

WILMETTE PARK DISTRICT

2026 PROPOSED ANNUAL BUDGET

Finance Committee of the Whole Meeting
December 8, 2025

Cook County, Illinois
Fiscal Year, January 1 - December 31, 2026





2026 Annual Budget

Board of Park Commissioners

Patrick Lahey, President

Allison Frazier, Vice President

Julie Adrianopoli

Cecilia Clarke

Patrick Duffy

Julia Goebel

Michael Murdock

Staff Members

Chris Lindgren, Executive Director

Sheila Foy, Superintendent of Finance

Dave Merrill, Superintendent of Recreation

Josh Wallace, Superintendent of Parks and Planning

Lindsay Thomas, Superintendent of Operations

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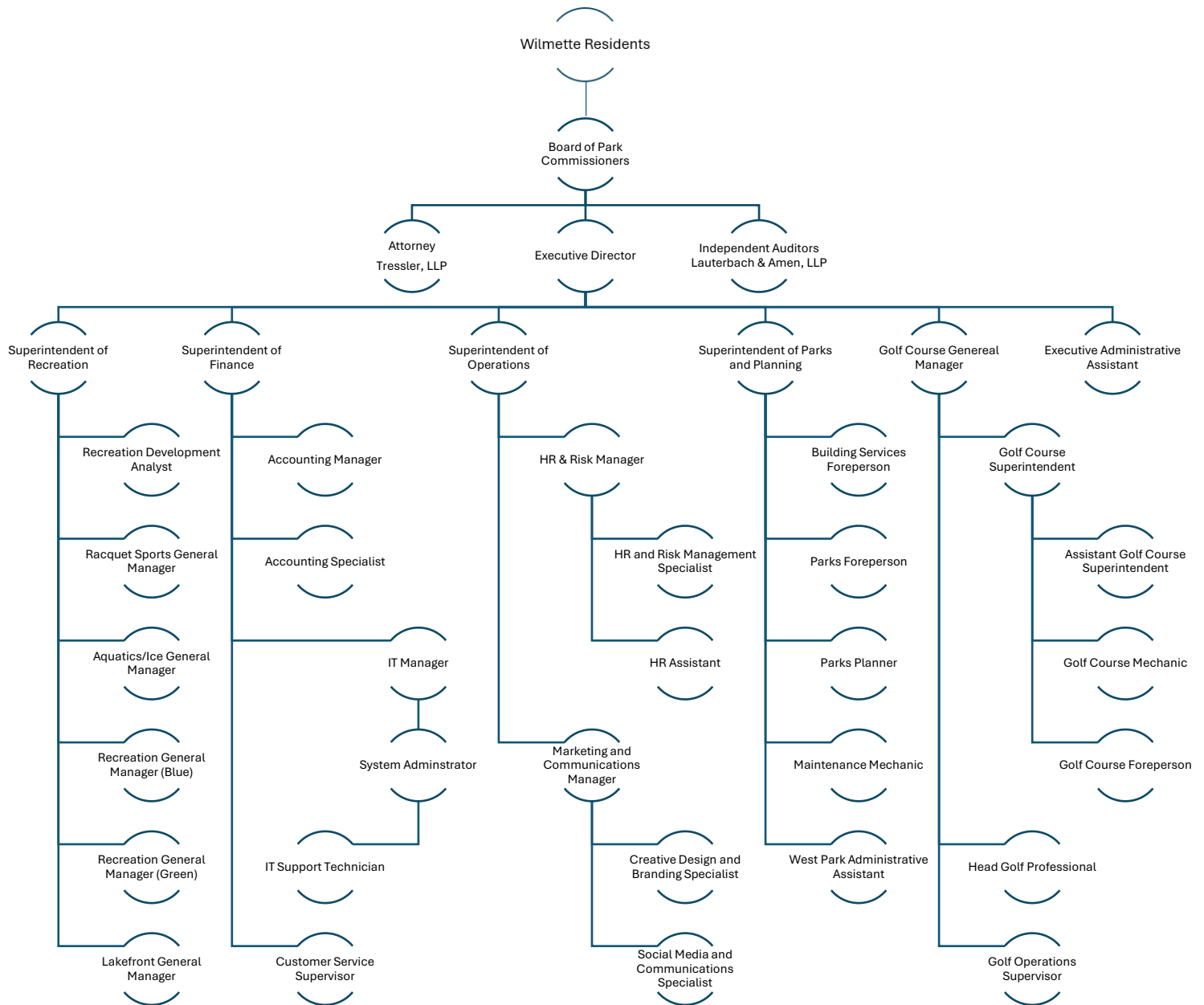
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TAB 1



Wilmette Park District

Agency Organizational Chart





WILMETTE PARK DISTRICT

District Profile

Established

On February 17, 1908, the Wilmette Park District was formed with five Commissioners: Louis K. Gillson as the elected president, Peter J. Cuneen, Horace G. Drury and Rev. Edward J. Vattmann. The new Park District immediately set out to acquire about 22 acres of "made land" dumped into Lake Michigan south of Washington Avenue as a result of the excavation of a drainage canal connecting Lake Michigan with the North Branch of the Chicago River. The Commissioners established a goal of creating a continuous lakefront park stretching north from the new harbor basin.

Governed

A seven-member, volunteer Board of Park Commissioners establishes Park District policy, strategic direction and governing ordinances. Commissioners are elected to serve staggered, four-year terms. The current Board consists of: Patrick Lahey - President, Allison Frazier – Vice President, Julie Adrianopoli, Cecilia Clarke, Patrick Duffy, Julia Goebel and Michael Murdock. Regular Board meetings are held the second Monday of each month.

Boundaries

The Park District is located on the western shores of Lake Michigan in Cook County, 14 miles north of Chicago. The District lies within New Trier Township and is bordered on the north by Kenilworth and Winnetka, the south by Evanston and Skokie and the west by Glenview and Northfield. Several acres of Cook County Forest Preserves lie on its western borders. The District serves all Wilmette residents.

Population

Per the 2020 U.S. Census, the population of Wilmette is 28,170 with 18,312 residents over the age of 25. In 2010 the population was 27,087 with about 19,123 residents over the age of 18.

Demographics

The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of \$192,300. The median age of the community is 45.7 years. Wilmette has an owner-occupied housing unit rate of 88% (censusreporter.org).

The Park District provides programming for all ages within the community. Program offerings range in age for families with young children, continuing as children grow as well as offerings for adults of all ages.

To help families with financial needs, the Park District offers scholarships for most programs. The 2025 budget for scholarships is \$75k. Through late November, almost \$98k has been awarded. The District also receives substantial donations to fund the scholarship program. The District offers payment plan options.

Real Estate

The equalized assessed value (EAV) of real estate for 2024 is \$2,413,289,377 up from \$2,409,723,817 for 2023.

WILMETTE PARK DISTRICT

DISTRICT PROFILE

Tax Rate	The tax rate for 2024 is \$0.328 (up from \$0.305 in 2023) per \$100 of assessed value, or 4.23% of the average real estate tax bill (up from 4.05% in 2023).
Fiscal Year	The District runs on a calendar year beginning on January 1 and concluding on December 31. The total budget for 2026 is \$33.8 million, with an operating budget of \$26.7 million, a capital improvement budget of \$5.5 million and a debt retirement budget of \$1.6 million.
Debt Rating	The Park District occasionally issues General Obligation bonds for capital improvements and holds a Aaa bond rating from Moody's Investor Services on its outstanding \$1.245m in 2022 Debt Certificates and \$5.015m in General Obligation bonds issued in 2024. The remainder of the District's outstanding debt (\$560k in General Obligations and \$650k Debt Certificates) were privately placed and are non-rated.
Park Resources	The District oversees 329 acres of parkland. The District maintains 24 locations comprising community, neighborhood and micro parks utilized for both passive and active use. Recreation facilities include three swimming beaches, a sailing beach, an outdoor pool complex, a community center with a gymnastics gym, theater, fitness center, early childhood center, gym, activity and meeting rooms, an 18-hole golf course with a driving range, two indoor ice rinks, eight outdoor platform tennis courts and eight indoor tennis courts. The District provides general recreation with 18 outdoor tennis courts, 6 pickleball courts, a skate-board park, 24 playing fields, 3 outdoor ice rinks and 15 playgrounds.
Programs and Services	The Park District offers a full range of indoor and outdoor activities. Major recreation programs include pre-school and after school activities, ice skating, performing arts, fitness, athletics and aquatics. Annual special events normally include an Independence Day Celebration, Spring Ice and Dance Shows, Outdoor Summer Concerts in the Wallace Bowl and Mallinckrodt and a Halloween Happening. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to help provide recreational activities for participants with special needs.
Staff	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District. Currently, there are 80 full-time staff positions. During 2025, the District employed close to 1,000 part-time and seasonal employees along with hundreds of volunteers in four Departments: Recreation Programs, Parks and Planning, Recreation Facilities (Pools, Golf, Ice, Tennis and Platform Tennis Operations) and Administration.
Affiliations	The Wilmette Park District is a member of the National Recreation and Parks Association (NRPA) and the Illinois Association of Park Districts (IAPD).
Contact	Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091 Phone: 847-256-6100, Fax: 847-256-7908
Website	www.wilmettepark.org



Honorable Commissioners:

Submitted to the Board of Park Commissioners for its consideration is the recommended budget for all funds and all Departments of the Wilmette Park District for the fiscal year period beginning January 1, 2026, through December 31, 2026. The presentation also consists of the operating results for the fiscal year ending December 31, 2024, the 2025 Budget and projected operating results for the fiscal year ending December 31, 2025. The Committee of the Whole reviewed 2026 program budgets and fees at various meetings held during October and November.

The District is projecting a fund deficit of (\$3,918,893) for 2025 versus a budgeted fund deficit of (\$3,191,456) that is attributable materially to capital. The projected results of operations for 2025 are over budget by \$528k due mainly to items within miscellaneous income (OSLAD grant proceeds, interest income performance over budget, an electricity rebate, parking ticket revenue share with the Village and surplus equipment sales). Two categories of revenue are projecting lower than budget by \$500k. Operating expenses are projected to be under budget by \$500k for 2025. Factors used in compiling the 2026 budget included a 5.0% increase in user fees charged to our patrons and a 3% increase in salaries and wages over 2025 projections.

2025 capital expenditures included the completion of the Gillson Infrastructure and Langdon Shoreline Protection projects. These were both multi-year projects with 2025 spending of \$4.8m and a total projected project spend of \$8.7m. The Hibbard Park Master Plan project was completed with funding from the OSLAD (Open Space Land Acquisition and Development) grant program. Capital was also spent on equipment, vehicles, a lift at West Park and repairs to the Deep Well #2 at Golf. There were investments in new equipment at Fitness, Gymnastics, Mallinckrodt and West Park and rooftop units at CRC and Centennial.

The projected results of 2025 operations are: total operating revenues up by 4.9% from 2024 and operating expenses are up 6.6% from 2024. The District posted a \$787k fund deficit in 2024 and is projecting a \$3.9m fund deficit for 2025.

The majority (58.12%) of 2026 capital budget will be for land improvements. That percentage less than 2025 spending (74.6%)

The Total District Income Statement is in Tab 3. Staff is projecting \$6.5m in surplus funds from operations for the 2026 calendar year which is almost flat compared to 2025 projections and that includes a 6% increase in operating expenses. The 2026 proposed budget surplus from operations will be used to pay-down the District's debt service obligations of \$1.6 million and contribute towards the 2026 portion of the District's Capital Improvement Plan (CIP).

Surplus funds accumulated from previous years will also be used to support the ongoing Capital Plan detailed within Tab 5.

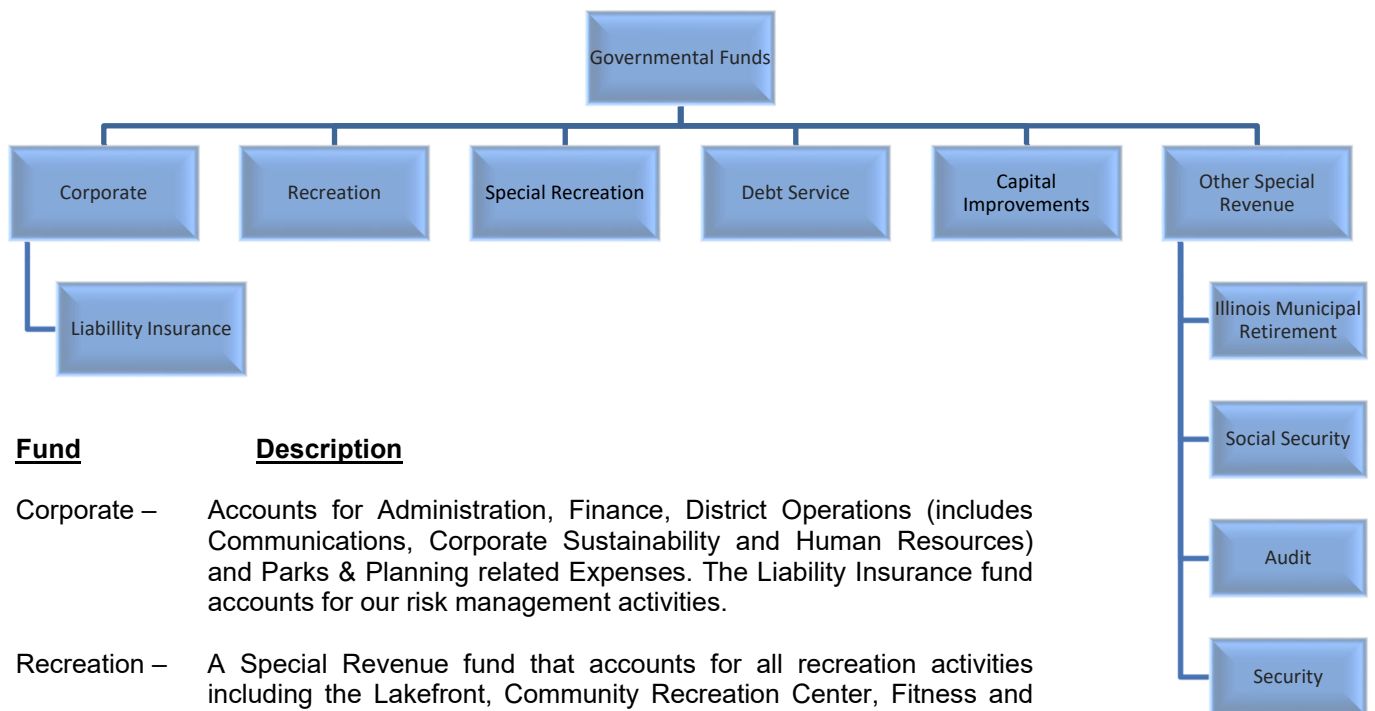
2026 Budget Summary

- Consolidated revenue is \$33.2 million
- Property tax revenue is proposed to be \$8.2 million
- Tax Levy Funding is estimated at 24.7% of total revenues
- Operating expenses are projected at \$26.6 million
- Capital expenditures are budgeted at \$5.5 million
- Debt repayment due is \$1.6 million
- Total expense appropriation is \$39.4 million
- The projected net deficit is (\$609k)

The presentation of the Annual Budget is in three sections: Introductory, Financials and the Appendix. The introductory section includes the Wilmette Park District profile and the 2026 budget message. The financial sections include the 2026 budget overview and a consolidated budget analysis including projected fund balances and a summary of the District's bond indebtedness. Tabs 3 & 4 include departmental financial summaries and financial details for all the divisions and for the total district. Tab 5 includes the 2026 Budget and Appropriations Ordinance, the 2026-2029 (and beyond) Capital Improvement Plan, District debt service schedule and historic tax information.

The Reporting Entity and its Services

The Wilmette Park District includes all of the funds and account groups of its governmental operations and component units, based on financial accountability. The structure below is the same as that presented in the Annual Comprehensive Financial Report and is used in several exhibits within this report.



<u>Fund</u>	<u>Description</u>
Corporate –	Accounts for Administration, Finance, District Operations (includes Communications, Corporate Sustainability and Human Resources) and Parks & Planning related Expenses. The Liability Insurance fund accounts for our risk management activities.
Recreation –	A Special Revenue fund that accounts for all recreation activities including the Lakefront, Community Recreation Center, Fitness and Older Adults; Recreation Facilities including Pools, Tennis, Golf, Ice and Platform Tennis.
Special Recreation –	Accounts for funding of the Special Recreation Association serving individuals with special needs and funds the District's planned ADA improvements.
Debt Service –	Accounts for the payment of General Obligation Bonds and other debt.
Capital Projects -	Accounts for improvement projects funded by surplus from operations and debt issuances.
Other Special Revenue -	Accounts for taxes and funding that are legally restricted for expenditures with specific purposes (social security, retirement, audit and police security).

The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA) and the Park District Risk Management Association (PDRMA) but does not exercise financial accountability over any of those agencies. Their annual budgets are not included within this report.

Economic Conditions and Outlook

During 2025, we experienced some inflation easing (from 2.9% at the end of 2024 down to 2.3% in April and since that time, inflation has inched back up to 3.0% in September. As of November, the October CPI has not yet posted. During 2025, there was a federal government shut-down for 43 days and it was the longest shut-down in history. The fed cut interest rates twice already this year and is expected to cut rates one more time. CPI is currently at 3.0% While salaries and wages are growing more slowly, contract services, insurance and equipment expenses were still growing greater than the inflation rate. It's still unclear as to the effect of all the proposed tariffs. We saw interest rates continue to fall but not to the levels of 2020-2021. Investment rate offerings from our financial partners have a 6 basis point difference between 270-day investments and 365-day investments. It appears the Fed has done its job in both slowing the rate of inflation and avoiding a recession. We have experienced less economic volatility in 2025 and it's tough to say what will happen next year. It looks like rates may fall but not drastically. As always, the District continues their commitment to develop new and interesting program offerings. All our managers and supervisors are watching their spending and remain committed to both operational and fiscal accountability.

Acknowledgments

The Department budgets in this document are prepared as a management tool and are not the legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure and recreation activities for Park District residents. The Budget and Appropriation Ordinance, the legally required budget document within Tab 5, has been discussed at the Board level, will be up for discussion at a public hearing on January 12, 2026 and considered during the Regular Board meeting on January 12, 2026.

The compilation of the 2026 Annual Budget occurred with the contribution of supervisors, managers, superintendents and support staff. The Finance Department is responsible for its final preparation and the Budget and Appropriation Ordinance preparation and filing. The Annual Budget is reviewed continually throughout the year and would not be possible without the efforts of the Park District staff and the support of the Board of Park Commissioners.

Respectfully submitted,

Christopher M. Lindgren
Secretary and Executive Director

TAB 2

2026 Budget Overview

Introduction

The Wilmette Park District Annual Operating and Capital Budget for fiscal year 2026 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 28,170 residents.

The narrative and objectives in this document align with the Park District's mission to enrich the quality of community life and promote activities through creative programming for people of all ages and abilities, while protecting open space and natural resources for future generations. This document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing which is scheduled for January 12, 2026. One month before the hearing, the Park District will announce the time and location and make copies of the budget available for public inspection at the Administration Office, located at 1200 Wilmette Avenue, Wilmette, Illinois. The Budget and Appropriation Ordinance is adopted in the first quarter of each fiscal year and filed with the Cook County Clerk within 30 days of adoption.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the appropriations ordinance. The District's Chief Fiscal Officer is responsible for certifying the revenue estimate.

State law prohibits further appropriation at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners has the authority to transfer items in any fund in the appropriation ordinance, with a two-thirds majority vote. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was originally adopted, specifically with a notice, a hearing and Board action.

The Park District uses a detailed line item budget for accounting, expenditure control and financial reporting within a modified accrual basis of accounting. The Park District compares year-end estimates, the prior year's actual and this Annual Budget to ensure that baseline information used for comparison purposes is reasonable.

Budget Planning Process

Detailed budgeting began in August. Committee of the Whole meetings and discussions were held during October and November. Preparation of the 2026 Capital Improvement Plan began in July and concluded in November. The 2026 Capital Improvement Plan and the annual operating budget was reviewed with the Board of Park Commissioners at Committee of the Whole meetings held in October and November. Board meeting agendas are posted at least 48 hours in advance and meetings are open to the public and announced up to four weeks in advance.

Since the November Finance Committee of the Whole meeting, there has been no significant changes to the proposed operating budget(s).

The 2026 proposed budget shows an overall deficit of (\$609,436).

Public Meetings

The following is a list of meetings where the 2026 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance on January 12, 2026. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
July 28, 2025	Committee of the Whole	2026 Proposed Budget Calendar Published
August 11, 2025	Finance Committee of the Whole	2026 Budget Guidance Memo
August 25, 2025	Committee of the Whole	2025 Truth in Taxation Discussion
September 15, 2025	Committee of the Whole	2026 Capital Plan Discussion
October 13, 2025	Finance Committee of the Whole	2026 Budgets: Parks & Planning Administration and Non-Operating Funds (including the 2025 Tax Levy discussion) Truth in Taxation Law Resolution Review
October 27, 2025	Committee of the Whole	Recreation 2026 Budgets (Aquatics, Tennis, Golf, Ice, Platform Tennis, CRC operations and programming, Lakefront and Older Adults)
November 10, 2025	Finance Committee of the Whole	2026 Capital Discussion - Financial Model 2025 PTELL Resolution review
November 10, 2025	Board Meeting	Board discusses and considers Truth in Taxation Law Resolution
December 8, 2025	Finance Committee of the Whole	2025 Tax Levy Review 2026 Budget and Appropriations Ordinance
December 8, 2025	Board Meeting	Board discusses and considers 2025 Tax Levy Ordinance and Tax Levy Reduction Resolution
January 12, 2026	Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2026-O-1

Accounting System and Budgetary Control

Budgetary control is provided by verification of appropriation amounts prior to expenditure and monthly review of all individual account expenditures compared with budgeted appropriations. From time to time, management receives reports detailing actual expenditures versus the budget on a year-to-date and prior year actual basis to monitor the budget throughout the year. The Board reviews and approves all expenditures monthly. During 2025, the Committee of the Whole performed the review of monthly financials comparing 2024 and 2025 actuals to the 2025 budget.

Program fees and taxes are proposed each year to exceed general operating expenses. The resulting operating surplus, along with excess fund balances and debt management, comprises funding for the Park District's Capital Improvement Program. Capital improvements are somewhat discretionary spending, while operating expenses are driven by programs utilized by our community.

A combination of user fees, membership fees, rental fees, and retail sales provide funds for services. Property taxes, replacement taxes and interest income provide the major sourcing of revenue for general operations. The property tax levy had remained stable over the past 10 years by growing at approximately the rate of inflation. For 2025, the tax levy is anticipated to increase by 4.10% from the 2024 extended tax levy. This is due to the increase in the Special Recreation Fund. During 2025, the Special Recreation Fund levied a "catch up" and we anticipated that the Special Recreation Fund would then be back in-line with the rate of inflation. Expenses supporting the use of Special Recreation Aides has increased much more than the rate of inflation. There is more usage of these Aides than we have seen in the past few years. There was also a large increase in Special Recreation (ADA) capital spending.

During the year, cash is held in insured or collateralized Municipal Securities, Illinois Funds, the Illinois Trust Fund and MaxSafe Funds. These investments are short-term to provide operating cash and a high level of principal security. A detailed investment policy emphasizes safety of principal, authorized investments and collateralization of deposits.

Financial Policies

A series of financial policies and procedures outline processes for financial planning, treatment of revenue streams and control of expenditures. The Park District is required to adopt an Annual Budget, which is prepared and reviewed by staff and presented to the Board of Park Commissioners. Facilities and physical inventory are assessed periodically to protect major capital assets.

Balanced Budget

The Park District prescribes to a balanced operating budget policy. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations, primarily, funds the capital improvement needs of the District. A deficit total budget should result only from discretionary spending approved by the Board for capital improvements. Larger capital initiatives are presented to our community in the form of separate public input meetings.

Long-Range Planning

The Park District values long-range planning. The Board discusses a five-year capital plan prepared by staff and based on program needs, community assessments and an in-depth review of asset replacement schedules. Large expenditure projects are anticipated, planned for and tracked against project budgets. The Committee of the Whole reviews operational area results and develops longer-term pricing policies and operating procedures.

Asset Inventory

Park District procedures call for asset protection. Major capital assets, including recreation facilities, support facilities, open recreation venues and vehicle fleets are reviewed annually for repair or replacement proposals. Older facilities are reviewed to develop long-term plans for renovation or expansion. Master Plans for major parklands are conducted upon acquisition and periodically to develop long-term revitalization strategies.

Diversity of Revenue

The Park District is funded through fees for services and real estate taxes. The District has little or no control over the diversity of the tax base. Taxes are assessed twice per year and over the last three years there have been delays in receiving the assessments. In ordinary years, the assessments occur in late winter and early fall. The Park District subscribes to a policy of varied fees for service and a fair-share concept to apportion and equalize user fees to our non-resident participants so they can contribute to the overall financing of the park system on an equitable basis. License and intergovernmental agreements are in place to supplement revenue or offset operating expenses.

Fees for Services

The Park District charges fees for recreation activities. To the extent possible, fees are collected before a service or facility is used. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than direct operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead and use of capital assets. Fees are reviewed and discussed by the Committee of the Whole each year during the budget cycle.

Infrequent Revenue

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples are grants and contributions to capital projects. From time to time, the District explores grant opportunities in order to help defray costs of eligible maintenance or replacement projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance.

Debt Issuance

The real estate tax base supports park maintenance and facility improvements while program fees support recreation activities. Therefore, additional costs associated with acquiring and improving long-term fixed assets are generally funded with the issuance of debt and/or surplus from operations. The Park District reviews its existing obligation structure, statutory debt limits, current and projected surplus from operations and future liability levels before making decisions to issue new debt. Real estate tax revenue and obligated retirement of debt expenses are reported in the Debt Service Fund. The Park District's statutory debt limits and related statistics are detailed on the next page.

Fund Balance

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. The Park District has set \$4.0 million as the minimum assigned year-end fund balance as a contingency. Each special fund balance is targeted to be about one-quarter of a year's expenditure level to align with tax collections.

Expenditure Accountability

The Park District regularly compares financial results to the budget and prior year expenditures. Monthly expenses are reported and discussed with the Board. Year-to-date revenues and expenses are provided, with explanations of material variances to the Committee of the Whole. Reporting of capital expenditures is also provided as part of the monthly reporting.

Debt Position

Overview

The Park District's residents call for quality facilities, and it budgets capital and infrastructure expenditures for recreation activities and open space. The expenses associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The Board reviews the statutory debt limit as part of any new issuance or referendum. Allocated real estate tax received and debt obligation retirement pass through the Debt Service Fund.

Beginning with the debt issued in 2022 and the debt issued in 2024, the Wilmette Park District has an Aaa bond rating (upgraded in 2022 from an Aa1 rating) from Moody's Investors Service. Moody's cites the stable tax base characterized by above average wealth levels and sound financial operations bolstered by sufficient reserves as reasons for the rating.

Three commonly used indices for debt measurement are charted below: percent of legal debt limit; outstanding bonded debt per capita, and the general obligation debt as a percent of the assessed property valuation.

Financial statistics for the previous 10 years are below:

Beginning	Total Debt	Debt Limit	Capita	% of EAV
2017	14,750,000	19.2%	545	1.0%
2018	12,115,000	12.6%	445	1.0%
2019	11,442,000	11.7%	422	1.0%
2020	8,801,000	9.3%	325	0.5%
2021	6,936,000	6.7%	256	0.3%
2022	4,706,000	4.6%	167	0.2%
2023	6,621,000	6.9%	235	0.3%
2024	5,310,000	4.4%	188	0.1%
2025	8,940,000	7.4%	317	0.4%
2026	7,470,000	6.2%	265	0.3%

Debt Limit

The Park District's statutory debt limit is 5% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds/Debt (Debt Certificates) are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are in fact extended.

	<u>Amount</u>	<u>Percent</u>
2024 Equalized Assessed Valuation (EAV):	\$2,413,289,377	
Debt Limit @ 5% of EAV:	120,664,469	100.00%
Outstanding Debt:	5,575,000	4.62%
Debt Margin:	115,089,469	95.38%

Debt Requirements

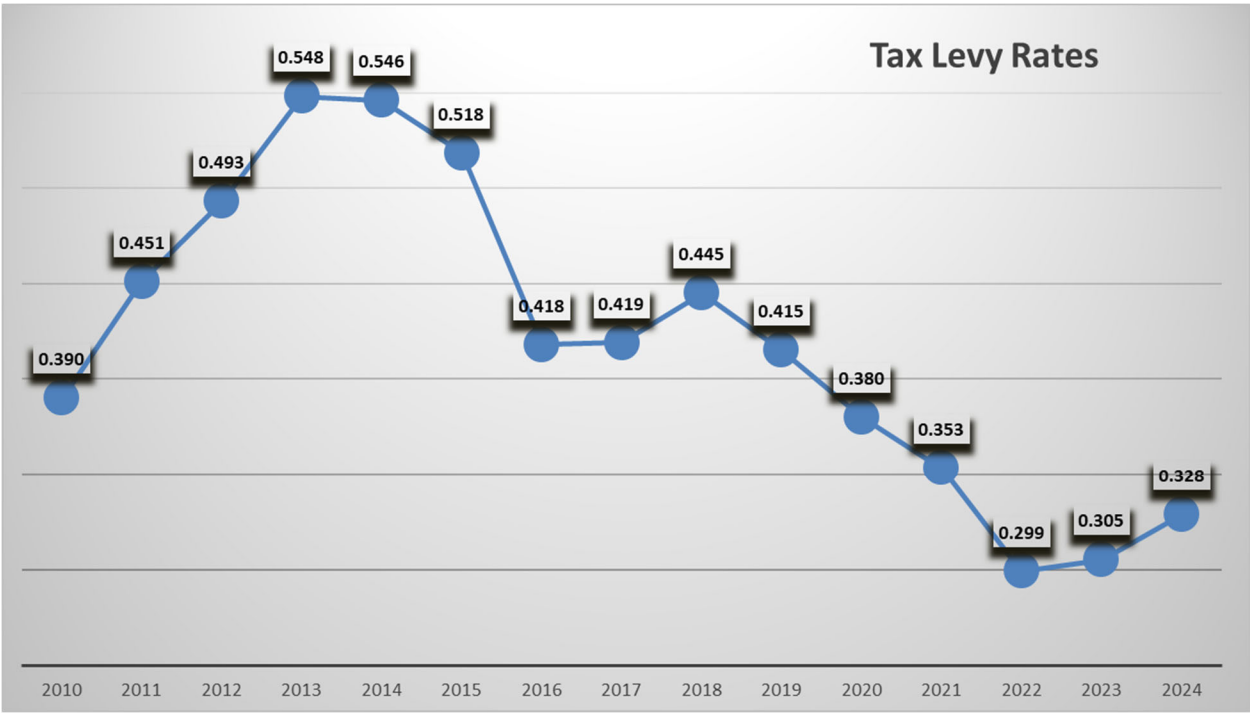
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt as of December 31, 2025

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
2026	180,000	785,000	345,000	1,310,000
2027	-	845,000	280,000	1,125,000
2028	-	925,000	285,000	1,210,000
2029	-	1,010,000	290,000	1,300,000
2030	-	1,105,000	300,000	1,405,000
2031	-	725,000	310,000	1,035,000
2032	-	-	85,000	85,000
Total	180,000	5,395,000	1,895,000	7,470,000

The District has three different types of debt issuance outstanding. The first is referendum debt. This category is composed of one approved referendum. All referendum debt is retired from real estate taxes. The second is non-referendum debt and the third is debt certificates. This debt has been used to fund capital improvements in two parts; Debt Service Extension Base (DSEB) and debt certificates. The DSEB bonds are retired from real estate taxes and the debt certificates are retired from operational funds. The detailed debt schedule can be found in Tab 5.

Tax Funding

Tab 5 contains a 35+ year history of Equalized Assessed Valuations (EAV), Tax Levy Extension and Tax Levy Rates. Tax levy rates have trended downward since 2013 with a small increase in 2018, 2023 and 2024. EAV increased from 2023 to 2024 by .1% only. Tax year 2025 is a triennial assessment year. Park District taxes as a percentage of all property taxes charged on a homeowner’s total real estate tax bill increased slightly from 4.1% in 2023 to 4.2% in 2024.

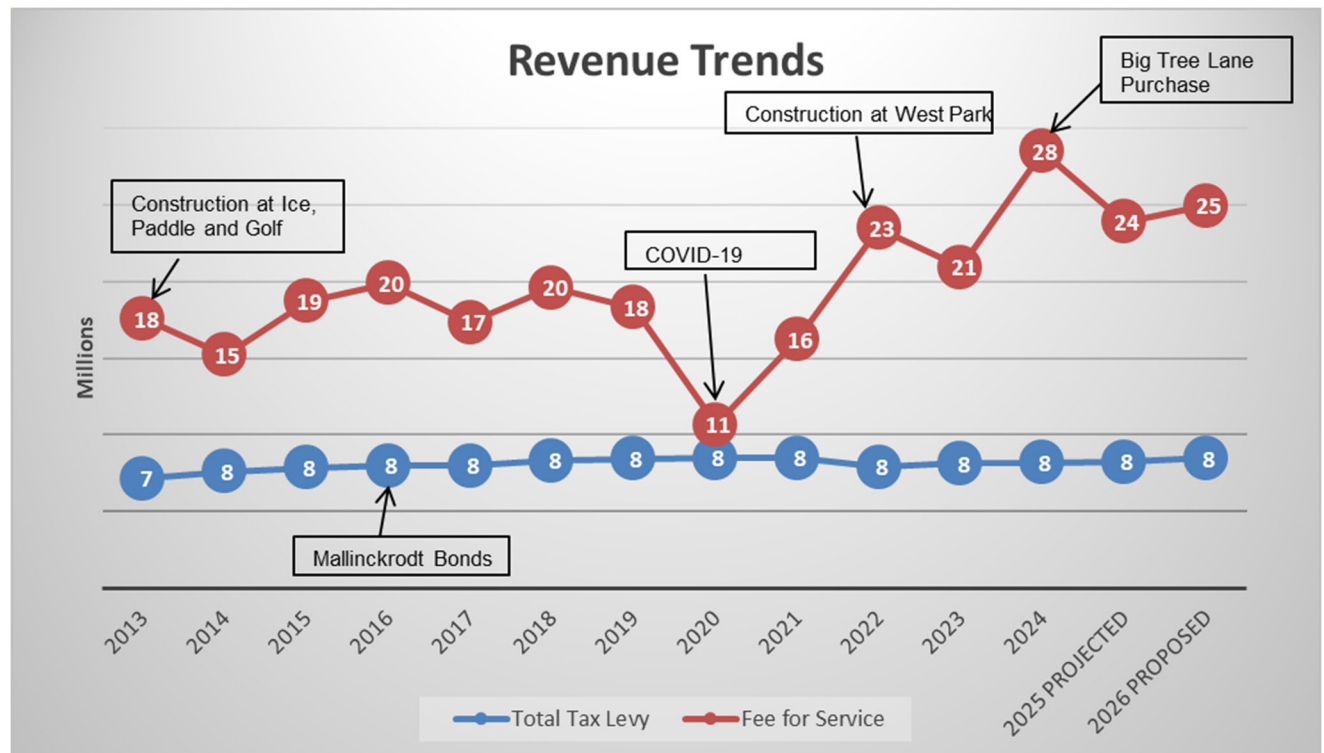


Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District’s tax extension is capped or limited excluding Special Recreation and Debt Service extension. If the rate of growth in property values is greater than the change in CPI (assuming District levies to the CPI increase), its tax levy rate will decrease. The opposite scenario (lower growth rate than change in CPI) will yield an increase in tax levy rate.

The Tax Levy Ordinance, which details the property tax request by fund, is scheduled to be presented and considered by the Board of Commissioners on December 8, 2025. Since the rate of increase is less than 5% no public hearing is required, but the District held one a public hearing. The levy amounts are extended against the equalized assessed valuation each year resulting in the tax levy rates. The District is subject to two sets of tax limits: rate limits (the maximum rate that can be levied for a particular purpose) and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI-U for 2024 Levy is 2.9%), excluding new construction or annexation. If the tax levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Revenue Trends

The revenue trend for the Park District before 2020 was split about 2:1 between user fees to finance District programs and property taxes. (See chart below). The effect of COVID on the District's 2020 revenues resulted in a short term change in that trend but 2021 returned (almost) to the 2:1 trend we had been experiencing. Since 2022 that trend is closer to 3:1. Property taxes in 2026 make up 24.7% of revenues.



Consolidated Budget Analysis

Overview

The District's consolidated budget is presented in three different formats: Major/Non-Major Funds, Fund Balances, and Revenues and Expenditures – All Funds. The goal is to provide relevant information to the individual reader, since users of budget documents may reflect a broad spectrum of types and interests.

Major/Non-Major Funds

The table below summarizes the 2026 budget based on the District's major and non-major funds. This format is used to present the results in the District's audited financial statements known as the Annual Comprehensive Financial Report (ACFR). The funds identified as major include the General, Recreation, Special Recreation, Debt Service, Capital Projects and Non-Major funds. In this presentation, the General Fund includes both the Corporate Fund activity and the activity of the Liability (Insurance/Risk Management) Fund. The Non-Major Funds include the following: Social Security, Illinois Municipal Retirement Fund (IMRF), Police Security and Audit.

2026	General ¹	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
<i>Taxes</i>	\$ 4,575,312	\$ 10,000	\$ 798,000	\$ 1,187,517		\$ 1,858,100	\$8,428,929
<i>Fees for Service</i>	85,656	23,642,033					23,727,690
<i>Miscellaneous</i>	373,330	308,566			315,000.00		996,896
Total Revenues	\$ 5,034,298	\$23,960,599	\$798,000	\$1,187,517	\$315,000	\$1,858,100	\$33,153,514
Expenses							
<i>Salaries and Wages</i>	\$3,948,209	\$10,217,505				67,000	\$14,232,714
<i>Employee Benefits</i>	938,266	969,874	3,000			1,790,230	3,701,369
<i>Contract Services</i>	1,403,409	3,313,384	592,120	1,186		44,700	5,354,798
<i>Utilities</i>	181,386	1,012,495					1,193,881
<i>Supplies</i>	311,142	1,378,436					1,689,578
<i>Repairs</i>	119,618	349,986					469,604
Total Expenses	\$6,902,030	\$17,241,679	\$595,120	\$1,186	\$0	\$1,901,930	\$26,641,946
Operating Surplus (Deficit)	(\$1,867,732)	\$6,718,920	\$202,880	\$1,186,331	\$315,000	(\$43,830)	\$6,511,568
Capital			\$175,000		\$5,327,694		\$5,502,694
<i>Debt Certificate Transfer</i>	-	430,793	-	(430,793)	-	-	-
<i>Debt Issuance</i>	-	-	-	-	-	-	\$0
<i>Debt Service</i>		-		1,618,310			\$1,618,310
<i>Transfers (In) Out</i>	(1,700,000)	6,700,000		-	(5,000,000)		-
Non-Operating Expenses	(\$1,700,000)	\$7,130,793	\$175,000	\$1,187,517	\$327,694	\$0	\$7,121,004
Total Expenses	\$5,202,030	\$24,372,472	\$770,120	\$1,188,703	\$327,694	\$1,901,930	\$33,762,950
Net Surplus (Deficit)	(\$167,732)	(\$411,873)	\$27,880	(\$1,186)	(\$12,694)	(\$43,830)	(\$609,436)
¹ General Fund includes the Liability Fund							
BOY Fund Balance - projected	1,640,616	2,389,990	167,167	304,251	60,053	552,602	5,114,679
EOY Fund Balance - projected	1,472,884	1,978,117	195,047	303,065	47,359	508,772	4,505,243

Fund Group Descriptions

The Park District accounts for its programs in ten different funds and formally reports on six in the Annual Comprehensive Financial Report but maintains financial details for 29 different business units in its management of the District. Recreation Programs and Recreation Facilities are included in the Recreation Fund but still retain their department/area accounting details. Parks and Planning, Administration, Finance, District Operations, Communications, Corporate Sustainability and Human Resources are included in the General Fund with overhead transfer lines to account for expense allocations to the operations areas.

The Major funds include the General, Recreation and Debt Service. Non-Major funds include the Liability Insurance, IMRF, Social Security, Audit, and Police Security. Special Recreation and Capital Projects funds are Non-Major funds but are reported separately in the Annual Comprehensive Financial Report. Property tax receipts in the Non-Major funds are restricted to a specified purpose as stated in the fund title for example Liability is used for the risk management program and member contributions to the Park District Risk Management Agency – PDRMA.

Fund Balances

Fund balance reserves are an important element in maintaining the District's financial stability and a factor in Moody's Investors Services rating of the District's debt issues. Strong fund balances stabilize the District against economic uncertainty such as payment of limited bonding authority, long-term or unexpected capital needs and interrupted cash flow. Additionally, it bridges the 4-to-6-month gap between tax levy installment payments.

Year-end surpluses and deficits affect fund balances by adding or subtracting from the beginning fund balances. There is a projected year-end fund balance for 2025 of \$5,114,679. The budgeted 2026 deficit is (\$609,434). The Budget and Appropriations Ordinance will show a deficit.

	2024 Actuals	2025 Projections	% 2025 Projection to 2024 Actuals	2026 Budget	% 2026 Budget to 2025 Projection
<i>Fund Balance Beginning:</i>	\$9,820,160	\$9,033,573		5,114,679	
<i>Surplus (Deficit)</i>	(\$786,587)	(\$3,918,894)		(609,434)	
<i>Ending:</i>	\$9,033,573	\$5,114,679	-43.38%	4,505,245	-11.92%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2025 year-end fund balance projection is 128% of the established policy. The 2026 budget shows a projected fund balance of \$4.5 million or 113% of the established policy.

Revenues and Expenditures – All Funds

The total proposed operating revenue for 2026 is \$33.2 million. This is about \$1.5 million higher than the 2025 year-end projections. The increase is a combination of projected increased facility and program usage and increased program fees. Property taxes (in total) will increase by 4.1% over 2025.

Total proposed operating expenditures for 2026 are \$26.6 million or \$1.5 million higher than the 2025 year-end projections. Wages will be increased using a 3% pool. That single line-item accounts for more than half of the operating expense budget for 2026. The District is weather dependent for the success of our seasonal programs and we budget salaries and services at the most favorable program operation levels we can forecast. All other operating expenses are forecasted with the information we have currently and staffed assuming normal weather conditions.

The 2026 proposed Budget and Appropriations (B&A) Ordinance includes projects that are in progress and may not be completed by year-end. Currently, staff is projecting some carry-over projects for 2026. These projects, appropriated in prior years and have funds expended, will have additional funds expended during the 2026 budget year and these amounts will affect the funds statement. The proposed carry-over has been discussed with the Board and is reflected at the appropriate carry-over amount. This amount(s) are included in the final budget for purposes of consistency in reporting and will be included in the 2026 B&A Ordinance.

TAB 3

Wilmette Park District Division and Department Budget Analysis

In this section, the presentation of the fiscal year 2026 Wilmette Park District's Annual Budget is by division and department. Our accounting system (Incode) uses reporting modules that provide the ability to account for the results of each of the four divisions of the District: Recreation Programs, Recreation Facilities, Parks & Planning and Administration.

The 2026 overall budget reporting is planned at the individual detailed account level in both revenue and expense accounts with the ability to budget by month. This allows comparisons during the year of how the District is performing against staff's expectations for the current year as well as making a comparison to prior year results. An inherent problem with comparison to only one year prior is that many of our programs are weather dependent and sometimes, a comparison to a prior poor or outstanding year will not allow as much analysis as comparing to a planned budget. Simplifying the assignment of overhead costs, rather than the use of internal service funds, allows the program areas to plan their fees and charges based upon a defined amount rather than on what is allocated based upon monthly expense levels.

Below are the revenues and anticipated expenditures by Division, reconciliation to the Budget and Appropriations Ordinance and the expenditure amounts we will be tracking against for 2026.

<i>Department</i>	Revenue	Expenses	Surplus (Deficit)
<i>Recreation Programs</i>	\$ 10,617,155	\$ 13,798,751	\$ (3,181,596)
<i>Recreation Facilities</i>	13,343,444	10,573,722	2,769,722
<i>Parks & Planning</i>	30,760	3,560,028	(3,529,268)
<i>Administration¹</i>	9,162,155	5,830,448	3,331,707
<i>Total for B&A</i>	33,153,514	33,762,950	(609,436)
	-	-	-
<i>Total for District</i>	33,153,514	33,762,950	(609,436)

¹ Administration expenses include \$5.3 million in Capital Improvement Projects and \$1.6 in Debt Servicing.

Overhead allocations, similar to the allocation of internal service funds, will show on the bottom of financial statements within each area, but will balance to zero when consolidated to the total District.

The following pages, after the Total District, are the Department budgets within each of the Divisions.



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Total District

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	Actual	Budget	Projection	Proposed	Amount	%
Revenue						
Property Taxes	\$7,662,403	\$8,027,916	\$8,024,577	\$8,428,929	\$404,352	5.0%
Daily Fees	3,072,170	3,015,720	2,910,162	2,929,958	19,796	0.7%
Fee Revenue	12,346,399	13,959,175	13,560,398	14,343,721	783,323	5.8%
Membership Fees	3,162,871	3,137,696	3,145,239	3,337,526	192,287	6.1%
Rental Revenue	2,718,450	2,639,067	2,659,158	2,876,916	217,758	8.2%
Retail Sales	212,570	214,570	218,188	239,569	21,381	9.8%
Miscellaneous Revenue	<u>1,037,113</u>	<u>667,952</u>	<u>1,166,098</u>	<u>996,896</u>	<u>(169,203)</u>	-14.5%
Total Revenue	<u>\$30,211,976</u>	<u>\$31,662,095</u>	<u>\$31,683,821</u>	<u>\$33,153,514</u>	<u>\$1,469,693</u>	4.6%
Expenses						
Salaries & Wages	12,454,357	13,603,039	13,295,514	14,232,714	\$937,199	7.0%
Employee Benefits	3,078,843	3,460,342	3,413,164	3,701,369	288,205	8.4%
Contract Services	5,169,858	5,218,386	5,253,107	5,354,798	101,692	1.9%
Utilities	1,017,058	1,314,361	1,108,202	1,193,881	85,679	7.7%
Supplies	1,502,588	1,603,336	1,601,382	1,689,578	88,196	5.5%
Repairs	<u>351,387</u>	<u>430,364</u>	<u>452,550</u>	<u>469,605</u>	<u>17,056</u>	3.8%
Operating Expenses	\$23,574,090	\$25,629,829	\$25,123,919	\$26,641,946	\$1,518,027	6.0%
Operating Surplus (Deficit)	<u>\$6,637,887</u>	<u>\$6,032,266</u>	<u>\$6,559,902</u>	<u>\$6,511,568</u>	<u>(\$48,334)</u>	-0.7%
Non-Operating Revenue						
Bond Proceeds	\$5,504,140	\$0	\$0	\$0	\$0	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$5,504,140	\$0	\$0	\$0	\$0	
Non-Operating Expenses						
Capital	11,416,603	7,286,225	8,541,297	5,502,694	(3,038,603)	-35.6%
Debt Service	1,512,011	1,937,498	1,937,498	1,618,310	(319,188)	-16.5%
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Expenses	\$ 12,928,614	\$ 9,223,723	\$ 10,478,795	\$ 7,121,004	\$ (3,357,791)	
Net-Non Operating Surplus (Deficit)	(\$7,424,474)	(\$9,223,723)	(\$10,478,795)	(\$7,121,004)	\$3,357,791	
Total Expenses	<u>\$30,998,564</u>	<u>\$34,853,552</u>	<u>\$35,602,714</u>	<u>\$33,762,950</u>	<u>(\$1,839,764)</u>	-5.2%
Net Surplus (Deficit)	<u>(\$786,588)</u>	<u>(\$3,191,457)</u>	<u>(\$3,918,893)</u>	<u>(\$609,437)</u>	<u>\$3,309,456</u>	



Administration Department

Summary

The Administration budget consists of revenues and expenses for operating the Administration, Finance, Technology, Corporate Sustainability, Communications, District Operations, Human Resources and Risk Divisions of the Wilmette Park District. It also includes all other Park District funds except Recreation.

The Administration Department has two full-time staff: the Executive Director and Executive Administrative Assistant

The Finance Department has seven full-time staff including the Superintendent of Finance, Information Technology Manager, Accounting Manager, Accounting Specialist, System Administrator, IT Support Technician and the Administration Customer Service Supervisor along with two part-time staff. The focus of this division is processing the accounting and payment activities for the District, ensuring all required filings are completed with County, State and Federal agencies and issuing financial reporting including the Annual Comprehensive Financial Report. The Customer Service Supervisor manages two part-time staff and is responsible for the registration front desk at the Administration Office located at the Village Hall. The Information Technology Manager is responsible for all voice communications, PC and Mainframe systems and supporting District employees in accessing the primary systems of Rectrac (customer program registration), Incode 10 (accounting general ledger) and office 365 support (e-mail, word processing and other software).

The District Operations Department has several sections: District Operations, Corporate Sustainability, Communications, Human Resources and Risk Management areas. There are currently seven full time staff and one contractor shared with the Village. The primary focus of these areas is the operations of Corporate Sustainability, Communications, HR and Risk Management for the District.

The Administration budget calculates and allocates all property taxes to be collected for each of the District's funds. Investment decisions are made based on cash flow needs. The Administration staff also provides support and oversight of the District's pension system, health insurance coverage and debt structure. Property and casualty insurance and claims, audit activity, special recreation needs and security expenses are covered by collected taxes.



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Administration

Executive, Finance, District Operations,

MarCom, Sustainability, Human Resources

All other Funds except Recreation combined

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$ 7,267,124	\$ 7,727,916	\$ 7,724,577	\$ 8,418,929	\$694,352	9.0%
Rental Revenue	74,073	75,464	75,464	76,896	\$1,432	1.9%
Miscellaneous Revenue	<u>765,261</u>	<u>342,653</u>	<u>816,373</u>	<u>666,330</u>	(\$150,043)	-18.4%
Total Revenue	\$ 8,106,458	\$ 8,146,033	\$ 8,616,414	\$ 9,162,155	\$ 545,741	6.3%
Expenses						
Salaries & Wages	\$1,536,543	\$1,680,253	\$1,669,922	\$ 1,757,430	\$87,508	5.2%
Employee Benefits	1,938,623	2,111,773	2,093,713	2,221,971	128,258	6.1%
Contract Services	1,558,815	1,584,251	1,690,188	1,686,157	(4,031)	-0.2%
Utilities	79,735	89,375	84,657	85,398	741	0.9%
Supplies	21,233	50,093	51,858	84,781	32,923	63.5%
Repairs	<u>124</u>	<u>125</u>	<u>150</u>	<u>4,500</u>	<u>4,350</u>	2900.0%
Operating Expenses	\$5,135,073	\$5,515,870	\$5,590,487	\$5,840,237	\$249,750	4.5%
Operating Surplus (Deficit)	\$ 2,971,385	\$ 2,630,163	\$3,025,927	\$3,321,918	\$295,991	
Non-Operating Revenue						
Bond Proceeds	\$5,504,140	\$0	\$0	\$ -	\$0	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$5,504,140	\$0	\$0	\$0	\$0	
Non-Operating Expenses						
Capital	\$11,416,603	\$7,286,225	\$8,541,297	\$ 5,502,694	(3,038,603)	-35.6%
Debt Service	1,512,011	1,937,498	1,937,498	1,618,310	(319,188)	-16.5%
Capital Transfer	(1,488,142)	(7,840,771)	(840,771)	(5,430,793)	(4,590,022)	545.9%
Overhead Transfer	<u>(1,010,000)</u>	<u>(1,700,000)</u>	<u>(1,700,000)</u>	<u>(1,700,000)</u>	<u>0</u>	0.0%
Total Non-Operating Expenses	\$10,430,472	(\$317,048)	\$ 7,938,024	\$ (9,789)	\$ (7,947,813)	
Net-Non Operating Surplus (Deficit)	(\$4,926,332)	\$317,048	(\$7,938,024)	\$9,789	\$7,947,813	
Total Expenses	\$15,565,545	\$5,198,822	\$13,528,511	\$5,830,448	(\$7,698,063)	-56.9%
Net Surplus (Deficit)	(\$1,954,946)	\$2,947,211	(\$4,912,097)	\$3,331,707		



Wilmette Park District

Budget Comparison Report

Account Detail

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
Account Number		2023	2024	2025	2025	2025	Increase /		2026	1 Budget	%
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)		2026	(Decrease)	
Fund: 10 - CORPORATE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	4,177,506.29	3,171,486.48	1,638,509.94	3,242,399.00	3,242,399.00	0.00	0.00%	3,659,748.00	417,349.00	12.87%
10-11-100-4110	Replacement Taxes	484,072.06	284,036.85	197,805.79	239,047.00	235,708.31	-3,338.69	-1.40%	240,563.90	4,855.59	2.06%
Total Category: 41 - Property Taxes :		4,661,578.35	3,455,523.33	1,836,315.73	3,481,446.00	3,478,107.31	-3,338.69	-0.10%	3,900,311.90	422,204.59	12.14%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	70,413.36	74,073.44	69,096.62	75,464.04	75,464.04	0.00	0.00%	76,896.28	1,432.24	1.90%
Total Category: 46 - Rental Revenue :		70,413.36	74,073.44	69,096.62	75,464.04	75,464.04	0.00	0.00%	76,896.28	1,432.24	1.90%
Category: 48 - Miscellaneous Revenue											
10-11-100-4900	Miscellaneous Revenue	63,741.37	59,307.94	40,098.65	22,280.87	39,703.24	17,422.37	78.19%	21,824.58	-17,878.66	-45.03%
10-11-100-4910	Over/Short Revenue	4,997.66	-167,932.86	2,124.76	372.00	1,617.47	1,245.47	334.80%	995.00	-622.47	-38.48%
10-11-100-4960	Interest Revenue	673,463.14	843,385.99	380,482.66	320,000.00	474,480.03	154,480.03	48.28%	328,510.00	-145,970.03	-30.76%
Total Category: 48 - Miscellaneous Revenue :		742,202.17	734,761.07	422,706.07	342,652.87	515,800.74	173,147.87	50.53%	351,329.58	-164,471.16	-31.89%
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	501,530.81	303,945.14	157,612.52	280,269.72	289,069.27	8,799.55	3.14%	300,845.04	11,775.77	4.07%
10-11-100-5010	Recruitment Incentives	600.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5035	PT Coordinator	480.00	480.00	360.00	544.00	480.04	-63.96	-11.76%	544.00	63.96	13.32%
10-11-100-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		502,610.81	304,425.14	157,972.52	280,813.72	289,549.31	8,735.59	3.11%	301,389.04	11,839.73	4.09%
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	75,073.64	38,697.62	24,909.15	40,620.68	33,563.71	-7,056.97	-17.37%	42,785.84	9,222.13	27.48%
10-11-100-5150	Training & Education	8,372.62	4,511.96	4,170.34	12,130.00	3,995.07	-8,134.93	-67.06%	18,435.00	14,439.93	361.44%
10-11-100-5160	Dues	10,098.50	9,021.38	9,004.29	9,551.38	9,004.29	-547.09	-5.73%	9,330.00	325.71	3.62%
10-11-100-5170	Awards and Meetings	22,083.91	18,400.23	19,876.93	20,175.00	19,940.24	-234.76	-1.16%	21,750.00	1,809.76	9.08%
Total Category: 51 - Employee Benefits :		115,628.67	70,631.19	57,960.71	82,477.06	66,503.31	-15,973.75	-19.37%	92,300.84	25,797.53	38.79%
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Servi	11,487.36	7,036.23	5,816.22	6,600.00	6,360.00	-240.00	-3.64%	6,600.00	240.00	3.77%
10-11-100-5220	Transportation	0.00	104.01	103.75	100.00	140.00	40.00	40.00%	150.00	10.00	7.14%
10-11-100-5225	Misc. Contract Services	29,976.67	38,554.24	21,804.27	28,165.00	27,034.24	-1,130.76	-4.01%	30,435.00	3,400.76	12.58%
10-11-100-5226	Bank Fees & Charges	1,510.59	1,272.77	3,113.83	800.00	3,686.00	2,886.00	360.75%	3,910.00	224.00	6.08%
10-11-100-5245	Legal Services	101,694.72	101,006.49	66,220.24	126,600.00	100,872.50	-25,727.50	-20.32%	103,200.00	2,327.50	2.31%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Comparison		
					2025	2025	Increase /	2026	1 Budget	%	
					2025	2025 Proj	(Decrease)	2026	(Decrease)	%	
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity Through Dec							
10-11-100-5250	Misc. Professional Services	163,329.04	174,036.55	294,634.82	189,919.00	310,094.73	120,175.73	63.28%	196,606.00	-113,488.73	-36.60%
10-11-100-5260	Advertising	1,275.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5270	Postage	3,775.98	3,247.00	4,942.62	3,710.00	5,010.00	1,300.00	35.04%	5,210.00	200.00	3.99%
10-11-100-5271	Principal - Lease	50,873.00	52,399.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5273	Interest - Lease	15,505.00	13,979.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5275	Facility Rental	5,456.55	1,762.10	59,823.35	73,361.35	73,361.35	0.00	0.00%	75,562.00	2,200.65	3.00%
10-11-100-5280	Equipment Rental	3,316.68	3,316.68	1,452.78	1,940.00	1,940.00	0.00	0.00%	2,000.00	60.00	3.09%
Total Category: 52 - Contract Services:		388,200.59	396,714.07	457,911.88	431,195.35	528,498.82	97,303.47	22.57%	423,673.00	-104,825.82	-19.83%
Category: 53 - Utilities											
10-11-100-5310	Communications	77,464.12	65,533.31	56,270.01	72,200.00	69,356.00	-2,844.00	-3.94%	69,860.00	504.00	0.73%
10-11-100-5330	Electricity	3,076.12	3,566.59	3,237.06	6,000.00	4,132.00	-1,868.00	-31.13%	4,800.00	668.00	16.17%
10-11-100-5350	Misc. Utilities	3,740.07	3,608.50	3,498.05	3,900.00	4,212.00	312.00	8.00%	4,020.00	-192.00	-4.56%
Total Category: 53 - Utilities :		84,280.31	72,708.40	63,005.12	82,100.00	77,700.00	-4,400.00	-5.36%	78,680.00	980.00	1.26%
Category: 54 - Supplies											
10-11-100-5410	Office Supplies	5,739.52	5,727.94	6,351.85	6,300.00	6,300.00	0.00	0.00%	6,300.00	0.00	0.00%
10-11-100-5430	Equipment Supplies	898.72	248.98	398.36	250.00	450.00	200.00	80.00%	500.00	50.00	11.11%
10-11-100-5460	Uniform Supplies	0.00	0.00	338.10	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5470	Misc. Supplies	540.56	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5480	Publications & Subscriptions	0.00	19.99	0.00	19.99	19.99	0.00	0.00%	0.00	-19.99	-100.00%
Total Category: 54 - Supplies :		7,178.80	5,996.91	7,088.31	6,569.99	6,769.99	200.00	3.04%	6,800.00	30.01	0.44%
Category: 55 - Equipment and Repairs											
10-11-100-5520	Equipment Repairs	559.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5850	Equipment	260.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5860	Furniture & Fixtures	185.01	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		1,004.11	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 60 - Transfers											
10-11-100-6010	Admin Overhead Charge	0.00	-1,009,434.00	-668,093.00	-1,700,000.00	-1,674,000.00	26,000.00	-1.53%	-1,700,000.00	-26,000.00	1.55%
10-11-100-6050	Transfer to Capital Fund	900,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		900,000.00	-1,009,434.00	-668,093.00	-1,700,000.00	-1,674,000.00	26,000.00	-1.53%	-1,700,000.00	-26,000.00	1.55%
Total Department: 11 - Executive:		3,475,290.59	4,423,316.13	2,252,272.88	4,716,406.79	4,774,350.66	57,943.87	1.23%	5,125,694.88	351,344.22	7.36%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2	
					Parent Budget	Budget	to Parent	%	Budget	to Comparison	%
					2025	2025	Increase /		2026	1 Budget	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number											
Department: 12 - Finance											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	546,601.98	620,597.94	571,202.05	651,929.00	645,934.74	-5,994.26	-0.92%	672,901.02	26,966.28	4.17%
10-12-100-5055	PT Administration	46,044.30	20,855.44	20,014.26	23,742.80	23,742.80	0.00	0.00%	24,450.20	707.40	2.98%
10-12-100-5080	Overtime FT	10.43	151.78	22.34	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5085	Overtime PT	36.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		592,692.71	641,605.16	591,238.65	675,671.80	669,677.54	-5,994.26	-0.89%	697,351.22	27,673.68	4.13%
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	103,686.61	118,005.45	103,550.87	129,922.39	129,922.39	0.00	0.00%	136,100.44	6,178.05	4.76%
10-12-100-5150	Training & Education	4,563.25	4,667.39	5,302.68	9,420.00	6,942.85	-2,477.15	-26.30%	10,720.00	3,777.15	54.40%
10-12-100-5160	Dues	1,712.00	1,840.00	2,243.33	1,935.00	1,840.00	-95.00	-4.91%	1,935.00	95.00	5.16%
10-12-100-5170	Awards and Meetings	41.25	0.00	211.03	150.00	211.03	61.03	40.69%	225.00	13.97	6.62%
Total Category: 51 - Employee Benefits :		110,003.11	124,512.84	111,307.91	141,427.39	138,916.27	-2,511.12	-1.78%	148,980.44	10,064.17	7.24%
Category: 52 - Contract Services											
10-12-100-5220	Transportation	553.20	510.35	469.63	684.00	600.00	-84.00	-12.28%	684.00	84.00	14.00%
10-12-100-5270	Postage	26.85	0.00	0.00	25.00	25.00	0.00	0.00%	25.00	0.00	0.00%
Total Category: 52 - Contract Services:		580.05	510.35	469.63	709.00	625.00	-84.00	-11.85%	709.00	84.00	13.44%
Category: 53 - Utilities											
10-12-100-5310	Communications	2,971.73	2,632.71	2,117.79	2,760.00	2,640.00	-120.00	-4.35%	2,760.00	120.00	4.55%
Total Category: 53 - Utilities :		2,971.73	2,632.71	2,117.79	2,760.00	2,640.00	-120.00	-4.35%	2,760.00	120.00	4.55%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	1,203.95	792.47	491.18	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
10-12-100-5460	Uniform Supplies	0.00	623.19	521.08	630.00	630.00	0.00	0.00%	780.00	150.00	23.81%
10-12-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		1,203.95	1,415.66	1,012.26	3,630.00	3,630.00	0.00	0.00%	3,780.00	150.00	4.13%
Total Department: 12 - Finance:		707,451.55	770,676.72	706,146.24	824,198.19	815,488.81	-8,709.38	-1.06%	853,580.66	38,091.85	4.67%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison	
				Budget	Budget	%		1 Budget	1 Budget	%
				2025	2025	Increase /		2026	Increase /	
				2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number				2023	2024	2025				
				Total Activity	Total Activity	YTD Activity				
						Through Dec				
Department: 13 - District Operations										
Category: 50 - Salaries & Wages										
10-13-100-5000	Administration	0.00	40,839.39	37,557.90	42,077.28	42,063.00	-14.28	-0.03%	43,324.00	1,261.00 3.00%
Total Category: 50 - Salaries & Wages:		0.00	40,839.39	37,557.90	42,077.28	42,063.00	-14.28	-0.03%	43,324.00	1,261.00 3.00%
Category: 51 - Employee Benefits										
10-13-100-5110	Health Insurance Premiums	0.00	5,187.26	4,569.49	5,568.10	5,568.10	0.00	0.00%	5,832.88	264.78 4.76%
10-13-100-5150	Training & Education	0.00	975.92	668.85	3,025.00	600.00	-2,425.00	-80.17%	3,165.00	2,565.00 427.50%
10-13-100-5160	Dues	0.00	335.00	265.00	265.00	265.00	0.00	0.00%	265.00	0.00 0.00%
10-13-100-5170	Awards and Meetings	0.00	0.00	65.37	200.00	65.37	-134.63	-67.32%	0.00	-65.37 -100.00%
Total Category: 51 - Employee Benefits :		0.00	6,498.18	5,568.71	9,058.10	6,498.47	-2,559.63	-28.26%	9,262.88	2,764.41 42.54%
Category: 52 - Contract Services										
10-13-100-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	350.00	350.00	0.00%	375.00	25.00 7.14%
10-13-100-5250	Misc. Professional Services	0.00	615.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 52 - Contract Services:		0.00	615.15	0.00	0.00	350.00	350.00	0.00%	375.00	25.00 7.14%
Category: 53 - Utilities										
10-13-100-5310	Communications	0.00	646.18	900.66	1,177.20	972.87	-204.33	-17.36%	684.00	-288.87 -29.69%
Total Category: 53 - Utilities :		0.00	646.18	900.66	1,177.20	972.87	-204.33	-17.36%	684.00	-288.87 -29.69%
Category: 54 - Supplies										
10-13-100-5400	Program Operation Supplies	0.00	0.00	1,502.84	0.00	1,700.00	1,700.00	0.00%	9,300.00	7,600.00 447.06%
10-13-100-5410	Office Supplies	0.00	27.08	122.64	100.00	122.64	22.64	22.64%	100.00	-22.64 -18.46%
Total Category: 54 - Supplies :		0.00	27.08	1,625.48	100.00	1,822.64	1,722.64	1,722.64%	9,400.00	7,577.36 415.74%
Total Department: 13 - District Operations:		0.00	48,625.98	45,652.75	52,412.58	51,706.98	-705.60	-1.35%	63,045.88	11,338.90 21.93%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Department: 14 - Communications											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	127,820.65	191,917.47	228,588.22	270,862.56	258,560.00	-12,302.56	-4.54%	270,962.32	12,402.32	4.80%
10-14-100-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	12,000.00	12,000.00	0.00%
10-14-100-5080	Overtime FT	1,496.60	251.75	19.37	0.00	19.37	19.37	0.00%	0.00	-19.37	-100.00%
Total Category: 50 - Salaries & Wages:		129,317.25	192,169.22	228,607.59	270,862.56	258,579.37	-12,283.19	-4.53%	282,962.32	24,382.95	9.43%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	17,629.61	43,827.03	47,278.45	59,393.09	59,393.09	0.00	0.00%	62,217.34	2,824.25	4.76%
10-14-100-5150	Training & Education	1,830.25	2,022.45	2,869.59	5,845.00	3,015.00	-2,830.00	-48.42%	6,050.00	3,035.00	100.66%
10-14-100-5160	Dues	528.00	530.00	795.00	795.00	530.00	-265.00	-33.33%	795.00	265.00	50.00%
10-14-100-5170	Awards and Meetings	398.55	428.06	923.39	1,235.00	1,235.00	0.00	0.00%	2,550.00	1,315.00	106.48%
Total Category: 51 - Employee Benefits :		20,386.41	46,807.54	51,866.43	67,268.09	64,173.09	-3,095.00	-4.60%	71,612.34	7,439.25	11.59%
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Servic	103,243.99	70,273.91	34,991.41	21,400.00	38,082.41	16,682.41	77.96%	20,849.00	-17,233.41	-45.25%
10-14-100-5220	Transportation	0.00	0.00	37.87	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
10-14-100-5250	Misc. Professional Services	0.00	615.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5260	Advertising	750.00	1,750.00	1,919.68	4,685.00	2,200.00	-2,485.00	-53.04%	3,800.00	1,600.00	72.73%
10-14-100-5265	Printing	8,158.80	10,394.64	10,501.86	12,000.00	11,700.00	-300.00	-2.50%	16,850.00	5,150.00	44.02%
10-14-100-5270	Postage	15,126.65	6,472.12	6,988.09	6,345.00	6,987.54	642.54	10.13%	10,232.30	3,244.76	46.44%
Total Category: 52 - Contract Services:		127,279.44	89,505.82	54,438.91	44,680.00	59,219.95	14,539.95	32.54%	51,981.30	-7,238.65	-12.22%
Category: 53 - Utilities											
10-14-100-5310	Communications	824.32	1,503.52	1,116.63	1,440.00	1,261.37	-178.63	-12.40%	1,333.44	72.07	5.71%
Total Category: 53 - Utilities :		824.32	1,503.52	1,116.63	1,440.00	1,261.37	-178.63	-12.40%	1,333.44	72.07	5.71%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	167.27	577.32	-0.10	0.00	-0.10	-0.10	0.00%	0.00	0.10	-100.00%
10-14-100-5470	Misc. Supplies	244.23	246.32	13,385.45	14,960.00	14,960.00	0.00	0.00%	11,595.00	-3,365.00	-22.49%
10-14-100-5480	Publications & Subscriptions	9,142.85	11,217.29	16,977.53	20,274.80	19,842.00	-432.80	-2.13%	22,854.00	3,012.00	15.18%
Total Category: 54 - Supplies :		9,554.35	12,040.93	30,362.88	35,234.80	34,801.90	-432.90	-1.23%	34,449.00	-352.90	-1.01%
Total Department: 14 - Communications:		287,361.77	342,027.03	366,392.44	419,485.45	418,035.68	-1,449.77	-0.35%	442,338.40	24,302.72	5.81%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
					2025	2025	Increase /		2026	1 Budget		
					2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
Account Number												
Department: 15 - Corporate Sustainability												
Category: 50 - Salaries & Wages												
10-15-100-5000	Administration	0.00	13,613.29	12,519.51	14,025.06	14,144.00	118.94	0.85%	14,528.06	384.06	2.72%	
Total Category: 50 - Salaries & Wages:		0.00	13,613.29	12,519.51	14,025.06	14,144.00	118.94	0.85%	14,528.06	384.06	2.72%	
Category: 51 - Employee Benefits												
10-15-100-5110	Health Insurance Premiums	0.00	1,729.08	1,523.16	1,856.03	1,856.03	0.00	0.00%	1,944.29	88.26	4.76%	
10-15-100-5150	Training & Education	0.00	336.32	543.40	1,080.00	543.00	-537.00	-49.72%	0.00	-543.00	-100.00%	
10-15-100-5160	Dues	0.00	279.00	265.00	265.00	265.00	0.00	0.00%	265.00	0.00	0.00%	
10-15-100-5170	Awards and Meetings	0.00	56.45	223.11	1,095.00	260.00	-835.00	-76.26%	2,750.00	2,490.00	957.69%	
Total Category: 51 - Employee Benefits :		0.00	2,400.85	2,554.67	4,296.03	2,924.03	-1,372.00	-31.94%	4,959.29	2,035.26	69.60%	
Category: 52 - Contract Services												
10-15-100-5250	Misc. Professional Services	39,370.82	46,291.85	43,265.90	47,190.00	51,537.54	4,347.54	9.21%	54,489.62	2,952.08	5.73%	
Total Category: 52 - Contract Services:		39,370.82	46,291.85	43,265.90	47,190.00	51,537.54	4,347.54	9.21%	54,489.62	2,952.08	5.73%	
Category: 54 - Supplies												
10-15-100-5470	Misc. Supplies	40.49	30.99	799.90	1,550.00	800.00	-750.00	-48.39%	10,065.00	9,265.00	1,158.13%	
Total Category: 54 - Supplies :		40.49	30.99	799.90	1,550.00	800.00	-750.00	-48.39%	10,065.00	9,265.00	1,158.13%	
Total Department: 15 - Corporate Sustainability:		39,411.31	62,336.98	59,139.98	67,061.09	69,405.57	2,344.48	3.50%	84,041.97	14,636.40	21.09%	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 16 - Human Resources											
Category: 50 - Salaries & Wages											
10-16-100-5000	Administration	24,117.94	155,101.90	148,731.53	168,126.08	167,912.25	-213.83	-0.13%	173,162.31	5,250.06	3.13%
10-16-100-5010	Recruitment Incentives	0.00	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-16-100-5080	Overtime FT	0.00	256.04	404.69	0.00	412.50	412.50	0.00%	429.00	16.50	4.00%
Total Category: 50 - Salaries & Wages:		24,117.94	155,957.94	149,136.22	168,126.08	168,324.75	198.67	0.12%	173,591.31	5,266.56	3.13%
Category: 51 - Employee Benefits											
10-16-100-5110	Health Insurance Premiums	2,082.02	29,820.47	27,417.03	33,408.61	33,408.61	0.00	0.00%	34,997.26	1,588.65	4.76%
10-16-100-5150	Training & Education	1,042.27	2,662.73	2,045.60	3,030.00	2,239.00	-791.00	-26.11%	16,712.00	14,473.00	646.40%
10-16-100-5160	Dues	0.00	753.00	1,058.00	1,058.00	1,058.00	0.00	0.00%	1,128.00	70.00	6.62%
10-16-100-5170	Awards and Meetings	274.66	1,247.62	1,892.87	1,400.00	7,200.00	5,800.00	414.29%	3,900.00	-3,300.00	-45.83%
Total Category: 51 - Employee Benefits :		3,398.95	34,483.82	32,413.50	38,896.61	43,905.61	5,009.00	12.88%	56,737.26	12,831.65	29.23%
Category: 52 - Contract Services											
10-16-100-5220	Transportation	0.00	411.25	111.89	367.00	293.00	-74.00	-20.16%	300.00	7.00	2.39%
10-16-100-5225	Misc. Contract Services	1,798.00	1,499.00	0.00	1,575.00	0.00	-1,575.00	-100.00%	0.00	0.00	0.00%
10-16-100-5250	Misc. Professional Services	0.00	2,280.00	199.00	27,300.00	1,199.00	-26,101.00	-95.61%	50,949.00	49,750.00	4,149.29%
10-16-100-5260	Advertising	645.00	3,309.00	3,935.00	1,260.00	3,935.00	2,675.00	212.30%	2,190.00	-1,745.00	-44.35%
Total Category: 52 - Contract Services:		2,443.00	7,499.25	4,245.89	30,502.00	5,427.00	-25,075.00	-82.21%	53,439.00	48,012.00	884.69%
Category: 53 - Utilities											
10-16-100-5310	Communications	0.00	1,549.69	1,163.99	1,197.12	1,386.64	189.52	15.83%	1,224.00	-162.64	-11.73%
Total Category: 53 - Utilities :		0.00	1,549.69	1,163.99	1,197.12	1,386.64	189.52	15.83%	1,224.00	-162.64	-11.73%
Category: 54 - Supplies											
10-16-100-5410	Office Supplies	0.00	94.77	379.44	450.00	316.00	-134.00	-29.78%	325.00	9.00	2.85%
10-16-100-5470	Misc. Supplies	0.00	638.01	450.35	1,208.00	1,024.00	-184.00	-15.23%	1,950.00	926.00	90.43%
Total Category: 54 - Supplies :		0.00	732.78	829.79	1,658.00	1,340.00	-318.00	-19.18%	2,275.00	935.00	69.78%
Category: 55 - Equipment and Repairs											
10-16-100-5860	Furniture & Fixtures	0.00	124.00	0.00	125.00	150.00	25.00	20.00%	4,500.00	4,350.00	2,900.00%
Total Category: 55 - Equipment and Repairs :		0.00	124.00	0.00	125.00	150.00	25.00	20.00%	4,500.00	4,350.00	2,900.00%
Total Department: 16 - Human Resources:		29,959.89	200,347.48	187,789.39	240,504.81	220,534.00	-19,970.81	-8.30%	291,766.57	71,232.57	32.30%
Total Fund: 10 - CORPORATE:		2,411,106.07	2,999,301.94	887,152.08	3,112,744.67	3,199,179.62	86,434.95	2.78%	3,390,921.40	191,741.78	5.99%
Fund: 30 - DEBT SERVICE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
30-11-100-4100	Property Taxes	1,070,368.35	1,105,474.86	584,842.21	1,157,327.00	1,157,327.00	0.00	0.00%	1,187,517.00	30,190.00	2.61%
Total Category: 41 - Property Taxes :		1,070,368.35	1,105,474.86	584,842.21	1,157,327.00	1,157,327.00	0.00	0.00%	1,187,517.00	30,190.00	2.61%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	0.00	5,015,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
30-11-100-4210	Premium on Debt Issuance	0.00	489,140.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 42 - Bond Proceeds :		0.00	5,504,140.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
30-11-100-5250	Misc. Professional Services	711.00	103,625.71	936.00	1,611.00	936.04	-674.96	-41.90%	1,186.00	249.96	26.70%
Total Category: 52 - Contract Services:		711.00	103,625.71	936.00	1,611.00	936.04	-674.96	-41.90%	1,186.00	249.96	26.70%
Category: 59 - Debt Payment											
30-11-100-5910	Bond Principal	996,000.00	1,060,000.00	1,135,000.00	1,135,000.00	1,135,000.00	0.00	0.00%	965,000.00	-170,000.00	-14.98%
30-11-100-5920	Bond Interest	87,584.50	63,868.50	412,229.42	412,229.42	412,229.42	0.00	0.00%	261,136.00	-151,093.42	-36.65%
30-11-100-5930	Debt Certificate Principal	315,000.00	325,000.00	335,000.00	335,000.00	335,000.00	0.00	0.00%	345,000.00	10,000.00	2.99%
30-11-100-5940	Debt Certificate Interest	70,766.50	63,142.00	55,268.50	55,269.00	55,269.00	0.00	0.00%	47,174.00	-8,095.00	-14.65%
Total Category: 59 - Debt Payment :		1,469,351.00	1,512,010.50	1,937,497.92	1,937,498.42	1,937,498.42	0.00	0.00%	1,618,310.00	-319,188.42	-16.47%
Category: 60 - Transfers											
30-11-100-6050	Transfer to Capital Fund	-385,767.00	5,115,998.00	-222,634.50	-780,269.00	-780,269.00	0.00	0.00%	-430,793.00	349,476.00	-44.79%
Total Category: 60 - Transfers :		-385,767.00	5,115,998.00	-222,634.50	-780,269.00	-780,269.00	0.00	0.00%	-430,793.00	349,476.00	-44.79%
Total Department: 11 - Executive:		-13,926.65	-122,019.35	-1,130,957.21	-1,513.42	-838.46	674.96	-44.60%	-1,186.00	-347.54	41.45%
Total Fund: 30 - DEBT SERVICE:		-13,926.65	-122,019.35	-1,130,957.21	-1,513.42	-838.46	674.96	-44.60%	-1,186.00	-347.54	41.45%
Fund: 40 - LIABILITY INSURANCE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
40-11-100-4100	Property Taxes	149,180.01	604,861.96	338,576.99	670,000.00	670,000.00	0.00	0.00%	675,000.00	5,000.00	0.75%
Total Category: 41 - Property Taxes :		149,180.01	604,861.96	338,576.99	670,000.00	670,000.00	0.00	0.00%	675,000.00	5,000.00	0.75%
Category: 50 - Salaries & Wages											
40-11-100-5000	Administration	48,546.52	139,793.74	131,324.88	146,076.18	148,218.44	2,142.26	1.47%	153,522.04	5,303.60	3.58%
40-11-100-5010	Recruitment Incentives	0.00	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
40-11-100-5080	Overtime FT	0.00	85.38	134.90	100.00	137.50	37.50	37.50%	162.00	24.50	17.82%
40-11-100-5090	In House Training	24,528.39	11,803.40	16,295.52	24,000.00	19,495.00	-4,505.00	-18.77%	23,600.00	4,105.00	21.06%
Total Category: 50 - Salaries & Wages:		73,074.91	152,282.52	147,755.30	170,176.18	167,850.94	-2,325.24	-1.37%	177,284.04	9,433.10	5.62%
Category: 51 - Employee Benefits											
40-11-100-5110	Health Insurance Premiums	5,634.25	27,511.91	24,370.82	29,696.55	29,696.55	0.00	0.00%	31,108.67	1,412.12	4.76%
40-11-100-5120	Unemployment Reimburseme	0.00	1,263.00	0.00	6,000.00	0.00	-6,000.00	-100.00%	3,000.00	3,000.00	0.00%
40-11-100-5150	Training & Education	2,660.80	692.14	3,829.31	3,980.00	4,362.00	382.00	9.60%	6,416.00	2,054.00	47.09%
40-11-100-5160	Dues	244.00	543.00	564.00	529.00	564.00	35.00	6.62%	564.00	0.00	0.00%
40-11-100-5170	Awards and Meetings	1,381.86	2,463.97	0.00	1,650.00	1,000.00	-650.00	-39.39%	3,800.00	2,800.00	280.00%
Total Category: 51 - Employee Benefits :		9,920.91	32,474.02	28,764.13	41,855.55	35,622.55	-6,233.00	-14.89%	44,888.67	9,266.12	26.01%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
Account Number	2023	2024	2025	2025	2025	Budget		2026	1 Budget		
	Total Activity	Total Activity	YTD Activity	2025	2025 Proj	Increase /		2026	Increase /		
			Through Dec			(Decrease)			(Decrease)		
Category: 52 - Contract Services											
40-11-100-5220	Transportation	0.00	627.52	528.87	473.00	509.00	36.00	7.61%	524.00	15.00	2.95%
40-11-100-5225	Misc. Contract Services	4,646.00	2,097.00	1,760.00	4,200.00	3,000.00	-1,200.00	-28.57%	3,600.00	600.00	20.00%
40-11-100-5230	PDRMA Contributions	299,607.72	375,680.04	357,754.10	436,798.20	429,312.00	-7,486.20	-1.71%	459,360.00	30,048.00	7.00%
Total Category: 52 - Contract Services:		304,253.72	378,404.56	360,042.97	441,471.20	432,821.00	-8,650.20	-1.96%	463,484.00	30,663.00	7.08%
Category: 53 - Utilities											
40-11-100-5310	Communications	0.00	694.17	555.78	700.92	696.00	-4.92	-0.70%	716.40	20.40	2.93%
Total Category: 53 - Utilities :		0.00	694.17	555.78	700.92	696.00	-4.92	-0.70%	716.40	20.40	2.93%
Category: 54 - Supplies											
40-11-100-5410	Office Supplies	0.00	0.00	0.00	250.00	200.00	-50.00	-20.00%	211.00	11.00	5.50%
40-11-100-5470	Misc. Supplies	2,796.24	989.00	893.67	1,100.00	2,493.00	1,393.00	126.64%	17,801.00	15,308.00	614.04%
Total Category: 54 - Supplies :		2,796.24	989.00	893.67	1,350.00	2,693.00	1,343.00	99.48%	18,012.00	15,319.00	568.85%
Total Department: 11 - Executive:		-240,865.77	40,017.69	-199,434.86	14,446.15	30,316.51	15,870.36	109.86%	-29,385.11	-59,701.62	-196.93%
Total Fund: 40 - LIABILITY INSURANCE:		-240,865.77	40,017.69	-199,434.86	14,446.15	30,316.51	15,870.36	109.86%	-29,385.11	-59,701.62	-196.93%
Fund: 50 - IMRF											
Department: 11 - Executive											
Category: 41 - Property Taxes											
50-11-100-4100	Property Taxes	298,361.02	686,878.49	354,242.49	701,000.00	701,000.00	0.00	0.00%	730,000.00	29,000.00	4.14%
Total Category: 41 - Property Taxes :		298,361.02	686,878.49	354,242.49	701,000.00	701,000.00	0.00	0.00%	730,000.00	29,000.00	4.14%
Category: 51 - Employee Benefits											
50-11-100-5130	IMRF Contribution	618,534.34	682,486.68	625,941.26	701,000.00	704,023.00	3,023.00	0.43%	730,000.00	25,977.00	3.69%
Total Category: 51 - Employee Benefits :		618,534.34	682,486.68	625,941.26	701,000.00	704,023.00	3,023.00	0.43%	730,000.00	25,977.00	3.69%
Total Department: 11 - Executive:		-320,173.32	4,391.81	-271,698.77	0.00	-3,023.00	-3,023.00	0.00%	0.00	3,023.00	-100.00%
Total Fund: 50 - IMRF:		-320,173.32	4,391.81	-271,698.77	0.00	-3,023.00	-3,023.00	0.00%	0.00	3,023.00	-100.00%
Fund: 52 - SOCIAL SECURITY											
Department: 11 - Executive											
Category: 41 - Property Taxes											
52-11-100-4100	Property Taxes	397,814.36	1,004,687.13	527,573.68	1,044,000.00	1,044,000.00	0.00	0.00%	1,060,000.00	16,000.00	1.53%
Total Category: 41 - Property Taxes :		397,814.36	1,004,687.13	527,573.68	1,044,000.00	1,044,000.00	0.00	0.00%	1,060,000.00	16,000.00	1.53%
Category: 51 - Employee Benefits											
52-11-100-5140	Social Security	878,395.11	936,508.31	880,226.37	1,023,094.14	1,029,349.12	6,254.98	0.61%	1,060,229.60	30,880.48	3.00%
Total Category: 51 - Employee Benefits :		878,395.11	936,508.31	880,226.37	1,023,094.14	1,029,349.12	6,254.98	0.61%	1,060,229.60	30,880.48	3.00%
Total Department: 11 - Executive:		-480,580.75	68,178.82	-352,652.69	20,905.86	14,650.88	-6,254.98	-29.92%	-229.60	-14,880.48	-101.57%
Total Fund: 52 - SOCIAL SECURITY:		-480,580.75	68,178.82	-352,652.69	20,905.86	14,650.88	-6,254.98	-29.92%	-229.60	-14,880.48	-101.57%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Fund: 60 - AUDIT											
Department: 11 - Executive											
Category: 41 - Property Taxes											
60-11-100-4100	Property Taxes	19,891.06	25,630.10	15,059.10	29,800.00	29,800.00	0.00	0.00%	32,100.00	2,300.00	7.72%
Total Category: 41 - Property Taxes :		19,891.06	25,630.10	15,059.10	29,800.00	29,800.00	0.00	0.00%	32,100.00	2,300.00	7.72%
Category: 52 - Contract Services											
60-11-100-5245	Legal Services	636.50	275.00	345.00	700.00	350.00	-350.00	-50.00%	350.00	0.00	0.00%
60-11-100-5250	Misc. Professional Services	24,660.00	26,860.00	23,560.00	29,100.00	26,560.01	-2,539.99	-8.73%	32,350.00	5,789.99	21.80%
Total Category: 52 - Contract Services:		25,296.50	27,135.00	23,905.00	29,800.00	26,910.01	-2,889.99	-9.70%	32,700.00	5,789.99	21.52%
Category: 60 - Transfers											
60-11-100-6010	Admin Overhead Charge	0.00	-566.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		0.00	-566.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:		-5,405.44	-938.90	-8,845.90	0.00	2,889.99	2,889.99	0.00%	-600.00	-3,489.99	-120.76%
Total Fund: 60 - AUDIT:		-5,405.44	-938.90	-8,845.90	0.00	2,889.99	2,889.99	0.00%	-600.00	-3,489.99	-120.76%
Fund: 70 - CAPITAL REPLACEMENT											
Department: 11 - Executive											
Category: 48 - Miscellaneous Revenue											
70-11-100-4920	Surplus Equipment	96,792.00	30,500.00	22,273.00	0.00	16,723.00	16,723.00	0.00%	15,000.00	-1,723.00	-10.30%
70-11-100-4990	Grant Revenue	0.00	0.00	283,849.00	0.00	283,849.00	283,849.00	0.00%	300,000.00	16,151.00	5.69%
Total Category: 48 - Miscellaneous Revenue :		96,792.00	30,500.00	306,122.00	0.00	300,572.00	300,572.00	0.00%	315,000.00	14,428.00	4.80%
Category: 58 - Capital											
70-11-100-5800	Land	460.00	5,411,622.54	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-5810	Land Improvements	572,157.64	3,421,813.26	4,009,088.16	5,112,000.00	5,712,000.00	600,000.00	11.74%	360,000.00	-5,352,000.00	-93.70%
70-11-100-5830	Building Improvements	4,788,856.20	193,502.75	28,269.08	708,500.00	655,072.00	-53,428.00	-7.54%	3,198,203.00	2,543,131.00	388.22%
70-11-100-5840	Vehicles	272,537.70	277,707.00	296,203.31	113,000.00	113,000.00	0.00	0.00%	597,000.00	484,000.00	428.32%
70-11-100-5850	Equipment	1,328,061.97	686,771.61	936,444.88	1,046,178.00	1,046,178.00	0.00	0.00%	903,760.00	-142,418.00	-13.61%
70-11-100-5860	Furniture & Fixtures	181,570.95	60,892.61	2,167.01	0.00	708,500.00	708,500.00	0.00%	25,000.00	-683,500.00	-96.47%
70-11-100-5870	Licenses & Software	135,684.19	93,343.68	175,119.57	176,547.00	176,547.00	0.00	0.00%	188,731.00	12,184.00	6.90%
70-11-100-5880	Outdoor Equipment	232,401.43	26,428.43	29,054.25	30,000.00	30,000.00	0.00	0.00%	55,000.00	25,000.00	83.33%
70-11-105-5810	Land Improvements	399,236.86	1,154,694.97	535,163.91	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		7,910,966.94	11,326,776.85	6,011,510.17	7,186,225.00	8,441,297.00	1,255,072.00	17.46%	5,327,694.00	-3,113,603.00	-36.89%
Category: 60 - Transfers											
70-11-100-6050	Transfer to Capital Fund	-7,400,000.00	-6,604,140.00	0.00	-7,060,502.00	-60,502.01	6,999,999.99	-99.14%	-5,000,000.00	-4,939,497.99	8,164.19%
Total Category: 60 - Transfers :		-7,400,000.00	-6,604,140.00	0.00	-7,060,502.00	-60,502.01	6,999,999.99	-99.14%	-5,000,000.00	-4,939,497.99	8,164.19%
Total Department: 11 - Executive:		-414,174.94	-4,692,136.85	-5,705,388.17	-125,723.00	-8,080,222.99	-7,954,499.99	6,327.00%	-12,694.00	8,067,528.99	-99.84%
Total Fund: 70 - CAPITAL REPLACEMENT:		-414,174.94	-4,692,136.85	-5,705,388.17	-125,723.00	-8,080,222.99	-7,954,499.99	6,327.00%	-12,694.00	8,067,528.99	-99.84%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Fund: 80 - SECURITY											
Department: 11 - Executive											
Category: 41 - Property Taxes											
80-11-100-4100	Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00%	36,000.00	36,000.00	0.00%	
Total Category: 41 - Property Taxes :		0.00	0.00	0.00	0.00	0.00	0.00%	36,000.00	36,000.00	0.00%	
Category: 50 - Salaries & Wages											
80-11-100-5040	PT Attendant	0.00	35,650.00	59,732.59	58,500.00	59,732.59	1,232.59	2.11%	67,000.00	7,267.41	12.17%
Total Category: 50 - Salaries & Wages:		0.00	35,650.00	59,732.59	58,500.00	59,732.59	1,232.59	2.11%	67,000.00	7,267.41	12.17%
Category: 52 - Contract Services											
80-11-100-5215	Independent Contractor Servic	7,964.45	2,810.43	20,740.00	32,000.00	20,740.01	-11,259.99	-35.19%	12,000.00	-8,740.01	-42.14%
Total Category: 52 - Contract Services:		7,964.45	2,810.43	20,740.00	32,000.00	20,740.01	-11,259.99	-35.19%	12,000.00	-8,740.01	-42.14%
Total Department: 11 - Executive:		-7,964.45	-38,460.43	-80,472.59	-90,500.00	-80,472.60	10,027.40	-11.08%	-43,000.00	37,472.60	-46.57%
Total Fund: 80 - SECURITY:		-7,964.45	-38,460.43	-80,472.59	-90,500.00	-80,472.60	10,027.40	-11.08%	-43,000.00	37,472.60	-46.57%
Fund: 90 - SPECIAL RECREATION											
Department: 11 - Executive											
Category: 41 - Property Taxes											
90-11-100-4100	Property Taxes	420,198.03	384,067.75	325,611.47	644,343.00	644,343.00	0.00	0.00%	798,000.00	153,657.00	23.85%
Total Category: 41 - Property Taxes :		420,198.03	384,067.75	325,611.47	644,343.00	644,343.00	0.00	0.00%	798,000.00	153,657.00	23.85%
Category: 51 - Employee Benefits											
90-11-100-5170	Awards and Meetings	2,400.00	1,820.00	2,006.00	2,400.00	1,798.00	-602.00	-25.08%	3,000.00	1,202.00	66.85%
Total Category: 51 - Employee Benefits :		2,400.00	1,820.00	2,006.00	2,400.00	1,798.00	-602.00	-25.08%	3,000.00	1,202.00	66.85%
Category: 52 - Contract Services											
90-11-100-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,500.00	2,500.00	0.00%
90-11-100-5235	NSSRA Contributions	287,638.68	308,814.18	320,122.30	320,122.29	320,122.29	0.00	0.00%	339,330.00	19,207.71	6.00%
90-11-100-5240	Special Needs Aides	154,286.29	196,888.45	199,914.64	204,970.00	243,000.00	38,030.00	18.55%	250,290.00	7,290.00	3.00%
Total Category: 52 - Contract Services:		441,924.97	505,702.63	520,036.94	525,092.29	563,122.29	38,030.00	7.24%	592,120.00	28,997.71	5.15%
Category: 58 - Capital											
90-11-100-5850	Equipment	50,000.50	89,826.26	92,108.72	100,000.00	100,000.00	0.00	0.00%	175,000.00	75,000.00	75.00%
Total Category: 58 - Capital :		50,000.50	89,826.26	92,108.72	100,000.00	100,000.00	0.00	0.00%	175,000.00	75,000.00	75.00%
Category: 60 - Transfers											
90-11-100-6010	Admin Overhead Charge	0.00	0.00	0.00	0.00	-26,000.00	-26,000.00	0.00%	0.00	26,000.00	-100.00%
Total Category: 60 - Transfers :		0.00	0.00	0.00	0.00	-26,000.00	-26,000.00	0.00%	0.00	26,000.00	-100.00%
Total Department: 11 - Executive:		-74,127.44	-213,281.14	-288,540.19	16,850.71	5,422.71	-11,428.00	-67.82%	27,880.00	22,457.29	414.13%
Total Fund: 90 - SPECIAL RECREATION:		-74,127.44	-213,281.14	-288,540.19	16,850.71	5,422.71	-11,428.00	-67.82%	27,880.00	22,457.29	414.13%
Report Total:		853,887.31	-1,954,946.41	-7,150,838.30	2,947,210.97	-4,912,097.34	-7,859,308.31	-266.67%	3,331,706.69	8,243,804.03	-167.83%



Parks and Planning Department

Summary

The Parks and Planning Department consists of four segments: Administration, Parks Services, Building Services, and Mechanical Services. The Administration of this department consists of the Superintendent of Parks and Planning as well as a full-time Parks Planner and an Administrative Assistant. The Superintendent of Parks and Planning is responsible for the implementation of a comprehensive maintenance and park development program and the design, construction and maintenance of recreation, park areas and facilities.

Parks Services is managed by the Parks Foreperson and consists of eleven full-time employees who are responsible for the oversight of part-time and seasonal staff. The Parks Services team is responsible for the maintenance of all parks and the grounds of all facilities except the golf course that has their own grounds and maintenance staff. Tasks include mowing, tree planting and maintenance, leaf removal, snow removal, lining of athletic fields and maintenance of related equipment, playground maintenance, floral displays and trash collection. In addition, this team provides mowing and leaf cleaning services to six locations owned and operated by District 39, eight locations owned and operated by the Village of Wilmette, as well as the junior high owned and operated by District 37.

Building Services is managed by the Building Services Foreperson and consists of ten full-time employees including a Carpenter, Electrician, Maintenance Supervisor, HVAC Technician, two Maintenance staff, two Community Recreation Center Maintenance staff and Community Recreation Center/Courier and Bus Driver. The Building Services team is responsible for the upkeep of all facilities, monthly building inspections, transportation, and a variety of special projects.

Mechanical Services consists of one full-time Mechanic who provides maintenance and repair services for all equipment and vehicles owned by the District. This includes boats with outboard motors, the beach groomer, Zamboni, trucks, tractors, trailers, mowing equipment and various small items.



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Parks & Planning

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Rental Revenue	7,815	8,160	8,760	8,760	(\$0) 0.0%
Miscellaneous Revenue	<u>76,409</u>	<u>0</u>	<u>20,000</u>	<u>22,000</u>	<u>2,000</u> 10.0%
Total Revenue	<u>\$84,224</u>	<u>\$8,160</u>	<u>\$28,760</u>	<u>\$30,760</u>	<u>\$2,000</u> 6.5%
Expenses					
Salaries & Wages	\$1,850,132	\$1,980,860	\$1,887,304	\$ 2,257,779	\$370,475 19.6%
Employee Benefits	330,949	378,808	380,357	509,524	129,167 34.0%
Contract Services	393,840	326,420	342,016	355,258	13,242 3.9%
Utilities	78,683	125,155	90,585	95,988	5,403 6.0%
Supplies	304,684	240,490	239,465	226,361	(13,104) -5.5%
Repairs	<u>70,443</u>	<u>128,225</u>	<u>115,179</u>	<u>115,118</u>	<u>(61)</u> -0.1%
Operating Expenses	\$3,028,731	\$3,179,958	\$3,054,906	\$3,560,028	\$505,122 16.5%
Operating Surplus (Deficit)	<u>(\$2,944,507)</u>	<u>(\$3,171,798)</u>	<u>(\$3,026,146)</u>	<u>(\$3,529,268)</u>	<u>(\$503,122)</u>
Capital	\$0	\$0	\$0	\$0	\$0 N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0 N/A
Total Expenses	<u>\$3,028,731</u>	<u>\$3,179,958</u>	<u>\$3,054,906</u>	<u>\$3,560,028</u>	<u>\$505,122</u> 16.5%
Net Surplus (Deficit)	<u>(\$2,944,507)</u>	<u>(\$3,171,798)</u>	<u>(\$3,026,146)</u>	<u>(\$3,529,268)</u>	



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Fund: 10 - CORPORATE											
Department: 21 - Parks and Planning Operations											
Category: 48 - Miscellaneous Revenue											
10-21-100-4901	Village Contributions	949,584.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-21-100-4990	Grant Revenue	0.00	76,409.00	19,940.00	0.00	20,000.00	20,000.00	0.00%	0.00	-20,000.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		949,584.51	76,409.00	19,940.00	0.00	20,000.00	20,000.00	0.00%	0.00	-20,000.00	-100.00%
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	236,555.59	256,926.05	211,209.64	284,583.00	243,759.79	-40,823.21	-14.34%	289,954.74	46,194.95	18.95%
10-21-100-5080	Overtime FT	1,566.38	1,651.55	692.73	1,200.00	667.61	-532.39	-44.37%	800.00	132.39	19.83%
Total Category: 50 - Salaries & Wages:		238,121.97	258,577.60	211,902.37	285,783.00	244,427.40	-41,355.60	-14.47%	290,754.74	46,327.34	18.95%
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	18,161.11	35,173.72	33,580.22	37,303.68	37,303.68	0.00	0.00%	58,328.76	21,025.08	56.36%
10-21-100-5150	Training & Education	3,296.83	5,636.39	3,052.29	4,510.00	4,510.00	0.00	0.00%	3,760.00	-750.00	-16.63%
10-21-100-5160	Dues	334.00	635.00	580.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
10-21-100-5170	Awards and Meetings	4,559.68	3,569.66	459.68	2,945.00	2,945.00	0.00	0.00%	3,033.00	88.00	2.99%
Total Category: 51 - Employee Benefits :		26,351.62	45,014.77	37,672.19	45,508.68	45,508.68	0.00	0.00%	65,871.76	20,363.08	44.75%
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	909.47	25,866.38	1,804.41	1,950.00	1,950.00	0.00	0.00%	0.00	-1,950.00	-100.00%
10-21-100-5270	Postage	69.86	351.00	20.23	500.00	500.00	0.00	0.00%	250.00	-250.00	-50.00%
Total Category: 52 - Contract Services:		979.33	26,217.38	1,824.64	2,450.00	2,450.00	0.00	0.00%	250.00	-2,200.00	-89.80%
Category: 53 - Utilities											
10-21-100-5310	Communications	1,921.61	1,619.77	1,305.08	1,500.00	1,654.95	154.95	10.33%	1,500.00	-154.95	-9.36%
10-21-100-5350	Misc. Utilities	115.72	126.00	93.81	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Total Category: 53 - Utilities :		2,037.33	1,745.77	1,398.89	1,800.00	1,954.95	154.95	8.61%	1,800.00	-154.95	-7.93%
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	1,317.20	530.88	1,268.29	1,300.00	1,300.01	0.01	0.00%	1,339.00	38.99	3.00%
10-21-100-5460	Uniform Supplies	0.00	0.00	0.00	250.00	250.00	0.00	0.00%	257.00	7.00	2.80%
10-21-100-5470	Misc. Supplies	48.05	44,504.24	15,842.44	720.00	16,562.44	15,842.44	2,200.34%	720.00	-15,842.44	-95.65%
10-21-100-5480	Publications & Subscriptions	0.00	594.43	0.00	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
Total Category: 54 - Supplies :		1,365.25	45,629.55	17,110.73	2,970.00	18,812.45	15,842.45	533.42%	3,016.00	-15,796.45	-83.97%

Budget Comparison Report

			Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget			Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
Account Number			2025	2025	Increase /	%		2026	Increase /	%	
Category: 58 - Capital			2025	2025 Proj	(Decrease)			2026	(Decrease)		
10-21-100-5802			2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	2026 2026	2026 2026	2026 2026	2026 2026
Capital Purchases			949,584.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 58 - Capital :			949,584.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Department: 21 - Parks and Planning Operations:			-268,855.50	-300,776.07	-249,968.82	-338,511.68	-293,153.48	45,358.20	-13.40%	-361,692.50	23.38%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Department: 22 - Parks Grounds											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	7,605.00	7,815.00	8,760.00	8,160.00	8,760.00	600.00	7.35%	8,759.76	-0.24	0.00%
Total Category: 46 - Rental Revenue :		7,605.00	7,815.00	8,760.00	8,160.00	8,760.00	600.00	7.35%	8,759.76	-0.24	0.00%
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	15,000.00	0.00	27,500.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	22,000.00	22,000.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		15,000.00	0.00	27,500.00	0.00	0.00	0.00	0.00%	22,000.00	22,000.00	0.00%
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	86,500.22	90,177.82	82,245.85	93,013.00	92,918.68	-94.32	-0.10%	95,787.64	2,868.96	3.09%
10-22-100-5010	Recruitment Incentives	1,350.00	1,350.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	0.00	0.00	0.00%
10-22-100-5020	Maintenance	438,446.53	494,520.88	472,409.75	552,502.00	539,550.67	-12,951.33	-2.34%	568,918.87	29,368.20	5.44%
10-22-100-5070	PT Maintenance	150,420.75	299,805.76	203,136.97	270,894.00	240,545.26	-30,348.74	-11.20%	278,702.82	38,157.56	15.86%
10-22-100-5080	Overtime FT	101,341.43	31,156.92	64,156.76	60,000.00	60,000.00	0.00	0.00%	65,000.00	5,000.00	8.33%
10-22-100-5085	Overtime PT	36,870.74	30,009.07	26,212.41	30,000.00	30,000.00	0.00	0.00%	30,900.00	900.00	3.00%
Total Category: 50 - Salaries & Wages:		814,929.67	947,020.45	848,161.74	1,007,759.00	963,014.61	-44,744.39	-4.44%	1,039,309.33	76,294.72	7.92%
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	162,740.97	146,331.79	156,590.17	186,849.97	186,849.97	0.00	0.00%	252,997.96	66,147.99	35.40%
10-22-100-5150	Training & Education	10,104.81	12,265.27	4,484.17	10,200.00	10,200.00	0.00	0.00%	8,000.00	-2,200.00	-21.57%
10-22-100-5160	Dues	0.00	0.00	495.00	0.00	495.00	495.00	0.00%	0.00	-495.00	-100.00%
10-22-100-5170	Awards and Meetings	0.00	447.71	1,133.73	0.00	1,064.05	1,064.05	0.00%	0.00	-1,064.05	-100.00%
Total Category: 51 - Employee Benefits :		172,845.78	159,044.77	162,703.07	197,049.97	198,609.02	1,559.05	0.79%	260,997.96	62,388.94	31.41%
Category: 52 - Contract Services											
10-22-100-5205	Equipment Maintenance Services	1,307.50	1,114.09	440.00	1,280.00	1,280.00	0.00	0.00%	1,280.00	0.00	0.00%
10-22-100-5210	Grounds Maintenance Services	146,687.66	160,560.50	48,991.15	103,000.00	103,000.00	0.00	0.00%	106,000.00	3,000.00	2.91%
10-22-100-5220	Transportation	0.00	319.48	100.00	0.00	100.00	100.00	0.00%	150.00	50.00	50.00%
10-22-100-5225	Misc. Contract Services	70,039.45	97,135.22	84,836.61	103,000.00	103,000.00	0.00	0.00%	107,250.00	4,250.00	4.13%
10-22-100-5250	Misc. Professional Services	37,752.08	27,115.82	20,323.50	45,000.00	45,000.00	0.00	0.00%	46,350.00	1,350.00	3.00%
Total Category: 52 - Contract Services:		255,786.69	286,245.11	154,691.26	252,280.00	252,380.00	100.00	0.04%	261,030.00	8,650.00	3.43%
Category: 53 - Utilities											
10-22-100-5310	Communications	7,771.27	7,341.70	5,982.42	9,240.00	7,922.30	-1,317.70	-14.26%	9,240.00	1,317.70	16.63%
10-22-100-5320	Water	46,593.44	27,953.77	29,398.14	55,000.00	36,584.36	-18,415.64	-33.48%	37,682.00	1,097.64	3.00%
10-22-100-5330	Electricity	15,239.95	21,226.29	17,740.53	35,150.00	22,292.86	-12,857.14	-36.58%	23,649.00	1,356.14	6.08%
10-22-100-5340	Natural Gas	7,471.51	9,999.06	7,981.66	14,640.00	12,500.00	-2,140.00	-14.62%	13,500.00	1,000.00	8.00%
Total Category: 53 - Utilities :		77,076.17	66,520.82	61,102.75	114,030.00	79,299.52	-34,730.48	-30.46%	84,071.00	4,771.48	6.02%
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	223.20	2,823.42	120.32	1,500.00	120.32	-1,379.68	-91.98%	0.00	-120.32	-100.00%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
		2023	2024	2025	2025	2025	Increase /		2026	1 Budget		
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)		2026	Increase /		
				Through Nov						(Decrease)		
Account Number												
10-22-100-5410	Office Supplies	862.76	575.41	832.41	1,000.00	1,000.00	0.00	0.00%	1,030.00	30.00	3.00%	
10-22-100-5420	Building Supplies	4,958.19	1,719.18	0.00	2,000.00	2,000.00	0.00	0.00%	2,060.00	60.00	3.00%	
10-22-100-5430	Equipment Supplies	28,416.49	28,649.01	28,409.12	24,000.00	24,000.00	0.00	0.00%	24,750.00	750.00	3.13%	
10-22-100-5440	Grounds Supplies	66,062.73	81,621.49	70,252.42	70,000.00	70,000.00	0.00	0.00%	72,100.00	2,100.00	3.00%	
10-22-100-5450	Fuel Supplies	23,700.07	31,319.72	17,346.64	32,625.00	27,975.00	-4,650.00	-14.25%	28,800.00	825.00	2.95%	
10-22-100-5460	Uniform Supplies	4,825.13	11,600.63	8,030.38	11,000.00	11,000.00	0.00	0.00%	8,000.00	-3,000.00	-27.27%	
10-22-100-5470	Misc. Supplies	286.75	529.32	1,242.40	1,800.00	1,284.00	-516.00	-28.67%	1,338.96	54.96	4.28%	
Total Category: 54 - Supplies :		129,335.32	158,838.18	126,233.69	143,925.00	137,379.32	-6,545.68	-4.55%	138,078.96	699.64	0.51%	
Category: 55 - Equipment and Repairs												
10-22-100-5510	Building Repairs	3,989.71	3,514.92	374.93	5,250.00	5,250.00	0.00	0.00%	5,775.00	525.00	10.00%	
10-22-100-5520	Equipment Repairs	28,543.71	27,857.08	34,565.27	42,000.00	34,000.00	-8,000.00	-19.05%	37,300.00	3,300.00	9.71%	
10-22-100-5530	Grounds Repairs	17,262.62	3,274.88	24,486.37	31,500.00	31,000.00	-500.00	-1.59%	24,650.00	-6,350.00	-20.48%	
10-22-100-5540	Misc. Repairs	120.18	0.00	182.51	1,000.00	1,000.00	0.00	0.00%	1,030.00	30.00	3.00%	
10-22-100-5810	Land Improvements	13,712.21	6,193.07	10,584.75	14,000.00	14,000.00	0.00	0.00%	14,420.00	420.00	3.00%	
10-22-100-5850	Equipment	8,909.77	5,261.33	4,399.07	7,500.00	7,500.00	0.00	0.00%	7,725.00	225.00	3.00%	
Total Category: 55 - Equipment and Repairs :		72,538.20	46,101.28	74,592.90	101,250.00	92,750.00	-8,500.00	-8.40%	90,900.00	-1,850.00	-1.99%	
Total Department: 22 - Parks Grounds:		-1,499,906.83	-1,655,955.61	-1,391,225.41	-1,808,133.97	-1,714,672.47	93,461.50	-5.17%	-1,843,627.49	-128,955.02	7.52%	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 23 - Parks Buildings											
Category: 50 - Salaries & Wages											
10-23-100-5000	Administration	87,214.61	90,547.60	87,852.31	92,241.00	98,358.62	6,117.62	6.63%	94,992.84	-3,365.78	-3.42%
10-23-100-5020	Maintenance	419,293.74	431,167.88	387,399.74	441,184.60	438,795.93	-2,388.67	-0.54%	624,102.32	185,306.39	42.23%
10-23-100-5070	PT Maintenance	18,242.06	26,568.61	25,132.14	40,000.00	37,235.99	-2,764.01	-6.91%	93,112.00	55,876.01	150.06%
10-23-100-5080	Overtime FT	24,549.68	8,458.14	14,144.32	23,000.00	15,000.00	-8,000.00	-34.78%	23,000.00	8,000.00	53.33%
10-23-100-5085	Overtime PT	0.00	27.00	236.25	0.00	236.25	236.25	0.00%	0.00	-236.25	-100.00%
Total Category: 50 - Salaries & Wages:		549,300.09	556,769.23	514,764.76	596,425.60	589,626.79	-6,798.81	-1.14%	835,207.16	245,580.37	41.65%
Category: 51 - Employee Benefits											
10-23-100-5110	Health Insurance Premiums	121,487.80	104,363.28	85,429.08	111,939.00	111,939.00	0.00	0.00%	155,687.36	43,748.36	39.08%
10-23-100-5150	Training & Education	5,222.98	4,500.47	4,197.55	5,000.00	5,000.00	0.00	0.00%	6,070.00	1,070.00	21.40%
10-23-100-5160	Dues	0.00	265.00	290.00	0.00	290.00	290.00	0.00%	580.00	290.00	100.00%
10-23-100-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	424.00	424.00	0.00%
Total Category: 51 - Employee Benefits :		126,710.78	109,128.75	89,916.63	116,939.00	117,229.00	290.00	0.25%	162,761.36	45,532.36	38.84%
Category: 52 - Contract Services											
10-23-100-5200	Building Maintenance Services	-2,000.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
10-23-100-5205	Equipment Maintenance Servi	5,070.15	2,629.62	2,862.49	4,100.00	4,100.00	0.00	0.00%	6,423.00	2,323.00	56.66%
10-23-100-5220	Transportation	94.32	396.98	101.50	350.00	100.01	-249.99	-71.43%	100.00	-0.01	-0.01%
10-23-100-5225	Misc. Contract Services	83,824.35	78,024.60	74,770.28	65,390.00	81,486.34	16,096.34	24.62%	85,910.00	4,423.66	5.43%
10-23-100-5250	Misc. Professional Services	350.00	326.00	1,048.90	1,500.00	1,500.00	0.00	0.00%	1,545.00	45.00	3.00%
Total Category: 52 - Contract Services:		87,338.82	81,377.20	78,783.17	71,590.00	87,186.35	15,596.35	21.79%	93,978.00	6,791.65	7.79%
Category: 53 - Utilities											
10-23-100-5310	Communications	6,948.19	7,718.36	6,756.93	7,745.00	7,277.96	-467.04	-6.03%	7,973.00	695.04	9.55%
10-23-100-5320	Water	1,046.46	2,004.33	603.26	800.00	1,300.00	500.00	62.50%	1,340.00	40.00	3.08%
Total Category: 53 - Utilities :		7,994.65	9,722.69	7,360.19	8,545.00	8,577.96	32.96	0.39%	9,313.00	735.04	8.57%
Category: 54 - Supplies											
10-23-100-5410	Office Supplies	262.32	469.54	504.00	500.00	500.00	0.00	0.00%	515.00	15.00	3.00%
10-23-100-5420	Building Supplies	51,037.79	63,980.57	40,567.09	55,000.00	49,963.06	-5,036.94	-9.16%	51,461.00	1,497.94	3.00%
10-23-100-5430	Equipment Supplies	10,668.49	9,795.06	8,379.51	10,000.00	10,000.00	0.00	0.00%	10,300.00	300.00	3.00%
10-23-100-5450	Fuel Supplies	14,088.74	19,160.91	11,795.00	20,350.00	15,000.00	-5,350.00	-26.29%	15,450.00	450.00	3.00%
10-23-100-5460	Uniform Supplies	1,326.83	2,516.78	2,549.12	2,700.00	2,700.00	0.00	0.00%	2,781.00	81.00	3.00%
10-23-100-5470	Misc. Supplies	807.27	367.40	106.79	820.00	820.00	0.00	0.00%	420.00	-400.00	-48.78%
Total Category: 54 - Supplies :		78,191.44	96,290.26	63,901.51	89,370.00	78,983.06	-10,386.94	-11.62%	80,927.00	1,943.94	2.46%
Category: 55 - Equipment and Repairs											
10-23-100-5510	Building Repairs	16,485.58	17,557.97	12,748.00	14,400.00	14,400.00	0.00	0.00%	15,840.00	1,440.00	10.00%
10-23-100-5520	Equipment Repairs	5,970.46	5,693.56	3,802.06	9,500.00	4,953.75	-4,546.25	-47.86%	5,101.00	147.25	2.97%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent		Budget	to Comparison		
				2025	2025	Increase /	%	2026	1 Budget	Increase /	%
Account Number	2023	2024	2025	2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
10-23-100-5860											
Furniture & Fixtures	1,196.83	1,090.05	1,379.64	1,500.00	1,500.00	0.00	0.00%	1,545.00	45.00	3.00%	
Total Category: 55 - Equipment and Repairs :	23,652.87	24,341.58	17,929.70	25,400.00	20,853.75	-4,546.25	-17.90%	22,486.00	1,632.25	7.83%	
Total Department: 23 - Parks Buildings:	873,188.65	877,629.71	772,655.96	908,269.60	902,456.91	-5,812.69	-0.64%	1,204,672.52	302,215.61	33.49%	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 24 - Parks Mechanical											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	83,323.40	86,675.40	79,030.60	89,392.00	89,342.51	-49.49	-0.06%	92,058.01	2,715.50	3.04%
10-24-100-5080	Overtime FT	1,645.10	1,088.90	833.04	1,500.00	892.74	-607.26	-40.48%	450.00	-442.74	-49.59%
Total Category: 50 - Salaries & Wages:		84,968.50	87,764.30	79,863.64	90,892.00	90,235.25	-656.75	-0.72%	92,508.01	2,272.76	2.52%
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	17,260.11	17,290.89	15,231.68	18,560.34	18,560.34	0.00	0.00%	19,442.92	882.58	4.76%
10-24-100-5150	Training & Education	181.00	469.94	57.99	750.00	450.01	-299.99	-40.00%	450.00	-0.01	0.00%
Total Category: 51 - Employee Benefits :		17,441.11	17,760.83	15,289.67	19,310.34	19,010.35	-299.99	-1.55%	19,892.92	882.57	4.64%
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
10-24-100-5310	Communications	692.93	694.17	555.78	780.00	752.73	-27.27	-3.50%	804.00	51.27	6.81%
Total Category: 53 - Utilities :		692.93	694.17	555.78	780.00	752.73	-27.27	-3.50%	804.00	51.27	6.81%
Category: 54 - Supplies											
10-24-100-5410	Office Supplies	0.00	0.00	64.99	0.00	64.99	64.99	0.00%	0.00	-64.99	-100.00%
10-24-100-5430	Equipment Supplies	3,498.74	3,739.18	2,714.27	3,675.00	3,675.00	0.00	0.00%	3,785.00	110.00	2.99%
10-24-100-5460	Uniform Supplies	364.92	186.74	186.56	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
10-24-100-5470	Misc. Supplies	176.17	0.00	0.00	150.00	150.00	0.00	0.00%	154.00	4.00	2.67%
Total Category: 54 - Supplies :		4,039.83	3,925.92	2,965.82	4,225.00	4,289.99	64.99	1.54%	4,339.00	49.01	1.14%
Category: 55 - Equipment and Repairs											
10-24-100-5520	Equipment Repairs	2,142.28	0.00	66.48	1,575.00	1,575.00	0.00	0.00%	1,732.00	157.00	9.97%
Total Category: 55 - Equipment and Repairs :		2,142.28	0.00	66.48	1,575.00	1,575.00	0.00	0.00%	1,732.00	157.00	9.97%
Total Department: 24 - Parks Mechanical:		109,284.65	110,145.22	98,741.39	116,882.34	115,863.32	-1,019.02	-0.87%	119,275.93	3,412.61	2.95%
Total Fund: 10 - CORPORATE:		-2,751,235.63	-2,944,506.61	-2,512,591.58	-3,171,797.59	-3,026,146.18	145,651.41	-4.59%	-3,529,268.44	-503,122.26	16.63%
Report Total:		-2,751,235.63	-2,944,506.61	-2,512,591.58	-3,171,797.59	-3,026,146.18	145,651.41	-4.59%	-3,529,268.44	-503,122.26	16.63%

TAB 4



Recreation Department

Summary

The Recreation Department budget consists of revenue and expenses for the programs and facilities under the leadership of the Superintendent of Recreation. This overview includes the Centennial Recreation Complex (Centennial Family Aquatic Center, Centennial Ice Rinks, and Wilmette Tennis Club), Wilmette Platform Tennis Club, Community Recreation Center (CRC), Mallinckrodt, Lakefront and Fitness operations.

Center for the Arts: Dance, Performing Arts, and Visual Arts

Center for the Arts represents revenue and expenses for the District's visual arts, dance, and performing arts programs, lessons, productions, and camps. Support comes from one full-time Recreation Supervisor, 70+ seasonal staff, and 30+ part-time instructors and staff.

Early Childhood

The Early Childhood Center (ECC) includes Morning Preschool (until 11:15 a.m.), Preschool Plus (extended enrichment until 1 p.m.), Full Day Preschool (until 6 p.m.), programs, classes and camps geared to preschool age children. School age students' benefit from CARE, both the morning program offered within School District 39 facilities and after school at the CRC. CARE offers flexible registration options to meet the needs of the community. Within this Division are general recreation camps, including Jr. Day and Wiggleworms. There are two full-time Early Childhood Supervisors, along with a full-time Recreation Supervisor, and 26 part-time teachers and approximately 75 part-time seasonal staff coordinate the ECC.

General Recreation

One Recreation Supervisor, as well as approximately 20 part-time employees, 30+seasonal staff, and independent contractors lead the General Recreation Division. The Division is responsible for programs and camps that are wide-ranging in nature, which includes school year programs called After School Clubs located within School District 39 schools, as well as the newly developed Campus Club program. Campus Club is a structured after school childcare that includes a rotation of exploratory classes intended to promote social and emotional development.

Gymnastics

The Gymnastics Division includes all programs operated out of the gymnastics facility at the CRC and is managed by a full-time Gymnastics Supervisor and supported by 3 full-time instructors/coaches and approximately 25 part-time staff. Programs include classes for participants' age 18 months old through high school, and a competitive team program.

Sports

The Sports Division includes Youth Soccer, Youth Basketball League, T-Ball, Softball, Martial Arts, Volleyball, adult leagues, along with all the District's sport classes, camps, clinics, and pop-ups for a variety of ages. Summer camps include Sports Camp, and one-week specialty sports camps and pop-ups. There is one full-time Recreation Supervisor, 20+ part time staff and contractors, and 30+ seasonal staff that coordinate the Sports Division.

Center Fitness Club

The Center Fitness Club is managed by a full-time manager with over 30 part-time staff, including personal trainers, group exercise teachers, and customer service staff. This area includes all memberships, group exercise classes, personal training, and wellness programs.

Lakefront Operations

The Lakefront staff operates all activities out of Lakeview Center, the swimming beaches and the sailing beach. The Division is led by a Lakefront General Manager and two Lakefront Supervisors, as well as up to 135 seasonal part-time staff. The Division is responsible for facilitating all property memberships including sailing, swim, and dog beach, as well as, sailing lessons, aquatics camp, and seasonal programming. The Lakeview Center is home to Great Gillson summer camp, community-wide special events and programs, and a wide-range of rental opportunities.

Mallinckrodt Programs

Programs operated out of the Mallinckrodt Center are under the direction of the Mallinckrodt Center Manager with assistance from 8 part-time teachers. Revenue is generated from center memberships, Walking Club memberships, and class and program fees. Fitness programs are popular and other classes, trips and special events round out offerings in this division.

Centennial Recreation Complex

Centennial Recreation Complex includes the Family Aquatic Center, Ice Rinks and the Wilmette Tennis Club. The Centennial Recreation Complex General Manager oversees the operations of the facilities, along with a full-time staff member within each facility.

The **Centennial Family Aquatic Center** consists of a wading pool for toddlers, a zero-depth entry pool with a play structure and two large slides, a diving well with two diving boards and two plunge slides, a 50 meter lap pool, as well as a concession service and dining area. The facility is home to both diving and swimming lessons, summer camps, public swim, dedicated adult lap swim and swim team rentals. Programming and amenities within the facility is the primary responsibility of the Ice and Aquatics Supervisor, as well as 130 part-time seasonal staff.

The **Centennial Ice Rink** consists of a full-sized, regulation sheet of ice as well as a smaller-sized studio rink. The facility has multiple locker rooms, skate rentals, concessions, multipurpose rooms for programming and birthday parties, and a lobby for the public to use. The facility is home to the Wilmette Park

District Learn to Skate program for both hockey and figure skating. Several outside hockey groups maintain regular ice time at the facility. Programing within the facility is the primary responsibility of the Figure Skating Supervisor and Ice and Aquatics Supervisor. Centennial Operations Supervisor, oversees facility operations and customer service representatives throughout the entire facility campus.

The **Wilmette Tennis Club** consists of a pro shop, eight indoor tennis courts, men's and women's locker rooms and lounges. The facility provides lessons for all aged participants, permanent court time for members, leagues, summer camp programming for children, as well as host site for USTA tournaments. During the summer, the Tennis Club is responsible for programming and scheduling all outdoor courts located at the various parks. Programing and amenities within the facility is the primary responsibility of the Racquet Sports Supervisor and full-time Tennis Pro's.

The **Platform Tennis Club** consists of six courts and a warming hut. The facility is open for play to the public at large, and members have access to playing in various leagues for both men and women. The facility is available for private rentals. Programing and amenities within the facility is the primary responsibility of the Racquet Sports Supervisor - Paddles and Centennial Recreation Complex General Manager.

Wilmette Golf Club consists of a clubhouse facility that is home to a full-service pro shop, full-service restaurant and bar, and indoor instructional space. There are seven full-time employees, including the Golf Course General Manager, Head Golf Professional, Golf Course Superintendent, Assistant Golf Course Superintendent, Golf Operations Supervisor, Mechanic, and a Foreperson, as well as over 15 part-time seasonal staff members.

The club also provides 18 holes of high-level public golf, a 30-station outdoor driving range, and multiple practice areas. The course is home to a men's club and women's club and provides space for events both on the course and in the restaurant, as well as daily golf, food and drink. In addition, the club has been growing the youth and adult programming throughout the playing season by way of camps and various programs geared for players of all abilities.



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Facilities

Pool, Tennis, Golf, Ice,

Platform Tennis and Big Tree Combined

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	Actual	Budget	Projection	Proposed	Amount	%
Revenue						
Daily Fees	\$2,051,516	\$1,957,343	\$1,936,013	\$1,951,232	\$15,219	0.8%
Fee Revenue	2,857,988	3,074,859	2,979,309	3,105,271	125,961	4.2%
Membership Fees	1,646,924	1,680,880	1,663,486	1,797,527	134,041	8.1%
Rental Revenue	1,655,515	1,556,307	1,602,455	1,722,707	120,252	7.5%
Retail Sales	212,393	206,500	208,969	219,969	11,000	5.3%
Miscellaneous Revenue	83,601	114,381	134,239	114,541	(19,698)	-14.7%
Total Revenue	\$8,507,937	\$8,590,269	\$8,524,471	\$8,911,246	\$386,775	4.5%
Expenses						
Salaries & Wages	\$3,497,130	\$3,570,014	\$3,658,168	\$3,774,104	\$115,935	3.2%
Employee Benefits	405,317	451,811	436,489	454,195	17,707	4.1%
Contract Services	739,433	728,165	742,334	788,215	45,881	6.2%
Utilities	577,133	700,314	619,615	648,409	28,794	4.6%
Supplies	624,346	587,385	579,649	626,083	46,434	8.0%
Repairs	244,064	217,462	265,716	250,327	(15,389)	-5.8%
Operating Expenses	\$6,087,424	\$6,255,150	\$6,301,970	\$6,541,333	\$239,362	3.8%
Operating Surplus (Deficit)	\$2,420,514	\$2,335,119	\$2,222,500	\$2,369,913	\$147,413	
Operating Capital	0	0	0	0	0	N/A
Debt Service	313,885	317,398	317,398	315,688	(1,710)	-0.5%
Capital Transfer	0	60,502	60,502	0	(60,502)	-100.0%
Overhead Transfer	402,626	677,688	677,688	677,528	(160)	0.0%
Non Operating Expenses	\$716,511	\$1,055,588	\$1,055,588	\$993,216	(\$62,372)	-5.9%
Total Expenses	\$6,803,935	\$7,310,738	\$7,357,558	\$7,534,549	\$176,990	2.4%
Net Surplus (Deficit)	\$1,704,003	\$1,279,531	\$1,166,912	\$1,376,697		



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Pool Operations

	2024	2025	2025	2026 Budget	
				Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 198,681	\$ 203,293	\$ 175,121	\$ 178,882	\$3,761 2.1%
Fee Revenue	254,143	267,992	242,165	249,605	7,439 3.1%
Membership Fees	676,905	697,027	603,446	687,617	84,171 13.9%
Rental Revenue	36,566	32,000	44,440	39,855	(4,585) -10.3%
Retail Sales	-	-	0	0	0 N/A
Miscellaneous Revenue	<u>13,076</u>	<u>12,900</u>	<u>13,085</u>	<u>12,900</u>	<u>(185)</u> -1.4%
Total Revenue	<u>\$1,179,370</u>	<u>\$1,213,212</u>	<u>\$1,078,258</u>	<u>\$1,168,858</u>	<u>\$90,601</u> 8.4%
Expenses					
Salaries & Wages	\$560,126	\$597,249	\$575,727	\$ 603,599	\$27,872 4.8%
Employee Benefits	14,560	24,241	20,192	25,161	\$4,969 24.6%
Contract Services	95,631	81,644	72,149	76,190	\$4,041 5.6%
Utilities	174,650	206,555	180,351	187,622	\$7,271 4.0%
Supplies	47,067	50,350	42,514	50,250	\$7,736 18.2%
Repairs	<u>33,975</u>	<u>28,500</u>	<u>20,972</u>	<u>28,500</u>	<u>\$7,528</u> 35.9%
Operating Expenses	\$926,010	\$988,539	\$911,905	\$971,322	\$59,417 6.5%
Operating Surplus (Deficit)	<u>\$253,360</u>	<u>\$224,673</u>	<u>\$166,352</u>	<u>\$197,536</u>	<u>\$31,184</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>55,934</u>	<u>94,148</u>	<u>94,148</u>	<u>94,826</u>	<u>678</u> 0.7%
Non Operating Expenses	\$55,934	\$94,148	\$94,148	\$94,826	\$678 0.7%
Total Expenses	<u>\$981,944</u>	<u>\$1,082,687</u>	<u>\$1,006,053</u>	<u>\$1,066,148</u>	<u>\$60,095</u> 6.0%
Net Surplus (Deficit)	\$197,426	\$130,525	\$72,204	\$102,710	



Wilmette Park District

Budget Comparison Report

Account Detail

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	Increase /		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through Nov							
Department: 31 - Pool Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	83,061.60	99,335.58	91,790.04	101,293.00	91,660.04	-9,632.96	-9.51%	94,882.00	3,221.96	3.52%
20-31-100-4310	Daily Fees - Non-Resident	92,861.60	99,345.00	83,461.00	102,000.00	83,461.00	-18,539.00	-18.18%	84,000.00	539.00	0.65%
Total Category: 43 - Daily Fees :		175,923.20	198,680.58	175,251.04	203,293.00	175,121.04	-28,171.96	-13.86%	178,882.00	3,760.96	2.15%
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	336,635.90	460,060.37	400,111.61	474,362.50	400,111.61	-74,250.89	-15.65%	464,854.00	64,742.39	16.18%
20-31-100-4510	Membership Fees - Non - Resic	221,637.51	216,844.41	203,985.74	222,664.00	203,334.74	-19,329.26	-8.68%	222,762.90	19,428.16	9.55%
Total Category: 45 - Membership Fees :		558,273.41	676,904.78	604,097.35	697,026.50	603,446.35	-93,580.15	-13.43%	687,616.90	84,170.55	13.95%
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	32,978.25	36,566.00	51,945.00	32,000.00	44,440.00	12,440.00	38.88%	39,855.00	-4,585.00	-10.32%
Total Category: 46 - Rental Revenue :		32,978.25	36,566.00	51,945.00	32,000.00	44,440.00	12,440.00	38.88%	39,855.00	-4,585.00	-10.32%
Category: 47 - Retail Sales											
20-31-100-4710	Misc. Retail Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-31-100-4910	Over/Short Revenue	-160.48	-124.00	-115.00	-100.00	-115.00	-15.00	15.00%	-100.00	15.00	-13.04%
20-31-100-4940	Concessionaire Fees	13,000.00	13,200.00	13,200.00	13,000.00	13,200.00	200.00	1.54%	13,000.00	-200.00	-1.52%
Total Category: 48 - Miscellaneous Revenue :		12,839.52	13,076.00	13,085.00	12,900.00	13,085.00	185.00	1.43%	12,900.00	-185.00	-1.41%
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	70,515.80	94,217.79	100,576.65	112,143.52	112,143.52	0.00	0.00%	115,821.96	3,678.44	3.28%
20-31-100-5030	PT Head Lifeguard	63,837.04	49,748.13	49,299.69	57,199.50	49,299.69	-7,899.81	-13.81%	56,349.11	7,049.42	14.30%
20-31-100-5055	PT Administration	59,988.00	60,535.84	60,185.66	66,422.10	60,185.66	-6,236.44	-9.39%	64,108.20	3,922.54	6.52%
20-31-100-5060	PT Guard	253,549.53	276,597.37	271,680.73	277,222.40	271,680.73	-5,541.67	-2.00%	277,222.40	5,541.67	2.04%
20-31-100-5085	Overtime PT	3,045.98	2,032.40	1,767.82	2,500.00	1,767.82	-732.18	-29.29%	2,500.00	732.18	41.42%
Total Category: 50 - Salaries & Wages:		450,936.35	483,131.53	483,510.55	515,487.52	495,077.42	-20,410.10	-3.96%	516,001.67	20,924.25	4.23%
Category: 51 - Employee Benefits											
20-31-100-5110	Health Insurance Premiums	9,002.08	9,509.97	12,946.93	15,776.29	15,776.29	0.00	0.00%	16,427.32	651.03	4.13%
20-31-100-5150	Training & Education	1,519.15	4,035.95	4,058.58	5,150.00	3,708.58	-1,441.42	-27.99%	5,419.00	1,710.42	46.12%
20-31-100-5160	Dues	264.00	265.00	265.00	2,565.00	265.00	-2,300.00	-89.67%	2,565.00	2,300.00	867.92%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-31-100-5170	Awards and Meetings	1,189.50	749.01	442.16	750.00	442.16	-307.84	-41.05%	750.00	307.84	69.62%
Total Category: 51 - Employee Benefits :		11,974.73	14,559.93	17,712.67	24,241.29	20,192.03	-4,049.26	-16.70%	25,161.32	4,969.29	24.61%
Category: 52 - Contract Services											
20-31-100-5200	Building Maintenance Services	10,858.92	9,982.00	10,980.20	9,000.00	11,985.00	2,985.00	33.17%	12,000.00	15.00	0.13%
20-31-100-5205	Equipment Maintenance Servi	19,591.72	25,940.56	27,338.71	22,000.00	25,141.58	3,141.58	14.28%	23,500.00	-1,641.58	-6.53%
20-31-100-5225	Misc. Contract Services	32,896.81	35,117.91	21,518.34	25,000.00	24,972.00	-28.00	-0.11%	25,000.00	28.00	0.11%
20-31-100-5250	Misc. Professional Services	8,833.75	8,420.41	4,343.75	8,000.00	5,256.00	-2,744.00	-34.30%	8,000.00	2,744.00	52.21%
20-31-100-5255	Marketing	1,227.15	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	1,500.00	1,500.00	0.00%
20-31-100-5265	Printing	23.42	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Total Category: 52 - Contract Services:		73,431.77	79,460.88	64,181.00	65,550.00	67,354.58	1,804.58	2.75%	70,050.00	2,695.42	4.00%
Category: 53 - Utilities											
20-31-100-5310	Communications	426.12	446.34	494.88	360.00	847.27	487.27	135.35%	600.00	-247.27	-29.18%
20-31-100-5320	Water	66,805.52	72,732.87	53,171.49	70,751.00	69,371.49	-1,379.51	-1.95%	71,452.00	2,080.51	3.00%
20-31-100-5330	Electricity	63,176.74	75,722.50	63,414.83	102,267.00	86,132.00	-16,135.00	-15.78%	83,520.00	-2,612.00	-3.03%
20-31-100-5340	Natural Gas	32,958.24	25,748.01	19,495.23	33,177.00	24,000.00	-9,177.00	-27.66%	32,050.00	8,050.00	33.54%
Total Category: 53 - Utilities :		163,366.62	174,649.72	136,576.43	206,555.00	180,350.76	-26,204.24	-12.69%	187,622.00	7,271.24	4.03%
Category: 54 - Supplies											
20-31-100-5400	Program Operation Supplies	29,313.29	4,163.49	963.50	5,000.00	963.50	-4,036.50	-80.73%	2,500.00	1,536.50	159.47%
20-31-100-5410	Office Supplies	76.36	22.44	45.44	100.00	45.44	-54.56	-54.56%	100.00	54.56	120.07%
20-31-100-5420	Building Supplies	709.40	1,746.37	1,024.74	2,000.00	822.13	-1,177.87	-58.89%	2,000.00	1,177.87	143.27%
20-31-100-5430	Equipment Supplies	5,374.13	2,110.49	1,701.47	2,500.00	1,673.48	-826.52	-33.06%	2,500.00	826.52	49.39%
20-31-100-5440	Grounds Supplies	5,887.95	28,064.10	29,616.73	30,000.00	29,616.73	-383.27	-1.28%	30,000.00	383.27	1.29%
20-31-100-5450	Fuel Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5460	Uniform Supplies	11,487.55	10,780.44	7,542.38	10,000.00	7,542.38	-2,457.62	-24.58%	10,000.00	2,457.62	32.58%
20-31-100-5470	Misc. Supplies	181.92	0.00	1,412.45	100.00	1,412.45	1,312.45	1,312.45%	2,500.00	1,087.55	77.00%
20-31-100-5480	Publications & Subscriptions	362.00	179.85	438.30	650.00	438.30	-211.70	-32.57%	650.00	211.70	48.30%
Total Category: 54 - Supplies :		53,392.60	47,067.18	42,745.01	50,350.00	42,514.41	-7,835.59	-15.56%	50,250.00	7,735.59	18.20%
Category: 55 - Equipment and Repairs											
20-31-100-5510	Building Repairs	25,029.86	11,211.51	14,474.67	13,500.00	14,422.22	922.22	6.83%	13,500.00	-922.22	-6.39%
20-31-100-5520	Equipment Repairs	7,196.74	19,963.67	8,949.87	10,000.00	6,550.21	-3,449.79	-34.50%	10,000.00	3,449.79	52.67%
20-31-100-5850	Equipment	0.00	2,800.01	0.00	5,000.00	0.00	-5,000.00	-100.00%	5,000.00	5,000.00	0.00%
Total Category: 55 - Equipment and Repairs :		32,226.60	33,975.19	23,424.54	28,500.00	20,972.43	-7,527.57	-26.41%	28,500.00	7,527.57	35.89%
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	0.00	55,934.00	37,000.00	94,148.00	94,148.00	0.00	0.00%	94,826.00	678.00	0.72%
Total Category: 60 - Transfers :		0.00	55,934.00	37,000.00	94,148.00	94,148.00	0.00	0.00%	94,826.00	678.00	0.72%
Total Program: 100 - Operations:		-5,314.29	36,448.93	39,228.19	-39,612.31	-84,517.24	-44,904.93	113.36%	-53,157.09	31,360.15	-37.11%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Program: 150 - Private Lessons											
Category: 44 - Fee Revenue											
20-31-150-4430	Lessons	24,179.00	21,748.00	21,002.60	22,800.00	21,040.00	-1,760.00	-7.72%	22,800.00	1,760.00	8.37%
	Total Category: 44 - Fee Revenue :	24,179.00	21,748.00	21,002.60	22,800.00	21,040.00	-1,760.00	-7.72%	22,800.00	1,760.00	8.37%
Category: 50 - Salaries & Wages											
20-31-150-5045	PT Instructor	10,892.50	8,605.00	8,423.27	10,720.00	8,423.27	-2,296.73	-21.42%	9,000.00	576.73	6.85%
	Total Category: 50 - Salaries & Wages:	10,892.50	8,605.00	8,423.27	10,720.00	8,423.27	-2,296.73	-21.42%	9,000.00	576.73	6.85%
	Total Program: 150 - Private Lessons:	13,286.50	13,143.00	12,579.33	12,080.00	12,616.73	536.73	4.44%	13,800.00	1,183.27	9.38%
Program: 153 - Swim Lessons											
Category: 44 - Fee Revenue											
20-31-153-4400	Program Fees	154,083.20	145,705.51	161,190.31	158,405.00	160,759.06	2,354.06	1.49%	160,524.50	-234.56	-0.15%
	Total Category: 44 - Fee Revenue :	154,083.20	145,705.51	161,190.31	158,405.00	160,759.06	2,354.06	1.49%	160,524.50	-234.56	-0.15%
Category: 50 - Salaries & Wages											
20-31-153-5030	PT Supervisor	15,616.25	16,523.00	17,159.08	17,221.60	17,159.08	-62.52	-0.36%	17,740.80	581.72	3.39%
20-31-153-5045	PT Instructor	32,537.75	34,873.38	33,642.24	36,826.88	33,642.24	-3,184.64	-8.65%	37,858.82	4,216.58	12.53%
20-31-153-5085	Overtime PT	711.76	266.25	659.80	500.00	659.80	159.80	31.96%	500.00	-159.80	-24.22%
	Total Category: 50 - Salaries & Wages:	48,865.76	51,662.63	51,461.12	54,548.48	51,461.12	-3,087.36	-5.66%	56,099.62	4,638.50	9.01%
	Total Program: 153 - Swim Lessons:	105,217.44	94,042.88	109,729.19	103,856.52	109,297.94	5,441.42	5.24%	104,424.88	-4,873.06	-4.46%
Program: 155 - Camp Lessons											
Category: 50 - Salaries & Wages											
20-31-155-5045	PT Instructor	6,376.00	3,524.00	12,477.58	5,932.80	12,477.58	6,544.78	110.32%	11,865.60	-611.98	-4.90%
	Total Category: 50 - Salaries & Wages:	6,376.00	3,524.00	12,477.58	5,932.80	12,477.58	6,544.78	110.32%	11,865.60	-611.98	-4.90%
	Total Program: 155 - Camp Lessons:	6,376.00	3,524.00	12,477.58	5,932.80	12,477.58	6,544.78	110.32%	11,865.60	-611.98	-4.90%
Program: 157 - Diving Lessons											
Category: 44 - Fee Revenue											
20-31-157-4400	Program Fees	30,215.87	33,065.48	9,959.04	32,187.00	9,686.04	-22,500.96	-69.91%	12,280.00	2,593.96	26.78%
	Total Category: 44 - Fee Revenue :	30,215.87	33,065.48	9,959.04	32,187.00	9,686.04	-22,500.96	-69.91%	12,280.00	2,593.96	26.78%
Category: 50 - Salaries & Wages											
20-31-157-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-157-5045	PT Instructor	2,059.88	1,913.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	2,059.88	1,913.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-31-157-5225	Misc. Contract Services	13,011.11	15,451.83	4,794.30	16,093.50	4,794.30	-11,299.20	-70.21%	6,140.00	1,345.70	28.07%
	Total Category: 52 - Contract Services:	13,011.11	15,451.83	4,794.30	16,093.50	4,794.30	-11,299.20	-70.21%	6,140.00	1,345.70	28.07%
	Total Program: 157 - Diving Lessons:	15,144.88	15,700.15	5,164.74	16,093.50	4,891.74	-11,201.76	-69.60%	6,140.00	1,248.26	25.52%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number				2023	2024	2025					
				Total Activity	Total Activity	YTD Activity					
						Through Nov					
Program: 158 - Camp Swim Add-On											
Category: 44 - Fee Revenue											
20-31-158-4400	Program Fees	33,802.40	53,623.90	50,821.80	54,600.00	50,680.20	-3,919.80	-7.18%	54,000.00	3,319.80	6.55%
Total Category: 44 - Fee Revenue :		33,802.40	53,623.90	50,821.80	54,600.00	50,680.20	-3,919.80	-7.18%	54,000.00	3,319.80	6.55%
Category: 50 - Salaries & Wages											
20-31-158-5050	PT Counselor	4,257.25	9,705.25	8,287.37	10,560.00	8,287.37	-2,272.63	-21.52%	10,632.00	2,344.63	28.29%
20-31-158-5075	PT Driver	1,575.26	1,584.47	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		5,832.51	11,289.72	8,287.37	10,560.00	8,287.37	-2,272.63	-21.52%	10,632.00	2,344.63	28.29%
Category: 52 - Contract Services											
20-31-158-5220	Transportation	0.00	718.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	718.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 158 - Camp Swim Add-On:		27,969.89	41,615.43	42,534.43	44,040.00	42,392.83	-1,647.17	-3.74%	43,368.00	975.17	2.30%
Total Department: 31 - Pool Operations:		149,928.42	197,426.39	196,758.30	130,524.91	72,204.42	-58,320.49	-44.68%	102,710.19	30,505.77	42.25%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Tennis Operations

	2024	2025	2025	2026 Budget	
				Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 11,838	\$ 9,500	\$ 14,502	\$ 14,500	(\$2) 0.0%
Fee Revenue	1,338,693	1,494,909	1,452,949	1,515,371	62,422 4.3%
Membership Fees	70,421	70,100	73,405	77,075	3,670 5.0%
Rental Revenue	337,335	350,559	346,396	363,710	17,314 5.0%
Retail Sales	57,801	60,000	60,000	63,000	3,000 5.0%
Miscellaneous Revenue	<u>4,002</u>	<u>4,621</u>	<u>8,626</u>	<u>4,621</u>	<u>(4,005)</u> -46.4%
Total Revenue	<u>\$1,820,090</u>	<u>\$1,989,689</u>	<u>\$1,955,878</u>	<u>\$2,038,277</u>	<u>\$82,399</u> 4.2%
Expenses					
Salaries & Wages	\$850,962	\$848,595	\$901,759	\$ 936,254	\$34,495 3.8%
Employee Benefits	154,945	152,873	152,312	171,751	19,439 12.8%
Contract Services	84,668	78,889	88,293	91,556	3,263 3.7%
Utilities	99,964	127,597	105,657	112,893	7,236 6.8%
Supplies	65,752	62,082	76,871	82,972	6,101 7.9%
Repairs	<u>14,336</u>	<u>14,413</u>	<u>13,930</u>	<u>16,656</u>	<u>2,726</u> 19.6%
Operating Expenses	\$1,270,627	\$1,284,449	\$1,338,822	\$1,412,082	\$73,260 5.5%
Operating Surplus (Deficit)	<u>\$549,463</u>	<u>\$705,240</u>	<u>\$617,056</u>	<u>\$626,195</u>	<u>\$9,139</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>114,233</u>	<u>192,272</u>	<u>192,272</u>	<u>196,726</u>	<u>4,454</u> 2.3%
Non Operating Expenses	\$114,233	\$192,272	\$192,272	\$196,726	\$4,454 2.3%
Total Expenses	<u>\$1,384,860</u>	<u>\$1,476,721</u>	<u>\$1,531,094</u>	<u>\$1,608,808</u>	<u>\$77,714</u> 5.1%
Net Surplus (Deficit)	<u>\$435,230</u>	<u>\$512,968</u>	<u>\$424,784</u>	<u>\$429,469</u>	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 32 - Tennis Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	8,302.00	11,837.50	13,486.00	9,500.00	14,502.00	5,002.00	52.65%	14,500.00	-2.00	-0.01%
Total Category: 43 - Daily Fees :		8,302.00	11,837.50	13,486.00	9,500.00	14,502.00	5,002.00	52.65%	14,500.00	-2.00	-0.01%
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	18,252.07	35,315.61	41,035.02	32,300.00	32,248.00	-52.00	-0.16%	33,860.00	1,612.00	5.00%
20-32-100-4510	Membership Fees - Non - Resic	24,325.22	35,105.38	57,367.40	37,800.00	41,157.00	3,357.00	8.88%	43,215.00	2,058.00	5.00%
Total Category: 45 - Membership Fees :		42,577.29	70,420.99	98,402.42	70,100.00	73,405.00	3,305.00	4.71%	77,075.00	3,670.00	5.00%
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	154,308.45	168,179.23	154,569.61	174,082.00	176,340.00	2,258.00	1.30%	185,150.00	8,810.00	5.00%
20-32-100-4625	Non-Prime Time Court Rental	152,521.00	169,155.98	160,336.91	176,477.00	170,056.00	-6,421.00	-3.64%	178,560.00	8,504.00	5.00%
Total Category: 46 - Rental Revenue :		306,829.45	337,335.21	314,906.52	350,559.00	346,396.00	-4,163.00	-1.19%	363,710.00	17,314.00	5.00%
Category: 48 - Miscellaneous Revenue											
20-32-100-4910	Over/Short Revenue	0.63	-380.89	192.65	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
20-32-100-4930	Vending Commissions	60.07	58.14	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		60.70	-322.75	192.65	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	210,222.68	159,942.53	133,180.54	149,279.00	150,468.00	1,189.00	0.80%	156,482.00	6,014.00	4.00%
20-32-100-5055	PT Administration	38,528.89	48,929.64	42,676.94	49,809.00	50,686.00	877.00	1.76%	53,000.00	2,314.00	4.57%
20-32-100-5070	PT Maintenance	1,280.00	1,628.00	2,033.50	1,800.00	3,233.00	1,433.00	79.61%	3,330.00	97.00	3.00%
20-32-100-5080	Overtime FT	139.68	20.47	6.27	0.00	6.27	6.27	0.00%	0.00	-6.27	-100.00%
20-32-100-5085	Overtime PT	3,993.79	3,478.47	1,870.39	2,500.00	2,758.00	258.00	10.32%	2,500.00	-258.00	-9.35%
Total Category: 50 - Salaries & Wages:		254,165.04	213,999.11	179,767.64	203,388.00	207,151.27	3,763.27	1.85%	215,312.00	8,160.73	3.94%
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	113,309.21	152,159.67	108,256.91	148,482.73	148,482.73	0.00	0.00%	164,500.84	16,018.11	10.79%
20-32-100-5150	Training & Education	1,415.33	635.78	1,340.30	1,800.00	1,740.00	-60.00	-3.33%	4,500.00	2,760.00	158.62%
20-32-100-5160	Dues	164.00	1,187.17	1,058.00	1,840.00	1,339.00	-501.00	-27.23%	2,000.00	661.00	49.37%
20-32-100-5170	Awards and Meetings	543.52	962.48	2,221.58	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		115,432.06	154,945.10	112,876.79	152,872.73	152,311.73	-561.00	-0.37%	171,750.84	19,439.11	12.76%
Category: 52 - Contract Services											
20-32-100-5200	Building Maintenance Services	33,540.79	25,890.00	23,529.00	25,056.00	25,668.00	612.00	2.44%	25,056.00	-612.00	-2.38%
20-32-100-5205	Equipment Maintenance Servi	14,671.48	6,527.81	5,760.96	9,105.00	8,217.00	-888.00	-9.75%	8,464.00	247.00	3.01%
20-32-100-5225	Misc. Contract Services	45,075.45	48,784.73	40,238.09	41,020.00	51,923.00	10,903.00	26.58%	53,480.00	1,557.00	3.00%
20-32-100-5250	Misc. Professional Services	6,643.59	3,140.35	1,488.85	1,588.00	2,365.00	777.00	48.93%	2,436.00	71.00	3.00%
20-32-100-5255	Marketing	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	2,000.00	2,000.00	0.00%
20-32-100-5265	Printing	120.00	0.00	42.37	120.00	120.00	0.00	0.00%	120.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-32-100-5272	Entry Fees/Field Trips	325.00	325.00	325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		100,376.31	84,667.89	71,384.27	78,889.00	88,293.00	9,404.00	11.92%	91,556.00	3,263.00	3.70%
Category: 53 - Utilities											
20-32-100-5310	Communications	1,296.45	1,348.73	1,025.06	1,251.00	1,157.00	-94.00	-7.51%	1,850.00	693.00	59.90%
20-32-100-5320	Water	7,988.08	7,834.37	5,543.30	6,436.00	8,052.00	1,616.00	25.11%	8,293.00	241.00	2.99%
20-32-100-5330	Electricity	59,197.05	70,952.53	59,420.17	96,506.00	79,506.00	-17,000.00	-17.62%	80,640.00	1,134.00	1.43%
20-32-100-5340	Natural Gas	16,600.67	18,510.34	12,914.37	22,294.00	15,500.00	-6,794.00	-30.47%	21,000.00	5,500.00	35.48%
20-32-100-5350	Misc. Utilities	1,299.96	1,317.88	1,080.43	1,110.00	1,442.00	332.00	29.91%	1,110.00	-332.00	-23.02%
Total Category: 53 - Utilities :		86,382.21	99,963.85	79,983.33	127,597.00	105,657.00	-21,940.00	-17.19%	112,893.00	7,236.00	6.85%
Category: 54 - Supplies											
20-32-100-5400	Program Operation Supplies	16,197.42	9,415.64	18,456.99	18,282.00	18,478.00	196.00	1.07%	19,200.00	722.00	3.91%
20-32-100-5410	Office Supplies	56.96	0.00	344.63	200.00	400.00	200.00	100.00%	350.00	-50.00	-12.50%
20-32-100-5420	Building Supplies	2,929.26	1,954.90	891.06	2,500.00	1,977.00	-523.00	-20.92%	2,500.00	523.00	26.45%
20-32-100-5430	Equipment Supplies	1,017.05	557.54	22.80	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-32-100-5450	Fuel Supplies	560.95	802.96	497.01	300.00	600.00	300.00	100.00%	300.00	-300.00	-50.00%
20-32-100-5460	Uniform Supplies	2,834.90	2,764.75	249.50	3,000.00	2,999.00	-1.00	-0.03%	4,000.00	1,001.00	33.38%
Total Category: 54 - Supplies :		23,596.54	15,495.79	20,461.99	25,282.00	25,454.00	172.00	0.68%	27,350.00	1,896.00	7.45%
Category: 55 - Equipment and Repairs											
20-32-100-5510	Building Repairs	4,827.46	7,486.17	7,655.47	7,513.00	6,879.00	-634.00	-8.44%	8,250.00	1,371.00	19.93%
20-32-100-5520	Equipment Repairs	682.58	2,026.67	3,051.67	3,400.00	3,551.00	151.00	4.44%	3,906.00	355.00	10.00%
20-32-100-5850	Equipment	214.30	1,304.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5860	Furniture & Fixtures	2,209.95	3,518.82	2,297.47	3,500.00	3,500.00	0.00	0.00%	4,500.00	1,000.00	28.57%
Total Category: 55 - Equipment and Repairs :		7,934.29	14,335.94	13,004.61	14,413.00	13,930.00	-483.00	-3.35%	16,656.00	2,726.00	19.57%
Category: 60 - Transfers											
20-32-100-6010	Admin Overhead Charge	0.00	114,233.00	75,562.00	192,272.00	192,272.00	0.00	0.00%	196,726.00	4,454.00	2.32%
Total Category: 60 - Transfers :		0.00	114,233.00	75,562.00	192,272.00	192,272.00	0.00	0.00%	196,726.00	4,454.00	2.32%
Total Program: 100 - Operations:		-230,117.01	-278,369.73	-126,053.04	-364,554.73	-350,566.00	13,988.73	-3.84%	-376,958.84	-26,392.84	7.53%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	65,140.38	57,800.74	50,560.46	60,000.00	60,000.00	0.00	0.00%	63,000.00	3,000.00	5.00%
Total Category: 47 - Retail Sales :		65,140.38	57,800.74	50,560.46	60,000.00	60,000.00	0.00	0.00%	63,000.00	3,000.00	5.00%
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	3,809.73	4,325.00	4,234.85	4,621.00	4,621.00	0.00	0.00%	4,621.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		3,809.73	4,325.00	4,234.85	4,621.00	4,621.00	0.00	0.00%	4,621.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-32-120-5040 PT Attendant	4,533.00	3,322.00	5,193.90	4,046.00	5,644.00	1,598.00	39.50%	4,046.00	-1,598.00	-28.31%
Total Category: 50 - Salaries & Wages:	4,533.00	3,322.00	5,193.90	4,046.00	5,644.00	1,598.00	39.50%	4,046.00	-1,598.00	-28.31%
Category: 52 - Contract Services										
20-32-120-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-32-120-5400 Program Operation Supplies	0.00	-117.91	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5490 Cost of Goods Sold	59,854.01	46,625.19	38,690.25	32,000.00	48,402.00	16,402.00	51.26%	50,822.10	2,420.10	5.00%
20-32-120-5495 Purchase Discounts	-2,162.73	-286.40	-561.06	-1,200.00	-1,200.00	0.00	0.00%	-1,200.00	0.00	0.00%
Total Category: 54 - Supplies :	57,691.28	46,220.88	38,129.19	30,800.00	47,202.00	16,402.00	53.25%	49,622.10	2,420.10	5.13%
Total Program: 120 - Pro Shop:	6,725.83	12,582.86	11,472.22	29,775.00	11,775.00	-18,000.00	-60.45%	13,952.90	2,177.90	18.50%
Program: 160 - Basic Tennis										
Category: 44 - Fee Revenue										
20-32-160-4400 Program Fees	233,897.33	278,442.16	333,079.25	336,844.00	323,351.00	-13,493.00	-4.01%	339,519.00	16,168.00	5.00%
Total Category: 44 - Fee Revenue :	233,897.33	278,442.16	333,079.25	336,844.00	323,351.00	-13,493.00	-4.01%	339,519.00	16,168.00	5.00%
Category: 50 - Salaries & Wages										
20-32-160-5045 PT Instructor	116,063.75	133,541.00	165,549.23	123,600.00	183,666.00	60,066.00	48.60%	191,030.00	7,364.00	4.01%
20-32-160-5080 Overtime FT	7,954.60	2,002.08	1,744.51	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	124,018.35	135,543.08	167,293.74	126,100.00	186,166.00	60,066.00	47.63%	193,530.00	7,364.00	3.96%
Total Program: 160 - Basic Tennis:	109,878.98	142,899.08	165,785.51	210,744.00	137,185.00	-73,559.00	-34.90%	145,989.00	8,804.00	6.42%
Program: 161 - Jr. Excellence										
Category: 44 - Fee Revenue										
20-32-161-4400 Program Fees	88,214.00	46,214.15	58,769.00	55,507.00	63,822.00	8,315.00	14.98%	67,015.00	3,193.00	5.00%
Total Category: 44 - Fee Revenue :	88,214.00	46,214.15	58,769.00	55,507.00	63,822.00	8,315.00	14.98%	67,015.00	3,193.00	5.00%
Category: 50 - Salaries & Wages										
20-32-161-5045 PT Instructor	47,453.76	38,997.48	30,450.52	36,764.00	32,906.00	-3,858.00	-10.49%	33,893.00	987.00	3.00%
20-32-161-5085 Overtime PT	4,029.97	1,976.62	604.54	500.00	600.00	100.00	20.00%	500.00	-100.00	-16.67%
Total Category: 50 - Salaries & Wages:	51,483.73	40,974.10	31,055.06	37,264.00	33,506.00	-3,758.00	-10.08%	34,393.00	887.00	2.65%
Total Program: 161 - Jr. Excellence:	36,730.27	5,240.05	27,713.94	18,243.00	30,316.00	12,073.00	66.18%	32,622.00	2,306.00	7.61%
Program: 162 - Camps										
Category: 44 - Fee Revenue										
20-32-162-4400 Program Fees	139,603.31	166,552.61	193,945.41	178,915.00	193,370.00	14,455.00	8.08%	199,014.00	5,644.00	2.92%
Total Category: 44 - Fee Revenue :	139,603.31	166,552.61	193,945.41	178,915.00	193,370.00	14,455.00	8.08%	199,014.00	5,644.00	2.92%
Category: 50 - Salaries & Wages										
20-32-162-5025 Driver	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	1,200.00	1,200.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
20-32-162-5045	PT Instructor	55,383.83	61,047.69	72,980.09	62,525.00	72,980.00	10,455.00	16.72%	75,000.00	2,020.00	2.77%
	Total Category: 50 - Salaries & Wages:	55,383.83	61,047.69	72,980.09	63,725.00	72,980.00	9,255.00	14.52%	76,200.00	3,220.00	4.41%
	Category: 52 - Contract Services										
20-32-162-5272	Entry Fees/Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-32-162-5400	Program Operation Supplies	3,977.42	2,784.78	3,464.29	3,500.00	3,465.00	-35.00	-1.00%	3,500.00	35.00	1.01%
	Total Category: 54 - Supplies :	3,977.42	2,784.78	3,464.29	3,500.00	3,465.00	-35.00	-1.00%	3,500.00	35.00	1.01%
	Total Program: 162 - Camps:	80,242.06	102,720.14	117,501.03	111,690.00	116,925.00	5,235.00	4.69%	119,314.00	2,389.00	2.04%
	Program: 163 - Jr. Special										
	Category: 44 - Fee Revenue										
20-32-163-4400	Program Fees	7,391.70	6,869.00	12,147.00	0.00	10,625.00	10,625.00	0.00%	9,532.00	-1,093.00	-10.29%
	Total Category: 44 - Fee Revenue :	7,391.70	6,869.00	12,147.00	0.00	10,625.00	10,625.00	0.00%	9,532.00	-1,093.00	-10.29%
	Category: 50 - Salaries & Wages										
20-32-163-5045	PT Instructor	1,913.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	1,913.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 163 - Jr. Special:	5,478.23	6,869.00	12,147.00	0.00	10,625.00	10,625.00	0.00%	9,532.00	-1,093.00	-10.29%
	Program: 164 - Private Lessons										
	Category: 44 - Fee Revenue										
20-32-164-4430	Lessons	215,043.00	230,210.00	177,578.75	239,096.00	220,339.00	-18,757.00	-7.84%	235,763.00	15,424.00	7.00%
	Total Category: 44 - Fee Revenue :	215,043.00	230,210.00	177,578.75	239,096.00	220,339.00	-18,757.00	-7.84%	235,763.00	15,424.00	7.00%
	Category: 50 - Salaries & Wages										
20-32-164-5045	PT Instructor	126,529.32	129,734.17	98,812.58	136,700.00	122,149.00	-14,551.00	-10.64%	125,800.00	3,651.00	2.99%
	Total Category: 50 - Salaries & Wages:	126,529.32	129,734.17	98,812.58	136,700.00	122,149.00	-14,551.00	-10.64%	125,800.00	3,651.00	2.99%
	Total Program: 164 - Private Lessons:	88,513.68	100,475.83	78,766.17	102,396.00	98,190.00	-4,206.00	-4.11%	109,963.00	11,773.00	11.99%
	Program: 165 - Adult Basic Tennis										
	Category: 44 - Fee Revenue										
20-32-165-4400	Program Fees	115,200.12	147,332.75	155,844.98	177,735.00	158,215.00	-19,520.00	-10.98%	166,125.00	7,910.00	5.00%
	Total Category: 44 - Fee Revenue :	115,200.12	147,332.75	155,844.98	177,735.00	158,215.00	-19,520.00	-10.98%	166,125.00	7,910.00	5.00%
	Category: 50 - Salaries & Wages										
20-32-165-5045	PT Instructor	31,334.54	38,219.77	41,293.26	40,435.00	47,236.00	6,801.00	16.82%	48,653.00	1,417.00	3.00%
	Total Category: 50 - Salaries & Wages:	31,334.54	38,219.77	41,293.26	40,435.00	47,236.00	6,801.00	16.82%	48,653.00	1,417.00	3.00%
	Total Program: 165 - Adult Basic Tennis:	83,865.58	109,112.98	114,551.72	137,300.00	110,979.00	-26,321.00	-19.17%	117,472.00	6,493.00	5.85%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Program: 166 - Adult Drill											
Category: 44 - Fee Revenue											
20-32-166-4400	Program Fees	480,476.30	450,918.75	425,394.87	495,362.00	470,383.00	-24,979.00	-5.04%	483,403.00	13,020.00	2.77%
	Total Category: 44 - Fee Revenue :	480,476.30	450,918.75	425,394.87	495,362.00	470,383.00	-24,979.00	-5.04%	483,403.00	13,020.00	2.77%
Category: 50 - Salaries & Wages											
20-32-166-5045	PT Instructor	238,311.33	225,550.22	190,118.01	236,937.00	226,378.00	-10,559.00	-4.46%	238,320.00	11,942.00	5.28%
20-32-166-5085	Overtime PT	4,030.86	1,977.09	604.69	0.00	549.20	549.20	0.00%	0.00	-549.20	-100.00%
	Total Category: 50 - Salaries & Wages:	242,342.19	227,527.31	190,722.70	236,937.00	226,927.20	-10,009.80	-4.22%	238,320.00	11,392.80	5.02%
	Total Program: 166 - Adult Drill:	238,134.11	223,391.44	234,672.17	258,425.00	243,455.80	-14,969.20	-5.79%	245,083.00	1,627.20	0.67%
Program: 168 - Special Events											
Category: 44 - Fee Revenue											
20-32-168-4410	Tournament Fees	11,510.00	12,153.75	10,511.00	11,450.00	12,844.00	1,394.00	12.17%	15,000.00	2,156.00	16.79%
	Total Category: 44 - Fee Revenue :	11,510.00	12,153.75	10,511.00	11,450.00	12,844.00	1,394.00	12.17%	15,000.00	2,156.00	16.79%
Category: 50 - Salaries & Wages											
20-32-168-5045	PT Instructor	125.70	595.01	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	125.70	595.01	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 168 - Special Events:	11,384.30	11,558.74	10,511.00	11,450.00	12,844.00	1,394.00	12.17%	15,000.00	2,156.00	16.79%
Program: 702 - Pickleball											
Category: 48 - Miscellaneous Revenue											
20-32-702-4800	Donations	0.00	0.00	3,165.00	0.00	3,805.00	3,805.00	0.00%	0.00	-3,805.00	-100.00%
	Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	3,165.00	0.00	3,805.00	3,805.00	0.00%	0.00	-3,805.00	-100.00%
Category: 54 - Supplies											
20-32-702-5400	Program Operation Supplies	0.00	1,250.33	720.91	2,500.00	750.00	-1,750.00	-70.00%	2,500.00	1,750.00	233.33%
	Total Category: 54 - Supplies :	0.00	1,250.33	720.91	2,500.00	750.00	-1,750.00	-70.00%	2,500.00	1,750.00	233.33%
	Total Program: 702 - Pickleball:	0.00	-1,250.33	2,444.09	-2,500.00	3,055.00	5,555.00	-222.20%	-2,500.00	-5,555.00	-181.83%
	Total Department: 32 - Tennis Operations:	430,836.03	435,230.06	649,511.81	512,968.27	424,783.80	-88,184.47	-17.19%	429,469.06	4,685.26	1.10%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Golf Operations

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 1,787,571	\$ 1,692,150	\$ 1,691,184	\$ 1,702,800	\$11,616 0.7%
Fee Revenue	312,517	335,130	355,646	362,450	6,804 1.9%
Membership Fees	468,756	435,657	449,256	460,757	11,501 2.6%
Rental Revenue	320,117	304,800	313,820	303,920	(9,900) -3.2%
Retail Sales	140,903	139,000	141,000	149,000	8,000 5.7%
Miscellaneous Revenue	<u>59,041</u>	<u>89,500</u>	<u>106,158</u>	<u>89,500</u>	<u>(16,658)</u> -15.7%
Total Revenue	<u>\$3,088,905</u>	<u>\$2,996,237</u>	<u>\$3,057,064</u>	<u>\$3,068,427</u>	<u>\$11,363</u> 0.4%
Expenses					
Salaries & Wages	\$1,151,061	\$1,182,351	\$1,193,872	\$ 1,235,927	\$42,055 3.5%
Employee Benefits	145,679	166,732	158,678	154,370	(4,307) -2.7%
Contract Services	229,650	257,183	241,178	260,707	19,529 8.1%
Utilities	120,280	140,911	149,575	150,243	668 0.4%
Supplies	411,280	407,427	393,694	419,339	25,645 6.5%
Repairs	<u>171,801</u>	<u>153,945</u>	<u>177,160</u>	<u>166,006</u>	<u>(11,154)</u> -6.3%
Operating Expenses	<u>\$2,229,751</u>	<u>\$2,308,550</u>	<u>\$2,314,157</u>	<u>\$2,386,593</u>	<u>\$72,436</u> 3.1%
Operating Surplus (Deficit)	<u>\$859,153</u>	<u>\$687,687</u>	<u>\$742,907</u>	<u>\$681,834</u>	<u>(\$61,073)</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	85,585	89,498	89,498	88,338	(1,160) -1.3%
Capital Transfer	0	60,502	60,502	0	(60,502) -100.0%
Overhead Transfer	<u>116,072</u>	<u>195,368</u>	<u>195,368</u>	<u>190,384</u>	<u>(4,984)</u> -2.6%
Non Operating Expenses	<u>\$201,657</u>	<u>\$345,368</u>	<u>\$345,368</u>	<u>\$278,722</u>	<u>(\$66,646)</u> -19.3%
Total Expenses	<u>\$2,431,408</u>	<u>\$2,653,918</u>	<u>\$2,659,525</u>	<u>\$2,665,315</u>	<u>\$5,790</u> 0.2%
Net Surplus (Deficit)	\$657,496	\$342,319	\$397,539	\$403,112	

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Budget		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through Nov							
Department: 33 - Golf Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	137,119.75	147,336.00	170,588.00	131,550.00	170,600.00	39,050.00	29.68%	178,800.00	8,200.00	4.81%
20-33-100-4330	Green Fees - Non-Members	1,095,121.78	1,184,098.48	1,100,413.59	1,149,850.00	1,101,834.00	-48,016.00	-4.18%	1,104,000.00	2,166.00	0.20%
20-33-100-4360	Guest Daily Fees	14,118.00	15,691.00	20,129.00	14,750.00	19,750.00	5,000.00	33.90%	20,000.00	250.00	1.27%
Total Category: 43 - Daily Fees :		1,246,359.53	1,347,125.48	1,291,130.59	1,296,150.00	1,292,184.00	-3,966.00	-0.31%	1,302,800.00	10,616.00	0.82%
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	124,400.00	139,365.00	175,704.00	144,200.00	173,200.00	29,000.00	20.11%	176,000.00	2,800.00	1.62%
Total Category: 44 - Fee Revenue :		124,400.00	139,365.00	175,704.00	144,200.00	173,200.00	29,000.00	20.11%	176,000.00	2,800.00	1.62%
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	229,390.00	270,400.00	294,100.00	255,550.00	294,100.00	38,550.00	15.09%	298,850.00	4,750.00	1.62%
20-33-100-4510	Membership Fees - Non - Resic	145,509.00	198,356.00	155,156.00	180,107.00	155,156.00	-24,951.00	-13.85%	161,907.00	6,751.00	4.35%
Total Category: 45 - Membership Fees :		374,899.00	468,756.00	449,256.00	435,657.00	449,256.00	13,599.00	3.12%	460,757.00	11,501.00	2.56%
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	314,260.00	284,382.00	277,545.04	268,000.00	278,000.00	10,000.00	3.73%	268,000.00	-10,000.00	-3.60%
20-33-100-4640	Pull Car Rental	12,935.00	15,349.50	14,970.32	16,800.00	15,120.00	-1,680.00	-10.00%	15,120.00	0.00	0.00%
20-33-100-4650	Locker Rental	2,175.00	2,135.00	1,125.00	2,100.00	1,800.00	-300.00	-14.29%	1,800.00	0.00	0.00%
20-33-100-4660	Equipment Rental	2,550.00	3,250.00	4,054.55	2,900.00	3,900.00	1,000.00	34.48%	4,000.00	100.00	2.56%
20-33-100-4680	Facility Rental	15,000.00	15,000.00	13,125.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		346,920.00	320,116.50	310,819.91	304,800.00	313,820.00	9,020.00	2.96%	303,920.00	-9,900.00	-3.15%
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	4,362.80	2,593.46	2,437.08	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
20-33-100-4910	Over/Short Revenue	-255.35	-566.95	-86.32	0.00	-91.64	-91.64	0.00%	0.00	91.64	-100.00%
20-33-100-4940	Concessionaire Fees	73,000.00	56,250.00	104,750.00	88,000.00	104,750.00	16,750.00	19.03%	88,000.00	-16,750.00	-15.99%
Total Category: 48 - Miscellaneous Revenue :		77,107.45	58,276.51	107,100.76	89,500.00	106,158.36	16,658.36	18.61%	89,500.00	-16,658.36	-15.69%
Category: 50 - Salaries & Wages											
20-33-100-5000	Administration	267,852.85	279,490.87	256,775.34	287,872.00	287,872.00	0.00	0.00%	296,530.00	8,658.00	3.01%
20-33-100-5010	Recruitment Incentives	0.00	0.00	0.00	1,000.00	200.00	-800.00	-80.00%	0.00	-200.00	-100.00%
20-33-100-5040	PT Attendant	72,621.50	77,443.30	67,858.75	73,400.00	69,400.00	-4,000.00	-5.45%	79,900.00	10,500.00	15.13%
20-33-100-5055	PT Administration	53,139.50	46,432.30	67,329.04	46,760.00	67,200.00	20,440.00	43.71%	65,100.00	-2,100.00	-3.13%
20-33-100-5085	Overtime PT	477.75	266.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		394,091.60	403,632.91	391,963.13	409,032.00	424,672.00	15,640.00	3.82%	441,530.00	16,858.00	3.97%
Category: 51 - Employee Benefits											
20-33-100-5110	Health Insurance Premiums	35,518.76	35,415.06	30,662.47	37,855.92	37,855.92	0.00	0.00%	39,509.32	1,653.40	4.37%
20-33-100-5150	Training & Education	2,794.29	3,219.27	2,324.79	3,200.00	2,184.79	-1,015.21	-31.73%	3,200.00	1,015.21	46.47%
20-33-100-5160	Dues	1,349.00	1,539.59	1,465.59	1,550.00	1,465.59	-84.41	-5.45%	1,600.00	134.41	9.17%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-33-100-5170	Awards and Meetings	92.53	145.88	651.57	750.00	750.00	0.00	0.00%	800.00	50.00	6.67%
Total Category: 51 - Employee Benefits :		39,754.58	40,319.80	35,104.42	43,355.92	42,256.30	-1,099.62	-2.54%	45,109.32	2,853.02	6.75%
Category: 52 - Contract Services											
20-33-100-5200	Building Maintenance Services	28,330.02	28,381.00	28,329.11	32,442.00	31,152.00	-1,290.00	-3.98%	32,442.00	1,290.00	4.14%
20-33-100-5205	Equipment Maintenance Servi	19,210.53	27,215.19	11,497.53	17,330.00	17,330.00	0.00	0.00%	17,850.00	520.00	3.00%
20-33-100-5225	Misc. Contract Services	124,489.93	104,022.06	115,678.58	115,395.00	115,395.00	0.00	0.00%	118,857.00	3,462.00	3.00%
20-33-100-5250	Misc. Professional Services	0.00	0.00	576.58	0.00	576.58	576.58	0.00%	0.00	-576.58	-100.00%
20-33-100-5255	Marketing	10,646.87	10,172.85	6,363.22	13,675.00	6,363.22	-7,311.78	-53.47%	11,000.00	4,636.78	72.87%
20-33-100-5265	Printing	2,140.84	1,289.23	876.05	2,216.00	1,216.00	-1,000.00	-45.13%	2,282.00	1,066.00	87.66%
20-33-100-5270	Postage	115.58	0.00	108.43	500.00	200.00	-300.00	-60.00%	200.00	0.00	0.00%
20-33-100-5280	Equipment Rental	2,448.65	2,008.50	2,443.16	1,854.00	3,018.80	1,164.80	62.83%	2,100.00	-918.80	-30.44%
Total Category: 52 - Contract Services:		187,382.42	173,088.83	165,872.66	183,412.00	175,251.60	-8,160.40	-4.45%	184,731.00	9,479.40	5.41%
Category: 53 - Utilities											
20-33-100-5310	Communications	1,146.53	593.33	482.62	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
20-33-100-5320	Water	35,438.62	10,841.60	7,680.75	13,240.00	13,240.00	0.00	0.00%	13,238.00	-2.00	-0.02%
20-33-100-5330	Electricity	35,595.78	38,569.84	36,939.28	46,500.00	51,500.00	5,000.00	10.75%	51,507.00	7.00	0.01%
20-33-100-5340	Natural Gas	18,492.10	18,729.70	14,558.49	20,000.00	19,100.00	-900.00	-4.50%	20,600.00	1,500.00	7.85%
20-33-100-5350	Misc. Utilities	3,999.95	4,417.53	3,817.65	4,233.00	4,610.00	377.00	8.91%	4,233.00	-377.00	-8.18%
Total Category: 53 - Utilities :		94,672.98	73,152.00	63,478.79	84,573.00	89,050.00	4,477.00	5.29%	90,178.00	1,128.00	1.27%
Category: 54 - Supplies											
20-33-100-5400	Program Operation Supplies	6,727.18	8,408.59	5,953.41	5,746.00	6,300.00	554.00	9.64%	5,918.00	-382.00	-6.06%
20-33-100-5410	Office Supplies	527.97	701.67	311.24	525.00	525.00	0.00	0.00%	550.00	25.00	4.76%
20-33-100-5420	Building Supplies	2,789.67	796.92	2,058.27	1,680.00	2,644.74	964.74	57.43%	1,730.00	-914.74	-34.59%
20-33-100-5430	Equipment Supplies	2,329.22	495.99	1,291.04	1,735.63	1,735.63	0.00	0.00%	1,787.00	51.37	2.96%
20-33-100-5460	Uniform Supplies	2,854.17	3,385.85	2,590.11	3,500.00	2,590.11	-909.89	-26.00%	3,600.00	1,009.89	38.99%
20-33-100-5470	Misc. Supplies	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
Total Category: 54 - Supplies :		15,228.21	13,789.02	12,204.07	13,686.63	13,795.48	108.85	0.80%	14,085.00	289.52	2.10%
Category: 55 - Equipment and Repairs											
20-33-100-5510	Building Repairs	20,329.31	13,049.94	7,364.15	17,875.00	7,875.00	-10,000.00	-55.94%	18,411.00	10,536.00	133.79%
20-33-100-5520	Equipment Repairs	8,989.56	15,324.96	28,224.70	7,500.00	32,000.00	24,500.00	326.67%	8,200.00	-23,800.00	-74.38%
20-33-100-5850	Equipment	22,460.09	9,644.78	12,314.54	13,800.00	12,314.54	-1,485.46	-10.76%	13,800.00	1,485.46	12.06%
Total Category: 55 - Equipment and Repairs :		51,778.96	38,019.68	47,903.39	39,175.00	52,189.54	13,014.54	33.22%	40,411.00	-11,778.54	-22.57%
Category: 60 - Transfers											
20-33-100-6010	Admin Overhead Charge	0.00	116,072.00	76,779.00	195,368.00	195,368.00	0.00	0.00%	190,384.00	-4,984.00	-2.55%
20-33-100-6050	Transfer to Capital Fund	86,673.00	85,585.00	4,749.00	150,000.00	150,000.00	0.00	0.00%	88,338.00	-61,662.00	-41.11%
Total Category: 60 - Transfers :		86,673.00	201,657.00	81,528.00	345,368.00	345,368.00	0.00	0.00%	278,722.00	-66,646.00	-19.30%
Total Program: 100 - Operations:		1,300,104.23	1,389,980.25	1,535,956.80	1,151,704.45	1,192,035.44	40,330.99	3.50%	1,238,210.68	46,175.24	3.87%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-33-120-4700	Pro Shop Sales	141,891.29	140,903.01	147,496.91	139,000.00	141,000.00	2,000.00	1.44%	149,000.00	8,000.00	5.67%
	Total Category: 47 - Retail Sales :	141,891.29	140,903.01	147,496.91	139,000.00	141,000.00	2,000.00	1.44%	149,000.00	8,000.00	5.67%
Category: 54 - Supplies											
20-33-120-5490	Cost of Goods Sold	97,651.66	100,506.03	102,319.66	101,048.00	100,575.30	-472.70	-0.47%	106,281.70	5,706.40	5.67%
	Total Category: 54 - Supplies :	97,651.66	100,506.03	102,319.66	101,048.00	100,575.30	-472.70	-0.47%	106,281.70	5,706.40	5.67%
	Total Program: 120 - Pro Shop:	44,239.63	40,396.98	45,177.25	37,952.00	40,424.70	2,472.70	6.52%	42,718.30	2,293.60	5.67%
Program: 170 - Lessons - Private											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	4,635.00	7,990.00	5,305.10	7,000.00	7,055.00	55.00	0.79%	7,720.00	665.00	9.43%
	Total Category: 44 - Fee Revenue :	4,635.00	7,990.00	5,305.10	7,000.00	7,055.00	55.00	0.79%	7,720.00	665.00	9.43%
	Total Program: 170 - Lessons - Private:	4,635.00	7,990.00	5,305.10	7,000.00	7,055.00	55.00	0.79%	7,720.00	665.00	9.43%
Program: 171 - Lessons - Group											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	22,222.50	22,566.25	31,015.75	27,340.00	31,095.75	3,755.75	13.74%	31,510.00	414.25	1.33%
	Total Category: 44 - Fee Revenue :	22,222.50	22,566.25	31,015.75	27,340.00	31,095.75	3,755.75	13.74%	31,510.00	414.25	1.33%
Category: 50 - Salaries & Wages											
20-33-171-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 171 - Lessons - Group:	22,222.50	22,566.25	31,015.75	27,340.00	31,095.75	3,755.75	13.74%	31,510.00	414.25	1.33%
Program: 172 - Camps											
Category: 44 - Fee Revenue											
20-33-172-4400	Program Fees	129,534.50	142,596.13	142,120.95	156,590.00	144,295.00	-12,295.00	-7.85%	147,220.00	2,925.00	2.03%
	Total Category: 44 - Fee Revenue :	129,534.50	142,596.13	142,120.95	156,590.00	144,295.00	-12,295.00	-7.85%	147,220.00	2,925.00	2.03%
Category: 50 - Salaries & Wages											
20-33-172-5045	PT Instructor	23,360.50	32,946.75	28,776.15	28,300.00	28,800.00	500.00	1.77%	29,475.00	675.00	2.34%
20-33-172-5085	Overtime PT	0.00	12.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	23,360.50	32,959.50	28,776.15	28,300.00	28,800.00	500.00	1.77%	29,475.00	675.00	2.34%
Category: 54 - Supplies											
20-33-172-5400	Program Operation Supplies	1,503.66	316.39	1,924.70	2,200.00	1,924.70	-275.30	-12.51%	2,500.00	575.30	29.89%
	Total Category: 54 - Supplies :	1,503.66	316.39	1,924.70	2,200.00	1,924.70	-275.30	-12.51%	2,500.00	575.30	29.89%
	Total Program: 172 - Camps:	104,670.34	109,320.24	111,420.10	126,090.00	113,570.30	-12,519.70	-9.93%	115,245.00	1,674.70	1.47%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Program: 176 - Maintenance											
Category: 48 - Miscellaneous Revenue											
20-33-176-4800	Donations	500.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		500.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-33-176-5000	Administration	180,760.56	185,924.82	170,492.24	191,501.32	192,000.00	498.68	0.26%	197,246.35	5,246.35	2.73%
20-33-176-5010	Recruitment Incentives	2,250.00	0.00	0.00	2,700.00	0.00	-2,700.00	-100.00%	0.00	0.00	0.00%
20-33-176-5020	Maintenance	121,658.32	128,855.68	119,044.12	134,929.60	135,000.00	70.40	0.05%	137,758.40	2,758.40	2.04%
20-33-176-5070	PT Maintenance	337,338.16	335,208.41	312,527.75	353,200.00	353,400.00	200.00	0.06%	365,495.20	12,095.20	3.42%
20-33-176-5080	Overtime FT	13,908.65	17,698.84	13,959.43	14,737.50	14,000.00	-737.50	-5.00%	15,027.50	1,027.50	7.34%
20-33-176-5085	Overtime PT	44,936.79	46,780.42	41,405.91	47,950.50	46,000.00	-1,950.50	-4.07%	49,394.66	3,394.66	7.38%
Total Category: 50 - Salaries & Wages:		700,852.48	714,468.17	657,429.45	745,018.92	740,400.00	-4,618.92	-0.62%	764,922.11	24,522.11	3.31%
Category: 51 - Employee Benefits											
20-33-176-5110	Health Insurance Premiums	69,283.48	96,181.16	77,564.12	112,456.44	112,456.44	0.00	0.00%	98,054.01	-14,402.43	-12.81%
20-33-176-5150	Training & Education	0.00	6,774.74	320.00	8,675.00	2,000.00	-6,675.00	-76.95%	8,895.00	6,895.00	344.75%
20-33-176-5160	Dues	875.00	1,150.00	1,070.00	1,465.00	1,465.00	0.00	0.00%	1,508.00	43.00	2.94%
20-33-176-5170	Awards and Meetings	484.69	1,253.78	294.00	780.00	500.00	-280.00	-35.90%	804.00	304.00	60.80%
Total Category: 51 - Employee Benefits :		70,643.17	105,359.68	79,248.12	123,376.44	116,421.44	-6,955.00	-5.64%	109,261.01	-7,160.43	-6.15%
Category: 52 - Contract Services											
20-33-176-5200	Building Maintenance Services	701.22	1,465.50	568.44	736.00	760.00	24.00	3.26%	736.00	-24.00	-3.16%
20-33-176-5205	Equipment Maintenance Services	4,133.74	1,964.87	1,728.30	2,700.00	2,000.00	-700.00	-25.93%	2,780.00	780.00	39.00%
20-33-176-5210	Grounds Maintenance Services	0.00	400.00	166.75	0.00	166.75	166.75	0.00%	0.00	-166.75	-100.00%
20-33-176-5215	Independent Contractor Services	6,167.15	8,385.75	10,040.85	12,875.00	11,000.00	-1,875.00	-14.56%	13,200.00	2,200.00	20.00%
20-33-176-5225	Misc. Contract Services	13,752.60	26,771.30	20,599.50	40,460.00	35,000.00	-5,460.00	-13.49%	41,740.00	6,740.00	19.26%
20-33-176-5280	Equipment Rental	0.00	3,250.00	0.00	3,000.00	3,000.00	0.00	0.00%	3,100.00	100.00	3.33%
Total Category: 52 - Contract Services:		24,754.71	42,237.42	33,103.84	59,771.00	51,926.75	-7,844.25	-13.12%	61,556.00	9,629.25	18.54%
Category: 53 - Utilities											
20-33-176-5310	Communications	781.67	720.44	520.67	1,638.36	650.00	-988.36	-60.33%	672.00	22.00	3.38%
20-33-176-5320	Water	0.00	0.00	0.00	500.00	0.01	-499.99	-100.00%	0.01	0.00	0.00%
20-33-176-5330	Electricity	40,954.25	44,376.09	42,500.06	51,000.00	57,600.00	6,600.00	12.94%	56,493.00	-1,107.00	-1.92%
20-33-176-5340	Natural Gas	2,582.62	2,031.88	1,823.52	3,200.00	2,275.00	-925.00	-28.91%	2,900.00	625.00	27.47%
Total Category: 53 - Utilities :		44,318.54	47,128.41	44,844.25	56,338.36	60,525.01	4,186.65	7.43%	60,065.01	-460.00	-0.76%
Category: 54 - Supplies											
20-33-176-5400	Program Operation Supplies	12,372.11	33,647.73	21,896.77	20,106.00	20,000.00	-106.00	-0.53%	20,482.00	482.00	2.41%
20-33-176-5420	Building Supplies	211.99	544.93	382.11	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-33-176-5430	Equipment Supplies	23,237.47	16,472.99	8,393.09	15,700.00	12,500.00	-3,200.00	-20.38%	17,170.00	4,670.00	37.36%
20-33-176-5440	Grounds Supplies	147,477.79	154,800.57	146,263.32	153,775.00	153,775.00	0.00	0.00%	161,463.75	7,688.75	5.00%
20-33-176-5445	Organic/Natural Supplies	33,772.20	31,565.65	31,564.30	28,000.00	32,000.00	4,000.00	14.29%	33,000.00	1,000.00	3.13%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Comparison	%	
					2025	2025	Budget	2026	1 Budget	%	
					2025	2025 Proj	Increase /	2026	Increase /		
							(Decrease)		(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through Nov							
20-33-176-5450	Fuel Supplies	30,233.79	25,183.14	17,756.92	33,323.68	33,323.68	0.00	0.00%	34,656.63	1,332.95	4.00%
20-33-176-5460	Uniform Supplies	6,058.24	1,765.78	2,935.17	3,832.00	3,800.00	-32.00	-0.84%	3,944.00	144.00	3.79%
20-33-176-5470	Misc. Supplies	1,714.24	1,045.88	2,120.53	1,656.00	1,900.00	244.00	14.73%	1,656.00	-244.00	-12.84%
Total Category: 54 - Supplies :		255,077.83	265,026.67	231,312.21	256,892.68	257,798.68	906.00	0.35%	272,872.38	15,073.70	5.85%
Category: 55 - Equipment and Repairs											
20-33-176-5510	Building Repairs	3,905.91	2,732.91	974.47	3,600.00	3,600.00	0.00	0.00%	3,960.00	360.00	10.00%
20-33-176-5520	Equipment Repairs	19,645.50	29,964.84	33,845.73	23,800.00	34,000.00	10,200.00	42.86%	26,080.00	-7,920.00	-23.29%
20-33-176-5530	Grounds Repairs	73,694.12	89,889.76	80,229.12	76,200.00	76,200.00	0.00	0.00%	83,820.00	7,620.00	10.00%
20-33-176-5850	Equipment	10,626.63	11,193.60	4,934.70	11,170.00	11,170.00	0.00	0.00%	11,735.00	565.00	5.06%
Total Category: 55 - Equipment and Repairs :		107,872.16	133,781.11	119,984.02	114,770.00	124,970.00	10,200.00	8.89%	125,595.00	625.00	0.50%
Total Program: 176 - Maintenance:		-1,203,018.89	-1,307,501.46	-1,165,921.89	-1,356,167.40	-1,352,041.88	4,125.52	-0.30%	-1,394,271.51	-42,229.63	3.12%
Program: 178 - Driving Range											
Category: 43 - Daily Fees											
20-33-178-4350	Driving Range Fees	322,354.57	440,446.00	392,653.01	396,000.00	399,000.00	3,000.00	0.76%	400,000.00	1,000.00	0.25%
Total Category: 43 - Daily Fees :		322,354.57	440,446.00	392,653.01	396,000.00	399,000.00	3,000.00	0.76%	400,000.00	1,000.00	0.25%
Category: 50 - Salaries & Wages											
20-33-178-5040	PT Attendant	112.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		112.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-33-178-5225	Misc. Contract Services	9,773.21	14,324.14	12,596.30	14,000.00	14,000.00	0.00	0.00%	14,420.00	420.00	3.00%
Total Category: 52 - Contract Services:		9,773.21	14,324.14	12,596.30	14,000.00	14,000.00	0.00	0.00%	14,420.00	420.00	3.00%
Category: 54 - Supplies											
20-33-178-5400	Program Operation Supplies	17,011.91	31,641.72	11,487.94	33,600.00	19,600.00	-14,000.00	-41.67%	23,600.00	4,000.00	20.41%
Total Category: 54 - Supplies :		17,011.91	31,641.72	11,487.94	33,600.00	19,600.00	-14,000.00	-41.67%	23,600.00	4,000.00	20.41%
Total Program: 178 - Driving Range:		295,457.45	394,480.14	368,568.77	348,400.00	365,400.00	17,000.00	4.88%	361,980.00	-3,420.00	-0.94%
Program: 179 - Golf Project Surcharge											
Category: 48 - Miscellaneous Revenue											
20-33-179-4930	Golf Project Surcharge	6.00	264.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		6.00	264.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:		6.00	264.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 33 - Golf Operations:		568,316.26	657,496.40	931,521.88	342,319.05	397,539.31	55,220.26	16.13%	403,112.47	5,573.16	1.40%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Ice Operations

	2024	2025	2025	2026 Budget	
				Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>
Revenue					<u>%</u>
Daily Fees	\$ 53,426	\$ 52,400	\$ 55,206	\$ 55,050	(\$156)
Fee Revenue	378,466	378,273	366,945	374,967	8,022
Membership Fees	18,808	21,120	20,629	22,178	1,549
Rental Revenue	881,942	766,448	759,087	766,890	7,803
Retail Sales	-	-	0	0	0
Miscellaneous Revenue	<u>15,654</u>	<u>7,360</u>	<u>6,369</u>	<u>7,520</u>	<u>1,151</u>
Total Revenue	<u>\$1,348,296</u>	<u>\$1,225,601</u>	<u>\$1,208,236</u>	<u>\$1,226,605</u>	<u>\$18,369</u>
					1.5%
Expenses					
Salaries & Wages	\$523,246	\$521,836	\$543,669	\$ 541,986	(\$1,683)
Employee Benefits	66,424	76,115	73,752	69,800	(3,952)
Contract Services	104,834	108,635	109,513	112,635	3,122
Utilities	155,747	186,185	155,390	164,179	8,789
Supplies	45,914	33,626	35,196	39,310	4,114
Repairs	<u>11,202</u>	<u>17,200</u>	<u>35,821</u>	<u>19,000</u>	<u>(16,821)</u>
Operating Expenses	\$907,367	\$943,597	\$953,341	\$946,909	(\$6,432)
Operating Surplus (Deficit)	<u>\$440,930</u>	<u>\$282,004</u>	<u>\$254,895</u>	<u>\$279,695</u>	<u>\$24,800</u>
Operating Capital	0	0	0	0	0
Debt Service	0	0	0	0	0
Capital Transfer	0	0	0	0	0
Overhead Transfer	<u>84,744</u>	<u>142,640</u>	<u>142,640</u>	<u>141,614</u>	<u>(1,026)</u>
Non Operating Expenses	\$84,744	\$142,640	\$142,640	\$141,614	(\$1,026)
Total Expenses	<u>\$992,111</u>	<u>\$1,086,237</u>	<u>\$1,095,981</u>	<u>\$1,088,523</u>	<u>(\$7,458)</u>
Net Surplus (Deficit)	<u>\$356,186</u>	<u>\$139,364</u>	<u>\$112,255</u>	<u>\$138,081</u>	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 34 - Ice Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	40,341.00	41,678.25	34,450.25	41,000.00	42,066.25	1,066.25	2.60%	43,050.00	983.75	2.34%
Total Category: 43 - Daily Fees :		40,341.00	41,678.25	34,450.25	41,000.00	42,066.25	1,066.25	2.60%	43,050.00	983.75	2.34%
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	4,630.72	13,302.35	13,771.18	14,440.00	14,331.18	-108.82	-0.75%	15,160.00	828.82	5.78%
20-34-100-4510	Membership Fees - Non - Resic	2,058.45	5,505.20	5,784.35	6,680.00	6,297.35	-382.65	-5.73%	7,018.00	720.65	11.44%
Total Category: 45 - Membership Fees :		6,689.17	18,807.55	19,555.53	21,120.00	20,628.53	-491.47	-2.33%	22,178.00	1,549.47	7.51%
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	581,608.10	685,331.99	527,536.02	577,710.00	578,262.00	552.00	0.10%	583,410.00	5,148.00	0.89%
20-34-100-4615	Studio Rink Rental	102,178.52	121,176.30	83,651.00	116,200.00	118,116.00	1,916.00	1.65%	121,400.00	3,284.00	2.78%
20-34-100-4650	Locker Rental	71.50	1,260.00	970.00	1,800.00	945.00	-855.00	-47.50%	1,500.00	555.00	58.73%
20-34-100-4660	Equipment Rental	32,216.20	35,650.25	26,862.95	32,000.00	32,000.00	0.00	0.00%	32,000.00	0.00	0.00%
20-34-100-4680	Facility Rental	37,119.23	38,523.90	29,131.17	38,737.50	29,764.00	-8,973.50	-23.16%	28,579.50	-1,184.50	-3.98%
Total Category: 46 - Rental Revenue :		753,193.55	881,942.44	668,151.14	766,447.50	759,087.00	-7,360.50	-0.96%	766,889.50	7,802.50	1.03%
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	4,600.00	4,400.00	1,000.00	6,000.00	4,800.00	-1,200.00	-20.00%	6,000.00	1,200.00	25.00%
20-34-100-4900	Miscellaneous Revenue	2,522.00	1,569.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-4910	Over/Short Revenue	-306.00	-453.75	-60.87	-100.00	-100.00	0.00	0.00%	-100.00	0.00	0.00%
20-34-100-4930	Vending Commissions	6,809.27	8,486.71	847.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-4940	Concessionaire Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		13,625.27	14,001.96	1,786.51	5,900.00	4,700.00	-1,200.00	-20.34%	5,900.00	1,200.00	25.53%
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	185,757.39	164,680.19	147,027.21	164,425.49	162,546.00	-1,879.49	-1.14%	169,824.30	7,278.30	4.48%
20-34-100-5020	Maintenance	69,572.81	72,380.81	75,244.08	74,551.00	81,073.00	6,522.00	8.75%	62,218.00	-18,855.00	-23.26%
20-34-100-5030	PT Supervisor	74,892.75	72,821.63	62,193.82	76,365.00	74,573.00	-1,792.00	-2.35%	78,672.92	4,099.92	5.50%
20-34-100-5055	PT Administration	96,308.48	106,950.59	87,190.23	103,562.50	102,237.50	-1,325.00	-1.28%	106,669.70	4,432.20	4.34%
20-34-100-5060	PT Guard	17,300.00	17,660.16	13,828.31	22,356.00	22,356.00	0.00	0.00%	23,029.92	673.92	3.01%
20-34-100-5080	Overtime FT	3,404.23	2,628.87	1,456.63	2,500.00	2,815.00	315.00	12.60%	3,000.00	185.00	6.57%
20-34-100-5085	Overtime PT	4,127.55	3,179.68	500.79	0.00	318.62	318.62	0.00%	500.00	181.38	56.93%
Total Category: 50 - Salaries & Wages:		451,363.21	440,301.93	387,441.07	443,759.99	445,919.12	2,159.13	0.49%	443,914.84	-2,004.28	-0.45%
Category: 51 - Employee Benefits											
20-34-100-5110	Health Insurance Premiums	52,152.36	64,282.45	44,478.61	71,214.61	71,214.61	0.00	0.00%	64,049.53	-7,165.08	-10.06%
20-34-100-5150	Training & Education	1,475.42	969.75	939.97	3,000.00	940.00	-2,060.00	-68.67%	4,000.00	3,060.00	325.53%
20-34-100-5160	Dues	1,209.50	1,121.00	1,087.00	1,500.00	1,297.00	-203.00	-13.53%	1,350.00	53.00	4.09%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-34-100-5170	Awards and Meetings	110.26	50.65	230.24	400.00	300.00	-100.00	-25.00%	400.00	100.00	33.33%
Total Category: 51 - Employee Benefits :		54,947.54	66,423.85	46,735.82	76,114.61	73,751.61	-2,363.00	-3.10%	69,799.53	-3,952.08	-5.36%
Category: 52 - Contract Services											
20-34-100-5200	Building Maintenance Services	47,033.03	47,610.00	43,920.80	48,000.00	48,000.00	0.00	0.00%	48,000.00	0.00	0.00%
20-34-100-5205	Equipment Maintenance Servi	16,884.79	28,703.38	20,049.04	25,000.00	23,212.69	-1,787.31	-7.15%	25,000.00	1,787.31	7.70%
20-34-100-5225	Misc. Contract Services	29,044.11	27,401.81	26,188.95	24,000.00	26,917.84	2,917.84	12.16%	27,000.00	82.16	0.31%
20-34-100-5250	Misc. Professional Services	1,594.75	335.48	1,567.40	975.00	1,742.00	767.00	78.67%	1,975.00	233.00	13.38%
20-34-100-5260	Advertising	918.00	183.60	0.00	360.00	360.00	0.00	0.00%	360.00	0.00	0.00%
20-34-100-5270	Postage	0.00	0.00	27.69	0.00	27.69	27.69	0.00%	0.00	-27.69	-100.00%
20-34-100-5272	Entry Fees/Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		95,474.68	104,234.27	91,753.88	98,335.00	100,260.22	1,925.22	1.96%	102,335.00	2,074.78	2.07%
Category: 53 - Utilities											
20-34-100-5310	Communications	574.15	575.42	617.38	340.00	686.00	346.00	101.76%	600.00	-86.00	-12.54%
20-34-100-5320	Water	7,988.09	7,834.35	5,543.29	8,305.00	8,052.00	-253.00	-3.05%	8,293.00	241.00	2.99%
20-34-100-5330	Electricity	98,661.75	118,254.22	99,033.55	144,921.00	118,831.00	-26,090.00	-18.00%	123,840.00	5,009.00	4.22%
20-34-100-5340	Natural Gas	24,901.04	27,765.51	19,371.58	31,398.00	26,600.00	-4,798.00	-15.28%	30,006.00	3,406.00	12.80%
20-34-100-5350	Misc. Utilities	1,299.84	1,317.92	1,080.36	1,221.00	1,221.00	0.00	0.00%	1,440.00	219.00	17.94%
Total Category: 53 - Utilities :		133,424.87	155,747.42	125,646.16	186,185.00	155,390.00	-30,795.00	-16.54%	164,179.00	8,789.00	5.66%
Category: 54 - Supplies											
20-34-100-5400	Program Operation Supplies	1,029.33	906.89	1,182.16	2,000.00	1,880.00	-120.00	-6.00%	2,000.00	120.00	6.38%
20-34-100-5410	Office Supplies	485.12	479.58	405.53	500.00	566.00	66.00	13.20%	515.00	-51.00	-9.01%
20-34-100-5420	Building Supplies	5,168.11	6,336.63	1,735.59	4,400.00	2,195.00	-2,205.00	-50.11%	4,400.00	2,205.00	100.46%
20-34-100-5430	Equipment Supplies	2,984.92	2,679.99	6,125.74	2,600.00	6,720.00	4,120.00	158.46%	6,000.00	-720.00	-10.71%
20-34-100-5450	Fuel Supplies	7,796.00	9,035.44	8,121.91	7,926.00	8,792.00	866.00	10.93%	9,600.00	808.00	9.19%
20-34-100-5460	Uniform Supplies	1,279.18	2,358.16	1,117.00	3,000.00	2,787.00	-213.00	-7.10%	3,000.00	213.00	7.64%
20-34-100-5470	Misc. Supplies	708.74	524.86	390.97	500.00	484.00	-16.00	-3.20%	515.00	31.00	6.40%
Total Category: 54 - Supplies :		19,451.40	22,321.55	19,078.90	20,926.00	23,424.00	2,498.00	11.94%	26,030.00	2,606.00	11.13%
Category: 55 - Equipment and Repairs											
20-34-100-5510	Building Repairs	43,500.88	5,663.27	11,618.05	10,000.00	13,618.05	3,618.05	36.18%	11,000.00	-2,618.05	-19.22%
20-34-100-5520	Equipment Repairs	4,073.37	5,538.63	21,137.50	7,200.00	22,202.83	15,002.83	208.37%	8,000.00	-14,202.83	-63.97%
20-34-100-5850	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		47,574.25	11,201.90	32,755.55	17,200.00	35,820.88	18,620.88	108.26%	19,000.00	-16,820.88	-46.96%
Category: 60 - Transfers											
20-34-100-6010	Admin Overhead Charge	0.00	84,744.00	56,057.00	142,640.00	142,640.00	0.00	0.00%	141,614.00	-1,026.00	-0.72%
Total Category: 60 - Transfers :		0.00	84,744.00	56,057.00	142,640.00	142,640.00	0.00	0.00%	141,614.00	-1,026.00	-0.72%
Total Program: 100 - Operations:		11,613.04	71,455.28	-35,524.95	-150,693.10	-150,724.05	-30.95	0.02%	-128,854.87	21,869.18	-14.51%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025	2025	Increase /		2026	Increase /		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Program: 190 - Lessons - Beginner											
Category: 44 - Fee Revenue											
20-34-190-4400	Program Fees	56,346.75	59,094.46	60,474.64	62,919.00	61,820.00	-1,099.00	-1.75%	63,720.00	1,900.00	3.07%
	Total Category: 44 - Fee Revenue :	56,346.75	59,094.46	60,474.64	62,919.00	61,820.00	-1,099.00	-1.75%	63,720.00	1,900.00	3.07%
Category: 50 - Salaries & Wages											
20-34-190-5045	PT Instructor	16,929.41	19,963.77	15,748.44	13,734.00	18,598.00	4,864.00	35.42%	18,720.00	122.00	0.66%
	Total Category: 50 - Salaries & Wages:	16,929.41	19,963.77	15,748.44	13,734.00	18,598.00	4,864.00	35.42%	18,720.00	122.00	0.66%
	Total Program: 190 - Lessons - Beginner:	39,417.34	39,130.69	44,726.20	49,185.00	43,222.00	-5,963.00	-12.12%	45,000.00	1,778.00	4.11%
Program: 192 - Lessons - Intermediate											
Category: 44 - Fee Revenue											
20-34-192-4400	Program Fees	116,493.69	126,746.77	120,774.97	134,877.00	119,556.00	-15,321.00	-11.36%	125,499.00	5,943.00	4.97%
	Total Category: 44 - Fee Revenue :	116,493.69	126,746.77	120,774.97	134,877.00	119,556.00	-15,321.00	-11.36%	125,499.00	5,943.00	4.97%
Category: 50 - Salaries & Wages											
20-34-192-5045	PT Instructor	13,240.14	15,669.93	14,189.98	17,527.50	16,469.35	-1,058.15	-6.04%	19,000.00	2,530.65	15.37%
	Total Category: 50 - Salaries & Wages:	13,240.14	15,669.93	14,189.98	17,527.50	16,469.35	-1,058.15	-6.04%	19,000.00	2,530.65	15.37%
	Total Program: 192 - Lessons - Intermediate:	103,253.55	111,076.84	106,584.99	117,349.50	103,086.65	-14,262.85	-12.15%	106,499.00	3,412.35	3.31%
Program: 193 - Lessons - Advanced											
Category: 44 - Fee Revenue											
20-34-193-4400	Program Fees	31,668.52	45,908.38	47,802.91	41,595.00	41,328.00	-267.00	-0.64%	41,913.00	585.00	1.42%
	Total Category: 44 - Fee Revenue :	31,668.52	45,908.38	47,802.91	41,595.00	41,328.00	-267.00	-0.64%	41,913.00	585.00	1.42%
Category: 50 - Salaries & Wages											
20-34-193-5045	PT Instructor	14,775.31	9,416.65	9,854.90	8,376.00	11,288.50	2,912.50	34.77%	9,504.00	-1,784.50	-15.81%
	Total Category: 50 - Salaries & Wages:	14,775.31	9,416.65	9,854.90	8,376.00	11,288.50	2,912.50	34.77%	9,504.00	-1,784.50	-15.81%
	Total Program: 193 - Lessons - Advanced:	16,893.21	36,491.73	37,948.01	33,219.00	30,039.50	-3,179.50	-9.57%	32,409.00	2,369.50	7.89%
Program: 194 - Lessons - Teen/Adult											
Category: 44 - Fee Revenue											
20-34-194-4400	Program Fees	16,670.38	13,371.86	8,943.10	13,296.00	10,854.00	-2,442.00	-18.37%	7,191.00	-3,663.00	-33.75%
	Total Category: 44 - Fee Revenue :	16,670.38	13,371.86	8,943.10	13,296.00	10,854.00	-2,442.00	-18.37%	7,191.00	-3,663.00	-33.75%
Category: 50 - Salaries & Wages											
20-34-194-5045	PT Instructor	2,089.91	2,514.11	757.75	2,592.00	2,592.00	0.00	0.00%	1,980.00	-612.00	-23.61%
	Total Category: 50 - Salaries & Wages:	2,089.91	2,514.11	757.75	2,592.00	2,592.00	0.00	0.00%	1,980.00	-612.00	-23.61%
	Total Program: 194 - Lessons - Teen/Adult:	14,580.47	10,857.75	8,185.35	10,704.00	8,262.00	-2,442.00	-22.81%	5,211.00	-3,051.00	-36.93%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025	2025	Increase /		2026	Increase /		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Program: 195 - Lessons - Hockey											
Category: 44 - Fee Revenue											
20-34-195-4400	Program Fees	30,176.69	49,227.83	47,963.90	45,586.00	49,827.00	4,241.00	9.30%	52,007.00	2,180.00	4.38%
	Total Category: 44 - Fee Revenue :	30,176.69	49,227.83	47,963.90	45,586.00	49,827.00	4,241.00	9.30%	52,007.00	2,180.00	4.38%
Category: 50 - Salaries & Wages											
20-34-195-5045	PT Instructor	8,473.70	10,624.35	10,873.08	8,838.50	12,640.25	3,801.75	43.01%	13,488.00	847.75	6.71%
	Total Category: 50 - Salaries & Wages:	8,473.70	10,624.35	10,873.08	8,838.50	12,640.25	3,801.75	43.01%	13,488.00	847.75	6.71%
	Total Program: 195 - Lessons - Hockey:	21,702.99	38,603.48	37,090.82	36,747.50	37,186.75	439.25	1.20%	38,519.00	1,332.25	3.58%
Program: 196 - Camps											
Category: 44 - Fee Revenue											
20-34-196-4400	Program Fees	35,148.95	53,559.50	62,363.10	49,130.00	54,575.00	5,445.00	11.08%	54,162.00	-413.00	-0.76%
	Total Category: 44 - Fee Revenue :	35,148.95	53,559.50	62,363.10	49,130.00	54,575.00	5,445.00	11.08%	54,162.00	-413.00	-0.76%
Category: 50 - Salaries & Wages											
20-34-196-5045	PT Instructor	11,912.06	16,294.53	28,304.31	16,716.00	27,800.00	11,084.00	66.31%	24,660.00	-3,140.00	-11.29%
20-34-196-5050	PT Counselor	0.00	97.92	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	11,912.06	16,392.45	28,304.31	16,716.00	27,800.00	11,084.00	66.31%	24,660.00	-3,140.00	-11.29%
Category: 54 - Supplies											
20-34-196-5400	Program Operation Supplies	796.86	728.40	804.24	500.00	804.24	304.24	60.85%	800.00	-4.24	-0.53%
	Total Category: 54 - Supplies :	796.86	728.40	804.24	500.00	804.24	304.24	60.85%	800.00	-4.24	-0.53%
	Total Program: 196 - Camps:	22,440.03	36,438.65	33,254.55	31,914.00	25,970.76	-5,943.24	-18.62%	28,702.00	2,731.24	10.52%
Program: 197 - Ice Show											
Category: 43 - Daily Fees											
20-34-197-4340	Ticket Sales	10,160.00	11,748.00	13,140.00	11,400.00	13,140.00	1,740.00	15.26%	12,000.00	-1,140.00	-8.68%
	Total Category: 43 - Daily Fees :	10,160.00	11,748.00	13,140.00	11,400.00	13,140.00	1,740.00	15.26%	12,000.00	-1,140.00	-8.68%
Category: 44 - Fee Revenue											
20-34-197-4400	Program Fees	14,780.00	29,381.20	28,560.00	30,170.00	28,170.00	-2,000.00	-6.63%	29,500.00	1,330.00	4.72%
	Total Category: 44 - Fee Revenue :	14,780.00	29,381.20	28,560.00	30,170.00	28,170.00	-2,000.00	-6.63%	29,500.00	1,330.00	4.72%
Category: 48 - Miscellaneous Revenue											
20-34-197-4810	Advertising Fees	390.00	650.00	600.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
20-34-197-4900	Miscellaneous Revenue	820.00	1,001.81	1,069.18	860.00	1,069.18	209.18	24.32%	1,020.00	-49.18	-4.60%
	Total Category: 48 - Miscellaneous Revenue :	1,210.00	1,651.81	1,669.18	1,460.00	1,669.18	209.18	14.33%	1,620.00	-49.18	-2.95%
Category: 50 - Salaries & Wages											
20-34-197-5045	PT Instructor	13,140.17	8,362.36	8,132.24	10,292.00	8,362.00	-1,930.00	-18.75%	10,719.00	2,357.00	28.19%
	Total Category: 50 - Salaries & Wages:	13,140.17	8,362.36	8,132.24	10,292.00	8,362.00	-1,930.00	-18.75%	10,719.00	2,357.00	28.19%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	%	Budget	to Comparison	%
					2025	2025	Increase /		2026	1 Budget	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number					2023	2024	2025				
					Total Activity	Total Activity	YTD Activity				
							Through Nov				
Category: 52 - Contract Services											
20-34-197-5225	Misc. Contract Services	2,450.00	600.00	9,253.26	10,300.00	9,253.26	-1,046.74	-10.16%	10,300.00	1,046.74	11.31%
Total Category: 52 - Contract Services:		2,450.00	600.00	9,253.26	10,300.00	9,253.26	-1,046.74	-10.16%	10,300.00	1,046.74	11.31%
Category: 54 - Supplies											
20-34-197-5400	Program Operation Supplies	18,844.92	22,336.47	10,567.68	12,200.00	10,567.68	-1,632.32	-13.38%	12,480.00	1,912.32	18.10%
Total Category: 54 - Supplies :		18,844.92	22,336.47	10,567.68	12,200.00	10,567.68	-1,632.32	-13.38%	12,480.00	1,912.32	18.10%
Total Program: 197 - Ice Show:		-8,285.09	11,482.18	15,416.00	10,238.00	14,796.24	4,558.24	44.52%	9,621.00	-5,175.24	-34.98%
Program: 199 - Special Events											
Category: 44 - Fee Revenue											
20-34-199-4400	Program Fees	730.00	1,176.25	990.00	700.00	815.00	115.00	16.43%	975.00	160.00	19.63%
Total Category: 44 - Fee Revenue :		730.00	1,176.25	990.00	700.00	815.00	115.00	16.43%	975.00	160.00	19.63%
Category: 54 - Supplies											
20-34-199-5400	Program Operation Supplies	1,259.21	527.29	115.21	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
Total Category: 54 - Supplies :		1,259.21	527.29	115.21	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
Total Program: 199 - Special Events:		-529.21	648.96	874.79	700.00	415.00	-285.00	-40.71%	975.00	560.00	134.94%
Total Department: 34 - Ice Operations:		221,086.33	356,185.56	248,555.76	139,363.90	112,254.85	-27,109.05	-19.45%	138,081.13	25,826.28	23.01%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Platform Tennis

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Fee Revenue	574,168	598,555	561,604	602,878	\$41,274 7.3%
Membership Fees	412,035	456,976	516,750	549,900	33,150 6.4%
Rental Revenue	11,736	15,000	10,843	10,850	7 0.1%
Retail Sales	13,690	7,500	7,969	7,969	0 0.0%
Miscellaneous Revenue	(8,171)	0	0	0	0 N/A
Total Revenue	\$1,003,458	\$1,078,031	\$1,097,166	\$1,171,597	\$74,431 6.8%
Expenses					
Salaries & Wages	\$411,736	\$419,983	\$443,141	\$ 456,338	\$13,197 3.0%
Employee Benefits	23,709	31,850	31,556	33,113	1,558 4.9%
Contract Services	224,649	201,814	231,200	247,127	15,927 6.9%
Utilities	26,491	34,066	28,642	33,472	4,830 16.9%
Supplies	54,333	33,900	31,373	34,211	2,838 9.0%
Repairs	12,751	3,404	17,833	20,165	2,332 13.1%
Operating Expenses	\$753,669	\$725,017	\$783,745	\$824,427	\$40,682 5.2%
Operating Surplus (Deficit)	\$249,789	\$353,014	\$313,421	\$347,170	\$33,749 10.8%
Operating Capital	0	0	0	0	0 N/A
Debt Service	228,300	227,900	227,900	227,350	(550) -0.2%
Capital Transfer	0	0	0	0	0
Overhead Transfer	31,643	53,260	53,260	53,978	718 1.3%
Non Operating Expenses	\$259,943	\$281,160	\$281,160	\$281,328	\$168 0.1%
Total Expenses	\$1,013,612	\$1,006,177	\$1,064,905	\$1,105,755	\$40,850 3.8%
Net Surplus (Deficit)	(\$10,154)	\$71,854	\$32,261	\$65,842	

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Department: 35 - Platform Tennis										
Program: 100 - Operations										
Category: 44 - Fee Revenue										
20-35-100-4420 League Fees	171,084.75	159,995.00	279,199.00	172,940.00	194,250.00	21,310.00	12.32%	204,078.00	9,828.00	5.06%
Total Category: 44 - Fee Revenue :	171,084.75	159,995.00	279,199.00	172,940.00	194,250.00	21,310.00	12.32%	204,078.00	9,828.00	5.06%
Category: 45 - Membership Fees										
20-35-100-4500 Membership Fees - Resident	77,763.50	236,857.30	518,862.95	269,600.00	302,250.00	32,650.00	12.11%	320,385.00	18,135.00	6.00%
20-35-100-4510 Membership Fees - Non - Resic	55,545.00	175,177.51	355,696.57	187,376.00	214,500.00	27,124.00	14.48%	229,515.00	15,015.00	7.00%
Total Category: 45 - Membership Fees :	133,308.50	412,034.81	874,559.52	456,976.00	516,750.00	59,774.00	13.08%	549,900.00	33,150.00	6.42%
Category: 46 - Rental Revenue										
20-35-100-4680 Facility Rental	5,560.00	11,736.00	4,442.00	15,000.00	10,843.00	-4,157.00	-27.71%	10,850.00	7.00	0.06%
Total Category: 46 - Rental Revenue :	5,560.00	11,736.00	4,442.00	15,000.00	10,843.00	-4,157.00	-27.71%	10,850.00	7.00	0.06%
Category: 48 - Miscellaneous Revenue										
20-35-100-4910 Over/Short Revenue	0.00	-8,171.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-4990 Grant Revenue	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	30,000.00	-8,171.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-35-100-5000 Administration	116,063.42	145,750.41	142,491.74	156,560.00	159,380.00	2,820.00	1.80%	164,162.00	4,782.00	3.00%
20-35-100-5010 Recruitment Incentives	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5030 PT Supervisor	0.00	0.00	94.48	0.00	95.00	95.00	0.00%	0.00	-95.00	-100.00%
Total Category: 50 - Salaries & Wages:	117,413.42	145,750.41	142,586.22	156,560.00	159,475.00	2,915.00	1.86%	164,162.00	4,687.00	2.94%
Category: 51 - Employee Benefits										
20-35-100-5110 Health Insurance Premiums	21,947.17	23,342.68	25,132.26	30,624.56	30,624.56	0.00	0.00%	31,888.33	1,263.77	4.13%
20-35-100-5150 Training & Education	392.67	0.00	630.00	875.00	630.00	-245.00	-28.00%	875.00	245.00	38.89%
20-35-100-5160 Dues	315.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
20-35-100-5170 Awards and Meetings	139.05	366.32	250.61	300.00	251.00	-49.00	-16.33%	300.00	49.00	19.52%
Total Category: 51 - Employee Benefits :	22,793.89	23,709.00	26,012.87	31,849.56	31,555.56	-294.00	-0.92%	33,113.33	1,557.77	4.94%
Category: 52 - Contract Services										
20-35-100-5200 Building Maintenance Services	7,627.38	18,284.00	15,686.00	18,284.00	17,112.00	-1,172.00	-6.41%	18,284.00	1,172.00	6.85%
20-35-100-5205 Equipment Maintenance Servi	1,807.09	4,446.07	502.54	2,250.00	1,100.00	-1,150.00	-51.11%	2,250.00	1,150.00	104.55%
20-35-100-5225 Misc. Contract Services	25,312.14	27,384.90	26,576.46	28,930.00	26,693.00	-2,237.00	-7.73%	27,439.00	746.00	2.79%
20-35-100-5250 Misc. Professional Services	111,232.16	137,333.96	99,234.26	110,600.00	148,495.00	37,895.00	34.26%	157,404.00	8,909.00	6.00%
20-35-100-5255 Marketing	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-35-100-5265 Printing	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
20-35-100-5272 Entry Fees/Field Trips	30,050.00	34,800.00	32,400.00	37,500.00	34,800.00	-2,700.00	-7.20%	37,500.00	2,700.00	7.76%
Total Category: 52 - Contract Services:	176,028.77	222,248.93	174,399.26	198,814.00	228,200.00	29,386.00	14.78%	244,127.00	15,927.00	6.98%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 53 - Utilities											
20-35-100-5310	Communications	591.76	593.02	482.00	550.00	542.00	-8.00	-1.45%	550.00	8.00	1.48%
20-35-100-5320	Water	542.90	677.42	737.34	590.00	758.00	168.00	28.47%	780.00	22.00	2.90%
20-35-100-5330	Electricity	3,081.42	8,014.80	7,286.50	10,924.00	9,040.00	-1,884.00	-17.25%	9,240.00	200.00	2.21%
20-35-100-5340	Natural Gas	10,610.32	15,323.19	9,429.31	20,100.00	16,400.00	-3,700.00	-18.41%	21,000.00	4,600.00	28.05%
20-35-100-5350	Misc. Utilities	1,709.04	1,883.00	1,585.42	1,902.00	1,902.00	0.00	0.00%	1,902.00	0.00	0.00%
Total Category: 53 - Utilities :		16,535.44	26,491.43	19,520.57	34,066.00	28,642.00	-5,424.00	-15.92%	33,472.00	4,830.00	16.86%
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	7,273.32	47,439.59	13,966.08	24,000.00	24,000.00	0.00	0.00%	26,130.00	2,130.00	8.88%
20-35-100-5410	Office Supplies	56.16	205.97	154.73	150.00	155.00	5.00	3.33%	150.00	-5.00	-3.23%
20-35-100-5420	Building Supplies	2,081.10	1,041.86	-34.20	2,000.00	250.00	-1,750.00	-87.50%	1,500.00	1,250.00	500.00%
20-35-100-5430	Equipment Supplies	251.08	116.08	183.67	150.00	183.00	33.00	22.00%	150.00	-33.00	-18.03%
20-35-100-5460	Uniform Supplies	0.00	0.00	736.48	1,000.00	1,000.00	0.00	0.00%	1,500.00	500.00	50.00%
20-35-100-5470	Misc. Supplies	0.00	0.00	1,004.44	0.00	1,004.00	1,004.00	0.00%	0.00	-1,004.00	-100.00%
Total Category: 54 - Supplies :		9,661.66	48,803.50	16,011.20	27,300.00	26,592.00	-708.00	-2.59%	29,430.00	2,838.00	10.67%
Category: 55 - Equipment and Repairs											
20-35-100-5510	Building Repairs	1,885.61	11,117.00	7,168.24	3,289.00	7,168.00	3,879.00	117.94%	9,500.00	2,332.00	32.53%
20-35-100-5520	Equipment Repairs	0.00	1,633.65	78.90	115.00	0.00	-115.00	-100.00%	0.00	0.00	0.00%
20-35-100-5850	Equipment	0.00	0.00	10,665.00	0.00	10,665.00	10,665.00	0.00%	10,665.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		1,885.61	12,750.65	17,912.14	3,404.00	17,833.00	14,429.00	423.88%	20,165.00	2,332.00	13.08%
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	0.00	31,643.00	20,931.00	53,260.00	53,260.00	0.00	0.00%	53,978.00	718.00	1.35%
20-35-100-6050	Transfer to Capital Fund	228,550.00	228,300.00	21,450.00	227,900.00	227,900.00	0.00	0.00%	227,350.00	-550.00	-0.24%
Total Category: 60 - Transfers :		228,550.00	259,943.00	42,381.00	281,160.00	281,160.00	0.00	0.00%	281,328.00	168.00	0.06%
Total Program: 100 - Operations:		-232,915.54	-164,102.48	719,377.26	-88,237.56	-51,614.56	36,623.00	-41.51%	-40,969.33	10,645.23	-20.62%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	8,929.76	13,689.64	10,493.82	7,500.00	7,969.00	469.00	6.25%	7,969.00	0.00	0.00%
Total Category: 47 - Retail Sales :		8,929.76	13,689.64	10,493.82	7,500.00	7,969.00	469.00	6.25%	7,969.00	0.00	0.00%
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	6,770.94	5,529.58	5,996.11	6,600.00	4,781.40	-1,818.60	-27.55%	4,781.40	0.00	0.00%
Total Category: 54 - Supplies :		6,770.94	5,529.58	5,996.11	6,600.00	4,781.40	-1,818.60	-27.55%	4,781.40	0.00	0.00%
Total Program: 120 - Pro Shop:		2,158.82	8,160.06	4,497.71	900.00	3,187.60	2,287.60	254.18%	3,187.60	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Program: 180 - Lessons - Platform											
Category: 44 - Fee Revenue											
20-35-180-4430	Lessons	365,163.61	414,173.48	357,835.71	425,615.00	367,354.00	-58,261.00	-13.69%	398,800.00	31,446.00	8.56%
Total Category: 44 - Fee Revenue :		365,163.61	414,173.48	357,835.71	425,615.00	367,354.00	-58,261.00	-13.69%	398,800.00	31,446.00	8.56%
Category: 50 - Salaries & Wages											
20-35-180-5045	PT Instructor	224,030.08	265,985.22	263,500.90	263,423.00	283,666.00	20,243.00	7.68%	292,176.00	8,510.00	3.00%
Total Category: 50 - Salaries & Wages:		224,030.08	265,985.22	263,500.90	263,423.00	283,666.00	20,243.00	7.68%	292,176.00	8,510.00	3.00%
Category: 52 - Contract Services											
20-35-180-5215	Independent Contractor Servic	29,703.50	2,400.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Category: 52 - Contract Services:		29,703.50	2,400.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Program: 180 - Lessons - Platform:		111,430.03	145,788.26	91,334.81	159,192.00	80,688.00	-78,504.00	-49.31%	103,624.00	22,936.00	28.43%
Total Department: 35 - Platform Tennis:		-119,326.69	-10,154.16	815,209.78	71,854.44	32,261.04	-39,593.40	-55.10%	65,842.27	33,581.23	104.09%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Big Tree Lane

	2024	2025	2025	2026 Budget	
				Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Fee Revenue	-	-	0	0	\$0 N/A
Membership Fees	0	0	0	0	0 N/A
Rental Revenue	67,819	87,500	127,869	237,482	109,613 85.7%
Retail Sales	-	-	0	0	0 N/A
Miscellaneous Revenue	0	0	0	0	0 N/A
Total Revenue	<u>\$67,819</u>	<u>\$87,500</u>	<u>\$127,869</u>	<u>\$237,482</u>	<u>\$109,613</u> 85.7%
Expenses					
Salaries & Wages	\$0	\$0	\$0	\$0	\$0 N/A
Employee Benefits	0	0	0	0	0 N/A
Contract Services	0	0	0	0	0 N/A
Utilities	0	5,000	0	0	0 N/A
Supplies	0	0	0	0	0 N/A
Repairs	0	0	0	0	0 N/A
Operating Expenses	\$0	\$5,000	\$0	\$0	\$0 N/A
Operating Surplus (Deficit)	<u>\$67,819</u>	<u>\$82,500</u>	<u>\$127,869</u>	<u>\$237,482</u>	<u>\$109,613</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	0	0	0	0	0 N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0 N/A
Total Expenses	<u>\$0</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u> N/A
Net Surplus (Deficit)	\$67,819	\$82,500	\$127,869	\$237,482	\$109,613

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison		%
				2025	2025	Increase /		2026	1 Budget	Increase /	
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Department: 36 - 3220 Big Tree Lane											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-36-100-4680	Facility Rental	0.00	67,818.50	123,012.18	87,500.00	127,868.86	40,368.86	46.14%	237,482.20	109,613.34	85.72%
Total Category: 46 - Rental Revenue :		0.00	67,818.50	123,012.18	87,500.00	127,868.86	40,368.86	46.14%	237,482.20	109,613.34	85.72%
Category: 53 - Utilities											
20-36-100-5320	Water	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.01	0.01	0.00%
20-36-100-5330	Electricity	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
20-36-100-5340	Natural Gas	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.01	0.01	0.00%
Total Program: 100 - Operations:		0.00	67,818.50	123,012.18	82,500.00	127,868.86	45,368.86	54.99%	237,482.19	109,613.33	85.72%
Total Department: 36 - 3220 Big Tree Lane:		0.00	67,818.50	123,012.18	82,500.00	127,868.86	45,368.86	54.99%	237,482.19	109,613.33	85.72%
Report Total:		1,250,840.35	1,704,002.75	2,964,569.71	1,279,530.57	1,166,912.28	-112,618.29	-8.80%	1,376,697.31	209,785.03	17.98%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Programs

CRC, Rec Ops, Community
Appreciation, Fitness,
Lakefront and Mallinckrodt
Combined

Revenue

	2024	2025	2025	2026 Budget	
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance
					Amount %
Property Taxes	\$395,279	\$300,000	\$300,000	\$10,000	(\$290,000) -96.7%
Daily Fees	1,020,654	1,058,377	974,149	978,726	4,577 0.5%
Fee Revenue	9,488,411	10,884,316	10,581,088	11,238,450	657,362 6.2%
Membership Fees	1,515,946	1,456,816	1,481,753	1,539,999	58,246 3.9%
Rental Revenue	981,047	999,136	972,479	1,068,553	96,074 9.9%
Retail Sales	177	8,070	9,219	19,600	10,381 112.6%
Miscellaneous Revenue	111,842	210,918	195,487	194,025	(1,462) -0.7%

Total Revenue

\$13,513,357 \$14,917,633 \$14,514,176 \$15,049,353 \$535,177 3.7%

Expenses

Salaries & Wages	\$ 5,570,552	\$ 6,371,913	\$ 6,080,120	\$ 6,443,401	363,280 6.0%
Employee Benefits	403,953	517,650	502,605	515,678	13,073 2.6%
Contract Services	2,477,771	2,579,551	2,478,569	2,525,169	46,599 1.9%
Utilities	281,507	399,517	313,345	364,086	50,741 16.2%
Supplies	552,325	725,368	730,411	752,354	21,943 3.0%
Repairs	36,755	84,552	71,505	99,660	28,155 39.4%
Operating Expenses	\$9,322,863	\$10,678,551	\$10,176,555	\$10,700,348	\$523,792 5.1%

Operating Surplus (Deficit)

\$4,190,494 \$4,239,083 \$4,337,621 \$4,349,006 \$11,385

Operating Capital	0	0	0	0	0 N/A
Debt Service	74,257	72,871	72,871	76,485	3,614 5.0%
Capital Transfer	1,100,000	7,390,000	390,000	5,038,620	4,648,620 1192.0%
Overhead Transfer	607,374	1,022,312	1,022,312	1,022,472	160 0.0%
Non Operating Expenses	\$1,781,631	\$8,485,183	\$1,485,183	\$6,137,577	\$4,652,394 313.3%

Total Expenses

\$11,104,494 \$19,163,734 \$11,661,738 \$16,837,925 \$5,176,186 44.4%

Net Surplus (Deficit)

\$2,408,863 (\$4,246,100) \$2,852,438 (\$1,788,571)



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Operations

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$ 395,279	\$ 300,000	\$ 300,000	\$ 10,000	(\$290,000)	-96.7%
Miscellaneous Revenue	<u>51,770</u>	<u>28,000</u>	<u>44,403</u>	<u>28,000</u>	<u>(16,403)</u>	-36.9%
Total Revenue	<u>\$447,049</u>	<u>\$328,000</u>	<u>\$344,403</u>	<u>\$38,000</u>	<u>(\$306,403)</u>	-89.0%
Expenses						
Salaries & Wages	\$0	\$0	\$0	\$ -	\$0	N/A
Employee Benefits	0	0	0	0	0	N/A
Contract Services	71,101	75,000	75,000	75,000	0	0.0%
Utilities	0	0	0	0	0	N/A
Supplies	0	0	0	0	0	N/A
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$71,101	\$75,000	\$75,000	\$75,000	\$0	0.0%
Operating Surplus (Deficit)	<u>\$375,948</u>	<u>\$253,000</u>	<u>\$269,403</u>	<u>(\$37,000)</u>	<u>(\$306,403)</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	5,000,000	5,000,000	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$0	\$0	\$0	\$5,000,000	\$5,000,000	N/A
Total Expenses	<u>\$71,101</u>	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$5,075,000</u>	<u>\$5,000,000</u>	6666.7%
Net Surplus (Deficit)	<u>\$375,948</u>	<u>\$253,000</u>	<u>\$269,403</u>	<u>(\$5,037,000)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

			Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Dec	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
Department: 40 - Recreation Program Operations									
Program: 100 - Operations									
Category: 41 - Property Taxes									
20-40-100-4100 Property Taxes	358,040.18	395,279.28	151,601.63	300,000.00	300,000.00	0.00	0.00%	10,000.00	-290,000.00 -96.67%
Total Category: 41 - Property Taxes :	358,040.18	395,279.28	151,601.63	300,000.00	300,000.00	0.00	0.00%	10,000.00	-290,000.00 -96.67%
Category: 48 - Miscellaneous Revenue									
20-40-100-4800 Donations	20,261.00	51,770.00	44,402.50	28,000.00	44,402.50	16,402.50	58.58%	28,000.00	-16,402.50 -36.94%
Total Category: 48 - Miscellaneous Revenue :	20,261.00	51,770.00	44,402.50	28,000.00	44,402.50	16,402.50	58.58%	28,000.00	-16,402.50 -36.94%
Category: 52 - Contract Services									
20-40-100-5290 Financial Assistance	50,800.81	71,100.94	97,951.10	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00 0.00%
Total Category: 52 - Contract Services:	50,800.81	71,100.94	97,951.10	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00 0.00%
Category: 53 - Utilities									
20-40-100-5330 Electricity	1,852.66	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-40-100-5340 Natural Gas	2,739.89	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 53 - Utilities :	4,592.55	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Category: 54 - Supplies									
20-40-100-5400 Program Operation Supplies	3,694.93	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 54 - Supplies :	3,694.93	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Category: 60 - Transfers									
20-40-100-6010 Admin Overhead Charge	-1,123,393.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-40-100-6050 Transfer to Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,000,000.00	5,000,000.00 0.00%
Total Category: 60 - Transfers :	-1,123,393.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,000,000.00	5,000,000.00 0.00%
Total Program: 100 - Operations:	1,442,605.89	375,948.34	98,053.03	253,000.00	269,402.50	16,402.50	6.48%	-5,037,000.00	-5,306,402.50 -1,969.69%
Total Department: 40 - Recreation Program Operations:	1,442,605.89	375,948.34	98,053.03	253,000.00	269,402.50	16,402.50	6.48%	-5,037,000.00	-5,306,402.50 -1,969.69%
Report Total:	1,442,605.89	375,948.34	98,053.03	253,000.00	269,402.50	16,402.50	6.48%	-5,037,000.00	-5,306,402.50 -1,969.69%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Community Appreciation

(Includes Wicked Wilmette, 3rd/4th of July, concerts at Wallace Bowl and Mallinckrodt and Wilmette Block Party)

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	74,188	60,260	76,841	69,910	(6,931)	-9.0%
Miscellaneous Revenue	<u>37,414</u>	<u>72,125</u>	<u>53,500</u>	<u>44,375</u>	<u>(9,125)</u>	-17.1%
Total Revenue	<u>\$111,601</u>	<u>\$132,385</u>	<u>\$130,341</u>	<u>\$114,285</u>	<u>(\$16,056)</u>	-12.3%
Expenses						
Salaries & Wages	\$7,844	\$8,940	\$6,358	\$ 9,058	\$2,701	42.5%
Contract Services	167,983	211,055	224,063	213,286	(10,778)	-4.8%
Supplies	41,167	46,815	54,455	43,865	(10,590)	-19.4%
Repairs	<u>0</u>	<u>400</u>	<u>394</u>	<u>400</u>	<u>6</u>	1.5%
Operating Expenses	\$216,994	\$267,210	\$285,269	\$266,609	(\$18,661)	-6.5%
Operating Surplus (Deficit)	<u>(\$105,392)</u>	<u>(\$134,825)</u>	<u>(\$154,928)</u>	<u>(\$152,324)</u>	<u>\$2,604</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenses	<u>\$216,994</u>	<u>\$267,210</u>	<u>\$285,269</u>	<u>\$266,609</u>	<u>(\$18,661)</u>	-6.5%
Net Surplus (Deficit)	<u>(\$105,392)</u>	<u>(\$134,825)</u>	<u>(\$154,928)</u>	<u>(\$152,324)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Department: 45 - Community Appreciation Events											
Program: 101 - Wicked Wilmette											
Category: 44 - Fee Revenue											
20-45-101-4400	Program Fees	8,434.75	7,937.00	11,838.00	9,500.00	8,826.00	-674.00	-7.09%	9,250.00	424.00	4.80%
Total Category: 44 - Fee Revenue :		8,434.75	7,937.00	11,838.00	9,500.00	8,826.00	-674.00	-7.09%	9,250.00	424.00	4.80%
Category: 48 - Miscellaneous Revenue											
20-45-101-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	500.00	500.00	0.00%	0.00	-500.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	0.00	500.00	500.00	0.00%	0.00	-500.00	-100.00%
Category: 50 - Salaries & Wages											
20-45-101-5050	PT Counselor	0.00	504.00	59.50	500.00	432.00	-68.00	-13.60%	444.96	12.96	3.00%
Total Category: 50 - Salaries & Wages:		0.00	504.00	59.50	500.00	432.00	-68.00	-13.60%	444.96	12.96	3.00%
Category: 52 - Contract Services											
20-45-101-5225	Misc. Contract Services	7,345.00	7,909.00	3,456.78	7,000.00	5,575.00	-1,425.00	-20.36%	3,775.00	-1,800.00	-32.29%
Total Category: 52 - Contract Services:		7,345.00	7,909.00	3,456.78	7,000.00	5,575.00	-1,425.00	-20.36%	3,775.00	-1,800.00	-32.29%
Category: 54 - Supplies											
20-45-101-5400	Program Operation Supplies	5,800.31	3,728.09	3,766.80	3,000.00	4,100.00	1,100.00	36.67%	5,325.00	1,225.00	29.88%
Total Category: 54 - Supplies :		5,800.31	3,728.09	3,766.80	3,000.00	4,100.00	1,100.00	36.67%	5,325.00	1,225.00	29.88%
Total Program: 101 - Wicked Wilmette:		-4,710.56	-4,204.09	4,554.92	-1,000.00	-781.00	219.00	-21.90%	-294.96	486.04	-62.23%
Program: 102 - Golf Glow											
Category: 44 - Fee Revenue											
20-45-102-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-45-102-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 102 - Golf Glow:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 104 - July 3											
Category: 44 - Fee Revenue											
20-45-104-4400	Program Fees	19,670.00	20,615.00	23,245.00	17,500.00	23,231.00	5,731.00	32.75%	17,500.00	-5,731.00	-24.67%
Total Category: 44 - Fee Revenue :		19,670.00	20,615.00	23,245.00	17,500.00	23,231.00	5,731.00	32.75%	17,500.00	-5,731.00	-24.67%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison	
					Budget	%			1 Budget	%
				2025	2025	Increase /		2026	Increase /	
				2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	Comparison 1	Comparison 1		Comparison 2	Comparison 2	
	Total Activity	Total Activity	YTD Activity	2025	2025	to Parent	%	2026	to Comparison	%
			Through Nov		2025 Proj	Budget			1 Budget	
						(Decrease)			(Decrease)	
Category: 48 - Miscellaneous Revenue										
20-45-104-4900	Miscellaneous Revenue	11,150.00	8,500.00	8,500.00	10,500.00	8,500.00	-2,000.00	-19.05%	10,500.00	2,000.00 23.53%
Total Category: 48 - Miscellaneous Revenue :		11,150.00	8,500.00	8,500.00	10,500.00	8,500.00	-2,000.00	-19.05%	10,500.00	2,000.00 23.53%
Category: 50 - Salaries & Wages										
20-45-104-5050	PT Counselor	7,730.00	6,570.00	3,825.00	6,500.00	3,825.00	-2,675.00	-41.15%	6,500.00	2,675.00 69.93%
20-45-104-5085	Overtime PT	127.50	37.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 50 - Salaries & Wages:		7,857.50	6,607.50	3,825.00	6,500.00	3,825.00	-2,675.00	-41.15%	6,500.00	2,675.00 69.93%
Category: 52 - Contract Services										
20-45-104-5225	Misc. Contract Services	80,149.10	76,305.80	96,259.49	84,005.00	96,259.49	12,254.49	14.59%	90,000.00	-6,259.49 -6.50%
20-45-104-5280	Equipment Rental	6,200.00	22,128.80	15,278.50	12,560.00	15,278.50	2,718.50	21.64%	16,470.00	1,191.50 7.80%
Total Category: 52 - Contract Services:		86,349.10	98,434.60	111,537.99	96,565.00	111,537.99	14,972.99	15.51%	106,470.00	-5,067.99 -4.54%
Category: 54 - Supplies										
20-45-104-5400	Program Operation Supplies	31,438.64	17,966.41	18,328.96	18,715.00	18,304.54	-410.46	-2.19%	18,715.00	410.46 2.24%
Total Category: 54 - Supplies :		31,438.64	17,966.41	18,328.96	18,715.00	18,304.54	-410.46	-2.19%	18,715.00	410.46 2.24%
Total Program: 104 - July 3:		-94,825.24	-93,893.51	-101,946.95	-93,780.00	-101,936.53	-8,156.53	8.70%	-103,685.00	-1,748.47 1.72%
Program: 106 - Misc Events										
Category: 54 - Supplies										
20-45-106-5400	Program Operation Supplies	2,370.98	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 54 - Supplies :		2,370.98	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Program: 106 - Misc Events:		2,370.98	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Program: 901 - Seasonal Events										
Category: 44 - Fee Revenue										
20-45-901-4400	Program Fees	31,240.00	45,635.50	46,368.00	33,260.00	44,784.40	11,524.40	34.65%	43,160.00	-1,624.40 -3.63%
Total Category: 44 - Fee Revenue :		31,240.00	45,635.50	46,368.00	33,260.00	44,784.40	11,524.40	34.65%	43,160.00	-1,624.40 -3.63%
Category: 50 - Salaries & Wages										
20-45-901-5050	PT Counselor	0.00	732.00	1,340.50	280.00	1,340.50	1,060.50	378.75%	453.20	-887.30 -66.19%
Total Category: 50 - Salaries & Wages:		0.00	732.00	1,340.50	280.00	1,340.50	1,060.50	378.75%	453.20	-887.30 -66.19%
Category: 52 - Contract Services										
20-45-901-5215	Independent Contractor Serv	8,069.90	23,007.00	550.00	21,075.00	30,482.00	9,407.00	44.64%	29,932.50	-549.50 -1.80%
20-45-901-5225	Misc. Contract Services	0.00	2,096.12	1,250.00	2,600.00	1,650.00	-950.00	-36.54%	2,700.00	1,050.00 63.64%
Total Category: 52 - Contract Services:		8,069.90	25,103.12	1,800.00	23,675.00	32,132.00	8,457.00	35.72%	32,632.50	500.50 1.56%
Category: 54 - Supplies										
20-45-901-5400	Program Operation Supplies	33,985.84	6,158.20	3,630.14	4,450.00	3,210.46	-1,239.54	-27.85%	6,650.00	3,439.54 107.14%
Total Category: 54 - Supplies :		33,985.84	6,158.20	3,630.14	4,450.00	3,210.46	-1,239.54	-27.85%	6,650.00	3,439.54 107.14%
Total Program: 901 - Seasonal Events:		-10,815.74	13,642.18	39,597.36	4,855.00	8,101.44	3,246.44	66.87%	3,424.30	-4,677.14 -57.73%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
Program: 902 - Wallace Bowl											
Category: 50 - Salaries & Wages											
20-45-902-5055	PT Administration	572.00	0.00	180.00	1,200.00	180.00	-1,020.00	-85.00%	1,200.00	1,020.00	566.67%
Total Category: 50 - Salaries & Wages:		572.00	0.00	180.00	1,200.00	180.00	-1,020.00	-85.00%	1,200.00	1,020.00	566.67%
Category: 52 - Contract Services											
20-45-902-5215	Independent Contractor Servic	9,550.00	4,490.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-902-5250	Misc. Professional Services	0.00	4,800.00	29,300.00	29,500.00	29,300.00	-200.00	-0.68%	35,000.00	5,700.00	19.45%
20-45-902-5260	Advertising	0.00	586.77	809.08	600.00	809.08	209.08	34.85%	600.00	-209.08	-25.84%
20-45-902-5265	Printing	211.42	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		9,761.42	9,876.77	30,109.08	30,100.00	30,109.08	9.08	0.03%	35,600.00	5,490.92	18.24%
Category: 54 - Supplies											
20-45-902-5400	Program Operation Supplies	0.00	0.00	58.21	50.00	3.99	-46.01	-92.02%	50.00	46.01	1,153.13%
Total Category: 54 - Supplies :		0.00	0.00	58.21	50.00	3.99	-46.01	-92.02%	50.00	46.01	1,153.13%
Category: 55 - Equipment and Repairs											
20-45-902-5520	Equipment Repairs	0.00	0.00	394.20	400.00	394.20	-5.80	-1.45%	400.00	5.80	1.47%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	394.20	400.00	394.20	-5.80	-1.45%	400.00	5.80	1.47%
Total Program: 902 - Wallace Bowl:		10,333.42	9,876.77	30,741.49	31,750.00	30,687.27	-1,062.73	-3.35%	37,250.00	6,562.73	21.39%
Program: 903 - Mallinckrodt											
Category: 50 - Salaries & Wages											
20-45-903-5055	PT Administration	0.00	0.00	0.00	160.00	0.00	-160.00	-100.00%	160.00	160.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	160.00	0.00	-160.00	-100.00%	160.00	160.00	0.00%
Category: 52 - Contract Services											
20-45-903-5250	Misc. Professional Services	3,200.00	4,100.00	4,400.00	4,800.00	4,400.00	-400.00	-8.33%	4,800.00	400.00	9.09%
Total Category: 52 - Contract Services:		3,200.00	4,100.00	4,400.00	4,800.00	4,400.00	-400.00	-8.33%	4,800.00	400.00	9.09%
Total Program: 903 - Mallinckrodt:		3,200.00	4,100.00	4,400.00	4,960.00	4,400.00	-560.00	-11.29%	4,960.00	560.00	12.73%
Program: 904 - Gillson Programs (Beach Campout)											
Category: 44 - Fee Revenue											
20-45-904-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-45-904-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 54 - Supplies											
20-45-904-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 904 - Gillson Programs (Beach Campout):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 905 - Wilmette Block Party											
Category: 48 - Miscellaneous Revenue											
20-45-905-4900	Miscellaneous Revenue	31,251.00	28,913.83	44,500.00	61,625.00	44,500.00	-17,125.00	-27.79%	33,875.00	-10,625.00	-23.88%
	Total Category: 48 - Miscellaneous Revenue :	31,251.00	28,913.83	44,500.00	61,625.00	44,500.00	-17,125.00	-27.79%	33,875.00	-10,625.00	-23.88%
Category: 50 - Salaries & Wages											
20-45-905-5050	PT Counselor	0.00	0.00	580.00	300.00	580.00	280.00	93.33%	300.00	-280.00	-48.28%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	580.00	300.00	580.00	280.00	93.33%	300.00	-280.00	-48.28%
Category: 52 - Contract Services											
20-45-905-5225	Misc. Contract Services	37,159.70	21,304.00	37,723.99	46,350.00	37,723.99	-8,626.01	-18.61%	27,675.00	-10,048.99	-26.64%
20-45-905-5280	Equipment Rental	3,096.70	1,255.50	2,585.00	2,565.00	2,585.00	20.00	0.78%	2,333.00	-252.00	-9.75%
	Total Category: 52 - Contract Services:	40,256.40	22,559.50	40,308.99	48,915.00	40,308.99	-8,606.01	-17.59%	30,008.00	-10,300.99	-25.56%
Category: 54 - Supplies											
20-45-905-5400	Program Operation Supplies	22,097.97	13,314.59	28,875.18	20,600.00	28,835.61	8,235.61	39.98%	13,125.00	-15,710.61	-54.48%
	Total Category: 54 - Supplies :	22,097.97	13,314.59	28,875.18	20,600.00	28,835.61	8,235.61	39.98%	13,125.00	-15,710.61	-54.48%
	Total Program: 905 - Wilmette Block Party:	-31,103.37	-6,960.26	-25,264.17	-8,190.00	-25,224.60	-17,034.60	207.99%	-9,558.00	15,666.60	-62.11%
	Total Department: 45 - Community Appreciation Events:	-157,359.31	-105,392.45	-118,200.33	-134,825.00	-154,927.96	-20,102.96	14.91%	-152,323.66	2,604.30	-1.68%
	Report Total:	-157,359.31	-105,392.45	-118,200.33	-134,825.00	-154,927.96	-20,102.96	14.91%	-152,323.66	2,604.30	-1.68%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Center Fitness

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 44,704	\$ 47,453	\$ 60,128	\$ 63,190	\$3,062 5.1%
Fee Revenue	227,887	250,417	298,923	314,174	15,252 5.1%
Membership Fees	443,671	432,127	489,908	514,054	24,146 4.9%
Retail Sales	30	-	1,400	1,950	550 39.3%
Miscellaneous Revenue	(153)	0	32	0	(32) -100.0%
Total Revenue	<u>\$716,140</u>	<u>\$729,997</u>	<u>\$850,390</u>	<u>\$893,368</u>	<u>\$42,978</u> 5.1%
Expenses					
Salaries & Wages	\$296,993	\$262,075	\$325,626	\$ 334,018	\$8,392 2.6%
Employee Benefits	2,628	22,177	22,161	4,052	(18,109) -81.7%
Contract Services	25,549	21,837	24,263	27,059	2,796 11.5%
Utilities	6,958	7,194	7,373	7,260	(113) -1.5%
Supplies	15,694	13,365	20,725	20,230	(495) -2.4%
Repairs	<u>5,820</u>	<u>12,769</u>	<u>12,544</u>	<u>13,654</u>	<u>1,110</u> 8.8%
Operating Expenses	\$353,642	\$339,417	\$412,692	\$406,274	(\$6,418) -1.6%
Operating Surplus (Deficit)	<u>\$362,497</u>	<u>\$390,580</u>	<u>\$437,698</u>	<u>\$487,094</u>	<u>\$49,396</u>
Operating Capital	0	0	0	0	
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>96,622</u>	<u>187,213</u>	<u>187,213</u>	<u>238,708</u>	<u>51,495</u> 27.5%
Non Operating Expenses	\$96,622	\$187,213	\$187,213	\$238,708	\$51,495 27.5%
Total Expenses	<u>\$450,264</u>	<u>\$526,630</u>	<u>\$599,905</u>	<u>\$644,982</u>	<u>\$45,077</u> 7.5%
Net Surplus (Deficit)	<u>\$265,875</u>	<u>\$203,367</u>	<u>\$250,485</u>	<u>\$248,386</u>	



Wilmette Park District

Budget Comparison Report

Account Detail

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
Account Number		2023	2024	2025	2025	2025	Increase /		2026	1 Budget	
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)		2026	Increase /	
				Through Nov						(Decrease)	
Department: 42 - Center Fitness											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	30,567.72	42,686.35	50,374.03	45,332.00	57,815.00	12,483.00	27.54%	60,750.00	2,935.00	5.08%
20-42-100-4310	Daily Fees - Non-Resident	1,917.00	2,018.00	1,992.00	2,121.00	2,313.00	192.00	9.05%	2,440.00	127.00	5.49%
Total Category: 43 - Daily Fees :		32,484.72	44,704.35	52,366.03	47,453.00	60,128.00	12,675.00	26.71%	63,190.00	3,062.00	5.09%
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	0.00	0.00	0.00	3,326.00	3,326.00	0.00	0.00%	3,520.00	194.00	5.83%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	3,326.00	3,326.00	0.00	0.00%	3,520.00	194.00	5.83%
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	358,411.76	383,562.06	560,416.81	377,301.00	425,591.00	48,290.00	12.80%	446,751.00	21,160.00	4.97%
20-42-100-4510	Membership Fees - Non - Resic	24,478.76	58,577.00	74,662.93	52,786.00	59,442.00	6,656.00	12.61%	62,193.00	2,751.00	4.63%
20-42-100-4520	Initiation Fees	2,630.00	1,532.00	6,251.00	2,040.00	4,875.00	2,835.00	138.97%	5,110.00	235.00	4.82%
Total Category: 45 - Membership Fees :		385,520.52	443,671.06	641,330.74	432,127.00	489,908.00	57,781.00	13.37%	514,054.00	24,146.00	4.93%
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	0.00	30.00	200.00	0.00	1,400.00	1,400.00	0.00%	1,950.00	550.00	39.29%
Total Category: 47 - Retail Sales :		0.00	30.00	200.00	0.00	1,400.00	1,400.00	0.00%	1,950.00	550.00	39.29%
Category: 48 - Miscellaneous Revenue											
20-42-100-4910	Over/Short Revenue	34.00	-153.00	31.50	0.00	31.50	31.50	0.00%	0.00	-31.50	-100.00%
Total Category: 48 - Miscellaneous Revenue :		34.00	-153.00	31.50	0.00	31.50	31.50	0.00%	0.00	-31.50	-100.00%
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	80,046.57	81,564.78	76,790.84	80,081.00	86,860.52	6,779.52	8.47%	89,458.42	2,597.90	2.99%
20-42-100-5010	Recruitment Incentives	0.00	0.00	0.00	772.50	772.50	0.00	0.00%	0.00	-772.50	-100.00%
20-42-100-5040	PT Attendant	37,999.18	48,422.19	59,351.65	44,836.00	54,740.00	9,904.00	22.09%	56,620.00	1,880.00	3.43%
Total Category: 50 - Salaries & Wages:		118,045.75	129,986.97	136,142.49	125,689.50	142,373.02	16,683.52	13.27%	146,078.42	3,705.40	2.60%
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	13,511.35	1,248.73	816.17	19,636.32	19,636.32	0.00	0.00%	1,117.39	-18,518.93	-94.31%
20-42-100-5150	Training & Education	1,105.95	1,020.98	720.00	2,266.00	2,250.00	-16.00	-0.71%	2,370.00	120.00	5.33%
20-42-100-5160	Dues	264.00	265.00	265.00	275.00	275.00	0.00	0.00%	265.00	-10.00	-3.64%
20-42-100-5170	Awards and Meetings	41.25	92.85	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Category: 51 - Employee Benefits :		14,922.55	2,627.56	1,801.17	22,177.32	22,161.32	-16.00	-0.07%	4,052.39	-18,108.93	-81.71%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025 2025 Proj	Increase / (Decrease)	2026	Increase / (Decrease)		
					2025	2025 Proj	(Decrease)	2026	(Decrease)		
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Servi	85.71	82.37	106.56	195.00	171.96	-23.04	-11.82%	180.00	8.04	4.68%
20-42-100-5220	Transportation	0.00	0.00	5,822.47	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5225	Misc. Contract Services	16,819.52	25,111.51	23,482.08	18,932.00	22,200.00	3,268.00	17.26%	22,800.00	600.00	2.70%
20-42-100-5255	Marketing	794.54	320.26	0.00	747.00	745.00	-2.00	-0.27%	2,145.00	1,400.00	187.92%
20-42-100-5260	Advertising	0.00	34.95	0.00	438.00	435.00	-3.00	-0.68%	400.00	-35.00	-8.05%
20-42-100-5265	Printing	689.49	0.00	710.72	721.00	710.72	-10.28	-1.43%	730.00	19.28	2.71%
20-42-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		18,389.26	25,549.09	30,121.83	21,033.00	24,262.68	3,229.68	15.36%	26,255.00	1,992.32	8.21%
Category: 53 - Utilities											
20-42-100-5310	Communications	703.40	646.18	1,000.66	679.80	1,072.83	393.03	57.82%	900.00	-172.83	-16.11%
20-42-100-5350	Misc. Utilities	5,775.05	6,311.83	5,224.71	6,514.00	6,300.00	-214.00	-3.29%	6,360.00	60.00	0.95%
Total Category: 53 - Utilities :		6,478.45	6,958.01	6,225.37	7,193.80	7,372.83	179.03	2.49%	7,260.00	-112.83	-1.53%
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	299.91	299.87	600.56	1,050.00	1,050.00	0.00	0.00%	1,040.00	-10.00	-0.95%
20-42-100-5410	Office Supplies	2,796.75	3,631.38	2,805.51	3,178.00	3,178.00	0.00	0.00%	3,350.00	172.00	5.41%
20-42-100-5420	Building Supplies	6,134.38	6,811.81	10,208.89	3,348.00	10,650.00	7,302.00	218.10%	9,800.00	-850.00	-7.98%
20-42-100-5430	Equipment Supplies	8,603.95	3,403.54	686.05	2,292.00	2,300.00	8.00	0.35%	2,400.00	100.00	4.35%
20-42-100-5460	Uniform Supplies	1,099.41	373.32	1,417.25	1,150.00	1,200.00	50.00	4.35%	1,250.00	50.00	4.17%
Total Category: 54 - Supplies :		18,934.40	14,519.92	15,718.26	11,018.00	18,378.00	7,360.00	66.80%	17,840.00	-538.00	-2.93%
Category: 55 - Equipment and Repairs											
20-42-100-5510	Building Repairs	921.75	464.15	334.24	825.00	600.00	-225.00	-27.27%	660.00	60.00	10.00%
20-42-100-5520	Equipment Repairs	16,521.16	5,355.97	3,438.73	11,150.00	11,150.00	0.00	0.00%	12,200.00	1,050.00	9.42%
20-42-100-5850	Equipment	1,353.25	0.00	0.00	794.00	794.00	0.00	0.00%	794.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		18,796.16	5,820.12	3,772.97	12,769.00	12,544.00	-225.00	-1.76%	13,654.00	1,110.00	8.85%
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	53,459.00	96,622.00	85,904.00	187,213.00	187,213.00	0.00	0.00%	238,708.00	51,495.00	27.51%
Total Category: 60 - Transfers :		53,459.00	96,622.00	85,904.00	187,213.00	187,213.00	0.00	0.00%	238,708.00	51,495.00	27.51%
Total Program: 100 - Operations:		169,013.67	206,168.74	414,242.18	95,812.38	140,488.65	44,676.27	46.63%	128,866.19	-11,622.46	-8.27%
Program: 110 - Lessons											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	77,731.83	111,724.42	168,781.91	131,031.00	171,210.00	40,179.00	30.66%	179,704.00	8,494.00	4.96%
Total Category: 44 - Fee Revenue :		77,731.83	111,724.42	168,781.91	131,031.00	171,210.00	40,179.00	30.66%	179,704.00	8,494.00	4.96%
Category: 50 - Salaries & Wages											
20-42-110-5010	Recruitment Incentives	600.00	0.00	0.00	620.00	620.00	0.00	0.00%	0.00	-620.00	-100.00%
20-42-110-5045	PT Instructor	46,059.92	59,092.51	85,232.52	53,982.00	85,545.00	31,563.00	58.47%	88,080.00	2,535.00	2.96%

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	1 Budget	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	Increase /	(Decrease)	%
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	(Decrease)		
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-110-5085	Overtime PT	0.00	0.00	8.28	0.00	8.28	0.00%	0.00	-8.28	-100.00%	
Total Category: 50 - Salaries & Wages:		46,659.92	59,092.51	85,240.80	54,602.00	86,173.28	31,571.28	57.82%	88,080.00	1,906.72	2.21%
Total Program: 110 - Lessons:		31,071.91	52,631.91	83,541.11	76,429.00	85,036.72	8,607.72	11.26%	91,624.00	6,587.28	7.75%
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	71,749.73	100,313.97	84,845.17	100,230.00	108,530.00	8,300.00	8.28%	113,725.00	5,195.00	4.79%
Total Category: 44 - Fee Revenue :		71,749.73	100,313.97	84,845.17	100,230.00	108,530.00	8,300.00	8.28%	113,725.00	5,195.00	4.79%
Category: 50 - Salaries & Wages											
20-42-115-5010	Recruitment Incentives	0.00	0.00	0.00	620.00	620.00	0.00	0.00%	0.00	-620.00	-100.00%
20-42-115-5045	PT Instructor	89,148.35	102,913.83	92,124.02	78,063.00	93,360.00	15,297.00	19.60%	96,140.00	2,780.00	2.98%
Total Category: 50 - Salaries & Wages:		89,148.35	102,913.83	92,124.02	78,683.00	93,980.00	15,297.00	19.44%	96,140.00	2,160.00	2.30%
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	420.12	0.00	0.00	804.00	0.00	-804.00	-100.00%	804.00	804.00	0.00%
Total Category: 52 - Contract Services:		420.12	0.00	0.00	804.00	0.00	-804.00	-100.00%	804.00	804.00	0.00%
Category: 54 - Supplies											
20-42-115-5400	Program Operation Supplies	708.00	946.78	355.86	940.00	940.00	0.00	0.00%	940.00	0.00	0.00%
Total Category: 54 - Supplies :		708.00	946.78	355.86	940.00	940.00	0.00	0.00%	940.00	0.00	0.00%
Total Program: 115 - Fitness Programs:		-18,526.74	-3,546.64	-7,634.71	19,803.00	13,610.00	-6,193.00	-31.27%	15,841.00	2,231.00	16.39%
Program: 117 - Holiday Challenge											
Category: 44 - Fee Revenue											
20-42-117-4400	Program Fees	979.65	558.72	321.63	1,960.50	1,960.50	0.00	0.00%	2,055.00	94.50	4.82%
Total Category: 44 - Fee Revenue :		979.65	558.72	321.63	1,960.50	1,960.50	0.00	0.00%	2,055.00	94.50	4.82%
Category: 54 - Supplies											
20-42-117-5400	Program Operation Supplies	1,725.09	0.00	724.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
Total Category: 54 - Supplies :		1,725.09	0.00	724.00	1,100.00	1,100.00	0.00	0.00%	1,100.00	0.00	0.00%
Total Program: 117 - Holiday Challenge:		-745.44	558.72	-402.37	860.50	860.50	0.00	0.00%	955.00	94.50	10.98%
Program: 119 - Lose To Win											
Category: 44 - Fee Revenue											
20-42-119-4400	Program Fees	4,160.00	13,080.00	15,042.25	13,473.00	13,500.00	27.00	0.20%	14,750.00	1,250.00	9.26%
Total Category: 44 - Fee Revenue :		4,160.00	13,080.00	15,042.25	13,473.00	13,500.00	27.00	0.20%	14,750.00	1,250.00	9.26%
Category: 50 - Salaries & Wages											
20-42-119-5045	PT Instructor	0.00	1,500.00	0.00	3,100.00	3,100.00	0.00	0.00%	3,720.00	620.00	20.00%
Total Category: 50 - Salaries & Wages:		0.00	1,500.00	0.00	3,100.00	3,100.00	0.00	0.00%	3,720.00	620.00	20.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison	
					Budget	%			1 Budget	%
				2025	2025	Increase /		2026	Increase /	
				2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	Comparison 1	Comparison 1		Comparison 2	Comparison 2	
	Total Activity	Total Activity	YTD Activity	2025	2025	to Parent		2026	to Comparison	
			Through Nov		2025 Proj	Budget			1 Budget	
						(Decrease)			(Decrease)	
Category: 54 - Supplies										
20-42-119-5400	Program Operation Supplies	183.50	227.46	0.00	307.00	307.00	0.00	0.00%	350.00	43.00 14.01%
	Total Category: 54 - Supplies :	183.50	227.46	0.00	307.00	307.00	0.00	0.00%	350.00	43.00 14.01%
	Total Program: 119 - Lose To Win:	3,976.50	11,352.54	15,042.25	10,066.00	10,093.00	27.00	0.27%	10,680.00	587.00 5.82%
Program: 122 - Teen Programming										
Category: 44 - Fee Revenue										
20-42-122-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Program: 122 - Teen Programming:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Program: 123 - Workshops/Pop-Up Events										
Category: 44 - Fee Revenue										
20-42-123-4400	Program Fees	857.00	2,210.00	245.00	396.00	396.00	0.00	0.00%	420.00	24.00 6.06%
	Total Category: 44 - Fee Revenue :	857.00	2,210.00	245.00	396.00	396.00	0.00	0.00%	420.00	24.00 6.06%
Category: 50 - Salaries & Wages										
20-42-123-5045	PT Instructor	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Category: 50 - Salaries & Wages:	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Program: 123 - Workshops/Pop-Up Events:	857.00	-1,290.00	245.00	396.00	396.00	0.00	0.00%	420.00	24.00 6.06%
	Total Department: 42 - Center Fitness:	185,646.90	265,875.27	505,033.46	203,366.88	250,484.87	47,117.99	23.17%	248,386.19	-2,098.68 -0.84%
	Report Total:	185,646.90	265,875.27	505,033.46	203,366.88	250,484.87	47,117.99	23.17%	248,386.19	-2,098.68 -0.84%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Lakefront Operations

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 902,012	\$ 920,274	\$ 833,847	\$ 836,631	\$2,784 0.3%
Fee Revenue	903,330	886,811	715,383	593,822	(121,561) -17.0%
Membership Fees	956,272	902,450	869,606	893,360	23,754 2.7%
Rental Revenue	797,547	817,719	786,828	860,887	74,059 9.4%
Miscellaneous Revenue	<u>12,977</u>	<u>89,893</u>	<u>82,073</u>	<u>85,050</u>	<u>2,977</u> 3.6%
Total Revenue	<u>\$3,572,138</u>	<u>\$3,617,147</u>	<u>\$3,287,737</u>	<u>\$3,269,750</u>	<u>(\$17,987)</u> -0.5%
Expenses					
Salaries & Wages	\$1,190,182	\$1,418,676	\$1,176,487	\$ 1,281,116	\$104,629 8.9%
Employee Benefits	62,373	74,791	69,440	74,638	5,198 7.5%
Contract Services	403,718	360,876	350,487	290,084	(60,403) -17.2%
Utilities	58,100	71,559	64,356	67,544	3,188 5.0%
Supplies	106,777	97,650	80,196	89,594	9,398 11.7%
Repairs	<u>12,684</u>	<u>15,651</u>	<u>15,651</u>	<u>17,737</u>	<u>2,086</u> 13.3%
Operating Expenses	\$1,833,835	\$2,039,203	\$1,756,618	\$1,820,714	\$64,096 3.6%
Operating Surplus (Deficit)	<u>\$1,738,303</u>	<u>\$1,577,944</u>	<u>\$1,531,119</u>	<u>\$1,449,036</u>	<u>(\$82,083)</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>135,676</u>	<u>228,364</u>	<u>228,364</u>	<u>238,124</u>	<u>9,760</u> 4.3%
Non Operating Expenses	\$135,676	\$228,364	\$228,364	\$238,124	\$9,760 4.3%
Total Expenses	<u>\$1,969,511</u>	<u>\$2,267,567</u>	<u>\$1,984,982</u>	<u>\$2,058,838</u>	<u>\$73,856</u> 3.7%
Net Surplus (Deficit)	<u>\$1,602,627</u>	<u>\$1,349,580</u>	<u>\$1,302,755</u>	<u>\$1,210,912</u>	



Wilmette Park District

Budget Comparison Report

Account Detail

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent Budget	%	Budget	to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number											
Department: 43 - Lakefront Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	41,892.00	63,712.00	63,968.00	64,812.00	63,968.00	-844.00	-1.30%	63,965.00	-3.00	0.00%
20-43-100-4310	Daily Fees - Non-Resident	337,912.00	391,731.00	384,175.00	408,731.00	384,215.00	-24,516.00	-6.00%	384,200.00	-15.00	0.00%
20-43-100-4360	Guest Daily Fees	110,124.00	142,948.00	159,485.00	135,025.00	157,443.00	22,418.00	16.60%	156,608.00	-835.00	-0.53%
Total Category: 43 - Daily Fees :		489,928.00	598,391.00	607,628.00	608,568.00	605,626.00	-2,942.00	-0.48%	604,773.00	-853.00	-0.14%
Category: 44 - Fee Revenue											
20-43-100-4400	Program Fees	8,047.45	0.00	13,237.96	8,000.00	13,237.96	5,237.96	65.47%	13,276.00	38.04	0.29%
Total Category: 44 - Fee Revenue :		8,047.45	0.00	13,237.96	8,000.00	13,237.96	5,237.96	65.47%	13,276.00	38.04	0.29%
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	420,237.00	336,942.36	390,343.09	336,647.00	390,343.09	53,696.09	15.95%	402,053.00	11,709.91	3.00%
20-43-100-4510	Membership Fees - Non - Resic	167,023.77	151,298.15	146,114.26	151,458.00	146,114.26	-5,343.74	-3.53%	150,497.00	4,382.74	3.00%
20-43-100-4530	Parking Pass - Resident	183,382.00	237,501.11	162,853.00	202,806.00	162,455.00	-40,351.00	-19.90%	170,560.00	8,105.00	4.99%
20-43-100-4540	Parking Pass - Non-Resident	174,262.00	182,159.00	126,139.00	165,640.00	126,132.00	-39,508.00	-23.85%	126,063.00	-69.00	-0.05%
Total Category: 45 - Membership Fees :		944,904.77	907,900.62	825,449.35	856,551.00	825,044.35	-31,506.65	-3.68%	849,173.00	24,128.65	2.92%
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	69,761.00	64,289.66	52,643.50	56,198.00	49,450.00	-6,748.00	-12.01%	52,800.00	3,350.00	6.77%
Total Category: 46 - Rental Revenue :		69,761.00	64,289.66	52,643.50	56,198.00	49,450.00	-6,748.00	-12.01%	52,800.00	3,350.00	6.77%
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	4,439.00	0.00	20,286.00	40,000.00	48,000.00	8,000.00	20.00%	30,000.00	-18,000.00	-37.50%
20-43-100-4910	Over/Short Revenue	848.25	879.00	1,789.00	0.00	1,802.00	1,802.00	0.00%	0.00	-1,802.00	-100.00%
20-43-100-4930	Vending Commissions	0.00	1,936.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-4990	Grant Revenue	14,918.56	0.00	0.00	0.00	0.00	0.00	0.00%	15,000.00	15,000.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		20,205.81	2,815.69	22,075.00	40,000.00	49,802.00	9,802.00	24.51%	45,000.00	-4,802.00	-9.64%
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	76,620.98	120,044.04	129,948.70	141,900.00	141,900.00	0.00	0.00%	150,051.17	8,151.17	5.74%
20-43-100-5030	PT Supervisor	48,021.27	47,946.88	63,751.46	57,395.52	64,730.47	7,334.95	12.78%	69,590.71	4,860.24	7.51%
20-43-100-5035	PT Coordinator	14,987.00	14,035.84	297.00	0.00	297.00	297.00	0.00%	0.00	-297.00	-100.00%
20-43-100-5040	PT Attendant	145,684.41	169,298.64	173,706.44	229,277.12	173,590.56	-55,686.56	-24.29%	199,839.76	26,249.20	15.12%
20-43-100-5060	PT Guard	105,366.78	109,057.58	107,997.27	116,054.40	105,705.94	-10,348.46	-8.92%	123,446.40	17,740.46	16.78%
20-43-100-5070	PT Maintenance	2,718.75	2,216.50	2,952.51	3,348.00	2,952.51	-395.49	-11.81%	3,447.60	495.09	16.77%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-43-100-5080	Overtime FT	143.03	405.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5085	Overtime PT	2,631.21	555.81	687.85	1,500.00	687.85	-812.15	-54.14%	800.00	112.15	16.30%
Total Category: 50 - Salaries & Wages:		396,173.43	463,560.32	479,341.23	549,475.04	489,864.33	-59,610.71	-10.85%	547,175.64	57,311.31	11.70%
Category: 51 - Employee Benefits											
20-43-100-5110	Health Insurance Premiums	36,851.99	22,109.00	22,085.92	23,200.43	23,200.43	0.00	0.00%	24,157.82	957.39	4.13%
20-43-100-5150	Training & Education	3,129.07	3,744.07	6,789.23	6,985.00	6,985.00	0.00	0.00%	8,090.00	1,105.00	15.82%
20-43-100-5160	Dues	279.00	795.00	530.00	4,317.00	530.00	-3,787.00	-87.72%	795.00	265.00	50.00%
20-43-100-5170	Awards and Meetings	1,424.94	1,177.63	1,212.21	1,850.00	1,212.21	-637.79	-34.48%	1,850.00	637.79	52.61%
Total Category: 51 - Employee Benefits :		41,685.00	27,825.70	30,617.36	36,352.43	31,927.64	-4,424.79	-12.17%	34,892.82	2,965.18	9.29%
Category: 52 - Contract Services											
20-43-100-5200	Building Maintenance Services	60.00	7,986.00	11,759.00	5,345.00	14,254.00	8,909.00	166.68%	12,828.00	-1,426.00	-10.00%
20-43-100-5205	Equipment Maintenance Services	2,250.48	2,725.60	2,677.05	1,850.00	2,650.85	800.85	43.29%	3,500.00	849.15	32.03%
20-43-100-5210	Grounds Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5220	Transportation	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%	300.00	300.00	0.00%
20-43-100-5225	Misc. Contract Services	108,666.81	100,312.84	78,388.09	69,000.00	73,083.40	4,083.40	5.92%	97,520.00	24,436.60	33.44%
20-43-100-5255	Marketing	0.00	165.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5265	Printing	3,452.37	2,359.18	2,382.59	2,400.00	2,382.59	-17.41	-0.73%	1,605.00	-777.59	-32.64%
20-43-100-5270	Postage	7.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5280	Equipment Rental	231.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		114,669.40	113,548.62	95,206.73	78,895.00	92,370.84	13,475.84	17.08%	115,753.00	23,382.16	25.31%
Category: 53 - Utilities											
20-43-100-5310	Communications	6,030.31	5,991.23	4,483.27	2,718.00	4,243.00	1,525.00	56.11%	2,562.00	-1,681.00	-39.62%
20-43-100-5320	Water	4,472.74	9,718.68	3,406.06	3,154.00	4,407.00	1,253.00	39.73%	4,539.00	132.00	3.00%
20-43-100-5330	Electricity	16,640.64	21,134.65	16,390.47	34,704.00	28,432.95	-6,271.05	-18.07%	33,600.00	5,167.05	18.17%
20-43-100-5350	Misc. Utilities	2,107.20	2,114.70	1,591.60	2,160.00	2,160.00	0.00	0.00%	2,160.00	0.00	0.00%
Total Category: 53 - Utilities :		29,250.89	38,959.26	25,871.40	42,736.00	39,242.95	-3,493.05	-8.17%	42,861.00	3,618.05	9.22%
Category: 54 - Supplies											
20-43-100-5400	Program Operation Supplies	5,838.89	8,513.03	3,786.79	8,110.00	8,110.00	0.00	0.00%	8,710.00	600.00	7.40%
20-43-100-5410	Office Supplies	907.56	687.02	427.73	750.00	750.00	0.00	0.00%	600.00	-150.00	-20.00%
20-43-100-5420	Building Supplies	2,626.31	2,295.22	469.51	3,000.00	3,000.00	0.00	0.00%	2,500.00	-500.00	-16.67%
20-43-100-5430	Equipment Supplies	12,450.97	5,559.37	9,109.48	9,875.00	9,875.00	0.00	0.00%	10,502.00	627.00	6.35%
20-43-100-5450	Fuel Supplies	2,179.70	1,537.78	875.27	1,785.00	1,785.00	0.00	0.00%	1,838.55	53.55	3.00%
20-43-100-5460	Uniform Supplies	8,515.48	11,088.27	11,141.89	11,073.00	11,141.89	68.89	0.62%	11,022.00	-119.89	-1.08%
20-43-100-5470	Misc. Supplies	3,557.94	5,029.66	1,900.01	1,500.00	1,900.01	400.01	26.67%	1,500.00	-400.01	-21.05%
Total Category: 54 - Supplies :		36,076.85	34,710.35	27,710.68	36,093.00	36,561.90	468.90	1.30%	36,672.55	110.65	0.30%
Category: 55 - Equipment and Repairs											
20-43-100-5510	Building Repairs	7,537.24	5,938.26	3,070.22	4,871.00	4,871.00	0.00	0.00%	5,358.10	487.10	10.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
20-43-100-5520	Equipment Repairs	7,722.97	3,783.05	4,292.07	5,262.00	5,262.00	0.00	5,788.20	526.20	10.00%
Total Category: 55 - Equipment and Repairs :		15,260.21	9,721.31	7,362.29	10,133.00	10,133.00	0.00	11,146.30	1,013.30	10.00%
Category: 60 - Transfers										
20-43-100-6010	Admin Overhead Charge	0.00	135,676.00	89,746.00	228,364.00	228,364.00	0.00	238,124.00	9,760.00	4.27%
Total Category: 60 - Transfers :		0.00	135,676.00	89,746.00	228,364.00	228,364.00	0.00	238,124.00	9,760.00	4.27%
Total Program: 100 - Operations:		899,731.25	749,395.41	765,178.12	587,268.53	614,695.65	27,427.12	538,396.69	-76,298.96	-12.41%
Program: 120 - Pro Shop										
Category: 54 - Supplies										
20-43-120-5490	Cost of Goods Sold	341.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 54 - Supplies :		341.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Program: 120 - Pro Shop:		341.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Program: 140 - Langdon Operations										
Category: 43 - Daily Fees										
20-43-140-4300	Daily Fees - Resident	0.00	3,608.00	2,514.00	3,718.00	2,514.00	-1,204.00	3,630.00	1,116.00	44.39%
20-43-140-4310	Daily Fees - Non-Resident	0.00	5,746.00	4,526.00	5,576.00	4,526.00	-1,050.00	5,695.00	1,169.00	25.83%
Total Category: 43 - Daily Fees :		0.00	9,354.00	7,040.00	9,294.00	7,040.00	-2,254.00	9,325.00	2,285.00	32.46%
Category: 50 - Salaries & Wages										
20-43-140-5030	PT Supervisor	0.00	9,380.00	7,692.72	10,580.00	7,692.72	-2,887.28	8,620.00	927.28	12.05%
20-43-140-5040	PT Attendant	0.00	27,876.00	15,204.78	19,553.60	15,204.78	-4,348.82	16,544.00	1,339.22	8.81%
20-43-140-5060	PT Guard	0.00	34,750.00	30,785.00	34,848.00	30,785.00	-4,063.00	34,848.00	4,063.00	13.20%
20-43-140-5085	Overtime PT	0.00	0.00	1,008.67	0.00	408.19	408.19	0.00	-408.19	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	72,006.00	54,691.17	64,981.60	54,090.69	-10,890.91	60,012.00	5,921.31	10.95%
Category: 52 - Contract Services										
20-43-140-5225	Misc. Contract Services	0.00	17,000.00	0.00	1,890.00	1,640.00	-250.00	326.00	-1,314.00	-80.12%
20-43-140-5265	Printing	0.00	79.46	496.53	500.00	500.00	0.00	250.00	-250.00	-50.00%
Total Category: 52 - Contract Services:		0.00	17,079.46	496.53	2,390.00	2,140.00	-250.00	576.00	-1,564.00	-73.08%
Category: 53 - Utilities										
20-43-140-5330	Electricity	278.52	688.44	450.11	798.00	550.00	-248.00	798.00	248.00	45.09%
20-43-140-5350	Misc. Utilities	0.00	744.45	500.64	625.00	625.00	0.00	930.00	305.00	48.80%
Total Category: 53 - Utilities :		278.52	1,432.89	950.75	1,423.00	1,175.00	-248.00	1,728.00	553.00	47.06%
Category: 54 - Supplies										
20-43-140-5400	Program Operation Supplies	0.00	19.97	0.00	275.00	0.00	-275.00	75.00	75.00	0.00%
20-43-140-5430	Equipment Supplies	5,125.00	2,968.00	477.59	2,825.00	1,322.00	-1,503.00	2,015.00	693.00	52.42%
Total Category: 54 - Supplies :		5,125.00	2,987.97	477.59	3,100.00	1,322.00	-1,778.00	2,090.00	768.00	58.09%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Category: 55 - Equipment and Repairs											
20-43-140-5510	Building Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 140 - Langdon Operations:		-5,403.52	-84,152.32	-49,576.04	-62,600.60	-51,687.69	10,912.91	-17.43%	-55,081.00	-3,393.31	6.57%
Program: 141 - Elmwood Dunes											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	0.00	0.00	0.00	39,107.20	21,784.80	-17,322.40	-44.29%	26,850.00	5,065.20	23.25%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	39,107.20	21,784.80	-17,322.40	-44.29%	26,850.00	5,065.20	23.25%
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	0.00	27,876.00	21,784.80	39,107.20	21,784.80	-17,322.40	-44.29%	26,850.00	5,065.20	23.25%
Total Category: 50 - Salaries & Wages:		0.00	27,876.00	21,784.80	39,107.20	21,784.80	-17,322.40	-44.29%	26,850.00	5,065.20	23.25%
Total Program: 141 - Elmwood Dunes:		0.00	-27,876.00	-21,784.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 142 - Sailing Operations											
Category: 43 - Daily Fees											
20-43-142-4360	Guest Daily Fees	26,240.00	23,507.00	27,808.00	23,452.00	27,808.00	4,356.00	18.57%	29,160.00	1,352.00	4.86%
Total Category: 43 - Daily Fees :		26,240.00	23,507.00	27,808.00	23,452.00	27,808.00	4,356.00	18.57%	29,160.00	1,352.00	4.86%
Category: 44 - Fee Revenue											
20-43-142-4430	Lessons	4,304.00	6,030.75	6,083.00	8,884.00	5,900.00	-2,984.00	-33.59%	7,900.00	2,000.00	33.90%
Total Category: 44 - Fee Revenue :		4,304.00	6,030.75	6,083.00	8,884.00	5,900.00	-2,984.00	-33.59%	7,900.00	2,000.00	33.90%
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	15,914.00	11,827.00	12,489.06	9,070.00	9,108.06	38.06	0.42%	9,697.00	588.94	6.47%
20-43-142-4680	Facility Rental	564,488.00	622,872.45	668,305.00	653,451.00	635,885.00	-17,566.00	-2.69%	689,390.00	53,505.00	8.41%
Total Category: 46 - Rental Revenue :		580,402.00	634,699.45	680,794.06	662,521.00	644,993.06	-17,527.94	-2.65%	699,087.00	54,093.94	8.39%
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	59,794.75	43,348.80	35,033.71	73,485.00	73,485.00	0.00	0.00%	75,689.55	2,204.55	3.00%
20-43-142-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-142-5030	PT Supervisor	39,703.03	31,596.24	33,492.41	45,077.76	33,503.00	-11,574.76	-25.68%	31,536.96	-1,966.04	-5.87%
20-43-142-5040	PT Attendant	119,798.50	118,697.65	118,464.08	142,555.86	118,464.08	-24,091.78	-16.90%	144,343.56	25,879.48	21.85%
20-43-142-5045	PT Instructor	285.00	1,066.95	1,594.16	2,050.00	1,594.16	-455.84	-22.24%	2,111.00	516.84	32.42%
20-43-142-5085	Overtime PT	53.44	114.57	57.04	200.00	46.35	-153.65	-76.83%	150.00	103.65	223.62%
Total Category: 50 - Salaries & Wages:		219,634.72	194,824.21	188,641.40	263,368.62	227,092.59	-36,276.03	-13.77%	253,831.07	26,738.48	11.77%
Category: 51 - Employee Benefits											
20-43-142-5110	Health Insurance Premiums	0.00	8,188.84	5,331.10	18,560.34	18,560.34	0.00	0.00%	19,326.26	765.92	4.13%
20-43-142-5150	Training & Education	0.00	0.00	0.00	480.00	0.00	-480.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	8,188.84	5,331.10	19,040.34	18,560.34	-480.00	-2.52%	19,326.26	765.92	4.13%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Services	15,376.00	29,620.00	26,730.00	30,000.00	26,730.00	-3,270.00	-10.90%	30,000.00	3,270.00	12.23%
20-43-142-5225	Misc. Contract Services	0.00	14,656.51	16,264.57	15,734.00	16,464.00	730.00	4.64%	15,734.00	-730.00	-4.43%
20-43-142-5280	Equipment Rental	6,231.30	7,915.56	2,661.52	7,350.00	1,700.00	-5,650.00	-76.87%	7,451.76	5,751.76	338.34%
Total Category: 52 - Contract Services:		21,607.30	52,192.07	45,656.09	53,084.00	44,894.00	-8,190.00	-15.43%	53,185.76	8,291.76	18.47%
Category: 53 - Utilities											
20-43-142-5320	Water	619.22	419.02	404.72	675.00	504.72	-170.28	-25.23%	710.00	205.28	40.67%
Total Category: 53 - Utilities :		619.22	419.02	404.72	675.00	504.72	-170.28	-25.23%	710.00	205.28	40.67%
Category: 54 - Supplies											
20-43-142-5400	Program Operation Supplies	3,343.68	3,592.12	4,664.70	5,225.00	4,664.70	-560.30	-10.72%	4,950.00	285.30	6.12%
20-43-142-5410	Office Supplies	222.85	177.20	204.82	205.00	205.00	0.00	0.00%	210.00	5.00	2.44%
20-43-142-5430	Equipment Supplies	8,697.43	7,643.14	6,293.25	7,253.00	6,360.00	-893.00	-12.31%	6,851.00	491.00	7.72%
20-43-142-5450	Fuel Supplies	851.81	715.73	730.12	750.00	750.00	0.00	0.00%	751.90	1.90	0.25%
20-43-142-5460	Uniform Supplies	2,600.20	2,564.59	2,752.47	2,890.00	2,752.47	-137.53	-4.76%	2,819.00	66.53	2.42%
Total Category: 54 - Supplies :		15,715.97	14,692.78	14,645.36	16,323.00	14,732.17	-1,590.83	-9.75%	15,581.90	849.73	5.77%
Category: 55 - Equipment and Repairs											
20-43-142-5510	Building Repairs	1,044.61	1,173.54	199.99	1,686.00	1,686.00	0.00	0.00%	3,186.00	1,500.00	88.97%
20-43-142-5520	Equipment Repairs	2,209.63	0.00	404.17	982.00	982.00	0.00	0.00%	600.00	-382.00	-38.90%
Total Category: 55 - Equipment and Repairs :		3,254.24	1,173.54	604.16	2,668.00	2,668.00	0.00	0.00%	3,786.00	1,118.00	41.90%
Total Program: 142 - Sailing Operations:		350,114.55	392,746.74	459,402.23	339,698.04	370,249.24	30,551.20	8.99%	389,726.01	19,476.77	5.26%
Program: 143 - Gillson Programs											
Category: 44 - Fee Revenue											
20-43-143-4400	Program Fees	19,411.00	34,070.75	30,511.65	48,480.00	30,019.65	-18,460.35	-38.08%	17,625.00	-12,394.65	-41.29%
Total Category: 44 - Fee Revenue :		19,411.00	34,070.75	30,511.65	48,480.00	30,019.65	-18,460.35	-38.08%	17,625.00	-12,394.65	-41.29%
Category: 50 - Salaries & Wages											
20-43-143-5000	Administration	0.00	12,247.98	3,090.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-143-5040	PT Attendant	5,670.00	3,085.77	1,619.75	10,532.00	1,619.75	-8,912.25	-84.62%	1,860.00	240.25	14.83%
20-43-143-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-143-5085	Overtime PT	0.00	0.00	6.38	0.00	6.38	6.38	0.00%	0.00	-6.38	-100.00%
Total Category: 50 - Salaries & Wages:		5,670.00	15,333.75	4,716.13	10,532.00	1,626.13	-8,905.87	-84.56%	1,860.00	233.87	14.38%
Category: 51 - Employee Benefits											
20-43-143-5110	Health Insurance Premiums	0.00	1,430.80	3,046.33	0.00	0.00	0.00	0.00%	19,581.14	19,581.14	0.00%
Total Category: 51 - Employee Benefits :		0.00	1,430.80	3,046.33	0.00	0.00	0.00	0.00%	19,581.14	19,581.14	0.00%
Category: 52 - Contract Services											
20-43-143-5225	Misc. Contract Services	5,072.45	5,336.30	2,124.00	4,356.00	2,124.00	-2,232.00	-51.24%	1,838.00	-286.00	-13.47%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
20-43-143-5272	Entry Fees/Field Trips	210.00	3,092.17	988.34	5,200.00	988.34	-4,211.66	-80.99%	0.00	-988.34	-100.00%
Total Category: 52 - Contract Services:		5,282.45	8,428.47	3,112.34	9,556.00	3,112.34	-6,443.66	-67.43%	1,838.00	-1,274.34	-40.94%
Category: 54 - Supplies											
20-43-143-5400	Program Operation Supplies	7,209.73	1,156.03	3,006.52	2,800.00	3,006.52	206.52	7.38%	2,600.00	-406.52	-13.52%
20-43-143-5430	Equipment Supplies	0.00	0.00	281.01	500.00	281.01	-218.99	-43.80%	250.00	-31.01	-11.04%
Total Category: 54 - Supplies :		7,209.73	1,156.03	3,287.53	3,300.00	3,287.53	-12.47	-0.38%	2,850.00	-437.53	-13.31%
Total Program: 143 - Gillson Programs:		1,248.82	7,721.70	16,349.32	25,092.00	21,993.65	-3,098.35	-12.35%	-8,504.14	-30,497.79	-138.67%
Program: 144 - Beach House Concessions											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	10,386.11	10,161.00	8,945.66	10,786.00	10,486.00	-300.00	-2.78%	13,200.00	2,714.00	25.88%
Total Category: 48 - Miscellaneous Revenue :		10,386.11	10,161.00	8,945.66	10,786.00	10,486.00	-300.00	-2.78%	13,200.00	2,714.00	25.88%
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	1,253.91	1,360.01	1,170.39	1,318.00	1,436.00	118.00	8.95%	1,566.00	130.00	9.05%
Total Category: 53 - Utilities :		1,253.91	1,360.01	1,170.39	1,318.00	1,436.00	118.00	8.95%	1,566.00	130.00	9.05%
Total Program: 144 - Beach House Concessions:		9,132.20	8,800.99	7,775.27	9,468.00	9,050.00	-418.00	-4.41%	11,634.00	2,584.00	28.55%
Program: 145 - Lakeview Center											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	17,706.50	98,558.25	105,873.00	99,000.00	92,385.00	-6,615.00	-6.68%	109,000.00	16,615.00	17.98%
Total Category: 46 - Rental Revenue :		17,706.50	98,558.25	105,873.00	99,000.00	92,385.00	-6,615.00	-6.68%	109,000.00	16,615.00	17.98%
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		4,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	93,466.06	51,422.52	98,018.48	87,975.00	87,975.00	0.00	0.00%	90,614.25	2,639.25	3.00%
20-43-145-5040	PT Attendant	1,408.00	28,135.12	35,856.47	38,500.00	30,615.00	-7,885.00	-20.48%	41,355.00	10,740.00	35.08%
20-43-145-5085	Overtime PT	0.00	93.60	42.75	0.00	42.75	42.75	0.00%	0.00	-42.75	-100.00%
Total Category: 50 - Salaries & Wages:		94,874.06	79,651.24	133,917.70	126,475.00	118,632.75	-7,842.25	-6.20%	131,969.25	13,336.50	11.24%
Category: 51 - Employee Benefits											
20-43-145-5110	Health Insurance Premiums	0.00	15,136.30	13,330.95	18,560.34	18,560.34	0.00	0.00%	0.00	-18,560.34	-100.00%
Total Category: 51 - Employee Benefits :		0.00	15,136.30	13,330.95	18,560.34	18,560.34	0.00	0.00%	0.00	-18,560.34	-100.00%
Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	21,167.00	22,640.87	15,686.00	17,112.00	17,112.00	0.00	0.00%	17,112.00	0.00	0.00%
20-43-145-5205	Equipment Maintenance Servi	7,069.22	4,480.14	1,292.41	1,000.00	1,202.45	202.45	20.25%	2,470.00	1,267.55	105.41%
20-43-145-5225	Misc. Contract Services	120.00	600.00	1,125.00	2,520.00	2,520.00	0.00	0.00%	2,520.00	0.00	0.00%
20-43-145-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
20-43-145-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:		28,356.22	27,721.01	18,103.41	20,632.00	20,834.45	202.45	0.98%	23,102.00	2,267.55	10.88%
Category: 53 - Utilities											
20-43-145-5320	Water	1,058.75	686.95	988.02	2,000.00	690.00	-1,310.00	-65.50%	710.00	20.00	2.90%
20-43-145-5330	Electricity	5,546.86	7,044.88	5,463.47	13,500.00	13,500.00	0.00	0.00%	13,500.00	0.00	0.00%
20-43-145-5340	Natural Gas	5,410.34	5,086.74	3,326.88	4,525.00	4,525.00	0.00	0.00%	5,902.00	1,377.00	30.43%
20-43-145-5350	Misc. Utilities	0.00	0.00	0.00	2,160.00	0.00	-2,160.00	-100.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		12,015.95	12,818.57	9,778.37	22,185.00	18,715.00	-3,470.00	-15.64%	20,112.00	1,397.00	7.46%
Category: 54 - Supplies											
20-43-145-5410	Office Supplies	109.13	199.86	87.98	200.00	87.98	-112.02	-56.01%	305.00	217.02	246.67%
20-43-145-5420	Building Supplies	0.00	0.00	39.04	0.00	39.04	39.04	0.00%	0.00	-39.04	-100.00%
20-43-145-5430	Equipment Supplies	1,830.76	4,156.69	340.11	2,500.00	600.00	-1,900.00	-76.00%	2,900.00	2,300.00	383.33%
20-43-145-5470	Misc. Supplies	206.95	347.30	30.46	350.00	30.46	-319.54	-91.30%	0.00	-30.46	-100.00%
Total Category: 54 - Supplies :		2,146.84	4,703.85	497.59	3,050.00	757.48	-2,292.52	-75.16%	3,205.00	2,447.52	323.11%
Category: 55 - Equipment and Repairs											
20-43-145-5510	Building Repairs	4,496.28	1,789.48	2,710.29	2,550.00	2,550.00	0.00	0.00%	2,805.00	255.00	10.00%
20-43-145-5520	Equipment Repairs	107.94	0.00	0.00	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
Total Category: 55 - Equipment and Repairs :		4,604.22	1,789.48	2,710.29	2,850.00	2,850.00	0.00	0.00%	2,805.00	-45.00	-1.58%
Total Program: 145 - Lakeview Center:		-120,290.79	-43,262.20	-72,465.31	-94,752.34	-87,965.02	6,787.32	-7.16%	-72,193.25	15,771.77	-17.93%
Program: 146 - Campus Clubs Lakeview											
Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	61,017.04	119,465.19	67,886.66	115,024.66	67,886.66	-47,138.00	-40.98%	0.00	-67,886.66	-100.00%
Total Category: 44 - Fee Revenue :		61,017.04	119,465.19	67,886.66	115,024.66	67,886.66	-47,138.00	-40.98%	0.00	-67,886.66	-100.00%
Category: 50 - Salaries & Wages											
20-43-146-5000	Administration	0.00	3,250.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5030	PT Supervisor	7,470.75	11,355.75	6,777.75	14,528.20	6,777.75	-7,750.45	-53.35%	0.00	-6,777.75	-100.00%
20-43-146-5040	PT Attendant	6,604.00	26,490.81	15,919.52	26,469.00	15,919.52	-10,549.48	-39.86%	0.00	-15,919.52	-100.00%
20-43-146-5075	PT Driver	0.00	743.75	38.63	4,875.00	38.63	-4,836.37	-99.21%	0.00	-38.63	-100.00%
Total Category: 50 - Salaries & Wages:		14,074.75	41,841.11	22,735.90	45,872.20	22,735.90	-23,136.30	-50.44%	0.00	-22,735.90	-100.00%
Category: 51 - Employee Benefits											
20-43-146-5110	Health Insurance Premiums	0.00	1,920.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5170	Awards and Meetings	30.67	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		30.67	1,920.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-43-146-5215	Independent Contractor Serv	3,150.00	14,837.50	113,224.00	28,627.50	61,172.00	32,544.50	113.68%	0.00	-61,172.00	-100.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
20-43-146-5220	Transportation	5,676.00	12,744.00	9,120.00	7,550.00	9,120.00	1,570.00	20.79%	0.00	-9,120.00	-100.00%
Total Category: 52 - Contract Services:		8,826.00	27,581.50	122,344.00	36,177.50	70,292.00	34,114.50	94.30%	0.00	-70,292.00	-100.00%
Category: 54 - Supplies											
20-43-146-5400	Program Operation Supplies	4,993.30	2,602.20	49.69	3,000.00	49.69	-2,950.31	-98.34%	0.00	-49.69	-100.00%
20-43-146-5460	Uniform Supplies	488.80	249.60	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		5,482.10	2,851.80	49.69	3,250.00	49.69	-3,200.31	-98.47%	0.00	-49.69	-100.00%
Total Program: 146 - Campus Clubs Lakeview:		32,603.52	45,270.39	-77,242.93	29,724.96	-25,190.93	-54,915.89	-184.75%	0.00	25,190.93	-100.00%
Program: 147 - Sailing Camp											
Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	156,384.99	207,047.37	38,242.65	50,800.00	36,389.65	-14,410.35	-28.37%	38,100.00	1,710.35	4.70%
Total Category: 44 - Fee Revenue :		156,384.99	207,047.37	38,242.65	50,800.00	36,389.65	-14,410.35	-28.37%	38,100.00	1,710.35	4.70%
Category: 50 - Salaries & Wages											
20-43-147-5000	Administration	31,442.21	6,087.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5030	PT Supervisor	13,723.50	14,787.58	5,745.22	5,456.00	5,745.22	289.22	5.30%	5,456.00	-289.22	-5.03%
20-43-147-5050	PT Counselor	61,376.75	28,989.13	5,952.25	15,252.00	5,952.25	-9,299.75	-60.97%	15,252.00	9,299.75	156.24%
20-43-147-5085	Overtime PT	0.00	224.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		106,542.46	50,089.08	11,697.47	20,708.00	11,697.47	-9,010.53	-43.51%	20,708.00	9,010.53	77.03%
Category: 51 - Employee Benefits											
20-43-147-5110	Health Insurance Premiums	0.00	1,920.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5170	Awards and Meetings	0.00	83.56	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	2,003.95	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Category: 52 - Contract Services											
20-43-147-5225	Misc. Contract Services	36.00	0.00	520.00	1,321.00	520.00	-801.00	-60.64%	0.00	-520.00	-100.00%
20-43-147-5272	Entry Fees/Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5280	Equipment Rental	0.00	-20.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		36.00	-20.00	520.00	1,321.00	520.00	-801.00	-60.64%	0.00	-520.00	-100.00%
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	3,548.91	3,753.69	0.00	570.00	0.00	-570.00	-100.00%	530.00	530.00	0.00%
20-43-147-5430	Equipment Supplies	644.00	665.40	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
20-43-147-5450	Fuel Supplies	898.40	0.00	461.87	900.00	461.87	-438.13	-48.68%	475.00	13.13	2.84%
20-43-147-5460	Uniform Supplies	1,858.19	1,376.10	0.00	234.00	0.00	-234.00	-100.00%	240.00	240.00	0.00%
Total Category: 54 - Supplies :		6,949.50	5,795.19	461.87	2,004.00	461.87	-1,542.13	-76.95%	1,245.00	783.13	169.56%
Total Program: 147 - Sailing Camp:		42,857.03	149,179.15	25,563.31	26,707.00	23,710.31	-2,996.69	-11.22%	16,087.00	-7,623.31	-32.15%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Program: 148 - Paddle Sports											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	63,809.10	74,532.00	74,316.20	73,745.00	73,166.10	-578.90	-0.79%	81,238.00	8,071.90	11.03%
	Total Category: 44 - Fee Revenue :	63,809.10	74,532.00	74,316.20	73,745.00	73,166.10	-578.90	-0.79%	81,238.00	8,071.90	11.03%
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Serv	44,222.22	50,621.76	-52,052.00	50,621.00	52,052.00	1,431.00	2.83%	56,867.00	4,815.00	9.25%
	Total Category: 52 - Contract Services:	44,222.22	50,621.76	-52,052.00	50,621.00	52,052.00	1,431.00	2.83%	56,867.00	4,815.00	9.25%
	Total Program: 148 - Paddle Sports:	19,586.88	23,910.24	126,368.20	23,124.00	21,114.10	-2,009.90	-8.69%	24,371.00	3,256.90	15.43%
Program: 149 - Dog Beach											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	22,990.00	23,594.00	22,661.00	23,422.00	23,422.00	0.00	0.00%	22,204.00	-1,218.00	-5.20%
20-43-149-4510	Membership Fees - Non - Resic	29,440.75	24,777.25	21,470.00	22,477.00	21,140.00	-1,337.00	-5.95%	21,983.00	843.00	3.99%
	Total Category: 45 - Membership Fees :	52,430.75	48,371.25	44,131.00	45,899.00	44,562.00	-1,337.00	-2.91%	44,187.00	-375.00	-0.84%
Category: 54 - Supplies											
20-43-149-5400	Program Operation Supplies	1,840.00	1,989.00	1,912.50	1,989.00	1,912.50	-76.50	-3.85%	1,969.00	56.50	2.95%
	Total Category: 54 - Supplies :	1,840.00	1,989.00	1,912.50	1,989.00	1,912.50	-76.50	-3.85%	1,969.00	56.50	2.95%
	Total Program: 149 - Dog Beach:	50,590.75	46,382.25	42,218.50	43,910.00	42,649.50	-1,260.50	-2.87%	42,218.00	-431.50	-1.01%
Program: 151 - Great Gillson											
Category: 44 - Fee Revenue											
20-43-151-4400	Program Fees	283,111.30	231,520.50	226,722.74	244,989.00	224,820.01	-20,168.99	-8.23%	244,254.00	19,433.99	8.64%
	Total Category: 44 - Fee Revenue :	283,111.30	231,520.50	226,722.74	244,989.00	224,820.01	-20,168.99	-8.23%	244,254.00	19,433.99	8.64%
Category: 50 - Salaries & Wages											
20-43-151-5000	Administration	0.00	21,547.45	6,180.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5010	Recruitment Incentives	0.00	0.00	0.00	1,200.00	800.00	-400.00	-33.33%	0.00	-800.00	-100.00%
20-43-151-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5030	PT Supervisor	25,168.25	15,571.92	18,917.50	20,467.10	18,917.50	-1,549.60	-7.57%	21,079.20	2,161.70	11.43%
20-43-151-5050	PT Counselor	88,244.00	49,629.28	58,857.06	71,933.40	58,857.06	-13,076.34	-18.18%	61,657.20	2,800.14	4.76%
20-43-151-5075	PT Driver	1,066.98	1,323.39	0.00	1,363.00	0.00	-1,363.00	-100.00%	0.00	0.00	0.00%
20-43-151-5085	Overtime PT	226.14	544.83	49.88	0.00	49.88	49.88	0.00%	0.00	-49.88	-100.00%
	Total Category: 50 - Salaries & Wages:	114,705.37	88,616.87	84,004.44	94,963.50	78,624.44	-16,339.06	-17.21%	82,736.40	4,111.96	5.23%
Category: 51 - Employee Benefits											
20-43-151-5110	Health Insurance Premiums	0.00	5,401.68	6,092.67	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5150	Training & Education	144.00	0.00	0.00	120.00	0.00	-120.00	-100.00%	120.00	120.00	0.00%
20-43-151-5170	Awards and Meetings	154.99	202.92	321.59	508.00	321.59	-186.41	-36.69%	508.00	186.41	57.97%
	Total Category: 51 - Employee Benefits :	298.99	5,604.60	6,414.26	628.00	321.59	-306.41	-48.79%	628.00	306.41	95.28%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		Increase /		
					2025	2025 Proj	(Decrease)	2026	(Decrease)		
Category: 52 - Contract Services											
20-43-151-5220	Transportation	6,948.73	6,606.28	5,782.35	6,400.00	5,782.35	-617.65	-9.65%	6,400.00	617.65	10.68%
20-43-151-5225	Misc. Contract Services	408.33	0.00	1,645.00	6,370.00	1,645.00	-4,725.00	-74.18%	0.00	-1,645.00	-100.00%
20-43-151-5272	Entry Fees/Field Trips	20,804.70	26,354.52	10,691.50	27,350.00	10,691.50	-16,658.50	-60.91%	27,450.00	16,758.50	156.75%
Total Category: 52 - Contract Services:		28,161.76	32,960.80	18,118.85	40,120.00	18,118.85	-22,001.15	-54.84%	33,850.00	15,731.15	86.82%
Category: 53 - Utilities											
20-43-151-5310	Communications	230.80	316.22	273.77	222.48	282.61	60.13	27.03%	567.42	284.81	100.78%
Total Category: 53 - Utilities :		230.80	316.22	273.77	222.48	282.61	60.13	27.03%	567.42	284.81	100.78%
Category: 54 - Supplies											
20-43-151-5400	Program Operation Supplies	4,181.25	2,860.05	1,815.45	4,108.00	1,815.45	-2,292.55	-55.81%	5,608.00	3,792.55	208.90%
20-43-151-5430	Equipment Supplies	0.00	0.00	-30.98	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5460	Uniform Supplies	1,274.08	1,427.60	523.80	1,260.20	523.80	-736.40	-58.44%	1,260.20	736.40	140.59%
Total Category: 54 - Supplies :		5,455.33	4,287.65	2,308.27	5,368.20	2,339.25	-3,028.95	-56.42%	6,868.20	4,528.95	193.61%
Total Program: 151 - Great Gillson:		134,259.05	99,734.36	115,603.15	103,686.82	125,133.27	21,446.45	20.68%	119,603.98	-5,529.29	-4.42%
Program: 152 - Central Afterschool Clubs											
Category: 44 - Fee Revenue											
20-43-152-4400	Program Fees	96,042.56	105,385.54	56,736.00	103,300.00	56,496.00	-46,804.00	-45.31%	0.00	-56,496.00	-100.00%
Total Category: 44 - Fee Revenue :		96,042.56	105,385.54	56,736.00	103,300.00	56,496.00	-46,804.00	-45.31%	0.00	-56,496.00	-100.00%
Category: 50 - Salaries & Wages											
20-43-152-5030	PT Supervisor	2,528.75	3,073.25	0.00	6,375.60	0.00	-6,375.60	-100.00%	0.00	0.00	0.00%
20-43-152-5045	PT Instructor	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		2,628.75	3,073.25	0.00	6,375.60	0.00	-6,375.60	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-43-152-5215	Independent Contractor Serv	55,154.19	68,261.68	38,720.00	54,000.00	38,720.00	-15,280.00	-28.30%	0.00	-38,720.00	-100.00%
20-43-152-5225	Misc. Contract Services	7,912.00	-300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		63,066.19	67,961.68	38,720.00	54,000.00	38,720.00	-15,280.00	-28.30%	0.00	-38,720.00	-100.00%
Category: 54 - Supplies											
20-43-152-5400	Program Operation Supplies	100.83	30.30	0.00	50.00	0.00	-50.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		100.83	30.30	0.00	50.00	0.00	-50.00	-100.00%	0.00	0.00	0.00%
Total Program: 152 - Central Afterschool Clubs:		30,246.79	34,320.31	18,016.00	42,874.40	17,776.00	-25,098.40	-58.54%	0.00	-17,776.00	-100.00%
Program: 746 - Aquatics Camp											
Category: 44 - Fee Revenue											
20-43-746-4400	Program Fees	0.00	0.00	139,838.00	144,480.00	139,838.00	-4,642.00	-3.21%	121,200.00	-18,638.00	-13.33%
Total Category: 44 - Fee Revenue :		0.00	0.00	139,838.00	144,480.00	139,838.00	-4,642.00	-3.21%	121,200.00	-18,638.00	-13.33%
Category: 50 - Salaries & Wages											
20-43-746-5010	Recruitment Incentives	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2		
					Parent Budget	Budget	to Parent	Budget	to Comparison	%	
					2025	2025	Increase /	2026	1 Budget	%	
					2025	2025 Proj	(Decrease)	2026	Increase /		
									(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through Nov							
20-43-746-5030	PT Supervisor	0.00	0.00	4,831.96	11,904.75	4,831.96	-7,072.79	-59.41%	6,184.75	1,352.79	28.00%
20-43-746-5050	PT Counselor	0.00	0.00	26,019.98	22,074.80	26,019.98	3,945.18	17.87%	22,074.80	-3,945.18	-15.16%
Total Category: 50 - Salaries & Wages:		0.00	0.00	30,851.94	35,179.55	30,851.94	-4,327.61	-12.30%	28,259.55	-2,592.39	-8.40%
Category: 51 - Employee Benefits											
20-43-746-5170	Awards and Meetings	0.00	0.00	70.24	150.00	70.24	-79.76	-53.17%	150.00	79.76	113.55%
Total Category: 51 - Employee Benefits :		0.00	0.00	70.24	150.00	70.24	-79.76	-53.17%	150.00	79.76	113.55%
Category: 52 - Contract Services											
20-43-746-5225	Misc. Contract Services	0.00	0.00	1,510.00	3,756.00	1,510.00	-2,246.00	-59.80%	0.00	-1,510.00	-100.00%
Total Category: 52 - Contract Services:		0.00	0.00	1,510.00	3,756.00	1,510.00	-2,246.00	-59.80%	0.00	-1,510.00	-100.00%
Category: 54 - Supplies											
20-43-746-5400	Program Operation Supplies	0.00	0.00	1,026.00	1,285.00	1,026.00	-259.00	-20.16%	1,285.00	259.00	25.24%
20-43-746-5430	Equipment Supplies	0.00	0.00	1,698.52	4,800.00	1,560.60	-3,239.40	-67.49%	3,200.00	1,639.40	105.05%
20-43-746-5450	Fuel Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
20-43-746-5460	Uniform Supplies	0.00	0.00	522.00	2,010.00	522.00	-1,488.00	-74.03%	2,010.00	1,488.00	285.06%
Total Category: 54 - Supplies :		0.00	0.00	3,246.52	8,095.00	3,108.60	-4,986.40	-61.60%	6,795.00	3,686.40	118.59%
Total Program: 746 - Aquatics Camp:		0.00	0.00	104,159.30	97,299.45	104,297.22	6,997.77	7.19%	85,995.45	-18,301.77	-17.55%
Program: 748 - Jr Lifeguard Camp											
Category: 44 - Fee Revenue											
20-43-748-4400	Program Fees	0.00	0.00	7,278.00	17,828.00	7,278.00	-10,550.00	-59.18%	12,652.00	5,374.00	73.84%
Total Category: 44 - Fee Revenue :		0.00	0.00	7,278.00	17,828.00	7,278.00	-10,550.00	-59.18%	12,652.00	5,374.00	73.84%
Category: 50 - Salaries & Wages											
20-43-748-5050	PT Counselor	0.00	0.00	3,414.45	5,827.20	3,414.45	-2,412.75	-41.40%	3,642.00	227.55	6.66%
Total Category: 50 - Salaries & Wages:		0.00	0.00	3,414.45	5,827.20	3,414.45	-2,412.75	-41.40%	3,642.00	227.55	6.66%
Category: 52 - Contract Services											
20-43-748-5225	Misc. Contract Services	0.00	0.00	175.00	0.00	175.00	175.00	0.00%	0.00	-175.00	-100.00%
Total Category: 52 - Contract Services:		0.00	0.00	175.00	0.00	175.00	175.00	0.00%	0.00	-175.00	-100.00%
Category: 54 - Supplies											
20-43-748-5400	Program Operation Supplies	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	257.00	257.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	257.00	257.00	0.00%
Total Program: 748 - Jr Lifeguard Camp:		0.00	0.00	3,688.55	11,750.80	3,688.55	-8,062.25	-68.61%	8,753.00	5,064.45	137.30%
Program: 750 - South Beach											
Category: 43 - Daily Fees											
20-43-750-4300	Daily Fees - Resident	0.00	40,570.00	23,794.00	41,770.00	23,794.00	-17,976.00	-43.04%	23,794.00	0.00	0.00%
20-43-750-4310	Daily Fees - Non-Resident	0.00	230,190.00	169,579.00	237,190.00	169,579.00	-67,611.00	-28.50%	169,579.00	0.00	0.00%
Total Category: 43 - Daily Fees :		0.00	270,760.00	193,373.00	278,960.00	193,373.00	-85,587.00	-30.68%	193,373.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Category: 50 - Salaries & Wages											
20-43-750-5030	PT Supervisor	0.00	20,235.00	28,329.99	29,877.12	28,329.99	-1,547.13	-5.18%	24,344.32	-3,985.67	-14.07%
20-43-750-5060	PT Guard	0.00	96,403.00	76,512.00	90,039.04	76,512.00	-13,527.04	-15.02%	84,586.32	8,074.32	10.55%
Total Category: 50 - Salaries & Wages:		0.00	116,638.00	104,841.99	119,916.16	104,841.99	-15,074.17	-12.57%	108,930.64	4,088.65	3.90%
Category: 52 - Contract Services											
20-43-750-5265	Printing	0.00	1,221.52	823.89	3,000.00	1,823.89	-1,176.11	-39.20%	1,000.00	-823.89	-45.17%
Total Category: 52 - Contract Services:		0.00	1,221.52	823.89	3,000.00	1,823.89	-1,176.11	-39.20%	1,000.00	-823.89	-45.17%
Category: 53 - Utilities											
20-43-750-5310	Communications	0.00	2,794.04	366.29	3,000.00	3,000.00	0.00	0.00%	0.00	-3,000.00	-100.00%
Total Category: 53 - Utilities :		0.00	2,794.04	366.29	3,000.00	3,000.00	0.00	0.00%	0.00	-3,000.00	-100.00%
Category: 54 - Supplies											
20-43-750-5400	Program Operation Supplies	0.00	16,909.36	3,955.00	8,000.00	3,955.00	-4,045.00	-50.56%	8,000.00	4,045.00	102.28%
20-43-750-5430	Equipment Supplies	0.00	14,559.61	11,707.91	5,050.00	11,707.91	6,657.91	131.84%	2,332.00	-9,375.91	-80.08%
Total Category: 54 - Supplies :		0.00	31,468.97	15,662.91	13,050.00	15,662.91	2,612.91	20.02%	10,332.00	-5,330.91	-34.04%
Total Program: 750 - South Beach:		0.00	118,637.47	71,677.92	139,993.84	68,044.21	-71,949.63	-51.39%	73,110.36	5,066.15	7.45%
Program: 752 - CARE Lakefront											
Category: 44 - Fee Revenue											
20-43-752-4400	Program Fees	0.00	10,336.68	10,735.00	0.00	10,735.00	10,735.00	0.00%	0.00	-10,735.00	-100.00%
Total Category: 44 - Fee Revenue :		0.00	10,336.68	10,735.00	0.00	10,735.00	10,735.00	0.00%	0.00	-10,735.00	-100.00%
Total Program: 752 - CARE Lakefront:		0.00	10,336.68	10,735.00	0.00	10,735.00	10,735.00	0.00%	0.00	-10,735.00	-100.00%
Program: 753 - Summer's End											
Category: 44 - Fee Revenue											
20-43-753-4400	Program Fees	74,775.72	114,941.40	49,991.80	71,280.00	49,615.80	-21,664.20	-30.39%	57,577.00	7,961.20	16.05%
Total Category: 44 - Fee Revenue :		74,775.72	114,941.40	49,991.80	71,280.00	49,615.80	-21,664.20	-30.39%	57,577.00	7,961.20	16.05%
Category: 50 - Salaries & Wages											
20-43-753-5010	Recruitment Incentives	0.00	2,400.00	0.00	4,000.00	0.00	-4,000.00	-100.00%	0.00	0.00	0.00%
20-43-753-5030	PT Supervisor	5,201.50	7,540.00	1,422.50	1,730.40	1,422.50	-307.90	-17.79%	2,428.11	1,005.61	70.69%
20-43-753-5035	PT Coordinator	0.00	0.00	0.00	3,040.00	0.00	-3,040.00	-100.00%	0.00	0.00	0.00%
20-43-753-5050	PT Counselor	27,432.50	23,164.99	9,105.46	26,624.00	9,105.46	-17,518.54	-65.80%	12,713.60	3,608.14	39.63%
20-43-753-5075	PT Driver	1,949.40	1,340.35	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
20-43-753-5085	Overtime PT	2,447.64	2,227.25	701.64	0.00	701.64	701.64	0.00%	0.00	-701.64	-100.00%
Total Category: 50 - Salaries & Wages:		37,031.04	36,672.59	11,229.60	35,894.40	11,229.60	-24,664.80	-68.71%	15,141.71	3,912.11	34.84%
Category: 51 - Employee Benefits											
20-43-753-5170	Awards and Meetings	0.00	262.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	262.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Category: 52 - Contract Services											
20-43-753-5215	Independent Contractor Serv	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
20-43-753-5220	Transportation	0.00	1,545.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5272	Entry Fees/Field Trips	4,376.35	2,875.60	4,423.85	6,723.00	3,923.85	-2,799.15	-41.64%	3,912.00	-11.85	-0.30%
Total Category: 52 - Contract Services:		4,376.35	4,420.67	4,423.85	7,323.00	3,923.85	-3,399.15	-46.42%	3,912.00	-11.85	-0.30%
Category: 54 - Supplies											
20-43-753-5400	Program Operation Supplies	272.17	365.65	0.00	1,228.00	0.00	-1,228.00	-100.00%	1,228.00	1,228.00	0.00%
20-43-753-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5460	Uniform Supplies	705.32	1,737.83	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-43-753-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		977.49	2,103.48	0.00	1,728.00	0.00	-1,728.00	-100.00%	1,728.00	1,728.00	0.00%
Total Program: 753 - Summer's End:		32,390.84	71,481.92	34,338.35	26,334.60	34,462.35	8,127.75	30.86%	36,795.29	2,332.94	6.77%
Total Department: 43 - Lakefront Operations:		1,476,725.79	1,602,627.09	1,580,004.14	1,349,579.50	1,302,755.41	-46,824.09	-3.47%	1,210,912.39	-91,843.02	-7.05%
Report Total:		1,476,725.79	1,602,627.09	1,580,004.14	1,349,579.50	1,302,755.41	-46,824.09	-3.47%	1,210,912.39	-91,843.02	-7.05%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Mallinckrodt Center

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Fee Revenue	229,093	239,845	226,936	237,827	\$10,891 4.8%
Rental Revenue	27,614	23,720	28,463	29,603	1,140 4.0%
Miscellaneous Revenue	<u>1,000</u>	<u>1,650</u>	<u>500</u>	<u>1,650</u>	<u>1,150</u> 229.8%
Total Revenue	<u>\$257,707</u>	<u>\$265,215</u>	<u>\$255,900</u>	<u>\$269,080</u>	<u>\$13,180</u> 5.2%
Expenses					
Salaries & Wages	\$141,930	\$152,007	\$156,593	\$ 163,234	\$6,641 4.2%
Employee Benefits	19,615	21,078	21,069	21,913	844 4.0%
Contract Services	114,730	123,389	106,831	116,133	9,301 8.7%
Utilities	7,049	6,780	7,237	7,699	463 6.4%
Supplies	2,911	3,471	2,895	4,124	1,229 42.4%
Repairs	<u>5,993</u>	<u>4,315</u>	<u>4,315</u>	<u>4,777</u>	<u>462</u> 10.7%
Operating Expenses	\$292,228	\$311,040	\$298,941	\$317,880	\$18,939 6.3%
Operating Surplus (Deficit)	<u>(\$34,522)</u>	<u>(\$45,825)</u>	<u>(\$43,041)</u>	<u>(\$48,800)</u>	<u>(\$5,759)</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	0	0	0 N/A
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>10,380</u>	<u>17,471</u>	<u>17,471</u>	<u>17,474</u>	<u>3</u> 0.0%
Non Operating Expenses	\$10,380	\$17,471	\$17,471	\$17,474	\$3
Total Expenses	302,608	328,511	316,412	335,354	18,942
Net Surplus (Deficit)	<u>(\$44,902)</u>	<u>(\$63,296)</u>	<u>(\$60,512)</u>	<u>(\$66,274)</u>	<u>(\$5,762)</u>



Wilmette Park District

Budget Comparison Report

Account Detail

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Budget	to Parent	%		Budget	to Comparison	%	
					Budget				1 Budget		
					Increase /				Increase /		
					(Decrease)				(Decrease)		
Account Number	2023	2024	2025	Parent Budget	Comparison 1			Comparison 2	Comparison 2		
	Total Activity	Total Activity	YTD Activity	2025	2025 Proj			2026	to Comparison		
			Through Nov	2025	2025 Proj			2026	1 Budget		
Department: 44 - Mallinckrodt Center											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	22,191.50	27,613.50	24,581.70	23,720.00	28,463.40	4,743.40	20.00%	29,603.00	1,139.60	4.00%
Total Category: 46 - Rental Revenue :		22,191.50	27,613.50	24,581.70	23,720.00	28,463.40	4,743.40	20.00%	29,603.00	1,139.60	4.00%
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	0.00	-0.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	-0.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-44-100-5000	Administration	73,044.17	77,076.65	71,548.94	79,597.13	80,886.69	1,289.56	1.62%	83,347.04	2,460.35	3.04%
20-44-100-5040	PT Attendant	24,951.50	33,046.24	30,830.70	33,136.65	34,217.43	1,080.78	3.26%	35,397.69	1,180.26	3.45%
20-44-100-5080	Overtime FT	0.00	0.00	0.00	225.00	225.00	0.00	0.00%	0.00	-225.00	-100.00%
20-44-100-5085	Overtime PT	0.00	0.00	70.70	0.00	70.70	70.70	0.00%	0.00	-70.70	-100.00%
Total Category: 50 - Salaries & Wages:		97,995.67	110,122.89	102,450.34	112,958.78	115,399.82	2,441.04	2.16%	118,744.73	3,344.91	2.90%
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	17,632.14	18,155.41	15,993.25	19,488.36	19,488.36	0.00	0.00%	20,292.57	804.21	4.13%
20-44-100-5150	Training & Education	1,035.35	1,158.95	839.89	1,216.00	1,216.30	0.30	0.02%	1,253.00	36.70	3.02%
20-44-100-5160	Dues	334.00	265.00	265.00	275.00	265.10	-9.90	-3.60%	265.00	-0.10	-0.04%
20-44-100-5170	Awards and Meetings	75.72	35.90	0.00	99.00	99.10	0.10	0.10%	102.00	2.90	2.93%
Total Category: 51 - Employee Benefits :		19,077.21	19,615.26	17,098.14	21,078.36	21,068.86	-9.50	-0.05%	21,912.57	843.71	4.00%
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	18,792.00	18,120.00	16,406.00	21,925.80	18,588.30	-3,337.50	-15.22%	17,976.00	-612.30	-3.29%
20-44-100-5205	Equipment Maintenance Servi	2,482.28	1,822.74	1,999.23	3,743.00	2,820.50	-922.50	-24.65%	5,106.00	2,285.50	81.03%
20-44-100-5220	Transportation	0.00	0.00	0.00	48.00	0.20	-47.80	-99.58%	48.00	47.80	23,900.00%
20-44-100-5225	Misc. Contract Services	6,839.58	7,964.30	7,513.03	7,364.00	7,364.00	0.00	0.00%	7,591.00	227.00	3.08%
20-44-100-5255	Marketing	207.32	0.00	0.00	309.00	309.00	0.00	0.00%	2,809.00	2,500.00	809.06%
20-44-100-5270	Postage	0.00	0.00	0.00	54.00	54.00	0.00	0.00%	20.00	-34.00	-62.96%
Total Category: 52 - Contract Services:		28,321.18	27,907.04	25,918.26	33,443.80	29,136.00	-4,307.80	-12.88%	33,550.00	4,414.00	15.15%
Category: 53 - Utilities											
20-44-100-5310	Communications	704.36	1,255.71	564.01	720.00	706.30	-13.70	-1.90%	727.44	21.14	2.99%
20-44-100-5340	Natural Gas	3,363.58	2,763.09	2,356.82	3,000.00	3,000.00	0.00	0.00%	3,300.00	300.00	10.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
20-44-100-5350	Misc. Utilities	2,841.61	3,030.27	2,933.56	3,060.00	3,530.30	470.30	15.37%	3,672.00	141.70	4.01%
	Total Category: 53 - Utilities :	6,909.55	7,049.07	5,854.39	6,780.00	7,236.60	456.60	6.73%	7,699.44	462.84	6.40%
	Category: 54 - Supplies										
20-44-100-5400	Program Operation Supplies	561.19	279.59	132.51	582.50	582.50	0.00	0.00%	599.00	16.50	2.83%
20-44-100-5410	Office Supplies	218.53	206.55	132.99	226.00	226.00	0.00	0.00%	233.00	7.00	3.10%
20-44-100-5420	Building Supplies	670.52	0.00	178.55	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5460	Uniform Supplies	263.00	272.48	0.00	258.00	258.20	0.20	0.08%	325.00	66.80	25.87%
	Total Category: 54 - Supplies :	1,713.24	758.62	444.05	1,066.50	1,066.70	0.20	0.02%	1,157.00	90.30	8.47%
	Category: 55 - Equipment and Repairs										
20-44-100-5510	Building Repairs	1,154.27	5,532.92	227.56	3,047.35	3,047.35	0.00	0.00%	3,352.00	304.65	10.00%
20-44-100-5520	Equipment Repairs	279.19	460.00	1,353.96	920.00	920.00	0.00	0.00%	1,012.00	92.00	10.00%
20-44-100-5850	Equipment	128.52	0.00	389.14	348.00	348.00	0.00	0.00%	413.00	65.00	18.68%
	Total Category: 55 - Equipment and Repairs :	1,561.98	5,992.92	1,970.66	4,315.35	4,315.35	0.00	0.00%	4,777.00	461.65	10.70%
	Category: 60 - Transfers										
20-44-100-6010	Admin Overhead Charge	0.00	10,380.00	6,866.00	17,471.00	17,471.00	0.00	0.00%	17,474.00	3.00	0.02%
	Total Category: 60 - Transfers :	0.00	10,380.00	6,866.00	17,471.00	17,471.00	0.00	0.00%	17,474.00	3.00	0.02%
	Total Program: 100 - Operations:	-133,387.33	-154,212.55	-136,020.14	-173,393.79	-167,230.93	6,162.86	-3.55%	-175,711.74	-8,480.81	5.07%
	Program: 128 - Safety Town										
	Category: 44 - Fee Revenue										
20-44-128-4400	Program Fees	6,332.00	7,686.25	5,427.85	7,931.00	5,427.45	-2,503.55	-31.57%	8,680.00	3,252.55	59.93%
	Total Category: 44 - Fee Revenue :	6,332.00	7,686.25	5,427.85	7,931.00	5,427.45	-2,503.55	-31.57%	8,680.00	3,252.55	59.93%
	Category: 50 - Salaries & Wages										
20-44-128-5025	Driver	0.00	423.27	0.00	437.40	437.50	0.10	0.02%	450.54	13.04	2.98%
20-44-128-5030	PT Supervisor	1,097.25	1,162.98	1,527.19	1,638.80	1,527.29	-111.51	-6.80%	2,100.00	572.71	37.50%
20-44-128-5050	PT Counselor	2,010.50	1,643.73	2,496.99	2,399.60	2,497.19	97.59	4.07%	3,220.00	722.81	28.94%
20-44-128-5075	PT Driver	180.88	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	3,288.63	3,229.98	4,024.18	4,475.80	4,461.98	-13.82	-0.31%	5,770.54	1,308.56	29.33%
	Category: 54 - Supplies										
20-44-128-5400	Program Operation Supplies	289.59	309.69	314.01	355.00	314.21	-40.79	-11.49%	323.00	8.79	2.80%
	Total Category: 54 - Supplies :	289.59	309.69	314.01	355.00	314.21	-40.79	-11.49%	323.00	8.79	2.80%
	Total Program: 128 - Safety Town:	2,753.78	4,146.58	1,089.66	3,100.20	651.26	-2,448.94	-78.99%	2,586.46	1,935.20	297.15%
	Program: 129 - Mallinckrodt Camps										
	Category: 44 - Fee Revenue										
20-44-129-4400	Program Fees	110,486.40	104,097.25	90,678.60	106,250.00	89,898.30	-16,351.70	-15.39%	94,998.00	5,099.70	5.67%
	Total Category: 44 - Fee Revenue :	110,486.40	104,097.25	90,678.60	106,250.00	89,898.30	-16,351.70	-15.39%	94,998.00	5,099.70	5.67%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison	
				2025	Budget	%		2026	1 Budget	%
Account Number	2023	2024	2025	2025	2025					
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	Increase / (Decrease)			Increase / (Decrease)	
Category: 52 - Contract Services										
20-44-129-5215 Independent Contractor Serv	75,652.50	79,026.10	59,156.40	74,375.00	62,928.91	-11,446.09	-15.39%	66,498.60	3,569.69	5.67%
Total Category: 52 - Contract Services:	75,652.50	79,026.10	59,156.40	74,375.00	62,928.91	-11,446.09	-15.39%	66,498.60	3,569.69	5.67%
Total Program: 129 - Mallinckrodt Camps:	34,833.90	25,071.15	31,522.20	31,875.00	26,969.39	-4,905.61	-15.39%	28,499.40	1,530.01	5.67%
Program: 130 - Memberships										
Category: 44 - Fee Revenue										
20-44-130-4400 Program Fees	5,831.09	12,113.90	20,354.51	14,450.00	14,999.80	549.80	3.80%	14,739.00	-260.80	-1.74%
Total Category: 44 - Fee Revenue :	5,831.09	12,113.90	20,354.51	14,450.00	14,999.80	549.80	3.80%	14,739.00	-260.80	-1.74%
Category: 52 - Contract Services										
20-44-130-5270 Postage	0.00	0.00	0.00	1.00	1.00	0.00	0.00%	0.00	-1.00	-100.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	1.00	1.00	0.00	0.00%	0.00	-1.00	-100.00%
Category: 54 - Supplies										
20-44-130-5400 Program Operation Supplies	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	16.00	1.00	6.67%
Total Category: 54 - Supplies :	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	16.00	1.00	6.67%
Total Program: 130 - Memberships:	5,831.09	12,113.90	20,354.51	14,434.00	14,983.80	549.80	3.81%	14,723.00	-260.80	-1.74%
Program: 132 - Day Trips										
Category: 44 - Fee Revenue										
20-44-132-4400 Program Fees	2,643.00	5,692.00	4,055.00	5,498.00	4,142.80	-1,355.20	-24.65%	6,470.00	2,327.20	56.17%
Total Category: 44 - Fee Revenue :	2,643.00	5,692.00	4,055.00	5,498.00	4,142.80	-1,355.20	-24.65%	6,470.00	2,327.20	56.17%
Category: 50 - Salaries & Wages										
20-44-132-5025 Driver	0.00	281.25	199.56	0.00	0.00	0.00	0.00%	208.00	208.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	281.25	199.56	0.00	0.00	0.00	0.00%	208.00	208.00	0.00%
Category: 52 - Contract Services										
20-44-132-5272 Entry Fees/Field Trips	1,878.97	3,875.94	3,827.23	3,525.00	3,700.60	175.60	4.98%	4,520.00	819.40	22.14%
Total Category: 52 - Contract Services:	1,878.97	3,875.94	3,827.23	3,525.00	3,700.60	175.60	4.98%	4,520.00	819.40	22.14%
Category: 54 - Supplies										
20-44-132-5400 Program Operation Supplies	24.95	21.26	14.00	54.00	54.20	0.20	0.37%	60.00	5.80	10.70%
Total Category: 54 - Supplies :	24.95	21.26	14.00	54.00	54.20	0.20	0.37%	60.00	5.80	10.70%
Total Program: 132 - Day Trips:	739.08	1,513.55	14.21	1,919.00	388.00	-1,531.00	-79.78%	1,682.00	1,294.00	333.51%
Program: 134 - Classes										
Category: 44 - Fee Revenue										
20-44-134-4400 Program Fees	11,701.50	18,605.00	22,236.04	18,360.00	21,257.90	2,897.90	15.78%	20,010.00	-1,247.90	-5.87%
Total Category: 44 - Fee Revenue :	11,701.50	18,605.00	22,236.04	18,360.00	21,257.90	2,897.90	15.78%	20,010.00	-1,247.90	-5.87%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
Account Number	2023	2024	2025	2025	2025	(Decrease)		2026	(Decrease)		
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj						
Category: 50 - Salaries & Wages											
20-44-134-5045	PT Instructor	3,550.00	4,361.50	4,083.95	4,725.00	4,725.10	0.10	0.00%	5,118.38	393.28	8.32%
Total Category: 50 - Salaries & Wages:		3,550.00	4,361.50	4,083.95	4,725.00	4,725.10	0.10	0.00%	5,118.38	393.28	8.32%
Category: 52 - Contract Services											
20-44-134-5225	Misc. Contract Services	2,727.88	2,361.00	1,734.38	3,960.00	2,735.10	-1,224.90	-30.93%	2,720.00	-15.10	-0.55%
Total Category: 52 - Contract Services:		2,727.88	2,361.00	1,734.38	3,960.00	2,735.10	-1,224.90	-30.93%	2,720.00	-15.10	-0.55%
Category: 54 - Supplies											
20-44-134-5400	Program Operation Supplies	354.12	462.46	467.51	400.00	467.10	67.10	16.78%	480.00	12.90	2.76%
Total Category: 54 - Supplies :		354.12	462.46	467.51	400.00	467.10	67.10	16.78%	480.00	12.90	2.76%
Total Program: 134 - Classes:		5,069.50	11,420.04	15,950.20	9,275.00	13,330.60	4,055.60	43.73%	11,691.62	-1,638.98	-12.29%
Program: 135 - Restore/Explore Series											
Category: 44 - Fee Revenue											
20-44-135-4400	Program Fees	0.00	0.00	0.00	550.00	-0.02	-550.02	-100.00%	550.00	550.02	50,100.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	550.00	-0.02	-550.02	-100.00%	550.00	550.02	50,100.00%
Category: 48 - Miscellaneous Revenue											
20-44-135-4830	Sponsorship Revenue	0.00	0.00	0.00	150.00	-0.02	-150.02	-100.01%	150.00	150.02	50,100.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	150.00	-0.02	-150.02	-100.01%	150.00	150.02	50,100.00%
Category: 52 - Contract Services											
20-44-135-5215	Independent Contractor Servic	75.00	0.00	0.00	600.00	0.20	-599.80	-99.97%	600.00	599.80	99,900.00%
Total Category: 52 - Contract Services:		75.00	0.00	0.00	600.00	0.20	-599.80	-99.97%	600.00	599.80	99,900.00%
Total Program: 135 - Restore/Explore Series:		-75.00	0.00	0.00	100.00	-0.24	-100.24	-100.24%	100.00	100.24	41,766.67%
Program: 136 - Sr. Walking Club											
Category: 44 - Fee Revenue											
20-44-136-4400	Program Fees	2,448.48	5,369.26	7,415.76	3,150.00	3,284.90	134.90	4.28%	3,526.00	241.10	7.34%
Total Category: 44 - Fee Revenue :		2,448.48	5,369.26	7,415.76	3,150.00	3,284.90	134.90	4.28%	3,526.00	241.10	7.34%
Total Program: 136 - Sr. Walking Club:		2,448.48	5,369.26	7,415.76	3,150.00	3,284.90	134.90	4.28%	3,526.00	241.10	7.34%
Program: 137 - Group Exercise											
Category: 44 - Fee Revenue											
20-44-137-4400	Program Fees	51,113.60	74,452.80	77,509.06	72,466.00	74,994.20	2,528.20	3.49%	76,484.00	1,489.80	1.99%
Total Category: 44 - Fee Revenue :		51,113.60	74,452.80	77,509.06	72,466.00	74,994.20	2,528.20	3.49%	76,484.00	1,489.80	1.99%
Category: 50 - Salaries & Wages											
20-44-137-5045	PT Instructor	22,100.01	23,934.45	30,241.32	29,847.45	32,006.30	2,158.85	7.23%	33,392.44	1,386.14	4.33%
Total Category: 50 - Salaries & Wages:		22,100.01	23,934.45	30,241.32	29,847.45	32,006.30	2,158.85	7.23%	33,392.44	1,386.14	4.33%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Category: 52 - Contract Services											
20-44-137-5225	Misc. Contract Services	1,600.00	1,560.00	1,200.00	1,880.00	1,881.00	1.00	0.05%	1,932.00	51.00	2.71%
Total Category: 52 - Contract Services:		1,600.00	1,560.00	1,200.00	1,880.00	1,881.00	1.00	0.05%	1,932.00	51.00	2.71%
Category: 54 - Supplies											
20-44-137-5400	Program Operation Supplies	0.00	0.00	75.96	0.00	76.06	76.06	0.00%	78.00	1.94	2.55%
Total Category: 54 - Supplies :		0.00	0.00	75.96	0.00	76.06	76.06	0.00%	78.00	1.94	2.55%
Total Program: 137 - Group Exercise:		27,413.59	48,958.35	45,991.78	40,738.55	41,030.84	292.29	0.72%	41,081.56	50.72	0.12%
Program: 138 - Sr. Programs											
Category: 44 - Fee Revenue											
20-44-138-4400	Program Fees	1,756.00	1,077.00	2,352.00	2,850.00	2,685.90	-164.10	-5.76%	2,850.00	164.10	6.11%
Total Category: 44 - Fee Revenue :		1,756.00	1,077.00	2,352.00	2,850.00	2,685.90	-164.10	-5.76%	2,850.00	164.10	6.11%
Category: 48 - Miscellaneous Revenue											
20-44-138-4830	Sponsorship Revenue	750.00	1,000.00	0.00	1,500.00	500.30	-999.70	-66.65%	1,500.00	999.70	199.82%
Total Category: 48 - Miscellaneous Revenue :		750.00	1,000.00	0.00	1,500.00	500.30	-999.70	-66.65%	1,500.00	999.70	199.82%
Category: 52 - Contract Services											
20-44-138-5215	Independent Contractor Serv	200.00	0.00	0.00	600.00	301.10	-298.90	-49.82%	600.00	298.90	99.27%
Total Category: 52 - Contract Services:		200.00	0.00	0.00	600.00	301.10	-298.90	-49.82%	600.00	298.90	99.27%
Category: 54 - Supplies											
20-44-138-5400	Program Operation Supplies	1,259.13	1,358.94	109.65	1,580.00	902.10	-677.90	-42.91%	2,010.00	1,107.90	122.81%
Total Category: 54 - Supplies :		1,259.13	1,358.94	109.65	1,580.00	902.10	-677.90	-42.91%	2,010.00	1,107.90	122.81%
Total Program: 138 - Sr. Programs:		1,046.87	718.06	2,242.35	2,170.00	1,983.00	-187.00	-8.62%	1,740.00	-243.00	-12.25%
Program: 760 - Saturday Classes											
Category: 44 - Fee Revenue											
20-44-760-4400	Program Fees	0.00	0.00	10,245.20	8,340.00	10,244.90	1,904.90	22.84%	9,520.00	-724.90	-7.08%
Total Category: 44 - Fee Revenue :		0.00	0.00	10,245.20	8,340.00	10,244.90	1,904.90	22.84%	9,520.00	-724.90	-7.08%
Category: 52 - Contract Services											
20-44-760-5215	Independent Contractor Serv	0.00	0.00	2,085.00	5,004.00	6,147.22	1,143.22	22.85%	5,712.00	-435.22	-7.08%
Total Category: 52 - Contract Services:		0.00	0.00	2,085.00	5,004.00	6,147.22	1,143.22	22.85%	5,712.00	-435.22	-7.08%
Total Program: 760 - Saturday Classes:		0.00	0.00	8,160.20	3,336.00	4,097.68	761.68	22.83%	3,808.00	-289.68	-7.07%
Total Department: 44 - Mallinckrodt Center:		-53,326.04	-44,901.66	-3,279.27	-63,296.04	-60,511.70	2,784.34	-4.40%	-66,273.70	-5,762.00	9.52%
Report Total:		-53,326.04	-44,901.66	-3,279.27	-63,296.04	-60,511.70	2,784.34	-4.40%	-66,273.70	-5,762.00	9.52%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Community Recreation Center

(All Program Areas

Excluding Center Fitness

Lakefront and Mallinckrodt Center)

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$73,938	\$90,650	\$80,174	\$78,905	(\$1,269)	-1.6%
Fee Revenue	8,053,912	9,446,984	9,263,006	10,022,717	759,712	8.2%
Membership Fees	116,004	122,239	122,239	132,585	10,346	8.5%
Rental Revenue	155,886	157,697	157,188	178,063	20,875	13.3%
Retail Sales	147	8,070	7,819	17,650	9,831	125.7%
Miscellaneous Revenue	<u>8,835</u>	<u>19,250</u>	<u>14,980</u>	<u>34,950</u>	<u>19,970</u>	133.3%
Total Revenue	<u>\$8,408,722</u>	<u>\$9,844,890</u>	<u>\$9,645,405</u>	<u>\$10,464,870</u>	<u>\$819,465</u>	8.5%
Expenses						
Salaries & Wages	\$3,933,603	\$4,530,215	\$4,415,056	\$4,655,974	\$240,918	5.5%
Employee Benefits	\$319,337	\$399,603	\$389,935	\$415,075	25,140	6.4%
Contract Services	\$1,694,690	\$1,787,395	\$1,697,925	\$1,803,608	105,683	6.2%
Utilities	\$209,400	\$313,983	\$234,379	\$281,582	47,203	20.1%
Supplies	\$385,775	\$564,067	\$572,140	\$594,541	22,401	3.9%
Repairs	<u>\$12,258</u>	<u>\$51,417</u>	<u>\$38,601</u>	<u>\$63,092</u>	<u>24,491</u>	63.4%
Operating Expenses	\$6,555,062	\$7,646,681	\$7,348,036	\$7,813,872	\$465,836	6.3%
Operating Surplus (Deficit)	<u>\$1,853,660</u>	<u>\$2,198,209</u>	<u>\$2,297,370</u>	<u>\$2,650,999</u>	<u>\$353,629</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	74,257	72,871	72,871	76,485	3,614	5.0%
Capital Transfer	1,100,000	7,390,000	390,000	38,620	(351,380)	-90.1%
Overhead Transfer	<u>364,696</u>	<u>589,264</u>	<u>589,264</u>	<u>528,166</u>	<u>(61,098)</u>	-10.4%
Non Operating Expenses	\$1,538,953	\$8,052,135	\$1,052,135	\$643,271	(\$408,864)	-38.9%
Total Expenses	<u>\$8,094,015</u>	<u>\$15,698,816</u>	<u>\$8,400,171</u>	<u>\$8,457,143</u>	<u>\$56,972</u>	0.7%
Net Surplus (Deficit)	<u>\$314,707</u>	<u>(\$5,853,926)</u>	<u>\$1,245,235</u>	<u>\$2,007,728</u>		



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Community Recreation Center -
Operations

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Rental Revenue	63,844	68,332	60,033	75,334	\$15,301	25.5%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>8,585</u>	<u>19,250</u>	<u>14,980</u>	<u>19,250</u>	<u>4,270</u>	28.5%
Total Revenue	<u>\$72,429</u>	<u>\$87,582</u>	<u>\$75,013</u>	<u>\$94,584</u>	<u>\$19,571</u>	26.1%
Expenses						
Salaries & Wages	\$716,229	\$727,461	\$778,964	\$ 470,165	(\$308,799)	-39.6%
Employee Benefits	138,871	159,922	161,422	87,713	(73,708)	-45.7%
Contract Services	460,131	526,260	489,455	509,579	20,124	4.1%
Utilities	193,569	297,454	217,187	259,629	42,442	19.5%
Supplies	29,883	98,112	85,227	83,867	(1,360)	-1.6%
Repairs	<u>10,897</u>	<u>45,403</u>	<u>34,871</u>	<u>50,427</u>	<u>15,556</u>	44.6%
Operating Expenses	\$1,549,581	\$1,854,612	\$1,767,126	\$1,461,381	(\$305,745)	-17.3%
Operating Surplus (Deficit)	<u>(\$1,477,151)</u>	<u>(\$1,767,030)</u>	<u>(\$1,692,113)</u>	<u>(\$1,366,797)</u>	<u>\$325,316</u>	
Operating Capital					0	N/A
Debt Service	74,257	72,871	72,871	76,485	3,614	5.0%
Capital Transfer	1,100,000	7,390,000	390,000	38,620	(351,380)	-90.1%
Overhead Transfer	<u>(1,104,683)</u>	<u>(1,323,524)</u>	<u>(1,323,524)</u>	<u>(1,433,126)</u>	<u>(109,602)</u>	8.3%
Non Operating Expenses	<u>\$69,574</u>	<u>\$6,139,347</u>	<u>(\$860,653)</u>	<u>(\$1,318,021)</u>	<u>(\$457,368)</u>	53.1%
Total Expenses	<u>\$1,619,155</u>	<u>\$7,993,959</u>	<u>\$906,473</u>	<u>\$143,360</u>	<u>(\$763,113)</u>	-84.2%
Net Surplus (Deficit)	<u>(\$1,546,725)</u>	<u>(\$7,906,377)</u>	<u>(\$831,460)</u>	<u>(\$48,776)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
ProgramArea: 1 - Operations										
Program: 100 - Operations										
Category: 46 - Rental Revenue										
20-41-100-4680	Facility Rental	71,018.76	63,844.45	49,535.90	68,332.00	60,032.99	-8,299.01	-12.15%	75,334.00	15,301.01 25.49%
Total Category: 46 - Rental Revenue :		71,018.76	63,844.45	49,535.90	68,332.00	60,032.99	-8,299.01	-12.15%	75,334.00	15,301.01 25.49%
Category: 47 - Retail Sales										
20-41-100-4720	Food & Beverage Sales	423.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 47 - Retail Sales :		423.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Category: 48 - Miscellaneous Revenue										
20-41-100-4910	Over/Short Revenue	149.32	6.50	5.46	0.00	-20.11	-20.11	0.00%	0.00	20.11 -100.00%
20-41-100-4930	Vending Commissions	5,746.70	8,578.49	12,241.70	19,250.00	15,000.00	-4,250.00	-22.08%	19,250.00	4,250.00 28.33%
Total Category: 48 - Miscellaneous Revenue :		5,896.02	8,584.99	12,247.16	19,250.00	14,979.89	-4,270.11	-22.18%	19,250.00	4,270.11 28.51%
Category: 50 - Salaries & Wages										
20-41-100-5000	Administration	311,391.57	364,713.11	342,874.18	335,894.87	405,028.77	69,133.90	20.58%	294,902.62	-110,126.15 -27.19%
20-41-100-5010	Recruitment Incentives	4,050.00	2,100.00	0.00	2,100.00	0.01	-2,099.99	-100.00%	0.00	-0.01 -100.00%
20-41-100-5020	Maintenance	106,930.11	147,885.24	149,746.25	149,642.00	149,642.00	0.00	0.00%	0.00	-149,642.00 -100.00%
20-41-100-5025	Driver	889.22	0.00	14,534.15	0.00	14,392.52	14,392.52	0.00%	14,823.00	430.48 2.99%
20-41-100-5040	PT Attendant	146,298.20	134,837.02	101,414.57	161,335.00	136,348.00	-24,987.00	-15.49%	160,439.26	24,091.26 17.67%
20-41-100-5070	PT Maintenance	78,026.41	44,393.89	55,024.59	50,400.00	53,500.00	3,100.00	6.15%	0.00	-53,500.00 -100.00%
20-41-100-5080	Overtime FT	30,738.86	22,173.64	17,173.94	27,778.90	19,993.00	-7,785.90	-28.03%	0.00	-19,993.00 -100.00%
20-41-100-5085	Overtime PT	144.00	126.05	60.00	310.00	60.00	-250.00	-80.65%	0.00	-60.00 -100.00%
Total Category: 50 - Salaries & Wages:		678,468.37	716,228.95	680,827.68	727,460.77	778,964.30	51,503.53	7.08%	470,164.88	-308,799.42 -39.64%
Category: 51 - Employee Benefits										
20-41-100-5110	Health Insurance Premiums	107,270.89	129,272.05	120,330.22	146,626.69	146,626.69	0.00	0.00%	75,372.41	-71,254.28 -48.60%
20-41-100-5150	Training & Education	3,998.21	5,637.91	13,559.70	10,125.00	10,125.00	0.00	0.00%	8,058.00	-2,067.00 -20.41%
20-41-100-5160	Dues	334.00	795.00	1,800.00	1,325.00	1,725.00	400.00	30.19%	1,250.00	-475.00 -27.54%
20-41-100-5170	Awards and Meetings	1,042.93	3,166.52	2,381.34	1,845.00	2,945.01	1,100.01	59.62%	3,033.00	87.99 2.99%
Total Category: 51 - Employee Benefits :		112,646.03	138,871.48	138,071.26	159,921.69	161,421.70	1,500.01	0.94%	87,713.41	-73,708.29 -45.66%
Category: 52 - Contract Services										
20-41-100-5200	Building Maintenance Services	182,888.86	162,838.31	146,735.52	178,390.00	178,390.01	0.01	0.00%	178,390.00	-0.01 0.00%
20-41-100-5205	Equipment Maintenance Servi	54,140.23	34,900.23	30,458.70	60,930.00	44,213.00	-16,717.00	-27.44%	45,540.00	1,327.00 3.00%
20-41-100-5220	Transportation	681.97	626.40	2,205.46	700.00	2,500.00	1,800.00	257.14%	2,575.00	75.00 3.00%

Budget Comparison Report

						Comparison 1	Comparison 1		Comparison 2	Comparison 2	
						Budget	to Parent	%	Budget	to Comparison	%
		2023	2024	2025	Parent Budget	2025	Budget		2026	1 Budget	
		Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	Increase / (Decrease)		2026	Increase / (Decrease)	
Account Number											
20-41-100-5225	Misc. Contract Services	213,144.24	229,366.70	230,243.61	237,220.25	237,220.25	0.00	0.00%	244,336.25	7,116.00	3.00%
20-41-100-5250	Misc. Professional Services	941.09	2,693.19	1,187.55	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5255	Marketing	0.00	201.41	0.00	600.00	600.00	0.00	0.00%	11,000.00	10,400.00	1,733.33%
20-41-100-5260	Advertising	0.00	0.00	0.00	210.00	0.00	-210.00	-100.00%	200.00	200.00	0.00%
20-41-100-5265	Printing	0.00	0.00	0.00	210.00	0.00	-210.00	-100.00%	210.00	210.00	0.00%
20-41-100-5280	Equipment Rental	43,403.63	29,504.97	23,429.50	48,000.00	26,532.00	-21,468.00	-44.73%	27,328.00	796.00	3.00%
Total Category: 52 - Contract Services:		495,200.02	460,131.21	434,260.34	526,260.25	489,455.26	-36,804.99	-6.99%	509,579.25	20,123.99	4.11%
Category: 53 - Utilities											
20-41-100-5310	Communications	922.85	1,300.08	896.77	2,160.00	2,160.00	0.00	0.00%	1,482.48	-677.52	-31.37%
20-41-100-5320	Water	12,255.76	7,760.63	7,791.52	12,727.00	9,735.19	-2,991.81	-23.51%	10,027.00	291.81	3.00%
20-41-100-5330	Electricity	114,506.93	148,903.40	128,272.14	231,098.00	166,792.00	-64,306.00	-27.83%	204,000.00	37,208.00	22.31%
20-41-100-5340	Natural Gas	27,062.71	31,154.76	21,569.50	47,164.00	34,700.00	-12,464.00	-26.43%	39,600.00	4,900.00	14.12%
20-41-100-5350	Misc. Utilities	4,411.07	4,450.30	3,559.22	4,305.00	3,800.00	-505.00	-11.73%	4,520.00	720.00	18.95%
Total Category: 53 - Utilities :		159,159.32	193,569.17	162,089.15	297,454.00	217,187.19	-80,266.81	-26.98%	259,629.48	42,442.29	19.54%
Category: 54 - Supplies											
20-41-100-5400	Program Operation Supplies	321.55	238.05	4,557.24	4,785.00	5,285.00	500.00	10.45%	1,710.00	-3,575.00	-67.64%
20-41-100-5410	Office Supplies	4,312.41	4,256.33	3,304.81	4,400.00	4,400.00	0.00	0.00%	6,032.00	1,632.00	37.09%
20-41-100-5420	Building Supplies	23,677.90	20,893.53	26,861.75	28,350.00	28,350.00	0.00	0.00%	29,200.00	850.00	3.00%
20-41-100-5430	Equipment Supplies	571.11	492.49	537.26	1,072.00	1,072.00	0.00	0.00%	500.00	-572.00	-53.36%
20-41-100-5450	Fuel Supplies	2,586.58	3,410.84	3,512.32	3,170.00	4,800.00	1,630.00	51.42%	3,265.00	-1,535.00	-31.98%
20-41-100-5460	Uniform Supplies	1,477.68	496.71	1,596.09	2,000.00	2,000.00	0.00	0.00%	2,060.00	60.00	3.00%
20-41-100-5470	Misc. Supplies	0.00	250.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5475	Summer Camp Overhead	0.00	0.00	26,661.86	54,335.00	39,320.00	-15,015.00	-27.63%	41,100.00	1,780.00	4.53%
20-41-100-5490	Cost of Goods Sold	0.00	-155.56	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		32,947.23	29,882.85	67,031.33	98,112.00	85,227.00	-12,885.00	-13.13%	83,867.00	-1,360.00	-1.60%
Category: 55 - Equipment and Repairs											
20-41-100-5510	Building Repairs	24,449.08	6,275.67	15,893.99	38,203.00	27,230.14	-10,972.86	-28.72%	42,023.00	14,792.86	54.33%
20-41-100-5520	Equipment Repairs	16,398.76	3,374.04	7,640.38	7,200.00	7,640.38	440.38	6.12%	8,404.00	763.62	9.99%
20-41-100-5850	Equipment	0.00	1,247.19	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		40,847.84	10,896.90	23,534.37	45,403.00	34,870.52	-10,532.48	-23.20%	50,427.00	15,556.48	44.61%
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	0.00	-1,104,683.00	-658,448.00	-1,323,524.00	-1,323,524.00	0.00	0.00%	-1,433,126.00	-109,602.00	8.28%
20-41-100-6050	Transfer to Capital Fund	6,570,544.00	1,174,257.00	196,435.50	7,462,871.00	462,871.01	-6,999,999.99	-93.80%	115,105.00	-347,766.01	-75.13%
Total Category: 60 - Transfers :		6,570,544.00	69,574.00	-462,012.50	6,139,347.00	-860,652.99	-6,999,999.99	-114.02%	-1,318,021.00	-457,368.01	53.14%
Total Program: 100 - Operations:		-8,012,474.78	-1,546,725.12	-982,018.57	-7,906,376.71	-831,460.10	7,074,916.61	-89.48%	-48,776.02	782,684.08	-94.13%
Total ProgramArea: 1 - Operations:		-8,012,474.78	-1,546,725.12	-982,018.57	-7,906,376.71	-831,460.10	7,074,916.61	-89.48%	-48,776.02	782,684.08	-94.13%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Center for the Arts

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Daily Fees	\$ 12,333	\$ 13,000	\$ 11,753	\$ 12,480	\$727 6.2%
Fee Revenue	639,754	777,905	797,730	821,459	23,729 3.0%
Retail Sales	-	1,500	1,639	0	(1,639) -100.0%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> N/A
Total Revenue	<u>\$652,087</u>	<u>\$792,405</u>	<u>\$811,123</u>	<u>\$833,939</u>	<u>\$22,816</u> 2.8%
Expenses					
Salaries & Wages	\$323,364	\$468,534	\$410,981	\$ 467,507	\$56,526 13.8%
Employee Benefits	30,023	61,636	61,349	30,915	(30,434) -49.6%
Contract Services	44,428	71,026	58,514	75,751	17,237 29.5%
Utilities	861	1,815	1,977	1,971	(6) -0.3%
Supplies	72,764	97,745	119,532	104,785	(14,747) -12.3%
Repairs	<u>0</u>	<u>2,000</u>	<u>700</u>	<u>3,490</u>	<u>2,790</u> 398.6%
Operating Expenses	\$471,441	\$702,756	\$653,054	\$684,419	\$31,366 4.8%
Operating Surplus (Deficit)	<u>\$180,646</u>	<u>\$89,649</u>	<u>\$158,069</u>	<u>\$149,520</u>	<u>(\$8,549)</u>
Capital Transfer	0	0	0	0	N/A
Overhead Transfer	<u>80,750</u>	<u>42,890</u>	<u>42,890</u>	<u>73,274</u>	<u>30,384</u> 70.8%
Non Operating Expenses	\$80,750	\$42,890	\$42,890	\$73,274	\$30,384 70.8%
Total Expenses	<u>\$552,191</u>	<u>\$745,646</u>	<u>\$695,944</u>	<u>\$757,693</u>	<u>\$61,750</u> 8.9%
Net Surplus (Deficit)	\$99,896	\$46,759	\$115,179	\$76,246	

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	1 Budget	%
			2025 2025	2025 2025 Proj	Increase / (Decrease)			2026 2026	Increase / (Decrease)		
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov							
ProgramArea: 2 - Center for the Arts											
Program: 201 - Administration											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	62,098.23	59,201.59	98,907.56	129,143.00	113,703.03	-15,439.97	-11.96%	102,377.37	-11,325.66	-9.96%
20-41-201-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-201-5055	PT Administration	12,251.40	23,454.59	13,445.44	30,720.00	27,500.02	-3,219.98	-10.48%	38,934.00	11,433.98	41.58%
20-41-201-5080	Overtime FT	0.00	0.00	170.18	0.00	623.93	623.93	0.00%	1,375.00	751.07	120.38%
20-41-201-5085	Overtime PT	0.00	747.00	557.51	0.00	546.17	546.17	0.00%	0.00	-546.17	-100.00%
Total Category: 50 - Salaries & Wages:		74,349.63	83,403.18	113,080.69	159,863.00	142,373.15	-17,489.85	-10.94%	142,686.37	313.22	0.22%
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	642.84	29,750.87	32,748.10	58,465.07	58,465.07	0.00	0.00%	25,124.14	-33,340.93	-57.03%
20-41-201-5150	Training & Education	712.94	0.00	1,078.63	1,575.90	1,078.64	-497.26	-31.55%	2,172.00	1,093.36	101.36%
20-41-201-5160	Dues	279.00	0.00	265.00	540.00	265.01	-274.99	-50.92%	530.00	264.99	99.99%
20-41-201-5170	Awards and Meetings	0.00	0.00	93.92	240.00	240.00	0.00	0.00%	720.00	480.00	200.00%
Total Category: 51 - Employee Benefits :		1,634.78	29,750.87	34,185.65	60,820.97	60,048.72	-772.25	-1.27%	28,546.14	-31,502.58	-52.46%
Category: 52 - Contract Services											
20-41-201-5220	Transportation	0.00	0.00	11.00	154.50	11.01	-143.49	-92.87%	160.00	148.99	1,353.22%
20-41-201-5255	Marketing	0.00	0.00	208.11	600.00	600.00	0.00	0.00%	625.00	25.00	4.17%
Total Category: 52 - Contract Services:		0.00	0.00	219.11	754.50	611.01	-143.49	-19.02%	785.00	173.99	28.48%
Category: 53 - Utilities											
20-41-201-5310	Communications	1,408.12	461.78	1,009.00	1,540.00	1,153.28	-386.72	-25.11%	1,200.00	46.72	4.05%
Total Category: 53 - Utilities :		1,408.12	461.78	1,009.00	1,540.00	1,153.28	-386.72	-25.11%	1,200.00	46.72	4.05%
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	169.88	254.77	244.52	250.00	244.52	-5.48	-2.19%	250.00	5.48	2.24%
20-41-201-5410	Office Supplies	0.00	32.69	53.16	140.00	140.00	0.00	0.00%	140.00	0.00	0.00%
20-41-201-5460	Uniform Supplies	93.00	0.00	0.00	500.00	500.00	0.00	0.00%	560.00	60.00	12.00%
Total Category: 54 - Supplies :		262.88	287.46	297.68	890.00	884.52	-5.48	-0.62%	950.00	65.48	7.40%
Category: 60 - Transfers											
20-41-201-6010	Admin Overhead Charge	62,912.00	80,750.00	19,680.00	42,890.00	42,890.00	0.00	0.00%	73,274.00	30,384.00	70.84%
Total Category: 60 - Transfers :		62,912.00	80,750.00	19,680.00	42,890.00	42,890.00	0.00	0.00%	73,274.00	30,384.00	70.84%
Total Program: 201 - Administration:		140,567.41	194,653.29	168,472.13	266,758.47	247,960.68	-18,797.79	-7.05%	247,441.51	-519.17	-0.21%
Program: 202 - Pre-School Art											
Category: 44 - Fee Revenue											
20-41-202-4400	Program Fees	3,050.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		3,050.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 202 - Pre-School Art:		3,050.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Program: 204 - General Art											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	70,304.41	82,961.14	84,182.31	86,940.00	81,000.02	-5,939.98	-6.83%	96,000.00	14,999.98	18.52%
	Total Category: 44 - Fee Revenue :	70,304.41	82,961.14	84,182.31	86,940.00	81,000.02	-5,939.98	-6.83%	96,000.00	14,999.98	18.52%
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	29,843.41	27,076.53	26,379.29	27,282.00	33,000.03	5,718.03	20.96%	32,000.00	-1,000.03	-3.03%
20-41-204-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	19,000.00	19,000.00	0.00%
	Total Category: 50 - Salaries & Wages:	29,843.41	27,076.53	26,379.29	27,282.00	33,000.03	5,718.03	20.96%	51,000.00	17,999.97	54.55%
Category: 52 - Contract Services											
20-41-204-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	3,801.22	2,152.38	5,074.88	6,100.00	6,100.00	0.00	0.00%	8,917.00	2,817.00	46.18%
20-41-204-5430	Equipment Supplies	0.00	0.00	0.00	500.00	900.01	400.01	80.00%	400.00	-500.01	-55.56%
	Total Category: 54 - Supplies :	3,801.22	2,152.38	5,074.88	6,600.00	7,000.01	400.01	6.06%	9,317.00	2,316.99	33.10%
Category: 55 - Equipment and Repairs											
20-41-204-5520	Equipment Repairs	0.00	0.00	0.00	400.00	0.03	-399.97	-99.99%	790.00	789.97	33,233.33%
	Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	400.00	0.03	-399.97	-99.99%	790.00	789.97	33,233.33%
	Total Program: 204 - General Art:	36,659.78	53,732.23	52,728.14	52,658.00	40,999.95	-11,658.05	-22.14%	34,643.00	-6,356.95	-15.50%
Program: 207 - Ceramics											
Category: 44 - Fee Revenue											
20-41-207-4400	Program Fees	73,334.54	88,396.04	77,683.17	79,310.00	68,218.16	-11,091.84	-13.99%	71,600.00	3,381.84	4.96%
	Total Category: 44 - Fee Revenue :	73,334.54	88,396.04	77,683.17	79,310.00	68,218.16	-11,091.84	-13.99%	71,600.00	3,381.84	4.96%
Category: 50 - Salaries & Wages											
20-41-207-5010	Recruitment Incentives	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-207-5045	PT Instructor	34,956.66	32,646.43	22,331.77	35,020.00	25,773.31	-9,246.69	-26.40%	26,500.00	726.69	2.82%
20-41-207-5055	PT Administration	5,829.00	8,230.95	5,274.66	9,012.50	7,650.00	-1,362.50	-15.12%	7,880.00	230.00	3.01%
	Total Category: 50 - Salaries & Wages:	42,135.66	40,877.38	27,606.43	44,032.50	33,423.31	-10,609.19	-24.09%	34,380.00	956.69	2.86%
Category: 52 - Contract Services											
20-41-207-5225	Misc. Contract Services	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-207-5400	Program Operation Supplies	11,019.61	5,888.76	4,859.59	7,000.00	6,650.00	-350.00	-5.00%	7,000.00	350.00	5.26%
20-41-207-5430	Equipment Supplies	0.00	0.00	0.00	250.00	5,400.02	5,150.02	2,060.01%	2,750.00	-2,650.02	-49.07%
	Total Category: 54 - Supplies :	11,019.61	5,888.76	4,859.59	7,250.00	12,050.02	4,800.02	66.21%	9,750.00	-2,300.02	-19.09%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
Category: 55 - Equipment and Repairs										
20-41-207-5520	Equipment Repairs	0.00	0.00	641.00	1,600.00	700.00	-900.00	-56.25%	1,200.00	71.43%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	641.00	1,600.00	700.00	-900.00	-56.25%	1,200.00	71.43%
Total Program: 207 - Ceramics:		20,079.27	41,629.90	44,576.15	26,427.50	22,044.83	-4,382.67	-16.58%	26,270.00	19.17%
Program: 209 - New Trier Extension (NTX)										
Category: 44 - Fee Revenue										
20-41-209-4400	Program Fees	5,032.27	4,312.77	3,125.38	4,500.00	3,125.38	-1,374.62	-30.55%	0.00	-100.00%
Total Category: 44 - Fee Revenue :		5,032.27	4,312.77	3,125.38	4,500.00	3,125.38	-1,374.62	-30.55%	0.00	-100.00%
Total Program: 209 - New Trier Extension (NTX):		5,032.27	4,312.77	3,125.38	4,500.00	3,125.38	-1,374.62	-30.55%	0.00	-100.00%
Program: 211 - Dance										
Category: 44 - Fee Revenue										
20-41-211-4400	Program Fees	146,284.43	172,258.40	194,253.46	171,450.00	193,461.48	22,011.48	12.84%	200,000.00	3.38%
Total Category: 44 - Fee Revenue :		146,284.43	172,258.40	194,253.46	171,450.00	193,461.48	22,011.48	12.84%	200,000.00	3.38%
Category: 50 - Salaries & Wages										
20-41-211-5045	PT Instructor	46,577.42	48,211.66	47,644.44	51,500.00	52,500.00	1,000.00	1.94%	49,000.00	-6.67%
20-41-211-5055	PT Administration	996.00	2,913.94	2,210.00	5,400.00	5,400.00	0.00	0.00%	5,560.00	2.96%
Total Category: 50 - Salaries & Wages:		47,573.42	51,125.60	49,854.44	56,900.00	57,900.00	1,000.00	1.76%	54,560.00	-5.77%
Category: 52 - Contract Services										
20-41-211-5215	Independent Contractor Serv	595.00	1,538.08	1,400.00	0.00	300.00	300.00	0.00%	310.00	3.33%
20-41-211-5250	Misc. Professional Services	0.00	0.00	250.00	0.00	250.00	250.00	0.00%	260.00	4.00%
20-41-211-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	0.00%
Total Category: 52 - Contract Services:		595.00	1,538.08	1,650.00	0.00	550.00	550.00	0.00%	670.00	21.82%
Category: 54 - Supplies										
20-41-211-5400	Program Operation Supplies	16,955.61	22,013.21	18,863.19	19,650.00	22,500.04	2,850.04	14.50%	23,075.00	2.56%
20-41-211-5460	Uniform Supplies	0.00	0.00	0.00	270.00	270.00	0.00	0.00%	275.00	1.85%
Total Category: 54 - Supplies :		16,955.61	22,013.21	18,863.19	19,920.00	22,770.04	2,850.04	14.31%	23,350.00	2.55%
Total Program: 211 - Dance:		81,160.40	97,581.51	123,885.83	94,630.00	112,241.44	17,611.44	18.61%	121,420.00	8.18%
Program: 213 - Dance Team										
Category: 43 - Daily Fees										
20-41-213-4340	Ticket Sales	276.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 43 - Daily Fees :		276.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Category: 44 - Fee Revenue										
20-41-213-4400	Program Fees	73,011.87	76,313.57	150,086.61	115,981.00	147,300.00	31,319.00	27.00%	155,079.94	5.28%
Total Category: 44 - Fee Revenue :		73,011.87	76,313.57	150,086.61	115,981.00	147,300.00	31,319.00	27.00%	155,079.94	5.28%
Category: 50 - Salaries & Wages										
20-41-213-5045	PT Instructor	13,432.28	20,333.14	19,579.38	24,973.25	23,050.04	-1,923.21	-7.70%	37,639.46	63.29%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget 2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Account Number											
20-41-213-5055	PT Administration	1,970.72	4,833.54	6,728.91	5,819.50	7,100.00	1,280.50	22.00%	8,300.15	1,200.15	16.90%
20-41-213-5085	Overtime PT	0.00	0.00	240.00	0.00	240.00	240.00	0.00%	755.00	515.00	214.58%
Total Category: 50 - Salaries & Wages:		15,403.00	25,166.68	26,548.29	30,792.75	30,390.04	-402.71	-1.31%	46,694.61	16,304.57	53.65%
Category: 51 - Employee Benefits											
20-41-213-5170	Awards and Meetings	0.00	0.00	848.81	0.00	1,198.81	1,198.81	0.00%	1,250.00	51.19	4.27%
Total Category: 51 - Employee Benefits :		0.00	0.00	848.81	0.00	1,198.81	1,198.81	0.00%	1,250.00	51.19	4.27%
Category: 52 - Contract Services											
20-41-213-5220	Transportation	0.00	0.00	64.00	0.00	114.00	114.00	0.00%	250.00	136.00	119.30%
20-41-213-5225	Misc. Contract Services	880.00	935.00	0.00	1,200.00	720.00	-480.00	-40.00%	750.00	30.00	4.17%
20-41-213-5272	Entry Fees/Field Trips	8,802.16	23,120.36	29,195.83	36,413.00	30,000.00	-6,413.00	-17.61%	50,328.00	20,328.00	67.76%
Total Category: 52 - Contract Services:		9,682.16	24,055.36	29,259.83	37,613.00	30,834.00	-6,779.00	-18.02%	51,328.00	20,494.00	66.47%
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	30,151.92	25,890.69	19,834.70	38,000.00	24,000.00	-14,000.00	-36.84%	32,000.00	8,000.00	33.33%
20-41-213-5460	Uniform Supplies	0.00	0.00	0.00	70.00	70.00	0.00	0.00%	70.00	0.00	0.00%
Total Category: 54 - Supplies :		30,151.92	25,890.69	19,834.70	38,070.00	24,070.00	-14,000.00	-36.77%	32,070.00	8,000.00	33.24%
Total Program: 213 - Dance Team:		18,050.79	1,200.84	73,594.98	9,505.25	60,807.15	51,301.90	539.72%	23,737.33	-37,069.82	-60.96%
Program: 214 - Dance Recital											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	26,292.00	12,333.00	11,801.00	13,000.00	11,753.01	-1,246.99	-9.59%	12,480.00	726.99	6.19%
Total Category: 43 - Daily Fees :		26,292.00	12,333.00	11,801.00	13,000.00	11,753.01	-1,246.99	-9.59%	12,480.00	726.99	6.19%
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	-412.75	2,158.62	340.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		-412.75	2,158.62	340.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-41-214-4720	Food & Beverage Sales	0.00	0.00	1,738.15	1,500.00	1,639.16	139.16	9.28%	0.00	-1,639.16	-100.00%
Total Category: 47 - Retail Sales :		0.00	0.00	1,738.15	1,500.00	1,639.16	139.16	9.28%	0.00	-1,639.16	-100.00%
Category: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	3,638.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5055	PT Administration	6,394.92	8,522.44	1,563.08	3,230.00	1,533.09	-1,696.91	-52.54%	1,550.00	16.91	1.10%
20-41-214-5085	Overtime PT	375.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		10,408.32	8,522.44	1,563.08	3,230.00	1,533.09	-1,696.91	-52.54%	1,550.00	16.91	1.10%
Category: 51 - Employee Benefits											
20-41-214-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	350.00	350.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	350.00	350.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Comparison 1 Budget		Comparison 1 to Parent Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget		%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026		Increase / (Decrease)				
Category: 52 - Contract Services														
20-41-214-5215	Independent Contractor Serv	0.00	0.00	0.00	1,200.00	1,100.00	-100.00	-8.33%		2,400.00	1,300.00	118.18%		
Total Category: 52 - Contract Services:		0.00	0.00	0.00	1,200.00	1,100.00	-100.00	-8.33%		2,400.00	1,300.00	118.18%		
Category: 54 - Supplies														
20-41-214-5400	Program Operation Supplies	1,574.20	594.08	946.97	500.00	946.98	446.98	89.40%		520.00	-426.98	-45.09%		
Total Category: 54 - Supplies :		1,574.20	594.08	946.97	500.00	946.98	446.98	89.40%		520.00	-426.98	-45.09%		
Total Program: 214 - Dance Recital:		13,896.73	5,375.10	11,369.10	9,570.00	9,812.10	242.10	2.53%		7,660.00	-2,152.10	-21.93%		
Program: 215 - Workshops														
Category: 44 - Fee Revenue														
20-41-215-4400	Program Fees	3,873.00	8,254.00	2,255.40	9,290.00	7,844.00	-1,446.00	-15.57%		8,250.00	406.00	5.18%		
Total Category: 44 - Fee Revenue :		3,873.00	8,254.00	2,255.40	9,290.00	7,844.00	-1,446.00	-15.57%		8,250.00	406.00	5.18%		
Category: 50 - Salaries & Wages														
20-41-215-5045	PT Instructor	2,140.00	1,790.84	436.62	1,699.00	1,699.00	0.00	0.00%		3,225.00	1,526.00	89.82%		
20-41-215-5055	PT Administration	0.00	33.28	0.00	0.00	0.00	0.00	0.00%		375.00	375.00	0.00%		
Total Category: 50 - Salaries & Wages:		2,140.00	1,824.12	436.62	1,699.00	1,699.00	0.00	0.00%		3,600.00	1,901.00	111.89%		
Category: 52 - Contract Services														
20-41-215-5215	Independent Contractor Serv	0.00	300.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
20-41-215-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		100.00	100.00	0.00%		
Total Category: 52 - Contract Services:		0.00	300.00	0.00	0.00	0.00	0.00	0.00%		100.00	100.00	0.00%		
Category: 54 - Supplies														
20-41-215-5400	Program Operation Supplies	746.56	1,305.41	29.66	3,800.00	2,800.00	-1,000.00	-26.32%		2,885.00	85.00	3.04%		
Total Category: 54 - Supplies :		746.56	1,305.41	29.66	3,800.00	2,800.00	-1,000.00	-26.32%		2,885.00	85.00	3.04%		
Total Program: 215 - Workshops:		986.44	4,824.47	1,789.12	3,791.00	3,345.00	-446.00	-11.76%		1,665.00	-1,680.00	-50.22%		
Program: 216 - Early Bird														
Category: 44 - Fee Revenue														
20-41-216-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
Category: 50 - Salaries & Wages														
20-41-216-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
Total Program: 216 - Early Bird:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%		
Program: 217 - Arts in the Parks														
Category: 44 - Fee Revenue														
20-41-217-4400	Program Fees	126,566.69	125,608.22	138,169.57	171,600.00	138,169.60	-33,430.40	-19.48%		156,465.00	18,295.40	13.24%		
Total Category: 44 - Fee Revenue :		126,566.69	125,608.22	138,169.57	171,600.00	138,169.60	-33,430.40	-19.48%		156,465.00	18,295.40	13.24%		

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-41-217-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
20-41-217-5030	PT Supervisor	19,154.25	16,785.35	23,366.70	24,197.85	23,366.71	-831.14	-3.43%	24,086.00	719.29 3.08%
20-41-217-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,350.00	1,350.00 0.00%
20-41-217-5050	PT Counselor	55,824.25	39,080.74	30,214.24	51,420.00	30,214.25	-21,205.75	-41.24%	42,360.00	12,145.75 40.20%
20-41-217-5075	PT Driver	1,149.28	1,400.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
20-41-217-5085	Overtime PT	530.26	68.64	320.47	106.08	320.48	214.40	202.11%	364.00	43.52 13.58%
Total Category: 50 - Salaries & Wages:		76,658.04	57,334.86	53,901.41	75,723.93	53,901.44	-21,822.49	-28.82%	68,160.00	14,258.56 26.45%
Category: 51 - Employee Benefits										
20-41-217-5150	Training & Education	109.00	0.00	0.00	105.00	0.02	-104.98	-99.98%	105.00	104.98 24,900.00%
20-41-217-5170	Awards and Meetings	0.00	83.65	73.91	255.00	73.92	-181.08	-71.01%	264.00	190.08 257.14%
Total Category: 51 - Employee Benefits :		109.00	83.65	73.91	360.00	73.94	-286.06	-79.46%	369.00	295.06 399.05%
Category: 52 - Contract Services										
20-41-217-5220	Transportation	7,608.17	4,020.85	4,259.93	4,223.00	4,259.94	36.94	0.87%	4,388.00	128.06 3.01%
20-41-217-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00 0.00%
20-41-217-5272	Entry Fees/Field Trips	17,782.81	11,217.61	12,277.21	21,546.00	12,277.25	-9,268.75	-43.02%	10,815.20	-1,462.05 -11.91%
Total Category: 52 - Contract Services:		25,390.98	15,238.46	16,537.14	25,769.00	16,537.19	-9,231.81	-35.83%	15,353.20	-1,183.99 -7.16%
Category: 53 - Utilities										
20-41-217-5310	Communications	198.35	215.56	484.87	115.00	511.00	396.00	344.35%	446.00	-65.00 -12.72%
Total Category: 53 - Utilities :		198.35	215.56	484.87	115.00	511.00	396.00	344.35%	446.00	-65.00 -12.72%
Category: 54 - Supplies										
20-41-217-5400	Program Operation Supplies	8,170.35	4,425.36	9,537.88	7,725.00	9,562.37	1,837.37	23.78%	13,342.80	3,780.43 39.53%
20-41-217-5460	Uniform Supplies	1,401.25	441.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 54 - Supplies :		9,571.60	4,866.57	9,537.88	7,725.00	9,562.37	1,837.37	23.78%	13,342.80	3,780.43 39.53%
Total Program: 217 - Arts in the Parks:		14,638.72	47,869.12	57,634.36	61,907.07	57,583.66	-4,323.41	-6.98%	58,794.00	1,210.34 2.10%
Program: 218 - Dance Camp										
Category: 44 - Fee Revenue										
20-41-218-4400	Program Fees	38,008.59	43,858.00	66,707.54	84,105.00	66,708.06	-17,396.94	-20.68%	62,260.00	-4,448.06 -6.67%
Total Category: 44 - Fee Revenue :		38,008.59	43,858.00	66,707.54	84,105.00	66,708.06	-17,396.94	-20.68%	62,260.00	-4,448.06 -6.67%
Category: 50 - Salaries & Wages										
20-41-218-5030	PT Supervisor	9,279.50	10,455.75	18,929.66	22,687.31	18,929.67	-3,757.64	-16.56%	21,000.00	2,070.33 10.94%
20-41-218-5045	PT Instructor	0.00	0.00	0.00	738.00	0.02	-737.98	-100.00%	340.00	339.98 99,900.00%
20-41-218-5050	PT Counselor	1,592.00	7,247.84	10,207.50	20,568.00	10,207.51	-10,360.49	-50.37%	11,931.40	1,723.89 16.89%
20-41-218-5075	PT Driver	469.19	549.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
20-41-218-5085	Overtime PT	0.00	0.00	704.63	0.00	704.63	704.63	0.00%	726.00	21.37 3.03%
Total Category: 50 - Salaries & Wages:		11,340.69	18,253.41	29,841.79	43,993.31	29,841.83	-14,151.48	-32.17%	33,997.40	4,155.57 13.93%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Category: 51 - Employee Benefits											
20-41-218-5150	Training & Education	0.00	70.00	0.00	105.00	0.02	-104.98	-99.98%	105.00	104.98	24,900.00%
20-41-218-5170	Awards and Meetings	0.00	83.65	0.00	150.00	0.02	-149.98	-99.99%	112.00	111.98	59,900.00%
Total Category: 51 - Employee Benefits :		0.00	153.65	0.00	255.00	0.04	-254.96	-99.98%	217.00	216.96	42,400.00%
Category: 52 - Contract Services											
20-41-218-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5220	Transportation	1,394.00	1,407.35	1,086.26	1,449.57	1,086.27	-363.30	-25.06%	1,120.00	33.73	3.11%
20-41-218-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%
20-41-218-5272	Entry Fees/Field Trips	1,619.70	1,888.79	3,592.56	4,239.90	3,592.58	-647.32	-15.27%	3,274.88	-317.70	-8.84%
Total Category: 52 - Contract Services:		3,013.70	3,296.14	4,678.82	5,689.47	4,678.85	-1,010.62	-17.76%	4,544.88	-133.97	-2.86%
Category: 53 - Utilities											
20-41-218-5310	Communications	211.61	184.14	247.22	160.00	313.01	153.01	95.63%	325.00	11.99	3.83%
Total Category: 53 - Utilities :		211.61	184.14	247.22	160.00	313.01	153.01	95.63%	325.00	11.99	3.83%
Category: 54 - Supplies											
20-41-218-5400	Program Operation Supplies	2,225.82	2,205.55	3,674.49	5,775.00	3,674.50	-2,100.50	-36.37%	3,050.00	-624.50	-17.00%
20-41-218-5460	Uniform Supplies	511.02	278.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,736.84	2,484.06	3,674.49	5,775.00	3,674.50	-2,100.50	-36.37%	3,050.00	-624.50	-17.00%
Total Program: 218 - Dance Camp:		20,705.75	19,486.60	28,265.22	28,232.22	28,199.83	-32.39	-0.11%	20,125.72	-8,074.11	-28.63%
Program: 219 - CA New Programs											
Category: 44 - Fee Revenue											
20-41-219-4400	Program Fees	286.70	552.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		286.70	552.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 219 - CA New Programs:		286.70	552.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 221 - Art Birthday Parties											
Category: 44 - Fee Revenue											
20-41-221-4400	Program Fees	9,590.00	5,970.00	6,055.00	9,360.00	6,562.01	-2,797.99	-29.89%	7,000.00	437.99	6.67%
Total Category: 44 - Fee Revenue :		9,590.00	5,970.00	6,055.00	9,360.00	6,562.01	-2,797.99	-29.89%	7,000.00	437.99	6.67%
Category: 50 - Salaries & Wages											
20-41-221-5045	PT Instructor	4,520.00	3,335.00	2,300.00	4,140.00	2,760.01	-1,379.99	-33.33%	2,894.00	133.99	4.85%
Total Category: 50 - Salaries & Wages:		4,520.00	3,335.00	2,300.00	4,140.00	2,760.01	-1,379.99	-33.33%	2,894.00	133.99	4.85%
Category: 52 - Contract Services											
20-41-221-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	160.00	160.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	160.00	160.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-221-5400	Program Operation Supplies	2,300.79	1,186.56	655.89	1,390.00	1,000.01	-389.99	-28.06%	1,030.00	29.99	3.00%
	Total Category: 54 - Supplies :	2,300.79	1,186.56	655.89	1,390.00	1,000.01	-389.99	-28.06%	1,030.00	29.99	3.00%
	Total Program: 221 - Art Birthday Parties:	2,769.21	1,448.44	3,099.11	3,830.00	2,801.99	-1,028.01	-26.84%	2,916.00	114.01	4.07%
Program: 222 - Dance Birthday Parties											
Category: 44 - Fee Revenue											
20-41-222-4400	Program Fees	5,432.00	4,638.00	4,856.00	9,360.00	5,325.01	-4,034.99	-43.11%	5,600.00	274.99	5.16%
	Total Category: 44 - Fee Revenue :	5,432.00	4,638.00	4,856.00	9,360.00	5,325.01	-4,034.99	-43.11%	5,600.00	274.99	5.16%
Category: 50 - Salaries & Wages											
20-41-222-5045	PT Instructor	3,222.53	2,455.12	1,840.00	4,500.00	2,530.01	-1,969.99	-43.78%	2,610.00	79.99	3.16%
	Total Category: 50 - Salaries & Wages:	3,222.53	2,455.12	1,840.00	4,500.00	2,530.01	-1,969.99	-43.78%	2,610.00	79.99	3.16%
Category: 52 - Contract Services											
20-41-222-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	160.00	160.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	160.00	160.00	0.00%
Category: 54 - Supplies											
20-41-222-5400	Program Operation Supplies	98.08	31.99	142.56	200.00	115.01	-84.99	-42.50%	120.00	4.99	4.34%
	Total Category: 54 - Supplies :	98.08	31.99	142.56	200.00	115.01	-84.99	-42.50%	120.00	4.99	4.34%
	Total Program: 222 - Dance Birthday Parties:	2,111.39	2,150.89	2,873.44	4,660.00	2,679.99	-1,980.01	-42.49%	2,710.00	30.01	1.12%
Program: 223 - Pre-K Dance Camp											
Category: 44 - Fee Revenue											
20-41-223-4400	Program Fees	4,003.50	5,148.00	15,673.00	14,985.00	13,864.00	-1,121.00	-7.48%	14,500.00	636.00	4.59%
	Total Category: 44 - Fee Revenue :	4,003.50	5,148.00	15,673.00	14,985.00	13,864.00	-1,121.00	-7.48%	14,500.00	636.00	4.59%
Category: 50 - Salaries & Wages											
20-41-223-5030	PT Supervisor	493.50	1,048.32	4,445.51	7,154.71	4,445.51	-2,709.20	-37.87%	7,000.00	2,554.49	57.46%
20-41-223-5050	PT Counselor	1,604.00	391.04	274.25	0.00	274.25	274.25	0.00%	250.00	-24.25	-8.84%
	Total Category: 50 - Salaries & Wages:	2,097.50	1,439.36	4,719.76	7,154.71	4,719.76	-2,434.95	-34.03%	7,250.00	2,530.24	53.61%
Category: 51 - Employee Benefits											
20-41-223-5150	Training & Education	0.00	35.00	12.95	70.00	12.95	-57.05	-81.50%	35.00	22.05	170.27%
20-41-223-5170	Awards and Meetings	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	30.00	30.00	0.00%
	Total Category: 51 - Employee Benefits :	0.00	35.00	12.95	100.00	12.95	-87.05	-87.05%	65.00	52.05	401.93%
Category: 54 - Supplies											
20-41-223-5400	Program Operation Supplies	291.75	176.93	252.97	525.00	252.99	-272.01	-51.81%	300.00	47.01	18.58%
20-41-223-5460	Uniform Supplies	8.20	176.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	299.95	353.53	252.97	525.00	252.99	-272.01	-51.81%	300.00	47.01	18.58%
	Total Program: 223 - Pre-K Dance Camp:	1,606.05	3,320.11	10,687.32	7,205.29	8,878.30	1,673.01	23.22%	6,885.00	-1,993.30	-22.45%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Program: 224 - Pinterest Camp										
Category: 44 - Fee Revenue										
20-41-224-4400 Program Fees	9,030.00	6,671.50	42,521.60	21,024.00	42,521.60	21,497.60	102.25%	44,704.00	2,182.40	5.13%
Total Category: 44 - Fee Revenue :	9,030.00	6,671.50	42,521.60	21,024.00	42,521.60	21,497.60	102.25%	44,704.00	2,182.40	5.13%
Category: 50 - Salaries & Wages										
20-41-224-5030 PT Supervisor	5,140.75	1,790.25	16,861.74	9,222.70	16,861.74	7,639.04	82.83%	11,225.00	-5,636.74	-33.43%
20-41-224-5050 PT Counselor	320.00	760.00	48.00	0.00	48.00	48.00	0.00%	6,900.00	6,852.00	14,275.00%
Total Category: 50 - Salaries & Wages:	5,460.75	2,550.25	16,909.74	9,222.70	16,909.74	7,687.04	83.35%	18,125.00	1,215.26	7.19%
Category: 51 - Employee Benefits										
20-41-224-5150 Training & Education	0.00	0.00	14.95	70.00	14.95	-55.05	-78.64%	70.00	55.05	368.23%
20-41-224-5170 Awards and Meetings	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	48.00	48.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	14.95	100.00	14.95	-85.05	-85.05%	118.00	103.05	689.30%
Category: 52 - Contract Services										
20-41-224-5250 Misc. Professional Services	0.00	0.00	160.00	0.00	160.00	160.00	0.00%	0.00	-160.00	-100.00%
Total Category: 52 - Contract Services:	0.00	0.00	160.00	0.00	160.00	160.00	0.00%	0.00	-160.00	-100.00%
Category: 54 - Supplies										
20-41-224-5400 Program Operation Supplies	886.73	1,247.66	9,320.21	5,100.00	9,320.21	4,220.21	82.75%	8,100.00	-1,220.21	-13.09%
20-41-224-5460 Uniform Supplies	292.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	1,178.80	1,247.66	9,320.21	5,100.00	9,320.21	4,220.21	82.75%	8,100.00	-1,220.21	-13.09%
Category: 55 - Equipment and Repairs										
20-41-224-5850 Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Program: 224 - Pinterest Camp:	2,390.45	2,873.59	16,116.70	6,601.30	16,116.70	9,515.40	144.14%	16,861.00	744.30	4.62%
Program: 225 - Dance Team Travel										
Category: 44 - Fee Revenue										
20-41-225-4410 Tournament Fees	0.00	12,654.23	21,135.50	0.00	23,631.03	23,631.03	0.00%	0.00	-23,631.03	-100.00%
Total Category: 44 - Fee Revenue :	0.00	12,654.23	21,135.50	0.00	23,631.03	23,631.03	0.00%	0.00	-23,631.03	-100.00%
Category: 52 - Contract Services										
20-41-225-5220 Transportation	0.00	0.00	4,042.66	0.00	4,042.66	4,042.66	0.00%	0.00	-4,042.66	-100.00%
Total Category: 52 - Contract Services:	0.00	0.00	4,042.66	0.00	4,042.66	4,042.66	0.00%	0.00	-4,042.66	-100.00%
Category: 54 - Supplies										
20-41-225-5400 Program Operation Supplies	0.00	4,462.12	25,085.37	0.00	25,085.37	25,085.37	0.00%	0.00	-25,085.37	-100.00%
Total Category: 54 - Supplies :	0.00	4,462.12	25,085.37	0.00	25,085.37	25,085.37	0.00%	0.00	-25,085.37	-100.00%
Total Program: 225 - Dance Team Travel:	0.00	8,192.11	-7,992.53	0.00	-5,497.00	-5,497.00	0.00%	0.00	5,497.00	-100.00%
Total ProgramArea: 2 - Center for the Arts:	82,857.32	99,896.39	253,280.19	46,759.16	115,178.64	68,419.48	146.32%	76,245.54	-38,933.10	-33.80%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Early Childhood

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	<u>1,650,989</u>	<u>2,068,331</u>	<u>1,825,558</u>	<u>1,945,409</u>	\$119,851	6.6%
Total Revenue	<u>\$1,650,989</u>	<u>\$2,068,331</u>	<u>\$1,825,558</u>	<u>\$1,945,409</u>	<u>\$119,851</u>	6.6%
Expenses						
Salaries & Wages	\$1,037,130	\$1,116,822	\$1,050,595	\$ 1,077,218	\$26,623	2.5%
Employee Benefits	73,840	73,802	68,220	81,767	13,547	19.9%
Contract Services	23,608	23,675	16,911	25,743	8,832	52.2%
Utilities	8,377	8,020	7,090	8,356	1,266	17.9%
Supplies	113,060	168,728	163,818	174,978	11,160	6.8%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$1,256,017	\$1,391,047	\$1,306,634	\$1,368,062	\$61,428	4.7%
Operating Surplus (Deficit)	<u>\$394,972</u>	<u>\$677,284</u>	<u>\$518,924</u>	<u>\$577,347</u>	<u>\$58,423</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>392,077</u>	<u>668,443</u>	<u>274,483</u>	<u>282,938</u>	<u>8,455</u>	3.1%
Total Expenses	<u>\$1,648,094</u>	<u>\$2,059,490</u>	<u>\$1,581,117</u>	<u>\$1,651,000</u>	<u>\$69,883</u>	4.4%
Net Surplus (Deficit)	\$2,895	\$8,841	\$244,441	\$294,409		

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
ProgramArea: 3 - Early Childhood											
Program: 301 - Administration											
Category: 50 - Salaries & Wages											
20-41-301-5000	Administration	170,574.27	178,882.99	150,060.86	183,631.08	166,093.00	-17,538.08	-9.55%	173,821.64	7,728.64	4.65%
20-41-301-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-301-5035	PT Coordinator	11,768.40	13,584.59	11,595.75	12,597.90	11,378.25	-1,219.65	-9.68%	0.01	-11,378.24	-100.00%
20-41-301-5085	Overtime PT	135.00	124.23	235.13	0.00	235.13	235.13	0.00%	0.00	-235.13	-100.00%
Total Category: 50 - Salaries & Wages:		182,477.67	192,591.81	161,891.74	196,228.98	177,706.38	-18,522.60	-9.44%	173,821.65	-3,884.73	-2.19%
Category: 51 - Employee Benefits											
20-41-301-5110	Health Insurance Premiums	70,444.02	65,559.37	53,330.13	57,327.24	57,327.24	0.00	0.00%	66,752.61	9,425.37	16.44%
20-41-301-5150	Training & Education	1,168.87	858.11	0.00	2,380.00	600.10	-1,779.90	-74.79%	2,548.00	1,947.90	324.60%
20-41-301-5160	Dues	279.00	530.00	795.00	1,060.00	795.00	-265.00	-25.00%	530.00	-265.00	-33.33%
20-41-301-5170	Awards and Meetings	69.66	39.45	0.00	150.00	150.00	0.00	0.00%	0.00	-150.00	-100.00%
Total Category: 51 - Employee Benefits :		71,961.55	66,986.93	54,125.13	60,917.24	58,872.34	-2,044.90	-3.36%	69,830.61	10,958.27	18.61%
Category: 52 - Contract Services											
20-41-301-5205	Equipment Maintenance Serv	158.73	1,145.42	1,359.53	240.00	240.00	0.00	0.00%	0.00	-240.00	-100.00%
20-41-301-5220	Transportation	0.00	0.00	0.00	300.00	0.03	-299.97	-99.99%	300.00	299.97	99,900.00%
20-41-301-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,500.00	5,500.00	0.00%
20-41-301-5255	Marketing	1,527.74	314.63	0.00	1,500.00	500.00	-1,000.00	-66.67%	1,500.00	1,000.00	200.00%
Total Category: 52 - Contract Services:		1,686.47	1,460.05	1,359.53	2,040.00	740.03	-1,299.97	-63.72%	7,300.00	6,559.97	886.45%
Category: 53 - Utilities											
20-41-301-5310	Communications	7,790.70	7,793.84	5,666.04	7,620.00	6,235.05	-1,384.95	-18.18%	7,956.00	1,720.95	27.60%
Total Category: 53 - Utilities :		7,790.70	7,793.84	5,666.04	7,620.00	6,235.05	-1,384.95	-18.18%	7,956.00	1,720.95	27.60%
Category: 54 - Supplies											
20-41-301-5400	Program Operation Supplies	114.00	0.00	0.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
20-41-301-5410	Office Supplies	185.83	226.16	52.41	350.00	350.00	0.00	0.00%	350.00	0.00	0.00%
Total Category: 54 - Supplies :		299.83	226.16	52.41	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Category: 60 - Transfers											
20-41-301-6010	Admin Overhead Charge	306,193.00	392,077.00	306,720.00	668,443.00	274,483.00	-393,960.00	-58.94%	282,938.00	8,455.00	3.08%
Total Category: 60 - Transfers :		306,193.00	392,077.00	306,720.00	668,443.00	274,483.00	-393,960.00	-58.94%	282,938.00	8,455.00	3.08%
Total Program: 301 - Administration:		570,409.22	661,135.79	529,814.85	935,999.22	518,786.80	-417,212.42	-44.57%	542,596.26	23,809.46	4.59%
Program: 303 - Pre School											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	492,015.72	308,556.75	431,199.03	366,870.00	370,380.00	3,510.00	0.96%	388,899.48	18,519.48	5.00%
Total Category: 44 - Fee Revenue :		492,015.72	308,556.75	431,199.03	366,870.00	370,380.00	3,510.00	0.96%	388,899.48	18,519.48	5.00%
Category: 50 - Salaries & Wages											
20-41-303-5010	Recruitment Incentives	600.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		Comparison 2	Comparison 2	
					Budget	to Parent	%	Budget	to Comparison	%
		2023	2024	2025	Parent Budget	Budget				
		Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	Increase / (Decrease)	2026	Increase / (Decrease)	
Account Number					2025	2025 Proj	(Decrease)	2026	(Decrease)	
20-41-303-5045	PT Instructor	204,125.80	210,194.05	180,339.67	183,022.90	178,699.45	-4,323.45	185,955.90	7,256.45	4.06%
20-41-303-5085	Overtime PT	0.00	14.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		204,725.80	210,208.30	180,339.67	183,022.90	178,699.45	-4,323.45	185,955.90	7,256.45	4.06%
Category: 51 - Employee Benefits										
20-41-303-5150	Training & Education	141.99	959.00	457.00	1,580.00	1,580.00	0.00	3,192.00	1,612.00	102.03%
20-41-303-5170	Awards and Meetings	632.52	891.18	711.37	4,000.00	2,000.00	-2,000.00	2,000.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		774.51	1,850.18	1,168.37	5,580.00	3,580.00	-2,000.00	5,192.00	1,612.00	45.03%
Category: 52 - Contract Services										
20-41-303-5215	Independent Contractor Serv	7,455.00	6,914.50	805.20	1,400.00	1,400.00	0.00	2,210.00	810.00	57.86%
20-41-303-5225	Misc. Contract Services	1,190.00	752.40	0.00	1,600.00	1,600.00	0.00	1,882.00	282.00	17.63%
20-41-303-5272	Entry Fees/Field Trips	0.00	427.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		8,645.00	8,094.40	805.20	3,000.00	3,000.00	0.00	4,092.00	1,092.00	36.40%
Category: 54 - Supplies										
20-41-303-5400	Program Operation Supplies	33,134.10	41,410.45	35,617.01	44,718.00	44,718.00	0.00	52,343.40	7,625.40	17.05%
20-41-303-5460	Uniform Supplies	0.00	0.00	70.43	500.00	500.00	0.00	560.00	60.00	12.00%
Total Category: 54 - Supplies :		33,134.10	41,410.45	35,687.44	45,218.00	45,218.00	0.00	52,903.40	7,685.40	17.00%
Total Program: 303 - Pre School:		244,736.31	46,993.42	213,198.35	130,049.10	139,882.55	9,833.45	140,756.18	873.63	0.62%
Program: 304 - FD Pre School										
Category: 44 - Fee Revenue										
20-41-304-4400	Program Fees	572,032.41	875,390.60	813,822.65	1,163,992.00	975,788.00	-188,204.00	1,024,577.52	48,789.52	5.00%
Total Category: 44 - Fee Revenue :		572,032.41	875,390.60	813,822.65	1,163,992.00	975,788.00	-188,204.00	1,024,577.52	48,789.52	5.00%
Category: 50 - Salaries & Wages										
20-41-304-5010	Recruitment Incentives	750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
20-41-304-5045	PT Instructor	416,516.85	426,810.30	394,841.54	502,862.00	469,709.64	-33,152.36	503,314.61	33,604.97	7.15%
20-41-304-5085	Overtime PT	583.29	1,205.22	399.24	0.00	399.24	399.24	0.00	-399.24	-100.00%
Total Category: 50 - Salaries & Wages:		417,850.14	428,015.52	395,240.78	502,862.00	470,108.88	-32,753.12	503,314.61	33,205.73	7.06%
Category: 51 - Employee Benefits										
20-41-304-5150	Training & Education	248.93	1,527.00	692.00	3,340.00	3,340.00	0.00	3,312.00	-28.00	-0.84%
20-41-304-5160	Dues	0.00	0.00	0.00	700.00	700.00	0.00	0.00	-700.00	-100.00%
20-41-304-5170	Awards and Meetings	1,193.01	1,727.10	1,229.98	1,200.00	1,200.00	0.00	2,000.00	800.00	66.67%
Total Category: 51 - Employee Benefits :		1,441.94	3,254.10	1,921.98	5,240.00	5,240.00	0.00	5,312.00	72.00	1.37%
Category: 52 - Contract Services										
20-41-304-5215	Independent Contractor Serv	997.50	1,053.00	1,207.80	1,400.00	1,400.00	0.00	2,632.00	1,232.00	88.00%
20-41-304-5225	Misc. Contract Services	1,420.88	1,128.60	0.00	2,400.00	2,400.00	0.00	2,823.00	423.00	17.63%
20-41-304-5272	Entry Fees/Field Trips	0.00	673.50	0.00	1,500.00	1,500.00	0.00	0.00	-1,500.00	-100.00%
Total Category: 52 - Contract Services:		2,418.38	2,855.10	1,207.80	5,300.00	5,300.00	0.00	5,455.00	155.00	2.92%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
Category: 54 - Supplies										
20-41-304-5400	Program Operation Supplies	47,366.68	61,470.30	55,140.42	106,740.00	106,740.00	0.00	0.00%	110,043.00	3,303.00 3.09%
20-41-304-5460	Uniform Supplies	0.00	117.00	105.65	3,000.00	3,000.00	0.00	0.00%	1,680.00	-1,320.00 -44.00%
	Total Category: 54 - Supplies :	47,366.68	61,587.30	55,246.07	109,740.00	109,740.00	0.00	0.00%	111,723.00	1,983.00 1.81%
	Total Program: 304 - FD Pre School:	102,955.27	379,678.58	360,206.02	540,850.00	385,399.12	-155,450.88	-28.74%	398,772.91	13,373.79 3.47%
Program: 306 - Kinder Enrichment										
Category: 44 - Fee Revenue										
20-41-306-4400	Program Fees	1,287.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Category: 44 - Fee Revenue :	1,287.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Program: 306 - Kinder Enrichment:	1,287.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Program: 308 - Tiny Tots										
Category: 44 - Fee Revenue										
20-41-308-4400	Program Fees	53,381.47	64,508.00	83,825.30	67,835.00	83,403.30	15,568.30	22.95%	88,994.00	5,590.70 6.70%
	Total Category: 44 - Fee Revenue :	53,381.47	64,508.00	83,825.30	67,835.00	83,403.30	15,568.30	22.95%	88,994.00	5,590.70 6.70%
Category: 50 - Salaries & Wages										
20-41-308-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-41-308-5030	PT Supervisor	7,587.00	9,618.75	11,119.68	10,530.00	11,119.68	589.68	5.60%	9,283.32	-1,836.36 -16.51%
20-41-308-5050	PT Counselor	12,380.00	15,427.04	15,832.80	12,856.00	15,832.80	2,976.80	23.15%	17,927.86	2,095.06 13.23%
20-41-308-5085	Overtime PT	9.38	91.13	579.15	0.00	579.15	579.15	0.00%	0.00	-579.15 -100.00%
	Total Category: 50 - Salaries & Wages:	19,976.38	25,136.92	27,531.63	23,386.00	27,531.63	4,145.63	17.73%	27,211.18	-320.45 -1.16%
Category: 51 - Employee Benefits										
20-41-308-5170	Awards and Meetings	60.37	272.08	58.96	220.00	58.96	-161.04	-73.20%	238.00	179.04 303.66%
	Total Category: 51 - Employee Benefits :	60.37	272.08	58.96	220.00	58.96	-161.04	-73.20%	238.00	179.04 303.66%
Category: 52 - Contract Services										
20-41-308-5215	Independent Contractor Servic	0.00	0.00	776.08	0.00	776.08	776.08	0.00%	705.00	-71.08 -9.16%
20-41-308-5225	Misc. Contract Services	0.00	1,065.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-41-308-5272	Entry Fees/Field Trips	408.75	0.00	0.00	700.00	1.00	-699.00	-99.86%	0.00	-1.00 -100.00%
	Total Category: 52 - Contract Services:	408.75	1,065.00	776.08	700.00	777.08	77.08	11.01%	705.00	-72.08 -9.28%
Category: 53 - Utilities										
20-41-308-5310	Communications	220.57	254.43	291.21	150.00	227.09	77.09	51.39%	150.00	-77.09 -33.95%
	Total Category: 53 - Utilities :	220.57	254.43	291.21	150.00	227.09	77.09	51.39%	150.00	-77.09 -33.95%
Category: 54 - Supplies										
20-41-308-5400	Program Operation Supplies	2,000.43	1,268.85	1,439.54	2,552.50	1,439.54	-1,112.96	-43.60%	2,508.00	1,068.46 74.22%
20-41-308-5460	Uniform Supplies	890.23	836.91	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
	Total Category: 54 - Supplies :	2,890.66	2,105.76	1,439.54	2,552.50	1,439.54	-1,112.96	-43.60%	2,508.00	1,068.46 74.22%
	Total Program: 308 - Tiny Tots:	29,824.74	35,673.81	53,727.88	40,826.50	53,369.00	12,542.50	30.72%	58,181.82	4,812.82 9.02%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity Through Nov							
Program: 309 - EC After Camp											
Category: 44 - Fee Revenue											
20-41-309-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-309-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5050	PT Counselor	105.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5085	Overtime PT	144.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		249.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-309-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-309-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 309 - EC After Camp:		-249.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 310 - Discovery Camp											
Category: 44 - Fee Revenue											
20-41-310-4400	Program Fees	169,929.13	147,777.21	156,068.28	182,492.00	156,068.28	-26,423.72	-14.48%	163,399.00	7,330.72	4.70%
Total Category: 44 - Fee Revenue :		169,929.13	147,777.21	156,068.28	182,492.00	156,068.28	-26,423.72	-14.48%	163,399.00	7,330.72	4.70%
Category: 50 - Salaries & Wages											
20-41-310-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5030	PT Supervisor	18,387.25	17,238.79	22,148.89	21,159.00	22,148.89	989.89	4.68%	23,781.10	1,632.21	7.37%
20-41-310-5050	PT Counselor	52,696.00	46,838.68	61,711.17	52,761.00	61,711.17	8,950.17	16.96%	50,686.16	-11,025.01	-17.87%
20-41-310-5075	PT Driver	749.09	1,327.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5085	Overtime PT	281.63	0.00	806.15	0.00	806.15	806.15	0.00%	0.00	-806.15	-100.00%
Total Category: 50 - Salaries & Wages:		72,113.97	65,405.08	84,666.21	73,920.00	84,666.21	10,746.21	14.54%	74,467.26	-10,198.95	-12.05%
Category: 51 - Employee Benefits											
20-41-310-5170	Awards and Meetings	731.40	426.57	168.91	580.00	168.91	-411.09	-70.88%	442.00	273.09	161.68%
Total Category: 51 - Employee Benefits :		731.40	426.57	168.91	580.00	168.91	-411.09	-70.88%	442.00	273.09	161.68%
Category: 52 - Contract Services											
20-41-310-5215	Independent Contractor Servic	0.00	0.00	1,707.34	3,550.00	1,707.34	-1,842.66	-51.91%	1,400.00	-307.34	-18.00%
20-41-310-5220	Transportation	2,153.00	2,023.91	1,361.66	1,500.00	1,361.66	-138.34	-9.22%	1,830.00	468.34	34.39%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget 2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
Account Number											
20-41-310-5272	Entry Fees/Field Trips	4,503.75	5,415.00	2,162.78	4,892.00	2,162.78	-2,729.22	-55.79%	2,634.44	471.66	21.81%
Total Category: 52 - Contract Services:		6,656.75	7,438.91	5,231.78	9,942.00	5,231.78	-4,710.22	-47.38%	5,864.44	632.66	12.09%
Category: 53 - Utilities											
20-41-310-5310	Communications	327.66	328.87	614.12	250.00	627.72	377.72	151.09%	250.00	-377.72	-60.17%
Total Category: 53 - Utilities :		327.66	328.87	614.12	250.00	627.72	377.72	151.09%	250.00	-377.72	-60.17%
Category: 54 - Supplies											
20-41-310-5400	Program Operation Supplies	3,413.82	2,305.04	3,534.99	3,325.00	3,534.99	209.99	6.32%	3,617.50	82.51	2.33%
20-41-310-5460	Uniform Supplies	1,343.02	1,374.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		4,756.84	3,679.24	3,534.99	3,325.00	3,534.99	209.99	6.32%	3,617.50	82.51	2.33%
Total Program: 310 - Discovery Camp:		85,342.51	70,498.54	61,852.27	94,475.00	61,838.67	-32,636.33	-34.54%	78,757.80	16,919.13	27.36%
Program: 311 - Early Birds											
Category: 44 - Fee Revenue											
20-41-311-4400	Program Fees	18,643.00	5,638.00	4,394.00	5,640.00	3,423.00	-2,217.00	-39.31%	7,006.00	3,583.00	104.67%
Total Category: 44 - Fee Revenue :		18,643.00	5,638.00	4,394.00	5,640.00	3,423.00	-2,217.00	-39.31%	7,006.00	3,583.00	104.67%
Category: 50 - Salaries & Wages											
20-41-311-5045	PT Instructor	8,565.75	126.00	215.25	3,791.80	215.25	-3,576.55	-94.32%	2,043.13	1,827.88	849.19%
Total Category: 50 - Salaries & Wages:		8,565.75	126.00	215.25	3,791.80	215.25	-3,576.55	-94.32%	2,043.13	1,827.88	849.19%
Total Program: 311 - Early Birds:		10,077.25	5,512.00	4,178.75	1,848.20	3,207.75	1,359.55	73.56%	4,962.87	1,755.12	54.71%
Program: 341 - Teeny Tiny Tots											
Category: 44 - Fee Revenue											
20-41-341-4400	Program Fees	24,104.00	29,771.00	13,866.00	34,434.00	13,949.00	-20,485.00	-59.49%	21,413.00	7,464.00	53.51%
Total Category: 44 - Fee Revenue :		24,104.00	29,771.00	13,866.00	34,434.00	13,949.00	-20,485.00	-59.49%	21,413.00	7,464.00	53.51%
Category: 50 - Salaries & Wages											
20-41-341-5030	PT Supervisor	7,962.50	7,185.94	6,128.86	8,250.00	6,128.86	-2,121.14	-25.71%	7,070.00	941.14	15.36%
20-41-341-5050	PT Counselor	9,971.50	12,696.81	9,388.89	17,997.00	9,388.89	-8,608.11	-47.83%	5,983.60	-3,405.29	-36.27%
20-41-341-5085	Overtime PT	234.38	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		18,168.38	19,882.75	15,517.75	26,247.00	15,517.75	-10,729.25	-40.88%	13,053.60	-2,464.15	-15.88%
Category: 51 - Employee Benefits											
20-41-341-5170	Awards and Meetings	60.37	272.09	44.67	300.00	44.67	-255.33	-85.11%	102.00	57.33	128.34%
Total Category: 51 - Employee Benefits :		60.37	272.09	44.67	300.00	44.67	-255.33	-85.11%	102.00	57.33	128.34%
Category: 52 - Contract Services											
20-41-341-5215	Independent Contractor Serv	0.00	815.00	542.75	843.00	542.75	-300.25	-35.62%	337.00	-205.75	-37.91%
20-41-341-5272	Entry Fees/Field Trips	408.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		408.75	815.00	542.75	843.00	542.75	-300.25	-35.62%	337.00	-205.75	-37.91%
Category: 54 - Supplies											
20-41-341-5400	Program Operation Supplies	1,416.23	711.23	639.80	2,302.50	639.80	-1,662.70	-72.21%	588.00	-51.80	-8.10%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
Account Number		2023	2024	2025	2025	2025	Increase /	2026	1 Budget		
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)	2026	Increase /		
				Through Nov					(Decrease)		
20-41-341-5460	Uniform Supplies	589.06	481.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%	
	Total Category: 54 - Supplies :	2,005.29	1,192.74	639.80	2,302.50	639.80	-1,662.70	-72.21%	588.00	-51.80	-8.10%
	Total Program: 341 - Teeny Tiny Tots:	3,461.21	7,608.42	-2,878.97	4,741.50	-2,795.97	-7,537.47	-158.97%	7,332.40	10,128.37	-362.25%
Program: 342 - Hummingbirds											
Category: 44 - Fee Revenue											
20-41-342-4400	Program Fees	41,180.00	44,316.46	41,245.20	58,968.00	39,619.20	-19,348.80	-32.81%	44,220.00	4,600.80	11.61%
	Total Category: 44 - Fee Revenue :	41,180.00	44,316.46	41,245.20	58,968.00	39,619.20	-19,348.80	-32.81%	44,220.00	4,600.80	11.61%
Category: 50 - Salaries & Wages											
20-41-342-5030	PT Supervisor	4,515.75	7,784.00	7,568.00	9,555.00	7,568.00	-1,987.00	-20.80%	9,650.00	2,082.00	27.51%
20-41-342-5050	PT Counselor	21,679.75	18,892.33	22,102.91	24,848.00	22,102.91	-2,745.09	-11.05%	20,601.96	-1,500.95	-6.79%
20-41-342-5085	Overtime PT	50.63	24.00	775.50	0.00	775.50	775.50	0.00%	0.00	-775.50	-100.00%
	Total Category: 50 - Salaries & Wages:	26,246.13	26,700.33	30,446.41	34,403.00	30,446.41	-3,956.59	-11.50%	30,251.96	-194.45	-0.64%
Category: 51 - Employee Benefits											
20-41-342-5170	Awards and Meetings	120.74	354.61	62.35	450.00	62.35	-387.65	-86.14%	150.00	87.65	140.58%
	Total Category: 51 - Employee Benefits :	120.74	354.61	62.35	450.00	62.35	-387.65	-86.14%	150.00	87.65	140.58%
Category: 52 - Contract Services											
20-41-342-5215	Independent Contractor Serv	0.00	815.00	542.75	0.00	542.75	542.75	0.00%	485.00	-57.75	-10.64%
20-41-342-5272	Entry Fees/Field Trips	408.75	0.00	0.00	850.00	0.01	-849.99	-100.00%	0.00	-0.01	-100.00%
	Total Category: 52 - Contract Services:	408.75	815.00	542.75	850.00	542.76	-307.24	-36.15%	485.00	-57.76	-10.64%
Category: 54 - Supplies											
20-41-342-5400	Program Operation Supplies	1,052.95	614.00	751.13	1,760.00	751.13	-1,008.87	-57.32%	1,088.00	336.87	44.85%
20-41-342-5460	Uniform Supplies	299.07	617.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	1,352.02	1,231.29	751.13	1,760.00	751.13	-1,008.87	-57.32%	1,088.00	336.87	44.85%
	Total Program: 342 - Hummingbirds:	13,052.36	15,215.23	9,442.56	21,505.00	7,816.55	-13,688.45	-63.65%	12,245.04	4,428.49	56.66%
Program: 343 - Summer Doves											
Category: 44 - Fee Revenue											
20-41-343-4400	Program Fees	140,148.00	175,030.75	195,948.32	188,100.00	182,927.32	-5,172.68	-2.75%	206,900.00	23,972.68	13.11%
	Total Category: 44 - Fee Revenue :	140,148.00	175,030.75	195,948.32	188,100.00	182,927.32	-5,172.68	-2.75%	206,900.00	23,972.68	13.11%
Category: 50 - Salaries & Wages											
20-41-343-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-343-5030	PT Supervisor	9,504.00	10,186.25	11,166.74	11,310.00	11,166.74	-143.26	-1.27%	11,641.76	475.02	4.25%
20-41-343-5050	PT Counselor	46,425.01	58,439.43	53,841.56	61,650.00	53,841.56	-7,808.44	-12.67%	55,456.52	1,614.96	3.00%
20-41-343-5085	Overtime PT	384.75	437.75	694.56	0.00	694.56	694.56	0.00%	0.00	-694.56	-100.00%
	Total Category: 50 - Salaries & Wages:	56,313.76	69,063.43	65,702.86	72,960.00	65,702.86	-7,257.14	-9.95%	67,098.28	1,395.42	2.12%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
Account Number				2023	2024	2025					
				Total Activity	Total Activity	YTD Activity					
						Through Nov					
Category: 51 - Employee Benefits											
20-41-343-5170	Awards and Meetings	120.74	423.77	192.79	515.00	192.79	-322.21	-62.57%	500.00	307.21	159.35%
Total Category: 51 - Employee Benefits :		120.74	423.77	192.79	515.00	192.79	-322.21	-62.57%	500.00	307.21	159.35%
Category: 52 - Contract Services											
20-41-343-5215	Independent Contractor Servic	0.00	1,065.00	776.08	0.00	776.08	776.08	0.00%	1,505.00	728.92	93.92%
20-41-343-5272	Entry Fees/Field Trips	408.75	0.00	0.00	1,000.00	1.00	-999.00	-99.90%	0.00	-1.00	-100.00%
Total Category: 52 - Contract Services:		408.75	1,065.00	776.08	1,000.00	777.08	-222.92	-22.29%	1,505.00	727.92	93.67%
Category: 54 - Supplies											
20-41-343-5400	Program Operation Supplies	1,861.01	871.29	1,744.17	3,080.00	1,744.17	-1,335.83	-43.37%	1,800.00	55.83	3.20%
20-41-343-5460	Uniform Supplies	644.02	756.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,505.03	1,627.50	1,744.17	3,080.00	1,744.17	-1,335.83	-43.37%	1,800.00	55.83	3.20%
Total Program: 343 - Summer Doves:		80,799.72	102,851.05	127,532.42	110,545.00	114,510.42	3,965.42	3.59%	135,996.72	21,486.30	18.76%
Total ProgramArea: 3 - Early Childhood:		878.15	2,895.26	297,444.43	8,841.08	244,441.29	235,600.21	2,664.84%	294,409.48	49,968.19	20.44%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

General Recreation

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	<u>605,863</u>	<u>718,644</u>	<u>796,501</u>	<u>925,247</u>	\$128,746	16.2%
Total Revenue	<u>\$605,863</u>	<u>\$718,644</u>	<u>\$796,501</u>	<u>\$925,247</u>	<u>\$128,746</u>	16.2%
Expenses						
Salaries & Wages	\$202,488	\$219,341	\$232,933	\$ 237,333	\$4,400	1.9%
Employee Benefits	21,004	23,001	22,179	10,212	(11,967)	-54.0%
Contract Services	215,177	284,488	288,656	380,899	92,242	32.0%
Utilities	2,250	1,946	3,172	2,742	(430)	-13.5%
Supplies	3,774	6,365	5,478	8,351	38,761	707.6%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$444,691	\$535,142	\$552,419	\$639,537	\$123,006	22.3%
Operating Surplus (Deficit)	<u>\$161,173</u>	<u>\$183,502</u>	<u>\$244,083</u>	<u>\$285,710</u>	<u>\$5,740</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>177,173</u>	<u>282,978</u>	<u>135,833</u>	<u>140,017</u>	<u>4,184</u>	3.1%
Total Expenses	<u>\$621,864</u>	<u>\$818,120</u>	<u>\$688,252</u>	<u>\$779,554</u>	<u>\$127,190</u>	18.5%
Net Surplus (Deficit)	<u>(\$16,000)</u>	<u>(\$99,476)</u>	<u>\$108,250</u>	<u>\$145,693</u>		

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
ProgramArea: 4 - General Rec											
Program: 401 - Administration											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	60,958.95	75,340.47	62,583.48	74,295.38	72,547.94	-1,747.44	-2.35%	99,832.38	27,284.44	37.61%
20-41-401-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-401-5035	PT Coordinator	24,789.60	31,824.53	26,549.25	34,194.30	26,549.25	-7,645.05	-22.36%	0.01	-26,549.24	-100.00%
20-41-401-5085	Overtime PT	0.00	289.86	586.12	0.00	338.62	338.62	0.00%	0.00	-338.62	-100.00%
Total Category: 50 - Salaries & Wages:		85,748.55	107,454.86	89,718.85	108,489.68	99,435.81	-9,053.87	-8.35%	99,832.39	396.58	0.40%
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	14,282.56	19,019.97	18,021.80	20,416.37	20,416.37	0.00	0.00%	7,666.13	-12,750.24	-62.45%
20-41-401-5150	Training & Education	615.21	1,201.68	1,123.64	1,410.00	1,410.00	0.00	0.00%	1,451.00	41.00	2.91%
20-41-401-5160	Dues	264.00	362.00	265.00	265.00	265.00	0.00	0.00%	265.00	0.00	0.00%
20-41-401-5170	Awards and Meetings	112.92	0.00	87.94	150.00	87.94	-62.06	-41.37%	150.00	62.06	70.57%
Total Category: 51 - Employee Benefits :		15,274.69	20,583.65	19,498.38	22,241.37	22,179.31	-62.06	-0.28%	9,532.13	-12,647.18	-57.02%
Category: 52 - Contract Services											
20-41-401-5220	Transportation	238.43	388.16	561.40	400.00	400.00	0.00	0.00%	525.00	125.00	31.25%
20-41-401-5255	Marketing	0.00	0.00	0.00	390.00	390.00	0.00	0.00%	386.00	-4.00	-1.03%
20-41-401-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	35.00	35.00	0.00%
Total Category: 52 - Contract Services:		238.43	388.16	561.40	790.00	790.00	0.00	0.00%	946.00	156.00	19.75%
Category: 53 - Utilities											
20-41-401-5310	Communications	1,138.44	1,146.51	1,882.88	1,146.24	2,150.70	1,004.46	87.63%	1,482.24	-668.46	-31.08%
Total Category: 53 - Utilities :		1,138.44	1,146.51	1,882.88	1,146.24	2,150.70	1,004.46	87.63%	1,482.24	-668.46	-31.08%
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	134.26	0.00	951.29	800.00	800.00	0.00	0.00%	730.00	-70.00	-8.75%
20-41-401-5410	Office Supplies	91.66	40.69	52.41	200.00	200.00	0.00	0.00%	250.00	50.00	25.00%
Total Category: 54 - Supplies :		225.92	40.69	1,003.70	1,000.00	1,000.00	0.00	0.00%	980.00	-20.00	-2.00%
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	83,593.00	177,173.00	129,846.00	282,978.00	135,833.00	-147,145.00	-52.00%	140,017.00	4,184.00	3.08%
Total Category: 60 - Transfers :		83,593.00	177,173.00	129,846.00	282,978.00	135,833.00	-147,145.00	-52.00%	140,017.00	4,184.00	3.08%
Total Program: 401 - Administration:		186,219.03	306,786.87	242,511.21	416,645.29	261,388.82	-155,256.47	-37.26%	252,789.76	-8,599.06	-3.29%
Program: 405 - After Camp Recreation											
Category: 44 - Fee Revenue											
20-41-405-4400	Program Fees	123,417.05	206,145.92	262,714.26	211,920.00	261,568.59	49,648.59	23.43%	235,090.00	-26,478.59	-10.12%
Total Category: 44 - Fee Revenue :		123,417.05	206,145.92	262,714.26	211,920.00	261,568.59	49,648.59	23.43%	235,090.00	-26,478.59	-10.12%
Category: 50 - Salaries & Wages											
20-41-405-5030	PT Supervisor	7,422.75	7,801.50	11,341.80	11,463.90	11,341.80	-122.10	-1.07%	14,845.51	3,503.71	30.89%
20-41-405-5050	PT Counselor	27,812.00	49,902.19	78,113.31	56,089.60	80,113.31	24,023.71	42.83%	64,989.26	-15,124.05	-18.88%

Budget Comparison Report

			Comparison 1		Comparison 1		Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	%	Budget	to Comparison		%
			2025	2025	Increase /		2026	1 Budget		
Account Number		2023	2024	2025	2025	(Decrease)		Increase /		
		Total Activity	Total Activity	YTD Activity	2025 Proj			(Decrease)		
				Through Nov						
20-41-405-5075	PT Driver	896.83	499.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5085	Overtime PT	192.00	39.38	326.87	0.00	326.87	0.00%	0.00	-326.87	-100.00%
Total Category: 50 - Salaries & Wages:		36,323.58	58,242.91	89,781.98	67,553.50	91,781.98	24,228.48	35.87%	79,834.77	-11,947.21 -13.02%
Category: 51 - Employee Benefits										
20-41-405-5150	Training & Education	36.00	0.00	0.00	80.00	0.01	-79.99	-99.99%	120.00	119.99 99,900.00%
20-41-405-5170	Awards and Meetings	46.28	198.88	0.00	400.00	0.01	-399.99	-100.00%	375.00	374.99 49,900.00%
Total Category: 51 - Employee Benefits :		82.28	198.88	0.00	480.00	0.02	-479.98	-100.00%	495.00	494.98 74,900.00%
Category: 52 - Contract Services										
20-41-405-5220	Transportation	1,144.00	750.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,144.00	750.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-405-5310	Communications	706.98	1,103.07	965.51	700.00	971.31	271.31	38.76%	0.01	-971.30 -100.00%
Total Category: 53 - Utilities :		706.98	1,103.07	965.51	700.00	971.31	271.31	38.76%	0.01	-971.30 -100.00%
Category: 54 - Supplies										
20-41-405-5400	Program Operation Supplies	1,292.20	615.53	1,940.23	1,440.00	1,821.45	381.45	26.49%	1,800.00	-21.45 -1.18%
20-41-405-5460	Uniform Supplies	1,551.02	651.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,843.22	1,267.33	1,940.23	1,440.00	1,821.45	381.45	26.49%	1,800.00	-21.45 -1.18%
Total Program: 405 - After Camp Recreation:		82,316.99	144,583.73	170,026.54	141,746.50	166,993.83	25,247.33	17.81%	152,960.22	-14,033.61 -8.40%
Program: 407 - Play-Well Tek-Nologies										
Category: 44 - Fee Revenue										
20-41-407-4400	Program Fees	23,631.58	38,590.10	35,060.24	38,800.00	32,863.11	-5,936.89	-15.30%	35,340.00	2,476.89 7.54%
Total Category: 44 - Fee Revenue :		23,631.58	38,590.10	35,060.24	38,800.00	32,863.11	-5,936.89	-15.30%	35,340.00	2,476.89 7.54%
Category: 52 - Contract Services										
20-41-407-5215	Independent Contractor Servic	20,068.52	23,930.75	18,625.71	27,160.00	22,398.90	-4,761.10	-17.53%	24,750.00	2,351.10 10.50%
Total Category: 52 - Contract Services:		20,068.52	23,930.75	18,625.71	27,160.00	22,398.90	-4,761.10	-17.53%	24,750.00	2,351.10 10.50%
Total Program: 407 - Play-Well Tek-Nologies:		3,563.06	14,659.35	16,434.53	11,640.00	10,464.21	-1,175.79	-10.10%	10,590.00	125.79 1.20%
Program: 411 - Chicago Loves Dance										
Category: 44 - Fee Revenue										
20-41-411-4400	Program Fees	19,782.76	27,183.14	34,852.16	28,032.00	34,244.74	6,212.74	22.16%	35,899.00	1,654.26 4.83%
Total Category: 44 - Fee Revenue :		19,782.76	27,183.14	34,852.16	28,032.00	34,244.74	6,212.74	22.16%	35,899.00	1,654.26 4.83%
Category: 52 - Contract Services										
20-41-411-5215	Independent Contractor Servic	14,021.12	18,042.50	20,247.00	19,622.40	23,456.50	3,834.10	19.54%	24,970.00	1,513.50 6.45%
Total Category: 52 - Contract Services:		14,021.12	18,042.50	20,247.00	19,622.40	23,456.50	3,834.10	19.54%	24,970.00	1,513.50 6.45%
Total Program: 411 - Chicago Loves Dance:		5,761.64	9,140.64	14,605.16	8,409.60	10,788.24	2,378.64	28.28%	10,929.00	140.76 1.30%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
Program: 412 - American Red Cross Classes											
Category: 44 - Fee Revenue											
20-41-412-4400	Program Fees	0.00	2,533.00	3,362.00	4,428.00	3,362.00	-1,066.00	-24.07%	3,784.00	422.00	12.55%
	Total Category: 44 - Fee Revenue :	0.00	2,533.00	3,362.00	4,428.00	3,362.00	-1,066.00	-24.07%	3,784.00	422.00	12.55%
Category: 50 - Salaries & Wages											
20-41-412-5045	PT Instructor	0.00	386.88	82.50	1,200.00	82.50	-1,117.50	-93.13%	469.68	387.18	469.31%
	Total Category: 50 - Salaries & Wages:	0.00	386.88	82.50	1,200.00	82.50	-1,117.50	-93.13%	469.68	387.18	469.31%
Category: 54 - Supplies											
20-41-412-5400	Program Operation Supplies	0.00	323.99	324.00	750.00	324.00	-426.00	-56.80%	421.00	97.00	29.94%
	Total Category: 54 - Supplies :	0.00	323.99	324.00	750.00	324.00	-426.00	-56.80%	421.00	97.00	29.94%
	Total Program: 412 - American Red Cross Classes:	0.00	1,822.13	2,955.50	2,478.00	2,955.50	477.50	19.27%	2,893.32	-62.18	-2.10%
Program: 414 - One Day Workshops											
Category: 44 - Fee Revenue											
20-41-414-4400	Program Fees	3,700.60	4,543.00	370.00	3,925.00	1,131.00	-2,794.00	-71.18%	4,844.00	3,713.00	328.29%
	Total Category: 44 - Fee Revenue :	3,700.60	4,543.00	370.00	3,925.00	1,131.00	-2,794.00	-71.18%	4,844.00	3,713.00	328.29%
Category: 50 - Salaries & Wages											
20-41-414-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,824.00	1,824.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,824.00	1,824.00	0.00%
Category: 52 - Contract Services											
20-41-414-5215	Independent Contractor Servic	2,602.60	3,120.60	0.00	2,747.50	442.75	-2,304.75	-83.89%	0.00	-442.75	-100.00%
	Total Category: 52 - Contract Services:	2,602.60	3,120.60	0.00	2,747.50	442.75	-2,304.75	-83.89%	0.00	-442.75	-100.00%
Category: 54 - Supplies											
20-41-414-5400	Program Operation Supplies	0.00	0.00	200.27	0.00	400.00	400.00	0.00%	1,345.00	945.00	236.25%
	Total Category: 54 - Supplies :	0.00	0.00	200.27	0.00	400.00	400.00	0.00%	1,345.00	945.00	236.25%
	Total Program: 414 - One Day Workshops:	1,098.00	1,422.40	169.73	1,177.50	288.25	-889.25	-75.52%	1,675.00	1,386.75	481.09%
Program: 418 - Chess											
Category: 44 - Fee Revenue											
20-41-418-4400	Program Fees	22,932.32	29,457.71	23,797.30	28,155.00	22,281.87	-5,873.13	-20.86%	23,102.00	820.13	3.68%
	Total Category: 44 - Fee Revenue :	22,932.32	29,457.71	23,797.30	28,155.00	22,281.87	-5,873.13	-20.86%	23,102.00	820.13	3.68%
Category: 52 - Contract Services											
20-41-418-5215	Independent Contractor Servic	17,228.44	19,014.00	12,933.00	19,708.50	15,631.50	-4,077.00	-20.69%	15,900.00	268.50	1.72%
	Total Category: 52 - Contract Services:	17,228.44	19,014.00	12,933.00	19,708.50	15,631.50	-4,077.00	-20.69%	15,900.00	268.50	1.72%
	Total Program: 418 - Chess:	5,703.88	10,443.71	10,864.30	8,446.50	6,650.37	-1,796.13	-21.26%	7,202.00	551.63	8.29%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
Program: 420 - Dog Training											
Category: 44 - Fee Revenue											
20-41-420-4400	Program Fees	15,568.64	24,998.73	15,484.99	19,404.00	14,515.76	-4,888.24	-25.19%	14,679.00	163.24	1.12%
	Total Category: 44 - Fee Revenue :	15,568.64	24,998.73	15,484.99	19,404.00	14,515.76	-4,888.24	-25.19%	14,679.00	163.24	1.12%
Category: 52 - Contract Services											
20-41-420-5215	Independent Contractor Serv	11,187.52	14,288.00	8,037.00	13,582.80	8,816.40	-4,766.40	-35.09%	10,298.00	1,481.60	16.81%
	Total Category: 52 - Contract Services:	11,187.52	14,288.00	8,037.00	13,582.80	8,816.40	-4,766.40	-35.09%	10,298.00	1,481.60	16.81%
	Total Program: 420 - Dog Training:	4,381.12	10,710.73	7,447.99	5,821.20	5,699.36	-121.84	-2.09%	4,381.00	-1,318.36	-23.13%
Program: 427 - New Programs											
Category: 44 - Fee Revenue											
20-41-427-4400	Program Fees	26,218.80	24,703.62	59,295.39	43,309.00	56,216.63	12,907.63	29.80%	10,286.00	-45,930.63	-81.70%
	Total Category: 44 - Fee Revenue :	26,218.80	24,703.62	59,295.39	43,309.00	56,216.63	12,907.63	29.80%	10,286.00	-45,930.63	-81.70%
Category: 50 - Salaries & Wages											
20-41-427-5045	PT Instructor	8.00	783.28	837.50	0.00	517.50	517.50	0.00%	0.00	-517.50	-100.00%
	Total Category: 50 - Salaries & Wages:	8.00	783.28	837.50	0.00	517.50	517.50	0.00%	0.00	-517.50	-100.00%
Category: 52 - Contract Services											
20-41-427-5215	Independent Contractor Serv	13,364.77	13,310.50	36,709.00	30,316.30	38,401.54	8,085.24	26.67%	7,198.00	-31,203.54	-81.26%
	Total Category: 52 - Contract Services:	13,364.77	13,310.50	36,709.00	30,316.30	38,401.54	8,085.24	26.67%	7,198.00	-31,203.54	-81.26%
	Total Program: 427 - New Programs:	12,846.03	10,609.84	21,748.89	12,992.70	17,297.59	4,304.89	33.13%	3,088.00	-14,209.59	-82.15%
Program: 429 - Sticky Fingers											
Category: 44 - Fee Revenue											
20-41-429-4400	Program Fees	18,836.50	37,325.70	72,186.55	53,232.00	72,540.50	19,308.50	36.27%	73,058.00	517.50	0.71%
	Total Category: 44 - Fee Revenue :	18,836.50	37,325.70	72,186.55	53,232.00	72,540.50	19,308.50	36.27%	73,058.00	517.50	0.71%
Category: 52 - Contract Services											
20-41-429-5215	Independent Contractor Serv	16,790.00	29,740.00	47,188.00	37,262.40	51,510.30	14,247.90	38.24%	51,180.00	-330.30	-0.64%
	Total Category: 52 - Contract Services:	16,790.00	29,740.00	47,188.00	37,262.40	51,510.30	14,247.90	38.24%	51,180.00	-330.30	-0.64%
	Total Program: 429 - Sticky Fingers:	2,046.50	7,585.70	24,998.55	15,969.60	21,030.20	5,060.60	31.69%	21,878.00	847.80	4.03%
Program: 433 - After School Club-Central											
Category: 44 - Fee Revenue											
20-41-433-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-433-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2				
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%			
				2025	2025	Increase /		2026	1 Budget				
				2025	2025 Proj	(Decrease)		2026	(Decrease)				
Account Number				2023	2024	2025							
				Total Activity	Total Activity	YTD Activity							
						Through Nov							
Category: 52 - Contract Services													
20-41-433-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 52 - Contract Services:				0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Category: 53 - Utilities													
20-41-433-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 53 - Utilities :				0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Category: 54 - Supplies													
20-41-433-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 54 - Supplies :				0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Program: 433 - After School Club-Central:				0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Program: 434 - After School Club-Harper													
Category: 44 - Fee Revenue													
20-41-434-4400	Program Fees	86,099.35	110,847.18	172,411.05	151,919.00	171,036.50	19,117.50	12.58%	279,660.00	108,623.50	63.51%		
Total Category: 44 - Fee Revenue :				86,099.35	110,847.18	172,411.05	151,919.00	171,036.50	19,117.50	12.58%	279,660.00	108,623.50	63.51%
Category: 50 - Salaries & Wages													
20-41-434-5030	PT Supervisor	3,445.75	4,278.75	5,094.98	6,155.52	8,017.19	1,861.67	30.24%	14,608.00	6,590.81	82.21%		
20-41-434-5050	PT Counselor	0.00	0.00	297.02	0.00	297.02	297.02	0.00%	0.00	-297.02	-100.00%		
Total Category: 50 - Salaries & Wages:				3,445.75	4,278.75	5,392.00	6,155.52	8,314.21	2,158.69	35.07%	14,608.00	6,293.79	75.70%
Category: 52 - Contract Services													
20-41-434-5215	Independent Contractor Serv	56,107.00	65,342.00	72,076.00	95,593.00	97,421.00	1,828.00	1.91%	172,520.00	75,099.00	77.09%		
Total Category: 52 - Contract Services:				56,107.00	65,342.00	72,076.00	95,593.00	97,421.00	1,828.00	1.91%	172,520.00	75,099.00	77.09%
Category: 53 - Utilities													
20-41-434-5310	Communications	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	1,260.00	1,210.00	2,420.00%		
Total Category: 53 - Utilities :				0.00	0.00	0.00	50.00	50.00	0.00	0.00%	1,260.00	1,210.00	2,420.00%
Category: 54 - Supplies													
20-41-434-5400	Program Operation Supplies	294.00	117.98	0.00	300.00	400.00	100.00	33.33%	300.00	-100.00	-25.00%		
Total Category: 54 - Supplies :				294.00	117.98	0.00	300.00	400.00	100.00	33.33%	300.00	-100.00	-25.00%
Total Program: 434 - After School Club-Harper:				26,252.60	41,108.45	94,943.05	49,820.48	64,851.29	15,030.81	30.17%	90,972.00	26,120.71	40.28%
Program: 441 - Teen Camp													
Category: 44 - Fee Revenue													
20-41-441-4400	Program Fees	86,139.14	99,535.35	122,087.65	135,520.00	126,740.40	-8,779.60	-6.48%	160,110.00	33,369.60	26.33%		
Total Category: 44 - Fee Revenue :				86,139.14	99,535.35	122,087.65	135,520.00	126,740.40	-8,779.60	-6.48%	160,110.00	33,369.60	26.33%
Category: 50 - Salaries & Wages													
20-41-441-5030	PT Supervisor	6,481.75	12,028.50	13,529.01	16,562.40	13,529.01	-3,033.39	-18.31%	16,400.83	2,871.82	21.23%		
20-41-441-5050	PT Counselor	16,304.04	19,173.06	19,155.51	19,380.00	19,155.51	-224.49	-1.16%	24,363.22	5,207.71	27.19%		
20-41-441-5075	PT Driver	342.83	123.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	Budget	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	1 Budget	Increase /	%
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
20-41-441-5085	Overtime PT	92.82	15.75	116.47	0.00	116.47	0.00%	0.00	-116.47	-100.00%	
Total Category: 50 - Salaries & Wages:		23,221.44	31,340.82	32,800.99	35,942.40	32,800.99	-3,141.41	-8.74%	40,764.05	7,963.06	24.28%
Category: 51 - Employee Benefits											
20-41-441-5150	Training & Education	36.00	70.00	0.00	80.00	0.01	-79.99	-99.99%	80.00	79.99	99,900.00%
20-41-441-5170	Awards and Meetings	32.16	150.97	0.00	200.00	0.01	-199.99	-100.00%	105.00	104.99	49,900.00%
Total Category: 51 - Employee Benefits :		68.16	220.97	0.00	280.00	0.02	-279.98	-99.99%	185.00	184.98	24,900.00%
Category: 52 - Contract Services											
20-41-441-5215	Independent Contractor Serv	0.00	0.00	234.00	0.00	234.00	0.00%	0.00	-234.00	-100.00%	
20-41-441-5220	Transportation	8,937.00	8,846.80	9,151.04	9,720.00	9,151.04	-568.96	-5.85%	10,800.00	1,648.96	18.02%
20-41-441-5272	Entry Fees/Field Trips	15,156.02	18,403.38	20,402.41	27,985.50	20,402.41	-7,583.09	-27.10%	27,710.60	7,308.19	35.82%
Total Category: 52 - Contract Services:		24,093.02	27,250.18	29,787.45	37,705.50	29,787.45	-7,918.05	-21.00%	38,510.60	8,723.15	29.28%
Category: 53 - Utilities											
20-41-441-5310	Communications	0.00	0.00	0.00	50.00	0.01	-49.99	-99.98%	0.01	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	50.00	0.01	-49.99	-99.98%	0.01	0.00	0.00%
Category: 54 - Supplies											
20-41-441-5400	Program Operation Supplies	2,027.95	1,777.71	1,532.39	2,875.00	1,532.39	-1,342.61	-46.70%	3,505.00	1,972.61	128.73%
20-41-441-5460	Uniform Supplies	518.01	245.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,545.96	2,023.52	1,532.39	2,875.00	1,532.39	-1,342.61	-46.70%	3,505.00	1,972.61	128.73%
Total Program: 441 - Teen Camp:		36,210.56	38,699.86	57,966.82	58,667.10	62,619.54	3,952.44	6.74%	77,145.34	14,525.80	23.20%
Program: 442 - Rock N Kids											
Category: 44 - Fee Revenue											
20-41-442-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	11,532.00	11,532.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	11,532.00	11,532.00	0.00%	
Category: 52 - Contract Services											
20-41-442-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00%	8,130.00	8,130.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	8,130.00	8,130.00	0.00%	
Total Program: 442 - Rock N Kids:		0.00	0.00	0.00	0.00	0.00	0.00%	3,402.00	3,402.00	0.00%	
Program: 443 - Code Advantage											
Category: 44 - Fee Revenue											
20-41-443-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	37,863.00	37,863.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	37,863.00	37,863.00	0.00%	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
	Category: 52 - Contract Services										
20-41-443-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	26,496.00	26,496.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	26,496.00	26,496.00	0.00%
	Total Program: 443 - Code Advantage:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,367.00	11,367.00	0.00%
	Total ProgramArea: 4 - General Rec:	-6,038.65	-16,000.33	179,649.85	-99,476.11	108,249.56	207,725.67	-208.82%	145,693.12	37,443.56	34.59%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Gymnastics

	2024	2025	2025	2026 Budget	
					Proposed to Projection Variance
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u> <u>%</u>
Revenue					
Fee Revenue	1,450,172	1,476,837	1,414,205	1,510,029	\$95,824 6.8%
Membership Fees	116,004	122,239	122,239	132,585	10,346 8.5%
Rental Revenue	-	-	0	0	0 N/A
Retail Sales	147	1,800	2,080	0	(2,080) -100.0%
Total Revenue	<u>\$1,566,322</u>	<u>\$1,600,876</u>	<u>\$1,538,524</u>	<u>\$1,642,614</u>	<u>\$104,090</u> 6.8%
Expenses					
Salaries & Wages	\$505,863	\$537,088	\$539,409	\$ 560,447	\$21,038 3.9%
Employee Benefits	39,024	50,629	50,685	59,971	9,286 18.3%
Contract Services	73,953	77,326	78,972	83,978	5,006 6.3%
Utilities	699	718	718	677	(41) -5.7%
Supplies	35,638	41,209	39,616	41,063	1,447 3.7%
Repairs	0	0	0	0	0 N/A
Operating Expenses	\$655,177	\$706,969	\$709,400	\$746,136	\$36,736 5.2%
Operating Surplus (Deficit)	<u>\$911,145</u>	<u>\$893,906</u>	<u>\$829,124</u>	<u>\$896,478</u>	<u>\$67,354</u>
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	350,651	427,349	427,349	439,334	11,985 2.8%
Total Expenses	<u>\$1,005,828</u>	<u>\$1,134,318</u>	<u>\$1,136,749</u>	<u>\$1,185,470</u>	<u>\$48,721</u> 4.3%
Net Surplus (Deficit)	\$560,494	\$466,557	\$401,775	\$457,144	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
ProgramArea: 5 - Gymnastics											
Program: 501 - Administration											
Category: 46 - Rental Revenue											
20-41-501-4680	Facility Rental	100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-41-501-4710	Misc. Retail Sales	100.00	150.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		100.00	150.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-501-5000	Administration	64,966.98	68,315.60	67,339.99	76,220.00	76,220.00	0.00	0.00%	78,506.00	2,286.00	3.00%
20-41-501-5055	PT Administration	0.00	0.00	12,754.49	15,573.60	15,573.60	0.00	0.00%	16,027.20	453.60	2.91%
Total Category: 50 - Salaries & Wages:		64,966.98	68,315.60	80,094.48	91,793.60	91,793.60	0.00	0.00%	94,533.20	2,739.60	2.98%
Category: 51 - Employee Benefits											
20-41-501-5110	Health Insurance Premiums	50,948.50	35,177.98	30,695.97	37,359.60	37,359.60	0.00	0.00%	38,868.52	1,508.92	4.04%
20-41-501-5150	Training & Education	3,965.27	0.00	5,234.87	5,721.64	5,721.65	0.01	0.00%	9,273.00	3,551.35	62.07%
20-41-501-5160	Dues	1,194.00	873.32	946.00	1,364.00	1,364.00	0.00	0.00%	1,405.00	41.00	3.01%
20-41-501-5170	Awards and Meetings	326.42	636.54	427.23	670.00	670.00	0.00	0.00%	690.00	20.00	2.99%
Total Category: 51 - Employee Benefits :		56,434.19	36,687.84	37,304.07	45,115.24	45,115.25	0.01	0.00%	50,236.52	5,121.27	11.35%
Category: 52 - Contract Services											
20-41-501-5205	Equipment Maintenance Servi	0.00	69.33	111.44	84.00	127.63	43.63	51.94%	132.00	4.37	3.42%
20-41-501-5225	Misc. Contract Services	0.00	25.00	404.00	0.00	942.84	942.84	0.00%	2,500.00	1,557.16	165.16%
20-41-501-5255	Marketing	57.17	0.00	0.00	334.70	334.70	0.00	0.00%	935.00	600.30	179.35%
20-41-501-5260	Advertising	112.00	0.00	0.00	620.00	620.00	0.00	0.00%	100.00	-520.00	-83.87%
20-41-501-5265	Printing	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 52 - Contract Services:		169.17	94.33	515.44	1,138.70	2,125.17	986.47	86.63%	3,767.00	1,641.83	77.26%
Category: 53 - Utilities											
20-41-501-5310	Communications	591.04	699.34	520.67	718.00	718.00	0.00	0.00%	677.28	-40.72	-5.67%
Total Category: 53 - Utilities :		591.04	699.34	520.67	718.00	718.00	0.00	0.00%	677.28	-40.72	-5.67%
Category: 54 - Supplies											
20-41-501-5400	Program Operation Supplies	248.32	26.94	162.80	263.00	263.00	0.00	0.00%	270.00	7.00	2.66%
20-41-501-5410	Office Supplies	1,321.99	631.99	496.78	496.50	496.50	0.00	0.00%	512.00	15.50	3.12%
20-41-501-5430	Equipment Supplies	3,523.98	5,953.07	6,282.00	6,275.00	6,282.00	7.00	0.11%	6,463.25	181.25	2.89%
20-41-501-5460	Uniform Supplies	1,337.00	1,393.00	1,445.00	1,452.00	1,452.00	0.00	0.00%	1,495.00	43.00	2.96%
20-41-501-5490	Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		6,431.29	8,005.00	8,386.58	8,486.50	8,493.50	7.00	0.08%	8,740.25	246.75	2.91%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025	Increase /		2026	Increase /	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Category: 60 - Transfers											
20-41-501-6010	Admin Overhead Charge	212,425.00	350,651.00	196,092.00	427,349.00	427,349.00	0.00	0.00%	439,334.00	11,985.00	2.80%
	Total Category: 60 - Transfers :	212,425.00	350,651.00	196,092.00	427,349.00	427,349.00	0.00	0.00%	439,334.00	11,985.00	2.80%
	Total Program: 501 - Administration:	-340,817.67	-464,303.11	-322,913.24	-574,601.04	-575,594.52	-993.48	0.17%	-597,288.25	-21,693.73	3.77%
Program: 502 - Gym Camp											
Category: 44 - Fee Revenue											
20-41-502-4400	Program Fees	61,522.68	78,858.81	68,099.46	81,810.00	68,452.40	-13,357.60	-16.33%	71,504.43	3,052.03	4.46%
	Total Category: 44 - Fee Revenue :	61,522.68	78,858.81	68,099.46	81,810.00	68,452.40	-13,357.60	-16.33%	71,504.43	3,052.03	4.46%
Category: 50 - Salaries & Wages											
20-41-502-5030	PT Supervisor	0.00	4,026.00	6,048.36	5,656.60	6,048.36	391.76	6.93%	6,229.81	181.45	3.00%
20-41-502-5050	PT Counselor	15,675.39	16,189.25	23,694.46	16,878.08	14,112.61	-2,765.47	-16.38%	12,612.78	-1,499.83	-10.63%
20-41-502-5075	PT Driver	143.75	123.51	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
	Total Category: 50 - Salaries & Wages:	15,819.14	20,338.76	29,742.82	22,684.68	20,160.97	-2,523.71	-11.13%	18,992.59	-1,168.38	-5.80%
Category: 51 - Employee Benefits											
20-41-502-5170	Awards and Meetings	35.97	135.78	172.63	194.00	172.63	-21.37	-11.02%	194.00	21.37	12.38%
	Total Category: 51 - Employee Benefits :	35.97	135.78	172.63	194.00	172.63	-21.37	-11.02%	194.00	21.37	12.38%
Category: 52 - Contract Services											
20-41-502-5220	Transportation	0.00	718.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5272	Entry Fees/Field Trips	0.00	0.00	249.12	311.40	249.12	-62.28	-20.00%	258.00	8.88	3.56%
	Total Category: 52 - Contract Services:	0.00	718.75	249.12	311.40	249.12	-62.28	-20.00%	258.00	8.88	3.56%
Category: 54 - Supplies											
20-41-502-5400	Program Operation Supplies	1,063.74	1,023.63	883.88	1,052.00	883.88	-168.12	-15.98%	1,083.00	199.12	22.53%
20-41-502-5470	Misc. Supplies	18.09	367.05	171.70	271.00	171.70	-99.30	-36.64%	271.00	99.30	57.83%
	Total Category: 54 - Supplies :	1,081.83	1,390.68	1,055.58	1,323.00	1,055.58	-267.42	-20.21%	1,354.00	298.42	28.27%
	Total Program: 502 - Gym Camp:	44,585.74	56,274.84	36,879.31	57,296.92	46,814.10	-10,482.82	-18.30%	50,705.84	3,891.74	8.31%
Program: 503 - Gymnastics											
Category: 44 - Fee Revenue											
20-41-503-4400	Program Fees	836,160.35	999,237.94	1,028,941.32	987,489.75	987,489.75	0.00	0.00%	1,063,755.00	76,265.25	7.72%
	Total Category: 44 - Fee Revenue :	836,160.35	999,237.94	1,028,941.32	987,489.75	987,489.75	0.00	0.00%	1,063,755.00	76,265.25	7.72%
Category: 47 - Retail Sales											
20-41-503-4700	Pro Shop Sales	1,500.64	-3.27	0.00	1,800.00	0.00	-1,800.00	-100.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	1,500.64	-3.27	0.00	1,800.00	0.00	-1,800.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-503-5000	Administration	80,763.42	104,706.26	97,378.75	109,205.40	109,205.40	0.00	0.00%	111,901.06	2,695.66	2.47%
20-41-503-5010	Recruitment Incentives	1,350.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
20-41-503-5045	PT Instructor	149,474.91	160,663.93	125,365.39	149,051.54	149,051.54	0.00	0.00%	153,355.18	4,303.64	2.89%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-41-503-5080	Overtime FT	1,034.74	1,146.72	1,540.45	1,000.00	1,600.00	600.00	60.00%	2,000.00	400.00	25.00%
Total Category: 50 - Salaries & Wages:		232,623.07	266,516.91	224,284.59	261,256.94	259,856.94	-1,400.00	-0.54%	267,256.24	7,399.30	2.85%
Category: 51 - Employee Benefits											
20-41-503-5170	Awards and Meetings	0.00	41.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	41.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-503-5400	Program Operation Supplies	306.04	232.46	598.27	560.00	560.00	0.00	0.00%	577.00	17.00	3.04%
20-41-503-5490	Cost of Goods Sold	2,190.76	20.95	0.00	1,350.00	0.00	-1,350.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,496.80	253.41	598.27	1,910.00	560.00	-1,350.00	-70.68%	577.00	17.00	3.04%
Total Program: 503 - Gymnastics:		602,541.12	732,422.57	804,058.46	726,122.81	727,072.81	950.00	0.13%	795,921.76	68,848.95	9.47%
Program: 504 - Gym Parties											
Category: 44 - Fee Revenue											
20-41-504-4400	Program Fees	72,682.00	82,541.25	64,338.00	87,100.00	74,100.00	-13,000.00	-14.93%	70,888.00	-3,212.00	-4.33%
Total Category: 44 - Fee Revenue :		72,682.00	82,541.25	64,338.00	87,100.00	74,100.00	-13,000.00	-14.93%	70,888.00	-3,212.00	-4.33%
Category: 50 - Salaries & Wages											
20-41-504-5035	PT Coordinator	13,026.61	9,654.78	7,423.49	18,337.10	18,337.10	0.00	0.00%	16,931.50	-1,405.60	-7.67%
20-41-504-5045	PT Instructor	31,629.00	33,457.50	25,992.31	32,736.00	32,736.00	0.00	0.00%	27,664.00	-5,072.00	-15.49%
20-41-504-5085	Overtime PT	0.00	0.00	39.53	0.00	39.53	39.53	0.00%	0.00	-39.53	-100.00%
Total Category: 50 - Salaries & Wages:		44,655.61	43,112.28	33,455.33	51,073.10	51,112.63	39.53	0.08%	44,595.50	-6,517.13	-12.75%
Total Program: 504 - Gym Parties:		28,026.39	39,428.97	30,882.67	36,026.90	22,987.37	-13,039.53	-36.19%	26,292.50	3,305.13	14.38%
Program: 505 - Competitions											
Category: 45 - Membership Fees											
20-41-505-4500	Membership Fees - Resident	67,222.50	116,003.50	165,370.00	122,239.00	122,239.00	0.00	0.00%	132,585.00	10,346.00	8.46%
Total Category: 45 - Membership Fees :		67,222.50	116,003.50	165,370.00	122,239.00	122,239.00	0.00	0.00%	132,585.00	10,346.00	8.46%
Category: 47 - Retail Sales											
20-41-505-4710	Misc. Retail Sales	1,260.00	0.00	2,080.00	0.00	2,080.00	2,080.00	0.00%	0.00	-2,080.00	-100.00%
Total Category: 47 - Retail Sales :		1,260.00	0.00	2,080.00	0.00	2,080.00	2,080.00	0.00%	0.00	-2,080.00	-100.00%
Category: 50 - Salaries & Wages											
20-41-505-5045	PT Instructor	12,745.50	14,326.00	10,195.06	15,060.87	15,060.87	0.00	0.00%	16,488.50	1,427.63	9.48%
Total Category: 50 - Salaries & Wages:		12,745.50	14,326.00	10,195.06	15,060.87	15,060.87	0.00	0.00%	16,488.50	1,427.63	9.48%
Category: 51 - Employee Benefits											
20-41-505-5170	Awards and Meetings	4,395.68	2,159.00	5,096.63	5,320.00	5,396.63	76.63	1.44%	9,540.00	4,143.37	76.78%
Total Category: 51 - Employee Benefits :		4,395.68	2,159.00	5,096.63	5,320.00	5,396.63	76.63	1.44%	9,540.00	4,143.37	76.78%
Category: 52 - Contract Services											
20-41-505-5220	Transportation	3,133.85	6,051.68	3,019.98	2,910.40	3,632.98	722.58	24.83%	4,777.00	1,144.02	31.49%
20-41-505-5225	Misc. Contract Services	696.40	360.00	200.00	370.00	370.00	0.00	0.00%	381.00	11.00	2.97%

Budget Comparison Report

			Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget			Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
			2025	2025	Increase / (Decrease)			2026	Increase / (Decrease)		
			2025	2025 Proj	(Decrease)			2026	(Decrease)		
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov			%				%
20-41-505-5272	Entry Fees/Field Trips	51,266.32	66,578.25	67,873.57	69,345.00	69,345.00	0.00%	72,245.00	2,900.00	4.18%	
	Total Category: 52 - Contract Services:	55,096.57	72,989.93	71,093.55	72,625.40	73,347.98	722.58	0.99%	77,403.00	4,055.02	5.53%
	Category: 54 - Supplies										
20-41-505-5400	Program Operation Supplies	21,673.19	25,988.56	8,382.44	29,177.00	29,177.00	0.00%	30,053.00	876.00	3.00%	
20-41-505-5460	Uniform Supplies	200.00	0.00	0.00	312.00	330.00	18.00	339.00	9.00	2.73%	
	Total Category: 54 - Supplies :	21,873.19	25,988.56	8,382.44	29,489.00	29,507.00	18.00	0.06%	30,392.00	885.00	3.00%
	Total Program: 505 - Competitions:	-25,628.44	540.01	72,682.32	-256.27	1,006.52	1,262.79	-492.76%	-1,238.50	-2,245.02	-223.05%
	Program: 506 - Team Gym										
	Category: 44 - Fee Revenue										
20-41-506-4400	Program Fees	239,915.72	289,533.85	260,713.47	320,437.00	273,853.20	-46,583.80	-14.54%	288,762.00	14,908.80	5.44%
	Total Category: 44 - Fee Revenue :	239,915.72	289,533.85	260,713.47	320,437.00	273,853.20	-46,583.80	-14.54%	288,762.00	14,908.80	5.44%
	Category: 50 - Salaries & Wages										
20-41-506-5000	Administration	80,763.75	58,468.25	51,791.32	65,218.40	65,218.40	0.00%	67,173.60	1,955.20	3.00%	
20-41-506-5010	Recruitment Incentives	0.00	0.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	0.00	0.00%	
20-41-506-5045	PT Instructor	18,981.93	33,867.04	35,536.26	28,650.45	35,290.65	6,640.20	23.18%	44,122.40	8,831.75	25.03%
20-41-506-5080	Overtime FT	1,034.97	918.02	904.26	0.00	915.00	915.00	0.00%	1,000.00	85.00	9.29%
	Total Category: 50 - Salaries & Wages:	100,780.65	93,253.31	88,231.84	95,218.85	101,424.05	6,205.20	6.52%	112,296.00	10,871.95	10.72%
	Category: 52 - Contract Services										
20-41-506-5225	Misc. Contract Services	578.54	150.00	403.80	3,250.00	3,250.00	0.00%	2,550.00	-700.00	-21.54%	
	Total Category: 52 - Contract Services:	578.54	150.00	403.80	3,250.00	3,250.00	0.00%	2,550.00	-700.00	-21.54%	
	Total Program: 506 - Team Gym:	138,556.53	196,130.54	172,077.83	221,968.15	169,179.15	-52,789.00	-23.78%	173,916.00	4,736.85	2.80%
	Program: 507 - High School Gymnastics										
	Category: 44 - Fee Revenue										
20-41-507-4400	Program Fees	0.00	0.00	11,030.00	0.00	10,310.00	10,310.00	0.00%	15,120.00	4,810.00	46.65%
	Total Category: 44 - Fee Revenue :	0.00	0.00	11,030.00	0.00	10,310.00	10,310.00	0.00%	15,120.00	4,810.00	46.65%
	Category: 50 - Salaries & Wages										
20-41-507-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	6,285.34	6,285.34	0.00%	
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00%	6,285.34	6,285.34	0.00%	
	Total Program: 507 - High School Gymnastics:	0.00	0.00	11,030.00	0.00	10,310.00	10,310.00	0.00%	8,834.66	-1,475.34	-14.31%
	Total ProgramArea: 5 - Gymnastics:	447,263.67	560,493.82	804,697.35	466,557.47	401,775.43	-64,782.04	-13.89%	457,144.01	55,368.58	13.78%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Sports

	2024	2025	2025	2026 Budget	
				Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	
Revenue				<u>Amount</u>	<u>%</u>
Daily Fees	\$ 1,760	\$ 2,150	\$ 2,150	\$ 2,270	\$120 5.6%
Fee Revenue	1,720,168	1,748,900	1,674,678	1,763,105	88,427 5.3%
Rental Revenue	92,042	85,115	94,980	99,729	4,749 5.0%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> N/A
Total Revenue	<u>\$1,813,970</u>	<u>\$1,836,165</u>	<u>\$1,771,808</u>	<u>\$1,865,104</u>	<u>\$93,296</u> 5.3%
Expenses					
Salaries & Wages	\$332,818	\$454,687	\$356,137	\$ 449,229	\$93,092 26.1%
Employee Benefits	15,125	27,207	23,887	72,264	48,376 202.5%
Contract Services	547,029	472,880	436,175	463,313	27,138 6.2%
Utilities	2,857	3,045	2,733	2,196	(537) -19.6%
Supplies	89,644	102,050	98,895	106,651	7,756 7.8%
Repairs	<u>0</u>	<u>735</u>	<u>0</u>	<u>500</u>	<u>500</u> N/A
Operating Expenses	\$987,473	\$1,060,604	\$917,827	\$1,094,152	\$176,325 19.2%
Operating Surplus (Deficit)	<u>\$826,497</u>	<u>\$775,561</u>	<u>\$853,981</u>	<u>\$770,952</u>	<u>(\$83,029)</u>
Capital Transfer	0	0	0	0	0 N/A
Overhead Transfer	<u>353,524</u>	<u>397,554</u>	<u>397,554</u>	<u>377,818</u>	<u>(19,736)</u> -5.0%
Non Operating Expenses	\$353,524	\$397,554	\$397,554	\$377,818	(\$19,736) -5.0%
Total Expenses	<u>\$1,340,997</u>	<u>\$1,458,158</u>	<u>\$1,315,381</u>	<u>\$1,471,970</u>	<u>\$156,589</u> 11.9%
Net Surplus (Deficit)	<u>\$472,973</u>	<u>\$378,007</u>	<u>\$456,427</u>	<u>\$393,134</u>	

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
ProgramArea: 6 - Sports One											
Program: 601 - Administration											
Category: 50 - Salaries & Wages											
20-41-601-5000	Administration	66,595.62	66,987.06	83,062.42	93,840.00	93,840.00	0.00	0.00%	128,939.40	35,099.40	37.40%
20-41-601-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5055	PT Administration	35,646.00	54,280.32	35,136.26	49,140.00	49,140.00	0.00	0.00%	61,100.00	11,960.00	24.34%
20-41-601-5085	Overtime PT	90.00	4,194.01	861.25	0.00	861.25	861.25	0.00%	0.00	-861.25	-100.00%
Total Category: 50 - Salaries & Wages:		102,331.62	125,461.39	119,059.93	142,980.00	143,841.25	861.25	0.60%	190,039.40	46,198.15	32.12%
Category: 51 - Employee Benefits											
20-41-601-5110	Health Insurance Premiums	17,354.51	14,170.95	29,475.21	21,442.43	21,442.43	0.00	0.00%	66,675.59	45,233.16	210.95%
20-41-601-5150	Training & Education	515.60	187.95	845.75	2,325.00	1,005.00	-1,320.00	-56.77%	2,199.00	1,194.00	118.81%
20-41-601-5160	Dues	279.00	0.00	265.00	530.00	265.00	-265.00	-50.00%	530.00	265.00	100.00%
20-41-601-5170	Awards and Meetings	170.43	111.47	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		18,319.54	14,470.37	30,585.96	24,447.43	22,862.43	-1,585.00	-6.48%	69,554.59	46,692.16	204.23%
Category: 52 - Contract Services											
20-41-601-5220	Transportation	160.99	205.60	0.00	240.00	240.00	0.00	0.00%	240.00	0.00	0.00%
20-41-601-5225	Misc. Contract Services	986.33	640.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5255	Marketing	180.00	0.00	0.00	200.00	200.00	0.00	0.00%	360.00	160.00	80.00%
Total Category: 52 - Contract Services:		1,327.32	845.75	0.00	440.00	440.00	0.00	0.00%	600.00	160.00	36.36%
Category: 53 - Utilities											
20-41-601-5310	Communications	1,497.33	1,923.36	1,421.18	2,305.00	1,653.87	-651.13	-28.25%	1,656.00	2.13	0.13%
Total Category: 53 - Utilities :		1,497.33	1,923.36	1,421.18	2,305.00	1,653.87	-651.13	-28.25%	1,656.00	2.13	0.13%
Category: 54 - Supplies											
20-41-601-5400	Program Operation Supplies	235.80	105.83	138.73	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
20-41-601-5410	Office Supplies	144.32	230.90	190.82	200.00	200.00	0.00	0.00%	300.00	100.00	50.00%
20-41-601-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-601-5460	Uniform Supplies	1,001.90	0.00	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
Total Category: 54 - Supplies :		1,382.02	336.73	329.55	1,100.00	1,100.00	0.00	0.00%	1,700.00	600.00	54.55%
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	319,319.00	353,524.00	182,421.00	397,554.00	397,554.00	0.00	0.00%	377,818.00	-19,736.00	-4.96%
Total Category: 60 - Transfers :		319,319.00	353,524.00	182,421.00	397,554.00	397,554.00	0.00	0.00%	377,818.00	-19,736.00	-4.96%
Total Program: 601 - Administration:		444,176.83	496,561.60	333,817.62	568,826.43	567,451.55	-1,374.88	-0.24%	641,367.99	73,916.44	13.03%
Program: 602 - Summer BB Camp											
Category: 44 - Fee Revenue											
20-41-602-4400	Program Fees	27,239.80	26,851.75	35,707.05	38,394.00	35,251.55	-3,142.45	-8.18%	38,150.00	2,898.45	8.22%
Total Category: 44 - Fee Revenue :		27,239.80	26,851.75	35,707.05	38,394.00	35,251.55	-3,142.45	-8.18%	38,150.00	2,898.45	8.22%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	1 Budget	
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	Increase /	
						(Decrease)			(Decrease)	
Category: 50 - Salaries & Wages										
20-41-602-5045 PT Instructor	12,379.50	9,122.37	7,073.49	22,255.00	7,073.49	-15,181.51	-68.22%	11,094.00	4,020.51	56.84%
Total Category: 50 - Salaries & Wages:	12,379.50	9,122.37	7,073.49	22,255.00	7,073.49	-15,181.51	-68.22%	11,094.00	4,020.51	56.84%
Category: 51 - Employee Benefits										
20-41-602-5150 Training & Education	0.00	0.00	0.00	190.00	0.01	-189.99	-99.99%	190.00	189.99	99,900.00%
20-41-602-5170 Awards and Meetings	15.23	0.00	0.00	45.00	0.01	-44.99	-99.98%	45.00	44.99	49,900.00%
Total Category: 51 - Employee Benefits :	15.23	0.00	0.00	235.00	0.02	-234.98	-99.99%	235.00	234.98	74,900.00%
Category: 52 - Contract Services										
20-41-602-5220 Transportation	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-602-5272 Entry Fees/Field Trips	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-602-5310 Communications	137.01	96.01	145.66	30.00	114.58	84.58	281.93%	30.00	-84.58	-73.82%
Total Category: 53 - Utilities :	137.01	96.01	145.66	30.00	114.58	84.58	281.93%	30.00	-84.58	-73.82%
Category: 54 - Supplies										
20-41-602-5400 Program Operation Supplies	1,124.37	747.06	507.18	1,225.00	287.37	-937.63	-76.54%	975.00	687.63	239.28%
20-41-602-5460 Uniform Supplies	0.00	0.00	0.00	120.00	0.00	-120.00	-100.00%	120.00	120.00	0.00%
Total Category: 54 - Supplies :	1,124.37	747.06	507.18	1,345.00	287.37	-1,057.63	-78.63%	1,095.00	807.63	281.04%
Total Program: 602 - Summer BB Camp:	13,583.69	16,136.31	27,980.72	14,529.00	27,776.09	13,247.09	91.18%	25,696.00	-2,080.09	-7.49%
Program: 603 - Shotokan Karate										
Category: 44 - Fee Revenue										
20-41-603-4400 Program Fees	49,567.02	78,599.23	69,017.87	73,450.00	73,450.00	0.00	0.00%	73,450.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	49,567.02	78,599.23	69,017.87	73,450.00	73,450.00	0.00	0.00%	73,450.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-603-5215 Independent Contractor Serv	36,422.13	39,420.77	46,114.76	51,415.00	51,415.00	0.00	0.00%	51,415.00	0.00	0.00%
Total Category: 52 - Contract Services:	36,422.13	39,420.77	46,114.76	51,415.00	51,415.00	0.00	0.00%	51,415.00	0.00	0.00%
Total Program: 603 - Shotokan Karate:	13,144.89	39,178.46	22,903.11	22,035.00	22,035.00	0.00	0.00%	22,035.00	0.00	0.00%
Program: 605 - Wilmette Athletics										
Category: 44 - Fee Revenue										
20-41-605-4400 Program Fees	19,866.57	59,667.87	118,845.23	61,500.00	99,000.00	37,500.00	60.98%	105,997.00	6,997.00	7.07%
Total Category: 44 - Fee Revenue :	19,866.57	59,667.87	118,845.23	61,500.00	99,000.00	37,500.00	60.98%	105,997.00	6,997.00	7.07%
Category: 50 - Salaries & Wages										
20-41-605-5045 PT Instructor	1,848.00	8,477.23	12,277.32	27,093.00	20,853.00	-6,240.00	-23.03%	30,529.20	9,676.20	46.40%
20-41-605-5085 Overtime PT	0.00	299.76	887.45	0.00	887.45	887.45	0.00%	0.00	-887.45	-100.00%
Total Category: 50 - Salaries & Wages:	1,848.00	8,776.99	13,164.77	27,093.00	21,740.45	-5,352.55	-19.76%	30,529.20	8,788.75	40.43%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Comparison 1 Budget		Comparison 1 to Parent Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget		%
					Parent Budget									
					2025 2025	2025 2025 Proj	Increase / (Decrease)			2026 2026	Increase / (Decrease)			
Category: 51 - Employee Benefits														
20-41-605-5150	Training & Education	0.00	0.00	142.00	350.00	350.00	0.00	0.00%		200.00		-150.00	-42.86%	
20-41-605-5170	Awards and Meetings	0.00	0.00	0.00	75.00	75.00	0.00	0.00%		0.00		-75.00	-100.00%	
Total Category: 51 - Employee Benefits :		0.00	0.00	142.00	425.00	425.00	0.00	0.00%		200.00		-225.00	-52.94%	
Category: 54 - Supplies														
20-41-605-5400	Program Operation Supplies	483.23	1,243.02	1,375.47	750.00	1,199.84	449.84	59.98%		1,500.00		300.16	25.02%	
20-41-605-5410	Office Supplies	0.00	0.00	317.09	0.00	317.09	317.09	0.00%		0.00		-317.09	-100.00%	
20-41-605-5430	Equipment Supplies	0.00	0.00	0.00	0.00	200.00	200.00	0.00%		0.00		-200.00	-100.00%	
Total Category: 54 - Supplies :		483.23	1,243.02	1,692.56	750.00	1,716.93	966.93	128.92%		1,500.00		-216.93	-12.63%	
Total Program: 605 - Wilmette Athletics:		17,535.34	49,647.86	103,845.90	33,232.00	75,117.62	41,885.62	126.04%		73,767.80		-1,349.82	-1.80%	
Program: 607 - Sports Camp														
Category: 44 - Fee Revenue														
20-41-607-4400	Program Fees	206,018.56	202,898.99	209,016.42	241,200.00	205,931.62	-35,268.38	-14.62%		217,430.00		11,498.38	5.58%	
Total Category: 44 - Fee Revenue :		206,018.56	202,898.99	209,016.42	241,200.00	205,931.62	-35,268.38	-14.62%		217,430.00		11,498.38	5.58%	
Category: 50 - Salaries & Wages														
20-41-607-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00		0.00	0.00%	
20-41-607-5030	PT Supervisor	25,400.75	22,128.75	19,637.25	22,008.00	19,637.25	-2,370.75	-10.77%		23,771.00		4,133.75	21.05%	
20-41-607-5050	PT Counselor	99,050.50	56,285.28	39,988.74	59,463.84	39,988.74	-19,475.10	-32.75%		52,290.00		12,301.26	30.76%	
20-41-607-5070	PT Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00		0.00	0.00%	
20-41-607-5075	PT Driver	1,266.68	690.38	0.00	0.00	0.00	0.00	0.00%		0.00		0.00	0.00%	
20-41-607-5085	Overtime PT	301.52	1,125.79	0.00	0.00	0.00	0.00	0.00%		0.00		0.00	0.00%	
Total Category: 50 - Salaries & Wages:		126,019.45	80,230.20	59,625.99	81,471.84	59,625.99	-21,845.85	-26.81%		76,061.00		16,435.01	27.56%	
Category: 51 - Employee Benefits														
20-41-607-5150	Training & Education	108.00	70.00	0.00	340.00	0.00	-340.00	-100.00%		340.00		340.00	0.00%	
20-41-607-5170	Awards and Meetings	439.36	402.98	0.00	500.00	0.00	-500.00	-100.00%		500.00		500.00	0.00%	
Total Category: 51 - Employee Benefits :		547.36	472.98	0.00	840.00	0.00	-840.00	-100.00%		840.00		840.00	0.00%	
Category: 52 - Contract Services														
20-41-607-5220	Transportation	10,523.00	7,535.90	6,246.87	9,890.00	6,246.87	-3,643.13	-36.84%		8,042.76		1,795.89	28.75%	
20-41-607-5225	Misc. Contract Services	250.00	0.00	0.00	0.00	0.00	0.00	0.00%		0.00		0.00	0.00%	
20-41-607-5272	Entry Fees/Field Trips	21,929.92	19,123.56	20,555.26	34,047.00	15,423.00	-18,624.00	-54.70%		25,443.00		10,020.00	64.97%	
Total Category: 52 - Contract Services:		32,702.92	26,659.46	26,802.13	43,937.00	21,669.87	-22,267.13	-50.68%		33,485.76		11,815.89	54.53%	
Category: 53 - Utilities														
20-41-607-5310	Communications	192.92	269.10	228.50	250.00	216.06	-33.94	-13.58%		250.00		33.94	15.71%	
Total Category: 53 - Utilities :		192.92	269.10	228.50	250.00	216.06	-33.94	-13.58%		250.00		33.94	15.71%	
Category: 54 - Supplies														
20-41-607-5400	Program Operation Supplies	9,195.26	2,699.86	3,109.31	5,785.00	3,106.31	-2,678.69	-46.30%		4,987.00		1,880.69	60.54%	

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-41-607-5460	Uniform Supplies	1,897.83	876.63	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	11,093.09	3,576.49	3,109.31	5,785.00	3,106.31	-2,678.69	-46.30%	4,987.00	1,880.69	60.54%
	Total Program: 607 - Sports Camp:	35,462.82	91,690.76	119,250.49	108,916.16	121,313.39	12,397.23	11.38%	101,806.24	-19,507.15	-16.08%
Program: 608 - Saturday Basketball											
Category: 44 - Fee Revenue											
20-41-608-4400	Program Fees	28,283.11	211,509.77	386,631.32	210,000.00	208,877.32	-1,122.68	-0.53%	218,750.00	9,872.68	4.73%
	Total Category: 44 - Fee Revenue :	28,283.11	211,509.77	386,631.32	210,000.00	208,877.32	-1,122.68	-0.53%	218,750.00	9,872.68	4.73%
Category: 50 - Salaries & Wages											
20-41-608-5030	PT Supervisor	10,405.78	7,837.21	11,471.25	7,680.00	11,471.25	3,791.25	49.37%	11,815.00	343.75	3.00%
20-41-608-5035	PT Coordinator	5,052.75	6,696.50	0.00	0.00	0.00	0.00	0.00%	0.01	0.01	0.00%
20-41-608-5040	PT Attendant	14,690.25	8,611.50	16,133.57	11,475.00	15,687.07	4,212.07	36.71%	15,040.00	-647.07	-4.12%
20-41-608-5045	PT Instructor	-128.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-608-5065	PT Official	13,731.25	15,303.68	15,325.14	29,232.00	15,261.14	-13,970.86	-47.79%	20,544.00	5,282.86	34.62%
20-41-608-5070	PT Maintenance	3,330.00	0.00	0.00	3,584.00	0.01	-3,583.99	-100.00%	480.00	479.99	99,900.00%
20-41-608-5085	Overtime PT	0.00	7.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	47,082.03	38,456.02	42,929.96	51,971.00	42,419.47	-9,551.53	-18.38%	47,879.01	5,459.54	12.87%
Category: 51 - Employee Benefits											
20-41-608-5170	Awards and Meetings	108.20	0.00	0.00	300.00	0.00	-300.00	-100.00%	300.00	300.00	0.00%
	Total Category: 51 - Employee Benefits :	108.20	0.00	0.00	300.00	0.00	-300.00	-100.00%	300.00	300.00	0.00%
Category: 52 - Contract Services											
20-41-608-5225	Misc. Contract Services	466.34	0.00	633.56	0.00	633.56	633.56	0.00%	750.00	116.44	18.38%
	Total Category: 52 - Contract Services:	466.34	0.00	633.56	0.00	633.56	633.56	0.00%	750.00	116.44	18.38%
Category: 54 - Supplies											
20-41-608-5400	Program Operation Supplies	2,388.23	32,787.21	1,259.63	20,137.50	21,337.50	1,200.00	5.96%	22,287.50	950.00	4.45%
20-41-608-5460	Uniform Supplies	0.00	0.00	631.08	210.00	631.08	421.08	200.51%	300.00	-331.08	-52.46%
	Total Category: 54 - Supplies :	2,388.23	32,787.21	1,890.71	20,347.50	21,968.58	1,621.08	7.97%	22,587.50	618.92	2.82%
	Total Program: 608 - Saturday Basketball:	-21,761.69	140,266.54	341,177.09	137,381.50	143,855.71	6,474.21	4.71%	147,233.49	3,377.78	2.35%
Program: 609 - Girls SB League											
Category: 44 - Fee Revenue											
20-41-609-4400	Program Fees	540.00	29,647.54	52,515.71	30,960.00	52,350.71	21,390.71	69.09%	41,700.00	-10,650.71	-20.34%
	Total Category: 44 - Fee Revenue :	540.00	29,647.54	52,515.71	30,960.00	52,350.71	21,390.71	69.09%	41,700.00	-10,650.71	-20.34%
Category: 52 - Contract Services											
20-41-609-5215	Independent Contractor Serv	0.00	20,576.88	9,702.00	22,176.00	26,943.50	4,767.50	21.50%	29,190.00	2,246.50	8.34%
	Total Category: 52 - Contract Services:	0.00	20,576.88	9,702.00	22,176.00	26,943.50	4,767.50	21.50%	29,190.00	2,246.50	8.34%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity							
				Through Nov							
Category: 54 - Supplies											
20-41-609-5440	Grounds Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 609 - Girls SB League:		540.00	9,070.66	42,813.71	8,784.00	25,407.21	16,623.21	189.24%	12,510.00	-12,897.21	-50.76%
Program: 610 - Pee Wee Sportsters											
Category: 44 - Fee Revenue											
20-41-610-4400	Program Fees	135,278.82	86,536.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		135,278.82	86,536.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-610-5215	Independent Contractor Serv	92,530.98	60,740.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		92,530.98	60,740.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 610 - Pee Wee Sportsters:		42,747.84	25,795.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 611 - Young Tigers Karate											
Category: 44 - Fee Revenue											
20-41-611-4400	Program Fees	33,047.91	27,474.38	28,127.40	26,750.00	26,750.00	0.00	0.00%	29,425.00	2,675.00	10.00%
Total Category: 44 - Fee Revenue :		33,047.91	27,474.38	28,127.40	26,750.00	26,750.00	0.00	0.00%	29,425.00	2,675.00	10.00%
Category: 52 - Contract Services											
20-41-611-5215	Independent Contractor Serv	22,950.32	15,302.07	19,292.42	18,725.00	18,725.00	0.00	0.00%	20,598.00	1,873.00	10.00%
Total Category: 52 - Contract Services:		22,950.32	15,302.07	19,292.42	18,725.00	18,725.00	0.00	0.00%	20,598.00	1,873.00	10.00%
Total Program: 611 - Young Tigers Karate:		10,097.59	12,172.31	8,834.98	8,025.00	8,025.00	0.00	0.00%	8,827.00	802.00	9.99%
Program: 615 - Open Gym											
Category: 43 - Daily Fees											
20-41-615-4300	Daily Fees - Resident	322.00	1,760.00	967.00	1,800.00	1,800.00	0.00	0.00%	1,920.00	120.00	6.67%
20-41-615-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	350.00	350.00	0.00	0.00%	350.00	0.00	0.00%
Total Category: 43 - Daily Fees :		322.00	1,760.00	967.00	2,150.00	2,150.00	0.00	0.00%	2,270.00	120.00	5.58%
Category: 50 - Salaries & Wages											
20-41-615-5040	PT Attendant	0.00	0.00	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
Total Program: 615 - Open Gym:		322.00	1,760.00	967.00	1,350.00	1,350.00	0.00	0.00%	1,470.00	120.00	8.89%
Program: 616 - On-The-Go Sports											
Category: 44 - Fee Revenue											
20-41-616-4400	Program Fees	41,368.50	61,741.66	38,010.75	60,825.00	32,000.00	-28,825.00	-47.39%	35,550.00	3,550.00	11.09%
Total Category: 44 - Fee Revenue :		41,368.50	61,741.66	38,010.75	60,825.00	32,000.00	-28,825.00	-47.39%	35,550.00	3,550.00	11.09%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent			Budget	to Comparison	
					Budget	%			1 Budget	%
				2025	2025	Increase /		2026	Increase /	
				2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	Comparison 1	Comparison 1		Comparison 2	Comparison 2	
	Total Activity	Total Activity	YTD Activity	2025	2025	to Parent	%	2026	1 Budget	%
			Through Nov		2025 Proj	Budget				
						(Decrease)				
Category: 52 - Contract Services										
20-41-616-5215	Independent Contractor Serv	36,002.05	43,178.63	16,915.50	42,577.00	22,400.00	-20,177.00	-47.39%	24,885.00	2,485.00 11.09%
Total Category: 52 - Contract Services:				36,002.05	43,178.63	16,915.50	42,577.00	22,400.00	-20,177.00	-47.39%
Total Program: 616 - On-The-Go Sports:				5,366.45	18,563.03	21,095.25	18,248.00	9,600.00	-8,648.00	-47.39%
Program: 617 - Hot Shots Sports										
Category: 44 - Fee Revenue										
20-41-617-4400	Program Fees	107,451.79	151,350.11	146,654.98	118,470.00	148,000.00	29,530.00	24.93%	150,410.00	2,410.00 1.63%
Total Category: 44 - Fee Revenue :				107,451.79	151,350.11	146,654.98	118,470.00	148,000.00	29,530.00	24.93%
Category: 52 - Contract Services										
20-41-617-5215	Independent Contractor Serv	97,632.78	117,111.02	110,162.04	82,929.00	103,600.00	20,671.00	24.93%	105,296.00	1,696.00 1.64%
Total Category: 52 - Contract Services:				97,632.78	117,111.02	110,162.04	82,929.00	103,600.00	20,671.00	24.93%
Total Program: 617 - Hot Shots Sports:				9,819.01	34,239.09	36,492.94	35,541.00	44,400.00	8,859.00	24.93%
Program: 625 - PM Adventures										
Category: 44 - Fee Revenue										
20-41-625-4400	Program Fees	67,518.93	28,306.50	49,053.00	57,080.00	47,156.00	-9,924.00	-17.39%	52,570.00	5,414.00 11.48%
Total Category: 44 - Fee Revenue :				67,518.93	28,306.50	49,053.00	57,080.00	47,156.00	-9,924.00	-17.39%
Category: 50 - Salaries & Wages										
20-41-625-5030	PT Supervisor	9,346.50	5,094.52	7,780.06	9,599.60	7,780.06	-1,819.54	-18.95%	8,464.68	684.62 8.80%
20-41-625-5050	PT Counselor	17,707.50	9,795.52	11,622.61	17,432.96	11,622.61	-5,810.35	-33.33%	13,882.24	2,259.63 19.44%
20-41-625-5075	PT Driver	1,266.49	584.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-41-625-5085	Overtime PT	79.13	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 50 - Salaries & Wages:				28,399.62	15,474.13	19,402.67	27,032.56	19,402.67	-7,629.89	-28.22%
Category: 51 - Employee Benefits										
20-41-625-5150	Training & Education	36.00	70.00	0.00	80.00	0.01	-79.99	-99.99%	64.00	63.99 39,900.00%
20-41-625-5170	Awards and Meetings	135.29	20.84	0.00	280.00	0.01	-279.99	-100.00%	270.00	269.99 99,900.00%
Total Category: 51 - Employee Benefits :				171.29	90.84	0.00	360.00	0.02	-359.98	-99.99%
Category: 52 - Contract Services										
20-41-625-5215	Independent Contractor Serv	0.00	0.00	234.00	0.00	234.00	234.00	0.00%	0.00	-234.00 -100.00%
20-41-625-5220	Transportation	2,766.00	1,163.16	1,595.70	2,400.00	1,595.70	-804.30	-33.51%	1,600.00	4.30 0.27%
20-41-625-5272	Entry Fees/Field Trips	9,615.84	4,326.60	5,538.29	11,283.00	5,237.29	-6,045.71	-53.58%	7,314.20	2,076.91 39.66%
Total Category: 52 - Contract Services:				12,381.84	5,489.76	7,367.99	13,683.00	7,066.99	-6,616.01	-48.35%
Category: 53 - Utilities										
20-41-625-5310	Communications	228.77	536.78	674.64	400.00	599.56	199.56	49.89%	0.01	-599.55 -100.00%
Total Category: 53 - Utilities :				228.77	536.78	674.64	400.00	599.56	199.56	49.89%
Category: 54 - Supplies										
20-41-625-5400	Program Operation Supplies	3,043.47	1,359.77	1,153.18	2,100.00	1,153.48	-946.52	-45.07%	2,150.00	996.52 86.39%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	Budget	%
Account Number		2023	2024	2025	2025	2025	Increase /		2026	1 Budget	
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)		2026	Increase /	
				Through Nov						(Decrease)	
20-41-625-5460	Uniform Supplies	729.96	391.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	3,773.43	1,751.18	1,153.18	2,100.00	1,153.48	-946.52	-45.07%	2,150.00	996.52	86.39%
	Total Program: 625 - PM Adventures:	22,563.98	4,963.81	20,454.52	13,504.44	18,933.28	5,428.84	40.20%	18,824.87	-108.41	-0.57%
Program: 627 - Youth Soccer											
Category: 44 - Fee Revenue											
20-41-627-4400	Program Fees	195,257.20	330,615.13	544,666.52	371,625.00	355,063.00	-16,562.00	-4.46%	379,960.00	24,897.00	7.01%
	Total Category: 44 - Fee Revenue :	195,257.20	330,615.13	544,666.52	371,625.00	355,063.00	-16,562.00	-4.46%	379,960.00	24,897.00	7.01%
Category: 50 - Salaries & Wages											
20-41-627-5035	PT Coordinator	0.00	0.00	3,506.25	3,597.00	3,597.00	0.00	0.00%	0.01	-3,596.99	-100.00%
20-41-627-5040	PT Attendant	2,214.01	1,255.60	5,490.25	0.00	4,990.25	4,990.25	0.00%	4,000.00	-990.25	-19.84%
20-41-627-5065	PT Official	15,493.36	20,040.74	18,504.71	31,792.20	19,628.28	-12,163.92	-38.26%	20,448.00	819.72	4.18%
	Total Category: 50 - Salaries & Wages:	17,707.37	21,296.34	27,501.21	35,389.20	28,215.53	-7,173.67	-20.27%	24,448.01	-3,767.52	-13.35%
Category: 51 - Employee Benefits											
20-41-627-5150	Training & Education	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
20-41-627-5170	Awards and Meetings	98.14	6.98	0.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	98.14	6.98	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-627-5225	Misc. Contract Services	466.33	1,599.00	1,912.88	3,300.00	3,300.00	0.00	0.00%	750.00	-2,550.00	-77.27%
	Total Category: 52 - Contract Services:	466.33	1,599.00	1,912.88	3,300.00	3,300.00	0.00	0.00%	750.00	-2,550.00	-77.27%
Category: 54 - Supplies											
20-41-627-5400	Program Operation Supplies	41,528.24	19,597.17	33,176.44	42,475.00	42,475.00	0.00	0.00%	42,475.00	0.00	0.00%
20-41-627-5440	Grounds Supplies	15,472.17	25,674.03	23,673.00	11,000.00	21,603.09	10,603.09	96.39%	24,000.00	2,396.91	11.10%
20-41-627-5460	Uniform Supplies	0.00	122.50	0.00	510.00	200.00	-310.00	-60.78%	510.00	310.00	155.00%
	Total Category: 54 - Supplies :	57,000.41	45,393.70	56,849.44	53,985.00	64,278.09	10,293.09	19.07%	66,985.00	2,706.91	4.21%
	Total Program: 627 - Youth Soccer:	119,984.95	262,319.11	458,402.99	278,350.80	258,669.38	-19,681.42	-7.07%	287,176.99	28,507.61	11.02%
Program: 628 - T-Ball and Baseball IBA											
Category: 44 - Fee Revenue											
20-41-628-4400	Program Fees	54,694.05	70,612.05	49,709.77	70,280.00	49,470.65	-20,809.35	-29.61%	53,755.00	4,284.35	8.66%
	Total Category: 44 - Fee Revenue :	54,694.05	70,612.05	49,709.77	70,280.00	49,470.65	-20,809.35	-29.61%	53,755.00	4,284.35	8.66%
Category: 52 - Contract Services											
20-41-628-5215	Independent Contractor Servic	37,901.88	47,311.08	33,714.08	49,196.00	34,796.00	-14,400.00	-29.27%	37,628.00	2,832.00	8.14%
	Total Category: 52 - Contract Services:	37,901.88	47,311.08	33,714.08	49,196.00	34,796.00	-14,400.00	-29.27%	37,628.00	2,832.00	8.14%
	Total Program: 628 - T-Ball and Baseball IBA:	16,792.17	23,300.97	15,995.69	21,084.00	14,674.65	-6,409.35	-30.40%	16,127.00	1,452.35	9.90%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025	2025 2025 Proj	Increase / (Decrease)	2026	Increase / (Decrease)		
					2025	2025 Proj	(Decrease)	2026	(Decrease)		
Program: 629 - Coach Abe Soccer											
Category: 44 - Fee Revenue											
20-41-629-4400	Program Fees	200,685.80	210,545.58	204,353.16	177,800.00	177,800.00	0.00	0.00%	175,700.00	-2,100.00	-1.18%
	Total Category: 44 - Fee Revenue :	200,685.80	210,545.58	204,353.16	177,800.00	177,800.00	0.00	0.00%	175,700.00	-2,100.00	-1.18%
Category: 52 - Contract Services											
20-41-629-5215	Independent Contractor Serv	139,623.69	139,175.39	116,337.66	124,460.00	124,460.00	0.00	0.00%	122,990.00	-1,470.00	-1.18%
	Total Category: 52 - Contract Services:	139,623.69	139,175.39	116,337.66	124,460.00	124,460.00	0.00	0.00%	122,990.00	-1,470.00	-1.18%
	Total Program: 629 - Coach Abe Soccer:	61,062.11	71,370.19	88,015.50	53,340.00	53,340.00	0.00	0.00%	52,710.00	-630.00	-1.18%
Program: 630 - Youth Volleyball											
Category: 44 - Fee Revenue											
20-41-630-4400	Program Fees	75,751.08	34,375.45	56,403.05	51,300.00	56,403.05	5,103.05	9.95%	59,800.00	3,396.95	6.02%
	Total Category: 44 - Fee Revenue :	75,751.08	34,375.45	56,403.05	51,300.00	56,403.05	5,103.05	9.95%	59,800.00	3,396.95	6.02%
Category: 50 - Salaries & Wages											
20-41-630-5045	PT Instructor	8,095.50	11,137.75	10,767.30	14,703.40	10,767.30	-3,936.10	-26.77%	11,648.20	880.90	8.18%
	Total Category: 50 - Salaries & Wages:	8,095.50	11,137.75	10,767.30	14,703.40	10,767.30	-3,936.10	-26.77%	11,648.20	880.90	8.18%
Category: 52 - Contract Services											
20-41-630-5220	Transportation	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-630-5310	Communications	27.24	31.53	164.85	60.00	148.98	88.98	148.30%	60.00	-88.98	-59.73%
	Total Category: 53 - Utilities :	27.24	31.53	164.85	60.00	148.98	88.98	148.30%	60.00	-88.98	-59.73%
Category: 54 - Supplies											
20-41-630-5400	Program Operation Supplies	1,063.75	997.02	705.46	601.00	705.46	104.46	17.38%	601.00	-104.46	-14.81%
	Total Category: 54 - Supplies :	1,063.75	997.02	705.46	601.00	705.46	104.46	17.38%	601.00	-104.46	-14.81%
	Total Program: 630 - Youth Volleyball:	66,564.59	21,459.15	44,765.44	35,935.60	44,781.31	8,845.71	24.62%	47,490.80	2,709.49	6.05%
Program: 631 - Adult Volleyball League											
Category: 44 - Fee Revenue											
20-41-631-4420	League Fees	7,285.00	12,250.00	10,795.00	19,246.00	10,114.00	-9,132.00	-47.45%	14,508.00	4,394.00	43.44%
	Total Category: 44 - Fee Revenue :	7,285.00	12,250.00	10,795.00	19,246.00	10,114.00	-9,132.00	-47.45%	14,508.00	4,394.00	43.44%
Category: 50 - Salaries & Wages											
20-41-631-5030	PT Supervisor	0.00	0.00	0.00	2,457.00	-566.99	-3,023.99	-123.08%	1,323.00	1,889.99	-333.34%
20-41-631-5035	PT Coordinator	739.83	898.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-631-5065	PT Official	3,460.50	1,946.00	1,495.00	4,050.00	4,050.00	0.00	0.00%	4,050.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	4,200.33	2,844.50	1,495.00	6,507.00	3,483.01	-3,023.99	-46.47%	5,373.00	1,889.99	54.26%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Budget	to Parent	%		Budget	to Comparison	%
				2025	2025	Increase /		2026	1 Budget	
				2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)
Account Number	2023	2024	2025	Parent Budget						
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	Increase / (Decrease)	%	2026	Increase / (Decrease)	%
Category: 52 - Contract Services										
20-41-631-5225	Misc. Contract Services	0.00	2,142.50	1,766.66	0.00	450.00	450.00	0.00%	0.00	-450.00 -100.00%
Total Category: 52 - Contract Services:		0.00	2,142.50	1,766.66	0.00	450.00	450.00	0.00%	0.00	-450.00 -100.00%
Category: 54 - Supplies										
20-41-631-5400	Program Operation Supplies	41.97	0.00	355.04	900.00	900.00	0.00	0.00%	440.00	-460.00 -51.11%
Total Category: 54 - Supplies :		41.97	0.00	355.04	900.00	900.00	0.00	0.00%	440.00	-460.00 -51.11%
Total Program: 631 - Adult Volleyball League:		3,042.70	7,263.00	7,178.30	11,839.00	5,280.99	-6,558.01	-55.39%	8,695.00	3,414.01 64.65%
Program: 632 - Adult Softball Men's and Co-Ed										
Category: 44 - Fee Revenue										
20-41-632-4420	League Fees	9,060.00	8,085.00	8,920.00	8,120.00	8,440.00	320.00	3.94%	11,420.00	2,980.00 35.31%
Total Category: 44 - Fee Revenue :		9,060.00	8,085.00	8,920.00	8,120.00	8,440.00	320.00	3.94%	11,420.00	2,980.00 35.31%
Category: 50 - Salaries & Wages										
20-41-632-5030	PT Supervisor	1,144.49	777.12	844.96	828.00	844.96	16.96	2.05%	900.00	55.04 6.51%
20-41-632-5035	PT Coordinator	207.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-41-632-5065	PT Official	2,210.00	1,958.00	2,616.00	1,920.00	2,640.00	720.00	37.50%	4,328.00	1,688.00 63.94%
Total Category: 50 - Salaries & Wages:		3,561.49	2,735.12	3,460.96	2,748.00	3,484.96	736.96	26.82%	5,228.00	1,743.04 50.02%
Category: 52 - Contract Services										
20-41-632-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
Category: 54 - Supplies										
20-41-632-5400	Program Operation Supplies	985.86	959.46	719.85	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00 0.00%
20-41-632-5440	Grounds Supplies	0.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00 0.00%
Total Category: 54 - Supplies :		985.86	959.46	719.85	2,900.00	2,900.00	0.00	0.00%	2,900.00	0.00 0.00%
Total Program: 632 - Adult Softball Men's and Co-Ed:		4,512.65	4,390.42	4,739.19	2,472.00	2,055.04	-416.96	-16.87%	3,292.00	1,236.96 60.19%
Program: 633 - Men's Basketball League										
Category: 44 - Fee Revenue										
20-41-633-4420	League Fees	33,960.25	11,975.00	11,950.00	23,400.00	8,775.00	-14,625.00	-62.50%	11,100.00	2,325.00 26.50%
Total Category: 44 - Fee Revenue :		33,960.25	11,975.00	11,950.00	23,400.00	8,775.00	-14,625.00	-62.50%	11,100.00	2,325.00 26.50%
Category: 50 - Salaries & Wages										
20-41-633-5030	PT Supervisor	5,892.88	653.12	0.00	648.00	0.00	-648.00	-100.00%	648.00	648.00 0.00%
20-41-633-5035	PT Coordinator	2,070.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00 0.00%
20-41-633-5065	PT Official	8,202.19	0.00	0.00	10,260.00	0.10	-10,259.90	-100.00%	0.01	-0.09 -90.00%
Total Category: 50 - Salaries & Wages:		16,165.07	653.12	0.00	10,908.00	0.10	-10,907.90	-100.00%	648.01	647.91 47,910.00%
Category: 52 - Contract Services										
20-41-633-5225	Misc. Contract Services	8,482.50	9,005.00	7,550.00	2,000.00	7,550.00	5,550.00	277.50%	8,744.00	1,194.00 15.81%
Total Category: 52 - Contract Services:		8,482.50	9,005.00	7,550.00	2,000.00	7,550.00	5,550.00	277.50%	8,744.00	1,194.00 15.81%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Budget	to Parent	%		Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	Increase /	(Decrease)	
Account Number		2023	2024	2025							
		Total Activity	Total Activity	YTD Activity Through Nov							
Category: 54 - Supplies											
20-41-633-5400	Program Operation Supplies	405.73	448.84	0.00	1,575.00	350.00	-1,225.00	-77.78%	160.00	-190.00	-54.29%
Total Category: 54 - Supplies :		405.73	448.84	0.00	1,575.00	350.00	-1,225.00	-77.78%	160.00	-190.00	-54.29%
Total Program: 633 - Men's Basketball League:		8,906.95	1,868.04	4,400.00	8,917.00	874.90	-8,042.10	-90.19%	1,547.99	673.09	76.93%
Program: 634 - Field Rentals											
Category: 46 - Rental Revenue											
20-41-634-4670	Field Rental	111,606.25	92,042.00	52,773.50	85,115.08	94,980.00	9,864.92	11.59%	99,729.00	4,749.00	5.00%
Total Category: 46 - Rental Revenue :		111,606.25	92,042.00	52,773.50	85,115.08	94,980.00	9,864.92	11.59%	99,729.00	4,749.00	5.00%
Category: 50 - Salaries & Wages											
20-41-634-5030	PT Supervisor	1,022.50	499.57	711.49	600.00	712.00	112.00	18.67%	734.00	22.00	3.09%
20-41-634-5080	Overtime FT	0.00	0.00	159.38	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,022.50	499.57	870.87	600.00	712.00	112.00	18.67%	734.00	22.00	3.09%
Category: 54 - Supplies											
20-41-634-5440	Grounds Supplies	8,268.06	0.00	0.00	8,681.47	0.00	-8,681.47	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		8,268.06	0.00	0.00	8,681.47	0.00	-8,681.47	-100.00%	0.00	0.00	0.00%
Category: 55 - Equipment and Repairs											
20-41-634-5520	Equipment Repairs	0.00	0.00	0.00	735.00	0.00	-735.00	-100.00%	500.00	500.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	735.00	0.00	-735.00	-100.00%	500.00	500.00	0.00%
Total Program: 634 - Field Rentals:		102,315.69	91,542.43	51,902.63	75,098.61	94,268.00	19,169.39	25.53%	98,495.00	4,227.00	4.48%
Program: 635 - Sports Parties											
Category: 44 - Fee Revenue											
20-41-635-4400	Program Fees	4,830.00	4,526.00	6,830.00	3,750.00	4,800.00	1,050.00	28.00%	6,300.00	1,500.00	31.25%
Total Category: 44 - Fee Revenue :		4,830.00	4,526.00	6,830.00	3,750.00	4,800.00	1,050.00	28.00%	6,300.00	1,500.00	31.25%
Category: 50 - Salaries & Wages											
20-41-635-5045	PT Instructor	1,650.00	1,912.50	1,625.00	1,500.00	1,500.00	0.00	0.00%	2,100.00	600.00	40.00%
Total Category: 50 - Salaries & Wages:		1,650.00	1,912.50	1,625.00	1,500.00	1,500.00	0.00	0.00%	2,100.00	600.00	40.00%
Category: 54 - Supplies											
20-41-635-5400	Program Operation Supplies	0.00	0.00	61.41	0.00	61.40	61.40	0.00%	0.00	-61.40	-100.00%
20-41-635-5430	Equipment Supplies	186.66	0.00	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 54 - Supplies :		186.66	0.00	61.41	150.00	211.40	61.40	40.93%	150.00	-61.40	-29.04%
Total Program: 635 - Sports Parties:		2,993.34	2,613.50	5,143.59	2,100.00	3,088.60	988.60	47.08%	4,050.00	961.40	31.13%
Program: 636 - Women's Soccer											
Category: 44 - Fee Revenue											
20-41-636-4420	League Fees	7,436.00	7,436.00	7,720.00	7,720.00	7,720.00	0.00	0.00%	7,720.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		7,436.00	7,436.00	7,720.00	7,720.00	7,720.00	0.00	0.00%	7,720.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
Account Number		2023	2024	2025	2025	(Decrease)			Increase /		
		Total Activity	Total Activity	YTD Activity Through Nov	2025 Proj			2026	(Decrease)		
Category: 50 - Salaries & Wages											
20-41-636-5065	PT Official	3,309.71	741.81	737.50	2,400.00	2,400.00	0.00	0.00%	2,400.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		3,309.71	741.81	737.50	2,400.00	2,400.00	0.00	0.00%	2,400.00	0.00	0.00%
Category: 54 - Supplies											
20-41-636-5400	Program Operation Supplies	385.95	0.00	79.97	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Category: 54 - Supplies :		385.95	0.00	79.97	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Program: 636 - Women's Soccer:		3,740.34	6,694.19	6,902.53	5,120.00	5,120.00	0.00	0.00%	5,120.00	0.00	0.00%
Program: 637 - Fencing											
Category: 44 - Fee Revenue											
20-41-637-4400	Program Fees	13,544.20	18,967.64	18,665.00	13,680.00	13,680.00	0.00	0.00%	15,490.00	1,810.00	13.23%
Total Category: 44 - Fee Revenue :		13,544.20	18,967.64	18,665.00	13,680.00	13,680.00	0.00	0.00%	15,490.00	1,810.00	13.23%
Category: 52 - Contract Services											
20-41-637-5215	Independent Contractor Serv	10,485.63	11,602.82	11,556.00	9,801.00	9,576.00	-225.00	-2.30%	10,843.00	1,267.00	13.23%
Total Category: 52 - Contract Services:		10,485.63	11,602.82	11,556.00	9,801.00	9,576.00	-225.00	-2.30%	10,843.00	1,267.00	13.23%
Total Program: 637 - Fencing:		3,058.57	7,364.82	7,109.00	3,879.00	4,104.00	225.00	5.80%	4,647.00	543.00	13.23%
Program: 638 - WBA Wilmette Baseball											
Category: 44 - Fee Revenue											
20-41-638-4400	Program Fees	64,705.00	10,670.00	0.00	9,000.00	9,000.00	0.00	0.00%	9,000.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		64,705.00	10,670.00	0.00	9,000.00	9,000.00	0.00	0.00%	9,000.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-638-5215	Independent Contractor Serv	46,883.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		46,883.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 638 - WBA Wilmette Baseball:		17,821.80	10,670.00	0.00	9,000.00	9,000.00	0.00	0.00%	9,000.00	0.00	0.00%
Program: 639 - City Slickers											
Category: 44 - Fee Revenue											
20-41-639-4400	Program Fees	6,154.25	18,799.50	30,294.80	16,800.00	29,904.00	13,104.00	78.00%	33,600.00	3,696.00	12.36%
Total Category: 44 - Fee Revenue :		6,154.25	18,799.50	30,294.80	16,800.00	29,904.00	13,104.00	78.00%	33,600.00	3,696.00	12.36%
Category: 50 - Salaries & Wages											
20-41-639-5030	PT Supervisor	1,680.00	4,992.62	3,498.83	4,120.00	3,498.83	-621.17	-15.08%	7,440.00	3,941.17	112.64%
20-41-639-5075	PT Driver	0.00	0.00	0.00	168.00	168.00	0.00	0.00%	168.00	0.00	0.00%
20-41-639-5085	Overtime PT	0.00	57.33	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,680.00	5,049.95	3,498.83	4,288.00	3,666.83	-621.17	-14.49%	7,608.00	3,941.17	107.48%
Category: 52 - Contract Services											
20-41-639-5220	Transportation	330.00	868.30	565.00	425.00	565.00	140.00	32.94%	1,850.00	1,285.00	227.43%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
Account Number		2023	2024	2025	2025	Increase /		2026	1 Budget		
		Total Activity	Total Activity	YTD Activity	2025	2025 Proj	(Decrease)	2026	Increase /		
				Through Nov	2025				(Decrease)		
20-41-639-5272	Entry Fees/Field Trips	2,294.85	3,164.72	2,383.34	2,584.00	2,584.00	0.00	0.00%	2,584.00	0.00	0.00%
Total Category: 52 - Contract Services:		2,624.85	4,033.02	2,948.34	3,009.00	3,149.00	140.00	4.65%	4,434.00	1,285.00	40.81%
Category: 54 - Supplies											
20-41-639-5400	Program Operation Supplies	152.88	676.90	1,038.00	180.00	17.00	-163.00	-90.56%	180.00	163.00	958.82%
Total Category: 54 - Supplies :		152.88	676.90	1,038.00	180.00	17.00	-163.00	-90.56%	180.00	163.00	958.82%
Total Program: 639 - City Slickers:		1,696.52	9,039.63	22,809.63	9,323.00	23,071.17	13,748.17	147.47%	21,378.00	-1,693.17	-7.34%
Program: 642 - Teen Leadership Camp											
Category: 44 - Fee Revenue											
20-41-642-4400	Program Fees	0.00	16,726.50	13,877.40	57,550.00	14,741.14	-42,808.86	-74.39%	21,320.00	6,578.86	44.63%
Total Category: 44 - Fee Revenue :		0.00	16,726.50	13,877.40	57,550.00	14,741.14	-42,808.86	-74.39%	21,320.00	6,578.86	44.63%
Category: 50 - Salaries & Wages											
20-41-642-5030	PT Supervisor	0.00	5,080.25	4,987.75	7,560.00	4,987.75	-2,572.25	-34.02%	6,000.00	1,012.25	20.29%
20-41-642-5050	PT Counselor	0.00	3,144.96	1,934.50	14,480.00	1,934.50	-12,545.50	-86.64%	4,292.00	2,357.50	121.87%
20-41-642-5085	Overtime PT	0.00	200.88	81.38	0.00	81.38	81.38	0.00%	0.00	-81.38	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	8,426.09	7,003.63	22,040.00	7,003.63	-15,036.37	-68.22%	10,292.00	3,288.37	46.95%
Category: 51 - Employee Benefits											
20-41-642-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
20-41-642-5170	Awards and Meetings	0.00	83.65	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	83.65	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Category: 52 - Contract Services											
20-41-642-5220	Transportation	0.00	75.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
20-41-642-5225	Misc. Contract Services	0.00	410.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-642-5272	Entry Fees/Field Trips	0.00	850.71	0.00	5,231.60	0.00	-5,231.60	-100.00%	2,190.40	2,190.40	0.00%
Total Category: 52 - Contract Services:		0.00	1,335.71	0.00	5,231.60	0.00	-5,231.60	-100.00%	2,790.40	2,790.40	0.00%
Category: 53 - Utilities											
20-41-642-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Category: 54 - Supplies											
20-41-642-5400	Program Operation Supplies	0.00	549.76	0.00	1,450.00	0.01	-1,449.99	-100.00%	1,015.00	1,014.99	49,900.00%
20-41-642-5460	Uniform Supplies	0.00	176.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	726.36	0.00	1,450.00	0.01	-1,449.99	-100.00%	1,015.00	1,014.99	49,900.00%
Total Program: 642 - Teen Leadership Camp:		0.00	6,154.69	6,873.77	28,828.40	7,737.50	-21,090.90	-73.16%	6,822.60	-914.90	-11.82%
Total ProgramArea: 6 - Sports One:		117,737.47	472,973.17	1,136,236.35	378,007.08	456,427.29	78,420.21	20.75%	393,133.79	-63,293.50	-13.87%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

School Age Programs

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	1,580,657	2,140,533	2,226,471	2,482,701	\$256,230	11.5%
Membership Fees	0	0	0	0	0	N/A
Rental Revenue	-	-	0	0	0	N/A
Retail Sales	0	0	0	0	0	N/A
Total Revenue	<u>\$1,580,657</u>	<u>\$2,140,533</u>	<u>\$2,226,471</u>	<u>\$2,482,701</u>	<u>\$256,230</u>	11.5%
Expenses						
Salaries & Wages	\$584,507	\$686,101	\$767,642	\$ 1,026,613	\$258,971	33.7%
Employee Benefits	1,258	3,045	2,192	55,441	53,249	2429.0%
Contract Services	303,718	287,779	290,563	218,223	(72,340)	-24.9%
Utilities	786	985	1,502	6,010	4,508	300.2%
Supplies	16,739	25,753	35,016	38,255	3,239	9.3%
Repairs	0	0	0	0	0	N/A
Operating Expenses	\$907,008	\$1,003,663	\$1,096,915	\$1,344,542	\$247,627	22.6%
Operating Surplus (Deficit)	<u>\$673,648</u>	<u>\$1,136,871</u>	<u>\$1,129,556</u>	<u>\$1,138,159</u>	<u>\$8,603</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	0	0	541,105	557,773	16,668	3.1%
Total Expenses	<u>\$907,008</u>	<u>\$1,003,663</u>	<u>\$1,638,020</u>	<u>\$1,902,315</u>	<u>\$264,295</u>	16.1%
Net Surplus (Deficit)	<u>\$673,648</u>	<u>\$1,136,871</u>	<u>\$588,451</u>	<u>\$580,386</u>		

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
ProgramArea: 7 - School Age Programs										
Program: 701 - Administration										
Category: 50 - Salaries & Wages										
20-41-701-5000	Administration	0.00	0.00	18,461.48	0.00	27,724.00	27,724.00	0.00%	113,811.28	86,087.28 310.52%
20-41-701-5035	PT Coordinator	0.00	0.00	9,757.50	0.00	18,240.00	18,240.00	0.00%	62,868.00	44,628.00 244.67%
Total Category: 50 - Salaries & Wages:		0.00	0.00	28,218.98	0.00	45,964.00	45,964.00	0.00%	176,679.28	130,715.28 284.39%
Category: 51 - Employee Benefits										
20-41-701-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	44,450.39	44,450.39 0.00%
20-41-701-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,896.00	2,896.00 0.00%
20-41-701-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	795.00	795.00 0.00%
20-41-701-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00 0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	48,241.39	48,241.39 0.00%
Category: 52 - Contract Services										
20-41-701-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,050.00	1,050.00 0.00%
20-41-701-5255	Marketing	0.00	0.00	0.00	0.00	100.00	100.00	0.00%	765.00	665.00 665.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	100.00	100.00	0.00%	1,815.00	1,715.00 1,715.00%
Category: 53 - Utilities										
20-41-701-5310	Communications	0.00	0.00	0.00	0.00	200.00	200.00	0.00%	1,656.00	1,456.00 728.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	200.00	200.00	0.00%	1,656.00	1,456.00 728.00%
Category: 54 - Supplies										
20-41-701-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	700.00	700.00 0.00%
20-41-701-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00 0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,600.00	1,600.00 0.00%
Category: 60 - Transfers										
20-41-701-6010	Admin Overhead Charge	0.00	0.00	0.00	0.00	541,105.00	541,105.00	0.00%	557,773.00	16,668.00 3.08%
Total Category: 60 - Transfers :		0.00	0.00	0.00	0.00	541,105.00	541,105.00	0.00%	557,773.00	16,668.00 3.08%
Total Program: 701 - Administration:		0.00	0.00	28,218.98	0.00	587,369.00	587,369.00	0.00%	787,764.67	200,395.67 34.12%
Program: 703 - Before School Rec										
Category: 44 - Fee Revenue										
20-41-703-4400	Program Fees	95,868.80	128,696.50	149,739.84	166,465.00	183,110.78	16,645.78	10.00%	198,639.00	15,528.22 8.48%
Total Category: 44 - Fee Revenue :		95,868.80	128,696.50	149,739.84	166,465.00	183,110.78	16,645.78	10.00%	198,639.00	15,528.22 8.48%
Category: 50 - Salaries & Wages										
20-41-703-5010	Recruitment Incentives	1,950.00	750.00	0.00	750.00	0.00	-750.00	-100.00%	750.00	750.00 0.00%
20-41-703-5050	PT Counselor	47,568.51	63,893.21	62,324.95	65,988.00	55,365.98	-10,622.02	-16.10%	100,540.00	45,174.02 81.59%
20-41-703-5075	PT Driver	0.00	0.00	1,572.39	0.00	0.00	0.00	0.00%	6,885.00	6,885.00 0.00%
Total Category: 50 - Salaries & Wages:		49,518.51	64,643.21	63,897.34	66,738.00	55,365.98	-11,372.02	-17.04%	108,175.00	52,809.02 95.38%

Budget Comparison Report

					Comparison 1	Comparison 1			Comparison 2	Comparison 2	
					Budget	to Parent	%		Budget	to Comparison	%
					2025	2025	Increase /		2026	1 Budget	
					2025	2025 Proj	(Decrease)		2026	(Decrease)	
Account Number	2023	2024	2025	Parent Budget	2025	2025	Increase /		2026	1 Budget	%
	Total Activity	Total Activity	YTD Activity		2025	2025 Proj	(Decrease)		2026	(Decrease)	
			Through Nov								
Category: 51 - Employee Benefits											
20-41-703-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	448.00	448.00	0.00%
20-41-703-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	700.00	700.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,148.00	1,148.00	0.00%
Category: 52 - Contract Services											
20-41-703-5220	Transportation	0.00	2,808.00	3,156.00	0.00	3,156.00	3,156.00	0.00%	0.00	-3,156.00	-100.00%
20-41-703-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:		0.00	2,808.00	3,156.00	0.00	3,156.00	3,156.00	0.00%	500.00	-2,656.00	-84.16%
Category: 53 - Utilities											
20-41-703-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	945.00	945.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	945.00	945.00	0.00%
Category: 54 - Supplies											
20-41-703-5400	Program Operation Supplies	661.19	591.49	357.97	800.00	717.00	-83.00	-10.38%	1,525.00	808.00	112.69%
20-41-703-5460	Uniform Supplies	0.00	0.00	0.00	1,125.00	1,125.00	0.00	0.00%	1,200.00	75.00	6.67%
Total Category: 54 - Supplies :		661.19	591.49	357.97	1,925.00	1,842.00	-83.00	-4.31%	2,725.00	883.00	47.94%
Total Program: 703 - Before School Rec:		45,689.10	60,653.80	82,328.53	97,802.00	122,746.80	24,944.80	25.51%	85,146.00	-37,600.80	-30.63%
Program: 704 - CRC After School Rec											
Category: 44 - Fee Revenue											
20-41-704-4400	Program Fees	489,028.97	518,254.91	494,802.40	794,236.60	546,349.30	-247,887.30	-31.21%	453,793.00	-92,556.30	-16.94%
Total Category: 44 - Fee Revenue :		489,028.97	518,254.91	494,802.40	794,236.60	546,349.30	-247,887.30	-31.21%	453,793.00	-92,556.30	-16.94%
Category: 50 - Salaries & Wages											
20-41-704-5000	Administration	32,471.43	31,903.97	0.00	34,931.08	34,931.08	0.00	0.00%	0.00	-34,931.08	-100.00%
20-41-704-5010	Recruitment Incentives	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-704-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5030	PT Supervisor	11,055.07	12,373.02	13,434.34	12,336.09	16,532.09	4,196.00	34.01%	26,818.40	10,286.31	62.22%
20-41-704-5035	PT Coordinator	16,429.50	20,264.22	14,189.96	24,672.18	14,189.96	-10,482.22	-42.49%	0.00	-14,189.96	-100.00%
20-41-704-5045	PT Instructor	280.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5050	PT Counselor	111,629.11	137,333.34	90,031.86	179,493.00	108,758.24	-70,734.76	-39.41%	95,744.00	-13,014.24	-11.97%
20-41-704-5075	PT Driver	12,349.85	15,227.72	14,825.71	12,500.00	15,674.29	3,174.29	25.39%	18,438.02	2,763.73	17.63%
20-41-704-5085	Overtime PT	0.00	0.00	22.02	0.00	22.02	22.02	0.00%	0.00	-22.02	-100.00%
Total Category: 50 - Salaries & Wages:		187,214.96	217,102.27	132,503.89	263,932.35	190,107.68	-73,824.67	-27.97%	141,500.42	-48,607.26	-25.57%
Category: 51 - Employee Benefits											
20-41-704-5150	Training & Education	0.00	0.00	0.00	80.00	80.00	0.00	0.00%	64.00	-16.00	-20.00%
20-41-704-5170	Awards and Meetings	99.57	0.00	38.01	880.00	400.00	-480.00	-54.55%	1,175.00	775.00	193.75%
Total Category: 51 - Employee Benefits :		99.57	0.00	38.01	960.00	480.00	-480.00	-50.00%	1,239.00	759.00	158.13%
Category: 52 - Contract Services											
20-41-704-5215	Independent Contractor Servic	44,043.00	46,527.25	30,251.40	26,460.00	30,116.00	3,656.00	13.82%	0.01	-30,115.99	-100.00%

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent Budget	Budget		Budget	to Comparison 1 Budget	%	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-41-704-5220	Transportation	13,667.50	24,610.20	17,988.00	34,740.00	17,988.00	-16,752.00	-48.22%	22,435.00	4,447.00	24.72%
20-41-704-5225	Misc. Contract Services	0.00	0.00	2,600.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
Total Category: 52 - Contract Services:		57,710.50	71,137.45	50,839.40	61,200.00	48,104.00	-13,096.00	-21.40%	23,035.01	-25,068.99	-52.11%
Category: 53 - Utilities											
20-41-704-5310	Communications	0.00	0.00	35.43	200.00	141.72	-58.28	-29.14%	711.00	569.28	401.69%
Total Category: 53 - Utilities :		0.00	0.00	35.43	200.00	141.72	-58.28	-29.14%	711.00	569.28	401.69%
Category: 54 - Supplies											
20-41-704-5400	Program Operation Supplies	3,672.46	2,445.06	1,220.96	5,000.00	3,600.00	-1,400.00	-28.00%	3,450.00	-150.00	-4.17%
20-41-704-5410	Office Supplies	48.46	37.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5460	Uniform Supplies	1,037.07	822.90	0.00	2,600.00	2,599.00	-1.00	-0.04%	960.00	-1,639.00	-63.06%
Total Category: 54 - Supplies :		4,757.99	3,305.17	1,220.96	7,600.00	6,199.00	-1,401.00	-18.43%	4,410.00	-1,789.00	-28.86%
Total Program: 704 - CRC After School Rec:		239,245.95	226,710.02	310,164.71	460,344.25	301,316.90	-159,027.35	-34.55%	282,897.57	-18,419.33	-6.11%
Program: 705 - Central After School Rec											
Category: 44 - Fee Revenue											
20-41-705-4400	Program Fees	0.00	0.00	73,938.00	0.00	54,343.00	54,343.00	0.00%	225,327.00	170,984.00	314.64%
Total Category: 44 - Fee Revenue :		0.00	0.00	73,938.00	0.00	54,343.00	54,343.00	0.00%	225,327.00	170,984.00	314.64%
Category: 50 - Salaries & Wages											
20-41-705-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-705-5030	PT Supervisor	0.00	0.00	6,116.00	0.00	11,381.00	11,381.00	0.00%	0.00	-11,381.00	-100.00%
20-41-705-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	25,158.80	25,158.80	0.00%
20-41-705-5050	PT Counselor	0.00	0.00	5,179.40	0.00	14,740.52	14,740.52	0.00%	47,872.00	33,131.48	224.76%
Total Category: 50 - Salaries & Wages:		0.00	0.00	11,295.40	0.00	26,121.52	26,121.52	0.00%	73,530.80	47,409.28	181.50%
Category: 51 - Employee Benefits											
20-41-705-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	64.00	64.00	0.00%
20-41-705-5170	Awards and Meetings	0.00	0.00	38.02	0.00	300.00	300.00	0.00%	1,050.00	750.00	250.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	38.02	0.00	300.00	300.00	0.00%	1,114.00	814.00	271.33%
Category: 52 - Contract Services											
20-41-705-5215	Independent Contractor Serv	0.00	0.00	135.39	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-705-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	135.39	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
Category: 53 - Utilities											
20-41-705-5310	Communications	0.00	0.00	0.00	0.00	150.00	150.00	0.00%	711.00	561.00	374.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	150.00	150.00	0.00%	711.00	561.00	374.00%
Category: 54 - Supplies											
20-41-705-5400	Program Operation Supplies	0.00	0.00	1,162.89	0.00	3,100.00	3,100.00	0.00%	3,475.00	375.00	12.10%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov							
20-41-705-5460	Uniform Supplies	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%	420.00	-580.00	-58.00%
	Total Category: 54 - Supplies :	0.00	0.00	1,162.89	0.00	4,100.00	4,100.00	0.00%	3,895.00	-205.00	-5.00%
	Total Program: 705 - Central After School Rec:	0.00	0.00	61,306.30	0.00	23,671.48	23,671.48	0.00%	145,676.20	122,004.72	515.41%
Program: 706 - Romona After After School Rec											
Category: 44 - Fee Revenue											
20-41-706-4400	Program Fees	119,433.73	146,761.22	206,164.42	197,661.20	269,820.16	72,158.96	36.51%	317,559.00	47,738.84	17.69%
	Total Category: 44 - Fee Revenue :	119,433.73	146,761.22	206,164.42	197,661.20	269,820.16	72,158.96	36.51%	317,559.00	47,738.84	17.69%
Category: 50 - Salaries & Wages											
20-41-706-5010	Recruitment Incentives	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-706-5030	PT Supervisor	8,275.33	11,547.38	13,518.75	16,462.00	17,938.75	1,476.75	8.97%	24,024.40	6,085.65	33.92%
20-41-706-5045	PT Instructor	40.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-706-5050	PT Counselor	24,350.42	28,098.35	31,179.81	46,949.00	43,949.00	-3,000.00	-6.39%	67,020.80	23,071.80	52.50%
	Total Category: 50 - Salaries & Wages:	34,015.75	39,645.73	44,698.56	63,411.00	61,887.75	-1,523.25	-2.40%	91,545.20	29,657.45	47.92%
Category: 51 - Employee Benefits											
20-41-706-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	64.00	64.00	0.00%
20-41-706-5170	Awards and Meetings	41.17	0.00	38.02	280.00	400.00	120.00	42.86%	800.00	400.00	100.00%
	Total Category: 51 - Employee Benefits :	41.17	0.00	38.02	280.00	400.00	120.00	42.86%	864.00	464.00	116.00%
Category: 52 - Contract Services											
20-41-706-5215	Independent Contractor Serv	41,125.00	51,574.75	39,928.40	34,020.00	39,793.00	5,773.00	16.97%	0.01	-39,792.99	-100.00%
20-41-706-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
	Total Category: 52 - Contract Services:	41,125.00	51,574.75	39,928.40	34,020.00	39,793.00	5,773.00	16.97%	600.01	-39,192.99	-98.49%
Category: 53 - Utilities											
20-41-706-5310	Communications	38.02	26.74	28.81	150.00	150.00	0.00	0.00%	711.00	561.00	374.00%
	Total Category: 53 - Utilities :	38.02	26.74	28.81	150.00	150.00	0.00	0.00%	711.00	561.00	374.00%
Category: 54 - Supplies											
20-41-706-5400	Program Operation Supplies	1,441.35	1,206.67	1,498.47	2,000.00	3,400.00	1,400.00	70.00%	4,125.00	725.00	21.32%
20-41-706-5460	Uniform Supplies	439.79	0.00	0.00	800.00	1,800.00	1,000.00	125.00%	600.00	-1,200.00	-66.67%
	Total Category: 54 - Supplies :	1,881.14	1,206.67	1,498.47	2,800.00	5,200.00	2,400.00	85.71%	4,725.00	-475.00	-9.13%
	Total Program: 706 - Romona After After School Rec:	42,332.65	54,307.33	119,972.16	97,000.20	162,389.41	65,389.21	67.41%	219,113.79	56,724.38	34.93%
Program: 707 - McKenzie After School Rec											
Category: 44 - Fee Revenue											
20-41-707-4400	Program Fees	175,432.98	208,498.28	291,875.39	253,328.65	348,554.53	95,225.88	37.59%	430,413.00	81,858.47	23.49%
	Total Category: 44 - Fee Revenue :	175,432.98	208,498.28	291,875.39	253,328.65	348,554.53	95,225.88	37.59%	430,413.00	81,858.47	23.49%
Category: 50 - Salaries & Wages											
20-41-707-5010	Recruitment Incentives	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-707-5030	PT Supervisor	5,807.25	13,727.35	19,097.71	14,805.90	24,850.21	10,044.31	67.84%	28,022.80	3,172.59	12.77%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)	
20-41-707-5045	PT Instructor	1,622.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-707-5050	PT Counselor	33,832.64	22,662.99	27,945.65	48,852.00	46,552.00	-2,300.00 -4.71%	67,632.80	21,080.80	45.28%
Total Category: 50 - Salaries & Wages:		42,612.87	36,390.34	47,043.36	63,657.90	71,402.21	7,744.31 12.17%	96,155.60	24,753.39	34.67%
Category: 51 - Employee Benefits										
20-41-707-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00%	64.00	64.00	0.00%
20-41-707-5170	Awards and Meetings	41.16	0.00	38.01	280.00	400.00	120.00 42.86%	950.00	550.00	137.50%
Total Category: 51 - Employee Benefits :		41.16	0.00	38.01	280.00	400.00	120.00 42.86%	1,014.00	614.00	153.50%
Category: 52 - Contract Services										
20-41-707-5215	Independent Contractor Servic	55,757.00	54,226.00	42,641.40	37,800.00	42,506.00	4,706.00 12.45%	0.00	-42,506.00	-100.00%
20-41-707-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
Total Category: 52 - Contract Services:		55,757.00	54,226.00	42,641.40	37,800.00	42,506.00	4,706.00 12.45%	600.00	-41,906.00	-98.59%
Category: 53 - Utilities										
20-41-707-5310	Communications	55.11	13.95	0.00	150.00	150.00	0.00 0.00%	711.00	561.00	374.00%
Total Category: 53 - Utilities :		55.11	13.95	0.00	150.00	150.00	0.00 0.00%	711.00	561.00	374.00%
Category: 54 - Supplies										
20-41-707-5400	Program Operation Supplies	1,820.29	447.91	1,234.42	2,000.00	3,600.00	1,600.00 80.00%	3,600.00	0.00	0.00%
20-41-707-5460	Uniform Supplies	439.78	0.00	0.00	800.00	2,500.00	1,700.00 212.50%	900.00	-1,600.00	-64.00%
Total Category: 54 - Supplies :		2,260.07	447.91	1,234.42	2,800.00	6,100.00	3,300.00 117.86%	4,500.00	-1,600.00	-26.23%
Total Program: 707 - McKenzie After School Rec:		74,706.77	117,420.08	200,918.20	148,640.75	227,996.32	79,355.57 53.39%	327,432.40	99,436.08	43.61%
Program: 708 - Winter Break Camp										
Category: 44 - Fee Revenue										
20-41-708-4400	Program Fees	15,060.00	28,394.00	15,557.00	58,440.00	15,557.00	-42,883.00 -73.38%	0.01	-15,556.99	-100.00%
Total Category: 44 - Fee Revenue :		15,060.00	28,394.00	15,557.00	58,440.00	15,557.00	-42,883.00 -73.38%	0.01	-15,556.99	-100.00%
Category: 50 - Salaries & Wages										
20-41-708-5010	Recruitment Incentives	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-708-5030	PT Supervisor	1,064.00	2,142.00	1,815.55	1,544.28	1,815.55	271.27 17.57%	0.01	-1,815.54	-100.00%
20-41-708-5050	PT Counselor	9,891.01	10,484.66	10,679.53	11,700.00	10,679.53	-1,020.47 -8.72%	0.01	-10,679.52	-100.00%
20-41-708-5075	PT Driver	0.00	0.00	0.00	672.00	0.00	-672.00 -100.00%	0.01	0.01	0.00%
Total Category: 50 - Salaries & Wages:		11,555.01	12,626.66	12,495.08	13,916.28	12,495.08	-1,421.20 -10.21%	0.03	-12,495.05	-100.00%
Category: 52 - Contract Services										
20-41-708-5272	Entry Fees/Field Trips	3,093.44	4,113.34	325.00	10,200.00	325.00	-9,875.00 -96.81%	0.01	-324.99	-100.00%
Total Category: 52 - Contract Services:		3,093.44	4,113.34	325.00	10,200.00	325.00	-9,875.00 -96.81%	0.01	-324.99	-100.00%
Category: 54 - Supplies										
20-41-708-5400	Program Operation Supplies	441.90	147.20	0.00	850.00	0.00	-850.00 -100.00%	0.01	0.01	0.00%
Total Category: 54 - Supplies :		441.90	147.20	0.00	850.00	0.00	-850.00 -100.00%	0.01	0.01	0.00%
Total Program: 708 - Winter Break Camp:		-30.35	11,506.80	2,736.92	33,473.72	2,736.92	-30,736.80 -91.82%	-0.04	-2,736.96	-100.00%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Program: 709 - Spring Break Camp											
Category: 44 - Fee Revenue											
20-41-709-4400	Program Fees	24,832.65	17,656.10	29,908.00	36,750.00	29,908.00	-6,842.00	-18.62%	32,325.00	2,417.00	8.08%
Total Category: 44 - Fee Revenue :		24,832.65	17,656.10	29,908.00	36,750.00	29,908.00	-6,842.00	-18.62%	32,325.00	2,417.00	8.08%
Category: 50 - Salaries & Wages											
20-41-709-5030	PT Supervisor	755.25	1,149.75	916.50	1,157.52	916.50	-241.02	-20.82%	1,350.00	433.50	47.30%
20-41-709-5050	PT Counselor	5,390.13	6,661.53	6,975.59	7,200.00	6,975.59	-224.41	-3.12%	8,100.00	1,124.41	16.12%
20-41-709-5075	PT Driver	0.00	0.00	0.00	420.00	0.00	-420.00	-100.00%	0.01	0.01	0.00%
20-41-709-5085	Overtime PT	128.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		6,273.63	7,811.28	7,892.09	8,777.52	7,892.09	-885.43	-10.09%	9,450.01	1,557.92	19.74%
Category: 52 - Contract Services											
20-41-709-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,800.00	1,800.00	0.00%
20-41-709-5272	Entry Fees/Field Trips	3,037.93	3,177.81	4,573.64	5,625.00	4,573.34	-1,051.66	-18.70%	3,600.00	-973.34	-21.28%
Total Category: 52 - Contract Services:		3,037.93	3,177.81	4,573.64	5,625.00	4,573.34	-1,051.66	-18.70%	5,400.00	826.66	18.08%
Category: 54 - Supplies											
20-41-709-5400	Program Operation Supplies	263.63	32.44	100.00	750.00	100.00	-650.00	-86.67%	700.00	600.00	600.00%
Total Category: 54 - Supplies :		263.63	32.44	100.00	750.00	100.00	-650.00	-86.67%	700.00	600.00	600.00%
Total Program: 709 - Spring Break Camp:		15,257.46	6,634.57	17,342.27	21,597.48	17,342.57	-4,254.91	-19.70%	16,774.99	-567.58	-3.27%
Program: 710 - School Day Off (SDO)											
Category: 44 - Fee Revenue											
20-41-710-4400	Program Fees	19,487.75	41,172.75	119,934.84	64,932.00	162,270.00	97,338.00	149.91%	169,605.00	7,335.00	4.52%
Total Category: 44 - Fee Revenue :		19,487.75	41,172.75	119,934.84	64,932.00	162,270.00	97,338.00	149.91%	169,605.00	7,335.00	4.52%
Category: 50 - Salaries & Wages											
20-41-710-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
20-41-710-5030	PT Supervisor	1,456.25	1,748.95	2,452.67	1,029.00	13,728.00	12,699.00	1,234.11%	10,500.00	-3,228.00	-23.51%
20-41-710-5045	PT Instructor	0.00	0.00	0.00	0.00	1,250.00	1,250.00	0.00%	1,440.00	190.00	15.20%
20-41-710-5050	PT Counselor	12,787.08	18,017.90	9,484.44	17,101.00	39,200.00	22,099.00	129.23%	44,460.00	5,260.00	13.42%
20-41-710-5075	PT Driver	0.00	0.00	0.00	2,016.00	3,400.00	1,384.00	68.65%	6,552.00	3,152.00	92.71%
Total Category: 50 - Salaries & Wages:		14,243.33	19,766.85	11,937.11	20,146.00	57,578.00	37,432.00	185.80%	63,452.00	5,874.00	10.20%
Category: 52 - Contract Services											
20-41-710-5215	Independent Contractor Serv	0.00	319.00	720.00	0.00	12,000.00	12,000.00	0.00%	12,000.00	0.00	0.00%
20-41-710-5272	Entry Fees/Field Trips	6,431.38	10,025.51	13,039.95	18,368.00	24,742.00	6,374.00	34.70%	25,080.00	338.00	1.37%
Total Category: 52 - Contract Services:		6,431.38	10,344.51	13,759.95	18,368.00	36,742.00	18,374.00	100.03%	37,080.00	338.00	0.92%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-710-5400	Program Operation Supplies	620.89	187.00	173.32	500.00	5,625.00	5,125.00	1,025.00%	6,700.00	1,075.00	19.11%
Total Category: 54 - Supplies :		620.89	187.00	173.32	500.00	5,625.00	5,125.00	1,025.00%	6,700.00	1,075.00	19.11%
Total Program: 710 - School Day Off (SDO):		-1,807.85	10,874.39	94,064.46	25,918.00	62,325.00	36,407.00	140.47%	62,373.00	48.00	0.08%
Program: 711 - Camp Wiggleworns											
Category: 44 - Fee Revenue											
20-41-711-4400	Program Fees	182,924.80	187,646.54	343,801.37	226,800.00	344,375.20	117,575.20	51.84%	361,420.00	17,044.80	4.95%
Total Category: 44 - Fee Revenue :		182,924.80	187,646.54	343,801.37	226,800.00	344,375.20	117,575.20	51.84%	361,420.00	17,044.80	4.95%
Category: 50 - Salaries & Wages											
20-41-711-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5030	PT Supervisor	13,142.25	14,292.81	26,541.64	14,258.00	26,541.64	12,283.64	86.15%	32,620.00	6,078.36	22.90%
20-41-711-5050	PT Counselor	65,376.00	63,826.24	97,096.92	60,383.68	97,096.92	36,713.24	60.80%	108,345.00	11,248.08	11.58%
20-41-711-5070	PT Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5075	PT Driver	1,863.91	2,479.04	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5085	Overtime PT	319.51	224.03	1,208.67	0.00	1,208.67	1,208.67	0.00%	0.00	-1,208.67	-100.00%
Total Category: 50 - Salaries & Wages:		80,701.67	80,822.12	124,847.23	74,641.68	124,847.23	50,205.55	67.26%	140,965.00	16,117.77	12.91%
Category: 51 - Employee Benefits											
20-41-711-5150	Training & Education	72.00	0.00	0.00	160.00	0.00	-160.00	-100.00%	384.00	384.00	0.00%
20-41-711-5170	Awards and Meetings	342.75	478.55	231.86	500.00	231.86	-268.14	-53.63%	460.00	228.14	98.40%
Total Category: 51 - Employee Benefits :		414.75	478.55	231.86	660.00	231.86	-428.14	-64.87%	844.00	612.14	264.01%
Category: 52 - Contract Services											
20-41-711-5215	Independent Contractor Servic	250.00	2,862.39	0.00	2,500.00	0.00	-2,500.00	-100.00%	1,500.00	1,500.00	0.00%
20-41-711-5220	Transportation	6,594.50	5,185.74	6,879.24	5,250.00	6,879.24	1,629.24	31.03%	8,880.00	2,000.76	29.08%
20-41-711-5225	Misc. Contract Services	408.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5272	Entry Fees/Field Trips	32,692.32	32,857.45	66,309.12	37,504.00	66,309.12	28,805.12	76.81%	79,165.80	12,856.68	19.39%
Total Category: 52 - Contract Services:		39,945.16	40,905.58	73,188.36	45,254.00	73,188.36	27,934.36	61.73%	89,545.80	16,357.44	22.35%
Category: 53 - Utilities											
20-41-711-5310	Communications	238.30	232.03	205.05	175.00	204.74	29.74	16.99%	175.00	-29.74	-14.53%
Total Category: 53 - Utilities :		238.30	232.03	205.05	175.00	204.74	29.74	16.99%	175.00	-29.74	-14.53%
Category: 54 - Supplies											
20-41-711-5400	Program Operation Supplies	3,925.63	3,274.46	2,384.78	3,200.00	2,384.78	-815.22	-25.48%	3,400.00	1,015.22	42.57%
20-41-711-5460	Uniform Supplies	1,334.80	604.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		5,260.43	3,878.68	2,384.78	3,200.00	2,384.78	-815.22	-25.48%	3,400.00	1,015.22	42.57%
Total Program: 711 - Camp Wiggleworns:		56,364.49	61,329.58	142,944.09	102,869.32	143,518.23	40,648.91	39.52%	126,490.20	-17,028.03	-11.86%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Program: 712 - Jr. Day Camp											
Category: 44 - Fee Revenue											
20-41-712-4400	Program Fees	254,913.69	247,835.52	252,984.34	273,560.00	253,407.42	-20,152.58	-7.37%	271,300.00	17,892.58	7.06%
	Total Category: 44 - Fee Revenue :	254,913.69	247,835.52	252,984.34	273,560.00	253,407.42	-20,152.58	-7.37%	271,300.00	17,892.58	7.06%
Category: 50 - Salaries & Wages											
20-41-712-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-712-5030	PT Supervisor	22,723.75	17,992.00	19,116.10	23,086.00	19,116.10	-3,969.90	-17.20%	25,095.00	5,978.90	31.28%
20-41-712-5050	PT Counselor	123,821.99	81,320.64	79,647.07	79,744.00	79,647.07	-96.93	-0.12%	83,280.00	3,632.93	4.56%
20-41-712-5070	PT Maintenance	175.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-712-5075	PT Driver	2,961.22	1,230.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-712-5085	Overtime PT	65.27	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	149,747.98	100,542.84	98,763.17	102,830.00	98,763.17	-4,066.83	-3.95%	108,375.00	9,611.83	9.73%
Category: 51 - Employee Benefits											
20-41-712-5150	Training & Education	108.00	70.00	0.00	240.00	0.00	-240.00	-100.00%	288.00	288.00	0.00%
20-41-712-5170	Awards and Meetings	423.31	556.08	330.34	495.00	330.34	-164.66	-33.26%	375.00	44.66	13.52%
	Total Category: 51 - Employee Benefits :	531.31	626.08	330.34	735.00	330.34	-404.66	-55.06%	663.00	332.66	100.70%
Category: 52 - Contract Services											
20-41-712-5215	Independent Contractor Serv	0.00	1,150.00	0.00	2,275.00	0.00	-2,275.00	-100.00%	1,500.00	1,500.00	0.00%
20-41-712-5220	Transportation	10,642.50	6,761.22	6,400.53	8,600.00	6,400.53	-2,199.47	-25.58%	9,990.00	3,589.47	56.08%
20-41-712-5225	Misc. Contract Services	454.07	1,896.64	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
20-41-712-5272	Entry Fees/Field Trips	61,039.47	45,720.15	35,674.55	53,237.00	35,674.55	-17,562.45	-32.99%	45,401.40	9,726.85	27.27%
	Total Category: 52 - Contract Services:	72,136.04	55,528.01	42,075.08	64,312.00	42,075.08	-22,236.92	-34.58%	57,091.40	15,016.32	35.69%
Category: 53 - Utilities											
20-41-712-5310	Communications	270.98	271.21	295.57	170.00	277.38	107.38	63.16%	150.00	-127.38	-45.92%
	Total Category: 53 - Utilities :	270.98	271.21	295.57	170.00	277.38	107.38	63.16%	150.00	-127.38	-45.92%
Category: 54 - Supplies											
20-41-712-5400	Program Operation Supplies	5,655.44	4,043.29	2,428.74	3,700.00	2,428.74	-1,271.26	-34.36%	3,500.00	1,071.26	44.11%
20-41-712-5460	Uniform Supplies	2,324.78	834.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	7,980.22	4,877.70	2,428.74	3,700.00	2,428.74	-1,271.26	-34.36%	3,500.00	1,071.26	44.11%
	Total Program: 712 - Jr. Day Camp:	24,247.16	85,989.68	109,091.44	101,813.00	109,532.71	7,719.71	7.58%	101,520.60	-8,012.11	-7.31%
Program: 713 - Jr. Counselor Academy											
Category: 44 - Fee Revenue											
20-41-713-4400	Program Fees	54,750.01	55,740.93	18,775.50	68,360.00	18,775.50	-49,584.50	-72.53%	22,320.00	3,544.50	18.88%
	Total Category: 44 - Fee Revenue :	54,750.01	55,740.93	18,775.50	68,360.00	18,775.50	-49,584.50	-72.53%	22,320.00	3,544.50	18.88%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2		
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%	
				2025	2025	Increase /		2026	1 Budget		
				2025	2025 Proj	(Decrease)		2026	(Decrease)		
Account Number											
Category: 50 - Salaries & Wages											
20-41-713-5030	PT Supervisor	5,554.50	5,155.50	15,217.59	8,050.00	15,217.59	7,167.59	89.04%	16,785.00	1,567.41	10.30%
Total Category: 50 - Salaries & Wages:		5,554.50	5,155.50	15,217.59	8,050.00	15,217.59	7,167.59	89.04%	16,785.00	1,567.41	10.30%
Category: 51 - Employee Benefits											
20-41-713-5150	Training & Education	36.00	70.00	0.00	80.00	0.00	-80.00	-100.00%	64.00	64.00	0.00%
20-41-713-5170	Awards and Meetings	0.00	83.65	50.00	50.00	50.00	0.00	0.00%	250.00	200.00	400.00%
Total Category: 51 - Employee Benefits :		36.00	153.65	50.00	130.00	50.00	-80.00	-61.54%	314.00	264.00	528.00%
Category: 52 - Contract Services											
20-41-713-5220	Transportation	3,450.00	3,232.14	0.00	3,000.00	0.01	-2,999.99	-100.00%	876.00	875.99	59,900.00%
20-41-713-5272	Entry Fees/Field Trips	6,328.16	6,670.40	0.00	8,000.00	0.01	-7,999.99	-100.00%	1,279.30	1,279.29	92,900.00%
Total Category: 52 - Contract Services:		9,778.16	9,902.54	0.00	11,000.00	0.02	-10,999.98	-100.00%	2,155.30	2,155.28	76,400.00%
Category: 53 - Utilities											
20-41-713-5310	Communications	212.71	242.25	232.84	140.00	227.90	87.90	62.79%	240.00	12.10	5.31%
Total Category: 53 - Utilities :		212.71	242.25	232.84	140.00	227.90	87.90	62.79%	240.00	12.10	5.31%
Category: 54 - Supplies											
20-41-713-5400	Program Operation Supplies	2,030.98	1,776.36	1,036.37	1,566.00	1,036.37	-529.63	-33.82%	2,100.00	1,063.63	102.63%
20-41-713-5460	Uniform Supplies	0.00	288.51	0.00	62.00	0.01	-61.99	-99.98%	0.00	-0.01	-100.00%
Total Category: 54 - Supplies :		2,030.98	2,064.87	1,036.37	1,628.00	1,036.38	-591.62	-36.34%	2,100.00	1,063.62	102.63%
Total Program: 713 - Jr. Counselor Academy:		37,137.66	38,222.12	2,238.70	47,412.00	2,243.61	-45,168.39	-95.27%	725.70	-1,517.91	-67.65%
Total ProgramArea: 7 - School Age Programs:		533,143.04	673,648.37	1,114,888.80	1,136,870.72	588,450.95	-548,419.77	-48.24%	580,385.74	-8,065.21	-1.37%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Performing Arts

	2024	2025	2025	2026 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 59,845	\$ 75,500	\$ 66,271	\$ 64,155	(\$2,116)	-3.2%
Fee Revenue	406,309	515,834	527,862	574,767	46,905	8.9%
Rental Revenue	-	4,250	2,175	3,000	825	38.0%
Miscellaneous Revenue	<u>250</u>	<u>0</u>	<u>0</u>	<u>15,700</u>	<u>15,700</u>	N/A
Total Revenue	<u>\$466,404</u>	<u>\$600,354</u>	<u>\$600,407</u>	<u>\$675,272</u>	<u>\$74,865</u>	12.5%
Expenses						
Salaries & Wages	\$231,205	\$320,182	\$278,395	\$ 367,462	\$89,067	32.0%
Employee Benefits	191	360	0	16,792	16,792	N/A
Contract Services	26,645	43,961	38,678	46,121	7,443	19.2%
Utilities	0	0	0	0	0	N/A
Supplies	24,273	24,106	24,559	36,592	12,033	49.0%
Repairs	<u>1,361</u>	<u>3,279</u>	<u>3,030</u>	<u>8,675</u>	<u>5,645</u>	186.3%
Operating Expenses	\$283,675	391,888	344,662	\$475,642	\$130,980	38.0%
Operating Surplus (Deficit)	<u>\$182,729</u>	<u>\$208,466</u>	<u>\$255,746</u>	<u>\$199,630</u>	<u>(\$56,116)</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>115,204</u>	<u>93,574</u>	<u>93,574</u>	<u>90,138</u>	<u>(3,436)</u>	-3.7%
Non Operating Expenses	\$115,204	\$93,574	\$93,574	\$90,138	(\$3,436)	-3.7%
Total Expenses	<u>\$398,879</u>	<u>\$485,462</u>	<u>\$438,236</u>	<u>\$565,780</u>	<u>\$127,544</u>	29.1%
Net Surplus (Deficit)	\$67,525	\$114,892	\$162,172	\$109,492		

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	1 Budget	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	Increase /	(Decrease)	%
ProgramArea: 8 - Performing Arts	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	(Decrease)		
Program: 801 - Administration											
Category: 48 - Miscellaneous Revenue											
20-41-801-4800 Donations	0.00	250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-801-4910 Over/Short Revenue	-3.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :	-3.00	250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-801-5000 Administration	20,699.59	15,703.75	17,445.01	24,102.00	19,772.75	-4,329.25	-17.96%	59,572.11	39,799.36	201.28%	
20-41-801-5010 Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:	20,699.59	15,703.75	17,445.01	24,102.00	19,772.75	-4,329.25	-17.96%	59,572.11	39,799.36	201.28%	
Category: 51 - Employee Benefits											
20-41-801-5110 Health Insurance Premiums	160.68	33.10	0.00	0.00	0.00	0.00	0.00%	16,427.32	16,427.32	0.00%	
20-41-801-5160 Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 51 - Employee Benefits :	160.68	33.10	0.00	0.00	0.00	0.00	0.00%	16,427.32	16,427.32	0.00%	
Category: 52 - Contract Services											
20-41-801-5225 Misc. Contract Services	0.00	0.00	1.00	1,251.88	1,251.88	0.00	0.00%	1,290.00	38.12	3.05%	
Total Category: 52 - Contract Services:	0.00	0.00	1.00	1,251.88	1,251.88	0.00	0.00%	1,290.00	38.12	3.05%	
Category: 54 - Supplies											
20-41-801-5400 Program Operation Supplies	0.00	74.33	49.13	75.00	75.00	0.00	0.00%	75.00	0.00	0.00%	
20-41-801-5410 Office Supplies	0.00	64.91	55.97	165.00	165.00	0.00	0.00%	170.00	5.00	3.03%	
Total Category: 54 - Supplies :	0.00	139.24	105.10	240.00	240.00	0.00	0.00%	245.00	5.00	2.08%	
Category: 55 - Equipment and Repairs											
20-41-801-5510 Building Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%	
20-41-801-5520 Equipment Repairs	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	220.00	20.00	10.00%	
20-41-801-5850 Equipment	0.00	861.01	399.99	500.00	500.00	0.00	0.00%	515.00	15.00	3.00%	
20-41-801-5860 Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	350.00	350.00	0.00%	
Total Category: 55 - Equipment and Repairs :	0.00	861.01	399.99	700.00	700.00	0.00	0.00%	1,185.00	485.00	69.29%	
Category: 60 - Transfers											
20-41-801-6010 Admin Overhead Charge	85,492.00	115,204.00	42,937.00	93,574.00	93,574.00	0.00	0.00%	90,138.00	-3,436.00	-3.67%	
Total Category: 60 - Transfers :	85,492.00	115,204.00	42,937.00	93,574.00	93,574.00	0.00	0.00%	90,138.00	-3,436.00	-3.67%	
Total Program: 801 - Administration:	-106,355.27	-131,691.10	-60,888.10	-119,867.88	-115,538.63	4,329.25	-3.61%	-168,857.43	-53,318.80	46.15%	
Program: 803 - Theatre Classes											
Category: 44 - Fee Revenue											
20-41-803-4400 Program Fees	51,665.72	45,655.65	63,342.23	43,885.77	60,000.00	16,114.23	36.72%	68,418.00	8,418.00	14.03%	
Total Category: 44 - Fee Revenue :	51,665.72	45,655.65	63,342.23	43,885.77	60,000.00	16,114.23	36.72%	68,418.00	8,418.00	14.03%	

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	1 Budget	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	Increase /	(Decrease)	%
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)					
Category: 50 - Salaries & Wages											
20-41-803-5045 PT Instructor	13,807.69	19,843.21	14,722.95	14,031.00	17,500.00	3,469.00	24.72%	24,000.00	6,500.00	37.14%	
Total Category: 50 - Salaries & Wages:	13,807.69	19,843.21	14,722.95	14,031.00	17,500.00	3,469.00	24.72%	24,000.00	6,500.00	37.14%	
Category: 51 - Employee Benefits											
20-41-803-5150 Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-803-5255 Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%	
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%	
Category: 54 - Supplies											
20-41-803-5400 Program Operation Supplies	1,109.55	2,780.81	721.80	1,000.00	1,400.00	400.00	40.00%	1,178.00	-222.00	-15.86%	
Total Category: 54 - Supplies :	1,109.55	2,780.81	721.80	1,000.00	1,400.00	400.00	40.00%	1,178.00	-222.00	-15.86%	
Total Program: 803 - Theatre Classes:	36,748.48	23,031.63	47,897.48	28,854.77	41,100.00	12,245.23	42.44%	43,090.00	1,990.00	4.84%	
Program: 804 - WCT Workshop											
Category: 54 - Supplies											
20-41-804-5400 Program Operation Supplies	1,125.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :	1,125.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 804 - WCT Workshop:	1,125.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 805 - WCT Prod - Fall											
Category: 43 - Daily Fees											
20-41-805-4340 Ticket Sales	52,644.00	41,807.00	47,604.00	57,300.00	45,250.05	-12,049.95	-21.03%	42,900.00	-2,350.05	-5.19%	
Total Category: 43 - Daily Fees :	52,644.00	41,807.00	47,604.00	57,300.00	45,250.05	-12,049.95	-21.03%	42,900.00	-2,350.05	-5.19%	
Category: 44 - Fee Revenue											
20-41-805-4400 Program Fees	52,607.50	55,652.00	64,211.00	67,730.00	58,166.04	-9,563.96	-14.12%	73,965.00	15,798.96	27.16%	
Total Category: 44 - Fee Revenue :	52,607.50	55,652.00	64,211.00	67,730.00	58,166.04	-9,563.96	-14.12%	73,965.00	15,798.96	27.16%	
Category: 47 - Retail Sales											
20-41-805-4720 Food & Beverage Sales	0.00	0.00	5,303.34	4,770.00	4,100.04	-669.96	-14.05%	0.00	-4,100.04	-100.00%	
Total Category: 47 - Retail Sales :	0.00	0.00	5,303.34	4,770.00	4,100.04	-669.96	-14.05%	0.00	-4,100.04	-100.00%	
Category: 48 - Miscellaneous Revenue											
20-41-805-4830 Sponsorship Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	15,700.00	15,700.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	15,700.00	15,700.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-805-5045 PT Instructor	7,222.50	604.00	195.93	0.00	107.93	107.93	0.00%	0.00	-107.93	-100.00%	
20-41-805-5055 PT Administration	31,595.00	37,530.55	52,626.95	59,063.00	50,500.04	-8,562.96	-14.50%	66,427.64	15,927.60	31.54%	

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)	
20-41-805-5085	Overtime PT	67.50	0.00	71.25	0.00	71.25	71.25	0.00%	300.00	228.75	321.05%
	Total Category: 50 - Salaries & Wages:	38,885.00	38,134.55	52,894.13	59,063.00	50,679.22	-8,383.78	-14.19%	66,727.64	16,048.42	31.67%
	Category: 52 - Contract Services										
20-41-805-5215	Independent Contractor Serv	3,830.00	2,200.00	4,975.98	6,800.00	6,800.00	0.00	0.00%	7,515.00	715.00	10.51%
20-41-805-5225	Misc. Contract Services	0.00	1,747.97	3,845.91	4,800.00	4,800.00	0.00	0.00%	3,000.00	-1,800.00	-37.50%
20-41-805-5255	Marketing	984.00	812.66	1,238.63	2,000.00	1,700.04	-299.96	-15.00%	1,900.00	199.96	11.76%
20-41-805-5280	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
	Total Category: 52 - Contract Services:	4,814.00	4,760.63	10,060.52	13,600.00	13,300.04	-299.96	-2.21%	14,415.00	1,114.96	8.38%
	Category: 54 - Supplies										
20-41-805-5400	Program Operation Supplies	16,886.57	13,513.74	11,979.29	13,390.00	15,300.27	1,910.27	14.27%	14,825.00	-475.27	-3.11%
20-41-805-5420	Building Supplies	1,133.18	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-805-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	648.00	648.00	0.00%
	Total Category: 54 - Supplies :	18,019.75	13,513.74	11,979.29	13,390.00	15,300.27	1,910.27	14.27%	15,473.00	172.73	1.13%
	Category: 55 - Equipment and Repairs										
20-41-805-5850	Equipment	0.00	0.00	519.35	500.00	700.00	200.00	40.00%	0.00	-700.00	-100.00%
	Total Category: 55 - Equipment and Repairs :	0.00	0.00	519.35	500.00	700.00	200.00	40.00%	0.00	-700.00	-100.00%
	Total Program: 805 - WCT Prod - Fall:	43,532.75	41,050.08	41,665.05	43,247.00	27,536.60	-15,710.40	-36.33%	35,949.36	8,412.76	30.55%
	Program: 810 - PA for Pre-School										
	Category: 50 - Salaries & Wages										
20-41-810-5045	PT Instructor	0.00	1,170.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	1,170.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 810 - PA for Pre-School:	0.00	1,170.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Program: 811 - New Programs										
	Category: 50 - Salaries & Wages										
20-41-811-5045	PT Instructor	246.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	246.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 811 - New Programs:	246.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Program: 812 - Voice Lessons										
	Category: 44 - Fee Revenue										
20-41-812-4400	Program Fees	34,808.00	28,672.67	42,831.87	36,864.00	41,000.00	4,136.00	11.22%	49,300.00	8,300.00	20.24%
	Total Category: 44 - Fee Revenue :	34,808.00	28,672.67	42,831.87	36,864.00	41,000.00	4,136.00	11.22%	49,300.00	8,300.00	20.24%
	Category: 50 - Salaries & Wages										
20-41-812-5045	PT Instructor	23,787.78	14,565.23	21,536.10	23,578.00	24,000.00	422.00	1.79%	30,300.00	6,300.00	26.25%
	Total Category: 50 - Salaries & Wages:	23,787.78	14,565.23	21,536.10	23,578.00	24,000.00	422.00	1.79%	30,300.00	6,300.00	26.25%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-812-5215	Independent Contractor Serv	240.00	0.00	360.00	0.00	360.00	360.00	0.00%	370.00	10.00	2.78%
Total Category: 52 - Contract Services:		240.00	0.00	360.00	0.00	360.00	360.00	0.00%	370.00	10.00	2.78%
Category: 55 - Equipment and Repairs											
20-41-812-5520	Equipment Repairs	0.00	0.00	9.99	500.00	60.02	-439.98	-88.00%	300.00	239.98	399.83%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	9.99	500.00	60.02	-439.98	-88.00%	300.00	239.98	399.83%
Total Program: 812 - Voice Lessons:		10,780.22	14,107.44	20,925.78	12,786.00	16,579.98	3,793.98	29.67%	18,330.00	1,750.02	10.56%
Program: 813 - Broadway Bound											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	147,058.20	120,310.93	165,954.85	121,380.00	164,678.85	43,298.85	35.67%	158,000.00	-6,678.85	-4.06%
Total Category: 44 - Fee Revenue :		147,058.20	120,310.93	165,954.85	121,380.00	164,678.85	43,298.85	35.67%	158,000.00	-6,678.85	-4.06%
Category: 50 - Salaries & Wages											
20-41-813-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5035	PT Coordinator	18,478.38	22,055.71	22,682.70	27,933.12	25,753.95	-2,179.17	-7.80%	27,900.00	2,146.05	8.33%
20-41-813-5050	PT Counselor	30,126.20	26,451.04	27,462.33	27,561.12	27,462.33	-98.79	-0.36%	28,300.00	837.67	3.05%
20-41-813-5055	PT Administration	0.00	6,652.80	6,852.60	6,850.00	6,852.60	2.60	0.04%	7,058.00	205.40	3.00%
20-41-813-5075	PT Driver	533.54	897.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5085	Overtime PT	344.63	379.47	183.18	400.00	183.18	-216.82	-54.21%	200.00	16.82	9.18%
Total Category: 50 - Salaries & Wages:		49,482.75	56,436.81	57,180.81	62,744.24	60,252.06	-2,492.18	-3.97%	63,458.00	3,205.94	5.32%
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	182.00	39.19	0.00	140.00	0.00	-140.00	-100.00%	140.00	140.00	0.00%
20-41-813-5170	Awards and Meetings	0.00	83.65	0.00	120.00	0.00	-120.00	-100.00%	160.00	160.00	0.00%
Total Category: 51 - Employee Benefits :		182.00	122.84	0.00	260.00	0.00	-260.00	-100.00%	300.00	300.00	0.00%
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Serv	3,185.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	360.00	360.00	0.00%
20-41-813-5220	Transportation	1,921.00	1,318.10	2,913.63	1,358.00	2,913.63	1,555.63	114.55%	3,000.00	86.37	2.96%
20-41-813-5225	Misc. Contract Services	0.00	0.00	3,130.00	3,200.00	3,130.01	-69.99	-2.19%	3,400.00	269.99	8.63%
20-41-813-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%
20-41-813-5272	Entry Fees/Field Trips	3,032.50	3,093.05	5,531.28	4,395.60	5,531.30	1,135.70	25.84%	5,416.40	-114.90	-2.08%
Total Category: 52 - Contract Services:		8,138.50	4,411.15	11,574.91	9,453.60	11,574.94	2,121.34	22.44%	12,326.40	751.46	6.49%
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	3,417.73	4,944.28	758.57	3,995.00	760.00	-3,235.00	-80.98%	4,730.00	3,970.00	522.37%
20-41-813-5460	Uniform Supplies	1,138.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		4,556.24	4,944.28	758.57	3,995.00	760.00	-3,235.00	-80.98%	4,730.00	3,970.00	522.37%
Total Program: 813 - Broadway Bound:		84,698.71	54,395.85	96,440.56	44,927.16	92,091.85	47,164.69	104.98%	77,185.60	-14,906.25	-16.19%

Budget Comparison Report

Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2025 2025	2025 2025 Proj	Increase / (Decrease)		2026 2026	Increase / (Decrease)		
Program: 814 - Auditorium Management											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	0.00	0.00	1,530.00	4,250.00	2,174.54	-2,075.46	-48.83%	3,000.00	825.46	37.96%
Total Category: 46 - Rental Revenue :		0.00	0.00	1,530.00	4,250.00	2,174.54	-2,075.46	-48.83%	3,000.00	825.46	37.96%
Category: 47 - Retail Sales											
20-41-814-4720	Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	17,650.00	17,650.00	0.00%
Total Category: 47 - Retail Sales :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	17,650.00	17,650.00	0.00%
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	2,374.75	4,593.71	4,064.04	7,440.00	5,676.04	-1,763.96	-23.71%	6,325.00	648.96	11.43%
20-41-814-5085	Overtime PT	0.00	0.00	271.92	0.00	271.92	271.92	0.00%	0.00	-271.92	-100.00%
Total Category: 50 - Salaries & Wages:		2,374.75	4,593.71	4,335.96	7,440.00	5,947.96	-1,492.04	-20.05%	6,325.00	377.04	6.34%
Category: 54 - Supplies											
20-41-814-5400	Program Operation Supplies	0.00	0.00	2,506.05	2,848.00	2,848.00	0.00	0.00%	825.00	-2,023.00	-71.03%
20-41-814-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	6,650.00	6,650.00	0.00%
20-41-814-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,825.00	3,825.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	2,506.05	2,848.00	2,848.00	0.00	0.00%	11,300.00	8,452.00	296.77%
Category: 55 - Equipment and Repairs											
20-41-814-5510	Building Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	550.00	550.00	0.00%
20-41-814-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	850.00	850.00	0.00%
20-41-814-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,500.00	4,500.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,900.00	5,900.00	0.00%
Total Program: 814 - Auditorium Management:		-2,374.75	-4,593.71	-5,312.01	-6,038.00	-6,621.42	-583.42	9.66%	-2,875.00	3,746.42	-56.58%
Program: 818 - Movie Star Camp											
Category: 44 - Fee Revenue											
20-41-818-4400	Program Fees	4,830.00	22,400.00	14,194.60	22,365.00	14,194.60	-8,170.40	-36.53%	14,900.00	705.40	4.97%
Total Category: 44 - Fee Revenue :		4,830.00	22,400.00	14,194.60	22,365.00	14,194.60	-8,170.40	-36.53%	14,900.00	705.40	4.97%
Category: 52 - Contract Services											
20-41-818-5215	Independent Contractor Serv	3,399.00	15,637.50	9,798.30	15,655.50	9,798.30	-5,857.20	-37.41%	10,430.00	631.70	6.45%
Total Category: 52 - Contract Services:		3,399.00	15,637.50	9,798.30	15,655.50	9,798.30	-5,857.20	-37.41%	10,430.00	631.70	6.45%
Total Program: 818 - Movie Star Camp:		1,431.00	6,762.50	4,396.30	6,709.50	4,396.30	-2,313.20	-34.48%	4,470.00	73.70	1.68%
Program: 820 - Music Lessons - Piano											
Category: 44 - Fee Revenue											
20-41-820-4400	Program Fees	51,124.50	28,863.23	51,736.80	61,584.00	44,579.04	-17,004.96	-27.61%	54,150.00	9,570.96	21.47%
Total Category: 44 - Fee Revenue :		51,124.50	28,863.23	51,736.80	61,584.00	44,579.04	-17,004.96	-27.61%	54,150.00	9,570.96	21.47%

Budget Comparison Report

			Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget			Comparison 2 Budget	Comparison 2 to Comparison 1 Budget		
			2025 2025	2025 2025 Proj	Increase / (Decrease)	%		2026 2026	Increase / (Decrease)	%	
Account Number	2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov								
Category: 50 - Salaries & Wages											
20-41-820-5045	PT Instructor	34,043.74	15,750.00	23,858.25	33,037.25	21,250.00	-11,787.25	-35.68%	28,720.00	7,470.00	35.15%
Total Category: 50 - Salaries & Wages:		34,043.74	15,750.00	23,858.25	33,037.25	21,250.00	-11,787.25	-35.68%	28,720.00	7,470.00	35.15%
Category: 52 - Contract Services											
20-41-820-5215	Independent Contractor Serv	240.00	330.00	540.00	500.00	540.02	40.02	8.00%	370.00	-170.02	-31.48%
Total Category: 52 - Contract Services:		240.00	330.00	540.00	500.00	540.02	40.02	8.00%	370.00	-170.02	-31.48%
Category: 54 - Supplies											
20-41-820-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 55 - Equipment and Repairs											
20-41-820-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Program: 820 - Music Lessons - Piano:		16,840.76	12,783.23	27,338.55	28,046.75	22,789.02	-5,257.73	-18.75%	24,760.00	1,970.98	8.65%
Program: 821 - Music Lessons - Violin											
Category: 44 - Fee Revenue											
20-41-821-4400	Program Fees	30,513.45	29,195.97	26,414.61	28,272.00	28,272.00	0.00	0.00%	29,500.00	1,228.00	4.34%
Total Category: 44 - Fee Revenue :		30,513.45	29,195.97	26,414.61	28,272.00	28,272.00	0.00	0.00%	29,500.00	1,228.00	4.34%
Category: 50 - Salaries & Wages											
20-41-821-5045	PT Instructor	18,640.77	17,878.48	15,169.82	18,497.55	18,000.00	-497.55	-2.69%	19,085.00	1,085.00	6.03%
Total Category: 50 - Salaries & Wages:		18,640.77	17,878.48	15,169.82	18,497.55	18,000.00	-497.55	-2.69%	19,085.00	1,085.00	6.03%
Category: 52 - Contract Services											
20-41-821-5215	Independent Contractor Serv	0.00	0.00	180.00	500.00	500.00	0.00	0.00%	360.00	-140.00	-28.00%
Total Category: 52 - Contract Services:		0.00	0.00	180.00	500.00	500.00	0.00	0.00%	360.00	-140.00	-28.00%
Total Program: 821 - Music Lessons - Violin:		11,872.68	11,317.49	11,064.79	9,274.45	9,772.00	497.55	5.36%	10,055.00	283.00	2.90%
Program: 823 - Music Lessons - Guitar											
Category: 44 - Fee Revenue											
20-41-823-4400	Program Fees	7,803.18	2,832.00	4,431.45	13,248.00	6,200.00	-7,048.00	-53.20%	7,000.00	800.00	12.90%
Total Category: 44 - Fee Revenue :		7,803.18	2,832.00	4,431.45	13,248.00	6,200.00	-7,048.00	-53.20%	7,000.00	800.00	12.90%
Category: 50 - Salaries & Wages											
20-41-823-5045	PT Instructor	0.00	3,325.00	10,906.76	7,107.00	3,325.00	-3,782.00	-53.22%	3,712.80	387.80	11.66%
Total Category: 50 - Salaries & Wages:		0.00	3,325.00	10,906.76	7,107.00	3,325.00	-3,782.00	-53.22%	3,712.80	387.80	11.66%
Category: 52 - Contract Services											
20-41-823-5215	Independent Contractor Serv	4,756.04	756.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		4,756.04	756.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 823 - Music Lessons - Guitar:		3,047.14	-1,249.00	-6,475.31	6,141.00	2,875.00	-3,266.00	-53.18%	3,287.20	412.20	14.34%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Program: 824 - Private Acting Lessons											
Category: 44 - Fee Revenue											
20-41-824-4400	Program Fees	44,519.34	33,582.67	41,919.00	44,040.00	43,427.00	-613.00	-1.39%	42,000.00	-1,427.00	-3.29%
	Total Category: 44 - Fee Revenue :	44,519.34	33,582.67	41,919.00	44,040.00	43,427.00	-613.00	-1.39%	42,000.00	-1,427.00	-3.29%
Category: 50 - Salaries & Wages											
20-41-824-5045	PT Instructor	33,418.00	25,525.45	22,766.57	24,214.66	23,878.00	-336.66	-1.39%	21,956.00	-1,922.00	-8.05%
	Total Category: 50 - Salaries & Wages:	33,418.00	25,525.45	22,766.57	24,214.66	23,878.00	-336.66	-1.39%	21,956.00	-1,922.00	-8.05%
	Total Program: 824 - Private Acting Lessons:	11,101.34	8,057.22	19,152.43	19,825.34	19,549.00	-276.34	-1.39%	20,044.00	495.00	2.53%
Program: 825 - Little World Travelers											
Category: 44 - Fee Revenue											
20-41-825-4400	Program Fees	5,724.00	6,418.50	14,226.60	11,655.00	12,185.60	530.60	4.55%	12,800.00	614.40	5.04%
	Total Category: 44 - Fee Revenue :	5,724.00	6,418.50	14,226.60	11,655.00	12,185.60	530.60	4.55%	12,800.00	614.40	5.04%
Category: 50 - Salaries & Wages											
20-41-825-5030	PT Supervisor	1,370.25	1,506.96	3,813.95	7,154.71	3,813.95	-3,340.76	-46.69%	7,100.00	3,286.05	86.16%
20-41-825-5050	PT Counselor	1,736.00	2,217.44	398.11	0.00	398.11	398.11	0.00%	0.00	-398.11	-100.00%
	Total Category: 50 - Salaries & Wages:	3,106.25	3,724.40	4,212.06	7,154.71	4,212.06	-2,942.65	-41.13%	7,100.00	2,887.94	68.56%
Category: 51 - Employee Benefits											
20-41-825-5150	Training & Education	0.00	35.00	0.00	70.00	0.00	-70.00	-100.00%	35.00	35.00	0.00%
20-41-825-5170	Awards and Meetings	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	30.00	30.00	0.00%
	Total Category: 51 - Employee Benefits :	0.00	35.00	0.00	100.00	0.00	-100.00	-100.00%	65.00	65.00	0.00%
Category: 54 - Supplies											
20-41-825-5400	Program Operation Supplies	466.72	337.57	501.70	498.00	501.72	3.72	0.75%	450.00	-51.72	-10.31%
20-41-825-5460	Uniform Supplies	147.68	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	614.40	337.57	501.70	498.00	501.72	3.72	0.75%	450.00	-51.72	-10.31%
	Total Program: 825 - Little World Travelers:	2,003.35	2,321.53	9,512.84	3,902.29	7,471.82	3,569.53	91.47%	5,185.00	-2,286.82	-30.61%
Program: 826 - Children's Choir											
Category: 44 - Fee Revenue											
20-41-826-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-826-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 826 - Children's Choir:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023 Total Activity	2024 Total Activity	2025 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2025 2025	2025 2025 Proj	Increase / (Decrease)	2026 2026	Increase / (Decrease)		
Program: 827 - Nutcracker											
Category: 43 - Daily Fees											
20-41-827-4340	Ticket Sales	0.00	14,846.00	15,990.00	14,300.00	17,550.00	3,250.00	22.73%	17,550.00	0.00	0.00%
	Total Category: 43 - Daily Fees :	0.00	14,846.00	15,990.00	14,300.00	17,550.00	3,250.00	22.73%	17,550.00	0.00	0.00%
Category: 44 - Fee Revenue											
20-41-827-4400	Program Fees	0.00	10,408.87	15.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	0.00	10,408.87	15.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-827-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-827-5045	PT Instructor	426.00	2,952.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-827-5055	PT Administration	2,865.00	0.00	0.00	5,586.00	6,800.00	1,214.00	21.73%	5,000.00	-1,800.00	-26.47%
	Total Category: 50 - Salaries & Wages:	3,291.00	2,952.00	0.00	5,586.00	6,800.00	1,214.00	21.73%	5,000.00	-1,800.00	-26.47%
Category: 52 - Contract Services											
20-41-827-5215	Independent Contractor Serv	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	3,050.00	3,050.00	0.00%
20-41-827-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%
	Total Category: 52 - Contract Services:	0.00	750.00	0.00	0.00	0.00	0.00	0.00%	3,200.00	3,200.00	0.00%
Category: 54 - Supplies											
20-41-827-5400	Program Operation Supplies	3,041.39	791.90	1,158.14	700.00	2,000.00	1,300.00	185.71%	750.00	-1,250.00	-62.50%
	Total Category: 54 - Supplies :	3,041.39	791.90	1,158.14	700.00	2,000.00	1,300.00	185.71%	750.00	-1,250.00	-62.50%
	Total Program: 827 - Nutcracker:	-6,332.39	20,760.97	14,847.36	8,014.00	8,750.00	736.00	9.18%	8,600.00	-150.00	-1.71%
Program: 828 - Alumni Show											
Category: 43 - Daily Fees											
20-41-828-4340	Ticket Sales	3,804.00	3,192.00	3,471.00	3,900.00	3,471.00	-429.00	-11.00%	3,705.00	234.00	6.74%
	Total Category: 43 - Daily Fees :	3,804.00	3,192.00	3,471.00	3,900.00	3,471.00	-429.00	-11.00%	3,705.00	234.00	6.74%
Category: 44 - Fee Revenue											
20-41-828-4400	Program Fees	8,550.00	11,452.11	12,275.99	13,660.00	10,060.22	-3,599.78	-26.35%	13,076.00	3,015.78	29.98%
	Total Category: 44 - Fee Revenue :	8,550.00	11,452.11	12,275.99	13,660.00	10,060.22	-3,599.78	-26.35%	13,076.00	3,015.78	29.98%
Category: 50 - Salaries & Wages											
20-41-828-5045	PT Instructor	4,404.40	0.00	0.00	3,828.00	0.00	-3,828.00	-100.00%	5,098.00	5,098.00	0.00%
20-41-828-5055	PT Administration	4,200.00	7,758.42	3,217.05	6,168.70	3,167.61	-3,001.09	-48.65%	5,908.00	2,740.39	86.51%
	Total Category: 50 - Salaries & Wages:	8,604.40	7,758.42	3,217.05	9,996.70	3,167.61	-6,829.09	-68.31%	11,006.00	7,838.39	247.45%
Category: 52 - Contract Services											
20-41-828-5225	Misc. Contract Services	650.00	0.00	600.00	2,000.00	600.03	-1,399.97	-70.00%	2,350.00	1,749.97	291.65%
20-41-828-5255	Marketing	0.00	0.00	477.93	500.00	477.93	-22.07	-4.41%	500.00	22.07	4.62%
	Total Category: 52 - Contract Services:	650.00	0.00	1,077.93	2,500.00	1,077.96	-1,422.04	-56.88%	2,850.00	1,772.04	164.39%

Budget Comparison Report

				Comparison 1	Comparison 1			Comparison 2	Comparison 2	
				Parent Budget	Budget	to Parent	%	Budget	to Comparison	%
Account Number		2023	2024	2025	2025	Increase /		2026	1 Budget	
		Total Activity	Total Activity	YTD Activity Through Nov	2025	(Decrease)		2026	Increase /	
					2025 Proj				(Decrease)	
Category: 54 - Supplies										
20-41-828-5400	Program Operation Supplies	2,138.43	1,485.10	443.82	600.00	443.82	-156.18	-26.03%	480.00	36.18
	Total Category: 54 - Supplies :	2,138.43	1,485.10	443.82	600.00	443.82	-156.18	-26.03%	480.00	36.18
	Total Program: 828 - Alumni Show:	961.17	5,400.59	11,008.19	4,463.30	8,841.83	4,378.53	98.10%	2,445.00	-6,396.83
Program: 829 - Improv Troupe										
Category: 44 - Fee Revenue										
20-41-829-4400	Program Fees	4,741.87	5,358.13	13,099.00	10,000.00	10,828.38	828.38	8.28%	11,508.00	679.62
	Total Category: 44 - Fee Revenue :	4,741.87	5,358.13	13,099.00	10,000.00	10,828.38	828.38	8.28%	11,508.00	679.62
Category: 50 - Salaries & Wages										
20-41-829-5045	PT Instructor	985.60	3,843.60	2,837.15	4,300.00	3,500.00	-800.00	-18.60%	2,107.00	-1,393.00
	Total Category: 50 - Salaries & Wages:	985.60	3,843.60	2,837.15	4,300.00	3,500.00	-800.00	-18.60%	2,107.00	-1,393.00
Category: 54 - Supplies										
20-41-829-5400	Program Operation Supplies	409.78	280.27	0.00	525.00	525.00	0.00	0.00%	650.00	125.00
	Total Category: 54 - Supplies :	409.78	280.27	0.00	525.00	525.00	0.00	0.00%	650.00	125.00
	Total Program: 829 - Improv Troupe:	3,346.49	1,234.26	10,261.85	5,175.00	6,803.38	1,628.38	31.47%	8,751.00	1,947.62
Program: 830 - Drum Lessons										
Category: 44 - Fee Revenue										
20-41-830-4400	Program Fees	0.00	3,524.53	21,766.71	13,440.00	18,270.00	4,830.00	35.94%	21,450.00	3,180.00
	Total Category: 44 - Fee Revenue :	0.00	3,524.53	21,766.71	13,440.00	18,270.00	4,830.00	35.94%	21,450.00	3,180.00
Category: 50 - Salaries & Wages										
20-41-830-5045	PT Instructor	0.00	0.00	3,722.25	7,210.00	9,785.00	2,575.00	35.71%	11,377.00	1,592.00
	Total Category: 50 - Salaries & Wages:	0.00	0.00	3,722.25	7,210.00	9,785.00	2,575.00	35.71%	11,377.00	1,592.00
Category: 54 - Supplies										
20-41-830-5400	Program Operation Supplies	0.00	0.00	182.37	30.00	40.00	10.00	33.33%	40.00	0.00
	Total Category: 54 - Supplies :	0.00	0.00	182.37	30.00	40.00	10.00	33.33%	40.00	0.00
Category: 55 - Equipment and Repairs										
20-41-830-5850	Equipment	0.00	500.00	136.79	420.00	570.00	150.00	35.71%	790.00	220.00
	Total Category: 55 - Equipment and Repairs :	0.00	500.00	136.79	420.00	570.00	150.00	35.71%	790.00	220.00
	Total Program: 830 - Drum Lessons:	0.00	3,024.53	17,725.30	5,780.00	7,875.00	2,095.00	36.25%	9,243.00	1,368.00
Program: 831 - Group Music Classes										
Category: 44 - Fee Revenue										
20-41-831-4400	Program Fees	0.00	1,982.00	17,897.58	27,710.00	16,000.07	-11,709.93	-42.26%	18,700.00	2,699.93
	Total Category: 44 - Fee Revenue :	0.00	1,982.00	17,897.58	27,710.00	16,000.07	-11,709.93	-42.26%	18,700.00	2,699.93

Budget Comparison Report

			Comparison 1		Comparison 1		%	Comparison 2		Comparison 2	
			Parent Budget	Budget	to Parent	Budget		Budget	to Comparison	1 Budget	%
Account Number	2023	2024	2025	2025	2025	Increase /		2026	Increase /	(Decrease)	
	Total Activity	Total Activity	YTD Activity Through Nov	2025	2025 Proj	(Decrease)		2026	(Decrease)		
Category: 50 - Salaries & Wages											
20-41-831-5045	PT Instructor	0.00	0.00	1,755.80	12,120.00	6,325.00	-5,795.00	-47.81%	7,015.00	690.00	10.91%
Total Category: 50 - Salaries & Wages:		0.00	0.00	1,755.80	12,120.00	6,325.00	-5,795.00	-47.81%	7,015.00	690.00	10.91%
Category: 52 - Contract Services											
20-41-831-5215	Independent Contractor Servic	0.00	0.00	0.00	500.00	275.02	-224.98	-45.00%	360.00	84.98	30.90%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	500.00	275.02	-224.98	-45.00%	360.00	84.98	30.90%
Category: 54 - Supplies											
20-41-831-5400	Program Operation Supplies	0.00	0.00	494.99	280.00	500.03	220.03	78.58%	345.76	-154.27	-30.85%
20-41-831-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	950.00	950.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	494.99	280.00	500.03	220.03	78.58%	1,295.76	795.73	159.14%
Category: 55 - Equipment and Repairs											
20-41-831-5520	Equipment Repairs	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
20-41-831-5850	Equipment	0.00	0.00	1,029.56	958.90	1,000.05	41.15	4.29%	0.00	-1,000.05	-100.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	1,029.56	1,158.90	1,000.05	-158.85	-13.71%	200.00	-800.05	-80.00%
Total Program: 831 - Group Music Classes:		0.00	1,982.00	14,617.23	13,651.10	7,899.97	-5,751.13	-42.13%	9,829.24	1,929.27	24.42%
Total ProgramArea: 8 - Performing Arts:		109,929.18	67,525.03	274,178.29	114,891.78	162,171.70	47,279.92	41.15%	109,491.97	-52,679.73	-32.48%
Report Total:		-6,726,704.60	314,706.59	3,078,356.69	-5,853,925.53	1,245,234.76	7,099,160.29	-121.27%	2,007,727.63	762,492.87	61.23%

TAB 5

**WILMETTE PARK DISTRICT
ORDINANCE 2026-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
1ST DAY OF JANUARY, 2026 AND ENDING ON THE
31ST DAY OF DECEMBER, 2026**

**WILMETTE PARK DISTRICT
ORDINANCE NO. 2026-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET
AND APPROPRIATION OF FUNDS FOR THE WILMETTE PARK
DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2026 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2026**

WHEREAS, the Board of Park Commissioners of the Wilmette Park District has caused to be prepared in tentative form a combined annual budget and appropriation ordinance and the Secretary of the Board has made same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held at 7:30 p.m. at the regular monthly meeting place of the Wilmette Park District on the 12th day of January, 2026, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the following purposes of the Wilmette Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year beginning on January 1, 2026, and ending on December 31, 2026.

SECTION 2: The budgeted and appropriated for each object or purpose as follows:

	<u>Budget</u>	<u>Appropriation</u>
I. The amount Budgeted and Appropriated for Corporate Purposes:		
Salaries and Wages	\$3,770,925	\$4,336,564
Employee Benefits	893,377	1,027,384
Contract Services	939,925	1,080,914
Utilities	180,669	207,770
Supplies	293,130	337,099
Repairs	119,618	137,561
Other Operating Expenditures	-	-
Total amount Budgeted for Corporate Fund	\$6,197,645	
Total amount Appropriated for Corporate Fund		\$7,127,291
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries and Wages	\$10,217,505	\$11,750,130
Employee Benefits	969,874	1,115,355
Contract Services	3,313,384	3,810,391
Utilities	1,012,495	1,164,369
Supplies	1,378,436	1,585,202
Repairs	349,987	402,485
Other Operating Expenditures	-	-
Total amount Budgeted for Recreation Fund	\$17,241,680	
Total amount Appropriated for Recreation Fund		\$19,827,932
III. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act:		
Intergovernmental Pool Insurance Premium	\$463,484	\$533,007
Risk Management Expenditures	240,901	277,036
Total amount Budgeted for the Liability Insurance Fund		
Total amount Appropriated for the Liability Insurance Fund	\$704,385	\$810,043
IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security		
Cost of Participation in the Federal Social Security Insurance Program	\$1,060,230	\$1,219,264
Total amount Budgeted for Social Security Fund	\$1,060,230	
Total amount Appropriated for Social Security Fund		\$1,219,264

**V. The amount Budgeted and Appropriated for
Pension Purposes: Illinois Municipal Retirement Fund**

IMRF Employer Contribution	\$730,000	\$839,500
Total amount Budgeted for IMRF Fund	\$730,000	
Total amount Appropriated for IMRF Fund		\$839,500

**VI. The amount Budgeted and Appropriated for the
Audit Fund:**

Auditing Expenditures	\$32,700	\$37,605
Total amount Budgeted for the Audit Fund	\$32,700	
Total amount Appropriated for the Audit Fund		\$37,605

**VII. The amount Budgeted and Appropriated for the
organization and maintenance of a Police System
within the parks and playgrounds:**

Salaries and Wages	\$67,000	\$77,050
Contract Services	12,000	13,800
Total amount Budgeted for the Security Fund	\$79,000	
Total amount Appropriated for the Security Fund		\$90,850

**VIII. The amount Budgeted and Appropriated for District's
Share of Expenses of Joint Recreational Programs
for the Handicapped (Special Recreation):**

Special Recreation Programs for the Disabled (NSSRA Contribution)	\$339,330	\$390,230
Special Recreation Companions for the Disabled (NSSRA Companion Fees)	250,290	287,834
Contract Services	5,500	6,325
NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)	175,000	201,250
Total amount Budgeted for Special Recreation Fund	\$770,120	
Total amount Appropriated for Special Recreation Fund		\$885,638

**IX. The amount Budgeted and Appropriated for the
Capital Projects Fund:**

Park Repair and Improvements	360,000	450,000
Facility Repair and Improvements	3,198,203	3,997,754
Equipment Replacement	1,769,491	2,211,864
Total amount Budgeted for the Capital Projects Fund	\$5,327,694	
Total amount Appropriated for the Capital Projects Fund		\$6,659,618

**X. The amount Budgeted and Appropriated for the
Bond and Interest Fund:**

Bond Principal	\$1,310,000	\$1,506,500
Bond Interest	308,310	354,557
Contract Services including issuance costs	<u>1,186</u>	<u>1,364</u>
Total amount Budgeted for the Bond and Interest Fund	\$1,619,496	
Total amount Appropriated for the Bond and Interest Fund		\$1,862,420

Summary of Funds Budgeted and Appropriated:

I. Corporate Fund	\$6,197,645	\$7,127,291
II. Recreation Fund	17,241,680	19,827,932
III. Liability Insurance Fund	704,385	810,043
IV. Social Security Fund	1,060,230	1,219,264
V. IMRF Fund	730,000	839,500
VI. Audit Fund	32,700	37,605
VII. Security Fund	79,000	90,850
VIII. Special Recreation Fund	770,120	885,638
IX. Capital Projects Fund	5,327,694	6,659,618
X. Bond and Interest Fund	<u>1,619,496</u>	<u>1,862,420</u>
Total Budgeted Funds for Fiscal Year 2026	<u>\$33,762,950</u>	
Total Appropriated Funds for Fiscal Year 2026		<u>\$39,360,161</u>

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

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2025, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law. All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part of aforesaid budget:

- (a) Cash on hand and short term investments at the beginning of the fiscal year: \$ 5,114,679
- (b) Estimate of cash expected to be received during the fiscal year from all sources:.....\$ 33,153,514
- (c) Estimate of expenditures contemplated for the fiscal year:.....\$ 33,762,950
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:.....\$ 4,505,243

SECTION 5: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning the 1st day of January, 2026, and ending the 31st day of December, 2026, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of this Ordinance shall be filed with the County Clerk of Cook County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 12th day of January, 2026 pursuant to roll call vote.

Roll Call Vote:

Ayes:

Nayes:

Absent:

ATTEST:

**Secretary
Wilmette Park District
Wilmette, Illinois**

**President
Wilmette Park District
Wilmette, Illinois**

WILMETTE PARK DISTRICT
Cook County, Illinois

* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2026 TO DECEMBER 31, 2026
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Sheila Foy, the Treasurer and Chief Fiscal Officer of the Wilmette Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Wilmette Park District, Cook County, State of Illinois, in the fiscal year beginning the 1st day of January, 2026, and ending the 31st day of December, 2026, are as follows:

General real estate tax revenues	\$ 8,188,365
Personal property replacement tax revenue	240,564
Program user fees revenue	20,611,205
Rental revenue	2,876,916
Retail sales	239,569
Interest revenue	328,510
Miscellaneous revenue	<u>668,385</u>
TOTAL REVENUE.....	\$ <u>33,153,514</u>

The above is certified this 12th day of January, 2026

TREASURER AND CHIEF FISCAL OFFICER
Wilmette Park District
Cook County, Illinois

The above certification was filed with the County Clerk of Cook County, Illinois
Karen A. Yarbrough
County Clerk of Cook County

Ordinance 2026-O-1

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	78,260	32,400	133,500	54,700	
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Software	Computer software (MS Office and etc.)	188,731	195,000	205,000	215,000	
ADMINISTRATION OFFICE	Administration	Non-operational	Critical	Facility Condition Assessment Process	CRC, Centennial, Golf and Big Tree Master Plan creation to include Public Input and Consulting Expenses	250,000	300,000	500,000		
ADMINISTRATION OFFICE	Administration	Operational	Semi Critical	Camera Project	Add/replace cameras around the District	42,000	62,000	12,500		
CENTENNIAL COMPLEX	Aquatics	Operational	Semi Critical	Deck Furniture Replacement	New chairs for pool					10,000
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Ice Maker	parts no longer available for the current unit	7,000	-			
CENTENNIAL COMPLEX	Aquatics	Non-operational	Critical	Locker Room Renovation	Slip treat locker room floors - Entire locker room	-	100,000			
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Slides	Repair pool slides based on 2023 evaluation	60,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Gutters	Repair 105' of pool gutters 2026	50,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Booster Pumps	Replace 1 pool Booster Pump & Replace 1 Tennis/Ice Booster Pump					
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Valves	Replace 8 butterfly valves	10,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Pool Vacuum Dive Well	Old vac has been repaired multiple times. End of life	7,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condensor 1	RUSSELL/ MLH165L44PD/CON 1	14,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condensor 2	RUSSELL/172729/CON 2	14,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Semi Critical	Umbrellas	5 new umbrellas			28,000		
CENTENNIAL COMPLEX	Building	Operational	Critical	General Upkeep of Facility	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	15,000	15,000		15,000	
CENTENNIAL COMPLEX	General Building	Non-operational	Not Critical	Fishbowl renovation/update				10,000		
CENTENNIAL COMPLEX	Ice	Operational	Critical	HVAC Replace Carrier Unit	CARRIER/3013V29776			150,000		
CENTENNIAL COMPLEX	Ice	Non-operational	Semi Critical	Renovate locker rooms and benches in lobby	Replacing existing partitions and benches	35,000	-			

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
CENTENNIAL COMPLEX	Ice	Non-operational	Semi Critical	Renovate multi purpose rental spaces			35,000			
CENTENNIAL COMPLEX	Ice	Operational	Critical	Roof Replacement (partial)	Partial Roof Replacement after Cooling Tower Move and ComEd move	2,052,000	2,193,300			
CENTENNIAL COMPLEX	Ice	Operational	Critical	Zamboni Replacement	New Zamboni-12 month lead time	125,000				
CENTENNIAL COMPLEX	Tennis	Non-operational	Not Critical	Renovate the Pro Shop	Carpet and counter tops		20,000			
CENTENNIAL COMPLEX	Tennis	Operational	Critical	Replace Carrier Unit 4	CARRIER/2714P27213/ UNIT 4				150,000	
CENTENNIAL COMPLEX	Tennis	Operational	Not Critical	Tennis Court Scrubber Replacement				15,000		
CENTENNIAL COMPLEX	Tennis	Operational	Not Critical	Wall and Ceiling Paint	Repaint court walls and ceiling			75,000		
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Aisle lighting/carpet replacement		21,000				
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Seat Repair	Phased repair/replacement of damaged seats	25,000	25,000	25,000	10,000	
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Theatre digital processor	supports new projector-currently analog ops		18,000			
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Theatre lightboard replacement	1990's device-using floppy discs for backup-portable unit that could be used at Wallace Bowl	20,000				
COMMUNITY REC CENTER	Building Maintenance	Operational	Critical	Community Recreation Center improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc		15,000	15,000	15,000	
COMMUNITY REC CENTER	Center Fitness Club	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	20,000	35,000	35,000	35,000	
COMMUNITY REC CENTER	Center Fitness Club	Operational	Critical	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment		5,000	5,000	5,000	
COMMUNITY REC CENTER	General Building	Operational	Critical	2025 CRC Project	Damage from the sprinkler accident and repairing the rest of the building	350,000				
COMMUNITY REC CENTER	General Building	Operational	Critical	Adjustable Basketball Goals	Add adjustable goals to gymnasium	41,000				

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
COMMUNITY REC CENTER	General Building	Operational	Semi Critical	Dance floor replacement, both studios & Marley		10,000	10,000			
COMMUNITY REC CENTER	General Building	Non-operational	Semi Critical	Door construction from boiler room to breezeway		-	-	20,000		
COMMUNITY REC CENTER	General Building	Non-operational	Not Critical	Room 115 and 117	Make into 1 big room with a dividing wall		-	110,000		
COMMUNITY REC CENTER	General Building	Non-operational	Not Critical	Upgrading Multi-Purpose Room (116)	Floor removal, add sound dampening and furniture to make a conference room	-	-	15,000		
COMMUNITY REC CENTER	Gymnastics	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	15,000	15,000	15,000	15,000	
COMMUNITY REC CENTER	Gymnastics	Non-operational	Critical	Gymnastics waiting room update-furniture	Floor, paint walls, build viewing platform, furniture	10,000				
GILLSON PARK	Beach	Non-operational	Not Critical	Whale water feature	Whale water feature replacement					
GILLSON PARK	Beach Parking Lot	Non-operational	Not Critical	Car Charging Station	Add an electric car charging station					40,000
GILLSON PARK	Beaches	Operational	Critical	Security Patrol Utility Vehicle	Would have more operational capabilities	20,000				
GILLSON PARK	Beaches	Operational	Critical	Tractor for Beach Rake	Replacement		60,000			
GILLSON PARK	Dog Beach	Operational	Critical	Dog Beach Fence	Refencing of the dog beach including gate replacement	50,000				
GILLSON PARK	Lakeview Maintenance	Operational	Critical	Lakeview Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	5,000	-	5,000	-	
GILLSON PARK	Park	Non-operational	Not Critical	New Picnic Shelter						75,000
GILLSON PARK	Picnic Groves	Operational	Critical	Picnic Tables	Replace wood. Reuse frames	-	5,000	5,000	5,000	
GILLSON PARK	Sailing	Operational	Critical	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	6,000	6,000	6,000		
GILLSON PARK	Sailing	Operational	Semi Critical	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach		8,000		20,000	

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
GILLSON PARK	Sailing	Non-operational	Not Critical	Sailing Beach Bathrooms	Building restrooms on the sailing beach					452,500
GILLSON PARK	Sailing	Operational	Critical	Sailing Shack, Shed Design	Design amount only	122,953				
GILLSON PARK	Sailing	Operational	Critical	Sailing Observation Tower - Design	Rebuild Tower					
GILLSON PARK	Tennis Courts	Operational	Not Critical	Outdoor Fitness Equipment	Replacement of worn fitness equipment		80,000			
GILLSON PARK	Wallace Bowl	Non-operational	Critical	Barn	Paint the Wallace Bowl barn		14,000			
GILLSON PARK	Wallace Bowl	Non-operational	Critical	General upkeep of the area	Design and implement the future of Wallace Bowl - to include current year repairs	50,000	50,000	400,000		
MALLINCKRODT CENTER	Around Building	Non-operational	Semi Critical	Irrigation System	Irrigation system		30,000			
MALLINCKRODT CENTER	Aux. Building	Non-operational	Semi Critical	Woodshop Basement	Woodshop basement upgrade		-	45,000		
MALLINCKRODT CENTER	Building	Operational	Semi Critical	Tuck-pointing	Phase 2 of tuck-pointing project		-	28,000		
MALLINCKRODT CENTER	Building	Non-operational	Not Critical	Window Treatments	Window Treatments at Mallinckrodt		5,800			
MALLINCKRODT CENTER	Fitness Room	Non-operational	Critical	Card and Fitness room floor replacement	Replace carpet in room		10,000			
MALLINCKRODT CENTER	Fitness Room	Operational	Critical	Equipment	Replace equipment in fitness room		5,000		5,000	
MALLINCKRODT CENTER	General Building	Operational	Not Critical	Activity Bus			150,000			
MALLINCKRODT CENTER	General Building	Operational	Critical	HVAC Replace Trane Units	Trane/K06K18126A-Lockinvar KBN-500	130,000				
MALLINCKRODT CENTER	Maintenance Building	Operational	Critical	Mallinckrodt Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc		5,000		5,000	
MALLINCKRODT CENTER	Parking Lot	Operational	Not Critical	Seal Coat Back Lot then main lot			30,000			
MALLINCKRODT CENTER	Smoke Stack	Operational	Critical	Smoke Stack tuck pointing		75,000				
PARKS DEPARTMENT	Community Playfields	Operational	Critical	Playground Replacement	Playground replacement per schedule 2028			450,000		

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
PARKS DEPARTMENT	Community Playfields	Non-operational	Semi Critical	Tennis Courts	Potentially Build 3 Tennis Courts at Community Playfields					650,000
PARKS DEPARTMENT	Earlywine	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2027			400,000		
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Ballfield Groomer		-	20,000			
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Field Painter			50,000			
PARKS DEPARTMENT	Equipment	Operational	Semi Critical	Truck Tracks			6,000			
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Windstorm	Ride on Blower		15,000			
PARKS DEPARTMENT	Facilities	Non-operational	Critical	LED Light Upgrades	For various facilities	25,000	10,000	10,000	10,000	
PARKS DEPARTMENT	General Building	Operational	Not Critical	Seal Coat Parking Lots	Golf, Centennial, Mali, Golf House, CRC	80,000	80,000		65,000	
PARKS DEPARTMENT	General Building	Operational	Not Critical	Seal Coat Parking Lots	Gillson, Howard, Keay		50,000			
PARKS DEPARTMENT	Green Bay Trail	Non-operational	Semi Critical	General Maintenance and upkeep			150,000			
PARKS DEPARTMENT	Maintenance Building	Operational	Semi Critical	West Park Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc		25,000	25,000	25,000	
PARKS DEPARTMENT	Maple Park	Non-operational	Not Critical	Workout Playground	Build Workout Playground					100,000
PARKS DEPARTMENT	Maple Park	Operational	Not Critical	Playground Replacement	Playground replacement per schedule	15,000				
PARKS DEPARTMENT	Parks	Operational	Not Critical	Fencing	Update XXXXXX fencing	5,000	5,000	5,000	5,000	
PARKS DEPARTMENT	Parks	Operational	Semi Critical	Landscape Work	Implementing landscape plans	30,000	30,000	30,000	30,000	
PARKS DEPARTMENT	Parks	Non-operational	Not Critical	Outdoor Ice Rink	Location TBD					300,000
PARKS DEPARTMENT	Shorewood	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2029				200,000	
PARKS DEPARTMENT	Various Locations	Non-operational	Critical	Add or update signage	Replacing and updating current signage	15,000	15,000	15,000	15,000	
PARKS DEPARTMENT	Various Locations	Operational	Not Critical	Batting Cages	Updating batting cages around the district		150,000			
PARKS DEPARTMENT	Various Locations	Operational	Critical	Door replacement schedule	Replace exterior doors and hardware	30,000	30,000	30,000	30,000	
PARKS DEPARTMENT	Various Locations	Operational	Semi Critical	Garbage Can, Park Benches and Water Fountain Replacements	For upkeep on the replacement schedules	45,000	45,000	55,000	55,000	

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
PARKS DEPARTMENT	Vattmann Park	Operational	Not Critical	Tennis Court Renovation	Reconcile slope, surface and drainage issues.	5,000		450,000		
PARKS DEPARTMENT	Vehicles	Operational	Critical	Chipper Truck 16	Chipper Truck Replacement, with replacement of multi use truck	150,000				
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12		-	90,000		
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	F-250 Building Maintenance truck	Replacement of Parks truck, with Maverick	35,000				
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	Truck 21	Water truck at the Beach		-	90,000		
PARKS DEPARTMENT	Vehicles	Operational	Critical	Truck 27	Salt Truck Replacement	85,000				
PARKS DEPARTMENT	West Park	Operational		Kaey Park Pond Liner	Liner, aerators and stability of the land		-	350,000		
PARKS DEPARTMENT	West Park	Non-operational	Critical	Key System	Converting all District locks to a new system that the District controls	19,250	10,000	-	-	
PARKS DEPARTMENT	West Park	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2025		-	350,000		
PARKS DEPARTMENT	West Park	Operational	Critical	Replace Rheem Unit 1	RHEEM/7589W201231304/ UNIT 1		25,000			
PARKS DEPARTMENT	West Park	Operational	Semi Critical	Turf Replacement	To be replaced every 10 years		1,400,000			
PARKS DEPARTMENT	West Park and CRC	Operational		Seal Coat Parking Lots	West Park lot shared with Platform CRC pushed to 2026			40,000		
PARKS DEPARTMENT**	Various Locations	Operational	Critical	ADA Accessibility (5.8 Levy)	ADA improvements	175,000	100,000	100,000	100,000	
PLATFORM TENNIS	General Building	Operational	Semi Critical	Court Resurfacing	Every four years		45,000			
PLATFORM TENNIS	Paddle	Operational	Semi Critical	Gas Lines and Heaters	Keeps the deck dry	25,000				
PLATFORM TENNIS	Paddle	Non-operational	Not Critical	Northern Deck Extension						250,000
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace Carrier Unit 7	CARRIER/ 911G10042/ UNIT 7		40,000			
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace Carrier Unit 8	CARRIER/1913C94109/ UNIT 8				45,000	
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace RTU's (5 & 3)	Replace rooftop units #5 & #3 #2	90,000				
WILMETTE GOLF CLUB	Clubhouse	Non-operational	Critical	New Exterior Door	Connect patio to kitchen	15,000				
WILMETTE GOLF CLUB	Driving Range	Non-operational	Not Critical	Driving Range Lights	Adding lights					500,000

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
WILMETTE GOLF CLUB	Driving Range	Non-operational	Critical	Driving Range Upgrade	Rebuild Driving Range					2,420,000
WILMETTE GOLF CLUB	Driving Range	Operational	Semi Critical	Range Hitting Improvements	Replacement of Driving Range Mats	17,000				
WILMETTE GOLF CLUB	Driving Range	Operational	Critical	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	43,000	15,000		15,000	
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Approach/Tee Mowers	Replacement - (2) Last Purchased 2019			225,000		
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Autonomous Picker and Ball Pit	Driving Range Ball Picker	62,000				
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Bank Mower	Replacement - Last Purchased 2019	52,000	-		39,000	
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Fairway Mowers (3)	Replacement - (4) Last Purchased 2019		325,000			
WILMETTE GOLF CLUB	Equipment	Operational	Critical	GPS Sprayer	10-year replacement schedule - Last Purchased 2016	130,000				
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units	210,000				
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	35,000	-			
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Walking Green Mowers	Cleanup and Collar Mower for Greens	44,000				
WILMETTE GOLF CLUB	Vehicles	Operational	Semi Critical	Heavy Duty Utility Vehicles	Loads and Carrys Heavy Debris and Materials		40,000		60,000	
				Purchase in 2026 - payments over 5 years		(471,000)	(365,000)			
				Lease Payments for above equipment		179,000	179,000	179,000	179,000	179,000
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Equipment Lift	10k lb lift	22,000				
WILMETTE GOLF CLUB	Equipment	Non-operational	Not Critical	Event Tent	Used for Golf Outings		50,000			
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Irrigation Pumps	Refurbishing and service to 12 year old pumps			25,000		
WILMETTE GOLF CLUB	Equipment	Operational	Not Critical	Robot Mowers (4)	Replacement - (4) Last Purchased 2019					200,000
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Skid Loader	Replacement - 25 Year Old Machine	70,000				
WILMETTE GOLF CLUB	Equipment	Operational	Not Critical	Tractor	Used for operating golf course tools and implements				75,000	
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Turf Roller	Greens Roller for Surface smoothness		25,000			

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
WILMETTE GOLF CLUB	General Building	Operational	Semi Critical	Carpet in offices and walkway entrance		20,000				
WILMETTE GOLF CLUB	General Building	Operational	Not Critical	Seal Coat Clubhouse Parking Lot	Seal Coating and restriping of parking lot		20,000			
WILMETTE GOLF CLUB	Golf House	Non-operational	Critical	Basement Renovation		30,000				
WILMETTE GOLF CLUB	Golf House	Operational	Semi Critical	General upkeep of the building	Updates to usable living space	15,000	5,000	5,000	5,000	
WILMETTE GOLF CLUB	Maintenance Area	Operational	Critical	Resurface Driveway (asphalt work)	Scheduled maintenance on maintenance lot and other projects	120,000				
WILMETTE GOLF CLUB	Maintenance Barn	Non-operational	Critical	Bathroom renovation	Update sinks and floors	10,000				
WILMETTE GOLF CLUB	Maintenance Building	Non-operational	Not Critical	Golf Maintenance Improvements	Rework the office area and renovate storage			7,500		
WILMETTE GOLF CLUB	On Course	Operational	Critical	2nd Well Replacement	1st well was replaced in 2025	45,000				
WILMETTE GOLF CLUB	On Course	Operational	Critical	Amenities on Course	New Tee Markers / Divot Boxes/ Directional stakes			30,000		
WILMETTE GOLF CLUB	On Course	Operational	Not Critical	Bunker Lining Installation	Materials Fairway Bunker Liners and Sand Replacement	-		105,000		
WILMETTE GOLF CLUB	On Course	Operational	Critical	Cart Path Repairs	Materials for fixing pot holes and resurfacing	18,000		-	18,000	
WILMETTE GOLF CLUB	On Course	Operational	Critical	Drainage Improvements	Materials for subsurface golf course drainage installs	12,000	12,000	12,000	12,000	
WILMETTE GOLF CLUB	On Course	Non-operational	Semi Critical	Golf Course Fountains or Water Features	Water aeration system/better water quality/course aesthetics				30,000	
WILMETTE GOLF CLUB	On Course	Operational	Critical	Pond Bank Stabilization	Erosion control for the pond on Hole #11			30,000		
WILMETTE GOLF CLUB	On Course	Non-operational	Critical	Rain Shelter	New shelters with lightning protection				40,000	
WILMETTE GOLF CLUB	On Course	Non-operational	Not Critical	Tee Box Construction	Reconstruction and Contouring of 8 Tee Complexes that were not completed in 2013					500,000
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Convection Oven	Past it's life span	16,000				
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Furniture Replacement	Tables and Chairs		15,000			

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2025 - 2029 and beyond

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	2027	2028	2029	Long Term
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Top Refrigerator with Prep Table	Past it's life span	10,500				
WILMETTE GOLF CLUB	Vehicles	Operational	Critical	Golf Carts (70)	10-year replacement schedule		140,000	140,000	140,000	280,000
WILMETTE GOLF CLUB	Vehicles	Operational	Semi Critical	Medium / Lite Duty Utility Vehicles	People movers/ tools / leaf material / grass clippings/ etc.	50,000				
					Projected spend	5,502,694	6,296,500	5,246,500	1,742,700	5,956,500

Wilmette Park District Debt Payment Schedule

	3/17/2016	9/7/2016	3/17/2016	12/3/2020	3/16/2022	6/4/2024			
Series	2016B	2016D	2016C	2020 FINAL	2022A	2024			
Use	Mallinckrodt	General Capital	CRC Parking	Golf Cart Path	West Park	Beth Hillel			
Bond Type	G.O. Refunding	G.O. Limited	Refunding Debt	Refunding Debt	Debt	G.O. Limited			
	Park Bonds	Refund Park Bonds	Certificate	Certificate	Certificates	Park Bonds	Totals		
Average interest rates	1.78%	1.89%	1.98%	1.45%	3.00%	5.00%			
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$865,000	\$1,935,000	\$5,015,000	\$16,902,000		
Redemptions through 12/31/2025	\$1,470,000	\$3,185,000	\$585,000	\$290,000	\$690,000	\$0	\$9,432,000		
Debt Principal outstanding @ 12/31/2025	\$180,000	\$380,000	\$75,000	\$575,000	\$1,245,000	\$5,015,000	\$7,470,000		
Source	Referendum	DSEB	Operations	Operations	Operations	DSEB			
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec			
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun			
Principal & Interest maturing by 12/31:								Tax Supported Debt	Levy
2026	183,204	387,182	76,485	88,338	227,350	655,750	1,618,309	1,226,136	2025
2027				87,178	231,650	1,075,500	1,394,328	1,075,500	2026
2028				86,018	230,650	1,113,250	1,429,918	1,113,250	2027
2029				84,858	229,500	1,152,000	1,466,358	1,152,000	2028
2030				88,698	228,200	1,196,500	1,513,398	1,196,500	2029
2031				87,465	231,750	761,250	1,080,465	761,250	2030
2032				86,233			86,233	0	2031
Total Principal and Interest	\$183,204	\$387,182	\$76,485	\$608,785	\$1,379,100	\$5,954,250	\$8,589,006	\$6,524,636	
Principal only maturing by 12/31:									Retirement as % of total
2026	180,000	380,000	75,000	80,000	190,000	405,000	1,310,000	965,000	18%
2027				80,000	200,000	845,000	1,125,000	845,000	15%
2028				80,000	205,000	925,000	1,210,000	925,000	16%
2029				80,000	210,000	1,010,000	1,300,000	1,010,000	17%
2030				85,000	215,000	1,105,000	1,405,000	1,105,000	19%
2031				85,000	225,000	725,000	1,035,000	725,000	14%
2032				85,000			85,000	0	1%
Total Principal	\$180,000	\$380,000	\$75,000	\$575,000	\$1,245,000	\$5,015,000	\$7,470,000	\$965,000	100%
	Referendum	DSEB	Operations	Operations	Operations				
Legal debt limit calculation:	Amount					2030 & 2031			
2024 Equalized Assessed Value (EAV)	\$2,413,289,377					subject to mandatory redemption			
Debt Limit @ 5.0% of 2024 EAV	\$120,664,469	100.00%				% of Legal Debt Limit Outstanding:	4.62%		
Less: Outstanding Principal @ 12/31/25	5,575,000	4.62%				Debt per Capita:	\$265		
Total Debt Margin	\$115,089,469	95.38%				G.O. Debt as % of Assessed Value:	0.23%		
						G.O. Debt as % of Fund Balance:	109.00%		
Non Referendum Legal Debt Limit						Total Projected Fund Balance 12/31/2025	\$5,114,679		
.575% of EAV	\$13,876,414								
Amount of debt applicable to debt limit	\$5,395,000	DSEB debt only							
Total Non Referendum Legal Debt Margin	\$8,481,414								

**Wilmette Park District
Tax Levy History**

Tax Levy Year	Equalized Assessed Valuation (EAV)		Tax Levy Ordinance		Cook County Tax Levy Extension		(2) CPI-U	(3) Final Tax Rate	(4) % of Household Tax Bill	Cook County Multiplier	
	Amount	% Change	Amount	% Change	Amount	% Change					
1988	\$ 353,704,473	1.8%	\$ 2,682,591	5.08%	\$ 2,763,068	5.88%	4.4%	0.7520	6.8%		
1989	505,508,756 *	42.9%	2,721,160	1.44%	2,815,990	1.92%	4.4%	0.5570	6.3%		
1990	533,572,347	5.6%	2,884,275	5.99%	2,983,981	5.97%	4.6%	0.5590	5.9%		
1991	540,861,878	1.4%	3,109,278	7.80%	3,216,651	7.80%	6.1%	0.595	6.0%		
1992	661,867,408 *	22.4%	3,216,651	3.45%	3,280,983	2.00%	3.1%	0.496	5.8%		
1993	679,032,021	2.6%	3,272,591	1.74%	3,338,194	1.74%	2.9%	0.492	5.7%		
1994 ⁽¹⁾	667,685,558	-1.7%	3,338,194	2.00%	3,391,112	1.59%	2.7%	0.508	5.6%		
1995	758,550,642 *	13.6%	3,391,112	1.59%	3,458,935	2.00%	2.7%	0.456	5.4%		
1996	766,975,964	1.1%	3,477,120	2.54%	3,551,099	2.66%	2.5%	0.463	5.5%		
1997	769,256,969	0.3%	3,576,854	2.87%	3,653,971	2.90%	3.3%	0.475	5.4%		
1998	862,859,690 *	12.2%	3,637,894	1.71%	3,710,296	1.54%	1.7%	0.430	5.2%		
1999	893,014,250	3.5%	3,695,892	1.59%	3,777,450	1.81%	1.6%	0.423	5.1%		
2000	884,550,910	-0.9%	4,584,271	24.04%	4,670,429	23.64% ⁽⁵⁾	2.7%	0.528	6.1%		
2001	1,129,619,810 *	27.7%	4,704,756	2.63%	4,800,884	2.79%	3.4%	0.425	5.8%		
2002	1,212,289,142	7.3%	6,058,007	28.76%	6,182,675	28.78% ⁽⁶⁾	1.6%	0.510	9.8%	Actual Tax	
2003	1,204,451,117	-0.6%	6,203,400	2.40%	6,335,413	2.47%	2.4%	0.526	7.0%	Rate	Multiplier
2004	1,494,697,673 *	24.1%	6,437,013	3.77%	6,576,670	3.81%	1.9%	0.440	6.8%	0.4400	2.5757
2005	1,625,889,391	8.8%	6,571,605	2.09%	6,714,923	2.10%	3.3%	0.413	6.6%	0.4130	2.7320
2006	1,618,606,101	-0.4%	6,992,957	6.41%	7,138,053	6.30%	3.4%	0.441	6.9%	0.4410	2.7076
2007	2,050,292,918 *	26.7%	7,223,510	3.30%	7,381,055	3.40%	2.5%	0.360	6.8%	0.3600	2.8439
2008	2,189,227,645	6.8%	7,501,663	3.85%	7,651,697	3.67%	4.1%	0.348	6.7%	0.3495	2.9786
2009	2,323,036,807	6.1%	7,558,236	0.75%	7,712,482	0.79%	0.1%	0.332	6.7%	0.3320	3.3701
2010	2,075,019,803 *	-10.7%	7,973,706	5.50%	8,092,577	4.93%	2.7%	0.390	6.6%	0.3900	3.3000
2011	1,865,716,871	-10.1%	8,319,026	4.33%	8,414,383	3.98%	1.5%	0.451	6.7%	0.4510	2.9706
2012	1,731,359,398	-7.2%	8,411,261	1.11%	8,527,358	1.34%	3.0%	0.493	6.4%	0.4925	2.8056
2013	1,557,097,514 *	-10.1%	8,476,103	0.77%	8,519,721	-0.09%	1.7%	0.548	6.3%	0.5472	2.6621
2014	1,580,779,594	1.5%	8,480,966	0.06%	8,618,969	1.16%	1.5%	0.546	6.1%	0.5452	2.7253
2015	1,538,303,602	-2.7%	7,880,409	-7.08%	7,964,674	-7.59%	0.8%	0.518	5.7%	0.5184	2.6685
2016	1,919,808,636 *	24.8%	8,119,209	3.03%	8,019,468	0.69%	0.7%	0.418	5.4%	0.4180	2.8032
2017	1,958,910,950	2.0%	8,174,636	0.68%	8,198,015	2.23%	2.1%	0.419	5.4%	0.4190	2.9627
2018	1,898,536,964	-3.1%	8,238,996	0.79%	8,448,099	3.05%	2.1%	0.445	5.4%	0.4450	2.9109
2019	2,059,467,654 *	8.5%	8,448,466	2.54%	8,539,058	1.08%	2.3%	0.415	5.3%	0.4150	2.9160
2020	2,064,064,885	0.2%	7,773,418	-7.99%	7,838,194	-8.21%	1.4%	0.380	4.8%	0.3800	3.2234
2021	1,910,719,320	-7.4%	6,586,520	-15.27%	6,744,203	-13.96%	7.0%	0.353	4.1%	0.3530	3.0027
2022	2,367,558,710 *	23.9%	6,942,362	5.40%	7,067,806	4.80%	6.5%	0.299	4.1%	0.0030	2.9237
2023	2,409,723,817	1.8%	7,246,167	4.38%	7,341,011	3.87%	3.4%	0.305	4.1%	0.0031	3.0163
2024	2,413,289,377	0.1%	7,788,869	7.49%	7,927,511	7.99%	2.9%	0.328	4.2%	0.0033	3.0355

Footnotes

(1) Tax Cap Legislation takes affect on non-home rule taxing districts.

(2) Consumer Price Index - Urban (Applicable to that year's tax levy).

(3) Total tax rate which is applied to each \$100 of a property owner's EAV.

(4) Park District Tax as a percentage of an average homeowner's total tax bill.

(5) Includes Pool Referendum Bond Issue.

(6) Includes Mallinckrodt Referendum Bond Issue.

* Triennial Reassessment