1,575,180.08**	**1,167,641.99**	**0.00**	**1,253,456.25**	**1,167,641.99**	**1,167,641.99**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-401-5100	WAGES-ELC 3YR	31,127.28	28,371.82	34,137.60	8,543.82	0.01	0.00	8,220.01	0.01	0.01
25-25-402-5100	WAGES-ELC 4YR	39,369.76	34,191.10	48,343.20	33,065.34	10,553.00	1,906.59	42,946.00	10,553.00	10,553.00
25-25-403-5100	WAGES-ELC 2YR	18,362.70	24,932.78	30,025.92	16,394.42	7,296.00	1,366.67	23,134.00	7,296.00	7,296.00
25-25-405-5100	WAGES-KINDERGTN READINES	40,483.18	25,174.96	20,029.60	28,726.69	10,000.00	1,490.17	31,722.83	10,000.00	10,000.00
25-25-407-5100	WAGES-PARENTS & TOTS PLAY	777.00	1,672.60	1,890.00	2,179.91	590.00	240.35	2,100.00	590.00	590.00
25-25-409-5100	WAGES-TUMBLING TOTS	4,320.00	4,399.00	3,720.00	2,579.00	2,900.00	437.50	1,254.00	2,900.00	2,900.00
25-25-428-5100	WAGES-PRESCH w/ CARI & JON	2,419.00	2,394.09	1,311.00	1,135.44	0.00	0.00	1,135.44	0.00	0.00
25-25-430-5100	WAGES-PRESCHOOL ART - MES	6,187.50	600.00	825.00	1,487.25	0.00	0.00	1,487.25	0.00	0.00
25-25-432-5100	WAGES-PRESCHOOL DAY OFF	3,948.50	5,343.29	4,278.15	5,892.82	4,469.00	235.59	4,278.15	4,469.00	4,469.00
25-25-433-5100	WAGES-LUNCHTIME STORIES	1,764.00	636.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-435-5100	WAGES-PEE WEE SPORTSTERS	3,132.00	805.55	1,455.00	0.00	0.00	0.00	0.50	0.00	0.00
25-25-480-5100	WAGES-PRESCHOOL/TOT CLAY	17,000.80	11,839.74	9,868.80	13,566.62	13,492.20	461.00	10,536.42	13,492.20	13,492.20
	AccountCategory: 51 - Salaries/Wages Total:	**168,891.72**	**140,361.38**	**155,884.27**	**113,571.31**	**49,300.21**	**6,137.87**	**126,814.60**	**49,300.21**	**49,300.21**
AccountCategory: 53 - Contractual										
25-25-401-5300	CONTRACTL-ELC 3YR	1,200.00	1,291.00	1,600.00	500.00	0.01	0.00	500.00	0.01	0.01
25-25-402-5300	CONTRACTL-ELC 4YR	2,800.00	1,496.00	1,900.00	1,919.00	633.00	0.00	1,900.00	633.00	633.00
25-25-403-5300	CONTRACTL-ELC 2YR	1,200.00	1,284.00	1,300.00	1,725.00	433.00	0.00	1,300.00	433.00	433.00
25-25-404-5300	CONTRACTL-TEACHER APPRECI	0.00	0.00	0.00	2,116.04	3,000.00	0.00	1,541.04	3,000.00	3,000.00
25-25-405-5300	CONTRACTL-KINDERGTN READI	6,100.00	4,371.75	6,100.00	4,297.50	2,000.00	0.00	5,100.00	2,000.00	2,000.00
25-25-406-5300	CONTRACTL-PRESCHOOL HIP H	16,530.00	10,550.13	8,835.00	13,770.63	10,602.00	0.00	13,552.00	10,602.00	10,602.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-25-413-5300	CONTRACTL-SCHOOL HOUSE KI	7,275.00	8,280.00	6,799.00	0.00	0.00	0.00	6,799.00	0.00	0.00
25-25-414-5300	CONTRACTL-JAMBERRY MUSIC	0.00	0.00	0.00	5,983.00	6,400.00	0.00	5,198.00	6,400.00	6,400.00
25-25-418-5300	CONTRACTL-HOT SHOTS PRESC	0.00	0.00	0.00	8,640.10	11,251.00	0.00	9,176.00	11,251.00	11,251.00
25-25-419-5300	CONTRACT-PRESCHOOL BALLE	10,968.00	10,157.38	14,064.00	7,547.26	8,487.00	0.00	8,277.94	8,487.00	8,487.00
25-25-422-5300	CONTRACTL-MUSIC & MORE -	2,560.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-429-5300	CONTRACTL-AMAZING MINDS	0.00	882.00	3,906.00	1,617.00	0.00	0.00	1,617.00	0.00	0.00
25-25-432-5300	CONTRACTL-PRESCHOOL DAYS	0.00	180.00	500.00	1,070.00	500.00	0.00	500.00	500.00	500.00
25-25-439-5300	CONTRACTL-PRESCHOOL YOGA	6,211.80	4,881.86	6,098.40	0.00	0.00	0.00	0.00	0.00	0.00
25-25-449-5300	CONTRACTL-DRAMA-PRESHOO	29,098.50	14,599.98	18,012.00	3,583.32	4,702.50	0.00	4,023.35	4,702.50	4,702.50
25-25-450-5300	CONTRACTL-READING ROOKIE	14,472.00	9,741.00	5,256.00	9,257.00	7,250.00	0.00	7,976.00	7,250.00	7,250.00
25-25-455-5300	CONTRACTL-SCHOOLYARD SPO	0.00	0.00	0.00	8,139.70	20,832.00	0.00	16,364.60	20,832.00	20,832.00
25-25-457-5300	CONTRACTL-PRESCHOOL DRA	0.00	630.00	5,512.00	0.00	2,450.00	0.00	0.00	2,450.00	2,450.00
25-25-471-5300	CONTRACTL-GJK PLAYTIME PAR	38,466.00	41,859.00	38,466.00	42,645.01	39,019.00	0.00	38,466.00	39,019.00	39,019.00
25-25-472-5300	CONTRACTL-GJK 2'S	107,154.00	117,977.82	112,396.50	141,186.77	145,124.00	0.00	142,000.00	145,124.00	145,124.00
25-25-473-5300	CONTRACTL- GJK 3'S	161,760.00	141,186.67	131,430.00	163,758.75	167,462.00	0.00	157,000.00	167,462.00	167,462.00
25-25-474-5300	CONTRACTL-GJK 4'S	221,442.00	195,765.01	169,338.00	192,589.51	196,480.00	0.00	187,000.00	196,480.00	196,480.00
25-25-475-5300	CONTRACTL-GJK ENRICHMENT	68,521.50	73,090.64	68,556.00	123,878.82	75,715.00	0.00	68,556.00	75,715.00	75,715.00
25-25-476-5300	CONTRACTL-GJK CAMPS	60,723.00	61,906.50	68,598.00	160,529.25	70,153.00	0.00	68,598.00	70,153.00	70,153.00
25-25-490-5300	CONTRACTL-KINDERMUSIK	8,962.50	10,214.75	5,120.00	4,684.30	1,856.00	0.00	1,048.00	1,856.00	1,856.00
25-25-491-5300	CONTRACTL-PRESCH JR BUILDE	13,216.00	8,232.00	11,454.00	2,548.00	4,032.00	0.00	3,276.00	4,032.00	4,032.00
	AccountCategory: 53 - Contractual Total:	**778,660.30**	**718,577.49**	**685,240.90**	**901,985.96**	**778,381.51**	**0.00**	**749,768.93**	**778,381.51**	**778,381.51**
AccountCategory: 54 - Supplies										
25-25-401-5400	SUPPLIES-ELC 3YR	1,850.00	2,576.73	2,550.00	784.82	0.01	0.00	724.57	0.01	0.01
25-25-402-5400	SUPPLIES-ELC 4YR	3,600.00	3,309.13	3,250.00	2,603.80	1,083.00	0.00	3,250.00	1,083.00	1,083.00
25-25-403-5400	SUPPLIES-ELC 2YR	1,850.00	2,726.37	2,450.00	1,757.96	1,083.00	0.00	1,950.00	1,083.00	1,083.00
25-25-404-5400	SUPPLIES-TEACHER APPRECIATI	3,000.00	3,923.36	3,500.00	2,743.68	1,500.00	0.00	3,333.96	1,500.00	1,500.00
25-25-405-5400	SUPPLIES-KINDERGTN READINE	1,700.00	1,868.50	1,350.00	2,156.28	1,000.00	0.00	2,500.00	1,000.00	1,000.00
25-25-406-5401	COSTUMES	1,235.00	780.00	650.00	910.00	840.00	0.00	910.00	840.00	840.00
25-25-407-5400	SUPPLIES-PARENTS/TOTS PLAY	400.00	528.40	750.00	372.36	300.00	0.00	450.00	300.00	300.00
25-25-409-5400	SUPPLIES-TUMBLING TOTS	0.00	0.00	0.00	0.00	100.00	0.00	0.00	100.00	100.00
25-25-419-5401	COSTUMES	1,040.00	1,365.00	1,040.00	845.00	700.00	0.00	845.00	700.00	700.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-25-428-5400	SUPPLIES-PRESCH w/ CARI & J	50.00	52.18	50.00	33.21	0.00	0.00	33.21	0.00	0.00
25-25-430-5400	SUPPLIES-PRESCHOOL ART - M	50.00	67.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-432-5400	SUPPLIES-PRESCHOOL DAY OFF	510.00	612.36	1,600.00	1,998.06	1,100.00	0.00	1,600.00	1,100.00	1,100.00
25-25-435-5400	SUPPLIES-PEE WEE SPORTSTER	50.00	0.00	50.00	0.00	0.00	0.00	0.50	0.00	0.00
25-25-480-5400	SUPPLIES-PRESCHOOL/TOT CLA	2,450.00	1,484.70	1,650.00	1,518.50	1,650.00	0.00	1,965.59	1,650.00	1,650.00
	AccountCategory: 54 - Supplies Total:	**17,785.00**	**19,294.47**	**18,890.00**	**15,723.67**	**9,356.01**	**0.00**	**17,562.83**	**9,356.01**	**9,356.01**
	Expense Total:	**965,337.02**	**878,233.34**	**860,015.17**	**1,031,280.94**	**837,037.73**	**6,137.87**	**894,146.36**	**837,037.73**	**837,037.73**
	Program: 40 - Preschool Programs Surplus (Deficit):	**442,031.98**	**415,374.10**	**338,412.83**	**543,899.14**	**330,604.26**	**-6,137.87**	**359,309.89**	**330,604.26**	**330,604.26**

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

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 60 - Youth General Interest Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-601-4200	REV-KIDS CLUB PM	321,485.00	319,900.00	371,528.00	476,778.70	534,028.00	0.00	471,048.00	534,028.00	534,028.00
25-25-602-4200	REV-KIDS CLUB AM	61,387.00	50,863.00	70,699.00	57,064.00	59,386.00	0.00	51,027.00	59,386.00	59,386.00
25-25-603-4200	REV-KIDS CLUB-LAST MIN CARE	850.00	430.00	850.00	1,098.00	900.00	0.00	450.00	900.00	900.00
25-25-604-4200	REV-KIDS CLUB TEACHER	56,475.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-4200	REV - SCHOOL DAY OFF	0.00	57,362.20	59,680.00	106,988.60	103,585.00	0.00	86,092.00	103,585.00	103,585.00
25-25-607-4200	REV-YOUTH HIP HOP	48,768.00	46,763.60	49,824.00	52,127.44	38,784.00	0.00	38,046.64	38,784.00	38,784.00
25-25-607-4201	REV-COSTUMES	3,250.00	3,380.00	3,250.00	5,530.00	2,520.00	0.00	2,730.00	2,520.00	2,520.00
25-25-608-4200	REV-YOUTH BALLET	35,236.00	29,064.56	21,470.00	12,108.00	8,192.00	0.00	7,343.00	8,192.00	8,192.00
25-25-608-4201	REV-COSTUMES	2,080.00	2,466.39	1,300.00	1,365.00	560.00	0.00	455.00	560.00	560.00
25-25-609-4200	REV-ACRO/TUMBLING	0.00	4,729.90	26,048.00	38,938.10	27,858.00	0.00	25,462.16	27,858.00	27,858.00
25-25-609-4201	REV-COSTUMES	0.00	0.00	2,600.00	4,145.00	2,310.00	0.00	1,625.00	2,310.00	2,310.00
25-25-613-4200	REV-PULSE	11,075.00	9,839.00	0.00	20,122.50	21,750.00	0.00	19,355.00	21,750.00	21,750.00
25-25-614-4200	REV-YOUTH CRAFTING	40,788.98	37,639.59	37,904.00	31,159.89	27,192.00	0.00	27,645.01	27,192.00	27,192.00
25-25-615-4200	REV-YOUTH CERAMICS	155,336.00	178,196.17	191,388.00	197,379.87	187,007.00	0.00	182,331.56	187,007.00	187,007.00
25-25-617-4200	REV-MAD SCIENCE	0.00	18,559.92	19,650.00	20,879.96	21,000.00	0.00	20,139.96	21,000.00	21,000.00
25-25-629-4200	REV-CHESS SCHOLARS	26,680.00	28,824.39	26,880.00	26,856.73	26,484.48	0.00	24,472.50	26,484.48	26,484.48
25-25-635-4200	REV-AMAZING MIND	18,600.00	17,593.71	18,000.00	22,429.36	20,550.00	0.00	22,716.00	20,550.00	20,550.00
25-25-638-4200	REV-PRESTO, IT'S MAGIC	924.00	664.00	704.00	760.80	1,785.00	0.00	820.40	1,785.00	1,785.00
25-25-639-4200	REV-YOUTH YOGA	4,640.00	6,506.09	6,426.00	14,398.05	14,700.00	0.00	13,262.60	14,700.00	14,700.00
25-25-648-4200	REV-STICKY FINGERS COOKING	16,512.00	19,864.00	12,180.00	15,908.00	22,374.00	0.00	14,625.25	22,374.00	22,374.00
25-25-649-4200	REV-DRAMA-YOUTH	17,556.00	17,854.51	18,018.00	14,668.58	9,216.00	0.00	12,537.38	9,216.00	9,216.00
25-25-650-4200	REV-CODE ADVANTAGE	0.00	0.00	0.00	9,360.00	12,600.00	0.00	0.00	12,600.00	12,600.00
25-25-652-4200	REV-FOOTLIGHTERS	59,712.00	54,950.72	52,790.00	40,365.74	38,916.00	0.00	36,386.38	38,916.00	38,916.00
25-25-653-4200	REV-BROADWAY BOUND	74,000.00	86,688.90	84,360.00	141,301.42	88,800.00	0.00	95,739.62	88,800.00	88,800.00
25-25-653-4201	REV-COSTUMES	4,250.00	9,605.00	9,690.00	17,510.00	10,200.00	0.00	10,965.00	10,200.00	10,200.00
25-25-657-4200	REV-YOUNG REMBRANDTS/AR	0.00	13,051.87	15,825.00	9,943.13	8,150.00	0.00	6,196.25	8,150.00	8,150.00
25-25-658-4200	REV-YOUTH ART	18,144.00	9,488.00	11,316.00	14,227.00	12,900.00	0.00	13,890.80	12,900.00	12,900.00
25-25-659-4200	REV-MIXED MEDIA	21,648.00	22,375.11	20,377.00	20,819.89	22,102.00	0.00	16,326.22	22,102.00	22,102.00

							Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-660-4200	REV-JEWELRY MAKING	11,952.00	24,261.93	16,766.00	16,122.41	14,483.50	0.00	14,185.55	14,483.50	14,483.50
25-25-694-4200	REV-LEGO PLAYWELL	0.00	20,044.57	23,790.00	25,838.00	20,310.00	0.00	25,078.50	20,310.00	20,310.00
	AccountCategory: 42 - Program Revenues Total:	**1,011,348.98**	**1,090,967.13**	**1,173,313.00**	**1,416,194.17**	**1,358,642.98**	**0.00**	**1,240,952.78**	**1,358,642.98**	**1,358,642.98**
	Revenue Total:	**1,011,348.98**	**1,090,967.13**	**1,173,313.00**	**1,416,194.17**	**1,358,642.98**	**0.00**	**1,240,952.78**	**1,358,642.98**	**1,358,642.98**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-601-5100	WAGES-KIDS CLUB PM	63,198.00	71,643.43	90,639.75	96,471.85	118,451.88	4,921.88	103,449.00	118,451.88	118,451.88
25-25-602-5100	WAGES-KIDS CLUB AM	20,961.00	22,041.02	23,315.58	27,640.38	24,762.92	1,093.24	24,000.00	24,762.92	24,762.92
25-25-604-5100	WAGES-KIDS CLUB TEACHER	16,670.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5100	WAGES - SCHOOL DAY OFF	0.00	13,923.45	15,110.00	20,142.74	25,811.98	1,748.16	22,000.00	25,811.98	25,811.98
25-25-615-5100	WAGES-YOUTH CERAMICS	66,841.76	62,014.09	74,438.00	65,907.62	75,359.00	2,644.59	69,128.00	75,359.00	75,359.00
25-25-658-5100	WAGES-YOUTH ART	8,680.00	2,875.00	2,646.00	5,342.23	3,100.37	173.76	4,469.76	3,100.37	3,100.37
25-25-659-5100	WAGES-MIXED MEDIA	7,166.25	6,318.02	7,166.25	7,604.52	7,529.47	296.28	7,843.88	7,529.47	7,529.47
	AccountCategory: 51 - Salaries/Wages Total:	**183,517.91**	**178,815.01**	**213,315.58**	**223,109.34**	**255,015.62**	**10,877.91**	**230,890.64**	**255,015.62**	**255,015.62**
AccountCategory: 53 - Contractual										
25-25-601-5300	CONTRACTL-KIDS CLUB PM	13,055.00	10,220.00	15,690.00	12,015.00	15,760.00	0.00	18,000.00	15,760.00	15,760.00
25-25-604-5300	CONTRACTL-KIDS CLUB TEACH	20,240.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5300	CONTRACTL - SCHOOL DAY OFF	0.00	21,767.99	25,710.00	28,564.75	40,108.50	0.00	30,000.00	40,108.50	40,108.50
25-25-607-5300	CONTRACTL-YOUTH HIP HOP	36,576.00	34,616.98	37,368.00	30,050.91	29,088.00	0.00	28,560.40	29,088.00	29,088.00
25-25-608-5300	CONTRACTL-YOUTH BALLET	26,427.00	23,370.84	16,102.50	6,995.61	6,144.00	0.00	5,531.85	6,144.00	6,144.00
25-25-609-5300	CONTRACTL-ACRO/TUMBLING	0.00	3,445.44	19,536.00	19,621.56	20,893.50	0.00	19,447.12	20,893.50	20,893.50
25-25-613-5300	CONTRACTL--PULSE	7,752.50	6,755.00	0.00	9,170.00	15,225.00	0.00	14,175.00	15,225.00	15,225.00
25-25-614-5300	CONTRACTL-YOUTH CRAFTING	28,552.29	25,788.98	26,532.80	19,259.80	19,034.40	0.00	21,602.30	19,034.40	19,034.40
25-25-615-5300	CONTRACTL-YOUTH CERAMICS	600.00	559.72	600.00	445.00	1,000.00	0.00	600.00	1,000.00	1,000.00
25-25-617-5300	CONTRACTL-MAD SCIENCE	0.00	12,784.80	13,755.00	13,644.00	14,700.00	0.00	14,784.00	14,700.00	14,700.00
25-25-629-5300	CONTRACTL-CHESS SCHOLARS	18,676.00	20,241.07	18,816.00	17,253.31	18,539.14	0.00	17,191.20	18,539.14	18,539.14
25-25-635-5300	CONTRACTL-AMAZING MIND	13,020.00	12,222.00	12,600.00	14,190.00	14,385.00	0.00	15,043.00	14,385.00	14,385.00
25-25-638-5300	CONTRACTL-PRESTO, IT'S MAG	693.00	495.00	528.00	561.00	1,338.75	0.00	610.50	1,338.75	1,338.75
25-25-639-5300	CONTRACTL-YOUTH YOGA	3,248.00	1,975.40	4,498.20	5,854.30	10,290.00	0.00	9,393.20	10,290.00	10,290.00
25-25-648-5300	CONTRACTL-STICKY FINGERS C	11,558.40	13,010.00	8,526.00	10,541.90	15,661.80	0.00	10,541.90	15,661.80	15,661.80
25-25-649-5300	CONTRACTL-DRAMA-YOUTH	13,167.00	13,083.78	13,513.00	8,793.93	6,912.00	0.00	9,406.71	6,912.00	6,912.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	2025-2026 Approval Draft
25-25-650-5300	CONTRACTL-CODE ADVANTAG	0.00	0.00	0.00	6,510.00	8,820.00	0.00	0.00	8,820.00	8,820.00
25-25-652-5300	CONTRACTL- FOOTLIGHTERS	44,784.00	41,130.72	39,592.50	25,370.49	29,187.00	0.00	27,424.77	29,187.00	29,187.00
25-25-653-5300	CONTRACTL-BROADWAY BOUN	55,500.00	65,301.79	63,270.00	72,055.65	66,600.00	0.00	71,739.30	66,600.00	66,600.00
25-25-657-5300	CONTRACTL-YOUNG REMBRAD	0.00	9,975.00	11,077.50	5,950.00	5,705.00	0.00	3,920.00	5,705.00	5,705.00
25-25-660-5300	CONTRACTL-JEWELRY MAKING	8,366.40	17,642.80	11,736.20	11,125.10	10,138.45	0.00	10,855.60	10,138.45	10,138.45
25-25-694-5300	CONTRACTL-LEGO-PLAYWELL	0.00	13,965.00	16,653.00	16,726.50	14,217.00	0.00	16,863.00	14,217.00	14,217.00
	AccountCategory: 53 - Contractual Total:	**302,215.59**	**348,352.31**	**356,104.70**	**334,698.81**	**363,747.54**	**0.00**	**345,689.85**	**363,747.54**	**363,747.54**
AccountCategory: 54 - Supplies										
25-25-601-5400	SUPPLIES-KIDS CLUB PM	20,000.00	14,095.45	20,000.00	19,035.84	24,000.00	0.00	22,000.00	24,000.00	24,000.00
25-25-602-5400	SUPPLIES-KIDS CLUB AM	650.00	371.03	650.00	46.85	650.00	0.00	650.00	650.00	650.00
25-25-604-5400	SUPPLIES-KIDS CLUB TEACHER	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-606-5400	SUPPLIES - SCHOOL DAY OFF	0.00	530.42	1,400.00	733.78	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-25-607-5401	COSTUMES	3,250.00	3,380.00	3,250.00	2,730.00	2,520.00	0.00	2,730.00	2,520.00	2,520.00
25-25-608-5401	COSTUMES	2,080.00	2,470.00	1,300.00	455.00	560.00	0.00	455.00	560.00	560.00
25-25-609-5401	COSTUMES	0.00	0.00	2,600.00	1,625.00	2,310.00	0.00	1,625.00	2,310.00	2,310.00
25-25-615-5400	SUPPLIES-YOUTH CERAMICS	13,250.00	13,651.46	17,250.00	21,925.19	20,250.00	0.00	17,250.00	20,250.00	20,250.00
25-25-653-5401	COSTUMES	4,250.00	9,437.95	9,690.00	9,420.50	9,600.00	0.00	9,300.00	9,600.00	9,600.00
25-25-658-5400	SUPPLIES-YOUTH ART	2,000.00	1,952.35	2,000.00	951.74	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-25-659-5400	SUPPLIES-MIXED MEDIA	2,000.00	1,183.70	2,000.00	962.76	2,000.00	0.00	2,000.00	2,000.00	2,000.00
	AccountCategory: 54 - Supplies Total:	**49,180.00**	**47,072.36**	**60,140.00**	**57,886.66**	**65,390.00**	**0.00**	**59,510.00**	**65,390.00**	**65,390.00**
	Expense Total:	**534,913.50**	**574,239.68**	**629,560.28**	**615,694.81**	**684,153.16**	**10,877.91**	**636,090.49**	**684,153.16**	**684,153.16**
	Program: 60 - Youth General Interest Programs Surplus (Deficit):	**476,435.48**	**516,727.45**	**543,752.72**	**800,499.36**	**674,489.82**	**-10,877.91**	**604,862.29**	**674,489.82**	**674,489.82**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 70 - Athletic Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-701-4200	REV-T-BALL/IL BB ACADEMY	9,650.00	11,824.00	11,600.00	15,781.80	16,200.00	0.00	15,926.00	16,200.00	16,200.00
25-25-706-4200	REV-SOCCER SHOTS	12,984.00	8,595.91	8,376.00	8,060.00	8,880.00	0.00	6,870.00	8,880.00	8,880.00
25-25-707-4200	REV-BOYS HOUSE BASKETBALL	41,000.00	38,398.39	44,352.00	47,691.28	42,274.60	0.00	44,352.00	42,274.60	42,274.60
25-25-708-4200	REV-GIRLS HOUSE BASKETBALL	24,470.00	20,871.16	26,370.00	20,627.06	22,823.20	0.00	26,370.00	22,823.20	22,823.20
25-25-712-4200	REV-PRESEASON HOUSE BB CLI	10,824.00	10,039.20	13,392.00	8,856.00	10,440.00	0.00	13,392.00	10,440.00	10,440.00
25-25-725-4200	REV-KARATE CLASSES	37,710.40	36,533.37	38,979.50	25,990.54	29,568.00	0.00	25,846.15	29,568.00	29,568.00
25-25-728-4200	REV-YOUTH ROWING	3,488.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-4200	REV-ROOKIE RUGBY	0.00	660.00	660.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-740-4200	REV-TRAVELING BASKETBALL	19,200.00	19,031.19	20,592.00	23,038.38	22,320.00	0.00	20,592.00	22,320.00	22,320.00
25-25-744-4200	REV-YOUTH FLAG FOOTBALL	10,438.00	18,448.00	20,805.00	18,280.00	21,120.00	0.00	18,109.00	21,120.00	21,120.00
25-25-746-4200	REV-HOT SHOTS DAY OFF PROG	18,376.00	29,318.37	29,168.00	20,107.42	29,140.00	0.00	14,108.00	29,140.00	29,140.00
25-25-747-4200	REV-HOT SHOT SPORTS	57,256.00	71,332.31	76,342.00	41,023.66	49,180.00	0.00	45,024.20	49,180.00	49,180.00
25-25-748-4200	REV-BASKETBALL CLINICS	4,576.00	9,053.00	9,240.00	10,415.70	11,020.00	0.00	10,278.00	11,020.00	11,020.00
25-25-752-4200	REV-GAME ON!SPORTS 4 GIRLS	23,860.00	27,559.20	28,600.00	18,393.23	10,560.00	0.00	24,553.00	10,560.00	10,560.00
25-25-755-4200	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	6,630.00	40,512.00	0.00	12,510.00	40,512.00	40,512.00
25-25-757-4200	REV-MINI GLENCOE CHEER	0.00	0.00	0.00	9,615.00	16,000.00	0.00	11,945.00	16,000.00	16,000.00
25-25-762-4200	REV-LACROSSE	0.00	6,220.00	8,160.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-767-4200	REV-YOUTH VOLLEYBALL	6,103.00	11,700.42	8,094.00	16,426.44	10,060.00	0.00	8,730.50	10,060.00	10,060.00
25-25-770-4200	REV-YOUTH TENNIS	61,570.00	62,715.03	63,120.00	49,827.19	54,400.00	0.00	49,534.00	54,400.00	54,400.00
25-25-771-4200	REV-YOUTH TENNIS PRIVATE	9,360.00	5,745.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-4200	REV-ADULT TENNIS	34,080.00	44,048.00	45,840.00	25,814.36	37,420.00	0.00	26,387.00	37,420.00	37,420.00
25-25-776-4200	REV-ADULT TENNIS PRIVATE	0.00	1,809.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-785-4200	REV-FITNESS PUNCHCARDS	25,210.00	44,993.00	44,930.00	33,953.80	39,900.00	0.00	34,110.00	39,900.00	39,900.00
25-25-786-4200	REV-FITNESS DROP-INS	2,750.00	3,294.00	2,750.00	4,606.00	4,550.00	0.00	4,476.00	4,550.00	4,550.00
25-25-787-4200	REV-GENERAL FITNESS	12,984.00	8,413.79	10,800.00	4,672.56	4,972.00	0.00	5,000.00	4,972.00	4,972.00
25-25-788-4200	REV-TAIGA GYMNASTICS	0.00	0.00	0.00	13,264.00	34,560.00	0.00	6,252.00	34,560.00	34,560.00
25-25-791-4200	REV-PICKLEBALL	75,600.00	90,608.08	105,600.00	97,891.36	60,000.00	0.00	99,784.00	60,000.00	60,000.00
25-25-794-4200	REV-YOUTH PICKLEBALL	2,700.00	10,684.29	9,900.00	12,035.71	10,875.00	0.00	11,030.00	10,875.00	10,875.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-25-795-4200	REVENUE - ADULT GLENCOE PI	0.00	0.00	0.00	0.00	2,700.00	0.00	0.00	2,700.00	2,700.00
25-25-797-4200	REV-GLOW PICKLEBALL EVENT	0.00	0.00	0.00	822.00	1,800.00	0.00	0.00	1,800.00	1,800.00
	AccountCategory: 42 - Program Revenues Total:	**504,189.40**	**591,895.21**	**627,670.50**	**533,823.49**	**591,274.80**	**0.00**	**535,178.85**	**591,274.80**	**591,274.80**
	Revenue Total:	**504,189.40**	**591,895.21**	**627,670.50**	**533,823.49**	**591,274.80**	**0.00**	**535,178.85**	**591,274.80**	**591,274.80**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-707-5100	WAGES-BOYS HOUSE BASKETB	7,600.00	7,009.93	5,220.00	4,130.72	3,520.00	410.15	5,220.00	3,520.00	3,520.00
25-25-708-5100	WAGES-GIRLS HOUSE BASKETB	4,750.00	4,317.78	2,975.00	1,498.38	2,640.00	168.35	2,975.00	2,640.00	2,640.00
25-25-712-5100	WAGES-PRESEASON HOUSE BB	5,565.00	143.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5100	WAGES-YOUTH TENNIS	26,249.50	1,016.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-771-5100	WAGES-YOUTH TENNIS PRIVAT	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5100	WAGES-ADULT TENNIS	10,000.00	10,200.00	0.00	3,526.89	0.00	0.00	3,317.89	0.00	0.00
25-25-776-5100	WAGES-ADULT TENNIS PRIVATE	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-797-5100	WAGES-GLOW PICKLEBALL EVE	0.00	0.00	0.00	80.63	100.00	0.00	0.00	100.00	100.00
	AccountCategory: 51 - Salaries/Wages Total:	**57,764.50**	**22,937.53**	**8,195.00**	**9,236.62**	**6,260.00**	**578.50**	**11,512.89**	**6,260.00**	**6,260.00**
AccountCategory: 53 - Contractual										
25-25-701-5300	CONTRACTL-T-BALL/IL BB ACA	6,755.00	8,024.10	8,120.00	10,828.16	11,340.00	0.00	10,828.00	11,340.00	11,340.00
25-25-706-5300	CONTRACTL-SOCCER SHOTS	9,088.80	6,022.58	5,863.20	2,968.00	6,216.00	0.00	4,400.20	6,216.00	6,216.00
25-25-707-5300	CONTRACTL-BOYS HSE BASKET	6,266.00	10,773.25	14,257.00	5,810.50	14,739.00	0.00	14,257.00	14,739.00	14,739.00
25-25-708-5300	CONTRACTL-GIRLS HOUSE BAS	2,289.00	5,446.25	11,361.00	2,491.50	5,949.00	0.00	11,361.00	5,949.00	5,949.00
25-25-712-5300	CONTRACTL-PRESEASON HOUS	0.00	6,732.60	9,374.40	6,171.20	7,308.00	0.00	9,374.40	7,308.00	7,308.00
25-25-725-5300	CONTRACTL-KARATE CLASSES	28,282.80	28,578.83	29,234.63	14,724.30	22,176.00	0.00	15,573.85	22,176.00	22,176.00
25-25-728-5300	CONTRACTL-YOUTH ROWING	2,616.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-737-5300	CONTRACTL-ROOKIE RUGBY	0.00	462.00	495.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-740-5300	COTNRACTL-TRAVELING BASKE	13,440.00	13,200.00	14,414.40	0.00	15,624.00	0.00	14,414.40	15,624.00	15,624.00
25-25-744-5300	CONTRACTL-YOUTH FLAG FOO	7,306.60	12,885.60	14,463.50	12,670.00	14,784.00	0.00	12,550.30	14,784.00	14,784.00
25-25-746-5300	CONTRACTL-HOT SHOTS DAY O	12,863.20	22,980.83	20,417.60	9,209.20	20,398.00	0.00	5,577.40	20,398.00	20,398.00
25-25-747-5300	CONTRACTL-HOTSHOT SPORT	40,079.20	53,764.80	53,439.40	20,871.30	34,426.00	0.00	32,005.30	34,426.00	34,426.00
25-25-748-5300	CONTRACTL-BASKETBALL CLINI	3,203.20	6,051.50	6,468.00	6,958.00	7,714.00	0.00	7,078.40	7,714.00	7,714.00
25-25-752-5300	CONTRACTL-GAME ON!SPORT	16,702.00	19,436.90	20,020.00	11,226.60	7,392.00	0.00	17,406.70	7,392.00	7,392.00
25-25-755-5300	CONTRACTL-FINISH STRONG A	0.00	0.00	0.00	4,641.00	28,358.40	0.00	10,521.00	28,358.40	28,358.40

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-757-5300	CONTRACTL-MINI GLENCOE CH	0.00	0.00	0.00	4,900.00	11,200.00	0.00	9,800.00	11,200.00	11,200.00
25-25-762-5300	CONTRACTL-LACROSSE	0.00	4,354.00	5,712.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-767-5300	CONTRACTL-YOUTH VOLLEYBA	4,272.10	3,467.19	5,665.80	1,612.00	7,042.00	0.00	5,309.40	7,042.00	7,042.00
25-25-770-5300	CONTRACTL-YOUTH TENNIS	0.00	35,941.50	44,184.00	24,822.39	38,080.00	0.00	31,652.80	38,080.00	38,080.00
25-25-771-5300	CONTRACTL - YOUTH TENNIS P	0.00	4,021.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5300	CONTRACTL-ADULT TENNIS	0.00	9,567.60	32,088.00	12,815.05	26,194.00	0.00	9,074.10	26,194.00	26,194.00
25-25-785-5300	CONTRACTL-FITNESS PUNCHC	18,472.50	27,948.51	33,697.50	21,414.86	29,925.00	0.00	21,807.50	29,925.00	29,925.00
25-25-786-5300	CONTRACTL-FITNESS DROP-IN	2,062.50	2,353.50	2,062.50	2,953.50	3,412.50	0.00	2,802.00	3,412.50	3,412.50
25-25-787-5300	CONTRACTL-GENERAL FITNESS	9,738.00	5,708.98	8,100.00	3,136.47	3,729.00	0.00	3,410.00	3,729.00	3,729.00
25-25-788-5300	CONTRACTL-TAIGA GYMNASTI	0.00	0.00	0.00	3,150.00	24,192.00	0.00	5,082.00	24,192.00	24,192.00
25-25-791-5300	CONTRACTL-PICKLEBALL	56,700.00	72,968.84	78,144.00	57,300.67	42,000.00	0.00	63,948.28	42,000.00	42,000.00
25-25-794-5300	CONTRACTL-YOUTH PICKLEBAL	1,890.00	5,670.00	6,930.00	5,460.00	7,612.50	0.00	7,350.00	7,612.50	7,612.50
25-25-795-5300	CONTRACTL - ADULT GLENCOE	0.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00	0.00
25-25-797-5300	CONTRACTL-GLOW PICKLEBALL	0.00	0.00	0.00	850.00	850.00	0.00	0.00	850.00	850.00
	AccountCategory: 53 - Contractual Total:	**242,026.90**	**366,360.86**	**424,511.93**	**247,005.70**	**390,661.40**	**0.00**	**325,584.03**	**390,661.40**	**390,661.40**
AccountCategory: 54 - Supplies										
25-25-707-5400	SUPPLIES-BOYS HOUSE BASKET	3,710.00	5,840.02	4,962.00	4,420.24	5,260.00	0.00	4,962.00	5,260.00	5,260.00
25-25-708-5400	SUPPLIES-GIRLS HOUSE BASKE	1,791.00	2,132.53	1,791.00	1,864.83	2,517.00	0.00	1,791.00	2,517.00	2,517.00
25-25-712-5400	SUPPLIES-PRESEASON HOUSE	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-728-5400	SUPPLIES-YOUTH ROWING	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-770-5400	SUPPLIES-YOUTH TENNIS	3,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-771-5400	SUPPLIES-YOUTH TENNIS PRIVA	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-775-5400	SUPPLIES-ADULT TENNIS	1,600.00	3,026.11	0.00	626.24	0.00	0.00	800.00	0.00	0.00
25-25-785-5400	SUPPLIES-FITNESS PUNCHCAR	500.00	102.60	500.00	276.92	1,000.00	0.00	500.00	1,000.00	1,000.00
25-25-787-5400	SUPPLIES-GENERAL FITNESS	0.00	121.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-791-5400	SUPPLIES-PICKLEBALL	1,000.00	213.93	1,000.00	84.26	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-25-794-5400	SUPPLIES-YOUTH PICKLEBALL	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-795-5400	SUPPLIES - ADULT GLENCOE PI	0.00	0.00	0.00	0.00	1,084.00	0.00	0.00	1,084.00	1,084.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-797-5400	SUPPLIES-GLOW PICKLEBALL E	0.00	0.00	0.00	483.52	760.00	0.00	0.00	760.00	760.00
	AccountCategory: 54 - Supplies Total:	**12,951.00**	**11,436.44**	**8,253.00**	**7,756.01**	**11,621.00**	**0.00**	**9,053.00**	**11,621.00**	**11,621.00**
	Expense Total:	**312,742.40**	**400,734.83**	**440,959.93**	**263,998.33**	**408,542.40**	**578.50**	**346,149.92**	**408,542.40**	**408,542.40**
	Program: 70 - Athletic Programs Surplus (Deficit):	**191,447.00**	**191,160.38**	**186,710.57**	**269,825.16**	**182,732.40**	**-578.50**	**189,028.93**	**182,732.40**	**182,732.40**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 80 - Camp Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-801-4200	REV-SUN FUN CAMP	283,871.00	310,091.35	296,577.00	337,992.77	313,411.46	0.00	305,840.53	313,411.46	313,411.46
25-25-803-4200	REV-KINDER KORNER CAMP	84,563.00	133,396.00	140,636.00	202,323.74	139,233.00	0.00	185,051.74	139,233.00	139,233.00
25-25-806-4200	REV-PRESCHL SUMM BEGIN/E	12,915.00	10,813.00	10,906.00	21,106.80	12,520.00	0.00	13,619.60	12,520.00	12,520.00
25-25-808-4200	REV-PRESCHOOL CIT	13,019.00	12,312.00	13,320.00	8,634.60	7,556.00	0.00	8,234.60	7,556.00	7,556.00
25-25-809-4200	REV-COUNSELOR IN TRAINING	27,015.69	29,861.50	36,312.00	42,048.65	40,810.08	0.00	38,248.65	40,810.08	40,810.08
25-25-810-4200	REV-CAMP ADVENTURE	110,547.39	129,010.80	200,253.00	232,172.39	225,258.21	0.00	206,382.09	225,258.21	225,258.21
25-25-811-4200	REV-TEDDY BEAR CAMP	7,144.00	11,378.80	10,743.04	19,494.37	13,748.00	0.00	11,919.37	13,748.00	13,748.00
25-25-812-4200	REV-PANDA BEAR CAMP	26,496.00	23,918.80	37,302.00	51,694.50	22,537.00	0.00	48,094.50	22,537.00	22,537.00
25-25-813-4200	REV-KOALA BEAR CAMP	63,828.00	61,399.12	56,786.00	85,196.88	59,581.00	0.00	77,596.88	59,581.00	59,581.00
25-25-815-4200	REV-BABY BEAR CAMP	2,257.00	5,000.00	5,007.86	2,757.00	1,856.00	0.00	1,644.00	1,856.00	1,856.00
25-25-824-4200	REV-CAMP KIDS CLUB	0.00	4,525.00	7,000.00	12,600.00	14,000.00	0.00	12,600.00	14,000.00	14,000.00
25-25-825-4200	REV-SUMMERS END/CAMP EX	23,200.00	31,416.00	35,700.00	69,234.20	51,150.00	0.00	51,335.20	51,150.00	51,150.00
25-25-827-4200	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	59,390.00	808,120.00	0.00	0.00	808,120.00	808,120.00
25-25-827-4208	REV-FINISH STRONG ATHLETICS	0.00	0.00	0.00	3,500.00	30,000.00	0.00	0.00	30,000.00	30,000.00
25-25-828-4200	REV-GAME ON CAMP GIRLS	223,728.00	191,056.00	195,800.00	412,026.91	301,945.00	0.00	300,953.16	301,945.00	301,945.00
25-25-828-4208	REV-GAME ON CAMP BUSSING	0.00	0.00	6,400.00	490.00	0.00	0.00	0.00	0.00	0.00
25-25-829-4200	REV-GAME ON CAMP BOYS	35,588.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-4200	REV-ACTION QUEST CAMP	108,327.00	130,268.00	184,730.00	346,907.72	272,275.00	0.00	320,963.47	272,275.00	272,275.00
25-25-835-4200	REV-AQUATIC CAMP	142,240.00	165,414.20	178,816.00	184,374.00	160,290.00	0.00	163,296.00	160,290.00	160,290.00
25-25-836-4200	REV-AQUATICS & SAILING CIT	9,750.00	6,125.00	6,850.00	13,614.00	12,284.00	0.00	10,614.00	12,284.00	12,284.00
25-25-838-4200	REV-HEART YOGA FAIRYTALE C	0.00	0.00	0.00	2,632.20	2,975.00	0.00	2,632.20	2,975.00	2,975.00
25-25-850-4200	REV-ART CAMP	15,300.00	0.00	10,200.00	540.00	0.00	0.00	540.00	0.00	0.00
25-25-857-4200	REV-FASHION AND JEWELRY C	0.00	0.00	7,650.00	32,642.00	29,000.00	0.00	32,642.00	29,000.00	29,000.00
	AccountCategory: 42 - Program Revenues Total:	**1,189,789.08**	**1,255,985.57**	**1,440,988.90**	**2,141,372.73**	**2,518,549.75**	**0.00**	**1,792,207.99**	**2,518,549.75**	**2,518,549.75**
	Revenue Total:	**1,189,789.08**	**1,255,985.57**	**1,440,988.90**	**2,141,372.73**	**2,518,549.75**	**0.00**	**1,792,207.99**	**2,518,549.75**	**2,518,549.75**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-801-5100	WAGES-SUN FUN CAMP	87,873.00	108,841.40	98,770.00	105,631.49	108,774.00	0.00	105,570.49	108,774.00	108,774.00
25-25-803-5100	WAGES-KINDER KORNER CAMP	41,395.00	58,997.75	67,747.00	82,211.28	60,359.00	0.00	82,211.28	60,359.00	60,359.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-806-5100	WAGES-PRESCHL SUMM BEGIN	3,430.00	2,411.55	2,981.00	3,534.93	2,576.00	0.00	3,534.93	2,576.00	2,576.00
25-25-808-5100	WAGES-PRESCHOOL CIT	3,707.20	4,541.36	5,526.00	4,873.72	5,234.00	0.00	4,873.72	5,234.00	5,234.00
25-25-809-5100	WAGES-COUNSELOR IN TRAINI	11,208.50	0.00	7,289.00	7,530.00	7,458.00	0.00	7,530.00	7,458.00	7,458.00
25-25-810-5100	WAGES-CAMP ADVENTURE	40,027.36	53,706.43	57,062.00	58,918.05	67,714.00	0.00	58,918.05	67,714.00	67,714.00
25-25-811-5100	WAGES-TEDDY BEAR CAMP	2,868.90	4,462.39	5,636.25	4,612.79	5,004.00	0.00	4,612.79	5,004.00	5,004.00
25-25-812-5100	WAGES-PANDA BEAR CAMP	11,542.80	15,878.12	19,413.00	18,259.87	11,523.00	0.00	18,259.87	11,523.00	11,523.00
25-25-813-5100	WAGES-KOALA BEAR CAMP	26,271.84	23,309.16	27,871.00	29,991.40	24,721.00	0.00	29,991.40	24,721.00	24,721.00
25-25-815-5100	WAGES-BABY BEAR CAMP	370.72	446.41	911.20	263.00	460.00	0.00	263.00	460.00	460.00
25-25-824-5100	WAGES-CAMP KIDS CLUB	0.00	2,583.27	2,810.00	4,506.43	4,637.00	0.00	4,506.43	4,637.00	4,637.00
25-25-825-5100	WAGES-SUMMERS END/CAMP	6,661.00	10,378.76	10,462.00	11,515.13	12,392.00	0.00	11,515.13	12,392.00	12,392.00
25-25-833-5100	WAGES-ACTION QUEST CAMP	25,251.80	24,240.09	36,921.00	57,153.62	54,160.00	0.00	57,153.62	54,160.00	54,160.00
25-25-835-5100	WAGES-AQUATIC CAMP	50,220.00	46,810.33	56,012.00	48,162.04	52,930.00	0.00	48,162.04	52,930.00	52,930.00
25-25-836-5100	WAGES-AQUATICS & SAILING C	6,080.00	1,655.00	1,680.00	0.00	6,480.00	0.00	0.00	6,480.00	6,480.00
25-25-850-5100	WAGES-ART CAMP	6,840.00	0.00	4,156.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 51 - Salaries/Wages Total:	**323,748.12**	**358,262.02**	**405,247.45**	**437,163.75**	**424,422.00**	**0.00**	**437,102.75**	**424,422.00**	**424,422.00**
AccountCategory: 53 - Contractual										
25-25-801-5300	CONTRACTL-SUN FUN CAMP	39,525.00	36,597.23	36,460.00	36,774.18	40,320.00	0.00	34,949.18	40,320.00	40,320.00
25-25-803-5300	CONTRACTL-KINDER KORNER C	2,600.00	2,304.33	4,500.00	6,147.61	5,215.00	0.00	5,552.61	5,215.00	5,215.00
25-25-806-5300	CONTRACTL-PRESCHL SUMM B	245.00	0.00	682.00	377.00	710.00	0.00	377.00	710.00	710.00
25-25-808-5300	CONTRACTL-PRESCHOOL CIT	119.00	276.00	2,696.00	331.75	340.00	0.00	191.75	340.00	340.00
25-25-809-5300	CONTRACTL-COUNSELOR IN TR	2,640.00	4,546.85	6,140.00	2,702.46	6,140.00	0.00	2,422.46	6,140.00	6,140.00
25-25-810-5300	CONTRACTL-CAMP ADVENTUR	14,250.00	19,707.59	33,358.00	33,315.53	37,688.00	0.00	31,560.53	37,688.00	37,688.00
25-25-811-5300	CONTRACTL-TEDDY BEAR CAM	484.00	180.55	496.00	666.75	675.00	0.00	491.75	675.00	675.00
25-25-812-5300	CONTRACTL-PANDA BEAR CAM	1,110.00	1,330.56	1,245.00	1,660.50	1,610.00	0.00	1,450.50	1,610.00	1,610.00
25-25-813-5300	CONTRACTL-KOALA BEAR CAM	1,840.00	1,846.22	2,085.00	1,971.90	2,100.00	0.00	1,691.90	2,100.00	2,100.00
25-25-815-5300	CONTRACTL-BABY BEAR CAMP	56.00	0.00	0.00	70.00	70.00	0.00	0.00	70.00	70.00
25-25-824-5300	CONTRACTL-CAMP KIDS CLUB	0.00	400.00	1,735.00	0.00	2,095.00	0.00	0.00	2,095.00	2,095.00
25-25-825-5300	CONTRACTL-SUMMERS END/C	3,888.00	7,421.00	8,440.00	9,251.88	10,640.00	0.00	9,251.88	10,640.00	10,640.00
25-25-827-5300	CONTRACT-FINISH STRONG AT	0.00	0.00	0.00	0.00	608,490.00	0.00	0.00	608,490.00	608,490.00
25-25-827-5308	CONTRACTL-FINISH STRONG A	0.00	0.00	0.00	0.00	30,000.00	0.00	0.00	30,000.00	30,000.00
25-25-828-5300	CONTRACTL-GAME ON CAMP	168,671.00	142,699.50	147,725.00	222,978.62	227,333.75	0.00	221,753.62	227,333.75	227,333.75

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-25-828-5308	CONTRACTL-GAME ON CAMP	0.00	0.00	6,400.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-829-5300	CONTRACTL-GAME ON CAMP	26,915.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-833-5300	CONTRACTL-ACTION QUEST	21,742.00	24,722.97	28,900.00	60,926.35	62,382.00	0.00	53,818.40	62,382.00	62,382.00
25-25-835-5300	CONTRACTL-AQUATIC CAMP	2,664.00	3,098.09	6,500.00	5,224.74	6,500.00	0.00	3,659.74	6,500.00	6,500.00
25-25-836-5300	CONTRACTL-AQUATICS & SAILI	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
25-25-838-5300	CONTRACTL-HEART YOGA FAIR	0.00	0.00	0.00	1,722.00	2,082.50	0.00	1,722.00	2,082.50	2,082.50
25-25-850-5300	CONTRACTL-ART CAMP	1,685.00	0.00	1,785.00	0.00	0.00	0.00	0.00	0.00	0.00
25-25-857-5300	CONTRACTL-FASHION AND JE	0.00	0.00	5,355.00	23,011.50	21,800.00	0.00	23,011.50	21,800.00	21,800.00
	AccountCategory: 53 - Contractual Total:	**289,434.00**	**245,130.89**	**295,502.00**	**407,132.77**	**1,067,191.25**	**0.00**	**391,904.82**	**1,067,191.25**	**1,067,191.25**
AccountCategory: 54 - Supplies										
25-25-801-5400	SUPPLIES-SUN FUN CAMP	12,920.00	19,635.13	20,060.00	15,622.85	20,060.00	0.00	15,605.99	20,060.00	20,060.00
25-25-803-5400	SUPPLIES-KINDER KORNER CA	2,770.00	6,964.10	7,200.00	9,904.67	6,030.00	0.00	9,399.44	6,030.00	6,030.00
25-25-806-5400	SUPPLIES-PRESCHL SUMM BEG	750.00	803.09	800.00	744.21	900.00	0.00	560.82	900.00	900.00
25-25-808-5400	SUPPLIES-PRESCHOOL CIT	790.00	958.41	874.00	955.24	924.00	0.00	955.24	924.00	924.00
25-25-809-5400	SUPPLIES-COUNSELOR IN TRAI	2,410.00	1,293.94	2,280.00	2,704.27	2,280.00	0.00	2,704.27	2,280.00	2,280.00
25-25-810-5400	SUPPLIES-CAMP ADVENTURE	9,720.00	9,419.05	10,050.00	10,718.02	11,350.00	0.00	10,718.02	11,350.00	11,350.00
25-25-811-5400	SUPPLIES-TEDDY BEAR CAMP	850.00	1,331.23	1,306.00	1,423.22	1,456.00	0.00	1,423.22	1,456.00	1,456.00
25-25-812-5400	SUPPLIES-PANDA BEAR CAMP	1,330.00	1,972.03	2,472.00	2,545.79	1,996.00	0.00	2,489.52	1,996.00	1,996.00
25-25-813-5400	SUPPLIES-KOALA BEAR CAMP	1,750.00	2,625.16	2,610.00	3,604.45	3,680.00	0.00	3,604.45	3,680.00	3,680.00
25-25-815-5400	SUPPLIES-BABY BEAR CAMP	270.00	618.91	370.00	233.00	370.00	0.00	188.22	370.00	370.00
25-25-824-5400	SUPPLIES-CAMP KIDS CLUB	0.00	362.90	650.00	232.46	650.00	0.00	650.00	650.00	650.00
25-25-825-5400	SUPPLIES-SUMMERS END/CAM	1,200.00	816.52	1,500.00	809.61	1,500.00	0.00	689.61	1,500.00	1,500.00
25-25-833-5400	SUPPLIES-ACTION QUEST	6,160.00	7,527.97	14,070.00	19,734.35	18,320.00	0.00	19,734.35	18,320.00	18,320.00
25-25-835-5400	SUPPLIES-AQUATIC CAMP	13,840.00	15,216.28	15,040.00	13,590.85	15,340.00	0.00	15,040.00	15,340.00	15,340.00
25-25-836-5400	SUPPLIES-AQUATICS & SAILING	1,100.00	0.00	800.00	895.00	800.00	0.00	895.00	800.00	800.00
25-25-850-5400	SUPPLIES-ART CAMP	1,750.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 54 - Supplies Total:	**57,610.00**	**69,544.72**	**81,582.00**	**83,717.99**	**85,656.00**	**0.00**	**84,658.15**	**85,656.00**	**85,656.00**
	Expense Total:	**670,792.12**	**672,937.63**	**782,331.45**	**928,014.51**	**1,577,269.25**	**0.00**	**913,665.72**	**1,577,269.25**	**1,577,269.25**
	Program: 80 - Camp Programs Surplus (Deficit):	**518,996.96**	**583,047.94**	**658,657.45**	**1,213,358.22**	**941,280.50**	**0.00**	**878,542.27**	**941,280.50**	**941,280.50**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Program: 90 - Special Event Programs										
Revenue										
AccountCategory: 42 - Program Revenues										
25-25-901-4200	REV-WINTER CARNIVAL/WATTS	900.00	540.00	900.00	300.00	800.00	0.00	900.00	800.00	800.00
25-25-903-4200	REV-SWEETHEART DANCE	7,175.00	8,812.00	7,050.00	9,716.00	7,064.00	0.00	7,050.00	7,064.00	7,064.00
25-25-908-4200	REV-SUMMER FREE SPECIAL EV	0.00	1,593.66	500.00	796.83	0.00	0.00	796.83	0.00	0.00
25-25-910-4200	REV-4TH OF JULY	20,150.00	23,297.82	24,000.00	22,382.20	24,000.00	0.00	22,332.20	24,000.00	24,000.00
25-25-911-4200	REV-BEACH CAMP OUT	11,042.00	15,669.00	15,500.00	13,942.00	13,967.00	0.00	13,942.00	13,967.00	13,967.00
25-25-913-4200	REV-BOO BASH	6,800.00	9,232.00	6,800.00	10,626.00	7,750.00	0.00	10,626.00	7,750.00	7,750.00
25-25-928-4200	REV-OUTDOOR MOVIES	250.00	0.00	0.00	1,040.00	900.00	0.00	1,040.00	900.00	900.00
25-25-934-4200	REV-SPOOKY SKATE	2,550.00	0.00	2,550.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00
25-25-941-4200	REV-GREAT MUD RUN	16,590.00	18,884.00	17,500.00	19,492.00	17,850.00	0.00	19,492.00	17,850.00	17,850.00
25-25-943-4200	REV-ITTY BITTY NEW YEAR'S	1,620.00	1,560.00	1,620.00	1,198.60	1,625.00	0.00	1,620.00	1,625.00	1,625.00
25-25-946-4200	REV-EXPRESS TRAIN DAY	1,805.00	3,520.50	3,520.00	3,801.00	3,785.00	0.00	3,768.00	3,785.00	3,785.00
25-25-951-4200	REV-SPRING SPEC EVENTS	3,900.00	5,166.00	3,900.00	2,477.00	2,900.00	0.00	1,995.00	2,900.00	2,900.00
25-25-952-4200	REV-SUMMER SPEC EVENTS	1,725.00	1,146.00	1,150.00	1,671.00	2,100.00	0.00	1,671.00	2,100.00	2,100.00
25-25-953-4200	REV-FALL SPEC EVENTS	5,325.00	6,715.00	7,500.00	5,134.00	5,650.00	0.00	4,484.00	5,650.00	5,650.00
25-25-954-4200	REV-WINTER SPEC EVENTS	1,100.00	73.00	1,600.00	0.00	2,550.00	0.00	1,600.00	2,550.00	2,550.00
25-25-957-4200	REV-BEER ON PIER	2,340.00	2,747.00	2,340.00	2,624.00	2,500.00	0.00	2,074.00	2,500.00	2,500.00
25-25-958-4200	REV-HALLMARK HOLIDAY	3,240.00	3,694.00	3,000.00	870.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00
25-25-959-4200	REV-BEACH SAFE	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 42 - Program Revenues Total:	**86,862.00**	**102,649.98**	**99,430.00**	**96,070.63**	**98,941.00**	**0.00**	**96,391.03**	**98,941.00**	**98,941.00**
	Revenue Total:	**86,862.00**	**102,649.98**	**99,430.00**	**96,070.63**	**98,941.00**	**0.00**	**96,391.03**	**98,941.00**	**98,941.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-25-901-5100	WAGES-WINTER CARNIVAL/WA	600.00	0.00	600.00	0.00	637.50	0.00	600.00	637.50	637.50
25-25-903-5100	WAGES-SWEETHEART DANCE	180.00	185.40	250.00	0.00	272.00	0.00	250.00	272.00	272.00
25-25-905-5100	WAGES-SPRING EGG HUNT	0.00	0.00	0.00	0.00	204.00	0.00	0.00	204.00	204.00
25-25-908-5100	WAGES-SUMMER FREE SPECIA	0.00	0.00	600.00	194.50	0.00	0.00	600.00	0.00	0.00
25-25-910-5100	WAGES-4TH OF JULY	4,800.00	4,303.02	4,800.00	4,905.25	5,040.00	0.00	5,007.38	5,040.00	5,040.00
25-25-911-5100	WAGES-BEACH CAMP OUT	690.00	0.00	690.00	1,763.00	1,440.00	0.00	1,763.00	1,440.00	1,440.00
25-25-913-5100	WAGES-BOO BASH	747.00	1,205.52	747.00	738.49	808.00	0.00	747.00	808.00	808.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
25-25-928-5100	WAGES-OUTDOOR MOVIES	300.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00	300.00
25-25-934-5100	WAGES-SPOOKY SKATE	144.00	0.00	144.00	0.00	160.00	0.00	0.00	160.00	160.00
25-25-941-5100	WAGES-GREAT MUD RUN	1,650.00	1,788.70	1,650.00	577.44	1,710.00	0.00	1,650.00	1,710.00	1,710.00
25-25-943-5100	WAGES-ITTY BITTY NEW YEAR	135.00	148.31	250.00	0.00	272.00	0.00	250.00	272.00	272.00
25-25-946-5100	WAGES-EXPRESS TRAIN DAY	198.00	619.37	620.00	596.28	720.00	0.00	519.78	720.00	720.00
25-25-951-5100	WAGES-SPRING SPEC EVENTS	108.00	431.93	431.00	272.78	320.00	0.00	272.28	320.00	320.00
25-25-952-5100	WAGES-SUMMER SPEC EVENT	375.00	1,068.77	995.00	979.06	960.00	0.00	995.00	960.00	960.00
25-25-953-5100	WAGES-FALL SPEC EVENTS	120.00	0.00	600.00	198.49	560.00	0.00	600.00	560.00	560.00
25-25-954-5100	WAGES-WINTER SPEC EVENTS	144.00	728.40	250.00	0.00	320.00	0.00	250.00	320.00	320.00
25-25-956-5100	WAGES-GRAND OPENINGS	225.00	84.06	125.00	0.00	160.00	0.00	125.00	160.00	160.00
25-25-957-5100	WAGES-BEER ON PIER	225.00	0.00	225.00	0.00	300.00	0.00	225.00	300.00	300.00
25-25-958-5100	WAGES-HALLMARK HOLIDAY	320.00	170.54	320.00	0.00	320.00	0.00	320.00	320.00	320.00
25-25-959-5100	WAGES-BEACH SAFE	588.00	0.00	588.00	0.00	600.00	0.00	540.00	600.00	600.00
AccountCategory: 51 - Salaries/Wages Total:		**11,549.00**	**10,734.02**	**14,185.00**	**10,225.29**	**15,103.50**	**0.00**	**15,014.44**	**15,103.50**	**15,103.50**
AccountCategory: 53 - Contractual										
25-25-901-5300	CONTRACTL-WINTER CARNIVA	4,850.00	5,176.50	5,500.00	4,150.00	5,250.00	0.00	4,500.00	5,250.00	5,250.00
25-25-903-5300	CONTRACTL-SWEETHEART DA	3,000.00	6,235.91	3,000.00	8,113.36	3,000.00	0.00	2,000.00	3,000.00	3,000.00
25-25-905-5300	CONTRACTL-SPRING EGG HUN	1,500.00	1,514.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-25-908-5300	CONTRACTL-SUMMER FREE SP	9,000.00	11,276.26	6,000.00	9,983.65	3,000.00	0.00	9,983.65	3,000.00	3,000.00
25-25-910-5300	CONTRACTL-4TH OF JULY	42,750.00	47,718.47	46,000.00	46,518.09	45,958.00	0.00	45,518.09	45,958.00	45,958.00
25-25-911-5300	CONTRACTL-BEACH CAMP OUT	4,450.00	7,504.21	7,504.00	9,369.37	8,995.00	0.00	9,369.37	8,995.00	8,995.00
25-25-913-5300	CONTRACTL-BOO BASH	3,725.00	6,740.00	6,740.00	6,425.00	6,250.00	0.00	6,375.00	6,250.00	6,250.00
25-25-928-5300	CONTRACTL-OUTDOOR MOVIE	0.00	0.00	500.00	1,040.00	900.00	0.00	1,040.00	900.00	900.00
25-25-934-5300	CONTRACTL-SPOOKY SKATE	2,725.00	0.00	2,725.00	0.00	2,500.00	0.00	0.00	2,500.00	2,500.00
25-25-941-5300	CONTRACTL-GREAT MUD RUN	4,500.00	4,106.50	4,573.00	750.00	4,500.00	0.00	4,573.00	4,500.00	4,500.00
25-25-943-5300	CONTRACTL-ITTY BITTY NEW Y	750.00	1,290.00	900.00	725.00	900.00	0.00	900.00	900.00	900.00
25-25-946-5300	CONTRACTL-EXPRESS TRAIN D	1,800.00	1,795.00	1,800.00	2,969.00	3,000.00	0.00	2,969.00	3,000.00	3,000.00
25-25-951-5300	CONTRACTL-SPRING SPEC EVE	1,900.00	1,300.00	1,500.00	0.00	1,900.00	0.00	1,500.00	1,900.00	1,900.00
25-25-952-5300	CONTRACTL-SUMMER SPEC EV	925.00	3,337.50	2,800.00	2,850.00	3,500.00	0.00	2,850.00	3,500.00	3,500.00
25-25-953-5300	CONTRACTL FALL SPEC EVENTS	3,300.00	4,397.00	4,100.00	6,158.09	5,000.00	0.00	4,338.09	5,000.00	5,000.00
25-25-954-5300	CONTRACTL-WINTER SPEC EVE	500.00	1,050.00	500.00	802.17	1,500.00	0.00	500.00	1,500.00	1,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-25-956-5300	CONTRACTL-GRAND OPENING	1,500.00	0.00	1,500.00	0.00	1,000.00	0.00	0.00	1,000.00	1,000.00
25-25-957-5300	CONTRACTL-BEER ON PIER	0.00	350.00	500.00	0.00	500.00	0.00	500.00	500.00	500.00
25-25-958-5300	CONTRACTL-HALLMARK HOLID	3,000.00	4,795.00	3,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-25-959-5300	CONTRACTL-BEACH SAFE	1,500.00	444.00	1,000.00	580.21	600.00	0.00	600.00	600.00	600.00
	AccountCategory: 53 - Contractual Total:	**91,675.00**	**109,030.35**	**101,642.00**	**100,433.94**	**100,753.00**	**0.00**	**100,016.20**	**100,753.00**	**100,753.00**
AccountCategory: 54 - Supplies										
25-25-901-5400	SUPPLIES-WINTER CARNIVAL/	700.00	1,518.17	1,200.00	1,731.70	1,200.00	0.00	1,200.00	1,200.00	1,200.00
25-25-903-5400	SUPPLIES-SWEETHEART DANCE	3,696.00	506.43	3,000.00	999.77	3,000.00	0.00	2,000.00	3,000.00	3,000.00
25-25-905-5400	SUPPLIES-SPRING EGG HUNT	3,000.00	5,416.80	3,000.00	2,146.58	3,000.00	0.00	2,146.58	3,000.00	3,000.00
25-25-908-5400	SUPPLIES-SUMMER FREE SPECI	0.00	147.90	150.00	758.95	150.00	0.00	758.95	150.00	150.00
25-25-910-5400	SUPPLIES-4TH OF JULY	6,175.00	8,734.72	6,175.00	6,136.92	6,175.00	0.00	5,686.41	6,175.00	6,175.00
25-25-911-5400	SUPPLIES-BEACH CAMP OUT	2,300.00	3,404.81	3,405.00	2,765.14	3,200.00	0.00	2,759.56	3,200.00	3,200.00
25-25-913-5400	SUPPLIES-BOO BASH	4,500.00	4,955.24	3,000.00	3,623.04	2,900.00	0.00	3,000.00	2,900.00	2,900.00
25-25-928-5400	SUPPLIES-OUTDOOR MOVIES	120.00	0.00	120.00	0.00	120.00	0.00	120.00	120.00	120.00
25-25-934-5400	SUPPLIES-SPOOKY SKATE	150.00	0.00	125.00	0.00	125.00	0.00	125.00	125.00	125.00
25-25-941-5400	SUPPLIES-GREAT MUD RUN	8,740.50	10,130.53	9,000.00	11,926.91	9,185.00	0.00	9,714.47	9,185.00	9,185.00
25-25-943-5400	SUPPLIES-ITTY BITTY NEW YEA	800.00	1,668.28	900.00	683.59	900.00	0.00	900.00	900.00	900.00
25-25-946-5400	SUPPLIES-EXPRESS TRAIN DAY	300.00	681.98	682.00	720.73	700.00	0.00	720.73	700.00	700.00
25-25-951-5400	SUPPLIES-SPRING SPEC EVENTS	3,500.00	2,835.90	2,475.00	3,645.08	3,000.00	0.00	3,338.29	3,000.00	3,000.00
25-25-952-5400	SUPPLIES-SUMMER SPEC EVEN	2,800.00	3,578.23	3,476.00	3,287.91	3,650.00	0.00	3,262.92	3,650.00	3,650.00
25-25-953-5400	SUPPLIES-FALL SPEC EVENTS	3,900.00	2,186.40	3,000.00	1,876.15	2,300.00	0.00	2,035.11	2,300.00	2,300.00
25-25-954-5400	SUPPLIES-WINTER SPEC EVENT	200.00	2,523.77	200.00	1,002.44	1,200.00	0.00	200.00	1,200.00	1,200.00
25-25-956-5400	SUPPLIES-GRAND OPENINGS	1,500.00	1,958.29	1,500.00	27.62	1,000.00	0.00	0.00	1,000.00	1,000.00
25-25-957-5400	SUPPLIES-BEER ON PIER	1,250.00	2,053.92	1,846.00	1,376.72	1,800.00	0.00	1,846.00	1,800.00	1,800.00
25-25-958-5400	SUPPLIES-HALLMARK HOLIDAY	1,000.00	1,728.23	1,000.00	192.68	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-25-959-5400	SUPPLIES-BEACH SAFE	450.00	1,231.45	1,000.00	451.24	450.00	0.00	700.00	450.00	450.00
	AccountCategory: 54 - Supplies Total:	**45,081.50**	**55,261.05**	**45,254.00**	**43,353.17**	**45,055.00**	**0.00**	**41,514.02**	**45,055.00**	**45,055.00**
	Expense Total:	**148,305.50**	**175,025.42**	**161,081.00**	**154,012.40**	**160,911.50**	**0.00**	**156,544.66**	**160,911.50**	**160,911.50**
	Program: 90 - Special Event Programs Surplus (Deficit):	**-61,443.50**	**-72,375.44**	**-61,651.00**	**-57,941.77**	**-61,970.50**	**0.00**	**-60,153.63**	**-61,970.50**	**-61,970.50**
	Department: 25 - RECREATION DEPT. Surplus (Deficit):	**1,586,202.78**	**1,659,682.50**	**1,665,662.15**	**2,787,409.81**	**2,064,673.09**	**-21,839.06**	**1,951,872.59**	**2,064,673.09**	**2,064,673.09**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Department: 26 - DAYCARE DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 42 - Program Revenues										
25-26-000-4202	REV-JELLYFISH (6wks-15mos)	274,832.00	268,716.50	265,345.00	285,005.75	288,802.00	0.00	279,169.00	288,802.00	288,802.00
25-26-000-4203	REV-FROGS (15mos-2yrs)	237,514.00	240,546.17	226,503.00	300,588.75	265,360.00	0.00	294,641.00	265,360.00	265,360.00
25-26-000-4204	REV-TURTLES (20 mos-2.5yrs)	326,200.00	347,292.43	361,749.00	340,340.00	349,610.00	0.00	345,501.00	349,610.00	349,610.00
25-26-000-4205	REV-STARFISH (2yrs)	368,568.00	385,965.00	398,362.00	405,916.00	407,960.00	0.00	404,508.00	407,960.00	407,960.00
25-26-000-4206	REV-DOLPHINS (3yrs)	441,329.00	447,036.75	468,034.00	478,619.00	508,205.00	0.00	480,368.00	508,205.00	508,205.00
25-26-000-4207	REV-BELUGAS (4yrs)	386,937.00	369,203.00	390,382.00	399,587.00	429,940.00	0.00	398,981.00	429,940.00	429,940.00
25-26-000-4208	REV-PENGUINS (21mo-2yrs)	0.00	0.00	0.00	0.00	132,683.00	0.00	0.00	132,683.00	132,683.00
25-26-000-4209	REV-POLAR BEARS (3-4yrs)	0.00	0.00	0.00	0.00	145,521.00	0.00	0.00	145,521.00	145,521.00
	AccountCategory: 42 - Program Revenues Total:	**2,035,380.00**	**2,058,759.85**	**2,110,375.00**	**2,210,056.50**	**2,528,081.00**	**0.00**	**2,203,168.00**	**2,528,081.00**	**2,528,081.00**
AccountCategory: 49 - Miscellaneous Revenue										
25-26-000-4910	MISC/HEARING TEST INCOME	1,400.00	1,238.00	1,200.00	1,188.00	1,100.00	0.00	1,188.00	1,100.00	1,100.00
25-26-000-4962	PROCEEDS - SBITAs	0.00	2,757.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**1,400.00**	**3,995.04**	**1,200.00**	**1,188.00**	**1,100.00**	**0.00**	**1,188.00**	**1,100.00**	**1,100.00**
	Revenue Total:	**2,036,780.00**	**2,062,754.89**	**2,111,575.00**	**2,211,244.50**	**2,529,181.00**	**0.00**	**2,204,356.00**	**2,529,181.00**	**2,529,181.00**
Expense										
AccountCategory: 50 - Debt Payments										
25-26-000-5003	PRINCIPAL - SBITAs	0.00	575.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 50 - Debt Payments Total:	**0.00**	**575.76**	**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	65,577.38	66,397.28	75,694.00	66,813.44	113,333.00	3,037.68	65,694.00	113,333.00	113,333.00
25-26-000-5104	FT FACILITY MAINT SALARIES	14,044.80	15,994.80	15,166.00	13,830.38	15,374.00	0.00	15,166.00	15,374.00	15,374.00
25-26-000-5105	FT CHILDREN CIRCLE SALARIES	487,595.50	451,218.02	508,994.00	512,002.24	656,803.00	19,157.49	508,994.00	656,803.00	656,803.00
25-26-000-5106	FT ASSISTANT TEACHERS	375,000.00	357,504.56	407,302.00	325,542.32	347,244.00	13,143.04	332,302.00	347,244.00	347,244.00
25-26-000-5110	PT WAGES-ECWing DESK/OFFIC	19,156.00	15,641.83	28,508.00	18,683.98	58,849.00	921.64	21,276.00	58,849.00	58,849.00
25-26-000-5116	PT WAGES-CUSTODIANS	20,800.00	20,800.00	20,000.00	10,148.77	11,400.00	0.00	16,000.00	11,400.00	11,400.00
25-26-000-5130	PT WAGES - ASST TEACHERS	447,323.00	405,479.01	379,818.00	389,459.73	495,264.00	16,954.39	371,764.00	495,264.00	495,264.00
25-26-000-5131	PT WAGES - SUB/TEACHERS	13,500.00	23,990.04	16,400.00	19,572.78	13,044.00	2,168.93	10,000.00	13,044.00	13,044.00
25-26-000-5134	PT WAGES-FOOD HANDLING	31,500.00	22,305.31	32,340.00	31,950.80	36,113.00	1,400.63	29,977.00	36,113.00	36,113.00
25-26-000-5190	FT OVERTIME	9,820.00	7,016.00	6,500.00	7,004.62	10,000.00	283.60	6,500.00	10,000.00	10,000.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-26-000-5194	CHILDCARE STIPEND	0.00	0.00	0.00	747.56	0.00	609.85	0.00	0.00	0.00
25-26-000-5196	INSURANCE BUY-OUT	11,765.00	14,190.57	4,780.00	6,427.18	6,810.00	261.92	6,630.00	6,810.00	6,810.00
	AccountCategory: 51 - Salaries/Wages Total:	**1,496,081.68**	**1,400,537.42**	**1,495,502.00**	**1,402,183.80**	**1,764,234.00**	**57,939.17**	**1,384,303.00**	**1,764,234.00**	**1,764,234.00**
AccountCategory: 52 - Utilities										
25-26-000-5210	TELEPHONE/INTERNET	1,200.00	49.33	1,679.88	179.88	1,679.88	0.00	1,679.88	1,679.88	1,679.88
	AccountCategory: 52 - Utilities Total:	**1,200.00**	**49.33**	**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	500.00	500.00	450.00	20.40	450.00	0.00	450.00	450.00	450.00
25-26-000-5335	WELLNESS/PRE-PLACEMT SERV	4,400.00	1,260.00	1,200.00	1,199.00	1,200.00	0.00	1,200.00	1,200.00	1,200.00
25-26-000-5340	CONFERENCES AND TRAINING	15,000.00	17,288.34	13,000.00	6,097.17	14,970.00	0.00	13,000.00	14,970.00	14,970.00
25-26-000-5342	OFFICIALS/MEETINGS EXPENSE	3,500.00	3,865.06	3,600.00	2,290.09	3,000.00	0.00	2,600.00	3,000.00	3,000.00
25-26-000-5360	PRINTING/MARKETING/ADVER	1,500.00	840.99	2,000.00	600.00	6,100.00	0.00	2,000.00	6,100.00	6,100.00
25-26-000-5361	PRINTING - EMPLOYMENT ADS	0.00	5,115.00	0.00	1,135.00	0.00	0.00	0.00	0.00	0.00
25-26-000-5385	FOOD SERVICE	95,725.00	72,898.50	81,707.00	73,232.75	89,857.00	0.00	75,000.00	89,857.00	89,857.00
25-26-000-5386	SERVICES-CHILDREN CIRCLE PR	10,000.00	12,739.44	14,000.00	13,532.71	16,340.00	0.00	14,000.00	16,340.00	16,340.00
25-26-000-5387	NURSE SERVICES	1,080.00	1,140.00	1,140.00	1,140.00	1,140.00	0.00	1,140.00	1,140.00	1,140.00
	AccountCategory: 53 - Contractual Total:	**131,705.00**	**115,647.33**	**117,097.00**	**99,247.12**	**133,057.00**	**0.00**	**109,390.00**	**133,057.00**	**133,057.00**
AccountCategory: 54 - Supplies										
25-26-000-5401	SUPPLIES-OFFICE	2,500.00	2,252.15	2,600.00	3,203.32	2,800.00	0.00	2,600.00	2,800.00	2,800.00
25-26-000-5403	CHILDREN CIRCLE PROGRAM S	18,000.00	31,863.34	28,000.00	34,109.04	33,600.00	0.00	36,000.00	33,600.00	33,600.00
25-26-000-5404	COMPUTER PGMS/APPs	3,202.00	3,327.31	2,725.00	2,947.94	3,865.00	0.00	2,725.00	3,865.00	3,865.00
25-26-000-5409	SUPPLIES-INTERNAL FOOD SVC	55,000.00	44,866.41	45,800.00	30,257.77	35,850.00	0.00	33,000.00	35,850.00	35,850.00
25-26-000-5412	SUPPLIES-CLEANING/CUSTODI	6,600.00	3,362.70	6,900.00	1,185.60	6,900.00	0.00	6,900.00	6,900.00	6,900.00
25-26-000-5420	SUPPLIES - GENERAL	2,000.00	3,629.21	2,500.00	280.44	1,500.00	0.00	2,500.00	1,500.00	1,500.00
25-26-000-5425	SUPPLIES-STAFF RECOGNITION	500.00	0.00	1,500.00	194.71	1,500.00	0.00	1,500.00	1,500.00	1,500.00
25-26-000-5430	SUPPLIES - FIRST AID	15,500.00	11,889.75	13,500.00	12,577.13	11,200.00	0.00	13,500.00	11,200.00	11,200.00
25-26-000-5460	SUPPLIES-FOOD EQUIPMT	12,000.00	13,552.05	13,000.00	8,524.76	10,600.00	0.00	13,000.00	10,600.00	10,600.00
	AccountCategory: 54 - Supplies Total:	**115,302.00**	**114,742.92**	**116,525.00**	**93,280.71**	**107,815.00**	**0.00**	**111,725.00**	**107,815.00**	**107,815.00**
AccountCategory: 55 - Capital										
25-26-000-5580	EQUIPMENT - GENERAL	1,000.00	3,742.03	1,000.00	1,092.12	1,000.00	0.00	1,000.00	1,000.00	1,000.00
25-26-000-5584	EQUIPMENT - RECREATION	3,000.00	0.00	3,000.00	194.99	1,000.00	0.00	3,000.00	1,000.00	1,000.00
	AccountCategory: 55 - Capital Total:	**4,000.00**	**3,742.03**	**4,000.00**	**1,287.11**	**2,000.00**	**0.00**	**4,000.00**	**2,000.00**	**2,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
AccountCategory: 56 - Insurance										
25-26-000-5600	HEALTH INSURANCE PREMIUM	216,853.00	205,694.56	213,253.00	214,774.62	265,613.00	0.00	223,253.00	265,613.00	265,613.00
25-26-000-5601	EMPLOYEE INSURNACE CONTR	-5,522.00	-7,045.73	-6,487.00	-7,312.83	-8,112.00	0.00	-6,487.00	-8,112.00	-8,112.00
25-26-000-5602	HSA CONTRIBUTIONS	5,800.00	6,184.47	6,225.00	5,198.02	6,425.00	0.00	6,225.00	6,425.00	6,425.00
	AccountCategory: 56 - Insurance Total:	**217,131.00**	**204,833.30**	**212,991.00**	**212,659.81**	**263,926.00**	**0.00**	**222,991.00**	**263,926.00**	**263,926.00**
AccountCategory: 57 - Fixed Charges										
25-26-000-5730	DUES/MEMBERSHIPS	0.00	444.00	0.00	324.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 57 - Fixed Charges Total:	**0.00**	**444.00**	**0.00**	**324.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 58 - Fund Transfer Out										
25-26-000-5890	G&A DEPT. TRANSFER	60,225.00	51,026.00	57,396.00	47,051.00	55,515.00	0.00	53,915.00	55,515.00	55,515.00
	AccountCategory: 58 - Fund Transfer Out Total:	**60,225.00**	**51,026.00**	**57,396.00**	**47,051.00**	**55,515.00**	**0.00**	**53,915.00**	**55,515.00**	**55,515.00**
AccountCategory: 59 - Miscellaneous Expense										
25-26-000-5990	CONTINGENCY	5,000.00	7,386.00	5,000.00	5,365.60	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**5,000.00**	**7,386.00**	**5,000.00**	**5,365.60**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**
	Expense Total:	**2,030,644.68**	**1,898,984.09**	**2,010,190.88**	**1,861,579.03**	**2,333,226.88**	**57,939.17**	**1,893,003.88**	**2,333,226.88**	**2,333,226.88**
	Program: 00 - Undesignated Program Surplus (Deficit):	**6,135.32**	**163,770.80**	**101,384.12**	**349,665.47**	**195,954.12**	**-57,939.17**	**311,352.12**	**195,954.12**	**195,954.12**
	Department: 26 - DAYCARE DEPT. Surplus (Deficit):	**6,135.32**	**163,770.80**	**101,384.12**	**349,665.47**	**195,954.12**	**-57,939.17**	**311,352.12**	**195,954.12**	**195,954.12**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Department: 27 - FITNESS CENTER DEPT.										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 43 - Daily Fees										
25-27-000-4310	DAILY DROP-IN RESIDENT	300.00	740.00	500.00	1,460.00	750.00	0.00	750.00	750.00	750.00
25-27-000-4320	DAILY DROP-IN NON-RESIDENT	60.00	45.00	60.00	150.00	60.00	0.00	60.00	60.00	60.00
	AccountCategory: 43 - Daily Fees Total:	**360.00**	**785.00**	**560.00**	**1,610.00**	**810.00**	**0.00**	**810.00**	**810.00**	**810.00**
AccountCategory: 46 - Passes										
25-27-000-4636	PASS-PERSL TRG PUNCHCARD	5,835.00	11,500.00	8,605.00	7,160.00	4,470.00	0.00	8,000.00	4,470.00	4,470.00
25-27-000-4660	FITNESS MEMBERSHIPS - JOINI	0.00	100.00	0.00	1,400.00	2,000.00	0.00	1,500.00	2,000.00	2,000.00
25-27-000-4661	FITNESS MEMBERSHIPS-MONT	50,880.00	44,528.58	49,020.00	49,554.90	51,480.00	0.00	49,020.00	51,480.00	51,480.00
25-27-000-4663	FITNESS MEMBERSHIPS-LOCAL	0.00	0.00	0.00	355.50	396.00	0.00	500.00	396.00	396.00
25-27-000-4664	FITNESS MEMBERSHIPS-STUDE	5,760.00	8,685.00	11,735.00	7,317.00	9,750.00	0.00	8,500.00	9,750.00	9,750.00
	AccountCategory: 46 - Passes Total:	**62,475.00**	**64,813.58**	**69,360.00**	**65,787.40**	**68,096.00**	**0.00**	**67,520.00**	**68,096.00**	**68,096.00**
AccountCategory: 49 - Miscellaneous Revenue										
25-27-000-4910	MISC/UNCLASSIFIED INCOME	0.00	0.00	0.00	77.01	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**77.01**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**62,835.00**	**65,598.58**	**69,920.00**	**67,474.41**	**68,906.00**	**0.00**	**68,330.00**	**68,906.00**	**68,906.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
25-27-000-5102	FT RECREATION SALARIES	17,115.00	17,147.79	16,854.00	15,954.04	16,580.00	636.54	16,854.00	16,580.00	16,580.00
25-27-000-5135	PT WAGES-FITNESS ATTENDAN	25,493.00	24,549.66	25,000.00	28,914.96	29,520.75	1,123.39	25,000.00	29,520.75	29,520.75
25-27-000-5196	INSURANCE BUY-OUT	1,020.00	967.32	540.00	533.78	555.00	21.34	540.00	555.00	555.00
25-27-000-5601	EMPLOYEE INSURANCE CONTR	0.00	4.53	-34.00	-42.20	-36.00	0.00	-34.00	-36.00	-36.00
	AccountCategory: 51 - Salaries/Wages Total:	**43,628.00**	**42,669.30**	**42,360.00**	**45,360.58**	**46,619.75**	**1,781.27**	**42,360.00**	**46,619.75**	**46,619.75**
AccountCategory: 52 - Utilities										
25-27-000-5210	DEDICATED TV/INTERNET	2,160.00	2,176.94	2,280.00	2,562.89	3,000.00	0.00	2,280.00	3,000.00	3,000.00
	AccountCategory: 52 - Utilities Total:	**2,160.00**	**2,176.94**	**2,280.00**	**2,562.89**	**3,000.00**	**0.00**	**2,280.00**	**3,000.00**	**3,000.00**
AccountCategory: 53 - Contractual										
25-27-000-5344	LICENSING FEES	500.00	528.00	1,100.00	616.00	1,056.00	0.00	700.00	1,056.00	1,056.00
25-27-000-5351	REPAIRS-EQUIPMENT	4,400.00	2,306.20	4,500.00	1,013.00	3,000.00	0.00	4,500.00	3,000.00	3,000.00
25-27-000-5360	MARKETING/ADVERTISING	2,500.00	600.00	2,000.00	1,029.46	2,060.00	0.00	2,000.00	2,060.00	2,060.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
25-27-000-5365	CONTRACTL-PERSONAL TRAIN	4,376.25	8,362.50	6,453.75	4,807.50	3,352.50	0.00	6,453.75	3,352.50	3,352.50
	AccountCategory: 53 - Contractual Total:	**11,776.25**	**11,796.70**	**14,053.75**	**7,465.96**	**9,468.50**	**0.00**	**13,653.75**	**9,468.50**	**9,468.50**
AccountCategory: 54 - Supplies										
25-27-000-5412	SUPPLIES-CLEANING	0.00	0.00	0.00	0.00	500.00	0.00	0.00	500.00	500.00
25-27-000-5420	SUPPLIES-GENERAL	2,000.00	1,507.72	2,000.00	627.61	2,000.00	0.00	2,000.00	2,000.00	2,000.00
25-27-000-5421	SUPPLIES-UNIFORMS	200.00	43.73	200.00	204.25	300.00	0.00	200.00	300.00	300.00
	AccountCategory: 54 - Supplies Total:	**2,200.00**	**1,551.45**	**2,200.00**	**831.86**	**2,800.00**	**0.00**	**2,200.00**	**2,800.00**	**2,800.00**
AccountCategory: 55 - Capital										
25-27-000-5584	CAPITAL-FITNESS EQUIPMENT	1,500.00	0.00	500.00	1,080.00	500.00	0.00	500.00	500.00	500.00
	AccountCategory: 55 - Capital Total:	**1,500.00**	**0.00**	**500.00**	**1,080.00**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**
AccountCategory: 56 - Insurance										
25-27-000-5600	HEALTH INSURANCE PREMIUM	0.00	85.77	1,229.00	1,061.54	1,120.00	0.00	1,229.00	1,120.00	1,120.00
	AccountCategory: 56 - Insurance Total:	**0.00**	**85.77**	**1,229.00**	**1,061.54**	**1,120.00**	**0.00**	**1,229.00**	**1,120.00**	**1,120.00**
	Expense Total:	**61,264.25**	**58,280.16**	**62,622.75**	**58,362.83**	**63,508.25**	**1,781.27**	**62,222.75**	**63,508.25**	**63,508.25**
	Program: 00 - Undesignated Program Surplus (Deficit):	**1,570.75**	**7,318.42**	**7,297.25**	**9,111.58**	**5,397.75**	**-1,781.27**	**6,107.25**	**5,397.75**	**5,397.75**
	Department: 27 - FITNESS CENTER DEPT. Surplus (Deficit):	**1,570.75**	**7,318.42**	**7,297.25**	**9,111.58**	**5,397.75**	**-1,781.27**	**6,107.25**	**5,397.75**	**5,397.75**
	Fund: 25 - RECREATION FUND Surplus (Deficit):	**-387,972.08**	**383,108.69**	**-755,702.32**	**1,048,101.60**	**-510,521.08**	**-118,889.14**	**85,279.14**	**-510,521.08**	**-510,521.08**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Fund: 30 - SPECIAL RECREATION FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
30-00-000-4000	TAXES - REAL ESTATE TAX	390,000.00	347,445.20	315,000.00	324,716.33	275,000.00	0.00	325,000.00	275,000.00	275,000.00
	AccountCategory: 40 - Tax Receipts Total:	**390,000.00**	**347,445.20**	**315,000.00**	**324,716.33**	**275,000.00**	**0.00**	**325,000.00**	**275,000.00**	**275,000.00**
	Revenue Total:	**390,000.00**	**347,445.20**	**315,000.00**	**324,716.33**	**275,000.00**	**0.00**	**325,000.00**	**275,000.00**	**275,000.00**
Expense										
AccountCategory: 51 - Salaries/Wages										
30-00-000-5100	WAGES - INCLUSION AIDS	5,000.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 51 - Salaries/Wages Total:	**5,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 55 - Capital										
30-00-000-5589	ADA-RELATED FUND 69 CAPITA	453,200.00	405,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30-00-000-5590	ADA TRANSITION PLAN/CAPITA	75,000.00	7,027.28	170,000.00	150,088.02	150,000.00	0.00	170,000.00	150,000.00	150,000.00
	AccountCategory: 55 - Capital Total:	**528,200.00**	**412,227.28**	**170,000.00**	**150,088.02**	**150,000.00**	**0.00**	**170,000.00**	**150,000.00**	**150,000.00**
AccountCategory: 57 - Fixed Charges										
30-00-000-5750	NSSRA CONTRIBUTION	109,700.00	112,119.86	130,000.00	168,921.72	132,000.00	0.00	130,000.00	132,000.00	132,000.00
30-00-000-5755	NSSRA COMPANION CHARGES	50,000.00	16,615.26	50,000.00	19,705.81	50,000.00	0.00	50,000.00	50,000.00	50,000.00
	AccountCategory: 57 - Fixed Charges Total:	**159,700.00**	**128,735.12**	**180,000.00**	**188,627.53**	**182,000.00**	**0.00**	**180,000.00**	**182,000.00**	**182,000.00**
	Expense Total:	**692,900.00**	**540,962.40**	**355,000.00**	**338,715.55**	**332,000.00**	**0.00**	**350,000.00**	**332,000.00**	**332,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-302,900.00**	**-193,517.20**	**-40,000.00**	**-13,999.22**	**-57,000.00**	**0.00**	**-25,000.00**	**-57,000.00**	**-57,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-302,900.00**	**-193,517.20**	**-40,000.00**	**-13,999.22**	**-57,000.00**	**0.00**	**-25,000.00**	**-57,000.00**	**-57,000.00**
	Fund: 30 - SPECIAL RECREATION FUND Surplus (Deficit):	**-302,900.00**	**-193,517.20**	**-40,000.00**	**-13,999.22**	**-57,000.00**	**0.00**	**-25,000.00**	**-57,000.00**	**-57,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Fund: 35 - IMRF RETIREMENT FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
35-00-000-4000	TAXES - REAL ESTATE TAX	288,000.00	293,460.54	320,000.00	319,297.45	330,000.00	0.00	322,000.00	330,000.00	330,000.00
35-00-000-4050	TAXES - REPLACEMENT TAX	6,000.00	6,292.03	4,300.00	3,782.96	2,000.00	0.00	3,200.00	2,000.00	2,000.00
	AccountCategory: 40 - Tax Receipts Total:	**294,000.00**	**299,752.57**	**324,300.00**	**323,080.41**	**332,000.00**	**0.00**	**325,200.00**	**332,000.00**	**332,000.00**
AccountCategory: 41 - Interest Income										
35-00-000-4100	INTEREST INCOME	5,600.00	14,414.04	11,000.00	15,056.25	14,000.00	0.00	18,000.00	14,000.00	14,000.00
	AccountCategory: 41 - Interest Income Total:	**5,600.00**	**14,414.04**	**11,000.00**	**15,056.25**	**14,000.00**	**0.00**	**18,000.00**	**14,000.00**	**14,000.00**
	Revenue Total:	**299,600.00**	**314,166.61**	**335,300.00**	**338,136.66**	**346,000.00**	**0.00**	**343,200.00**	**346,000.00**	**346,000.00**
Expense										
AccountCategory: 57 - Fixed Charges										
35-00-000-5762	IMRF-EMPLOYER CONTRIBUTN	339,600.00	328,109.97	335,000.00	307,610.62	355,000.00	12,552.63	315,000.00	355,000.00	355,000.00
	AccountCategory: 57 - Fixed Charges Total:	**339,600.00**	**328,109.97**	**335,000.00**	**307,610.62**	**355,000.00**	**12,552.63**	**315,000.00**	**355,000.00**	**355,000.00**
	Expense Total:	**339,600.00**	**328,109.97**	**335,000.00**	**307,610.62**	**355,000.00**	**12,552.63**	**315,000.00**	**355,000.00**	**355,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-40,000.00**	**-13,943.36**	**300.00**	**30,526.04**	**-9,000.00**	**-12,552.63**	**28,200.00**	**-9,000.00**	**-9,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-40,000.00**	**-13,943.36**	**300.00**	**30,526.04**	**-9,000.00**	**-12,552.63**	**28,200.00**	**-9,000.00**	**-9,000.00**
	Fund: 35 - IMRF RETIREMENT FUND Surplus (Deficit):	**-40,000.00**	**-13,943.36**	**300.00**	**30,526.04**	**-9,000.00**	**-12,552.63**	**28,200.00**	**-9,000.00**	**-9,000.00**

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 36 - SOCIAL SECURITY FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
36-00-000-4000	TAXES - REAL ESTATE TAX	328,000.00	334,593.30	420,000.00	408,732.02	425,000.00	0.00	417,000.00	425,000.00	425,000.00
	AccountCategory: 40 - Tax Receipts Total:	**328,000.00**	**334,593.30**	**420,000.00**	**408,732.02**	**425,000.00**	**0.00**	**417,000.00**	**425,000.00**	**425,000.00**
AccountCategory: 41 - Interest Income										
36-00-000-4100	INTEREST INCOME	2,800.00	6,044.70	6,500.00	9,419.91	9,000.00	0.00	11,000.00	9,000.00	9,000.00
	AccountCategory: 41 - Interest Income Total:	**2,800.00**	**6,044.70**	**6,500.00**	**9,419.91**	**9,000.00**	**0.00**	**11,000.00**	**9,000.00**	**9,000.00**
	Revenue Total:	**330,800.00**	**340,638.00**	**426,500.00**	**418,151.93**	**434,000.00**	**0.00**	**428,000.00**	**434,000.00**	**434,000.00**
Expense										
AccountCategory: 57 - Fixed Charges										
36-00-000-5760	SOCIAL SEC-EMPLOYER CONTRI	282,100.00	293,248.38	330,000.00	305,189.44	350,000.00	11,335.31	325,000.00	350,000.00	350,000.00
36-00-000-5761	MEDICARE-EMPLOYER CONTRI	65,975.00	68,934.27	77,000.00	72,820.80	80,000.00	2,651.01	75,000.00	80,000.00	80,000.00
	AccountCategory: 57 - Fixed Charges Total:	**348,075.00**	**362,182.65**	**407,000.00**	**378,010.24**	**430,000.00**	**13,986.32**	**400,000.00**	**430,000.00**	**430,000.00**
	Expense Total:	**348,075.00**	**362,182.65**	**407,000.00**	**378,010.24**	**430,000.00**	**13,986.32**	**400,000.00**	**430,000.00**	**430,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-17,275.00**	**-21,544.65**	**19,500.00**	**40,141.69**	**4,000.00**	**-13,986.32**	**28,000.00**	**4,000.00**	**4,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-17,275.00**	**-21,544.65**	**19,500.00**	**40,141.69**	**4,000.00**	**-13,986.32**	**28,000.00**	**4,000.00**	**4,000.00**
	Fund: 36 - SOCIAL SECURITY FUND Surplus (Deficit):	**-17,275.00**	**-21,544.65**	**19,500.00**	**40,141.69**	**4,000.00**	**-13,986.32**	**28,000.00**	**4,000.00**	**4,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Fund: 40 - BOND & INTEREST FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
40-00-000-4000	TAXES - REAL ESTATE TAX	1,109,159.00	1,100,896.09	1,360,000.00	1,335,290.73	1,360,000.00	0.00	1,340,000.00	1,360,000.00	1,360,000.00
	AccountCategory: 40 - Tax Receipts Total:	**1,109,159.00**	**1,100,896.09**	**1,360,000.00**	**1,335,290.73**	**1,360,000.00**	**0.00**	**1,340,000.00**	**1,360,000.00**	**1,360,000.00**
AccountCategory: 41 - Interest Income										
40-00-000-4100	INTEREST INCOME	15,000.00	33,058.06	30,000.00	42,776.28	50,000.00	0.00	45,000.00	50,000.00	50,000.00
	AccountCategory: 41 - Interest Income Total:	**15,000.00**	**33,058.06**	**30,000.00**	**42,776.28**	**50,000.00**	**0.00**	**45,000.00**	**50,000.00**	**50,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
40-00-000-4960	BOND PROCEEDS	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00	75,000.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**75,000.00**	**0.00**	**0.00**	**0.00**	**75,000.00**
	Revenue Total:	**1,124,159.00**	**1,133,954.15**	**1,390,000.00**	**1,378,067.01**	**1,485,000.00**	**0.00**	**1,385,000.00**	**1,410,000.00**	**1,485,000.00**
Expense										
AccountCategory: 50 - Debt Payments										
40-00-000-5000	PRINCIPAL - BONDS	1,135,000.00	1,135,000.00	1,175,000.00	1,175,000.00	1,210,000.00	0.00	1,175,000.00	1,210,000.00	1,210,000.00
40-00-000-5010	INTEREST - BONDS	182,900.00	182,900.00	139,450.00	139,450.00	593,751.00	0.00	139,450.00	504,200.00	593,751.00
	AccountCategory: 50 - Debt Payments Total:	**1,317,900.00**	**1,317,900.00**	**1,314,450.00**	**1,314,450.00**	**1,803,751.00**	**0.00**	**1,314,450.00**	**1,714,200.00**	**1,803,751.00**
AccountCategory: 53 - Contractual										
40-00-000-5331	PAYING AGENT/REGISTRAR FEE	750.00	742.00	750.00	742.00	750.00	0.00	750.00	750.00	750.00
	AccountCategory: 53 - Contractual Total:	**750.00**	**742.00**	**750.00**	**742.00**	**750.00**	**0.00**	**750.00**	**750.00**	**750.00**
	Expense Total:	**1,318,650.00**	**1,318,642.00**	**1,315,200.00**	**1,315,192.00**	**1,804,501.00**	**0.00**	**1,315,200.00**	**1,714,950.00**	**1,804,501.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-194,491.00**	**-184,687.85**	**74,800.00**	**62,875.01**	**-319,501.00**	**0.00**	**69,800.00**	**-304,950.00**	**-319,501.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-194,491.00**	**-184,687.85**	**74,800.00**	**62,875.01**	**-319,501.00**	**0.00**	**69,800.00**	**-304,950.00**	**-319,501.00**
	Fund: 40 - BOND & INTEREST FUND Surplus (Deficit):	**-194,491.00**	**-184,687.85**	**74,800.00**	**62,875.01**	**-319,501.00**	**0.00**	**69,800.00**	**-304,950.00**	**-319,501.00**

								Defined Budgets		
		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 45 - LIABILITY INSURANCE FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
45-00-000-4000	TAXES - REAL ESTATE TAX	230,000.00	235,865.19	275,000.00	271,009.62	290,000.00	0.00	273,000.00	290,000.00	290,000.00
	AccountCategory: 40 - Tax Receipts Total:	**230,000.00**	**235,865.19**	**275,000.00**	**271,009.62**	**290,000.00**	**0.00**	**273,000.00**	**290,000.00**	**290,000.00**
AccountCategory: 41 - Interest Income										
45-00-000-4100	INTEREST INCOME	4,400.00	9,426.90	8,500.00	11,326.21	10,000.00	0.00	12,000.00	10,000.00	10,000.00
	AccountCategory: 41 - Interest Income Total:	**4,400.00**	**9,426.90**	**8,500.00**	**11,326.21**	**10,000.00**	**0.00**	**12,000.00**	**10,000.00**	**10,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
45-00-000-4910	MISC/UNCLASSIFIED INCOME	0.00	1,500.00	500.00	1,500.00	500.00	0.00	500.00	500.00	500.00
45-00-000-4962	PROCEEDS - SBITAs	0.00	11,398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**12,898.00**	**500.00**	**1,500.00**	**500.00**	**0.00**	**500.00**	**500.00**	**500.00**
	Revenue Total:	**234,400.00**	**258,190.09**	**284,000.00**	**283,835.83**	**300,500.00**	**0.00**	**285,500.00**	**300,500.00**	**300,500.00**
Expense										
AccountCategory: 50 - Debt Payments										
45-00-000-5003	PRINCIPAL - SBITAs	0.00	8,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
45-00-000-5011	INTEREST - SBITAs	0.00	199.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 50 - Debt Payments Total:	**0.00**	**8,699.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
AccountCategory: 51 - Salaries/Wages										
45-00-000-5101	FT ADMINISTRATION SALARIES	35,700.00	38,059.19	37,453.00	37,757.42	38,567.00	1,116.83	37,453.00	38,567.00	38,567.00
	AccountCategory: 51 - Salaries/Wages Total:	**35,700.00**	**38,059.19**	**37,453.00**	**37,757.42**	**38,567.00**	**1,116.83**	**37,453.00**	**38,567.00**	**38,567.00**
AccountCategory: 53 - Contractual										
45-00-000-5321	CONSULTING-SAFETY/LOSS CO	4,500.00	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00	4,500.00
45-00-000-5335	WELLNESS/PRE-PLACEMT SERV	5,000.00	7,467.50	6,000.00	11,146.50	9,000.00	0.00	10,000.00	9,000.00	9,000.00
45-00-000-5340	IN-SERVICE TRAINING	7,750.00	5,690.00	7,500.00	10,545.00	7,500.00	0.00	9,500.00	7,500.00	7,500.00
	AccountCategory: 53 - Contractual Total:	**17,250.00**	**13,157.50**	**18,000.00**	**21,691.50**	**21,000.00**	**0.00**	**24,000.00**	**21,000.00**	**21,000.00**
AccountCategory: 54 - Supplies										
45-00-000-5420	GENERAL SUPPLIES	2,500.00	3,049.00	2,500.00	5,732.13	2,500.00	0.00	4,000.00	2,500.00	2,500.00
	AccountCategory: 54 - Supplies Total:	**2,500.00**	**3,049.00**	**2,500.00**	**5,732.13**	**2,500.00**	**0.00**	**4,000.00**	**2,500.00**	**2,500.00**
AccountCategory: 55 - Capital										
45-00-000-5580	EQUIPMENT - GENERAL	0.00	11,398.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
45-00-000-5587	SAFETY/SECURITY EQUIP	80,000.00	73,415.90	120,000.00	68,652.50	80,000.00	0.00	120,000.00	80,000.00	80,000.00
	AccountCategory: 55 - Capital Total:	**80,000.00**	**84,813.90**	**120,000.00**	**68,652.50**	**80,000.00**	**0.00**	**120,000.00**	**80,000.00**	**80,000.00**
AccountCategory: 56 - Insurance										
45-00-000-5650	PROPERTY INSURANCE	65,000.00	62,785.94	67,000.00	52,985.32	55,000.00	0.00	65,000.00	55,000.00	55,000.00
45-00-000-5651	GENERAL LIABILITY INSURANC	37,000.00	31,390.34	35,000.00	29,736.60	40,000.00	0.00	34,000.00	40,000.00	40,000.00
45-00-000-5652	EMPLOYMT PRACTICES INSURA	12,000.00	10,729.32	13,000.00	9,317.92	12,500.00	0.00	12,000.00	12,500.00	12,500.00
45-00-000-5653	UNEMPLOYMENT	15,000.00	0.00	7,500.00	2,004.00	7,500.00	0.00	7,500.00	7,500.00	7,500.00
	AccountCategory: 56 - Insurance Total:	**129,000.00**	**104,905.60**	**122,500.00**	**94,043.84**	**115,000.00**	**0.00**	**118,500.00**	**115,000.00**	**115,000.00**
AccountCategory: 57 - Fixed Charges										
45-00-000-5765	SAFETY INCENTIVE AWARDS	3,250.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00
	AccountCategory: 57 - Fixed Charges Total:	**3,250.00**	**0.00**	**3,000.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	**0.00**	**0.00**
AccountCategory: 59 - Miscellaneous Expense										
45-00-000-5990	CONTINGENCY	0.00	2,445.97	7,000.00	0.00	10,000.00	0.00	7,000.00	10,000.00	10,000.00
	AccountCategory: 59 - Miscellaneous Expense Total:	**0.00**	**2,445.97**	**7,000.00**	**0.00**	**10,000.00**	**0.00**	**7,000.00**	**10,000.00**	**10,000.00**
	Expense Total:	**267,700.00**	**255,130.16**	**310,453.00**	**227,877.39**	**267,067.00**	**1,116.83**	**313,953.00**	**267,067.00**	**267,067.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-33,300.00**	**3,059.93**	**-26,453.00**	**55,958.44**	**33,433.00**	**-1,116.83**	**-28,453.00**	**33,433.00**	**33,433.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-33,300.00**	**3,059.93**	**-26,453.00**	**55,958.44**	**33,433.00**	**-1,116.83**	**-28,453.00**	**33,433.00**	**33,433.00**
	Fund: 45 - LIABILITY INSURANCE FUND Surplus (Deficit):	**-33,300.00**	**3,059.93**	**-26,453.00**	**55,958.44**	**33,433.00**	**-1,116.83**	**-28,453.00**	**33,433.00**	**33,433.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
Fund: 50 - WORKERS COMP FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
50-00-000-4000	TAXES - REAL ESTATE TAX	32,500.00	34,225.26	35,000.00	35,303.10	35,000.00	0.00	36,000.00	35,000.00	35,000.00
	AccountCategory: 40 - Tax Receipts Total:	**32,500.00**	**34,225.26**	**35,000.00**	**35,303.10**	**35,000.00**	**0.00**	**36,000.00**	**35,000.00**	**35,000.00**
AccountCategory: 41 - Interest Income										
50-00-000-4100	INTEREST INCOME	1,000.00	2,683.48	2,500.00	2,147.97	2,000.00	0.00	3,000.00	2,000.00	2,000.00
	AccountCategory: 41 - Interest Income Total:	**1,000.00**	**2,683.48**	**2,500.00**	**2,147.97**	**2,000.00**	**0.00**	**3,000.00**	**2,000.00**	**2,000.00**
	Revenue Total:	**33,500.00**	**36,908.74**	**37,500.00**	**37,451.07**	**37,000.00**	**0.00**	**39,000.00**	**37,000.00**	**37,000.00**
Expense										
AccountCategory: 56 - Insurance										
50-00-000-5655	WORKER COMP INSURANCE	46,000.00	50,754.04	50,000.00	38,209.72	48,000.00	0.00	48,000.00	48,000.00	48,000.00
	AccountCategory: 56 - Insurance Total:	**46,000.00**	**50,754.04**	**50,000.00**	**38,209.72**	**48,000.00**	**0.00**	**48,000.00**	**48,000.00**	**48,000.00**
	Expense Total:	**46,000.00**	**50,754.04**	**50,000.00**	**38,209.72**	**48,000.00**	**0.00**	**48,000.00**	**48,000.00**	**48,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-12,500.00**	**-13,845.30**	**-12,500.00**	**-758.65**	**-11,000.00**	**0.00**	**-9,000.00**	**-11,000.00**	**-11,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-12,500.00**	**-13,845.30**	**-12,500.00**	**-758.65**	**-11,000.00**	**0.00**	**-9,000.00**	**-11,000.00**	**-11,000.00**
	Fund: 50 - WORKERS COMP FUND Surplus (Deficit):	**-12,500.00**	**-13,845.30**	**-12,500.00**	**-758.65**	**-11,000.00**	**0.00**	**-9,000.00**	**-11,000.00**	**-11,000.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	2025-2026 Approval Draft
Fund: 55 - AUDIT FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 40 - Tax Receipts										
55-00-000-4000	TAXES - REAL ESTATE TAX	16,367.00	17,103.16	17,500.00	16,687.39	16,500.00	0.00	17,000.00	16,500.00	16,500.00
	AccountCategory: 40 - Tax Receipts Total:	**16,367.00**	**17,103.16**	**17,500.00**	**16,687.39**	**16,500.00**	**0.00**	**17,000.00**	**16,500.00**	**16,500.00**
	Revenue Total:	**16,367.00**	**17,103.16**	**17,500.00**	**16,687.39**	**16,500.00**	**0.00**	**17,000.00**	**16,500.00**	**16,500.00**
Expense										
AccountCategory: 53 - Contractual										
55-00-000-5330	AUDIT FEES	16,000.00	15,250.00	15,650.00	14,650.00	16,300.00	0.00	15,650.00	16,300.00	16,300.00
	AccountCategory: 53 - Contractual Total:	**16,000.00**	**15,250.00**	**15,650.00**	**14,650.00**	**16,300.00**	**0.00**	**15,650.00**	**16,300.00**	**16,300.00**
	Expense Total:	**16,000.00**	**15,250.00**	**15,650.00**	**14,650.00**	**16,300.00**	**0.00**	**15,650.00**	**16,300.00**	**16,300.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**367.00**	**1,853.16**	**1,850.00**	**2,037.39**	**200.00**	**0.00**	**1,350.00**	**200.00**	**200.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**367.00**	**1,853.16**	**1,850.00**	**2,037.39**	**200.00**	**0.00**	**1,350.00**	**200.00**	**200.00**
	Fund: 55 - AUDIT FUND Surplus (Deficit):	**367.00**	**1,853.16**	**1,850.00**	**2,037.39**	**200.00**	**0.00**	**1,350.00**	**200.00**	**200.00**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 65 - CAPITAL PROJECTS FUND										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
65-00-000-4100	INTEREST INCOME	2,000.00	8,049.44	5,000.00	9,789.98	8,000.00	0.00	12,000.00	8,000.00	8,000.00
	AccountCategory: 41 - Interest Income Total:	**2,000.00**	**8,049.44**	**5,000.00**	**9,789.98**	**8,000.00**	**0.00**	**12,000.00**	**8,000.00**	**8,000.00**
AccountCategory: 48 - Fund Transfers In										
65-00-000-4810	TFR FROM CORPORATE FUND(	515,000.00	515,000.04	525,000.00	481,250.00	525,000.00	0.00	525,000.00	525,000.00	525,000.00
	AccountCategory: 48 - Fund Transfers In Total:	**515,000.00**	**515,000.04**	**525,000.00**	**481,250.00**	**525,000.00**	**0.00**	**525,000.00**	**525,000.00**	**525,000.00**
	Revenue Total:	**517,000.00**	**523,049.48**	**530,000.00**	**491,039.98**	**533,000.00**	**0.00**	**537,000.00**	**533,000.00**	**533,000.00**
Expense										
AccountCategory: 55 - Capital										
65-00-021-5503	CONSULTANT-REGIS SYS IMPLE	0.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5502	DIRECTOR INITIATIVES	0.00	919.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5507	DESIGN STUDY FOR EC ENTRA	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5509	SAFRAN HOUSE WINDOWS/W	100,000.00	113,693.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-022-5510	COMMUNITY HALL AV SYSTEM	26,873.11	28,778.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5501	CONTINGENCY - NETWORK, RO	60,000.00	56,396.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5502	REPLACE TRUCK #7 KUBOTA	28,600.00	31,211.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5503	CONDENSOR/AIR HANDLER #3	219,000.00	218,220.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5504	SENSORY AND WORKSPACE RE	75,000.00	3,027.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5505	WATTS PICKLEBALL COURTS	90,000.00	90,043.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5506	REPLACE 2000 CHEVY #6	60,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5507	GYM EQUIPMENT UPGRADES	20,000.00	22,894.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-023-5508	TAKIFF/WEINGBERG FURNITUR	35,000.00	30,306.23	50,000.00	43,513.49	0.00	0.00	50,000.00	0.00	0.00
65-00-024-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	165,700.00	105,046.01	0.00	0.00	105,700.00	0.00	0.00
65-00-024-5502	TRUCK #6 REPLACEMENT	0.00	0.00	70,000.00	0.00	75,000.00	0.00	0.00	75,000.00	75,000.00
65-00-024-5503	TAKIFF ELEVATOR CONTROLLER	0.00	0.00	45,000.00	39,600.00	0.00	0.00	39,600.00	0.00	0.00
65-00-024-5504	TAKIFF SANITARY EJECTOR PU	0.00	0.00	37,000.00	28,986.00	0.00	0.00	30,000.00	0.00	0.00
65-00-024-5505	TRI-DECK MOWER REPLACEME	0.00	0.00	95,000.00	66,749.00	0.00	0.00	66,749.00	0.00	0.00
65-00-024-5506	SKATE LOT LIGHTING IMPROVE	0.00	0.00	15,000.00	9,232.00	0.00	0.00	9,232.00	0.00	0.00
65-00-024-5507	TAKIFF GYM CURTAIN OPERAT	0.00	0.00	30,000.00	23,727.00	0.00	0.00	30,000.00	0.00	0.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	Defined Budgets 2025-2026 First Draft	Defined Budgets 2025-2026 Approval Draft
65-00-024-5508	FITNESS STUDIO FLOOR REFINI	0.00	0.00	25,000.00	26,001.95	0.00	0.00	26,002.00	0.00	0.00
65-00-024-5509	TAKIFF BAS SOFTWARE UPDATE	0.00	0.00	17,500.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5510	COMMERCIAL FRIDGE REPLAC	0.00	0.00	10,000.00	0.00	0.00	0.00	7,500.00	0.00	0.00
65-00-024-5511	FOOT GOLF	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5512	SECURITY UPGRADES	0.00	0.00	47,000.00	0.00	0.00	0.00	0.00	0.00	0.00
65-00-024-5513	TAKIFF PLAYGROUND SHADE ST	0.00	0.00	45,000.00	63,085.00	0.00	0.00	63,085.00	0.00	0.00
65-00-025-5501	CONTINGENCY - NETWORK, RO	0.00	0.00	0.00	0.00	50,000.00	0.00	0.00	50,000.00	50,000.00
65-00-025-5502	TAKIFF LIGHTING CONTROL RE	0.00	0.00	0.00	0.00	115,000.00	0.00	0.00	115,000.00	115,000.00
65-00-025-5503	TAKIFF SHADE STRUCTURE	0.00	0.00	0.00	0.00	120,000.00	0.00	0.00	120,000.00	120,000.00
65-00-025-5504	GARBAGE TRUCK REPLACEME	0.00	0.00	0.00	0.00	95,000.00	0.00	0.00	95,000.00	95,000.00
65-00-025-5505	TRUCK #2 REPLACEMENT (CAR	0.00	0.00	0.00	0.00	75,000.00	0.00	0.00	75,000.00	75,000.00
65-00-025-5506	EC DECKING REPLACEMENT	0.00	0.00	0.00	0.00	35,000.00	0.00	0.00	35,000.00	35,000.00
65-00-025-5507	SHELTON GAZEBO RESTORATIO	0.00	0.00	0.00	0.00	20,000.00	0.00	0.00	20,000.00	20,000.00
65-00-025-5508	REPLACEMENT CLUB CAR - BEA	0.00	0.00	0.00	0.00	16,000.00	0.00	0.00	16,000.00	16,000.00
65-00-025-5509	COMM ROOM #2 RENOVATION	0.00	0.00	0.00	0.00	12,000.00	0.00	0.00	12,000.00	12,000.00
	AccountCategory: 55 - Capital Total:	**729,473.11**	**595,840.74**	**657,200.00**	**405,940.45**	**613,000.00**	**0.00**	**427,868.00**	**613,000.00**	**613,000.00**
	Expense Total:	**729,473.11**	**595,840.74**	**657,200.00**	**405,940.45**	**613,000.00**	**0.00**	**427,868.00**	**613,000.00**	**613,000.00**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-212,473.11**	**-72,791.26**	**-127,200.00**	**85,099.53**	**-80,000.00**	**0.00**	**109,132.00**	**-80,000.00**	**-80,000.00**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-212,473.11**	**-72,791.26**	**-127,200.00**	**85,099.53**	**-80,000.00**	**0.00**	**109,132.00**	**-80,000.00**	**-80,000.00**
	Fund: 65 - CAPITAL PROJECTS FUND Surplus (Deficit):	**-212,473.11**	**-72,791.26**	**-127,200.00**	**85,099.53**	**-80,000.00**	**0.00**	**109,132.00**	**-80,000.00**	**-80,000.00**

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

								Defined Budgets		
		Total Budget	Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
68-00-000-4100	INTEREST INCOME	0.00	0.00	0.00	0.00	555,000.00	0.00	0.00	555,000.00	555,000.00
	AccountCategory: 41 - Interest Income Total:	**0.00**	**0.00**	**0.00**	**0.00**	**555,000.00**	**0.00**	**0.00**	**555,000.00**	**555,000.00**
AccountCategory: 48 - Fund Transfers In										
68-00-000-4840	PROCEEDS FROM BOND ISSUA	0.00	0.00	0.00	0.00	14,625,000.00	0.00	0.00	14,700,000.00	14,625,000.00
	AccountCategory: 48 - Fund Transfers In Total:	**0.00**	**0.00**	**0.00**	**0.00**	**14,625,000.00**	**0.00**	**0.00**	**14,700,000.00**	**14,625,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
68-00-000-4961	PREMIUM ON BOND ISSUANCE	0.00	0.00	0.00	0.00	503,225.00	0.00	0.00	0.00	503,225.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**503,225.00**	**0.00**	**0.00**	**0.00**	**503,225.00**
	Revenue Total:	**0.00**	**0.00**	**0.00**	**0.00**	**15,683,225.00**	**0.00**	**0.00**	**15,255,000.00**	**15,683,225.00**
Expense										
AccountCategory: 53 - Contractual										
68-00-000-5332	ISSUANCE COSTS/BOND RATIN	0.00	0.00	0.00	0.00	128,675.00	0.00	0.00	0.00	128,675.00
	AccountCategory: 53 - Contractual Total:	**0.00**	**0.00**	**0.00**	**0.00**	**128,675.00**	**0.00**	**0.00**	**0.00**	**128,675.00**
AccountCategory: 55 - Capital										
68-00-000-5501	GREENHOUSE-Design Svcs	0.00	0.00	0.00	0.00	55,125.00	0.00	0.00	55,125.00	55,125.00
68-00-000-5502	GREENHOUSE-Construction	0.00	0.00	0.00	0.00	496,125.00	0.00	0.00	496,125.00	496,125.00
68-00-000-5503	GREENHOUSE-Contingency	0.00	0.00	0.00	0.00	49,612.50	0.00	0.00	49,612.50	49,612.50
68-00-000-5504	MAINT CENTER/BALLFIELD-Des	0.00	0.00	0.00	0.00	870,975.00	0.00	0.00	870,975.00	870,975.00
68-00-000-5505	MAINT CENTER/BALLFIELD-Co	0.00	0.00	0.00	0.00	7,838,775.00	0.00	0.00	7,838,775.00	7,838,775.00
68-00-000-5506	MAINT CENTER/BALLFIELD-Con	0.00	0.00	0.00	0.00	783,877.50	0.00	0.00	783,877.50	783,877.50
68-00-000-5507	BEACH PHASE 1/2-Design Svcs	0.00	0.00	0.00	0.00	282,515.63	0.00	0.00	282,515.63	282,515.63
68-00-000-5510	BEACH PLAYGROUND-Design S	0.00	0.00	0.00	0.00	95,504.06	0.00	0.00	95,504.06	95,504.06
	AccountCategory: 55 - Capital Total:	**0.00**	**0.00**	**0.00**	**0.00**	**10,472,509.69**	**0.00**	**0.00**	**10,472,509.69**	**10,472,509.69**
	Expense Total:	**0.00**	**0.00**	**0.00**	**0.00**	**10,601,184.69**	**0.00**	**0.00**	**10,472,509.69**	**10,601,184.69**
	Program: 00 - Undesignated Program Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**5,082,040.31**	**0.00**	**0.00**	**4,782,490.31**	**5,082,040.31**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**0.00**	**5,082,040.31**	**0.00**	**0.00**	**4,782,490.31**	**5,082,040.31**
	Fund: 68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS Surplus (	**0.00**	**0.00**	**0.00**	**0.00**	**5,082,040.31**	**0.00**	**0.00**	**4,782,490.31**	**5,082,040.31**

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
Fund: 69 - MASTER PLAN CAPITAL PROJECTS										
Department: 00 - ADMINISTRATION										
Program: 00 - Undesignated Program										
Revenue										
AccountCategory: 41 - Interest Income										
69-00-000-4100	INTEREST INCOME	75,000.00	252,415.48	200,000.00	202,725.06	190,000.00	0.00	210,000.00	190,000.00	190,000.00
	AccountCategory: 41 - Interest Income Total:	**75,000.00**	**252,415.48**	**200,000.00**	**202,725.06**	**190,000.00**	**0.00**	**210,000.00**	**190,000.00**	**190,000.00**
AccountCategory: 47 - Grants/Donations										
69-00-000-4702	WATTS DONATIONS	0.00	120,000.00	120,000.00	120,000.00	120,000.00	0.00	120,000.00	120,000.00	120,000.00
69-00-000-4710	GRANTS	0.00	1,830,067.40	826,212.00	746,212.00	0.00	0.00	826,212.00	0.00	0.00
	AccountCategory: 47 - Grants/Donations Total:	**0.00**	**1,950,067.40**	**946,212.00**	**866,212.00**	**120,000.00**	**0.00**	**946,212.00**	**120,000.00**	**120,000.00**
AccountCategory: 48 - Fund Transfers In										
69-00-000-4810	TFR FROM CORP FUND(10)	850,000.00	850,000.00	800,000.00	800,000.00	1,000,000.00	0.00	800,000.00	1,000,000.00	1,000,000.00
69-00-000-4825	TFR FROM REC FUND(25)	550,000.00	550,000.00	1,200,000.00	1,200,000.00	1,450,000.00	0.00	1,200,000.00	1,450,000.00	1,450,000.00
	AccountCategory: 48 - Fund Transfers In Total:	**1,400,000.00**	**1,400,000.00**	**2,000,000.00**	**2,000,000.00**	**2,450,000.00**	**0.00**	**2,000,000.00**	**2,450,000.00**	**2,450,000.00**
AccountCategory: 49 - Miscellaneous Revenue										
69-00-000-4910	MISCELLANEOUS	0.00	67,600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 49 - Miscellaneous Revenue Total:	**0.00**	**67,600.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Revenue Total:	**1,475,000.00**	**3,670,082.88**	**3,146,212.00**	**3,068,937.06**	**2,760,000.00**	**0.00**	**3,156,212.00**	**2,760,000.00**	**2,760,000.00**
Expense										
AccountCategory: 53 - Contractual										
69-00-000-5320	ARCHITECT/DESIGN/ATTESTATI	100,000.00	93,181.99	200,000.00	132,049.56	0.00	0.00	200,000.00	0.00	0.00
	AccountCategory: 53 - Contractual Total:	**100,000.00**	**93,181.99**	**200,000.00**	**132,049.56**	**0.00**	**0.00**	**200,000.00**	**0.00**	**0.00**
AccountCategory: 55 - Capital										
69-00-000-5501	WEST BALL FIELD RENOVATION	0.00	0.00	46,000.00	27,787.00	0.00	0.00	27,787.00	0.00	0.00
69-00-000-5502	WATTS BALL FIELD RENOVATIO	0.00	0.00	31,000.00	30,875.00	0.00	0.00	30,875.00	0.00	0.00
69-00-000-5503	WATTS TENNIS COURTS	0.00	0.00	300,000.00	301,209.50	0.00	0.00	302,000.00	0.00	0.00
69-00-000-5504	CENTRAL TENNIS COURTS	0.00	0.00	380,000.00	390,562.50	0.00	0.00	402,000.00	0.00	0.00
69-00-000-5505	WEST PARK-Design Svcs	0.00	0.00	0.00	0.00	145,000.00	0.00	0.00	145,000.00	145,000.00
69-00-000-5506	WEST PARK-Construction	0.00	0.00	0.00	0.00	1,307,000.00	0.00	0.00	1,307,000.00	1,307,000.00
69-00-000-5510	SHELTON RACKET-Design Svcs	0.00	0.00	0.00	0.00	28,875.00	0.00	0.00	28,875.00	28,875.00
69-00-000-5511	SHELTON RACKET-Construction	0.00	0.00	0.00	0.00	259,875.00	0.00	0.00	259,875.00	259,875.00
69-00-000-5517	MILTON PARK-Design Svcs	0.00	0.00	0.00	0.00	31,500.00	0.00	0.00	31,500.00	31,500.00

		2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	Defined Budgets 2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
69-00-000-5518	MILTON PARK-Construction	0.00	0.00	0.00	0.00	283,500.00	0.00	0.00	283,500.00	283,500.00
69-00-000-5555	CONNECT GLENCOE TRAIL-Ow	0.00	2,470.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5576	GAS KILN	90,000.00	10,053.63	80,000.00	89,363.00	0.00	0.00	90,000.00	0.00	0.00
69-00-000-5577	WATTS - Design	43,926.00	18,281.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5578	WATTS - Owner Items	673,670.00	565,901.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5579	WATTS - Construction	2,217,035.00	2,546,314.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5580	LAKEFRONT - Design	15,000.00	14,354.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5581	LAKEFRONT - Owner Items	5,000.00	9,312.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5582	LAKEFRONT - Construction	900,000.00	681,331.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5583	CRIB WALL - Design	50,000.00	7,132.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5584	CRIB WALL - Owner Items	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-00-000-5585	CRIB WALL - Construction	500,000.00	587,846.13	0.00	4,170.44	0.00	0.00	0.00	0.00	0.00
	AccountCategory: 55 - Capital Total:	**4,496,631.00**	**4,442,999.05**	**837,000.00**	**843,967.44**	**2,055,750.00**	**0.00**	**852,662.00**	**2,055,750.00**	**2,055,750.00**
AccountCategory: 59 - Miscellaneous Expense										
69-00-000-5990	CONTINGENCY	75,000.00	0.00	25,000.00	0.00	200,037.50	0.00	25,000.00	200,037.50	200,037.50
	AccountCategory: 59 - Miscellaneous Expense Total:	**75,000.00**	**0.00**	**25,000.00**	**0.00**	**200,037.50**	**0.00**	**25,000.00**	**200,037.50**	**200,037.50**
	Expense Total:	**4,671,631.00**	**4,536,181.04**	**1,062,000.00**	**976,017.00**	**2,255,787.50**	**0.00**	**1,077,662.00**	**2,255,787.50**	**2,255,787.50**
	Program: 00 - Undesignated Program Surplus (Deficit):	**-3,196,631.00**	**-866,098.16**	**2,084,212.00**	**2,092,920.06**	**504,212.50**	**0.00**	**2,078,550.00**	**504,212.50**	**504,212.50**
	Department: 00 - ADMINISTRATION Surplus (Deficit):	**-3,196,631.00**	**-866,098.16**	**2,084,212.00**	**2,092,920.06**	**504,212.50**	**0.00**	**2,078,550.00**	**504,212.50**	**504,212.50**
	Fund: 69 - MASTER PLAN CAPITAL PROJECTS Surplus (Deficit):	**-3,196,631.00**	**-866,098.16**	**2,084,212.00**	**2,092,920.06**	**504,212.50**	**0.00**	**2,078,550.00**	**504,212.50**	**504,212.50**
	Report Surplus (Deficit):	**-7,224,584.89**	**-3,157,177.68**	**814,140.68**	**3,515,146.35**	**4,170,142.23**	**-209,916.24**	**2,298,606.64**	**3,885,143.23**	**4,170,142.23**

Fund Summary

							Defined Budgets		
Fund	2023-2024 Total Budget	2023-2024 Total Activity	2024-2025 Total Budget	2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 YTD Activity	2024-2025 YE Projection	2025-2026 First Draft	2025-2026 Approval Draft
10 - CORPORATE FUND	-665,908.70	-66,582.55	-404,666.00	112,244.46	-466,721.50	-63,371.32	-39,251.50	-466,721.50	-466,721.50
25 - RECREATION FUND	-387,972.08	383,108.69	-755,702.32	1,048,101.60	-510,521.08	-118,889.14	85,279.14	-510,521.08	-510,521.08
30 - SPECIAL RECREATION FUND	-302,900.00	-193,517.20	-40,000.00	-13,999.22	-57,000.00	0.00	-25,000.00	-57,000.00	-57,000.00
35 - IMRF RETIREMENT FUND	-40,000.00	-13,943.36	300.00	30,526.04	-9,000.00	-12,552.63	28,200.00	-9,000.00	-9,000.00
36 - SOCIAL SECURITY FUND	-17,275.00	-21,544.65	19,500.00	40,141.69	4,000.00	-13,986.32	28,000.00	4,000.00	4,000.00
40 - BOND & INTEREST FUND	-194,491.00	-184,687.85	74,800.00	62,875.01	-319,501.00	0.00	69,800.00	-304,950.00	-319,501.00
45 - LIABILITY INSURANCE FUND	-33,300.00	3,059.93	-26,453.00	55,958.44	33,433.00	-1,116.83	-28,453.00	33,433.00	33,433.00
50 - WORKERS COMP FUND	-12,500.00	-13,845.30	-12,500.00	-758.65	-11,000.00	0.00	-9,000.00	-11,000.00	-11,000.00
55 - AUDIT FUND	367.00	1,853.16	1,850.00	2,037.39	200.00	0.00	1,350.00	200.00	200.00
65 - CAPITAL PROJECTS FUND	-212,473.11	-72,791.26	-127,200.00	85,099.53	-80,000.00	0.00	109,132.00	-80,000.00	-80,000.00
67 - MASTER PLAN CAPITAL-2020 BOND PROCEEDS	-2,161,501.00	-2,112,189.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68 - MASTER PLAN CAPITAL-2025 BOND PROCEEDS	0.00	0.00	0.00	0.00	5,082,040.31	0.00	0.00	4,782,490.31	5,082,040.31
69 - MASTER PLAN CAPITAL PROJECTS	-3,196,631.00	-866,098.16	2,084,212.00	2,092,920.06	504,212.50	0.00	2,078,550.00	504,212.50	504,212.50
Report Surplus (Deficit):	**-7,224,584.89**	**-3,157,177.68**	**814,140.68**	**3,515,146.35**	**4,170,142.23**	**-209,916.24**	**2,298,606.64**	**3,885,143.23**	**4,170,142.23**

TAB 5

CAPITAL PROJECT DETAIL INFORMATION

GLENCOE PARK DISTRICT
EXPLANATION OF CAPITAL RANKING PROCESS

- Typically in the months of July, August and September, staff reviews the current Capital Improvement Plan (CIP), Heat Sheets and Master Plan Fund 68/69 projects for the *following* fiscal year. The proposed projects for the upcoming fiscal year as well as the adjusted heat sheets and CIP are presented to the full Board typically in November or December for inclusion in the First Draft of the Budget.

- In September/October, all potential Fund 65 capital recommendations are submitted from staff to Department Heads per the following areas of responsibility:
  (John) Administration (Business Services/Registration Office)
  (Kyle) Parks/Athletic Fields and Courts/Facility Maintenance
  (Bobby) Recreation/Programs/Weinberg Center/Beach/Boathouse/Takiff/Fitness
  (Erin) Marketing

- In October, department heads and the Executive director submit their potential Fund 65 projects to The Director of Parks and planning who then compiles the list and assigns associated costs/budget numbers.

- In early October department heads and the executive director discuss projects from the current fiscal year that may not be completed and for what reason(s) to decide if they should be carried over to the next fiscal year or removed from the project list.

- In late October-early November Department Heads and the Executive Director then discuss and debate the list of new and potential carryover projects priotirtizing the most critical and appropriate projects that fit into the proposed fund transfer for the upcoming fiscal year. These projects are then included in the capital project presentation to the board in November/December.

- In mid-November, the Director of Finance/Human Resources prepares the "Proposed Fund 65 Capital Listing" based on capital monies actually available for funding. This listing is again reviewed and discussed by the Executive Director and Department Heads. (Approximately $500,000-$525,000 has historically been available **annually** from the Corporate Fund, this amount is budgeted for $525,000 in FY2025/26.

- As January nears, Fund 65 capital items are adjusted to reflect previously unknown information (i.e. if monies became available as current projects are completed under budget, or if other operational needs are identified, etc.). Any changes to the proposed project list is then discussed with the board.

- In mid to late January, the proposed capital budget is finalized and distributed to the Board via the Proposed Budget FIRST DRAFT document. Included are the following capital schedules:
  Annual/Ongoing Operational Capital (Appendix B)
  Capital Fund 65 Capital (Appendix C)
  Master Plan Fund 69 Capital (Appendix C)

- The final capital program is approved by the Board in the Final Budget - APPROVAL DRAFT.

- During the new fiscal year, staff still must get Board approval for the specific capital items approved in the capital budget that are over $30,000. This is typically done via a staff report and recommendation to the Board which would include specific actual costs to complete the project. (By law, most items greater than $30,000 must be bid).

- Most construction projects and physical asset purchases over $30,000 also typically require a public bidding process. An exception this rule would be purchases and services solicited through a cooperative purchasing alliance/group in which the Glencoe Park District retains membership. Regardless of a public bid or cooperative purchasing process, any item or project over $30,000 typically requires formal board approval.

Glencoe Park District **Appendix A**

Capital Projects Multiple Year Overview

FY 2025/26 Budget

	Projected 3/1/24-2/28/25 FY 25	Budgeted 3/1/25-2/28/26 FY 26	Projected 3/1/26-2/28/27 FY 27	Projected 3/1/27-2/29/28 FY 28	Projected 3/1/28-2/28/29 FY 29	Projected 3/1/29-2/28/30 FY 30
Capital Transfer	2,000,000	2,450,000	1,194,000	1,273,400	1,230,740	1,253,814
Bond Proceeds	-	15,128,225	-	-	-	-
Grants	826,212	-	600,000	-	-	-
Interest Income	210,000	745,000	300,000	200,000	175,000	80,000
Donations	120,000	120,000	120,000	120,000	-	-
Total Revenue	3,156,212	18,443,225	2,214,000	1,593,400	1,405,740	1,333,814
A&E/Contingency/Bond Issuance Costs	225,000	128,675	-	-	-	-
Kiln	90,000	-	-	-	-	-
Central Tennis	402,000	-	-	-	-	-
Watts Tennis	302,000	-	-	-	-	-
Watts/West Ballfield Renovations	58,662	-	-	-	-	-
Greenhouse	-	600,862	-	-	-	-
Milton	-	343,350	-	-	-	-
West Park (including OSLAD scope)	-	1,597,700	-	-	-	-
Shelton Racket	-	314,738	-	-	-	-
Maintenance Center/Takiff Ballfield	-	9,493,628	-	-	-	-
Boating Beach Renovations	-	40,517	-	401,117	-	-
Safran Beach House Remodel	-	173,644	-	1,719,073	-	-
Beach Boardwalk/Shelter/Trellis/Storage	-	68,355	676,714	-	-	-
Glencoe Beach Playground/Spray Feature	-	95,504	945,490	-	-	-
Friends	-	-	81,034	802,234	-	-
Beach Stairs	-	-	-	170,171	1,684,692	-
Weinberg Cooling Floor	-	-	-	-	191,442	1,895,278
Weinberg Rink Mechanicals	-	-	-	-	153,154	1,516,222
Weinberg Player Boxes	-	-	-	-	19,144	189,528
Total Expenditures	1,077,662	12,856,973	1,703,238	3,092,595	2,048,432	3,601,028
Net Change in Fund Balance	2,078,550	5,586,252	510,762	(1,499,195)	(642,692)	(2,267,214)
Beginning Fund Balance	3,882,363	5,960,913	11,547,165	12,057,927	10,558,732	9,916,040
Ending Fund Balance	5,960,913	11,547,165	12,057,927	10,558,732	9,916,040	7,648,826

Appendix B

CAPITAL IMPROVEMENTS INCLUDED IN OPERATIONS BUDGET
FISCAL YEAR 2025/26

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

CORPORATE FUND:

Admin Department

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

Parks Department

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

Weinberg Department

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

Beach Department

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

Boathouse Department

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

RECREATION FUND:

Recreation Department

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

<u>Children's Circle</u>

25-26-000-5580	Appliance Replacement Contingency	$	1,000
25-26-000-5584	Miscellaneous Furniture	$	1,000

<u>Fitness Area Department</u>

25-27-000-5584	Miscellaneous Improvements	$	500

SPECIAL RECREATION FUND

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

LIABILITY FUND

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

SUMMARY:

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

Appendix C

PROPOSED CAPITAL PROJECTS - FUND 65

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

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

FY2024/25 NEW Capital Projects - FUND 65:			
Administration			
Improvements/Contingency-Network, Switches, Routers, Workstations		**$**	**50,000**
Parks & Maintenance (including Vehicles)			
Truck #2 Replacement		$	75,000
Truck #6 Replacement		$	75,000
Utility Truck with Garbage Attachment		$	95,000
Shelton Gazebo Refurbishment		$	20,000
	Subtotal:	**$**	**265,000**
Recreation/Children's Circle/Takiff Center			
Takiff Lighting Control Replacement		$	115,000
Replacement Club Car for Beach		$	16,000
Community Room #2 Flooring and Cabinetry		$	12,000
Unstructured Play Area Development		$	35,000
Takiff Shelter		$	120,000
	Subtotal:	**$**	**298,000**
	Total Capital Projects:	**$**	**613,000**

<u>FY2025/26 Proposed Capital Projects-FUNDS 68 and 69:</u>

Greenhouse	$	600,862	
Maintenance Center/Takiff Ballfied	$	9,493,628	
Beach Phase 1 and 2	$	282,516	
Beach Playground	$	95,504	
West Park	$	1,747,700	($150,000 paid from Special Recreation Fund)
Shelton Racket Courts	$	314,738	
Milton Playground	$	343,350	
Bond Issuance Costs	$	128,675	
Total	**$**	**13,006,973**	

TAB 6

SUMMARY OF BUDGET BY CATEGORIES

Appendix D

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

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

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

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

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

REVENUES	FY2024/25 BUDGET	FY2024/25 PROJECTED	FY2025/26 BUDGET
GRAND TOTAL REVENUES:			
Property Taxes	6,742,500	6,745,000	6,901,500
Replacement Taxes	59,300	43,200	27,000
Program Fees	7,630,005	8,086,213	9,257,378
Building Licenses/Rentals	137,643	134,521	135,472
Interest Income	418,500	629,000	455,000
Donations/Miscellaneous	46,532	76,870	70,600
NET OPERATING REVENUES:	**$15,034,480**	**$15,714,804**	**$16,846,950**
BOND PROCEEDS	-	-	75,000
TOTAL REVENUES AND BOND PROCEEDS	**$15,034,480**	**$15,714,804**	**$16,921,950**

Appendix E

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

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

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

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

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

EXPENSES	FY2024/25 BUDGET	FY2024/25 PROJECTED	FY2025/26 BUDGET
OPERATIONAL DEPT. CAPITAL			
Corporate Fund-G&A Dept.	30,750	21,740	16,750
Corporate Fund-Parks Dept.	192,500	170,500	264,500
Corporate Fund-Weinberg Ice Dept.	27,000	27,000	28,500
Corporate Fund-Beach Dept.	11,000	10,500	15,500
Corporate Fund-Boating Dept.	20,800	17,444	13,200
Recreation Fund-Administration	25,367	25,737	12,705
Recreation Fund-Children's Circle	4,000	4,000	2,000
Recreation Fund-Fitness	500	500	500
Special Recreation Fund	170,000	170,000	150,000
Liability Insurance Fund	120,000	120,000	80,000
TOTAL CAPITAL:	601,917	567,421	583,655
MISCELLANEOUS/CONTINGENCY:			
Corporate Fund-G&A Dept.	5,000	5,000	5,000
Corporate Fund-Parks Dept.	26,400	31,000	64,598
Corporate Fund-Weinberg Ice Dept.	1,000	1,000	1,000
Corporate Fund-Beach Dept.	2,500	1,000	4,000
Corporate Fund-Boating Dept.	14,529	2,500	1,001
Recreation Fund-Administration	5,000	5,000	5,000
Recreation Fund-Children's Circle	5,000	5,000	5,000
Liability Insurance Fund	7,000	7,000	10,000
TOTAL MISCELLANEOUS:	66,429	57,500	95,599
BOND PRINCIPAL/INTEREST/BOND ISSUE	1,315,200	1,315,200	1,804,501
GRAND TOTAL OPERATING & DEBT EXPDS:			
Corporate Fund-Administration	1,325,000	1,325,000	1,525,000
Corporate Fund-G&A Dept.	1,434,902	1,347,879	1,387,887
Corporate Fund-ParksDept.	1,783,167	1,587,820	1,814,442
Corporate Fund-Weinberg Ice Dept.	443,966	440,478	453,643
Corporate Fund-Beach Dept.	373,207	379,021	398,234
Corporate Fund-Boating Dept.	236,934	213,851	221,166
Recreation Fund-Adminstration	4,150,489	3,878,724	4,408,979
Recreation Fund-Recreation Programs	3,003,472	3,065,956	3,786,992
Recreation Fund-Children's Circle	2,010,191	1,893,004	2,333,227
Recreation Fund-Fitness Dept.	62,623	62,223	63,509
Special Recreation Fund	355,000	350,000	332,000
IMRF/Retirement Fund	335,000	315,000	355,000
Social Security/Medicare Fund	407,000	400,000	430,000
Bond & Interest Fund	1,315,200	1,315,200	1,804,501
Liability Insurance Fund	310,453	313,953	267,067
Workers Compensation Fund	50,000	48,000	48,000
Audit Fund	15,650	15,650	16,300
TOTAL OPER. & DEBT EXPENDITURES	**17,612,254**	**16,951,759**	**19,645,947**
Less: G&A/Transfers	1,434,902	1,347,879	1,387,887
Less: Capital Fund Transfers/Other	2,525,000	2,525,000	2,975,000
NET OPER. & DEBT EXPENDITURES	**13,652,352**	**13,078,880**	**15,283,060**

TAB 7

MEMOS-PROPOSED FY2025/2026

1. MERIT POOL

2. CONFERENCE, TRAINING AND TUITION

MEMORANDUM

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

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

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

BACKGROUND

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

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

RELEVANT FACTORS

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

MEMORANDUM

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

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

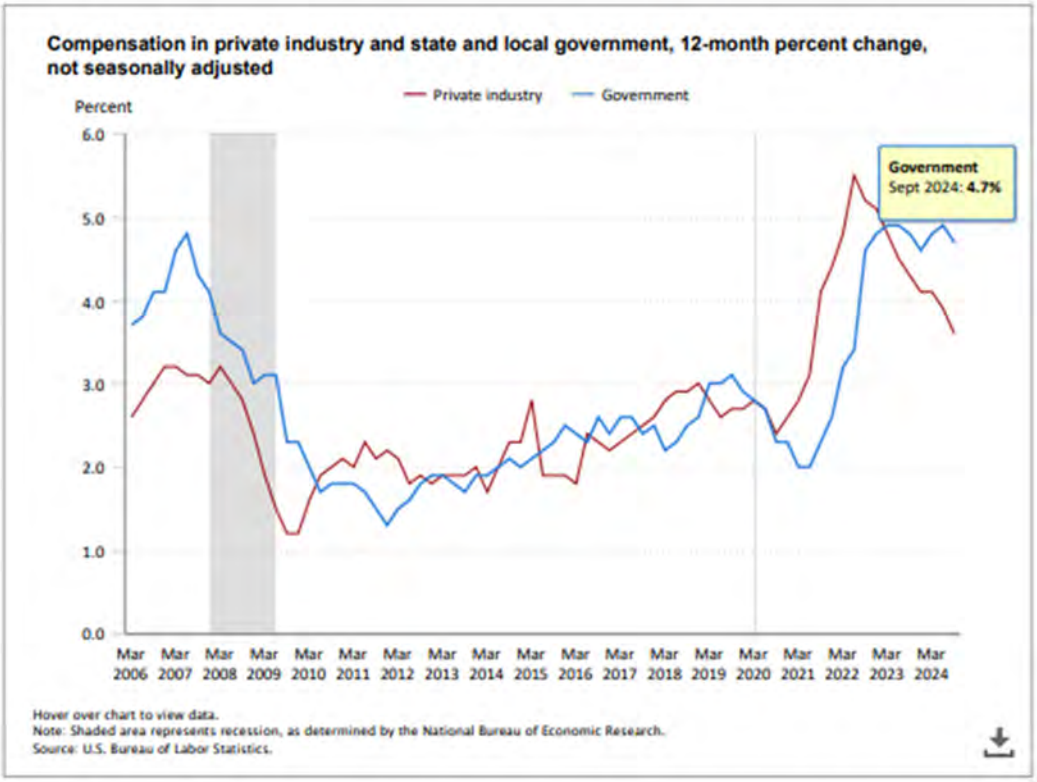
	Proposed 2025	2024	2023	2022	2021
Village of Glencoe	3.5% COLA (Non-Union Staff)	3%	3%	3%	0%
District 35 Schools	4.5 5.0% (Proposed)	4%	5%	4%	3%
Glencoe Library	3.2%	4%	6%	3%	2.4%

2. For the 2024 tax year, the Consumer Price Index (CPI) used by the county for levy calculation was 3.4%. This is the amount of "old" growth EAV that will support operations in FY2025/26.

3. The combined total of the current payroll for full-time salaries (exclusive of the Executive Director) is approximately $3.1 million annually. A 4% increase in the pool would result in $124,000 in added full-time wages – approximately $31,000 results from each 1% increase approved for FY2025/26.

4. According to the US Bureau of Labor Statistics, the compensation of state and local government employees has increased, on average, 4.7% for the twelve months ended September 30, 2024 (see graph on following page):

MEMORANDUM



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

RECOMMENDATION FOR MERIT POOL PERCENTAGES

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

1. Over the long term, a real key to administering a meaningful merit system is that it is in line with or exceeds the cost of living and is competitive in the market. The percentage is spread to employees based upon performance. We do not give automatic cost of living increases. The Board last approved salary ranges in June 2021 based on a review of grades and salary ranges conducted by Korn Ferry (formerly Hay Group), who supports a merit system of performance evaluation, within budget constraints and affordability. The results of our updated salary survey are expected to be finalized next month.

2. The recommended increase must be affordable within the framework of the proposed budget for FY2025/2026 and the 2024 tax levy, which was approved in November 2024.

3. Staff have stepped up and performed admirably during the year, and accomplishments are many. Our staff have set challenging goals for the past year, meeting and exceeding many of them. In addition, while improving some, the labor market continues to be very competitive and high-quality staff continue to be at a premium.

MEMORANDUM

CONCLUSION

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

To:	Board of Park Commissioners
From:	Lisa Sheppard, Executive Director John Cutrera, Director of Finance/Human Resources

Date: February 4, 2025

FY2025/26
INSERVICE TRAINING/CONFERENCES/TUITION

Administration

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

Recreation/Facilities

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

Beach

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

Parks/Maintenance

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

Boat

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

Children's Circle Day Care

Oakton Workshops	Multiple Staff		$	1,000
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 2025

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

Predicting Long Term Needs

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

Revenue Projections

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

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

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

Expenditure Projections

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

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

Fund Balance Projections

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

Summary

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

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

Specific Assumptions

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

Revenues:

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

Expenses:

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

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

	AUDITED ACTUAL					BUDGET	PROPOSED BUDGET	PROJECTED			
	2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Property Taxes:											
Corporate	2,204,242	2,224,561	2,221,424	2,408,071	2,663,666	2,750,000	2,880,000	2,966,400	3,055,392	3,147,054	3,241,465
Recreation	1,059,098	1,073,067	1,188,181	1,245,638	1,166,255	1,250,000	1,290,000	1,328,700	1,368,561	1,409,618	1,451,906
Special Recreation	318,438	355,084	354,083	348,237	347,445	315,000	275,000	283,250	291,748	300,500	309,515
IMRF Pension	347,709	369,991	386,416	391,040	293,461	320,000	330,000	339,900	350,097	360,600	371,418
Social Security/Medicare	270,541	297,099	328,546	301,812	334,593	420,000	425,000	437,750	450,883	464,409	478,341
Liability Insurance	154,340	153,164	154,006	161,085	235,865	275,000	290,000	298,700	307,661	316,891	326,398
Workers Compensation	41,687	42,440	44,801	47,916	34,225	35,000	35,000	36,050	37,132	38,245	39,393
Audit	12,417	12,917	15,866	16,989	17,103	17,500	16,500	16,995	17,505	18,030	18,571
Debt Service	1,200,067	1,193,994	1,352,580	1,371,653	1,100,896	1,360,000	1,360,000	1,363,856	1,358,448	1,357,356	1,360,580
Sub-total	5,608,539	5,722,317	6,045,903	6,292,441	6,193,509	6,742,500	6,901,500	7,071,601	7,237,425	7,412,703	7,597,587
Fees, Charges, Other Income:											
Replacement Taxes	30,960	26,624	50,945	97,911	72,539	59,300	27,000	50,000	51,500	53,045	54,636
Donations/Dist 35 Reimb/Village Reimb	112,000	168,125	168,125	135,769	143,385	120,000	120,000	120,000	120,000	-	-
Grants	-	398,811	392,605	63,237	1,829,667	826,212	-	600,000	-	-	-
Proceeds-Sale of Property	-	390,782	-	-	-	-	-	-	-	-	-
Interest Income	269,257	83,134	10,764	375,479	887,178	623,500	1,208,000	500,000	400,000	300,000	165,000
Recreation Program Revenues	3,521,504	2,179,970	3,566,442	4,237,282	4,690,623	4,669,134	5,851,666	6,056,474	6,268,451	6,487,847	6,714,921
Children's Circle Program Revenues	1,450,605	1,414,630	1,857,857	1,896,841	2,058,760	2,110,375	2,528,081	2,616,564	2,708,144	2,802,929	2,901,031
Weinberg Ice Center Revenues	181,688	261,692	295,743	256,195	262,025	271,656	273,583	281,790	290,244	298,952	307,920
Beach/Boating Revenues	396,480	363,166	672,837	499,002	472,597	508,920	535,142	551,196	567,732	584,764	602,307
Fitness Revenues	29,381	22,876	38,986	62,085	65,599	69,920	68,906	70,973	73,102	75,295	77,554
G&A Trfs/Rentals/Misc Revenues (1)	1,408,187	1,347,534	1,502,371	1,297,400	1,392,012	1,619,077	1,593,959	1,641,778	1,691,031	1,741,762	1,794,015
Sub-total	7,400,062	6,657,345	8,556,675	8,921,201	11,874,385	10,878,094	12,206,337	12,488,776	12,170,204	12,344,593	12,617,385
Total Revenue	13,008,601	12,379,662	14,602,578	15,213,642	18,067,894	17,620,594	19,107,837	19,560,377	19,407,630	19,757,296	20,214,972
Bond/SBITA Proceeds	-	4,578,808	-	-	86,428	-	15,203,225	-	-	-	-
TOTAL REVENUE	13,008,601	16,958,470	14,602,578	15,213,642	18,154,322	17,620,594	34,311,062	19,560,377	19,407,630	19,757,296	20,214,972

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

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

							PROPOSED	|---------------	--------------	PROJECTED -------	---------------|
						BUDGET	BUDGET				
	2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**	**2029-30**
Corporate - General & Administration	1,150,591	1,170,128	1,336,296	1,084,888	1,275,661	1,434,902	1,387,887	1,429,524	1,472,409	1,516,582	1,562,079
Corporate - Maintenance Operations	1,057,061	1,028,041	1,343,712	1,322,995	1,435,269	1,783,167	1,814,444	1,905,166	1,981,373	2,060,628	2,143,053
Corporate - Weinberg Ice Center	259,468	254,002	295,191	315,758	370,526	443,966	453,644	476,326	495,379	515,194	535,802
Corporate - Beach/Boathouse	397,951	393,529	468,364	426,980	509,723	610,141	619,399	650,369	676,384	703,439	731,577
Recreation - Administration/Comm Ctr	2,004,304	1,940,657	2,169,360	2,400,710	2,554,086	2,950,489	2,958,978	3,106,927	3,231,204	3,360,452	3,494,870
Recreation - Programs	2,246,642	1,498,017	2,208,035	2,569,176	2,816,699	3,003,472	3,786,992	3,976,342	4,135,395	4,300,811	4,472,844
Recreation - Children's Circle	1,274,732	1,281,499	1,379,014	1,473,658	1,894,665	2,010,191	2,333,227	2,449,888	2,547,884	2,649,799	2,755,791
Recreation - Fitness	48,428	34,938	40,764	52,899	58,282	62,623	63,508	66,683	69,351	72,125	75,010
Special Recreation	181,044	121,769	133,698	182,200	128,735	355,000	332,000	348,600	366,030	384,332	403,548
IMRF Pension	386,455	374,838	384,344	342,098	328,110	335,000	355,000	372,750	391,388	410,957	431,505
Social Security/Medicare	287,173	261,943	301,690	318,021	362,182	407,000	430,000	451,500	474,075	497,779	522,668
Liability Insurance	133,817	147,764	158,906	214,703	246,431	310,453	267,067	280,420	294,441	309,163	324,622
Workers Compensation	40,337	44,748	40,813	41,395	50,754	50,000	48,000	50,400	52,920	55,566	58,344
Audit	14,850	14,600	14,600	15,851	15,250	15,650	16,300	13,500	14,000	14,500	15,000
Total Operating Expenses*	9,482,853	8,566,473	10,274,787	10,761,332	12,046,373	13,772,054	14,866,446	15,578,396	16,202,233	16,851,327	17,526,712
Debt Service:											
Principal (incl Refunding in 15/16)	945,000	975,000	1,045,000	1,095,000	1,162,438	1,175,000	1,210,000	535,000	550,000	570,000	595,000
Interest/Paying Agent Fees/Other	220,346	266,726	267,257	223,642	185,001	140,200	594,501	776,400	756,200	735,150	713,250
Total Debt Service Expenses	1,165,346	1,241,726	1,312,257	1,318,642	1,347,439	1,315,200	1,804,501	1,311,400	1,306,200	1,305,150	1,308,250
Capital Projects:											
Capital - (Fund 65)	617,493	373,245	726,010	413,469	595,841	657,200	613,000	540,750	556,973	573,682	590,892
Capital - Trust Fund Projects(Fund 70)	10,894	1,173	-	-	-	-	-	-	-	-	-
Capital - In Operational Fund***	200,995	207,810	188,864	177,215	634,590	-	-	-	-	-	-
Capital - Master Plan (Fund 69)	1,223,260	1,415,741	307,014	-	4,536,181	1,062,000	2,255,788	-	802,234	1,943,216	3,601,028
Capital - Bond Proceeds Capital (Fund 68)	-	123,416	994,699	1,334,857	2,151,075	-	10,601,185	1,703,238	2,290,361	105,216	-
Total Capital Expenses	2,052,642	2,121,385	2,216,587	1,925,541	7,917,687	1,719,200	13,469,973	2,243,988	3,649,568	2,622,114	4,191,920
TOTAL EXPENSES	12,700,841	11,929,584	13,803,631	14,005,515	21,311,499	16,806,454	30,140,920	19,133,784	21,158,000	20,778,590	23,026,882

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

TOTAL REVENUES	13,008,601	16,958,470	14,602,578	15,213,642	18,154,322	17,620,594	34,311,062	19,560,377	19,407,630	19,757,296	20,214,972
TOTAL EXPENSES	12,700,841	11,929,584	13,803,631	14,005,515	21,311,499	16,806,454	30,140,920	19,133,784	21,158,000	20,778,590	23,026,882
NET SURPLUS/(DEFICIT)**	307,760	5,028,886	798,947	1,208,127	(3,157,177)	814,140	4,170,142	426,593	(1,750,371)	(1,021,294)	(2,811,910)

*** Cash Carryover Amounts not included as a part of this equation.**
****Operational Capital not broken down until annual audit.**

TAB 9

PROGRAM & FACILITY FEES

Categories of Service/Fees and Charges Policy

Categories of Glencoe Park District Services

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

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

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

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

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

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

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

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

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

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

• Fees and charges are recommended by staff to the Executive Director for approval. Fees should be set within the budget preparation process. When setting the fee, the following must be considered:

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

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

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

- Ability to expand and grow
- Special limited interest classes
- Reciprocal agreements and shared activities

• **Missed Classes.** Some classes cancelled due to weather cannot be made up and are non-refundable.

• **Prorated Fees to Activities.** At the discretion of the Program Manager and Director of Recreation/Facilities, if the nature of the activity permits, prorated class fees will be allowed and done a "per class basis".

• **Discounts to Other Entities.** Full-time Village of Glencoe, Glencoe Library and District 35 staff shall be eligible to receive the resident rate on an individual Glencoe Fitness Center membership. (They must show a business card or staff ID.)

• **Fiscal Year.** Categories of Glencoe Park District Services that determine the subsidy of program will be reviewed annually by the Glencoe Park District Board of Commissioners.

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

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

Children's Circle

2025-2026 Pricing

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

2024-2025 Pricing

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

2023-2024 Pricing

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

2022-2023 Pricing

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

2021-2022 Prices

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

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

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

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

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

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

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

TAB 10

GOALS

Glencoe Park District Strategic Action Plan

2025 Organizational Goals

2025 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 2025. 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 2025 strategic action plan goals.

Glencoe Park District Priorities

AN ENGAGED COMMUNITY

Building a More Engaged & Connected Community in 2025

In 2025, the Glencoe Park District is committed to fostering a more engaged and connected community by enhancing communication, collaboration, and inclusivity. Strengthening public engagement efforts, the District will develop a clear process for residents to share feedback on parks and facilities and implement new methods to capture program satisfaction and community input. Partnerships with the Village of Glencoe will continue, including a joint tree nursery at Shelton Park and coordinated outreach efforts. To ensure transparency and inclusivity, the District will refine its communication strategies through improved program descriptions, accessible language guidelines, and continued publications in Inside Glencoe. Additionally, new outreach initiatives—such as a structured community engagement process for the 10-year Capital Improvement Plan and a quarterly podcast or video series—will provide residents with greater opportunities to stay informed and connected to the Park District's work. Through these efforts, the District aims to create a more inclusive, responsive, and engaged community.

An Engaged Community – 2025 Organizational Goals

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

Continue collaborative efforts with the Village of Glencoe.
Finalize intergovernmental agreement with the Village for a joint tree nursery in Shelton Park.
Continue publications in Inside Glencoe 3 times annually.

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

Conduct a comprehensive review of program descriptions and titles to encourage inclusivity.
Develop a writing style guide to improve accessible language.
Complete training for District managers on improving accessible writing standards.

Evaluate alternative methods for capturing program satisfaction, interests, and testimonials from internal and external customers.
Utilize Rectrac Software to directly target program participants in specific program and increase response rate on surveys.

Develop quarterly podcast/video that celebrates the history and/or happenings of the Glencoe Park District.

Complete Illinois Distinguished Accreditation.

Pursue CAPRA Accreditation.

Apply for the National Gold Medal Award.

PRESERVED AND WELL-MAINTANED PARKS AND FACILITIES

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

As a leader in community resilience, 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- 2025 Organizational Goals

Develop and implement park site master plans.

Start construction on West Park or have bidding construction lined up for FY 2026.

Gather community input, bid, design, and construct Milton Park playground replacement.

Gather community input and design Beach renovations Phases 1 and 2.

Gather community input, bid, design and construct Takiff Center Parks Maintenance facility and ballfield with completion by Summer of 2026.

Standardize equipment and site furniture

Develop a master list of manufacturers of benches, tables, garbage cans, and other site furnishings.

Re-imagine the landscape.

Annually increase the amount of trees planted in our parks, with 70 trees planted by Fall of 2025.

Convert another annual flower bed into and native perennial garden.

Reduce the use of salt for snow removal.

Continue to purchase new equipment to use Entry ice melt. Direct staff on correct usage of equipment and salt distribution rates. Educate staff on importance of salt reduction.

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

Ensure ADA compliance in all new designs and construction projects.

Preserved and Well-Maintained Parks and Facilities-
2025 Organizational Goals

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

Continue and add security and safety trainings.
Complete annual Takiff lockdown drill.
Complete upgrades to Takiff phone and P.A safety systems.
Implement system for managing swipe cards and roll out mobile phone swipe access to Early Childhood families.
Review and update all Beach Emergency Action Plans ensuring they align with Red Cross Standards and follow a similar structure to our current facility EAPs.
Develop and launch a series of boater safety training videos to educate new boaters and enhance safety practices.
Streamline and improve existing in-person training program/curriculum for seasonal beach and ice rink employees, focusing on key operational task, safety protocols and customer service.
Update Takiff EAP's to inlcude zone manager protocols.

Improve Glencoe Beach shoreline resiliency and boat storage.
Complete Phase 2 Design plans for boat storage at the Beach.

Enhance environmentally sustainable maintenance practices.
Address surface water and flooding issues at Shelton park using bio-swales/rain garden methods and pathway redesign.
Continue to source and change our cleaning solutions to environmentally friendly products.

Preserved and Well-Maintained Parks and Facilities-
2025 Organizational Goals

Prioritize investment in the District's maintenance facility and yard.

Complete design and community input phase of Maintenance Center, ballfield, and greenhouse.
Interview and select a construction management firm.
Begin construction phase of maintenance center, ballfield and greenhouse projects.
Lead the successful issuance of 2025 Bond Proceeds. Ensure continuing ongoing disclosure compliance is addressed and make all necessary accounting journal entries for issuance of new debt.

Implement Green Team Initiatives and environmental scorecard.

Reduce district usage of disposable utensils and cups.
Increase the items per package and decrease the annual total of shipments to the building.
Begin offering composting and recycling opportunities at large-scale special events.

Install targeted rain gardens/seed blends/native plantings.

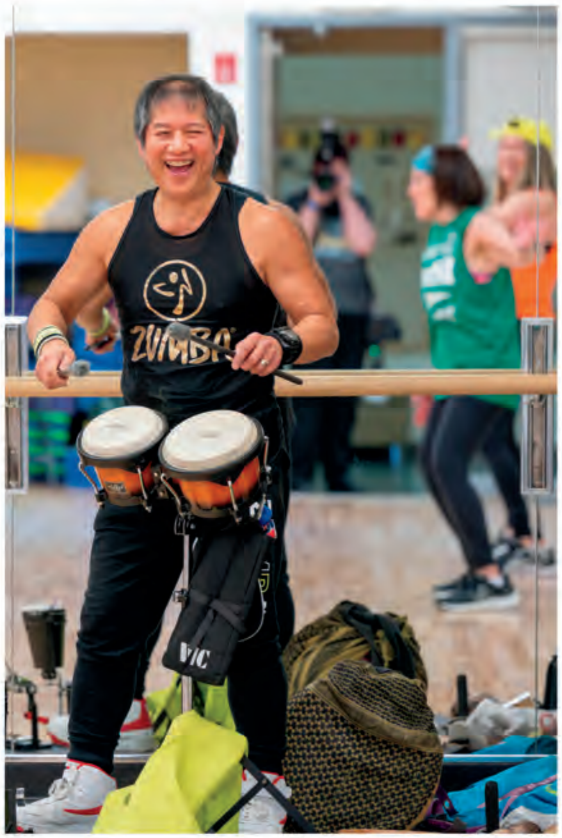
Utilize clover seed blends in new areas of restoration.

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

A proposed referendum.

Pass a $14.7 million bond referendum to improve Glencoe Beach, including the playground, Safran Beach House, boat house and racks, boardwalk, sun shelters, ramps, walls and stairs leading to the beach; improve Takiff Athletic Field; and construct and equip a new community greenhouse and a parks maintenance facility.

PROGRAM EFFECTIVENESS



Enhancing Program Effectiveness in 2025

In 2025, 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 – 2025 Organizational Goals

Complete annual evaluation of programs through the Recreation Service Analysis.
Develop a standardized procedure for conducting recreation program analysis that ensures consistent, reliable, and actionable results that will inform strategic decision-making and optimize resource allocation.

Continue to evaluate existing partnerships and agreements.
Form partnership with Park District of Highland Park to provide access to indoor pickleball facility and swim lessons in exchange for access to Weinberg Ice Rink.
Negotiate and renew the Glencoe Junior Kindergarten agreement.

Identify new partnership opportunities.
Form partnership with Glencoe Public Library and Kids Club program to provide programming and resources
Partner with Finish Strong Athletics to offer a boys sports camp in summer 2025.
Identify a partner vendor for online store selling promotional items for iconic parks/facilities and select programs/special events.

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.

Identify constraints and barriers to accessing programs.
Restructure the ELC programming under the Children's Circle brand to offer full-day options, addressing barriers to access and expanding enrollment opportunities for the community.
Create an orientation program for all new Children's Circle families.
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.

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

Building a More Engaged & Connected Community in 2025

The District will focus on maintaining financial sustainability while enhancing transparency and diversifying revenue sources in 2025. 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. The District will also strengthen its program offerings by expanding recreation opportunities, including new special events, athletic programs, fitness classes, and adult programs with a goal of increasing participation and broadening revenue streams. Additionally, 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.

GLENCOE PARK DISTRICT

LET'S PLAY GLENCOE

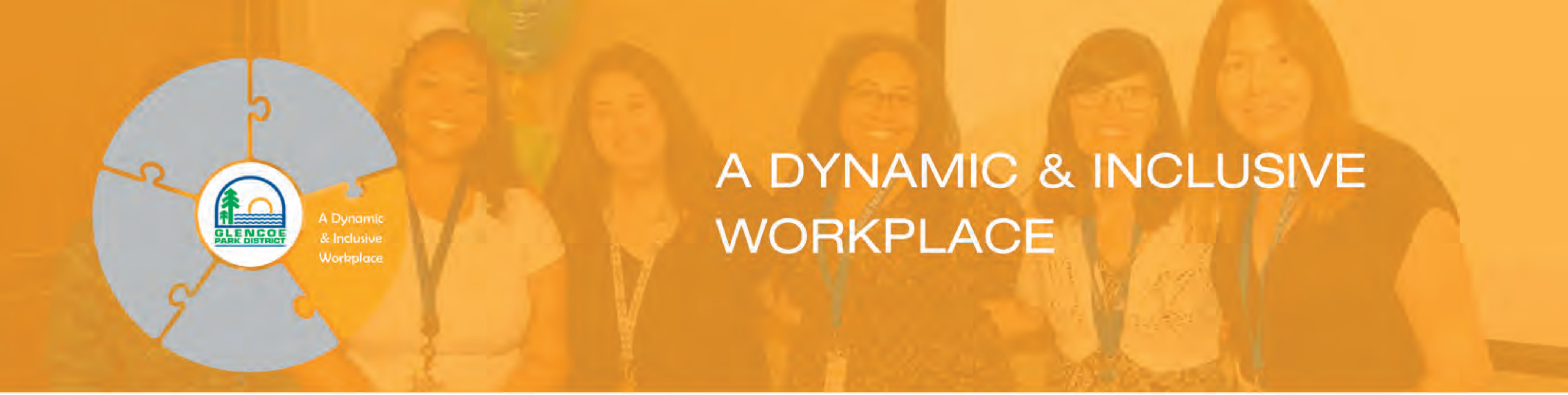
Financial Sustainability and Transparency – 2025 Organizational Goals

Complete annual categories of service evaluation, using multiple data sources.

Develop tools to better communicate District waitlists to improve transparency.
Develop and implement a clear, transparent process for managing the boat storage waitlist, ensuring community members have easy access to waitlist updates while protecting personal information.

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.
Develop and implement four new adult special event programs.
Develop and implement three new adult athletic programs/events.
Increase adult participation in general enrichment programming by 30% by the end of 2025.
Increase the number and variety of fitness classes to increase participation by 20% by the end of FY 25/26.

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



A DYNAMIC & INCLUSIVE WORKPLACE

Fostering a Dynamic and Inclusive Workplace

The District is committed to fostering a workplace that supports continuous learning, collaboration, and operational excellence. To achieve this, we will provide tailored training opportunities, standardize key resources such as staff and operations manuals, and enhance communication through biannual All District Team Meetings.

Consistency and efficiency are also priorities. We will streamline administrative processes, transition to a digital paid leave system, and utilize technology like FMX scheduling and Tyler Technology automation to improve workflow. Additionally, we will review staff evaluation processes and encourage the use of benefits for part-time and seasonal employees to ensure a supportive and equitable work environment.

Through these efforts, we aim to create a workplace where all employees have the tools, resources, and opportunities they need to succeed.

A Dynamic and Inclusive Workplace- 2025 Organizational Goals

Establish educational/training opportunities and guidelines for staff at all District levels.
Identify common training interests among staff in order to tailor full-time staff training plan.

Host All District Team Meetings twice a year.

Standardize manuals to ensure consistency in expectations and performance.
Create a ceramics studio operations manual.
Revise and roll out new editions of the Kids Club staff manual.
Revise and roll out new editions of the Summer Camp Staff manual.
Develop an HR Nuts and Bolts Manual for managers.
Develop a comprehensive recreation program manager operations manual that outlines all key responsibilities, procedures, and policies.

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

Review and re-engineer the staff performance evaluation process.

Evaluate administrative processes that impact internal customer service and influence operational efficiencies.
Complete the transition to a digital paid-leave management process including the full set-up and education of employees and their managers on the leave approval process.
Utilize FMX scheduling for the recurring tasks to ensure they are documented and tracked appropriately.
Implement a new Tyler Technology software module that automates AP, eliminating paper approvals and increasing efficiency.