COMMITTEE OF THE WHOLE MEETING AGENDA

Board of Park Commissioners

October 26, 2026
6:30 PM – Mallinckrodt

1.0 Committee of the Whole Called to Order

1.1 Roll Call

2.0 Communications and Correspondence

3.0 Public Comment/Recognition of Visitors

4.0 New Business

4.1 September 2026 Financial Update (written)

4.2 Recreation Programs & Facilities Budgets

- **4.2.1 Pool**
- **4.2.2 Ice**
- **4.2.3 Early Childhood Center**
- **4.2.4 General Recreation**
- **4.2.5 Sports**
- **4.2.6 School Age**
- **4.2.7 Racquets**
- **4.2.8 Community Recreation Center (CRC)**
- **4.2.9 Center for the Arts (CFA)**
- **4.2.10 Gymnastics**
- **4.2.11 Performing Arts**
- **4.2.12 Fitness**
- **4.2.13 Mallinckrodt**
- **4.2.14 CRC Operations**
- **4.2.15 Lakefront**
- **4.2.16 Community Appreciation**
- **4.2.17 Golf**

4.3 The Lawn Restaurant Lease

4.4 Centennial Water Main Relocation Update

5.0 Adjournment

If you need a printed packet or are a person with a disability and require special accommodations to participate in and/or attend a Wilmette Park District meeting, please notify the Administration Office at (847) 256-6100, or email connect@wilpark.org.

Wilmette Park District
Policy for Public Comment

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each meeting will be set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members wishing to comment should raise their hands and will be permitted to speak once they are recognized by the President/Chairperson.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson. Each audience member will be permitted to speak only once. The President's/Chairperson's denial of or limitation on any request for an extension of time may be overruled by a majority of those Commissioners/Committee members present.
4. Questions are to be directed to the entire Board/Committee. Audience members are reminded that questions often require Board/Committee member or staff investigation or inquiry to obtain additional information before responding. As such, Board/Committee members may choose not to immediately respond to comments, and the issue instead may be referred to staff for additional consideration, or a Board/Committee member may pursue the issue at a future Board/Committee meeting. Lack of an immediate response to a question raised during public comment should not be interpreted as anything other than a commitment by the Board/Committee to take the issue under advisement for consideration and follow up or possible future action.
5. Park Board/Committee members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. Personnel matters will not be addressed during "Recognition of Visitors."
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal attacks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the Park Board commissioners/Committee members present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board/Committee members present.

Approved February 13, 2023

Wilmette Park District
Policy for Written Communications and Correspondence from the Public

The Wilmette Park District welcomes communications from its residents in all formats. When the communication is via email, and the intent of the resident is to have the communication included in the materials for the next public meeting, the below information outlines the process for inclusion in public meeting materials:

1. Any written communication or correspondence, including any attachments, that members of the public would like included in a Board or Committee meeting packet must be submitted to the following email address: publiccomment@wilpark.org.

2. The written communication will be included in the next public meeting, either Board/Committee meeting, unless specified otherwise by the resident.

3. All written communications submitted for inclusion in a Board/Committee packet shall pertain to public business of the Park District. Any communications unrelated to public business or that contain obscene, indecent, or profane language or imagery will not be included in Board/Committee packets.

4. The written communication must be received not less than two (2) business days prior to a meeting to be included in that particular packet. Written communications received after that time will be included in the next Board/Committee meeting packet.

5. When members of the public communicate directly with one or more members of the Board of Park Commissioners or staff using their individual Park District email addresses, the email will be included in the next Board/Committee packet if forwarded to publiccomment@wilpark.org per the time constraints outlined above.

Approved June 12, 2023

From: Jane Bareng-Werner
To: Public Comment
Subject: [External] New Water Fountain in Mallincrodt
Date: Wednesday, October 14, 2026 6:54:52 PM

I just want to say a big thank you for the new water fountain installed by the Gazebo in Mallincrodt.
It's fabulous that the Dogs are now able to drink from their own fountain.
This is wonderful. Such a wonderful idea.

Jane C. Bareng-Werner
2006 Chestnut Ave, Wilmette, IL 60091



STAFF MEMO

Memorandum

Date: October 21, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: September, 2026 Financials

The results of operations through September 30, 2026 is $6.6m compared to a YTD budget of $2.5m. The District is $4.1m ahead of budget through the end of September. The District was ahead of budget by $4.7m in August.

Revenues:

- Revenues, in total, are behind budget by 1.7% ($456,547).
- Collection of property taxes for 2H, 2026 has begun. We continue to collect property taxes throughout October.
- The 2026 projection and 2027 budget discussion will address many of the variances we have been seeing in revenue and expenses.
- The material variances in miscellaneous revenue are:
    - Grant received from Illinois is $250k (unbudgeted) – permanent difference
    - Memorial tree and bench purchases are $14k (over budget) – permanent difference
    - Interest Income $52k (over budget) – permanent difference
    - Sponsorship Revenue for 3rd of July and the Block Party are $27k (over budget) - permanent variance.

Expenses:

- All categories of expense continue to be lower than budget. Year to date actual expenses trail budget by 9.3% or almost $1.9m.

Capital – material variances only:

- $200k - Facility Condition Assessment is less than budget. Spending is slower than anticipated.
- $59k - Computer hardware and software timing difference.
- $45k – Unbudgeted repairs for the collapsed pipes under the pool.
- $28k – Aquatics condensers. Work will complete in the fall.
- $35k – Renovation of Ice locker rooms and lobby. Project scope is being reviewed.
- $46k – CRC Auditorium projects were budgeted in May and will not be complete until later in 2026.
- $109k - CRC renovation spending is less than budget. It is projected to complete at less than budget.

- $45k – Golf well replacement was budgeted for in May and will not be complete until later in 2026. When the project is complete it will be over budget by $9k.
- $1.9m – Spent on Centennial roof and budgeted in August.
- $45k – Spent on Chipper Truck and budgeted in August.
- ($62k) – Spent on Zamboni repair not budgeted until December.

Based on the information through September 30, we are projecting net unbudgeted spending of ($296,495) materially due to the actual savings from the Zamboni repair vs replacement ($62k) and the CRC Renovation ($162k). The detail of savings by project is reported in the detail of the capital expenditure report.

Wilmette Park District
Revenue and Expense Statement
For the Month Ending September 30, 2026

Total District	Through September 30			YTD Variance Actual to Budget		Total Year Budget
	Actual 2025	Actual 2026	Budget 2026	$	%	2026
Revenue						
Property Taxes	$4,094,938	$4,860,102	$5,592,021	($731,919)	-13.1%	$8,428,929
Daily Fees	2,679,146	2,508,277	2,690,256	(181,979)	-6.8%	2,929,958
Fee Revenue	12,203,975	12,673,516	12,736,955	(63,439)	-0.5%	14,343,721
Membership Fees	3,528,149	3,825,149	3,666,324	158,825	4.3%	3,337,526
Rental Revenue	2,162,146	2,310,078	2,287,056	23,022	1.0%	2,876,916
Retail Sales	183,823	165,551	182,301	(16,750)	-9.2%	239,569
Miscellaneous Revenue	987,347	861,339	505,647	355,693	70.3%	996,896
Total Revenue	$25,839,524	$27,204,014	$27,660,561	($456,547)	-1.7%	$33,153,514
Expenses						
Salaries & Wages	$10,140,738	$10,040,412	$11,013,218	(972,805)	-8.8%	$14,232,714
Employee Benefits	2,347,077	2,436,313	2,642,094	(205,781)	-7.8%	3,701,369
Contract Services	3,867,919	3,700,141	3,962,872	(262,730)	-6.6%	5,354,798
Utilities	591,191	589,620	791,624	(202,003)	-25.5%	1,193,881
Supplies	1,151,590	1,193,537	1,349,811	(156,274)	-11.6%	1,689,578
Equipment and Repairs	303,619	290,891	354,554	(63,664)	-18.0%	469,605
Operating Expenses	$18,402,135	$18,250,915	$20,114,173	($1,863,257)	-9.3%	$26,641,946
Operating Surplus (Deficit)	$7,437,389	$8,953,098	$7,546,388	$1,406,710	18.6%	$6,511,568
Non-Operating Revenue						
Bond Proceeds	$0	$0	$0	$0	N/A	$0
Capital Reimbursement	0	0	0	0	N/A	0
Total Non-Operating Revenue	$0	$0	$0	$0	N/A	$0
Non-Operating Expenses						
Capital	5,059,657	2,216,657	4,818,488	(2,601,831)	-54.0%	5,327,694
Capital - Special Recreation	92,011	21,217	85,000	(63,783)	-75.0%	175,000
Debt Service	295,392	154,155	154,155	0	0.0%	1,618,310
Capital Transfer	0	0	0	0		0
Overhead Transfer	0	0	0	0		0
Total Non-Operating Expenses	$5,447,060	$2,392,029	$5,057,643	($2,665,614)	-52.7%	$7,121,004
Net Non-Operating Surplus (Deficit)	($5,447,060)	($2,392,029)	($5,057,643)	$2,665,614	-52.7%	($7,121,004)
Total Expenses	$23,849,194	$20,642,945	$25,171,816	($4,528,871)	-18.0%	$33,762,950
Net Surplus (Deficit)	$1,990,330	$6,561,069	$2,488,745	$4,072,324	163.63%	($609,436)

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
ADMINISTRATION OFFICE	Administration	Non-operational	Facility Condition Assessment Process	CRC, Centennial, Golf and Big Tree Master Plan creation to include Public Input and Consulting Expenses	250,000				250,000	Building Improvements	Chris	Interviews are in process
ADMINISTRATION OFFICE	Administration	Operational	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	78,260			47,780	30,480	Equipment	Bill	Ongoing
ADMINISTRATION OFFICE	Administration	Operational	Computer Software	Computer software (MS Office and etc.)	188,731			141,244	47,487	Licenses and Software	Bill	Ongoing
ADMINISTRATION OFFICE	Administration	Operational	Camera Project	Add/replace cameras around the District	42,000		(9,923)	38,379	(6,302)	Equipment	Bill	Cameras are targeting installation the week of 8/24
CENTENNIAL COMPLEX	Aquatics	Operational	Pool Gutters	Repair 105' of pool gutters 2026	50,000		(45,000)	3,994	1,006	Equipment	Josh	Evaluation process is complete. Work will begin in the fall
CENTENNIAL COMPLEX	Aquatics	Operational	Collapsed Pipe Repair	Repair collapsed pipes under the pool			45,000		45,000	Building Improvements	Josh	Project has begun
CENTENNIAL COMPLEX	Aquatics	Operational	Pool Slides	Repair pool slides based on 2023 evaluation	60,000				60,000	Equipment	Josh	Project will start mid September
CENTENNIAL COMPLEX	Aquatics	Operational	Replace Russell Condenser 1	RUSSELL/ MLH165L44PD/CON 1	14,000				14,000	Equipment	Josh	Project will start in the fall
CENTENNIAL COMPLEX	Aquatics	Operational	Replace Russell Condenser 2	RUSSELL/172729/CON 2	14,000				14,000	Equipment	Josh	Project will start in the fall
CENTENNIAL COMPLEX	Building	Operational	General Upkeep of Facility	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc.	15,000			2,168	12,832	Building Improvements	Josh	ongoing
CENTENNIAL COMPLEX	Ice	Non-operational	Renovate locker rooms and benches in lobby	Replacing existing partitions and benches	35,000				35,000	Building Improvements	Dave	GM does not want to replace partitions, looking at furniture only
CENTENNIAL COMPLEX	Ice	Operational	Centennial Roof Project/ Cooling Tower	Partial Roof Replacement after Cooling Tower Move and ComEd move	2,052,000			114,855	1,937,145	Building Improvements	Josh	**Projected spend is under review.** Unit has been ordered, delivery scheduled for October/November. ComEd electric worker has been completed.
COMMUNITY REC CENTER	Auditorium	Operational	Aisle lighting/carpet replacement	Floor lighting for safety	21,000				21,000	Building Improvements	Dave	Will be ordered early summer, installed in August
COMMUNITY REC CENTER	Auditorium	Operational	Seat Repair	Phased repair/replacement of damaged seats	25,000				25,000	Furniture and Fixtures	Dave	We may need to spend this as a down payment for the bigger project in 2028

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
COMMUNITY REC CENTER	Center Fitness Club	Operational	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	20,000				20,000	Building Improvements	Dave	Order will occur in August
COMMUNITY REC CENTER	General Building	Operational	2025 CRC Project	Damage from the sprinkler accident and repairing the rest of the building	350,000	128,483	(162,241)	240,260	75,982	Building Improvements	Josh	Waiting on cabinets, furniture and flooring to complete installation
COMMUNITY REC CENTER	General Building	Operational	Dance floor replacement, both studios & Marley	Room floor replacement	10,000				10,000	Building Improvements	Dave	CFA is updating quotes and discussing install with West Park. This project is pending fundraising by CFA. Targeting Q4 completion.
COMMUNITY REC CENTER	Gymnastics	Operational	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	15,000			11,595	3,405	Equipment	Dave	Order will occur in August
COMMUNITY REC CENTER	Gymnastics	Non-operational	Gymnastics waiting room update-furniture	Floor, paint walls, build viewing platform, furniture	10,000			608	9,392	Building Improvements	Dave	Furniture ordered waiting on deliver
GILLSON PARK	Dog Beach	Operational	Dog Beach Fence	Refencing of the dog beach including gate replacement	50,000			3,790	46,210	Outdoor equipment	Josh	Working on permitting from Army Corp of Engineers
GILLSON PARK	Park	**Critical**	Comprehensive Plan Development		-	10,000		840	9,160	Land Improvements	Josh	Waiting on MWRD for permits
GILLSON PARK	Park	**Critical**	Roads, sewers and sidewalks		-	234,495	-	152,354	82,141	Land Improvements	Josh	Project complete. Waiting on MWRD approval and need to complete final payouts
GILLSON PARK	Lakeview Maintenance	Operational	Lakeview Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc.	5,000				5,000	Building Improvements	Josh	Gathering pricing to repair decking at the Beach House.
GILLSON PARK	Sailing	Operational	Sailing Shack, Shed Design	Design amount only	122,953			23,300	99,653	Building Improvements	Josh	Planning continues
GILLSON PARK	Wallace Bowl	Non-operational	General upkeep of the area	Design and implement the future of Wallace Bowl - to include current year repairs	50,000				50,000	Land Improvements	Josh	Planning phase waiting on architect
MALLINCKRODT CENTER	Smoke Stack	Operational	Smoke Stack tuck pointing		75,000				75,000	Building Improvements	Josh	Targeting fall completion
PARKS DEPARTMENT	Vehicles	Operational	Chipper Truck 16	Chipper Truck Replacement, with replacement of multi use truck	150,000			104,568	45,432	Vehicles	Josh	Ordered remaining components and waiting on delivery. No ETA
PARKS DEPARTMENT	Facilities	Non-operational	LED Light Upgrades	For various facilities	25,000			9,243	15,757	Building Improvements	Josh	85% of the entire District has been upgraded!
PARKS DEPARTMENT	Maple Park	Operational	Playground Replacement	Playground replacement per schedule	15,000			287	14,713	Equipment	Josh	Project has begun

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
PARKS DEPARTMENT	Parks	Operational	Fencing	Update XXXXXX fencing	5,000			4,500	500	Outdoor equipment	Josh	Ongoing
PARKS DEPARTMENT	Parks	Operational	Landscape Work	Implementing landscape plans	30,000			21,896	8,104	Land Improvements	Josh	Ongoing Forest Park work complete, work at Malli continues.
PARKS DEPARTMENT	Various Locations	Non-operational	Add or update signage	Replacing and updating current signage	15,000				15,000	Equipment	Josh	Communications is working on signage design.
PARKS DEPARTMENT	Various Locations	Operational	Door replacement schedule	Replace exterior doors and hardware	30,000			9,598	20,402	Building Improvements	Josh	CRC is complete. Lakeview targeting November completion.
PARKS DEPARTMENT	Various Locations	Operational	Garbage Can, Park Benches and Water Fountain Replacements	For upkeep on the replacement schedules	45,000			29,960	15,040	Equipment	Josh	Ongoing
PARKS DEPARTMENT	Hibbard	Critical	ADA Improvements, Tot Lot Replacement, Ball Field Improvements, Landscaping and Picnic Shelter (net of requested grant)	Finishing the project at Hibbard		91,867	127,112	181,038	37,940	Land Improvements	Josh	**Unbudgeted amounts:** ECC playground equipment Pickleball posts and nets Shade structure/shelter (4) Athletic Bleachers Caterpillar Noise reduction fencing
PARKS DEPARTMENT	Howard Park	Operational	Concrete Curbs and Gutters	Install curbs and gutters at Howard Park			27,315		27,315	Land Improvements	Josh	Project began mid September
PARKS DEPARTMENT	Vehicles	Operational	Truck 27	Salt Truck Replacement	85,000				85,000	Vehicles	Josh	Ford cancelled current order and reordered for Dec delivery
PARKS DEPARTMENT	West Park	Non-operational	Key System	Converting all District locks to a new system that the District controls - **2026**	19,250			10,711	8,539	Building Improvements	Josh	The locks that have been received are being installed
PARKS DEPARTMENT	West Park	Non-operational	Key System	Converting all District locks to a new system that the District controls - **2025**		18,883		11,359	7,524	Building Improvements	Josh	The locks that have been received are being installed
PLATFORM TENNIS	Platform	Operational	Gas Lines and Heaters	Keeps the deck dry	25,000				25,000	Building Improvements	Josh	Targeting fall completion
WILMETTE GOLF CLUB	Golf House	Non-operational	Basement Renovation	Renovate Golf House basement	30,000				30,000	Building Improvements	Josh	Discussing the scope of work
WILMETTE GOLF CLUB	Golf House	Operational	General upkeep of the building	Updates to usable living space	15,000				15,000	Building Improvements	Josh	Discussing the scope of work
WILMETTE GOLF CLUB	Maintenance Barn	Non-operational	Bathroom renovation	Update sinks and floors	10,000				10,000	Building Improvements	Josh	Gathered pricing and scheduling work
WILMETTE GOLF CLUB	On Course	Operational	2nd Well Replacement	1st well was replaced in 2025	45,000		9,163		54,163	Land Improvements	Adam	Scheduling the work to be done

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
WILMETTE GOLF CLUB	On Course	Operational	Drainage Improvements	Materials for subsurface golf course drainage installs	12,000			7,773	4,227	Land Improvements	Adam	Started work in the spring
CENTENNIAL COMPLEX	Ice	Operational	Zamboni Replacement	New Zamboni-12 month lead time	125,000		(62,635)	62,365	-	Vehicles	Josh	**Cancelled - project scope downgraded**
CENTENNIAL COMPLEX	Aquatics	Operational	Ice Maker	parts no longer available for the current unit	7,000		(7,000)		-	Equipment	Dave	**Cancelled for 2026; move to 2027**
PARKS DEPARTMENT	Vattmann Park	Operational	Tennis Court Renovation	Reconcile slope, surface and drainage issues.	5,000		(5,000)		-	Land Improvements	Jason	**Cancelled for 2026; move to 2027**
WILMETTE GOLF CLUB	General Building	Operational	Carpet in offices and walkway entrance	Replace carpet in Club House	20,000			4,732	15,269	Building Improvements	Josh	**Complete - payments made in September/October**
PARKS DEPARTMENT	Vehicles	Operational	F-250 Building Maintenance truck	Replacement of Parks truck, with Maverick	35,000		(1,281)	33,719	-	Vehicles	Josh	**Complete**
CENTENNIAL COMPLEX	Aquatics	Operational	Pool Valves	Replace 8 butterfly valves	10,000		(4,209)	5,791	-	Equipment	Josh	**Complete**
WILMETTE GOLF CLUB	Driving Range	Operational	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	43,000		(13,370)	29,630	-	Building Improvements	Adam	**Complete**
CENTENNIAL COMPLEX	Building	Operational	Centennial Floor machine	This was a package deal with the matting			19,000	19,000	-	Equipment	Dave	**Complete**
CENTENNIAL COMPLEX	Aquatics	Operational	Replace Pool Vacuum Dive Well	Old vac has been repaired multiple times. End of life	7,000		273	7,273	-	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Restaurant	Operational	Convection Oven	Past it's life span	16,000		(1,302)	14,698	-	Equipment	Adam/Josh	**Complete**
GILLSON PARK	Beaches	Operational	Security Patrol Utility Vehicle	Would have more operational capabilities	20,000		(2,452)	17,548	-	Vehicles	Dave	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Skid Loader	Replacement - 25 Year Old Machine	70,000		9,971	79,971	-	Vehicles	Adam	**Complete**
WILMETTE GOLF CLUB	Restaurant	Operational	Top Refrigerator with Prep Table	Past it's life span	10,500		(1,237)	9,263	-	Equipment	Adam/Josh	**Complete**
COMMUNITY REC CENTER	Auditorium	Operational	Theatre lightboard replacement	1990's device-using floppy discs for backup-portable unit that could be used at Wallace Bowl	20,000		(63)	19,937	-	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Clubhouse	Non-operational	New Exterior Door	Connect patio to kitchen	15,000		5,921	20,921	-	Building Improvements	Josh	**Complete**
MALLINCKRODT CENTER	General Building	Operational	HVAC Replace Trane Units	Trane/K06K18126A-Lockinvar KBN-500	130,000		(11,485)	118,515	-	Equipment	Josh	**Complete**
WILMETTE GOLF CLUB	Maintenance Area	Operational	Resurface Driveway (asphalt work)	Scheduled maintenance on maintenance lot and other projects	120,000		5,000	125,000	-	Land Improvements	Josh	**Complete**
WILMETTE GOLF CLUB	Driving Range	Operational	Range Hitting Improvements	Replacement of Driving Range Mats	17,000		(3,565)	13,435	-	Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Vehicles	Operational	Medium / Lite Duty Utility Vehicles	People movers/ tools / leaf material / grass clippings/ etc.	50,000		(3,999)	46,001	-	Vehicles	Adam	**Complete**

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
COMMUNITY REC CENTER	General Building	Operational	Adjustable Basketball Goals	Add adjustable goals to gymnasium	41,000		1,690	42,690	-	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Autonomous Picker and Ball Pit	Driving Range Ball Picker	62,000		(44,785)	17,215	-	Vehicles	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Equipment Lift	10k lb. lift	22,000		(4,550)	17,450	-	Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	On Course	Operational	Cart Path Repairs	Materials for fixing pot holes and resurfacing	18,000		1,551	19,551	-	Land Improvements	Adam	**Complete**
WILMETTE GOLF CLUB	Clubhouse	Operational	HVAC Replace RTU's (5 & 3)	Replace rooftop units #5 & #3 #2	90,000		(10,287)	79,713	-	Equipment	Josh	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Bank Mower	Replacement - Last Purchased 2019	**52,000**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	GPS Sprayer	10-year replacement schedule - Last Purchased 2016	**130,000**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units	**210,000**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	**35,000**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Walking Green Mowers	Cleanup and Collar Mower for Greens	**44,000**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment		**Purchase in 2026 - payments over 5 years**		**(471,000)**					Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment		**Lease Payments for above equipment**		**179,000**		(15,268)	163,732	-	Equipment	Adam	**Complete**
PARKS DEPARTMENT	General Building	Operational	Seal Coat Parking Lots	Golf, Centennial, Mali, Golf House,CRC	80,000		(24,598)	55,402	-	Land Improvements	Josh	**Complete**
GILLSON PARK	Sailing	Operational	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	6,000		(60)	5,940	-	Equipment	Dave	**Complete**
				Total	**5,327,694**	**483,728**	**(182,315)**	**2,201,592**	**3,427,515**			

PARKS DEPARTMENT**	Various Locations	Operational	ADA Accessibility (5.8 Levy)	Sinks and Paper Towel Dispensers	26,200	-	(1,143)	25,057	-	Equipment	Josh	**Complete**
PARKS DEPARTMENT**	Various Locations	Operational	ADA Accessibility (5.8 Levy)	Community Playfields Sidewalk, Drivepath & Drainage upgrades	133,800	-	-		133,800	Land Improvements	Josh	Waiting on permits
PARKS DEPARTMENT**	Various Locations	Operational	ADA Accessibility (5.8 Levy)	ADA Beach Mats - South section of Langdon	15,000	-	(3,775)	11,225	-	Equipment	Josh	**Complete**
				Total	**175,000**	-	**(4,918)**	**36,282**	**133,800**			

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
SEPTEMBER 30, 2026

Location	Location	Operational or Non-operational	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	September Update
				Total	**5,502,694**	**483,728**	**(187,233)**	**2,237,874**	**3,561,315**			

Memorandum

Date: October 22, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: 2027 Budget Discussions

Attached is the District summary of 2025 actuals, 2026 projections, 2026 budget and proposed 2027 budget. Also attached are a couple of bar graphs comparing each category of revenue and expense by year.

Revenues:

- Each category of revenue has a comparison by year. Revenues are generally up in each category with the most notable increase in 2027 fee revenue and the most notable decrease in 2027 miscellaneous revenue from 2025 actual miscellaneous revenue. The largest variable was the receipt of the OSLAD grant in 2025 of $600,000. The second variable was to account for GASB 87 treatment for the Golf Cart Lease $315,167.

Expenses:

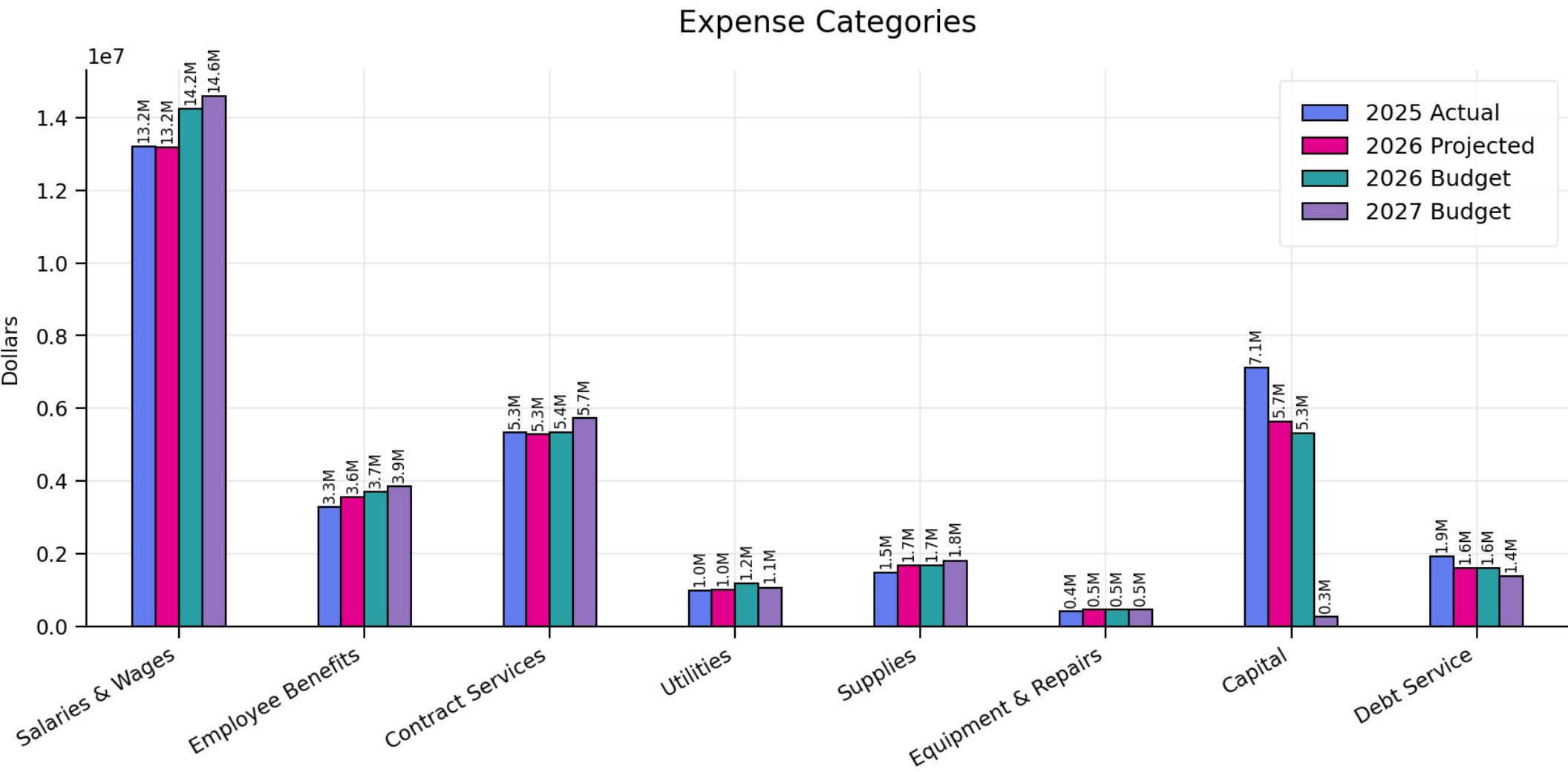
- Most categories of expense have stayed level or have some increase. The most notable increase is in 2027 budgeted salaries and wages with a 10.7% increase over 2026 projections but a 2.5% increase over 2026 budget. As a reminder, we had multiple full time staff out during 2026. 2027 capital will be input when the Board approves. The District has $5.5m available for 2027 capital.

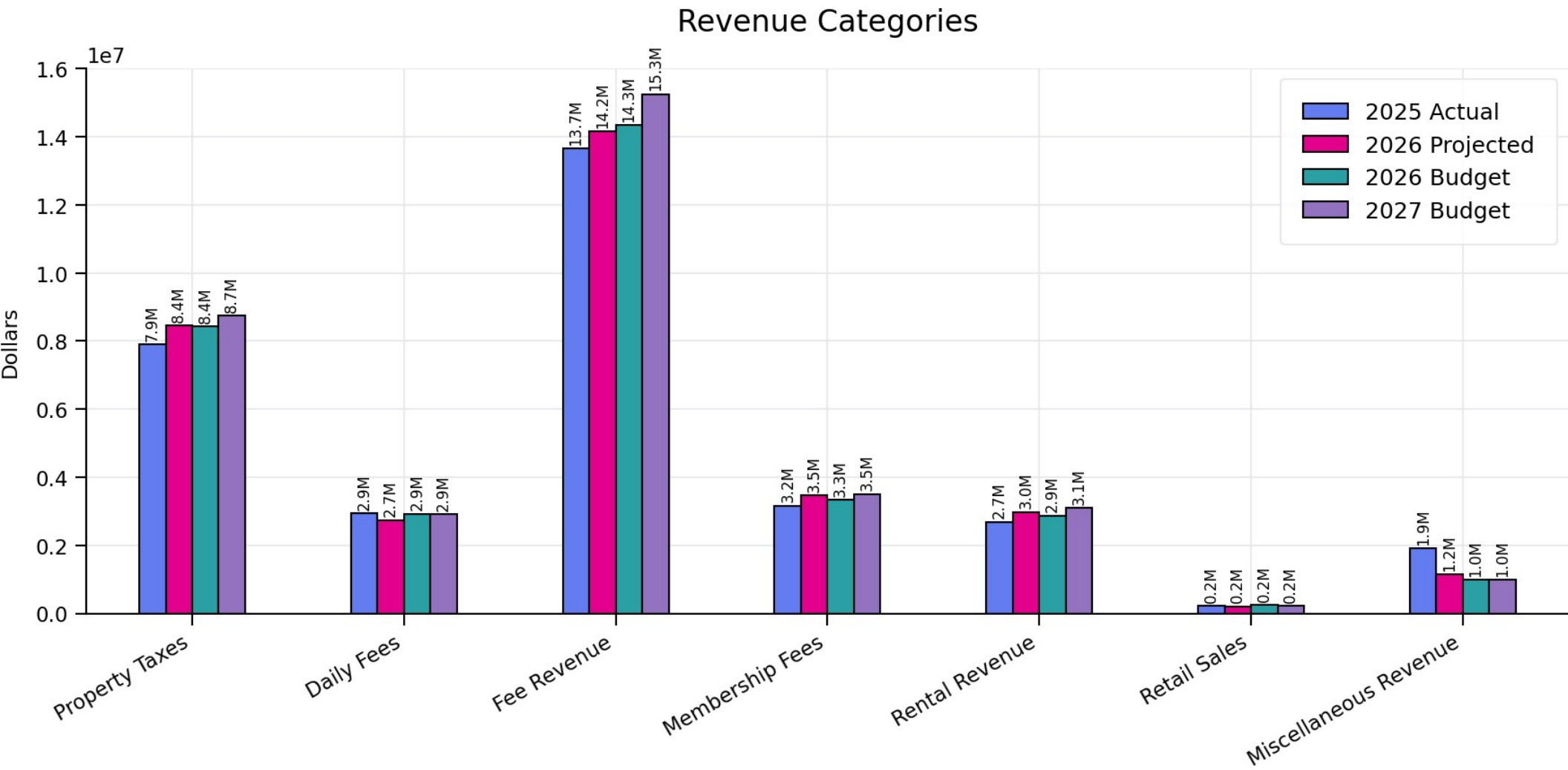
Surplus:

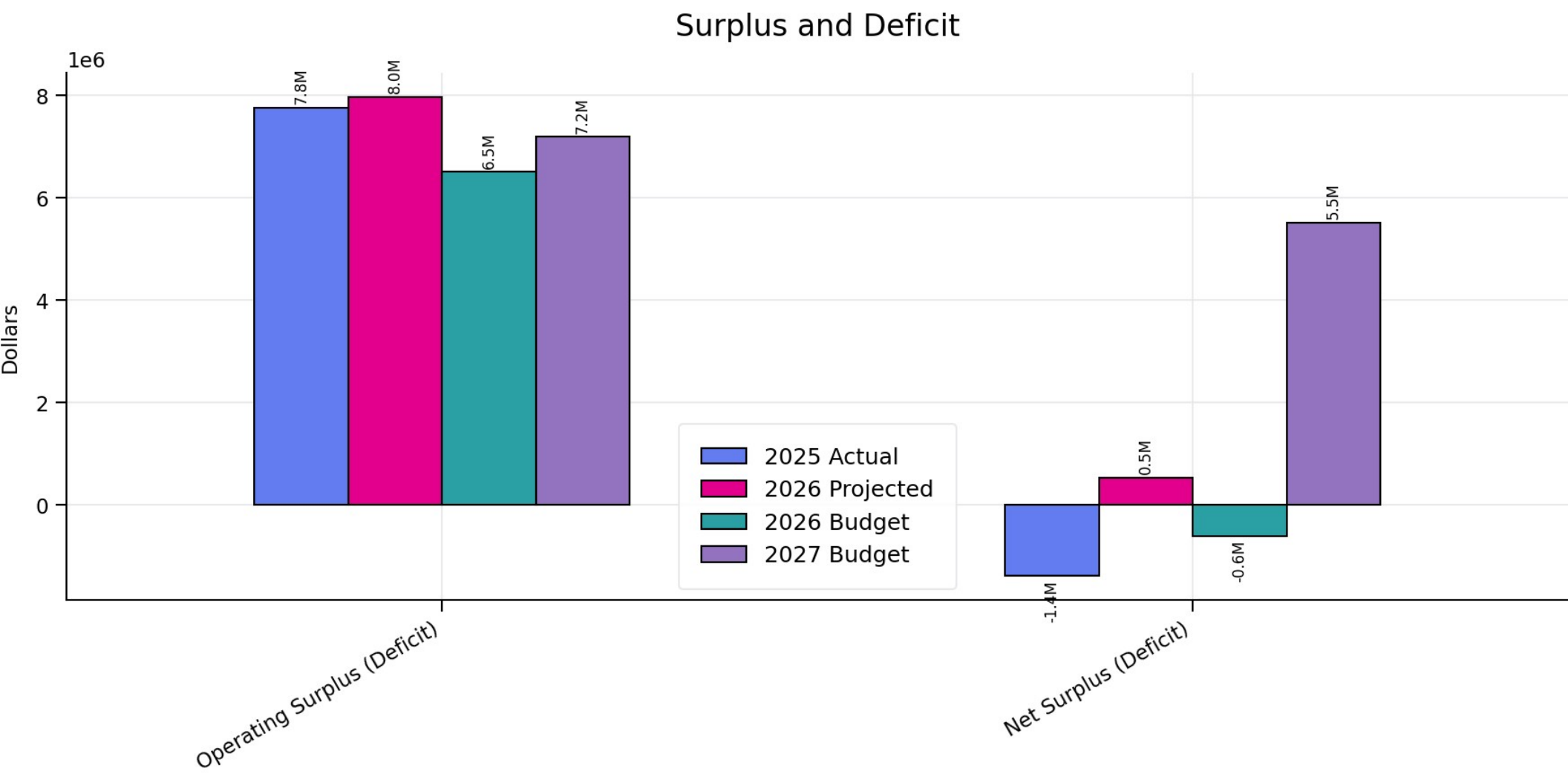
- 2026 projected operating surplus is higher than 2025 actuals and 2026 budget. There is an operating surplus projected for 2027 of $7.2m.
- The overall District surplus/(deficit) has a better story. The budgeted deficit for 2025 was $3.19m and the District finished at a $1.4m deficit. The District budgeted a $609k deficit for 2026 and is projected to finish with a $533k surplus.

Wilmette Park District
Revenue and Expense Statement
2025 Actual, 2026 Projections, 2026 Budget and 2027 Budget

Total District	Actual 2025	Projected 2026	Budget 2026	2026 Variance Projections to Budget $	2026 Variance Projections to Budget %	Total Year Budget 2027	**2027 Variance to 2026 Budget** $	**2027 Variance to 2026 Budget** %
Revenue								
Property Taxes	$7,912,447	$8,448,895	$8,428,929	$19,966	0.2%	$8,741,806	$312,877	3.7%
Daily Fees	2,944,675	2,741,539	2,929,958	(188,419)	-6.4%	2,923,822	($6,136)	-0.2%
Fee Revenue	13,662,150	14,167,646	14,343,721	(176,075)	-1.2%	15,254,208	$910,487	6.3%
Membership Fees	3,167,490	3,465,271	3,337,526	127,745	3.8%	3,511,465	$173,939	5.2%
Rental Revenue	2,692,600	2,978,727	2,876,916	101,812	3.5%	3,102,915	$226,000	7.9%
Retail Sales	226,459	209,008	239,569	(30,561)	-12.8%	222,350	($17,219)	-7.2%
Miscellaneous Revenue	1,903,901	1,152,626	996,896	155,731	15.6%	988,884	($8,012)	-0.8%
Total Revenue	$32,509,721	$33,163,713	$33,153,514	$10,199	0.0%	$34,745,450	$1,591,936	4.8%
Expenses								
Salaries & Wages	$13,209,289	$13,170,342	$14,232,714	(1,062,372)	-7.5%	$14,583,013	350,299	2.5%
Employee Benefits	3,292,931	3,559,164	3,701,369	(142,204)	-3.8%	3,866,750	165,381	4.5%
Contract Services	5,338,661	5,287,394	5,354,798	(67,404)	-1.3%	5,730,239	375,441	7.0%
Utilities	1,002,004	1,025,196	1,193,881	(168,685)	-14.1%	1,078,703	(115,178)	-9.6%
Supplies	1,478,256	1,680,482	1,689,578	(9,097)	-0.5%	1,817,946	128,368	7.6%
Equipment and Repairs	425,229	463,198	469,605	(6,407)	-1.4%	479,296	9,690	2.1%
Operating Expenses	$24,746,373	$25,185,777	$26,641,946	($1,456,169)	-5.5%	$27,555,945	$914,000	3.4%
Operating Surplus (Deficit)	$7,763,349	$7,977,936	$6,511,568	$1,466,368	22.5%	$7,189,505	677,936	10.4%
Non-Operating Revenue								
Bond Proceeds	$0	$0	$0	$0		$0	$0	
Capital Reimbursement	0	0	0	0		0	0	
Total Non-Operating Revenue	$0	$0	$0	$0		$0	$0	
Non-Operating Expenses								
Capital	7,126,593	5,651,374	5,327,694	323,680	6.1%	275,000	(5,052,694)	-1837.3%
Capital - Special Recreation	92,011	175,000	175,000	0	0.0%	0	(175,000)	N/A
Debt Service	1,937,498	1,618,310	1,618,310	0	0.0%	1,394,328	(223,982)	-16.1%
Capital Transfer	0	0	0	0		0	0	
Overhead Transfer	0	0	0	0		0	0	
Total Non-Operating Expenses	$9,156,102	$7,444,684	$7,121,004	$323,680	4.5%	$1,669,328	($5,451,676)	-326.6%
Net Non-Operating Surplus (Deficit)	($9,156,102)	($7,444,684)	($7,121,004)	($323,680)	4.5%	($1,669,328)	$5,451,676	-326.6%
Total Expenses	$33,902,473	$32,630,461	$33,762,950	($1,132,489)	-3.4%	$29,225,273	($4,537,676)	-15.5%
Net Surplus (Deficit)	($1,392,752)	$533,252	($609,436)	$1,142,688	-187.50%	$5,520,177		0.00%
						available for capital	other than ADA	


Expense Categories
1e7
Dollars
2025 Actual
2026 Projected
2026 Budget
2027 Budget
13.2M
13.2M
14.2M
14.6M
3.3M
3.6M
3.7M
3.9M
5.3M
5.3M
5.4M
5.7M
1.0M
1.0M
1.2M
1.1M
1.5M
1.7M
1.7M
1.8M
0.4M
0.5M
0.5M
0.5M
7.1M
5.7M
5.3M
0.3M
1.9M
1.6M
1.6M
1.4M
Salaries & Wages
Employee Benefits
Contract Services
Utilities
Supplies
Equipment & Repairs
Capital
Debt Service


Revenue Categories
1e7
1.6
1.4
1.2
1.0
0.8
0.6
0.4
0.2
0.0
Dollars
2025 Actual
2026 Projected
2026 Budget
2027 Budget
7.9M
8.4M
8.4M
8.7M
2.9M
2.7M
2.9M
2.9M
13.7M
14.2M
14.3M
15.3M
3.2M
3.5M
3.3M
3.5M
2.7M
3.0M
2.9M
3.1M
0.2M
0.2M
0.2M
0.2M
1.9M
1.2M
1.0M
1.0M
Property Taxes
Daily Fees
Fee Revenue
Membership Fees
Rental Revenue
Retail Sales
Miscellaneous Revenue


Surplus and Deficit
1e6
8
6
4
2
0
Dollars
7.8M
8.0M
6.5M
7.2M
-1.4M
0.5M
-0.6M
5.5M
2025 Actual
2026 Projected
2026 Budget
2027 Budget
Operating Surplus (Deficit)
Net Surplus (Deficit)

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Pool & Ice Budgets

These 2027 budgets for Pool and Ice are presented for your consideration. The following budgets are grouped by Division. Highlights are included below

Pool ***20-31***
100 **Operations**

100-4300 & 4310 R/NR Daily Fees $13/$20
Daily fee rates did not increase.
Daily fee revenues are based upon a 3yr average plus post-season sales in each category

100-4500 Resident Membership Revenue
Based upon 3yr average +4%
100-4510 Non-Resident Membership Revenue
Based upon 3yr average.

100-4680 Rentals
Birthday Parties budgeted 5.4% over projection

100-5000 Administration up 5.1%
Wages are only up 4% in this line.

100-5030 Head Lifeguard down 7.8%
Wage increases = 4% but total is variable based upon the tenure of staff

100-5055 PT Administration up 22.8%
Reflects post season wages

100-5060 PT Guard up 9.1%
Based upon 3yr average +4%

100-5225 Misc Contract Services
CC processing fees 3 yr average +3%

100-5460 Uniform Supplies
Inventory replenishment

100-5470 Misc. Supplies
Replacement of lifejackets

100-5850 Equipment
Concessions equipment

150-4430 Private Lessons
3 yr average. Priced appropriately for the market

100-6010 Transfers
Admin Overhead is up 36.25% ($29,000) over 2026 projection
Admin Overhead is up $72,000 from 2025

153 Lessons
153-4400 Swim Lessons
3yr average. Priced appropriately for the market

153-5030 PT Supervisor
3 yr avg. +4%

153-5045 PT Instructor
Predominately entry level wages

157 Diving
157-4400 Diving Lesson revenue
Plans for growth in this program

Ice
20-34
General Notes:
Ice in both rinks is scheduled to be replaced during a 3-week period in March 2027

100 Operations
100-4300 Daily Fee Revenue
Adult daily and under 5 daily increased by $1
Skate rental fees are not increasing.

100-4500 Resident Membership Revenue
Membership rates increased 9%

There is a small deferral in this line

100-4510 Non-Resident Membership Revenue
Membership rates increased 9%
There is a small deferral in this line

100-4610 Main Rink Rental
Freestyle rate increased from $7 to $8 per half-hour
Hourly rental rates are increasing 5%
2027 Rates Main Rink $441/hr $220/hr (summer)

100-4615 Studio Rink Rental up
Hourly rental rates are increasing 5%
2027 Rates Studio Rink $220/hr $158/hr (summer)

100-4810 Advertising Revenue
Some advertising revenue is part of a 3-year deal. Some 2026 revenue will be deferred but is not currently reflected in the 2027 budget

100-4940 Concessionaire
Central Station Coffee & Tea

100-5060 PT Guard
This includes a new non-skating guard position

100-5250 Misc. Professional Services
Ice Out/Ice In expenses

100-6010 Transfers
Admin overhead is up 35% ($42,000) from 2026 projection.
Admin overhead is up $105,943 over 2025

190 Learn to Skate
190-4400 Learn to Skate down $21,038
Loss of 3 weeks of programming in March 2027 due to ice replacement

190-5045 PT Instructor
Wages are down due to ice replacement

190-4400 Hockey Lessons down $2523
Loss of 3 weeks of programming in March 2027 due to ice replacement

190-5045 PT Instructor
Wages are down due to ice replacement

195 Lessons-Hockey

195-4400 Hockey Lessons

Budgeting for an increase in participation, 5% fee increase countered with 3-week closure for ice out/in

196 Camps

196-4400 Camps down $6539

Loss of Spring Break Camps due to ice replacement

196-5045 PT Instructor

Wages are up less than normal due to ice replacement

197 Ice Show

Continued growth and excitement for the 2027 Ice Show drive tickets and revenue

199 Special Events

199-4400 Revenue

TGIF Skates

Summer & Winter exhibitions

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Pool Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	181,915	192,116	187,971	99,106	143,827	153,161	175,923	198,681	178,079	178,882	171,056	214,306	43,250.46	25.284%
Fee Revenue	123,793	114,550	84,814	92,743	134,848	222,298	242,280	254,143	244,631	249,605	219,817	237,028	17,211.40	7.830%
Membership Fees	618,054	608,099	600,672	122,855	490,100	619,809	558,273	676,905	606,922	687,617	633,952	656,402	22,449.74	3.541%
Rental Revenue	20,477	24,268	47,559	115,001	43,250	43,699	32,978	36,566	51,945	39,855	37,825	39,855	2,030.00	5.367%
Retail Sales	700	365	1,160	0	225	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	29,571	27,817	27,043	0	3,837	13,926	12,840	13,076	13,085	12,900	13,200	13,200	-	0.000%
Total Revenue	974,510	967,215	949,219	429,704	816,086	1,052,892	1,022,295	1,179,370	1,094,661	1,168,858	1,075,850	1,160,791	84,941.60	7.895%
Expenses														
Salaries & Wages	$395,900	$309,594	$358,803	$138,108	$340,055	$411,331	$524,963	$560,126	$571,789	$603,599	$549,031	$587,390	38,359	6.987%
Employee Benefits	19,433	17,780	17,714	10,334	5,220	16,618	11,975	14,560	18,731	25,161	24,823	28,509	3,686	14.851%
Contract Services	39,227	52,540	47,838	42,082	54,811	70,223	86,443	95,631	73,713	76,190	69,577	75,491	5,915	8.501%
Utilities	134,052	125,703	155,886	121,442	158,067	181,598	163,367	174,650	163,660	187,622	177,815	198,212	20,397	11.471%
Supplies	57,387	48,607	51,987	22,641	47,094	59,151	53,393	47,067	42,745	50,250	44,712	51,758	7,045	15.757%
Repairs	32,698	10,566	33,603	18,858	31,580	20,667	32,227	33,975	23,425	28,500	23,803	27,410	3,607	15.152%
Operating Expenses	$678,696	564,790	$665,829	353,466	636,827	759,588	872,366	926,010	894,062	971,322	889,762	968,770	79,009	8.880%
Operating Surplus (Deficit)	295,814	402,425	283,389	76,238	179,259	293,305	149,928	253,360	200,599	197,536	186,088	192,021	5,933	3.188%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	74,970	74,970	370,000	-	42,019	51,892	-	-	-	-	-	-		
Overhead Transfer	164,934	164,934	165,000	42,592	57,596	141,056	-	55,934	37,000	94,826	80,000	109,000	29,000	36.250%
Total Non-Operating Expenses	239,904	239,904	535,000	42,592	99,615	192,948	-	55,934	37,000	94,826	80,000	109,000	29,000	36.250%
Net Non-Operating Surplus (Deficit)	(239,904)	(239,904)	(535,000)	(42,592)	(99,615)	(192,948)	-	(55,934)	(37,000)	(94,826)	(80,000)	(109,000)	(29,000)	36.250%
Total Expenses	918,600	804,694	1,200,829	396,058	736,442	952,536	872,366	981,944	931,062	1,066,148	969,762	1,077,770	108,009	11.138%
Net Surplus (Deficit)	55,910	162,521	(251,611)	33,646	79,644	100,356	149,928	197,426	163,599	102,710	106,088	83,021	(23,067)	-21.743%
Capital Spending	19,336	7,000	62,087	12,494	249,883	213,798	76,372	114,221	73,762				828,955	

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Ice Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	74,114	79,868	76,723	30,629	24,851	48,372	50,501	53,426	57,309	55,050	57,054	62,050	4,996.00	8.757%
Fee Revenue	458,942	412,675	382,170	154,614	174,715	301,058	302,015	378,466	389,569	374,967	412,139	397,168	(14,970.42)	-3.632%
Membership Fees	30,621	38,456	32,106	7,901	10,842	15,383	6,689	18,808	14,818	22,178	22,178	22,178	-	0.000%
Rental Revenue	836,675	897,533	978,323	490,643	1,002,109	828,527	753,194	881,942	725,060	766,890	890,603	932,279	41,675.65	4.679%
Retail Sales	0	0	0	0	0	0	0	0	0	0	0	0	-	#DIV/0!
Miscellaneous Revenue	31,469	29,402	31,714	5,049	642	10,940	14,835	15,654	3,578	7,520	14,080	14,820	740.00	5.256%
Total Revenue	1,431,822	1,457,934	1,501,037	688,836	1,213,159	1,204,279	1,127,234	1,348,296	1,190,333	1,226,605	1,396,054	1,428,495	32,441.23	2.324%
Expenses														
Salaries & Wages	$450,062	$477,321	$465,129	$390,462	$373,240	$449,960	$531,924	$523,246	$532,967	$541,986	$532,534	$578,859	46,325.41	8.699%
Employee Benefits	70,982	89,691	83,697	68,678	48,307	55,668	54,948	66,424	52,278	69,800	69,800	78,081	8,281.06	11.864%
Contract Services	88,685	101,975	97,807	80,946	77,078	116,806	97,925	104,834	119,261	112,635	119,618	129,596	9,978.45	8.342%
Utilities	161,163	158,940	155,619	149,342	136,094	101,217	133,425	155,747	151,705	164,179	155,833	172,883	17,050.00	10.941%
Supplies	37,714	30,318	32,000	14,232	19,745	37,315	40,352	45,914	34,697	39,310	45,874	43,123	(2,750.79)	-5.996%
Repairs	40,469	22,912	27,354	69,521	25,180	20,069	47,574	11,202	34,064	19,000	19,000	20,140	1,140.00	6.000%
Operating Expenses	$849,073	881,156	$861,607	773,181	679,643	781,036	906,148	907,367	924,972	946,909	942,658	1,022,682	80,024.13	8.489%
Operating Surplus (Deficit)	582,748	576,779	639,430	(84,345)	533,516	423,243	221,086	440,930	265,361	279,695	453,396	405,813	(47,582.90)	-10.495%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	199,920	199,920	986,000	-	198,315	203,411	-	-	-	-	-	-		
Overhead Transfer	269,392	269,392	269,500	69,566	60,967	75,244	-	84,744	56,057	141,614	120,000	162,000	42,000.00	35.000%
Total Non-Operating Expenses	469,312	469,312	1,255,500	69,566	259,282	278,655	-	84,744	56,057	141,614	120,000	162,000	42,000.00	35.000%
Net Non-Operating Surplus (Deficit)	(469,312)	(469,312)	(1,255,500)	(69,566)	(259,282)	(278,655)	-	(84,744)	(56,057)	(141,614)	(120,000)	(162,000)	(42,000.00)	35.000%
Total Expenses	1,318,386	1,350,468	2,117,107	842,747	938,925	1,059,690	906,148	992,111	981,029	1,088,523	1,062,658	1,184,682	122,024.13	11.483%
Net Surplus (Deficit)	113,436	107,466	(616,070)	(153,911)	274,234	144,588	221,086	356,186	209,304	138,081	333,396	243,813	(89,582.90)	-26.870%
Capital Spending	59,943	108,568		49,400	4,100	316,499	69,640	253,514	650,271				1,511,935	

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 31 - Pool Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	99,335.58	94,617.54	82,406.54	94,882.00	82,406.54	-12,475.46	-13.15%	108,806.00	26,399.46	32.04%
20-31-100-4310	Daily Fees - Non-Resident	99,345.00	83,461.00	88,649.00	84,000.00	88,649.00	4,649.00	5.53%	105,500.00	16,851.00	19.01%
	Total Category: 43 - Daily Fees :	**198,680.58**	**178,078.54**	**171,055.54**	**178,882.00**	**171,055.54**	**-7,826.46**	**-4.38%**	**214,306.00**	**43,250.46**	**25.28%**
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	460,060.37	401,144.01	424,372.65	464,854.00	424,483.00	-40,371.00	-8.68%	445,704.48	21,221.48	5.00%
20-31-100-4510	Membership Fees - Non - Resic	216,844.41	205,777.74	207,254.09	222,762.90	209,469.09	-13,293.81	-5.97%	210,697.35	1,228.26	0.59%
	Total Category: 45 - Membership Fees :	**676,904.78**	**606,921.75**	**631,626.74**	**687,616.90**	**633,952.09**	**-53,664.81**	**-7.80%**	**656,401.83**	**22,449.74**	**3.54%**
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	36,566.00	51,945.00	37,825.00	39,855.00	37,825.00	-2,030.00	-5.09%	39,855.00	2,030.00	5.37%
	Total Category: 46 - Rental Revenue :	**36,566.00**	**51,945.00**	**37,825.00**	**39,855.00**	**37,825.00**	**-2,030.00**	**-5.09%**	**39,855.00**	**2,030.00**	**5.37%**
Category: 48 - Miscellaneous Revenue											
20-31-100-4900	Miscellaneous Revenue	0.00	0.00	83.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-4910	Over/Short Revenue	-124.00	-115.00	0.00	-100.00	0.00	100.00	-100.00%	0.00	0.00	0.00%
20-31-100-4940	Concessionaire Fees	13,200.00	13,200.00	13,200.00	13,000.00	13,200.00	200.00	1.54%	13,200.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**13,076.00**	**13,085.00**	**13,283.85**	**12,900.00**	**13,200.00**	**300.00**	**2.33%**	**13,200.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	94,217.79	108,205.45	81,044.05	115,821.96	115,821.96	0.00	0.00%	121,727.84	5,905.88	5.10%
20-31-100-5030	PT Head Lifeguard	49,748.13	49,299.69	59,636.96	56,349.11	59,636.96	3,287.85	5.83%	55,010.93	-4,626.03	-7.76%
20-31-100-5055	PT Administration	60,535.84	60,185.66	54,308.97	64,108.20	54,308.97	-9,799.23	-15.29%	66,698.40	12,389.43	22.81%
20-31-100-5060	PT Guard	276,597.37	271,680.73	255,287.11	277,222.40	255,287.11	-21,935.29	-7.91%	278,569.40	23,282.29	9.12%
20-31-100-5085	Overtime PT	2,032.40	1,767.82	2,302.31	2,500.00	2,302.31	-197.69	-7.91%	2,500.00	197.69	8.59%
	Total Category: 50 - Salaries & Wages:	**483,131.53**	**491,139.35**	**452,579.40**	**516,001.67**	**487,357.31**	**-28,644.36**	**-5.55%**	**524,506.57**	**37,149.26**	**7.62%**
Category: 51 - Employee Benefits											
20-31-100-5110	Health Insurance Premiums	9,509.97	13,965.54	10,203.60	16,427.32	16,427.32	0.00	0.00%	18,407.57	1,980.25	12.05%
20-31-100-5150	Training & Education	4,035.95	4,058.58	5,640.34	5,419.00	5,640.34	221.34	4.08%	6,584.40	944.06	16.74%
20-31-100-5160	Dues	265.00	265.00	2,015.00	2,565.00	2,015.00	-550.00	-21.44%	2,721.26	706.26	35.05%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-31-100-5170	Awards and Meetings	749.01	442.16	740.40	750.00	740.40	-9.60	-1.28%	796.19	55.79	7.54%
Total Category: 51 - Employee Benefits :		**14,559.93**	**18,731.28**	**18,599.34**	**25,161.32**	**24,823.06**	**-338.26**	**-1.34%**	**28,509.42**	**3,686.36**	**14.85%**
Category: 52 - Contract Services											
20-31-100-5200	Building Maintenance Services	9,982.00	11,978.40	10,625.60	12,000.00	10,625.60	-1,374.40	-11.45%	10,625.60	0.00	0.00%
20-31-100-5205	Equipment Maintenance Servi	25,940.56	27,487.64	24,376.63	23,500.00	24,376.63	876.63	3.73%	24,931.15	554.52	2.27%
20-31-100-5225	Misc. Contract Services	35,117.91	25,108.69	30,910.39	25,000.00	30,910.39	5,910.39	23.64%	31,289.68	379.29	1.23%
20-31-100-5250	Misc. Professional Services	8,420.41	4,343.75	3,614.00	8,000.00	3,614.00	-4,386.00	-54.83%	5,000.00	1,386.00	38.35%
20-31-100-5255	Marketing	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	1,591.35	1,591.35	0.00%
20-31-100-5265	Printing	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	53.56	3.56	7.12%
Total Category: 52 - Contract Services:		**79,460.88**	**68,918.48**	**69,526.62**	**70,050.00**	**69,576.62**	**-473.38**	**-0.68%**	**73,491.34**	**3,914.72**	**5.63%**
Category: 53 - Utilities											
20-31-100-5310	Communications	446.34	593.98	396.36	600.00	396.36	-203.64	-33.94%	1,018.00	621.64	156.84%
20-31-100-5320	Water	72,732.87	67,613.47	13,919.01	71,452.00	72,919.00	1,467.00	2.05%	75,024.00	2,105.00	2.89%
20-31-100-5330	Electricity	75,722.50	74,902.96	51,358.91	83,520.00	77,000.00	-6,520.00	-7.81%	87,000.00	10,000.00	12.99%
20-31-100-5340	Natural Gas	25,748.01	20,549.44	24,037.96	32,050.00	27,500.00	-4,550.00	-14.20%	35,170.00	7,670.00	27.89%
Total Category: 53 - Utilities :		**174,649.72**	**163,659.85**	**89,712.24**	**187,622.00**	**177,815.36**	**-9,806.64**	**-5.23%**	**198,212.00**	**20,396.64**	**11.47%**
Category: 54 - Supplies											
20-31-100-5400	Program Operation Supplies	4,163.49	963.50	2,425.43	2,500.00	2,425.43	-74.57	-2.98%	2,575.00	149.57	6.17%
20-31-100-5410	Office Supplies	22.44	45.44	46.44	100.00	46.44	-53.56	-53.56%	103.00	56.56	121.79%
20-31-100-5420	Building Supplies	1,746.37	1,024.74	703.14	2,000.00	703.14	-1,296.86	-64.84%	2,060.00	1,356.86	192.97%
20-31-100-5430	Equipment Supplies	2,110.49	1,701.47	1,422.44	2,500.00	1,422.44	-1,077.56	-43.10%	2,575.00	1,152.56	81.03%
20-31-100-5440	Grounds Supplies	28,064.10	29,616.73	35,496.53	30,000.00	35,496.53	5,496.53	18.32%	30,900.00	-4,596.53	-12.95%
20-31-100-5460	Uniform Supplies	10,780.44	7,542.38	4,079.32	10,000.00	4,079.32	-5,920.68	-59.21%	10,300.00	6,220.68	152.49%
20-31-100-5470	Misc. Supplies	0.00	1,412.45	161.05	2,500.00	161.05	-2,338.95	-93.56%	2,575.00	2,413.95	1,498.88%
20-31-100-5480	Publications & Subscriptions	179.85	438.30	377.79	650.00	377.79	-272.21	-41.88%	669.50	291.71	77.21%
Total Category: 54 - Supplies :		**47,067.18**	**42,745.01**	**44,712.14**	**50,250.00**	**44,712.14**	**-5,537.86**	**-11.02%**	**51,757.50**	**7,045.36**	**15.76%**
Category: 55 - Equipment and Repairs											
20-31-100-5510	Building Repairs	11,211.51	14,474.67	14,266.88	13,500.00	14,266.88	766.88	5.68%	14,310.00	43.12	0.30%
20-31-100-5520	Equipment Repairs	19,963.67	8,949.87	8,117.34	10,000.00	8,117.34	-1,882.66	-18.83%	10,600.00	2,482.66	30.58%
20-31-100-5850	Equipment	2,800.01	0.00	1,419.00	5,000.00	1,419.00	-3,581.00	-71.62%	2,500.00	1,081.00	76.18%
Total Category: 55 - Equipment and Repairs :		**33,975.19**	**23,424.54**	**23,803.22**	**28,500.00**	**23,803.22**	**-4,696.78**	**-16.48%**	**27,410.00**	**3,606.78**	**15.15%**
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	55,934.00	37,000.00	4,686.00	94,826.00	80,000.00	-14,826.00	-15.63%	109,000.00	29,000.00	36.25%
Total Category: 60 - Transfers :		**55,934.00**	**37,000.00**	**4,686.00**	**94,826.00**	**80,000.00**	**-14,826.00**	**-15.63%**	**109,000.00**	**29,000.00**	**36.25%**
Total Program: 100 - Operations:		**36,448.93**	**4,411.78**	**150,172.17**	**-53,157.09**	**-52,055.08**	**1,102.01**	**-2.07%**	**-89,124.00**	**-37,068.92**	**71.21%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 150 - Private Lessons											
Category: 44 - Fee Revenue											
20-31-150-4430	Lessons	21,748.00	21,515.60	16,257.00	22,800.00	16,770.00	-6,030.00	-26.45%	20,011.00	3,241.00	19.33%
Total Category: 44 - Fee Revenue :		**21,748.00**	**21,515.60**	**16,257.00**	**22,800.00**	**16,770.00**	**-6,030.00**	**-26.45%**	**20,011.00**	**3,241.00**	**19.33%**
Category: 50 - Salaries & Wages											
20-31-150-5045	PT Instructor	8,605.00	8,423.27	6,238.46	9,000.00	6,238.46	-2,761.54	-30.68%	6,776.37	537.91	8.62%
Total Category: 50 - Salaries & Wages:		**8,605.00**	**8,423.27**	**6,238.46**	**9,000.00**	**6,238.46**	**-2,761.54**	**-30.68%**	**6,776.37**	**537.91**	**8.62%**
Total Program: 150 - Private Lessons:		**13,143.00**	**13,092.33**	**10,018.54**	**13,800.00**	**10,531.54**	**-3,268.46**	**-23.68%**	**13,234.63**	**2,703.09**	**25.67%**
Program: 153 - Swim Lessons											
Category: 44 - Fee Revenue											
20-31-153-4400	Program Fees	145,705.51	161,461.31	152,512.67	160,524.50	153,248.92	-7,275.58	-4.53%	153,417.33	168.41	0.11%
Total Category: 44 - Fee Revenue :		**145,705.51**	**161,461.31**	**152,512.67**	**160,524.50**	**153,248.92**	**-7,275.58**	**-4.53%**	**153,417.33**	**168.41**	**0.11%**
Category: 50 - Salaries & Wages											
20-31-153-5030	PT Supervisor	16,523.00	17,159.08	16,587.00	17,740.80	16,587.00	-1,153.80	-6.50%	17,740.80	1,153.80	6.96%
20-31-153-5045	PT Instructor	34,873.38	33,642.24	22,934.10	37,858.82	22,934.10	-14,924.72	-39.42%	22,934.10	0.00	0.00%
20-31-153-5085	Overtime PT	266.25	659.80	342.44	500.00	342.44	-157.56	-31.51%	500.00	157.56	46.01%
Total Category: 50 - Salaries & Wages:		**51,662.63**	**51,461.12**	**39,863.54**	**56,099.62**	**39,863.54**	**-16,236.08**	**-28.94%**	**41,174.90**	**1,311.36**	**3.29%**
Total Program: 153 - Swim Lessons:		**94,042.88**	**110,000.19**	**112,649.13**	**104,424.88**	**113,385.38**	**8,960.50**	**8.58%**	**112,242.43**	**-1,142.95**	**-1.01%**
Program: 155 - Camp Lessons											
Category: 50 - Salaries & Wages											
20-31-155-5045	PT Instructor	3,524.00	12,477.58	6,261.04	11,865.60	6,261.03	-5,604.57	-47.23%	6,365.60	104.57	1.67%
Total Category: 50 - Salaries & Wages:		**3,524.00**	**12,477.58**	**6,261.04**	**11,865.60**	**6,261.03**	**-5,604.57**	**-47.23%**	**6,365.60**	**104.57**	**1.67%**
Total Program: 155 - Camp Lessons:		**3,524.00**	**12,477.58**	**6,261.04**	**11,865.60**	**6,261.03**	**-5,604.57**	**-47.23%**	**6,365.60**	**104.57**	**1.67%**
Program: 157 - Diving Lessons											
Category: 44 - Fee Revenue											
20-31-157-4400	Program Fees	33,065.48	9,959.04	4,737.72	12,280.00	5,010.72	-7,269.28	-59.20%	9,600.00	4,589.28	91.59%
Total Category: 44 - Fee Revenue :		**33,065.48**	**9,959.04**	**4,737.72**	**12,280.00**	**5,010.72**	**-7,269.28**	**-59.20%**	**9,600.00**	**4,589.28**	**91.59%**
Category: 50 - Salaries & Wages											
20-31-157-5045	PT Instructor	1,913.50	0.00	1,073.83	0.00	1,073.83	1,073.83	0.00%	0.00	-1,073.83	-100.00%
Total Category: 50 - Salaries & Wages:		**1,913.50**	**0.00**	**1,073.83**	**0.00**	**1,073.83**	**1,073.83**	**0.00%**	**0.00**	**-1,073.83**	**-100.00%**
Category: 52 - Contract Services											
20-31-157-5225	Misc. Contract Services	15,451.83	4,794.30	0.00	6,140.00	0.00	-6,140.00	-100.00%	2,000.00	2,000.00	0.00%
Total Category: 52 - Contract Services:		**15,451.83**	**4,794.30**	**0.00**	**6,140.00**	**0.00**	**-6,140.00**	**-100.00%**	**2,000.00**	**2,000.00**	**0.00%**
Total Program: 157 - Diving Lessons:		**15,700.15**	**5,164.74**	**3,663.89**	**6,140.00**	**3,936.89**	**-2,203.11**	**-35.88%**	**7,600.00**	**3,663.11**	**93.05%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 158 - Camp Swim Add-On											
Category: 44 - Fee Revenue											
20-31-158-4400	Program Fees	53,623.90	51,694.80	40,532.79	54,000.00	44,787.29	-9,212.71	-17.06%	54,000.00	9,212.71	20.57%
Total Category: 44 - Fee Revenue :		**53,623.90**	**51,694.80**	**40,532.79**	**54,000.00**	**44,787.29**	**-9,212.71**	**-17.06%**	**54,000.00**	**9,212.71**	**20.57%**
Category: 50 - Salaries & Wages											
20-31-158-5050	PT Counselor	9,705.25	8,287.37	8,237.19	10,632.00	8,237.19	-2,394.81	-22.52%	8,566.68	329.49	4.00%
20-31-158-5075	PT Driver	1,584.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**11,289.72**	**8,287.37**	**8,237.19**	**10,632.00**	**8,237.19**	**-2,394.81**	**-22.52%**	**8,566.68**	**329.49**	**4.00%**
Category: 52 - Contract Services											
20-31-158-5220	Transportation	718.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**718.75**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 158 - Camp Swim Add-On:		**41,615.43**	**43,407.43**	**32,295.60**	**43,368.00**	**36,550.10**	**-6,817.90**	**-15.72%**	**45,433.32**	**8,883.22**	**24.30%**
Total Department: 31 - Pool Operations:		**197,426.39**	**163,598.89**	**302,538.29**	**102,710.19**	**106,087.80**	**3,377.61**	**3.29%**	**83,020.78**	**-23,067.02**	**-21.74%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 34 - Ice Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	41,678.25	44,169.25	28,061.00	43,050.00	43,050.00	0.00	0.00%	47,050.00	4,000.00	9.29%
	Total Category: 43 - Daily Fees :	**41,678.25**	**44,169.25**	**28,061.00**	**43,050.00**	**43,050.00**	**0.00**	**0.00%**	**47,050.00**	**4,000.00**	**9.29%**
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	13,302.35	10,419.79	15,461.39	15,160.00	15,160.00	0.00	0.00%	15,160.00	0.00	0.00%
20-34-100-4510	Membership Fees - Non - Resic	5,505.20	4,398.14	6,349.21	7,018.00	7,018.00	0.00	0.00%	7,018.00	0.00	0.00%
	Total Category: 45 - Membership Fees :	**18,807.55**	**14,817.93**	**21,810.60**	**22,178.00**	**22,178.00**	**0.00**	**0.00%**	**22,178.00**	**0.00**	**0.00%**
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	685,331.99	571,237.92	341,920.90	583,410.00	654,503.00	71,093.00	12.19%	687,228.15	32,725.15	5.00%
20-34-100-4615	Studio Rink Rental	121,176.30	90,268.30	55,010.63	121,400.00	164,020.00	42,620.00	35.11%	172,221.00	8,201.00	5.00%
20-34-100-4650	Locker Rental	1,260.00	875.00	615.00	1,500.00	1,080.00	-420.00	-28.00%	1,200.00	120.00	11.11%
20-34-100-4660	Equipment Rental	35,650.25	32,106.88	19,396.18	32,000.00	32,000.00	0.00	0.00%	32,000.00	0.00	0.00%
20-34-100-4680	Facility Rental	38,523.90	30,572.12	31,745.47	28,579.50	39,000.00	10,420.50	36.46%	39,629.50	629.50	1.61%
	Total Category: 46 - Rental Revenue :	**881,942.44**	**725,060.22**	**448,688.18**	**766,889.50**	**890,603.00**	**123,713.50**	**16.13%**	**932,278.65**	**41,675.65**	**4.68%**
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	4,400.00	1,000.00	10,043.03	6,000.00	10,043.03	4,043.03	67.38%	6,000.00	-4,043.03	-40.26%
20-34-100-4900	Miscellaneous Revenue	1,569.00	0.00	83.84	0.00	83.84	83.84	0.00%	0.00	-83.84	-100.00%
20-34-100-4910	Over/Short Revenue	-453.75	-61.87	-25.25	-100.00	0.00	100.00	-100.00%	0.00	0.00	0.00%
20-34-100-4930	Vending Commissions	8,486.71	847.38	0.00	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	1,200.00	1,200.00	0.00%	7,200.00	6,000.00	500.00%
	Total Category: 48 - Miscellaneous Revenue :	**14,001.96**	**1,785.51**	**10,101.62**	**5,900.00**	**11,326.87**	**5,426.87**	**91.98%**	**13,200.00**	**1,873.13**	**16.54%**
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	164,680.19	160,735.77	124,395.67	169,824.30	169,824.30	0.00	0.00%	175,168.81	5,344.51	3.15%
20-34-100-5020	Maintenance	72,380.81	82,204.08	38,584.37	62,218.00	38,584.37	-23,633.63	-37.99%	74,880.00	36,295.63	94.07%
20-34-100-5030	PT Supervisor	72,821.63	73,819.85	66,843.23	78,672.92	87,611.61	8,938.69	11.36%	86,651.34	-960.27	-1.10%
20-34-100-5055	PT Administration	106,950.59	98,874.01	87,452.15	106,669.70	102,452.15	-4,217.55	-3.95%	106,869.36	4,417.21	4.31%
20-34-100-5060	PT Guard	17,660.16	15,183.57	11,795.99	23,029.92	14,795.00	-8,234.92	-35.76%	16,515.72	1,720.72	11.63%
20-34-100-5080	Overtime FT	2,628.87	2,620.26	1,782.42	3,000.00	1,782.42	-1,217.58	-40.59%	2,600.00	817.58	45.87%
20-34-100-5085	Overtime PT	3,179.68	526.10	2,562.96	500.00	2,562.96	2,062.96	412.59%	520.00	-2,042.96	-79.71%
	Total Category: 50 - Salaries & Wages:	**440,301.93**	**433,963.64**	**333,416.79**	**443,914.84**	**417,612.81**	**-26,302.03**	**-5.93%**	**463,205.23**	**45,592.42**	**10.92%**
Category: 51 - Employee Benefits											
20-34-100-5110	Health Insurance Premiums	64,282.45	49,738.05	40,788.56	64,049.53	64,049.53	0.00	0.00%	72,252.59	8,203.06	12.81%
20-34-100-5150	Training & Education	969.75	939.97	1,870.91	4,000.00	4,000.00	0.00	0.00%	4,030.00	30.00	0.75%
20-34-100-5160	Dues	1,121.00	1,087.00	848.00	1,350.00	1,350.00	0.00	0.00%	1,373.00	23.00	1.70%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-34-100-5170	Awards and Meetings	50.65	513.45	363.21	400.00	400.00	0.00	0.00%	425.00	25.00	6.25%
Total Category: 51 - Employee Benefits :		**66,423.85**	**52,278.47**	**43,870.68**	**69,799.53**	**69,799.53**	**0.00**	**0.00%**	**78,080.59**	**8,281.06**	**11.86%**
Category: 52 - Contract Services											
20-34-100-5200	Building Maintenance Services	47,610.00	48,300.88	37,073.30	48,000.00	48,000.00	0.00	0.00%	49,920.00	1,920.00	4.00%
20-34-100-5205	Equipment Maintenance Servi	28,703.38	27,016.23	20,159.80	25,000.00	25,000.00	0.00	0.00%	26,780.00	1,780.00	7.12%
20-34-100-5225	Misc. Contract Services	27,401.81	32,920.61	22,471.01	27,000.00	27,000.00	0.00	0.00%	27,810.00	810.00	3.00%
20-34-100-5250	Misc. Professional Services	335.48	1,742.40	8,715.45	1,975.00	8,715.45	6,740.45	341.29%	13,886.00	5,170.55	59.33%
20-34-100-5255	Marketing	0.00	0.00	9.64	0.00	9.64	9.64	0.00%	0.00	-9.64	-100.00%
20-34-100-5260	Advertising	183.60	0.00	2,069.62	360.00	2,069.62	1,709.62	474.89%	900.00	-1,169.62	-56.51%
20-34-100-5270	Postage	0.00	27.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**104,234.27**	**110,007.81**	**90,498.82**	**102,335.00**	**110,794.71**	**8,459.71**	**8.27%**	**119,296.00**	**8,501.29**	**7.67%**
Category: 53 - Utilities											
20-34-100-5310	Communications	575.42	693.22	303.32	600.00	600.00	0.00	0.00%	636.00	36.00	6.00%
20-34-100-5320	Water	7,834.35	7,702.08	3,009.13	8,293.00	8,293.00	0.00	0.00%	8,707.00	414.00	4.99%
20-34-100-5330	Electricity	118,254.22	116,974.35	80,206.08	123,840.00	120,000.00	-3,840.00	-3.10%	135,600.00	15,600.00	13.00%
20-34-100-5340	Natural Gas	27,765.51	24,897.17	17,991.31	30,006.00	25,500.00	-4,506.00	-15.02%	26,500.00	1,000.00	3.92%
20-34-100-5350	Misc. Utilities	1,317.92	1,437.84	939.00	1,440.00	1,440.00	0.00	0.00%	1,440.00	0.00	0.00%
Total Category: 53 - Utilities :		**155,747.42**	**151,704.66**	**102,448.84**	**164,179.00**	**155,833.00**	**-8,346.00**	**-5.08%**	**172,883.00**	**17,050.00**	**10.94%**
Category: 54 - Supplies											
20-34-100-5400	Program Operation Supplies	906.89	1,319.07	845.24	2,000.00	2,000.00	0.00	0.00%	2,060.00	60.00	3.00%
20-34-100-5410	Office Supplies	479.58	504.18	1,308.77	515.00	1,308.77	793.77	154.13%	750.00	-558.77	-42.69%
20-34-100-5420	Building Supplies	6,336.63	3,202.78	4,488.99	4,400.00	4,488.99	88.99	2.02%	4,532.00	43.01	0.96%
20-34-100-5430	Equipment Supplies	2,679.99	6,125.74	6,605.48	6,000.00	6,605.48	605.48	10.09%	6,180.00	-425.48	-6.44%
20-34-100-5450	Fuel Supplies	9,035.44	9,726.91	6,731.17	9,600.00	9,600.00	0.00	0.00%	10,143.00	543.00	5.66%
20-34-100-5460	Uniform Supplies	2,358.16	1,117.00	4,721.20	3,000.00	4,721.20	1,721.20	57.37%	2,000.00	-2,721.20	-57.64%
20-34-100-5470	Misc. Supplies	524.86	390.97	0.00	515.00	0.00	-515.00	-100.00%	530.00	530.00	0.00%
20-34-100-5480	Publications & Subscriptions	0.00	0.00	350.00	0.00	350.00	350.00	0.00%	350.00	0.00	0.00%
Total Category: 54 - Supplies :		**22,321.55**	**22,386.65**	**25,050.85**	**26,030.00**	**29,074.44**	**3,044.44**	**11.70%**	**26,545.00**	**-2,529.44**	**-8.70%**
Category: 55 - Equipment and Repairs											
20-34-100-5510	Building Repairs	5,663.27	12,502.86	3,577.16	11,000.00	11,000.00	0.00	0.00%	11,660.00	660.00	6.00%
20-34-100-5520	Equipment Repairs	5,538.63	21,560.90	7,185.94	8,000.00	8,000.00	0.00	0.00%	8,480.00	480.00	6.00%
Total Category: 55 - Equipment and Repairs :		**11,201.90**	**34,063.76**	**10,763.10**	**19,000.00**	**19,000.00**	**0.00**	**0.00%**	**20,140.00**	**1,140.00**	**6.00%**
Category: 60 - Transfers											
20-34-100-6010	Admin Overhead Charge	84,744.00	56,057.00	6,997.00	141,614.00	120,000.00	-21,614.00	-15.26%	162,000.00	42,000.00	35.00%
Total Category: 60 - Transfers :		**84,744.00**	**56,057.00**	**6,997.00**	**141,614.00**	**120,000.00**	**-21,614.00**	**-15.26%**	**162,000.00**	**42,000.00**	**35.00%**
Total Program: 100 - Operations:		**71,455.28**	**-74,629.08**	**-104,384.68**	**-128,854.87**	**45,043.38**	**173,898.25**	**-134.96%**	**-27,443.17**	**-72,486.55**	**-160.93%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 190 - Learn to Skate											
Category: 44 - Fee Revenue											
20-34-190-4400	Program Fees	245,121.47	241,710.35	253,732.59	238,323.00	259,369.55	21,046.55	8.83%	238,331.45	-21,038.10	-8.11%
Total Category: 44 - Fee Revenue :		**245,121.47**	**241,710.35**	**253,732.59**	**238,323.00**	**259,369.55**	**21,046.55**	**8.83%**	**238,331.45**	**-21,038.10**	**-8.11%**
Category: 50 - Salaries & Wages											
20-34-190-5045	PT Instructor	47,564.46	48,074.86	37,334.62	49,204.00	49,204.00	0.00	0.00%	48,416.12	-787.88	-1.60%
Total Category: 50 - Salaries & Wages:		**47,564.46**	**48,074.86**	**37,334.62**	**49,204.00**	**49,204.00**	**0.00**	**0.00%**	**48,416.12**	**-787.88**	**-1.60%**
Total Program: 190 - Learn to Skate:		**197,557.01**	**193,635.49**	**216,397.97**	**189,119.00**	**210,165.55**	**21,046.55**	**11.13%**	**189,915.33**	**-20,250.22**	**-9.64%**
Program: 195 - Lessons - Hockey											
Category: 44 - Fee Revenue											
20-34-195-4400	Program Fees	49,227.83	48,629.41	39,672.51	52,007.00	40,892.55	-11,114.45	-21.37%	49,484.00	8,591.45	21.01%
Total Category: 44 - Fee Revenue :		**49,227.83**	**48,629.41**	**39,672.51**	**52,007.00**	**40,892.55**	**-11,114.45**	**-21.37%**	**49,484.00**	**8,591.45**	**21.01%**
Category: 50 - Salaries & Wages											
20-34-195-5045	PT Instructor	10,624.35	13,611.99	12,412.79	13,488.00	13,488.00	0.00	0.00%	13,026.90	-461.10	-3.42%
Total Category: 50 - Salaries & Wages:		**10,624.35**	**13,611.99**	**12,412.79**	**13,488.00**	**13,488.00**	**0.00**	**0.00%**	**13,026.90**	**-461.10**	**-3.42%**
Total Program: 195 - Lessons - Hockey:		**38,603.48**	**35,017.42**	**27,259.72**	**38,519.00**	**27,404.55**	**-11,114.45**	**-28.85%**	**36,457.10**	**9,052.55**	**33.03%**
Program: 196 - Camps											
Category: 44 - Fee Revenue											
20-34-196-4400	Program Fees	53,559.50	68,698.80	78,037.10	54,162.00	81,567.10	27,405.10	50.60%	75,028.00	-6,539.10	-8.02%
Total Category: 44 - Fee Revenue :		**53,559.50**	**68,698.80**	**78,037.10**	**54,162.00**	**81,567.10**	**27,405.10**	**50.60%**	**75,028.00**	**-6,539.10**	**-8.02%**
Category: 50 - Salaries & Wages											
20-34-196-5045	PT Instructor	16,294.53	29,044.00	41,406.94	24,660.00	41,806.94	17,146.94	69.53%	43,063.22	1,256.28	3.00%
20-34-196-5050	PT Counselor	97.92	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**16,392.45**	**29,044.00**	**41,406.94**	**24,660.00**	**41,806.94**	**17,146.94**	**69.53%**	**43,063.22**	**1,256.28**	**3.00%**
Category: 54 - Supplies											
20-34-196-5400	Program Operation Supplies	728.40	1,038.82	803.93	800.00	803.93	3.93	0.49%	824.00	20.07	2.50%
Total Category: 54 - Supplies :		**728.40**	**1,038.82**	**803.93**	**800.00**	**803.93**	**3.93**	**0.49%**	**824.00**	**20.07**	**2.50%**
Total Program: 196 - Camps:		**36,438.65**	**38,615.98**	**35,826.23**	**28,702.00**	**38,956.23**	**10,254.23**	**35.73%**	**31,140.78**	**-7,815.45**	**-20.06%**
Program: 197 - Ice Show											
Category: 43 - Daily Fees											
20-34-197-4340	Ticket Sales	11,748.00	13,140.00	13,932.00	12,000.00	14,004.00	2,004.00	16.70%	15,000.00	996.00	7.11%
Total Category: 43 - Daily Fees :		**11,748.00**	**13,140.00**	**13,932.00**	**12,000.00**	**14,004.00**	**2,004.00**	**16.70%**	**15,000.00**	**996.00**	**7.11%**
Category: 44 - Fee Revenue											
20-34-197-4400	Program Fees	29,381.20	29,195.00	27,004.67	29,500.00	28,009.67	-1,490.33	-5.05%	31,525.00	3,515.33	12.55%
Total Category: 44 - Fee Revenue :		**29,381.20**	**29,195.00**	**27,004.67**	**29,500.00**	**28,009.67**	**-1,490.33**	**-5.05%**	**31,525.00**	**3,515.33**	**12.55%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 48 - Miscellaneous Revenue											
20-34-197-4810	Advertising Fees	650.00	640.00	740.00	600.00	740.00	140.00	23.33%	600.00	-140.00	-18.92%
20-34-197-4900	Miscellaneous Revenue	1,001.81	1,152.05	2,013.40	1,020.00	2,013.40	993.40	97.39%	1,020.00	-993.40	-49.34%
Total Category: 48 - Miscellaneous Revenue :		**1,651.81**	**1,792.05**	**2,753.40**	**1,620.00**	**2,753.40**	**1,133.40**	**69.96%**	**1,620.00**	**-1,133.40**	**-41.16%**
Category: 50 - Salaries & Wages											
20-34-197-5045	PT Instructor	8,362.36	8,272.46	10,422.07	10,719.00	10,422.07	-296.93	-2.77%	11,147.76	725.69	6.96%
Total Category: 50 - Salaries & Wages:		**8,362.36**	**8,272.46**	**10,422.07**	**10,719.00**	**10,422.07**	**-296.93**	**-2.77%**	**11,147.76**	**725.69**	**6.96%**
Category: 52 - Contract Services											
20-34-197-5225	Misc. Contract Services	600.00	9,253.26	8,803.26	10,300.00	8,803.26	-1,496.74	-14.53%	10,300.00	1,496.74	17.00%
20-34-197-5270	Postage	0.00	0.00	19.58	0.00	19.58	19.58	0.00%	0.00	-19.58	-100.00%
Total Category: 52 - Contract Services:		**600.00**	**9,253.26**	**8,822.84**	**10,300.00**	**8,822.84**	**-1,477.16**	**-14.34%**	**10,300.00**	**1,477.16**	**16.74%**
Category: 54 - Supplies											
20-34-197-5400	Program Operation Supplies	22,336.47	10,645.64	15,195.27	12,480.00	15,195.27	2,715.27	21.76%	15,753.85	558.58	3.68%
20-34-197-5470	Misc. Supplies	0.00	0.00	100.00	0.00	100.00	100.00	0.00%	0.00	-100.00	-100.00%
Total Category: 54 - Supplies :		**22,336.47**	**10,645.64**	**15,295.27**	**12,480.00**	**15,295.27**	**2,815.27**	**22.56%**	**15,753.85**	**458.58**	**3.00%**
Total Program: 197 - Ice Show:		**11,482.18**	**15,955.69**	**9,149.89**	**9,621.00**	**10,226.89**	**605.89**	**6.30%**	**10,943.39**	**716.50**	**7.01%**
Program: 199 - Special Events											
Category: 44 - Fee Revenue											
20-34-199-4400	Program Fees	1,176.25	1,335.00	1,190.00	975.00	2,300.00	1,325.00	135.90%	2,800.00	500.00	21.74%
Total Category: 44 - Fee Revenue :		**1,176.25**	**1,335.00**	**1,190.00**	**975.00**	**2,300.00**	**1,325.00**	**135.90%**	**2,800.00**	**500.00**	**21.74%**
Category: 54 - Supplies											
20-34-199-5400	Program Operation Supplies	527.29	625.72	575.10	0.00	700.00	700.00	0.00%	0.00	-700.00	-100.00%
Total Category: 54 - Supplies :		**527.29**	**625.72**	**575.10**	**0.00**	**700.00**	**700.00**	**0.00%**	**0.00**	**-700.00**	**-100.00%**
Total Program: 199 - Special Events:		**648.96**	**709.28**	**614.90**	**975.00**	**1,600.00**	**625.00**	**64.10%**	**2,800.00**	**1,200.00**	**75.00%**
Total Department: 34 - Ice Operations:		**356,185.56**	**209,304.78**	**184,864.03**	**138,081.13**	**333,396.60**	**195,315.47**	**141.45%**	**243,813.43**	**-89,583.17**	**-26.87%**
Total Fund: 20 - RECREATION:		**553,611.95**	**372,903.67**	**487,402.32**	**240,791.32**	**439,484.40**	**198,693.08**	**82.52%**	**326,834.21**	**-112,650.19**	**-25.63%**
Report Total:		**553,611.95**	**372,903.67**	**487,402.32**	**240,791.32**	**439,484.40**	**198,693.08**	**82.52%**	**326,834.21**	**-112,650.19**	**-25.63%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 31 - Pool Operations										
Program: 100 - Operations										
43 - Daily Fees	198,680.58	178,078.54	171,055.54	178,882.00	171,055.54	-7,826.46	-4.38%	214,306.00	43,250.46	25.28%
45 - Membership Fees	676,904.78	606,921.75	631,626.74	687,616.90	633,952.09	-53,664.81	-7.80%	656,401.83	22,449.74	3.54%
46 - Rental Revenue	36,566.00	51,945.00	37,825.00	39,855.00	37,825.00	-2,030.00	-5.09%	39,855.00	2,030.00	5.37%
48 - Miscellaneous Revenue	13,076.00	13,085.00	13,283.85	12,900.00	13,200.00	300.00	2.33%	13,200.00	0.00	0.00%
50 - Salaries & Wages	483,131.53	491,139.35	452,579.40	516,001.67	487,357.31	-28,644.36	-5.55%	524,506.57	37,149.26	7.62%
51 - Employee Benefits	14,559.93	18,731.28	18,599.34	25,161.32	24,823.06	-338.26	-1.34%	28,509.42	3,686.36	14.85%
52 - Contract Services	79,460.88	68,918.48	69,526.62	70,050.00	69,576.62	-473.38	-0.68%	73,491.34	3,914.72	5.63%
53 - Utilities	174,649.72	163,659.85	89,712.24	187,622.00	177,815.36	-9,806.64	-5.23%	198,212.00	20,396.64	11.47%
54 - Supplies	47,067.18	42,745.01	44,712.14	50,250.00	44,712.14	-5,537.86	-11.02%	51,757.50	7,045.36	15.76%
55 - Equipment and Repairs	33,975.19	23,424.54	23,803.22	28,500.00	23,803.22	-4,696.78	-16.48%	27,410.00	3,606.78	15.15%
60 - Transfers	55,934.00	37,000.00	4,686.00	94,826.00	80,000.00	-14,826.00	-15.63%	109,000.00	29,000.00	36.25%
Total Program: 100 - Operations:	**36,448.93**	**4,411.78**	**150,172.17**	**-53,157.09**	**-52,055.08**	**1,102.01**	**-2.07%**	**-89,124.00**	**-37,068.92**	**71.21%**
Program: 150 - Private Lessons										
44 - Fee Revenue	21,748.00	21,515.60	16,257.00	22,800.00	16,770.00	-6,030.00	-26.45%	20,011.00	3,241.00	19.33%
50 - Salaries & Wages	8,605.00	8,423.27	6,238.46	9,000.00	6,238.46	-2,761.54	-30.68%	6,776.37	537.91	8.62%
Total Program: 150 - Private Lessons:	**13,143.00**	**13,092.33**	**10,018.54**	**13,800.00**	**10,531.54**	**-3,268.46**	**-23.68%**	**13,234.63**	**2,703.09**	**25.67%**
Program: 153 - Swim Lessons										
44 - Fee Revenue	145,705.51	161,461.31	152,512.67	160,524.50	153,248.92	-7,275.58	-4.53%	153,417.33	168.41	0.11%
50 - Salaries & Wages	51,662.63	51,461.12	39,863.54	56,099.62	39,863.54	-16,236.08	-28.94%	41,174.90	1,311.36	3.29%
Total Program: 153 - Swim Lessons:	**94,042.88**	**110,000.19**	**112,649.13**	**104,424.88**	**113,385.38**	**8,960.50**	**8.58%**	**112,242.43**	**-1,142.95**	**-1.01%**
Program: 155 - Camp Lessons										
50 - Salaries & Wages	3,524.00	12,477.58	6,261.04	11,865.60	6,261.03	-5,604.57	-47.23%	6,365.60	104.57	1.67%
Total Program: 155 - Camp Lessons:	**3,524.00**	**12,477.58**	**6,261.04**	**11,865.60**	**6,261.03**	**-5,604.57**	**-47.23%**	**6,365.60**	**104.57**	**1.67%**
Program: 157 - Diving Lessons										
44 - Fee Revenue	33,065.48	9,959.04	4,737.72	12,280.00	5,010.72	-7,269.28	-59.20%	9,600.00	4,589.28	91.59%
50 - Salaries & Wages	1,913.50	0.00	1,073.83	0.00	1,073.83	1,073.83	0.00%	0.00	-1,073.83	-100.00%
52 - Contract Services	15,451.83	4,794.30	0.00	6,140.00	0.00	-6,140.00	-100.00%	2,000.00	2,000.00	0.00%
Total Program: 157 - Diving Lessons:	**15,700.15**	**5,164.74**	**3,663.89**	**6,140.00**	**3,936.89**	**-2,203.11**	**-35.88%**	**7,600.00**	**3,663.11**	**93.05%**
Program: 158 - Camp Swim Add-On										
44 - Fee Revenue	53,623.90	51,694.80	40,532.79	54,000.00	44,787.29	-9,212.71	-17.06%	54,000.00	9,212.71	20.57%
50 - Salaries & Wages	11,289.72	8,287.37	8,237.19	10,632.00	8,237.19	-2,394.81	-22.52%	8,566.68	329.49	4.00%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
52 - Contract Services	718.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 158 - Camp Swim Add-On:	**41,615.43**	**43,407.43**	**32,295.60**	**43,368.00**	**36,550.10**	**-6,817.90**	**-15.72%**	**45,433.32**	**8,883.22**	**24.30%**
Total Department: 31 - Pool Operations:	**197,426.39**	**163,598.89**	**302,538.29**	**102,710.19**	**106,087.80**	**3,377.61**	**3.29%**	**83,020.78**	**-23,067.02**	**-21.74%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 34 - Ice Operations										
Program: 100 - Operations										
43 - Daily Fees	41,678.25	44,169.25	28,061.00	43,050.00	43,050.00	0.00	0.00%	47,050.00	4,000.00	9.29%
45 - Membership Fees	18,807.55	14,817.93	21,810.60	22,178.00	22,178.00	0.00	0.00%	22,178.00	0.00	0.00%
46 - Rental Revenue	881,942.44	725,060.22	448,688.18	766,889.50	890,603.00	123,713.50	16.13%	932,278.65	41,675.65	4.68%
48 - Miscellaneous Revenue	14,001.96	1,785.51	10,101.62	5,900.00	11,326.87	5,426.87	91.98%	13,200.00	1,873.13	16.54%
50 - Salaries & Wages	440,301.93	433,963.64	333,416.79	443,914.84	417,612.81	-26,302.03	-5.93%	463,205.23	45,592.42	10.92%
51 - Employee Benefits	66,423.85	52,278.47	43,870.68	69,799.53	69,799.53	0.00	0.00%	78,080.59	8,281.06	11.86%
52 - Contract Services	104,234.27	110,007.81	90,498.82	102,335.00	110,794.71	8,459.71	8.27%	119,296.00	8,501.29	7.67%
53 - Utilities	155,747.42	151,704.66	102,448.84	164,179.00	155,833.00	-8,346.00	-5.08%	172,883.00	17,050.00	10.94%
54 - Supplies	22,321.55	22,386.65	25,050.85	26,030.00	29,074.44	3,044.44	11.70%	26,545.00	-2,529.44	-8.70%
55 - Equipment and Repairs	11,201.90	34,063.76	10,763.10	19,000.00	19,000.00	0.00	0.00%	20,140.00	1,140.00	6.00%
60 - Transfers	84,744.00	56,057.00	6,997.00	141,614.00	120,000.00	-21,614.00	-15.26%	162,000.00	42,000.00	35.00%
Total Program: 100 - Operations:	**71,455.28**	**-74,629.08**	**-104,384.68**	**-128,854.87**	**45,043.38**	**173,898.25**	**-134.96%**	**-27,443.17**	**-72,486.55**	**-160.93%**
Program: 190 - Learn to Skate										
44 - Fee Revenue	245,121.47	241,710.35	253,732.59	238,323.00	259,369.55	21,046.55	8.83%	238,331.45	-21,038.10	-8.11%
50 - Salaries & Wages	47,564.46	48,074.86	37,334.62	49,204.00	49,204.00	0.00	0.00%	48,416.12	-787.88	-1.60%
Total Program: 190 - Learn to Skate:	**197,557.01**	**193,635.49**	**216,397.97**	**189,119.00**	**210,165.55**	**21,046.55**	**11.13%**	**189,915.33**	**-20,250.22**	**-9.64%**
Program: 195 - Lessons - Hockey										
44 - Fee Revenue	49,227.83	48,629.41	39,672.51	52,007.00	40,892.55	-11,114.45	-21.37%	49,484.00	8,591.45	21.01%
50 - Salaries & Wages	10,624.35	13,611.99	12,412.79	13,488.00	13,488.00	0.00	0.00%	13,026.90	-461.10	-3.42%
Total Program: 195 - Lessons - Hockey:	**38,603.48**	**35,017.42**	**27,259.72**	**38,519.00**	**27,404.55**	**-11,114.45**	**-28.85%**	**36,457.10**	**9,052.55**	**33.03%**
Program: 196 - Camps										
44 - Fee Revenue	53,559.50	68,698.80	78,037.10	54,162.00	81,567.10	27,405.10	50.60%	75,028.00	-6,539.10	-8.02%
50 - Salaries & Wages	16,392.45	29,044.00	41,406.94	24,660.00	41,806.94	17,146.94	69.53%	43,063.22	1,256.28	3.00%
54 - Supplies	728.40	1,038.82	803.93	800.00	803.93	3.93	0.49%	824.00	20.07	2.50%
Total Program: 196 - Camps:	**36,438.65**	**38,615.98**	**35,826.23**	**28,702.00**	**38,956.23**	**10,254.23**	**35.73%**	**31,140.78**	**-7,815.45**	**-20.06%**
Program: 197 - Ice Show										
43 - Daily Fees	11,748.00	13,140.00	13,932.00	12,000.00	14,004.00	2,004.00	16.70%	15,000.00	996.00	7.11%
44 - Fee Revenue	29,381.20	29,195.00	27,004.67	29,500.00	28,009.67	-1,490.33	-5.05%	31,525.00	3,515.33	12.55%
48 - Miscellaneous Revenue	1,651.81	1,792.05	2,753.40	1,620.00	2,753.40	1,133.40	69.96%	1,620.00	-1,133.40	-41.16%
50 - Salaries & Wages	8,362.36	8,272.46	10,422.07	10,719.00	10,422.07	-296.93	-2.77%	11,147.76	725.69	6.96%
52 - Contract Services	600.00	9,253.26	8,822.84	10,300.00	8,822.84	-1,477.16	-14.34%	10,300.00	1,477.16	16.74%
54 - Supplies	22,336.47	10,645.64	15,295.27	12,480.00	15,295.27	2,815.27	22.56%	15,753.85	458.58	3.00%
Total Program: 197 - Ice Show:	**11,482.18**	**15,955.69**	**9,149.89**	**9,621.00**	**10,226.89**	**605.89**	**6.30%**	**10,943.39**	**716.50**	**7.01%**
Program: 199 - Special Events										
44 - Fee Revenue	1,176.25	1,335.00	1,190.00	975.00	2,300.00	1,325.00	135.90%	2,800.00	500.00	21.74%

Budget Comparison Report

Category		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
54 - Supplies		527.29	625.72	575.10	0.00	700.00	700.00	0.00%	0.00	-700.00	-100.00%
Total Program: 199 - Special Events:		**648.96**	**709.28**	**614.90**	**975.00**	**1,600.00**	**625.00**	**64.10%**	**2,800.00**	**1,200.00**	**75.00%**
Total Department: 34 - Ice Operations:		**356,185.56**	**209,304.78**	**184,864.03**	**138,081.13**	**333,396.60**	**195,315.47**	**141.45%**	**243,813.43**	**-89,583.17**	**-26.87%**
Total Fund: 20 - RECREATION:		**553,611.95**	**372,903.67**	**487,402.32**	**240,791.32**	**439,484.40**	**198,693.08**	**82.52%**	**326,834.21**	**-112,650.19**	**-25.63%**
Report Total:		**553,611.95**	**372,903.67**	**487,402.32**	**240,791.32**	**439,484.40**	**198,693.08**	**82.52%**	**326,834.21**	**-112,650.19**	**-25.63%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		553,611.95	372,903.67	487,402.32	240,791.32	439,484.40	198,693.08	82.52%	326,834.21	-112,650.19	-25.63%
	Report Total:	**553,611.95**	**372,903.67**	**487,402.32**	**240,791.32**	**439,484.40**	**198,693.08**	**82.52%**	**326,834.21**	**-112,650.19**	**-25.63%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Blue Team Recreation Budgets (ECC, Gen Rec, Sports, School Age)

These 2027 Budgets for Recreation in the areas of Early Childhood Center, General Recreation, Sports and School Age Programs are presented for your consideration. The following budgets are grouped by Division. Highlights are included below.

Recreation Blue GL Codes:

20-41-100	Operations
20-41-300	Early Childhood
20-41-400	General Recreation
20-41-600	Sports
20-41-700	School Age

General Notes: Most camps/programs see a 5% fee increase. Revenue increases beyond 5% represent projected enrollment growth. Professional cleaning fees for Dist. 39 are a new expense in several programs that use District 39 facilities (Comp Plan 3.3.a) A decrease in PT wages in other budgets should be realized. Outdoor tents may be rented to facilitate camps during week 10 of summer camps at Dist. 39 facilities. Access is significantly restricted in the schools during this last week of camp. This fee is in 5225 in various camps.

100 Operations

100-5475 Summer Camp Overhead

This includes general camp expenses that are incurred to support the overall camp experience. Additions to the 2027 budget include tents for Week 10 ($3000) and a professional cleaning service daily for McKenzie and Highcrest ($38,000).

300 Early Childhood Center (ECC)

301 General Early Childhood

General Notes: 5% fee increases for all ECC programs based upon demand and rising costs.
Full-day, 5-Day Preschool is in highest demand (currently 18 on waitlist). This becomes a priority for future enrollments. Revenues reflect increased "full enrollment" (Strat Plan 2.2.a)

301-5110 Health Insurance

Higher than average due to one additional employee taking coverage in 2026

301-5255 Marketing up $1200
Initiative to intentionally promote Preschool as kindergarten preparation

303 Morning Preschool and Plus
304 Full Day
Some salaries for PS enrichment rotation were removed. 2027 Budget below 2026 Projection

304 Full Day Preschool
Revenue up due to move toward full occupancy and higher percentage of full-tuition clients

310 Discovery Camp (Camp Innovation)
Camp location/format TBD pending Dist. 39-may have negative financial impact
Camp Innovation uses District 39 facilities.

341 ECC Morning Summer Camps
Represents the combined Tiny Tots and Teeny Tiny Tots camps into one GL

342 ECC Full Day Summer Camps
Represents the combined Summer Doves and Hummingbirds camps into one GL

400 General Recreation
405, 412, 414 & 441 Represent WPD In-house programs. Other codes represent vendor or vendor-based programs with a 30% profit margin.

420 Dog Training
This program is being paused and evaluated for 2027

427 New Programs
This is where new vendor-based and WPD programs are managed until they become established in their own GL.

600 Sports

601-5000 Administration
This increase represents the addition of a Full-Time Sports Coordinator to start June 2027. Additional responsibilities across the FT positions include flag-football, youth baseball programming, Adult Sport growth, and field rentals. (Comp Plan 2.4.a)

602-4400 Summer Basketball Camp
The 2027 camp structure will be 6 weeks (2 sessions) of full camp. This was previously budgeted as 10 weeks. Several sections were cancelled in 2026.

605 Wilmette Athletics
This encompasses in-house WPD sports instructional/activity programming

607 Sports Camp
Sports Camp uses District 39 facilities.

608 Saturday Basketball
608-4400 Rookie League basketball has been added to this program
608-5225 Misc. Contract Services
Professional cleaning fees of Dist. 39 facilities may be applied here
608-5400 Program Operation Supplies up 41.5%
Coaching/playing equipment will be supplied to coaches similarly to youth soccer.

625 PM Adventures
This summer camp augments the Dist. 39 Summer Enrichment Program
625-5225 Misc. Contract Services
Professional cleaning fees of Dist. 39 facilities will be applied here

628 IBA/T-Ball
This program is under review. Anticipated growth is planned for Fall 2027.

631 Adult Volleyball
631-4420 Program Fees
The indoor portion of this program has shifted to WJHS. This will allow for program growth. The addition of a 3rd court at Gillson Beach also impacts program growth potential.
631-5035 & 5065 PT staff is down. Officiating for indoor volleyball is being shifted to a contracted service
631-5225 Misc. Contract Services
Professional cleaning fees of Dist. 39 facilities may be applied here.
Officiating will be contracted here.

632 Adult/Coed Softball
632-4420 Program growth will result from additional full-time staff. Howard Park will be back online fully.
632-5225 Misc Contract Services
Sports Officials will be contracted

633 Adult Basketball
Program growth will result from additional full-time staff.
633-5225 Misc. Contract Services
Sports Officials will continue to be contracted.
Professional cleaning fees of Dist. 39 facilities may be applied here.

634 Field Rentals
The field rental program is currently under review with potential program growth will result from additional full-time staff.

636 Women's Adult Soccer
Sports Officials will be contracted.

638 WBA Baseball
This program is under review

642 Sports Specialty Camps (Wilderness Wonders & ChangeHER)
642-4400 Program fees are set to increase 10% based upon demand

643 Flag Football
Introduction of a new program in Fall 2027. Program growth will result from additional full-time staff.

700 School Age Programs

701 Administration
701-5000 & 5035 Staffing
This represents a conversion of a PT1ACA position to Full-Time status. There is no anticipated change in salary or benefits. This includes a proposed additional PT1 School Age position.

701-5150 Training and Education up $1483
Expenses for this area now include the FT Recreation General Manager, Supervisor and Coordinator positions.

703 Before School Rec
5% program fee increase

704-707 After School Rec
3% program fee increase (based upon market)

711 Camp Wiggleworms
Camp Wiggleworms uses District 39 facilities.

712 Junior Day Camp
Junior Day Camp uses District 39 facilities.
607-5225 Misc. Contract Services
Professional cleaning fees of Dist. 39 facilities will be applied here.

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2026
OVERHEAD TRANSFERS RESTATED

Early Childhood Center	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Fee Revenue	1,183,814	1,192,806	1,321,176	274,464	982,175	1,434,546	1,512,721	1,650,989	1,873,522	1,945,409	2,080,522	2,267,060	186,537.87	8.966%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Retail Sales	0	0	0	0	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	0	0	0	0	0	26,400	0	0	0	0	0	0	-	
Total Revenue	1,183,814	1,192,806	1,321,176	274,464	982,175	1,460,946	1,512,721	1,650,989	1,873,522	1,945,409	2,080,522	2,267,060	186,537.87	8.966%
Expenses														
Salaries & Wages	$556,677	$545,400	$570,150	$367,595	$531,491	$891,337	$1,006,687	$1,037,130	$1,084,403	$1,077,218	$1,098,560	$1,144,930	46,369.52	4.221%
Employee Benefits	8,467	43,336	36,451	34,784	17,157	62,064	75,272	73,840	71,255	81,767	76,645	129,127	52,482.15	68.475%
Contract Services	29,901	26,481	30,829	7,221	1,423	21,086	21,042	23,608	11,356	25,743	20,616	28,194	7,577.88	36.758%
Utilities	1,067	3,525	3,118	6,476	6,852	9,317	8,339	8,377	7,816	8,356	8,688	8,020	(667.87)	-7.687%
Supplies	70,462	76,451	89,889	31,403	44,907	67,374	94,310	113,060	119,122	174,978	168,325	175,144	6,819.00	4.051%
Repairs	0	0	0	0	0	0	0	0	0	0	0	0	-	
Operating Expenses	$666,574	695,194	$730,438	447,478	601,830	1,051,178	1,205,650	1,256,017	1,293,951	1,368,062	1,372,833	1,485,414	112,580.68	8.201%
Operating Surplus (Deficit)	517,240	497,613	590,738	(173,015)	380,345	409,769	307,071	394,972	579,571	577,347	707,688	781,646	73,957.19	10.451%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	188,483	188,483	188,558	75,872	72,092	97,694	103,053	131,958	380,994	282,938	288,800	279,000	(9,800.00)	-3.393%
Total Non-Operating Expenses	188,483	188,483	188,558	75,872	72,092	97,694	103,053	131,958	380,994	282,938	288,800	279,000	(9,800.00)	-3.393%
Net Non-Operating Surplus (Deficit)	(188,483)	(188,483)	(188,558)	(75,872)	(72,092)	(97,694)	(103,053)	(131,958)	(380,994)	(282,938)	(288,800)	(279,000)	9,800.00	-3.393%
Total Expenses	855,057	883,677	918,996	523,350	673,922	1,148,872	1,308,703	1,387,975	1,674,945	1,651,000	1,661,633	1,764,414	102,780.68	6.186%
Net Surplus (Deficit)	328,757	309,130	402,180	(248,887)	308,253	312,075	204,018	263,014	198,577	294,409	418,856	502,646	83,789.19	20.004%
Net Surplus (Deficit)	40,513	-	13,788	-	-	19,700	-	-	-				74,001	

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

General Recreation	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projection 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Fee Revenue	596,245	617,993	575,693	159,960	239,525	338,142	426,327	605,863	806,963	925,247	887,814	926,963	39,149.19	4.410%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Retail Sales	0	0	0	0	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Total Revenue	596,245	617,993	575,693	159,960	239,525	338,142	426,327	605,863	806,963	925,247	887,814	926,963	39,149.19	4.410%
Expenses														
Salaries & Wages	$144,646	$160,281	$130,848	$97,251	$103,204	$87,279	$148,747	$202,488	$231,762	$237,333	$226,386	$246,141	19,755.25	8.726%
Employee Benefits	37,274	36,588	31,099	31,769	21,968	16,390	15,425	21,004	23,333	10,212	9,491	10,893	1,402.34	14.775%
Contract Services	280,798	293,607	255,726	92,891	86,489	180,744	176,845	215,177	307,715	380,899	342,172	358,504	16,332.14	4.773%
Utilities	1,605	1,127	2,098	1,745	1,824	800	1,845	2,250	3,179	2,742	3,288	1,958	(1,330.37)	-40.459%
Supplies	7,703	6,124	5,475	2,649	4,540	3,205	5,909	3,774	5,293	8,351	8,176	9,060	883.83	10.810%
Repairs	0	0	0	0	0	0	0	0	0	0	0	0	-	
Operating Expenses	$472,027	497,727	$425,246	226,306	218,024	288,418	348,772	444,691	571,282	639,537	589,514	626,557	37,043.19	6.284%
Operating Surplus (Deficit)	124,218	120,266	150,447	(66,346)	21,501	49,724	77,554	161,173	235,681	285,710	298,300	300,406	2,106.00	0.706%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	438,574	438,574	438,750	176,545	147,715	200,173	83,593	177,173	224,172	140,017	121,700	138,100	16,400.00	13.476%
Total Non-Operating Expenses	438,574	438,574	438,750	176,545	147,715	200,173	83,593	177,173	224,172	140,017	121,700	138,100	16,400.00	13.476%
Net Non-Operating Surplus (Deficit)	(438,574)	(438,574)	(438,750)	(176,545)	(147,715)	(200,173)	(83,593)	(177,173)	(224,172)	(140,017)	(121,700)	(138,100)	(16,400.00)	13.476%
Total Expenses	910,601	936,301	863,996	402,851	365,739	488,592	432,365	621,864	795,454	779,554	711,214	764,657	53,443.19	7.514%
Net Surplus (Deficit)	(314,356)	(318,309)	(288,303)	(242,891)	(126,214)	(150,449)	(6,039)	(16,000)	11,509	145,693	176,600	162,306	(14,294.00)	-8.094%

Capital Spending - NONE

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Sports	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	1,933	2,499	3,285	1,416	290	265	322	1,760	1,148	2,270	650	1,375	725.00	111.538%
Fee Revenue	2,058,579	2,047,737	2,073,183	851,808	1,621,855	2,177,954	1,389,544	1,720,168	1,732,125	1,763,105	1,787,964	1,995,869	207,905.15	11.628%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	41,571	48,993	63,607	27,895	34,042	73,511	111,606	92,042	99,657	99,729	109,746	107,534	(2,212.00)	-2.016%
Retail Sales	2,611	1,320	0	0	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	0	0	0	0	(500)	0	0	0	0	0	0	0	-	
Total Revenue	2,104,694	2,100,549	2,140,075	881,119	1,655,687	2,251,730	1,501,472	1,813,970	1,832,930	1,865,104	1,898,360	2,104,778	206,418.15	10.873%
Expenses														
Salaries & Wages	$433,126	$456,193	$450,046	$245,086	$155,981	$345,451	$375,452	$332,818	$336,683	$449,229	$377,763	$437,481	59,718.37	15.808%
Employee Benefits	39,471	41,705	38,784	30,872	449	4,413	19,260	15,125	36,985	72,264	70,205	81,488	11,283.04	16.072%
Contract Services	673,838	667,843	662,803	429,116	512,953	656,920	578,885	547,029	472,378	463,313	507,274	596,274	89,000.34	17.545%
Utilities	2,018	3,703	2,872	1,227	1,366	1,253	2,083	2,857	3,145	2,196	3,091	2,000	(1,090.98)	-35.295%
Supplies	99,466	108,804	83,295	23,396	41,134	81,838	88,736	89,644	89,085	106,651	108,024	137,721	29,697.32	27.491%
Repairs	677	0	0	0	0	0	0	0	0	500	0	500	500.00	
Operating Expenses	$1,248,595	1,278,248	$1,237,800	729,698	711,882	1,089,875	1,064,416	987,473	938,276	1,094,152	1,066,357	1,255,465	189,108.09	17.734%
Operating Surplus (Deficit)	856,099	822,301	902,275	151,422	943,805	1,161,855	437,056	826,497	894,654	770,952	832,003	849,313	17,310.06	2.081%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	418,333	418,333	418,500	168,396	221,905	300,711	319,319	353,524	314,939	377,818	338,765	372,600	33,835.00	9.988%
Total Non-Operating Expenses	418,333	418,333	418,500	168,396	221,905	300,711	319,319	353,524	314,939	377,818	338,765	372,600	33,835.00	9.988%
Net Non-Operating Surplus (Deficit)	(418,333)	(418,333)	(418,500)	(168,396)	(221,905)	(300,711)	(319,319)	(353,524)	(314,939)	(377,818)	(338,765)	(372,600)	(33,835.00)	9.988%
Total Expenses	1,666,927	1,696,581	1,656,300	898,094	933,787	1,390,586	1,383,735	1,340,997	1,253,215	1,471,970	1,405,122	1,628,065	222,943.09	15.866%
Net Surplus (Deficit)	437,766	403,968	483,775	(16,975)	721,900	861,144	117,737	472,973	579,715	393,134	491,185	476,713	(14,471.83)	-2.946%
Capital Spending	-	-	-	-	-	14,440	-	-	-				14,440	

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027
OVERHEAD TRANSFERS RESTATED

School Age

	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Fee Revenue	1,322,792	1,305,033	1,531,540	182,821	1,000,643	1,328,403	1,431,733	1,580,657	2,102,997	2,482,701	2,457,155	2,580,195	123,039.73	5.007%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Retail Sales	0	0	0	0	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Total Revenue	1,322,792	1,305,033	1,531,540	182,821	1,000,643	1,328,403	1,431,733	1,580,657	2,102,997	2,482,701	2,457,155	2,580,195	123,039.73	5.007%
Expenses														
Salaries & Wages	$370,845	$430,008	$420,636	$178,107	$323,041	$450,835	$581,438	$584,507	$670,514	$1,026,613	$872,355	$965,521	93,166.38	10.680%
Employee Benefits	1,318	585	845	100	523	165	1,164	1,258	1,014	55,441	53,641	83,225	29,583.51	55.151%
Contract Services	76,846	83,660	80,204	4,279	70,005	181,110	289,015	303,718	297,271	218,223	182,033	234,646	52,612.44	28.903%
Utilities	745	2,346	1,227	369	400	151	815	786	901	6,010	1,690	4,497	2,807.36	166.151%
Supplies	40,348	48,916	43,701	6,753	18,204	23,985	26,158	16,739	14,367	38,255	29,909	33,900	3,991.02	13.344%
Repairs	0	0	0	0	0	0	0	0	0	0	0	0	-	
Operating Expenses	$490,103	565,516	$546,613	189,608	412,173	656,247	898,590	907,008	984,067	1,344,542	1,139,628	1,321,788	182,160.71	15.984%
Operating Surplus (Deficit)	832,689	739,517	984,927	(6,787)	588,471	672,156	533,143	673,648	1,118,930	1,138,159	1,317,528	1,258,407	(59,120.98)	-4.487%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	371,543	371,543	371,692	149,562	142,110	192,578	203,140	260,119	148,540	557,773	537,700	550,100	12,400.00	2.306%
Total Non-Operating Expenses	371,543	371,543	371,692	149,562	142,110	192,578	203,140	260,119	148,540	557,773	537,700	550,100	12,400.00	2.306%
Net Non-Operating Surplus (Deficit)	(371,543)	(371,543)	(371,692)	(149,562)	(142,110)	(192,578)	(203,140)	(260,119)	(148,540)	(557,773)	(537,700)	(550,100)	(12,400.00)	2.306%
Total Expenses	861,646	937,059	918,305	339,170	554,283	848,825	1,101,730	1,167,127	1,132,607	1,902,315	1,677,328	1,871,888	194,560.71	11.599%
Net Surplus (Deficit)	461,146	367,974	613,235	(156,349)	446,361	479,578	330,003	413,529	970,390	580,386	779,828	708,307	(71,520.98)	-9.171%

Capital Spending - NONE



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
ProgramArea: 3 - Early Childhood											
Program: 301 - Administration											
Category: 50 - Salaries & Wages											
20-41-301-5000	Administration	178,882.99	165,999.79	133,966.28	173,821.64	173,821.64	0.00	0.00%	179,985.78	6,164.14	3.55%
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	13,584.59	11,595.75	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-41-301-5085	Overtime PT	124.23	235.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**192,591.81**	**177,830.67**	**133,966.28**	**173,821.65**	**173,821.65**	**0.00**	**0.00%**	**179,985.79**	**6,164.14**	**3.55%**
Category: 51 - Employee Benefits											
20-41-301-5110	Health Insurance Premiums	65,559.37	66,063.97	68,272.69	66,752.61	66,752.61	0.00	0.00%	116,940.95	50,188.34	75.19%
20-41-301-5150	Training & Education	858.11	0.00	2,114.90	2,548.00	2,114.90	-433.10	-17.00%	2,858.00	743.10	35.14%
20-41-301-5160	Dues	530.00	795.00	530.00	530.00	530.00	0.00	0.00%	568.00	38.00	7.17%
20-41-301-5170	Awards and Meetings	39.45	0.00	74.84	0.00	74.84	74.84	0.00%	0.00	-74.84	-100.00%
	Total Category: 51 - Employee Benefits :	**66,986.93**	**66,858.97**	**70,992.43**	**69,830.61**	**69,472.35**	**-358.26**	**-0.51%**	**120,366.95**	**50,894.60**	**73.26%**
Category: 52 - Contract Services											
20-41-301-5205	Equipment Maintenance Servi	1,145.42	1,473.30	1,109.64	0.00	1,473.00	1,473.00	0.00%	1,500.00	27.00	1.83%
20-41-301-5220	Transportation	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%	300.00	300.00	0.00%
20-41-301-5225	Misc. Contract Services	0.00	0.00	5,040.00	5,500.00	5,040.00	-460.00	-8.36%	5,500.00	460.00	9.13%
20-41-301-5255	Marketing	314.63	0.00	165.00	1,500.00	265.00	-1,235.00	-82.33%	1,500.00	1,235.00	466.04%
	Total Category: 52 - Contract Services:	**1,460.05**	**1,473.30**	**6,314.64**	**7,300.00**	**6,778.00**	**-522.00**	**-7.15%**	**8,800.00**	**2,022.00**	**29.83%**
Category: 53 - Utilities											
20-41-301-5310	Communications	7,793.84	6,784.44	4,449.87	7,956.00	7,956.00	0.00	0.00%	7,620.00	-336.00	-4.22%
	Total Category: 53 - Utilities :	**7,793.84**	**6,784.44**	**4,449.87**	**7,956.00**	**7,956.00**	**0.00**	**0.00%**	**7,620.00**	**-336.00**	**-4.22%**
Category: 54 - Supplies											
20-41-301-5400	Program Operation Supplies	0.00	0.00	0.00	400.00	0.00	-400.00	-100.00%	400.00	400.00	0.00%
20-41-301-5410	Office Supplies	226.16	52.41	89.12	350.00	89.12	-260.88	-74.54%	350.00	260.88	292.73%
	Total Category: 54 - Supplies :	**226.16**	**52.41**	**89.12**	**750.00**	**89.12**	**-660.88**	**-88.12%**	**750.00**	**660.88**	**741.56%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 60 - Transfers											
20-41-301-6010	Admin Overhead Charge	392,077.00	380,994.00	99,289.00	282,938.00	288,800.00	5,862.00	2.07%	279,000.00	-9,800.00	-3.39%
Total Category: 60 - Transfers :		**392,077.00**	**380,994.00**	**99,289.00**	**282,938.00**	**288,800.00**	**5,862.00**	**2.07%**	**279,000.00**	**-9,800.00**	**-3.39%**
Total Program: 301 - Administration:		**661,135.79**	**633,993.79**	**315,101.34**	**542,596.26**	**546,917.12**	**4,320.86**	**0.80%**	**596,522.74**	**49,605.62**	**9.07%**
Program: 303 - Pre School											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	308,556.75	496,949.13	334,159.16	388,899.48	426,102.00	37,202.52	9.57%	449,036.00	22,934.00	5.38%
Total Category: 44 - Fee Revenue :		**308,556.75**	**496,949.13**	**334,159.16**	**388,899.48**	**426,102.00**	**37,202.52**	**9.57%**	**449,036.00**	**22,934.00**	**5.38%**
Category: 50 - Salaries & Wages											
20-41-303-5045	PT Instructor	210,194.05	213,620.60	157,814.06	185,955.90	209,903.82	23,947.92	12.88%	208,634.00	-1,269.82	-0.60%
20-41-303-5085	Overtime PT	14.25	0.00	18.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**210,208.30**	**213,620.60**	**157,832.06**	**185,955.90**	**209,903.82**	**23,947.92**	**12.88%**	**208,634.00**	**-1,269.82**	**-0.60%**
Category: 51 - Employee Benefits											
20-41-303-5150	Training & Education	959.00	475.94	632.00	3,192.00	1,132.00	-2,060.00	-64.54%	1,189.00	57.00	5.04%
20-41-303-5170	Awards and Meetings	891.18	1,470.25	1,354.95	2,000.00	2,000.00	0.00	0.00%	1,500.00	-500.00	-25.00%
Total Category: 51 - Employee Benefits :		**1,850.18**	**1,946.19**	**1,986.95**	**5,192.00**	**3,132.00**	**-2,060.00**	**-39.68%**	**2,689.00**	**-443.00**	**-14.14%**
Category: 52 - Contract Services											
20-41-303-5215	Independent Contractor Servic	6,914.50	805.20	0.00	2,210.00	900.00	-1,310.00	-59.28%	1,000.00	100.00	11.11%
20-41-303-5225	Misc. Contract Services	752.40	0.00	0.00	1,882.00	1,882.00	0.00	0.00%	1,882.00	0.00	0.00%
20-41-303-5272	Entry Fees/Field Trips	427.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**8,094.40**	**805.20**	**0.00**	**4,092.00**	**2,782.00**	**-1,310.00**	**-32.01%**	**2,882.00**	**100.00**	**3.59%**
Category: 54 - Supplies											
20-41-303-5400	Program Operation Supplies	41,410.45	43,423.90	33,762.98	52,343.40	51,343.40	-1,000.00	-1.91%	52,113.00	769.60	1.50%
20-41-303-5460	Uniform Supplies	0.00	70.43	1,116.60	560.00	1,116.60	556.60	99.39%	600.00	-516.60	-46.27%
Total Category: 54 - Supplies :		**41,410.45**	**43,494.33**	**34,879.58**	**52,903.40**	**52,460.00**	**-443.40**	**-0.84%**	**52,713.00**	**253.00**	**0.48%**
Total Program: 303 - Pre School:		**46,993.42**	**237,082.81**	**139,460.57**	**140,756.18**	**157,824.18**	**17,068.00**	**12.13%**	**182,118.00**	**24,293.82**	**15.39%**
Program: 304 - FD Pre School											
Category: 44 - Fee Revenue											
20-41-304-4400	Program Fees	875,390.60	890,997.13	825,030.57	1,024,577.52	1,083,237.00	58,659.48	5.73%	1,203,416.00	120,179.00	11.09%
Total Category: 44 - Fee Revenue :		**875,390.60**	**890,997.13**	**825,030.57**	**1,024,577.52**	**1,083,237.00**	**58,659.48**	**5.73%**	**1,203,416.00**	**120,179.00**	**11.09%**
Category: 50 - Salaries & Wages											
20-41-304-5045	PT Instructor	426,810.30	468,472.68	335,218.51	503,314.61	498,924.61	-4,390.00	-0.87%	523,446.53	24,521.92	4.91%
20-41-304-5085	Overtime PT	1,205.22	399.24	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**428,015.52**	**468,871.92**	**335,218.51**	**503,314.61**	**498,924.61**	**-4,390.00**	**-0.87%**	**523,446.53**	**24,521.92**	**4.91%**
Category: 51 - Employee Benefits											
20-41-304-5150	Training & Education	1,527.00	692.00	954.95	3,312.00	1,840.95	-1,471.05	-44.42%	2,000.00	159.05	8.64%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-304-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5170	Awards and Meetings	1,727.10	1,229.98	2,032.44	2,000.00	2,032.44	32.44	1.62%	2,400.00	367.56	18.08%
Total Category: 51 - Employee Benefits :		**3,254.10**	**1,921.98**	**2,987.39**	**5,312.00**	**3,873.39**	**-1,438.61**	**-27.08%**	**4,400.00**	**526.61**	**13.60%**
Category: 52 - Contract Services											
20-41-304-5215	Independent Contractor Servic	1,053.00	1,207.80	0.00	2,632.00	1,350.00	-1,282.00	-48.71%	1,450.00	100.00	7.41%
20-41-304-5225	Misc. Contract Services	1,128.60	0.00	0.00	2,823.00	2,823.00	0.00	0.00%	2,823.00	0.00	0.00%
20-41-304-5272	Entry Fees/Field Trips	673.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**2,855.10**	**1,207.80**	**0.00**	**5,455.00**	**4,173.00**	**-1,282.00**	**-23.50%**	**4,273.00**	**100.00**	**2.40%**
Category: 54 - Supplies											
20-41-304-5400	Program Operation Supplies	61,470.30	67,359.59	52,676.90	110,043.00	93,325.30	-16,717.70	-15.19%	96,500.00	3,174.70	3.40%
20-41-304-5460	Uniform Supplies	117.00	105.65	1,674.91	1,680.00	1,674.91	-5.09	-0.30%	1,920.00	245.09	14.63%
Total Category: 54 - Supplies :		**61,587.30**	**67,465.24**	**54,351.81**	**111,723.00**	**95,000.21**	**-16,722.79**	**-14.97%**	**98,420.00**	**3,419.79**	**3.60%**
Total Program: 304 - FD Pre School:		**379,678.58**	**351,530.19**	**432,472.86**	**398,772.91**	**481,265.79**	**82,492.88**	**20.69%**	**572,876.47**	**91,610.68**	**19.04%**
Program: 310 - Discovery Camp											
Category: 44 - Fee Revenue											
20-41-310-4400	Program Fees	147,777.21	156,169.28	177,967.28	163,399.00	176,927.28	13,528.28	8.28%	185,288.78	8,361.50	4.73%
Total Category: 44 - Fee Revenue :		**147,777.21**	**156,169.28**	**177,967.28**	**163,399.00**	**176,927.28**	**13,528.28**	**8.28%**	**185,288.78**	**8,361.50**	**4.73%**
Category: 50 - Salaries & Wages											
20-41-310-5030	PT Supervisor	17,238.79	22,148.89	20,421.93	23,781.10	20,421.93	-3,359.17	-14.13%	19,663.00	-758.93	-3.72%
20-41-310-5050	PT Counselor	46,838.68	61,711.17	45,185.20	50,686.16	45,185.20	-5,500.96	-10.85%	46,809.42	1,624.22	3.59%
20-41-310-5075	PT Driver	1,327.61	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5085	Overtime PT	0.00	806.15	560.53	0.00	560.53	560.53	0.00%	0.00	-560.53	-100.00%
Total Category: 50 - Salaries & Wages:		**65,405.08**	**84,666.21**	**66,167.66**	**74,467.26**	**66,167.66**	**-8,299.60**	**-11.15%**	**66,472.42**	**304.76**	**0.46%**
Category: 51 - Employee Benefits											
20-41-310-5170	Awards and Meetings	426.57	168.91	199.50	442.00	199.50	-242.50	-54.86%	476.00	276.50	138.60%
Total Category: 51 - Employee Benefits :		**426.57**	**168.91**	**199.50**	**442.00**	**199.50**	**-242.50**	**-54.86%**	**476.00**	**276.50**	**138.60%**
Category: 52 - Contract Services											
20-41-310-5215	Independent Contractor Servic	0.00	1,707.34	1,125.00	1,400.00	1,125.00	-275.00	-19.64%	1,125.00	0.00	0.00%
20-41-310-5220	Transportation	2,023.91	1,361.66	1,366.22	1,830.00	1,366.22	-463.78	-25.34%	4,535.60	3,169.38	231.98%
20-41-310-5272	Entry Fees/Field Trips	5,415.00	2,162.78	2,154.00	2,634.44	2,397.00	-237.44	-9.01%	3,868.00	1,471.00	61.37%
Total Category: 52 - Contract Services:		**7,438.91**	**5,231.78**	**4,645.22**	**5,864.44**	**4,888.22**	**-976.22**	**-16.65%**	**9,528.60**	**4,640.38**	**94.93%**
Category: 53 - Utilities											
20-41-310-5310	Communications	328.87	681.43	468.92	250.00	468.92	218.92	87.57%	250.00	-218.92	-46.69%
Total Category: 53 - Utilities :		**328.87**	**681.43**	**468.92**	**250.00**	**468.92**	**218.92**	**87.57%**	**250.00**	**-218.92**	**-46.69%**
Category: 54 - Supplies											
20-41-310-5400	Program Operation Supplies	2,305.04	3,534.99	3,423.10	3,617.50	3,423.10	-194.40	-5.37%	3,325.00	-98.10	-2.87%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-310-5460	Uniform Supplies	1,374.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**3,679.24**	**3,534.99**	**3,423.10**	**3,617.50**	**3,423.10**	**-194.40**	**-5.37%**	**3,325.00**	**-98.10**	**-2.87%**
	Total Program: 310 - Discovery Camp:	**70,498.54**	**61,885.96**	**103,062.88**	**78,757.80**	**101,779.88**	**23,022.08**	**29.23%**	**105,236.76**	**3,456.88**	**3.40%**
Program: 311 - Early Birds											
Category: 44 - Fee Revenue											
20-41-311-4400	Program Fees	5,638.00	5,292.00	5,720.00	7,006.00	8,770.00	1,764.00	25.18%	9,070.00	300.00	3.42%
	Total Category: 44 - Fee Revenue :	**5,638.00**	**5,292.00**	**5,720.00**	**7,006.00**	**8,770.00**	**1,764.00**	**25.18%**	**9,070.00**	**300.00**	**3.42%**
Category: 50 - Salaries & Wages											
20-41-311-5045	PT Instructor	126.00	215.25	0.00	2,043.13	2,043.13	0.00	0.00%	0.00	-2,043.13	-100.00%
	Total Category: 50 - Salaries & Wages:	**126.00**	**215.25**	**0.00**	**2,043.13**	**2,043.13**	**0.00**	**0.00%**	**0.00**	**-2,043.13**	**-100.00%**
	Total Program: 311 - Early Birds:	**5,512.00**	**5,076.75**	**5,720.00**	**4,962.87**	**6,726.87**	**1,764.00**	**35.54%**	**9,070.00**	**2,343.13**	**34.83%**
Program: 341 - ECC Morning Summer Camp											
Category: 44 - Fee Revenue											
20-41-341-4400	Program Fees	94,279.00	97,345.30	79,175.08	110,407.00	79,175.08	-31,231.92	-28.29%	86,207.95	7,032.87	8.88%
	Total Category: 44 - Fee Revenue :	**94,279.00**	**97,345.30**	**79,175.08**	**110,407.00**	**79,175.08**	**-31,231.92**	**-28.29%**	**86,207.95**	**7,032.87**	**8.88%**
Category: 50 - Salaries & Wages											
20-41-341-5030	PT Supervisor	16,804.69	17,248.54	18,752.03	16,353.32	18,752.03	2,398.71	14.67%	21,571.55	2,819.52	15.04%
20-41-341-5050	PT Counselor	28,123.85	25,221.69	24,864.98	23,911.46	24,864.98	953.52	3.99%	25,923.47	1,058.49	4.26%
20-41-341-5085	Overtime PT	91.13	579.15	106.07	0.00	106.07	106.07	0.00%	0.00	-106.07	-100.00%
	Total Category: 50 - Salaries & Wages:	**45,019.67**	**43,049.38**	**43,723.08**	**40,264.78**	**43,723.08**	**3,458.30**	**8.59%**	**47,495.02**	**3,771.94**	**8.63%**
Category: 51 - Employee Benefits											
20-41-341-5170	Awards and Meetings	544.17	103.63	0.00	340.00	0.00	-340.00	-100.00%	340.00	340.00	0.00%
	Total Category: 51 - Employee Benefits :	**544.17**	**103.63**	**0.00**	**340.00**	**0.00**	**-340.00**	**-100.00%**	**340.00**	**340.00**	**0.00%**
Category: 52 - Contract Services											
20-41-341-5215	Independent Contractor Servic	815.00	1,318.83	1,070.00	1,042.00	1,070.00	28.00	2.69%	1,300.00	230.00	21.50%
20-41-341-5225	Misc. Contract Services	1,065.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-341-5272	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:	**1,880.00**	**1,318.83**	**1,070.00**	**1,042.00**	**1,070.00**	**28.00**	**2.69%**	**1,300.00**	**230.00**	**21.50%**
Category: 53 - Utilities											
20-41-341-5310	Communications	254.43	349.75	262.95	150.00	262.95	112.95	75.30%	150.00	-112.95	-42.95%
	Total Category: 53 - Utilities :	**254.43**	**349.75**	**262.95**	**150.00**	**262.95**	**112.95**	**75.30%**	**150.00**	**-112.95**	**-42.95%**
Category: 54 - Supplies											
20-41-341-5400	Program Operation Supplies	1,980.08	2,079.34	2,294.63	3,096.00	2,294.63	-801.37	-25.88%	2,490.00	195.37	8.51%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-341-5460	Uniform Supplies	1,318.42	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**3,298.50**	**2,079.34**	**2,294.63**	**3,096.00**	**2,294.63**	**-801.37**	**-25.88%**	**2,490.00**	**195.37**	**8.51%**
	Total Program: 341 - ECC Morning Summer Camp:	**43,282.23**	**50,444.37**	**31,824.42**	**65,514.22**	**31,824.42**	**-33,689.80**	**-51.42%**	**34,432.93**	**2,608.51**	**8.20%**
Program: 342 - ECC Full Day Summer Camp											
Category: 44 - Fee Revenue											
20-41-342-4400	Program Fees	219,347.21	226,769.52	296,463.10	251,120.00	306,310.10	55,190.10	21.98%	334,041.00	27,730.90	9.05%
	Total Category: 44 - Fee Revenue :	**219,347.21**	**226,769.52**	**296,463.10**	**251,120.00**	**306,310.10**	**55,190.10**	**21.98%**	**334,041.00**	**27,730.90**	**9.05%**
Category: 50 - Salaries & Wages											
20-41-342-5030	PT Supervisor	17,970.25	18,734.74	16,880.74	21,291.76	16,880.74	-4,411.02	-20.72%	24,970.34	8,089.60	47.92%
20-41-342-5050	PT Counselor	77,331.76	75,944.47	85,984.83	76,058.48	85,984.83	9,926.35	13.05%	93,925.48	7,940.65	9.23%
20-41-342-5085	Overtime PT	461.75	1,470.06	1,110.54	0.00	1,110.54	1,110.54	0.00%	0.00	-1,110.54	-100.00%
	Total Category: 50 - Salaries & Wages:	**95,763.76**	**96,149.27**	**103,976.11**	**97,350.24**	**103,976.11**	**6,625.87**	**6.81%**	**118,895.82**	**14,919.71**	**14.35%**
Category: 51 - Employee Benefits											
20-41-342-5170	Awards and Meetings	778.38	255.14	0.00	650.00	0.00	-650.00	-100.00%	855.00	855.00	0.00%
	Total Category: 51 - Employee Benefits :	**778.38**	**255.14**	**0.00**	**650.00**	**0.00**	**-650.00**	**-100.00%**	**855.00**	**855.00**	**0.00%**
Category: 52 - Contract Services											
20-41-342-5215	Independent Contractor Servic	1,880.00	1,318.83	924.50	1,990.00	924.50	-1,065.50	-53.54%	1,410.00	485.50	52.51%
20-41-342-5272	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:	**1,880.00**	**1,318.83**	**924.50**	**1,990.00**	**924.50**	**-1,065.50**	**-53.54%**	**1,410.00**	**485.50**	**52.51%**
Category: 54 - Supplies											
20-41-342-5400	Program Operation Supplies	1,485.29	2,495.30	15,058.02	2,888.00	15,058.02	12,170.02	421.40%	17,446.00	2,387.98	15.86%
20-41-342-5460	Uniform Supplies	1,373.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**2,858.79**	**2,495.30**	**15,058.02**	**2,888.00**	**15,058.02**	**12,170.02**	**421.40%**	**17,446.00**	**2,387.98**	**15.86%**
	Total Program: 342 - ECC Full Day Summer Camp :	**118,066.28**	**126,550.98**	**176,504.47**	**148,241.76**	**186,351.47**	**38,109.71**	**25.71%**	**195,434.18**	**9,082.71**	**4.87%**
	Total ProgramArea: 3 - Early Childhood:	**2,895.26**	**198,577.27**	**573,943.86**	**294,409.48**	**418,855.49**	**124,446.01**	**42.27%**	**502,645.60**	**83,790.11**	**20.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 4 - General Rec											
Program: 401 - Administration											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	75,340.47	72,542.90	72,790.38	99,832.38	94,736.43	-5,095.95	-5.10%	98,513.24	3,776.81	3.99%
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	31,824.53	26,549.25	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-41-401-5085	Overtime PT	289.86	586.12	869.06	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**107,454.86**	**99,678.27**	**73,659.44**	**99,832.39**	**94,736.44**	**-5,095.95**	**-5.10%**	**98,513.25**	**3,776.81**	**3.99%**
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	19,019.97	21,856.62	5,120.51	7,666.13	7,666.13	0.00	0.00%	8,137.47	471.34	6.15%
20-41-401-5150	Training & Education	1,201.68	1,123.64	1,026.86	1,451.00	1,451.00	0.00	0.00%	1,516.00	65.00	4.48%
20-41-401-5160	Dues	362.00	265.00	265.00	265.00	265.00	0.00	0.00%	359.00	94.00	35.47%
20-41-401-5170	Awards and Meetings	0.00	87.94	0.00	150.00	75.00	-75.00	-50.00%	150.00	75.00	100.00%
	Total Category: 51 - Employee Benefits :	**20,583.65**	**23,333.20**	**6,412.37**	**9,532.13**	**9,457.13**	**-75.00**	**-0.79%**	**10,162.47**	**705.34**	**7.46%**
Category: 52 - Contract Services											
20-41-401-5220	Transportation	388.16	764.61	822.60	525.00	1,022.60	497.60	94.78%	1,218.00	195.40	19.11%
20-41-401-5255	Marketing	0.00	0.00	0.00	386.00	193.00	-193.00	-50.00%	386.00	193.00	100.00%
20-41-401-5265	Printing	0.00	0.00	0.00	35.00	35.00	0.00	0.00%	35.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**388.16**	**764.61**	**822.60**	**946.00**	**1,250.60**	**304.60**	**32.20%**	**1,639.00**	**388.40**	**31.06%**
Category: 53 - Utilities											
20-41-401-5310	Communications	1,146.51	2,134.97	1,189.43	1,482.24	1,482.24	0.00	0.00%	660.00	-822.24	-55.47%
	Total Category: 53 - Utilities :	**1,146.51**	**2,134.97**	**1,189.43**	**1,482.24**	**1,482.24**	**0.00**	**0.00%**	**660.00**	**-822.24**	**-55.47%**
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	0.00	951.29	100.30	730.00	730.00	0.00	0.00%	750.00	20.00	2.74%
20-41-401-5410	Office Supplies	40.69	52.41	67.66	250.00	250.00	0.00	0.00%	550.00	300.00	120.00%
	Total Category: 54 - Supplies :	**40.69**	**1,003.70**	**167.96**	**980.00**	**980.00**	**0.00**	**0.00%**	**1,300.00**	**320.00**	**32.65%**
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	177,173.00	224,172.00	48,037.00	140,017.00	121,700.00	-18,317.00	-13.08%	138,100.00	16,400.00	13.48%
	Total Category: 60 - Transfers :	**177,173.00**	**224,172.00**	**48,037.00**	**140,017.00**	**121,700.00**	**-18,317.00**	**-13.08%**	**138,100.00**	**16,400.00**	**13.48%**
	Total Program: 401 - Administration:	**306,786.87**	**351,086.75**	**130,288.80**	**252,789.76**	**229,606.41**	**-23,183.35**	**-9.17%**	**250,374.72**	**20,768.31**	**9.05%**
Program: 405 - After Camp Recreation											
Category: 44 - Fee Revenue											
20-41-405-4400	Program Fees	206,145.92	261,425.06	235,611.33	235,090.00	240,378.13	5,288.13	2.25%	254,270.00	13,891.87	5.78%
	Total Category: 44 - Fee Revenue :	**206,145.92**	**261,425.06**	**235,611.33**	**235,090.00**	**240,378.13**	**5,288.13**	**2.25%**	**254,270.00**	**13,891.87**	**5.78%**
Category: 50 - Salaries & Wages											
20-41-405-5030	PT Supervisor	7,801.50	11,341.80	19,403.05	14,845.51	19,403.05	4,557.54	30.70%	28,184.82	8,781.77	45.26%
20-41-405-5050	PT Counselor	49,902.19	78,113.31	57,801.20	64,989.26	57,801.20	-7,188.06	-11.06%	62,173.68	4,372.48	7.56%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-405-5075	PT Driver	499.84	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5085	Overtime PT	39.38	326.87	97.35	0.00	97.35	97.35	0.00%	0.00	-97.35	-100.00%
Total Category: 50 - Salaries & Wages:		**58,242.91**	**89,781.98**	**77,301.60**	**79,834.77**	**77,301.60**	**-2,533.17**	**-3.17%**	**90,358.50**	**13,056.90**	**16.89%**
Category: 51 - Employee Benefits											
20-41-405-5150	Training & Education	0.00	0.00	0.00	120.00	34.00	-86.00	-71.67%	252.00	218.00	641.18%
20-41-405-5170	Awards and Meetings	198.88	0.00	0.00	375.00	0.00	-375.00	-100.00%	290.00	290.00	0.00%
Total Category: 51 - Employee Benefits :		**198.88**	**0.00**	**0.00**	**495.00**	**34.00**	**-461.00**	**-93.13%**	**542.00**	**508.00**	**1,494.12%**
Category: 52 - Contract Services											
20-41-405-5220	Transportation	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 53 - Utilities											
20-41-405-5310	Communications	1,103.07	1,044.29	545.94	0.01	545.94	545.93	59,300.00%	0.01	-545.93	-100.00%
Total Category: 53 - Utilities :		**1,103.07**	**1,044.29**	**545.94**	**0.01**	**545.94**	**545.93**	**59,300.00%**	**0.01**	**-545.93**	**-100.00%**
Category: 54 - Supplies											
20-41-405-5400	Program Operation Supplies	615.53	1,940.23	2,472.49	1,800.00	2,472.49	672.49	37.36%	2,190.00	-282.49	-11.43%
20-41-405-5460	Uniform Supplies	651.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**1,267.33**	**1,940.23**	**2,472.49**	**1,800.00**	**2,472.49**	**672.49**	**37.36%**	**2,190.00**	**-282.49**	**-11.43%**
Total Program: 405 - After Camp Recreation:		**144,583.73**	**168,658.56**	**155,291.30**	**152,960.22**	**160,024.10**	**7,063.88**	**4.62%**	**161,179.49**	**1,155.39**	**0.72%**
Program: 407 - Play-Well Tek-Nologies											
Category: 44 - Fee Revenue											
20-41-407-4400	Program Fees	38,590.10	35,193.69	14,809.50	35,340.00	10,719.50	-24,620.50	-69.67%	12,400.00	1,680.50	15.68%
Total Category: 44 - Fee Revenue :		**38,590.10**	**35,193.69**	**14,809.50**	**35,340.00**	**10,719.50**	**-24,620.50**	**-69.67%**	**12,400.00**	**1,680.50**	**15.68%**
Category: 52 - Contract Services											
20-41-407-5215	Independent Contractor Servic	23,930.75	23,763.21	6,996.00	24,750.00	6,996.00	-17,754.00	-71.73%	8,670.00	1,674.00	23.93%
Total Category: 52 - Contract Services:		**23,930.75**	**23,763.21**	**6,996.00**	**24,750.00**	**6,996.00**	**-17,754.00**	**-71.73%**	**8,670.00**	**1,674.00**	**23.93%**
Total Program: 407 - Play-Well Tek-Nologies:		**14,659.35**	**11,430.48**	**7,813.50**	**10,590.00**	**3,723.50**	**-6,866.50**	**-64.84%**	**3,730.00**	**6.50**	**0.17%**
Program: 411 - Chicago Loves Dance											
Category: 44 - Fee Revenue											
20-41-411-4400	Program Fees	27,183.14	34,707.41	35,519.74	35,899.00	33,638.74	-2,260.26	-6.30%	34,510.00	871.26	2.59%
Total Category: 44 - Fee Revenue :		**27,183.14**	**34,707.41**	**35,519.74**	**35,899.00**	**33,638.74**	**-2,260.26**	**-6.30%**	**34,510.00**	**871.26**	**2.59%**
Category: 52 - Contract Services											
20-41-411-5215	Independent Contractor Servic	18,042.50	23,922.50	19,290.00	24,970.00	22,021.40	-2,948.60	-11.81%	24,120.00	2,098.60	9.53%
Total Category: 52 - Contract Services:		**18,042.50**	**23,922.50**	**19,290.00**	**24,970.00**	**22,021.40**	**-2,948.60**	**-11.81%**	**24,120.00**	**2,098.60**	**9.53%**
Total Program: 411 - Chicago Loves Dance:		**9,140.64**	**10,784.91**	**16,229.74**	**10,929.00**	**11,617.34**	**688.34**	**6.30%**	**10,390.00**	**-1,227.34**	**-10.56%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 412 - American Red Cross Classes											
Category: 44 - Fee Revenue											
20-41-412-4400	Program Fees	2,533.00	3,362.00	4,171.00	3,784.00	3,827.00	43.00	1.14%	4,128.00	301.00	7.87%
	Total Category: 44 - Fee Revenue :	**2,533.00**	**3,362.00**	**4,171.00**	**3,784.00**	**3,827.00**	**43.00**	**1.14%**	**4,128.00**	**301.00**	**7.87%**
Category: 50 - Salaries & Wages											
20-41-412-5045	PT Instructor	386.88	82.50	123.60	469.68	321.36	-148.32	-31.58%	617.04	295.68	92.01%
	Total Category: 50 - Salaries & Wages:	**386.88**	**82.50**	**123.60**	**469.68**	**321.36**	**-148.32**	**-31.58%**	**617.04**	**295.68**	**92.01%**
Category: 54 - Supplies											
20-41-412-5400	Program Operation Supplies	323.99	324.00	343.84	421.00	504.00	83.00	19.71%	482.00	-22.00	-4.37%
	Total Category: 54 - Supplies :	**323.99**	**324.00**	**343.84**	**421.00**	**504.00**	**83.00**	**19.71%**	**482.00**	**-22.00**	**-4.37%**
	Total Program: 412 - American Red Cross Classes:	**1,822.13**	**2,955.50**	**3,703.56**	**2,893.32**	**3,001.64**	**108.32**	**3.74%**	**3,028.96**	**27.32**	**0.91%**
Program: 414 - One Day Workshops											
Category: 44 - Fee Revenue											
20-41-414-4400	Program Fees	4,543.00	280.00	1,710.00	4,844.00	1,686.00	-3,158.00	-65.19%	1,783.00	97.00	5.75%
	Total Category: 44 - Fee Revenue :	**4,543.00**	**280.00**	**1,710.00**	**4,844.00**	**1,686.00**	**-3,158.00**	**-65.19%**	**1,783.00**	**97.00**	**5.75%**
Category: 50 - Salaries & Wages											
20-41-414-5045	PT Instructor	0.00	0.00	0.00	1,824.00	313.89	-1,510.11	-82.79%	462.50	148.61	47.34%
	Total Category: 50 - Salaries & Wages:	**0.00**	**0.00**	**0.00**	**1,824.00**	**313.89**	**-1,510.11**	**-82.79%**	**462.50**	**148.61**	**47.34%**
Category: 52 - Contract Services											
20-41-414-5215	Independent Contractor Servic	3,120.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**3,120.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-414-5400	Program Operation Supplies	0.00	371.59	894.82	1,345.00	933.96	-411.04	-30.56%	580.00	-353.96	-37.90%
	Total Category: 54 - Supplies :	**0.00**	**371.59**	**894.82**	**1,345.00**	**933.96**	**-411.04**	**-30.56%**	**580.00**	**-353.96**	**-37.90%**
	Total Program: 414 - One Day Workshops:	**1,422.40**	**-91.59**	**815.18**	**1,675.00**	**438.15**	**-1,236.85**	**-73.84%**	**740.50**	**302.35**	**69.01%**
Program: 418 - Chess											
Category: 44 - Fee Revenue											
20-41-418-4400	Program Fees	29,457.71	24,479.62	16,506.70	23,102.00	16,571.45	-6,530.55	-28.27%	16,842.00	270.55	1.63%
	Total Category: 44 - Fee Revenue :	**29,457.71**	**24,479.62**	**16,506.70**	**23,102.00**	**16,571.45**	**-6,530.55**	**-28.27%**	**16,842.00**	**270.55**	**1.63%**
Category: 52 - Contract Services											
20-41-418-5215	Independent Contractor Servic	19,014.00	14,513.00	10,022.00	15,900.00	11,600.00	-4,300.00	-27.04%	11,796.00	196.00	1.69%
	Total Category: 52 - Contract Services:	**19,014.00**	**14,513.00**	**10,022.00**	**15,900.00**	**11,600.00**	**-4,300.00**	**-27.04%**	**11,796.00**	**196.00**	**1.69%**
	Total Program: 418 - Chess:	**10,443.71**	**9,966.62**	**6,484.70**	**7,202.00**	**4,971.45**	**-2,230.55**	**-30.97%**	**5,046.00**	**74.55**	**1.50%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 420 - Dog Training											
Category: 44 - Fee Revenue											
20-41-420-4400	Program Fees	24,998.73	15,825.79	10,499.46	14,679.00	10,499.46	-4,179.54	-28.47%	-0.01	-10,499.47	-100.00%
	Total Category: 44 - Fee Revenue :	**24,998.73**	**15,825.79**	**10,499.46**	**14,679.00**	**10,499.46**	**-4,179.54**	**-28.47%**	**-0.01**	**-10,499.47**	**-100.00%**
Category: 52 - Contract Services											
20-41-420-5215	Independent Contractor Servic	14,288.00	10,013.00	6,764.00	10,298.00	6,764.00	-3,534.00	-34.32%	0.01	-6,763.99	-100.00%
	Total Category: 52 - Contract Services:	**14,288.00**	**10,013.00**	**6,764.00**	**10,298.00**	**6,764.00**	**-3,534.00**	**-34.32%**	**0.01**	**-6,763.99**	**-100.00%**
	Total Program: 420 - Dog Training:	**10,710.73**	**5,812.79**	**3,735.46**	**4,381.00**	**3,735.46**	**-645.54**	**-14.73%**	**-0.02**	**-3,735.48**	**-100.00%**
Program: 427 - New Programs											
Category: 44 - Fee Revenue											
20-41-427-4400	Program Fees	24,703.62	59,081.39	16,523.05	10,286.00	19,433.38	9,147.38	88.93%	22,133.00	2,699.62	13.89%
	Total Category: 44 - Fee Revenue :	**24,703.62**	**59,081.39**	**16,523.05**	**10,286.00**	**19,433.38**	**9,147.38**	**88.93%**	**22,133.00**	**2,699.62**	**13.89%**
Category: 50 - Salaries & Wages											
20-41-427-5045	PT Instructor	783.28	2,767.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**783.28**	**2,767.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-41-427-5215	Independent Contractor Servic	13,310.50	40,098.00	6,184.00	7,198.00	13,562.00	6,364.00	88.41%	15,494.80	1,932.80	14.25%
	Total Category: 52 - Contract Services:	**13,310.50**	**40,098.00**	**6,184.00**	**7,198.00**	**13,562.00**	**6,364.00**	**88.41%**	**15,494.80**	**1,932.80**	**14.25%**
Category: 54 - Supplies											
20-41-427-5400	Program Operation Supplies	0.00	120.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**120.71**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 427 - New Programs:	**10,609.84**	**16,095.18**	**10,339.05**	**3,088.00**	**5,871.38**	**2,783.38**	**90.14%**	**6,638.20**	**766.82**	**13.06%**
Program: 429 - Sticky Fingers											
Category: 44 - Fee Revenue											
20-41-429-4400	Program Fees	37,325.70	72,561.55	70,484.66	73,058.00	69,687.91	-3,370.09	-4.61%	72,659.00	2,971.09	4.26%
	Total Category: 44 - Fee Revenue :	**37,325.70**	**72,561.55**	**70,484.66**	**73,058.00**	**69,687.91**	**-3,370.09**	**-4.61%**	**72,659.00**	**2,971.09**	**4.26%**
Category: 52 - Contract Services											
20-41-429-5215	Independent Contractor Servic	29,740.00	50,988.00	39,491.00	51,180.00	48,781.00	-2,399.00	-4.69%	50,861.00	2,080.00	4.26%
	Total Category: 52 - Contract Services:	**29,740.00**	**50,988.00**	**39,491.00**	**51,180.00**	**48,781.00**	**-2,399.00**	**-4.69%**	**50,861.00**	**2,080.00**	**4.26%**
	Total Program: 429 - Sticky Fingers:	**7,585.70**	**21,573.55**	**30,993.66**	**21,878.00**	**20,906.91**	**-971.09**	**-4.44%**	**21,798.00**	**891.09**	**4.26%**
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%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
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%**
Category: 52 - Contract Services											
20-41-433-5215	Independent Contractor Servic	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: 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**	**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**	**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**	**0.00**	**0.00%**
Program: 434 - After School Club-Harper											
Category: 44 - Fee Revenue											
20-41-434-4400	Program Fees	110,847.18	173,042.75	271,100.90	279,660.00	264,518.50	-15,141.50	-5.41%	273,219.00	8,700.50	3.29%
Total Category: 44 - Fee Revenue :		**110,847.18**	**173,042.75**	**271,100.90**	**279,660.00**	**264,518.50**	**-15,141.50**	**-5.41%**	**273,219.00**	**8,700.50**	**3.29%**
Category: 50 - Salaries & Wages											
20-41-434-5030	PT Supervisor	4,278.75	6,353.73	9,002.17	14,608.00	12,759.27	-1,848.73	-12.66%	13,590.94	831.67	6.52%
20-41-434-5050	PT Counselor	0.00	297.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**4,278.75**	**6,650.75**	**9,002.17**	**14,608.00**	**12,759.27**	**-1,848.73**	**-12.66%**	**13,590.94**	**831.67**	**6.52%**
Category: 52 - Contract Services											
20-41-434-5215	Independent Contractor Servic	65,342.00	113,865.20	91,327.00	172,520.00	165,306.00	-7,214.00	-4.18%	167,787.00	2,481.00	1.50%
Total Category: 52 - Contract Services:		**65,342.00**	**113,865.20**	**91,327.00**	**172,520.00**	**165,306.00**	**-7,214.00**	**-4.18%**	**167,787.00**	**2,481.00**	**1.50%**
Category: 53 - Utilities											
20-41-434-5310	Communications	0.00	0.00	25.65	1,260.00	1,260.00	0.00	0.00%	1,297.80	37.80	3.00%
Total Category: 53 - Utilities :		**0.00**	**0.00**	**25.65**	**1,260.00**	**1,260.00**	**0.00**	**0.00%**	**1,297.80**	**37.80**	**3.00%**
Category: 54 - Supplies											
20-41-434-5400	Program Operation Supplies	117.98	0.00	83.27	300.00	300.00	0.00	0.00%	310.00	10.00	3.33%
Total Category: 54 - Supplies :		**117.98**	**0.00**	**83.27**	**300.00**	**300.00**	**0.00**	**0.00%**	**310.00**	**10.00**	**3.33%**
Total Program: 434 - After School Club-Harper:		**41,108.45**	**52,526.80**	**170,662.81**	**90,972.00**	**84,893.23**	**-6,078.77**	**-6.68%**	**90,233.26**	**5,340.03**	**6.29%**
Program: 441 - Teen Camp											
Category: 44 - Fee Revenue											
20-41-441-4400	Program Fees	99,535.35	127,003.80	157,829.13	160,110.00	167,020.43	6,910.43	4.32%	184,141.00	17,120.57	10.25%
Total Category: 44 - Fee Revenue :		**99,535.35**	**127,003.80**	**157,829.13**	**160,110.00**	**167,020.43**	**6,910.43**	**4.32%**	**184,141.00**	**17,120.57**	**10.25%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-441-5030	PT Supervisor	12,028.50	13,529.01	16,342.33	16,400.83	16,342.33	-58.50	-0.36%	17,260.19	917.86	5.62%
20-41-441-5050	PT Counselor	19,173.06	19,155.51	24,545.16	24,363.22	24,545.16	181.94	0.75%	25,338.88	793.72	3.23%
20-41-441-5075	PT Driver	123.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-441-5085	Overtime PT	15.75	116.47	66.00	0.00	66.00	66.00	0.00%	0.00	-66.00	-100.00%
Total Category: 50 - Salaries & Wages:		**31,340.82**	**32,800.99**	**40,953.49**	**40,764.05**	**40,953.49**	**189.44**	**0.46%**	**42,599.07**	**1,645.58**	**4.02%**
Category: 51 - Employee Benefits											
20-41-441-5150	Training & Education	70.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	84.00	84.00	0.00%
20-41-441-5170	Awards and Meetings	150.97	0.00	0.00	105.00	0.00	-105.00	-100.00%	105.00	105.00	0.00%
Total Category: 51 - Employee Benefits :		**220.97**	**0.00**	**0.00**	**185.00**	**0.00**	**-185.00**	**-100.00%**	**189.00**	**189.00**	**0.00%**
Category: 52 - Contract Services											
20-41-441-5215	Independent Contractor Servic	0.00	234.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-441-5220	Transportation	8,846.80	9,151.04	9,379.92	10,800.00	9,379.92	-1,420.08	-13.15%	17,940.00	8,560.08	91.26%
20-41-441-5272	Entry Fees/Field Trips	18,403.38	20,402.41	21,630.29	27,710.60	21,630.29	-6,080.31	-21.94%	24,566.54	2,936.25	13.57%
Total Category: 52 - Contract Services:		**27,250.18**	**29,787.45**	**31,010.21**	**38,510.60**	**31,010.21**	**-7,500.39**	**-19.48%**	**42,506.54**	**11,496.33**	**37.07%**
Category: 53 - Utilities											
20-41-441-5310	Communications	0.00	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Category: 53 - Utilities :		**0.00**	**0.00**	**0.00**	**0.01**	**0.01**	**0.00**	**0.00%**	**0.01**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-441-5400	Program Operation Supplies	1,777.71	1,532.39	2,603.38	3,505.00	2,985.52	-519.48	-14.82%	4,197.80	1,212.28	40.61%
20-41-441-5460	Uniform Supplies	245.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**2,023.52**	**1,532.39**	**2,603.38**	**3,505.00**	**2,985.52**	**-519.48**	**-14.82%**	**4,197.80**	**1,212.28**	**40.61%**
Total Program: 441 - Teen Camp:		**38,699.86**	**62,882.97**	**83,262.05**	**77,145.34**	**92,071.20**	**14,925.86**	**19.35%**	**94,648.58**	**2,577.38**	**2.80%**
Program: 442 - Rock N Kids											
Category: 44 - Fee Revenue											
20-41-442-4400	Program Fees	0.00	0.00	6,255.15	11,532.00	6,321.65	-5,210.35	-45.18%	6,508.00	186.35	2.95%
Total Category: 44 - Fee Revenue :		**0.00**	**0.00**	**6,255.15**	**11,532.00**	**6,321.65**	**-5,210.35**	**-45.18%**	**6,508.00**	**186.35**	**2.95%**
Category: 52 - Contract Services											
20-41-442-5215	Independent Contractor Servic	0.00	0.00	3,105.00	8,130.00	4,424.00	-3,706.00	-45.58%	4,580.00	156.00	3.53%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**3,105.00**	**8,130.00**	**4,424.00**	**-3,706.00**	**-45.58%**	**4,580.00**	**156.00**	**3.53%**
Total Program: 442 - Rock N Kids:		**0.00**	**0.00**	**3,150.15**	**3,402.00**	**1,897.65**	**-1,504.35**	**-44.22%**	**1,928.00**	**30.35**	**1.60%**
Program: 443 - Code Advantage											
Category: 44 - Fee Revenue											
20-41-443-4400	Program Fees	0.00	0.00	42,941.50	37,863.00	43,511.65	5,648.65	14.92%	44,370.00	858.35	1.97%
Total Category: 44 - Fee Revenue :		**0.00**	**0.00**	**42,941.50**	**37,863.00**	**43,511.65**	**5,648.65**	**14.92%**	**44,370.00**	**858.35**	**1.97%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-443-5215	Independent Contractor Servic	0.00	0.00	19,144.00	26,496.00	30,457.00	3,961.00	14.95%	31,050.00	593.00	1.95%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**19,144.00**	**26,496.00**	**30,457.00**	**3,961.00**	**14.95%**	**31,050.00**	**593.00**	**1.95%**
Total Program: 443 - Code Advantage:		**0.00**	**0.00**	**23,797.50**	**11,367.00**	**13,054.65**	**1,687.65**	**14.85%**	**13,320.00**	**265.35**	**2.03%**
Total ProgramArea: 4 - General Rec:		**-16,000.33**	**11,509.02**	**385,989.86**	**145,693.12**	**176,600.25**	**30,907.13**	**21.21%**	**162,306.25**	**-14,294.00**	**-8.09%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 6 - Sports One											
Program: 601 - Administration											
Category: 50 - Salaries & Wages											
20-41-601-5000	Administration	66,987.06	93,944.62	87,528.80	128,939.40	116,532.55	-12,406.85	-9.62%	169,230.69	52,698.14	45.22%
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	54,280.32	36,567.26	47,312.51	61,100.00	56,766.00	-4,334.00	-7.09%	63,945.00	7,179.00	12.65%
20-41-601-5085	Overtime PT	4,194.01	901.00	864.58	0.00	864.58	864.58	0.00%	0.00	-864.58	-100.00%
	Total Category: 50 - Salaries & Wages:	**125,461.39**	**131,412.88**	**135,705.89**	**190,039.40**	**174,163.13**	**-15,876.27**	**-8.35%**	**233,175.69**	**59,012.56**	**33.88%**
Category: 51 - Employee Benefits											
20-41-601-5110	Health Insurance Premiums	14,170.95	35,732.38	35,112.92	66,675.59	66,675.59	0.00	0.00%	75,950.14	9,274.55	13.91%
20-41-601-5150	Training & Education	187.95	845.75	768.55	2,199.00	1,088.55	-1,110.45	-50.50%	2,199.00	1,110.45	102.01%
20-41-601-5160	Dues	0.00	265.00	265.00	530.00	530.00	0.00	0.00%	918.00	388.00	73.21%
20-41-601-5170	Awards and Meetings	111.47	0.00	136.98	150.00	136.98	-13.02	-8.68%	400.00	263.02	192.01%
	Total Category: 51 - Employee Benefits :	**14,470.37**	**36,843.13**	**36,283.45**	**69,554.59**	**68,431.12**	**-1,123.47**	**-1.62%**	**79,467.14**	**11,036.02**	**16.13%**
Category: 52 - Contract Services											
20-41-601-5220	Transportation	205.60	0.00	0.00	240.00	0.00	-240.00	-100.00%	240.00	240.00	0.00%
20-41-601-5225	Misc. Contract Services	640.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5255	Marketing	0.00	0.00	51.66	360.00	150.00	-210.00	-58.33%	615.00	465.00	310.00%
	Total Category: 52 - Contract Services:	**845.75**	**0.00**	**51.66**	**600.00**	**150.00**	**-450.00**	**-75.00%**	**855.00**	**705.00**	**470.00%**
Category: 53 - Utilities											
20-41-601-5310	Communications	1,923.36	1,638.45	711.21	1,656.00	1,656.00	0.00	0.00%	1,320.00	-336.00	-20.29%
	Total Category: 53 - Utilities :	**1,923.36**	**1,638.45**	**711.21**	**1,656.00**	**1,656.00**	**0.00**	**0.00%**	**1,320.00**	**-336.00**	**-20.29%**
Category: 54 - Supplies											
20-41-601-5400	Program Operation Supplies	105.83	138.73	381.69	100.00	381.69	281.69	281.69%	100.00	-281.69	-73.80%
20-41-601-5410	Office Supplies	230.90	407.91	137.08	300.00	300.00	0.00	0.00%	500.00	200.00	66.67%
20-41-601-5430	Equipment Supplies	0.00	0.00	436.98	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-41-601-5460	Uniform Supplies	0.00	0.00	388.94	800.00	750.00	-50.00	-6.25%	1,000.00	250.00	33.33%
	Total Category: 54 - Supplies :	**336.73**	**546.64**	**1,344.69**	**1,700.00**	**1,931.69**	**231.69**	**13.63%**	**2,100.00**	**168.31**	**8.71%**
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	353,524.00	314,939.00	111,118.00	377,818.00	338,765.00	-39,053.00	-10.34%	372,600.00	33,835.00	9.99%
	Total Category: 60 - Transfers :	**353,524.00**	**314,939.00**	**111,118.00**	**377,818.00**	**338,765.00**	**-39,053.00**	**-10.34%**	**372,600.00**	**33,835.00**	**9.99%**
	Total Program: 601 - Administration:	**496,561.60**	**485,380.10**	**285,214.90**	**641,367.99**	**585,096.94**	**-56,271.05**	**-8.77%**	**689,517.83**	**104,420.89**	**17.85%**
Program: 602 - Summer BB Camp											
Category: 44 - Fee Revenue											
20-41-602-4400	Program Fees	26,851.75	35,707.05	16,233.30	38,150.00	16,233.30	-21,916.70	-57.45%	25,682.00	9,448.70	58.21%
	Total Category: 44 - Fee Revenue :	**26,851.75**	**35,707.05**	**16,233.30**	**38,150.00**	**16,233.30**	**-21,916.70**	**-57.45%**	**25,682.00**	**9,448.70**	**58.21%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-602-5045	PT Instructor	9,122.37	7,073.49	5,934.30	11,094.00	5,934.30	-5,159.70	-46.51%	11,730.00	5,795.70	97.66%
20-41-602-5085	Overtime PT	0.00	0.00	42.00	0.00	42.00	42.00	0.00%	0.00	-42.00	-100.00%
Total Category: 50 - Salaries & Wages:		**9,122.37**	**7,073.49**	**5,976.30**	**11,094.00**	**5,976.30**	**-5,117.70**	**-46.13%**	**11,730.00**	**5,753.70**	**96.28%**
Category: 51 - Employee Benefits											
20-41-602-5150	Training & Education	0.00	0.00	0.00	190.00	0.00	-190.00	-100.00%	42.00	42.00	0.00%
20-41-602-5170	Awards and Meetings	0.00	0.00	0.00	45.00	0.00	-45.00	-100.00%	30.00	30.00	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**0.00**	**0.00**	**235.00**	**0.00**	**-235.00**	**-100.00%**	**72.00**	**72.00**	**0.00%**
Category: 52 - Contract Services											
20-41-602-5220	Transportation	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 53 - Utilities											
20-41-602-5310	Communications	96.01	176.74	124.32	30.00	30.00	0.00	0.00%	120.00	90.00	300.00%
Total Category: 53 - Utilities :		**96.01**	**176.74**	**124.32**	**30.00**	**30.00**	**0.00**	**0.00%**	**120.00**	**90.00**	**300.00%**
Category: 54 - Supplies											
20-41-602-5400	Program Operation Supplies	747.06	507.18	360.49	975.00	360.49	-614.51	-63.03%	750.00	389.51	108.05%
20-41-602-5460	Uniform Supplies	0.00	0.00	0.00	120.00	0.00	-120.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**747.06**	**507.18**	**360.49**	**1,095.00**	**360.49**	**-734.51**	**-67.08%**	**750.00**	**389.51**	**108.05%**
Total Program: 602 - Summer BB Camp:		**16,136.31**	**27,949.64**	**9,772.19**	**25,696.00**	**9,866.51**	**-15,829.49**	**-61.60%**	**13,010.00**	**3,143.49**	**31.86%**
Program: 603 - Shotokan Karate											
Category: 44 - Fee Revenue											
20-41-603-4400	Program Fees	78,599.23	68,898.67	61,830.98	73,450.00	65,258.98	-8,191.02	-11.15%	66,690.00	1,431.02	2.19%
Total Category: 44 - Fee Revenue :		**78,599.23**	**68,898.67**	**61,830.98**	**73,450.00**	**65,258.98**	**-8,191.02**	**-11.15%**	**66,690.00**	**1,431.02**	**2.19%**
Category: 52 - Contract Services											
20-41-603-5215	Independent Contractor Servic	39,420.77	55,606.06	28,270.23	51,415.00	45,681.28	-5,733.72	-11.15%	46,683.00	1,001.72	2.19%
Total Category: 52 - Contract Services:		**39,420.77**	**55,606.06**	**28,270.23**	**51,415.00**	**45,681.28**	**-5,733.72**	**-11.15%**	**46,683.00**	**1,001.72**	**2.19%**
Total Program: 603 - Shotokan Karate:		**39,178.46**	**13,292.61**	**33,560.75**	**22,035.00**	**19,577.70**	**-2,457.30**	**-11.15%**	**20,007.00**	**429.30**	**2.19%**
Program: 605 - Wilmette Athletics											
Category: 44 - Fee Revenue											
20-41-605-4400	Program Fees	59,667.87	119,322.48	111,275.71	105,997.00	108,398.06	2,401.06	2.27%	114,556.00	6,157.94	5.68%
Total Category: 44 - Fee Revenue :		**59,667.87**	**119,322.48**	**111,275.71**	**105,997.00**	**108,398.06**	**2,401.06**	**2.27%**	**114,556.00**	**6,157.94**	**5.68%**
Category: 50 - Salaries & Wages											
20-41-605-5045	PT Instructor	8,477.23	14,252.32	14,177.48	30,529.20	17,466.00	-13,063.20	-42.79%	21,294.00	3,828.00	21.92%
20-41-605-5085	Overtime PT	299.76	981.21	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**8,776.99**	**15,233.53**	**14,177.48**	**30,529.20**	**17,466.00**	**-13,063.20**	**-42.79%**	**21,294.00**	**3,828.00**	**21.92%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 51 - Employee Benefits											
20-41-605-5150	Training & Education	0.00	142.00	0.00	200.00	0.00	-200.00	-100.00%	0.01	0.01	0.00%
20-41-605-5170	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**	**142.00**	**0.00**	**200.00**	**0.00**	**-200.00**	**-100.00%**	**0.01**	**0.01**	**0.00%**
Category: 54 - Supplies											
20-41-605-5400	Program Operation Supplies	1,243.02	1,527.90	344.99	1,500.00	950.00	-550.00	-36.67%	1,400.00	450.00	47.37%
20-41-605-5410	Office Supplies	0.00	317.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**1,243.02**	**1,844.99**	**344.99**	**1,500.00**	**950.00**	**-550.00**	**-36.67%**	**1,400.00**	**450.00**	**47.37%**
Total Program: 605 - Wilmette Athletics:		**49,647.86**	**102,101.96**	**96,753.24**	**73,767.80**	**89,982.06**	**16,214.26**	**21.98%**	**91,861.99**	**1,879.93**	**2.09%**
Program: 607 - Sports Camp											
Category: 44 - Fee Revenue											
20-41-607-4400	Program Fees	202,898.99	205,975.21	238,098.03	217,430.00	238,098.03	20,668.03	9.51%	256,549.00	18,450.97	7.75%
Total Category: 44 - Fee Revenue :		**202,898.99**	**205,975.21**	**238,098.03**	**217,430.00**	**238,098.03**	**20,668.03**	**9.51%**	**256,549.00**	**18,450.97**	**7.75%**
Category: 50 - Salaries & Wages											
20-41-607-5030	PT Supervisor	22,128.75	19,637.25	19,027.75	23,771.00	19,027.75	-4,743.25	-19.95%	22,302.00	3,274.25	17.21%
20-41-607-5050	PT Counselor	56,285.28	39,988.74	48,652.90	52,290.00	48,652.90	-3,637.10	-6.96%	52,493.63	3,840.73	7.89%
20-41-607-5075	PT Driver	690.38	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5085	Overtime PT	1,125.79	0.00	126.01	0.00	126.01	126.01	0.00%	0.00	-126.01	-100.00%
Total Category: 50 - Salaries & Wages:		**80,230.20**	**59,625.99**	**67,806.66**	**76,061.00**	**67,806.66**	**-8,254.34**	**-10.85%**	**74,795.63**	**6,988.97**	**10.31%**
Category: 51 - Employee Benefits											
20-41-607-5150	Training & Education	70.00	0.00	24.38	340.00	340.00	0.00	0.00%	126.00	-214.00	-62.94%
20-41-607-5170	Awards and Meetings	402.98	0.00	144.23	500.00	500.00	0.00	0.00%	975.00	475.00	95.00%
Total Category: 51 - Employee Benefits :		**472.98**	**0.00**	**168.61**	**840.00**	**840.00**	**0.00**	**0.00%**	**1,101.00**	**261.00**	**31.07%**
Category: 52 - Contract Services											
20-41-607-5220	Transportation	7,535.90	6,246.87	4,615.09	8,042.76	4,615.09	-3,427.67	-42.62%	7,560.00	2,944.91	63.81%
20-41-607-5225	Misc. Contract Services	0.00	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	19,123.56	20,555.26	15,288.01	25,443.00	15,288.01	-10,154.99	-39.91%	26,441.00	11,152.99	72.95%
Total Category: 52 - Contract Services:		**26,659.46**	**26,802.13**	**19,903.10**	**33,485.76**	**19,903.10**	**-13,582.66**	**-40.56%**	**34,001.00**	**14,097.90**	**70.83%**
Category: 53 - Utilities											
20-41-607-5310	Communications	269.10	279.46	260.38	250.00	260.38	10.38	4.15%	300.00	39.62	15.22%
Total Category: 53 - Utilities :		**269.10**	**279.46**	**260.38**	**250.00**	**260.38**	**10.38**	**4.15%**	**300.00**	**39.62**	**15.22%**
Category: 54 - Supplies											
20-41-607-5400	Program Operation Supplies	2,699.86	3,109.31	3,292.48	4,987.00	3,792.48	-1,194.52	-23.95%	3,590.00	-202.48	-5.34%
20-41-607-5460	Uniform Supplies	876.63	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**3,576.49**	**3,109.31**	**3,292.48**	**4,987.00**	**3,792.48**	**-1,194.52**	**-23.95%**	**3,590.00**	**-202.48**	**-5.34%**
Total Program: 607 - Sports Camp:		**91,690.76**	**116,158.32**	**146,666.80**	**101,806.24**	**145,495.41**	**43,689.17**	**42.91%**	**142,761.37**	**-2,734.04**	**-1.88%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 608 - Saturday Basketball											
Category: 44 - Fee Revenue											
20-41-608-4400	Program Fees	211,509.77	208,565.32	348,632.75	218,750.00	236,007.75	17,257.75	7.89%	263,481.00	27,473.25	11.64%
	Total Category: 44 - Fee Revenue :	**211,509.77**	**208,565.32**	**348,632.75**	**218,750.00**	**236,007.75**	**17,257.75**	**7.89%**	**263,481.00**	**27,473.25**	**11.64%**
Category: 50 - Salaries & Wages											
20-41-608-5030	PT Supervisor	7,837.21	13,040.00	12,689.89	11,815.00	12,689.89	874.89	7.40%	13,312.00	622.11	4.90%
20-41-608-5035	PT Coordinator	6,696.50	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-41-608-5040	PT Attendant	8,611.50	16,133.57	11,301.03	15,040.00	11,301.03	-3,738.97	-24.86%	21,696.00	10,394.97	91.98%
20-41-608-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,688.00	2,688.00	0.00%
20-41-608-5065	PT Official	15,303.68	15,325.14	16,290.56	20,544.00	16,290.56	-4,253.44	-20.70%	2,000.00	-14,290.56	-87.72%
20-41-608-5070	PT Maintenance	0.00	0.00	0.00	480.00	0.00	-480.00	-100.00%	0.01	0.01	0.00%
20-41-608-5085	Overtime PT	7.13	0.00	1,045.90	0.00	1,045.90	1,045.90	0.00%	0.00	-1,045.90	-100.00%
	Total Category: 50 - Salaries & Wages:	**38,456.02**	**44,498.71**	**41,327.38**	**47,879.01**	**41,327.39**	**-6,551.62**	**-13.68%**	**39,696.02**	**-1,631.37**	**-3.95%**
Category: 51 - Employee Benefits											
20-41-608-5170	Awards and Meetings	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**0.00**	**0.00**	**0.00**	**300.00**	**300.00**	**0.00**	**0.00%**	**300.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-41-608-5225	Misc. Contract Services	0.00	633.56	936.00	750.00	936.00	186.00	24.80%	20,455.00	19,519.00	2,085.36%
	Total Category: 52 - Contract Services:	**0.00**	**633.56**	**936.00**	**750.00**	**936.00**	**186.00**	**24.80%**	**20,455.00**	**19,519.00**	**2,085.36%**
Category: 54 - Supplies											
20-41-608-5400	Program Operation Supplies	32,787.21	21,483.16	8,223.48	22,287.50	24,463.48	2,175.98	9.76%	34,630.00	10,166.52	41.56%
20-41-608-5460	Uniform Supplies	0.00	631.08	0.00	300.00	300.00	0.00	0.00%	480.00	180.00	60.00%
	Total Category: 54 - Supplies :	**32,787.21**	**22,114.24**	**8,223.48**	**22,587.50**	**24,763.48**	**2,175.98**	**9.63%**	**35,110.00**	**10,346.52**	**41.78%**
	Total Program: 608 - Saturday Basketball:	**140,266.54**	**141,318.81**	**298,145.89**	**147,233.49**	**168,680.88**	**21,447.39**	**14.57%**	**167,919.98**	**-760.90**	**-0.45%**
Program: 609 - Girls SB League											
Category: 44 - Fee Revenue											
20-41-609-4400	Program Fees	29,647.54	52,350.71	44,887.88	41,700.00	44,887.88	3,187.88	7.64%	46,390.00	1,502.12	3.35%
	Total Category: 44 - Fee Revenue :	**29,647.54**	**52,350.71**	**44,887.88**	**41,700.00**	**44,887.88**	**3,187.88**	**7.64%**	**46,390.00**	**1,502.12**	**3.35%**
Category: 52 - Contract Services											
20-41-609-5215	Independent Contractor Servic	20,576.88	9,702.00	8,701.00	29,190.00	31,421.51	2,231.51	7.64%	29,918.00	-1,503.51	-4.78%
	Total Category: 52 - Contract Services:	**20,576.88**	**9,702.00**	**8,701.00**	**29,190.00**	**31,421.51**	**2,231.51**	**7.64%**	**29,918.00**	**-1,503.51**	**-4.78%**
	Total Program: 609 - Girls SB League:	**9,070.66**	**42,648.71**	**36,186.88**	**12,510.00**	**13,466.37**	**956.37**	**7.64%**	**16,472.00**	**3,005.63**	**22.32%**
Program: 610 - Pee Wee Sportsters											
Category: 44 - Fee Revenue											
20-41-610-4400	Program Fees	86,536.11	0.00	2,677.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	**86,536.11**	**0.00**	**2,677.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-610-5215	Independent Contractor Servic	60,740.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**60,740.31**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 610 - Pee Wee Sportsters:		**25,795.80**	**0.00**	**2,677.50**	**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	27,474.38	28,127.40	24,449.11	29,425.00	25,055.60	-4,369.40	-14.85%	27,880.00	2,824.40	11.27%
Total Category: 44 - Fee Revenue :		**27,474.38**	**28,127.40**	**24,449.11**	**29,425.00**	**25,055.60**	**-4,369.40**	**-14.85%**	**27,880.00**	**2,824.40**	**11.27%**
Category: 52 - Contract Services											
20-41-611-5215	Independent Contractor Servic	15,302.07	19,292.42	12,537.88	20,598.00	17,538.92	-3,059.08	-14.85%	19,516.00	1,977.08	11.27%
Total Category: 52 - Contract Services:		**15,302.07**	**19,292.42**	**12,537.88**	**20,598.00**	**17,538.92**	**-3,059.08**	**-14.85%**	**19,516.00**	**1,977.08**	**11.27%**
Total Program: 611 - Young Tigers Karate:		**12,172.31**	**8,834.98**	**11,911.23**	**8,827.00**	**7,516.68**	**-1,310.32**	**-14.84%**	**8,364.00**	**847.32**	**11.27%**
Program: 614 - Summer's End											
Category: 50 - Salaries & Wages											
20-41-614-5085	Overtime PT	0.00	0.00	36.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**0.00**	**0.00**	**36.70**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 614 - Summer's End:		**0.00**	**0.00**	**36.70**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 615 - Open Gym											
Category: 43 - Daily Fees											
20-41-615-4300	Daily Fees - Resident	1,760.00	1,148.00	378.00	1,920.00	500.00	-1,420.00	-73.96%	1,375.00	875.00	175.00%
20-41-615-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	350.00	150.00	-200.00	-57.14%	0.00	-150.00	-100.00%
Total Category: 43 - Daily Fees :		**1,760.00**	**1,148.00**	**378.00**	**2,270.00**	**650.00**	**-1,620.00**	**-71.37%**	**1,375.00**	**725.00**	**111.54%**
Category: 50 - Salaries & Wages											
20-41-615-5040	PT Attendant	0.00	0.00	202.50	800.00	650.00	-150.00	-18.75%	1,188.00	538.00	82.77%
Total Category: 50 - Salaries & Wages:		**0.00**	**0.00**	**202.50**	**800.00**	**650.00**	**-150.00**	**-18.75%**	**1,188.00**	**538.00**	**82.77%**
Total Program: 615 - Open Gym:		**1,760.00**	**1,148.00**	**175.50**	**1,470.00**	**0.00**	**-1,470.00**	**-100.00%**	**187.00**	**187.00**	**0.00%**
Program: 616 - On-The-Go Sports											
Category: 44 - Fee Revenue											
20-41-616-4400	Program Fees	61,741.66	39,235.89	56,389.67	35,550.00	61,454.67	25,904.67	72.87%	62,200.00	745.33	1.21%
Total Category: 44 - Fee Revenue :		**61,741.66**	**39,235.89**	**56,389.67**	**35,550.00**	**61,454.67**	**25,904.67**	**72.87%**	**62,200.00**	**745.33**	**1.21%**
Category: 52 - Contract Services											
20-41-616-5215	Independent Contractor Servic	43,178.63	27,282.50	31,780.00	24,885.00	43,018.27	18,133.27	72.87%	43,540.00	521.73	1.21%
Total Category: 52 - Contract Services:		**43,178.63**	**27,282.50**	**31,780.00**	**24,885.00**	**43,018.27**	**18,133.27**	**72.87%**	**43,540.00**	**521.73**	**1.21%**
Total Program: 616 - On-The-Go Sports:		**18,563.03**	**11,953.39**	**24,609.67**	**10,665.00**	**18,436.40**	**7,771.40**	**72.87%**	**18,660.00**	**223.60**	**1.21%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 617 - Hot Shots Sports											
Category: 44 - Fee Revenue											
20-41-617-4400	Program Fees	151,350.11	149,399.10	147,455.85	150,410.00	156,296.72	5,886.72	3.91%	168,456.00	12,159.28	7.78%
	Total Category: 44 - Fee Revenue :	**151,350.11**	**149,399.10**	**147,455.85**	**150,410.00**	**156,296.72**	**5,886.72**	**3.91%**	**168,456.00**	**12,159.28**	**7.78%**
Category: 52 - Contract Services											
20-41-617-5215	Independent Contractor Servic	117,111.02	119,227.04	79,963.80	105,296.00	109,407.00	4,111.00	3.90%	117,919.20	8,512.20	7.78%
	Total Category: 52 - Contract Services:	**117,111.02**	**119,227.04**	**79,963.80**	**105,296.00**	**109,407.00**	**4,111.00**	**3.90%**	**117,919.20**	**8,512.20**	**7.78%**
	Total Program: 617 - Hot Shots Sports:	**34,239.09**	**30,172.06**	**67,492.05**	**45,114.00**	**46,889.72**	**1,775.72**	**3.94%**	**50,536.80**	**3,647.08**	**7.78%**
Program: 625 - PM Adventures											
Category: 44 - Fee Revenue											
20-41-625-4400	Program Fees	28,306.50	49,110.00	35,053.57	52,570.00	35,053.37	-17,516.63	-33.32%	42,471.00	7,417.63	21.16%
	Total Category: 44 - Fee Revenue :	**28,306.50**	**49,110.00**	**35,053.57**	**52,570.00**	**35,053.37**	**-17,516.63**	**-33.32%**	**42,471.00**	**7,417.63**	**21.16%**
Category: 50 - Salaries & Wages											
20-41-625-5030	PT Supervisor	5,094.52	7,780.06	7,708.50	8,464.68	7,708.50	-756.18	-8.93%	9,000.59	1,292.09	16.76%
20-41-625-5050	PT Counselor	9,795.52	11,622.61	5,253.29	13,882.24	5,253.29	-8,628.95	-62.16%	6,496.20	1,242.91	23.66%
20-41-625-5075	PT Driver	584.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**15,474.13**	**19,402.67**	**12,961.79**	**22,346.92**	**12,961.79**	**-9,385.13**	**-42.00%**	**15,496.79**	**2,535.00**	**19.56%**
Category: 51 - Employee Benefits											
20-41-625-5150	Training & Education	70.00	0.00	0.00	64.00	34.00	-30.00	-46.88%	84.00	50.00	147.06%
20-41-625-5170	Awards and Meetings	20.84	0.00	0.00	270.00	0.00	-270.00	-100.00%	180.00	180.00	0.00%
	Total Category: 51 - Employee Benefits :	**90.84**	**0.00**	**0.00**	**334.00**	**34.00**	**-300.00**	**-89.82%**	**264.00**	**230.00**	**676.47%**
Category: 52 - Contract Services											
20-41-625-5215	Independent Contractor Servic	0.00	234.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-625-5220	Transportation	1,163.16	1,595.70	1,114.61	1,600.00	1,114.61	-485.39	-30.34%	1,380.00	265.39	23.81%
20-41-625-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
20-41-625-5272	Entry Fees/Field Trips	4,326.60	5,538.29	4,847.01	7,314.20	4,847.01	-2,467.19	-33.73%	3,042.66	-1,804.35	-37.23%
	Total Category: 52 - Contract Services:	**5,489.76**	**7,367.99**	**5,961.62**	**8,914.20**	**5,961.62**	**-2,952.58**	**-33.12%**	**6,422.66**	**461.04**	**7.73%**
Category: 53 - Utilities											
20-41-625-5310	Communications	536.78	824.70	600.20	0.01	600.20	600.19	01,900.00%	0.01	-600.19	-100.00%
	Total Category: 53 - Utilities :	**536.78**	**824.70**	**600.20**	**0.01**	**600.20**	**600.19**	**01,900.00%**	**0.01**	**-600.19**	**-100.00%**
Category: 54 - Supplies											
20-41-625-5400	Program Operation Supplies	1,359.77	1,153.18	680.70	2,150.00	680.70	-1,469.30	-68.34%	1,538.40	857.70	126.00%
20-41-625-5460	Uniform Supplies	391.41	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**1,751.18**	**1,153.18**	**680.70**	**2,150.00**	**680.70**	**-1,469.30**	**-68.34%**	**1,538.40**	**857.70**	**126.00%**
	Total Program: 625 - PM Adventures:	**4,963.81**	**20,361.46**	**14,849.26**	**18,824.87**	**14,815.06**	**-4,009.81**	**-21.30%**	**18,749.14**	**3,934.08**	**26.55%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 627 - Youth Soccer											
Category: 44 - Fee Revenue											
20-41-627-4400	Program Fees	330,615.13	357,444.14	575,631.80	379,960.00	367,172.20	-12,787.80	-3.37%	390,500.00	23,327.80	6.35%
	Total Category: 44 - Fee Revenue :	**330,615.13**	**357,444.14**	**575,631.80**	**379,960.00**	**367,172.20**	**-12,787.80**	**-3.37%**	**390,500.00**	**23,327.80**	**6.35%**
Category: 50 - Salaries & Wages											
20-41-627-5035	PT Coordinator	0.00	5,218.75	2,079.32	0.01	2,079.32	2,079.31	93,100.00%	0.01	-2,079.31	-100.00%
20-41-627-5040	PT Attendant	1,255.60	5,490.25	1,169.11	4,000.00	2,364.57	-1,635.43	-40.89%	3,296.00	931.43	39.39%
20-41-627-5065	PT Official	20,040.74	18,564.71	11,321.14	20,448.00	19,995.79	-452.21	-2.21%	0.01	-19,995.78	-100.00%
	Total Category: 50 - Salaries & Wages:	**21,296.34**	**29,273.71**	**14,569.57**	**24,448.01**	**24,439.68**	**-8.33**	**-0.03%**	**3,296.02**	**-21,143.66**	**-86.51%**
Category: 51 - Employee Benefits											
20-41-627-5150	Training & Education	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	84.00	-116.00	-58.00%
20-41-627-5170	Awards and Meetings	6.98	0.00	0.00	400.00	400.00	0.00	0.00%	0.01	-399.99	-100.00%
	Total Category: 51 - Employee Benefits :	**6.98**	**0.00**	**0.00**	**600.00**	**600.00**	**0.00**	**0.00%**	**84.01**	**-515.99**	**-86.00%**
Category: 52 - Contract Services											
20-41-627-5225	Misc. Contract Services	1,599.00	1,912.88	128.69	750.00	3,378.69	2,628.69	350.49%	18,195.00	14,816.31	438.52%
	Total Category: 52 - Contract Services:	**1,599.00**	**1,912.88**	**128.69**	**750.00**	**3,378.69**	**2,628.69**	**350.49%**	**18,195.00**	**14,816.31**	**438.52%**
Category: 53 - Utilities											
20-41-627-5310	Communications	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
	Total Category: 53 - Utilities :	**0.00**	**0.00**	**0.00**	**0.00**	**300.00**	**300.00**	**0.00%**	**0.00**	**-300.00**	**-100.00%**
Category: 54 - Supplies											
20-41-627-5400	Program Operation Supplies	19,597.17	33,176.44	32,755.92	42,475.00	42,475.00	0.00	0.00%	44,258.00	1,783.00	4.20%
20-41-627-5440	Grounds Supplies	25,674.03	23,673.00	12,555.45	24,000.00	24,000.00	0.00	0.00%	24,000.00	0.00	0.00%
20-41-627-5460	Uniform Supplies	122.50	0.00	212.80	510.00	212.80	-297.20	-58.27%	510.00	297.20	139.66%
	Total Category: 54 - Supplies :	**45,393.70**	**56,849.44**	**45,524.17**	**66,985.00**	**66,687.80**	**-297.20**	**-0.44%**	**68,768.00**	**2,080.20**	**3.12%**
	Total Program: 627 - Youth Soccer:	**262,319.11**	**269,408.11**	**515,409.37**	**287,176.99**	**271,766.03**	**-15,410.96**	**-5.37%**	**300,156.97**	**28,390.94**	**10.45%**
Program: 628 - T-Ball and Baseball IBA											
Category: 44 - Fee Revenue											
20-41-628-4400	Program Fees	70,612.05	49,709.77	62,645.38	53,755.00	62,645.38	8,890.38	16.54%	70,150.00	7,504.62	11.98%
	Total Category: 44 - Fee Revenue :	**70,612.05**	**49,709.77**	**62,645.38**	**53,755.00**	**62,645.38**	**8,890.38**	**16.54%**	**70,150.00**	**7,504.62**	**11.98%**
Category: 52 - Contract Services											
20-41-628-5215	Independent Contractor Servic	47,311.08	33,714.08	38,872.78	37,628.00	43,580.74	5,952.74	15.82%	41,335.00	-2,245.74	-5.15%
	Total Category: 52 - Contract Services:	**47,311.08**	**33,714.08**	**38,872.78**	**37,628.00**	**43,580.74**	**5,952.74**	**15.82%**	**41,335.00**	**-2,245.74**	**-5.15%**
Category: 54 - Supplies											
20-41-628-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,800.00	3,800.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-628-5440	Grounds Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**5,800.00**	**5,800.00**	**0.00%**
	Total Program: 628 - T-Ball and Baseball IBA:	**23,300.97**	**15,995.69**	**23,772.60**	**16,127.00**	**19,064.64**	**2,937.64**	**18.22%**	**23,015.00**	**3,950.36**	**20.72%**
Program: 629 - Coach Abe Soccer											
Category: 44 - Fee Revenue											
20-41-629-4400	Program Fees	210,545.58	203,728.16	209,140.90	175,700.00	206,869.60	31,169.60	17.74%	215,345.00	8,475.40	4.10%
	Total Category: 44 - Fee Revenue :	**210,545.58**	**203,728.16**	**209,140.90**	**175,700.00**	**206,869.60**	**31,169.60**	**17.74%**	**215,345.00**	**8,475.40**	**4.10%**
Category: 52 - Contract Services											
20-41-629-5215	Independent Contractor Servic	139,175.39	138,540.12	97,882.68	122,990.00	144,808.72	21,818.72	17.74%	150,741.50	5,932.78	4.10%
	Total Category: 52 - Contract Services:	**139,175.39**	**138,540.12**	**97,882.68**	**122,990.00**	**144,808.72**	**21,818.72**	**17.74%**	**150,741.50**	**5,932.78**	**4.10%**
	Total Program: 629 - Coach Abe Soccer:	**71,370.19**	**65,188.04**	**111,258.22**	**52,710.00**	**62,060.88**	**9,350.88**	**17.74%**	**64,603.50**	**2,542.62**	**4.10%**
Program: 630 - Youth Volleyball											
Category: 44 - Fee Revenue											
20-41-630-4400	Program Fees	34,375.45	56,403.05	44,709.20	59,800.00	44,709.20	-15,090.80	-25.24%	47,150.00	2,440.80	5.46%
	Total Category: 44 - Fee Revenue :	**34,375.45**	**56,403.05**	**44,709.20**	**59,800.00**	**44,709.20**	**-15,090.80**	**-25.24%**	**47,150.00**	**2,440.80**	**5.46%**
Category: 50 - Salaries & Wages											
20-41-630-5045	PT Instructor	11,137.75	10,767.30	8,535.30	11,648.20	8,535.30	-3,112.90	-26.72%	9,971.50	1,436.20	16.83%
	Total Category: 50 - Salaries & Wages:	**11,137.75**	**10,767.30**	**8,535.30**	**11,648.20**	**8,535.30**	**-3,112.90**	**-26.72%**	**9,971.50**	**1,436.20**	**16.83%**
Category: 52 - Contract Services											
20-41-630-5220	Transportation	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**750.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 53 - Utilities											
20-41-630-5310	Communications	31.53	225.33	244.41	60.00	244.41	184.41	307.35%	60.00	-184.41	-75.45%
	Total Category: 53 - Utilities :	**31.53**	**225.33**	**244.41**	**60.00**	**244.41**	**184.41**	**307.35%**	**60.00**	**-184.41**	**-75.45%**
Category: 54 - Supplies											
20-41-630-5400	Program Operation Supplies	997.02	705.46	2,668.14	601.00	2,668.14	2,067.14	343.95%	2,300.00	-368.14	-13.80%
20-41-630-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
	Total Category: 54 - Supplies :	**997.02**	**705.46**	**2,668.14**	**601.00**	**2,668.14**	**2,067.14**	**343.95%**	**3,300.00**	**631.86**	**23.68%**
	Total Program: 630 - Youth Volleyball:	**21,459.15**	**44,704.96**	**33,261.35**	**47,490.80**	**33,261.35**	**-14,229.45**	**-29.96%**	**33,818.50**	**557.15**	**1.68%**
Program: 631 - Adult Volleyball League											
Category: 44 - Fee Revenue											
20-41-631-4420	League Fees	12,250.00	10,795.00	13,726.70	14,508.00	12,726.70	-1,781.30	-12.28%	22,550.00	9,823.30	77.19%
	Total Category: 44 - Fee Revenue :	**12,250.00**	**10,795.00**	**13,726.70**	**14,508.00**	**12,726.70**	**-1,781.30**	**-12.28%**	**22,550.00**	**9,823.30**	**77.19%**
Category: 50 - Salaries & Wages											
20-41-631-5030	PT Supervisor	0.00	0.00	0.00	1,323.00	0.00	-1,323.00	-100.00%	1,500.00	1,500.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-631-5035	PT Coordinator	898.50	0.00	572.94	0.00	1,500.00	1,500.00	0.00%	0.00	-1,500.00	-100.00%
20-41-631-5065	PT Official	1,946.00	1,495.00	1,772.37	4,050.00	1,772.37	-2,277.63	-56.24%	0.01	-1,772.36	-100.00%
	Total Category: 50 - Salaries & Wages:	**2,844.50**	**1,495.00**	**2,345.31**	**5,373.00**	**3,272.37**	**-2,100.63**	**-39.10%**	**1,500.01**	**-1,772.36**	**-54.16%**
	Category: 52 - Contract Services										
20-41-631-5225	Misc. Contract Services	2,142.50	2,733.32	254.00	0.00	1,784.00	1,784.00	0.00%	6,957.00	5,173.00	289.97%
	Total Category: 52 - Contract Services:	**2,142.50**	**2,733.32**	**254.00**	**0.00**	**1,784.00**	**1,784.00**	**0.00%**	**6,957.00**	**5,173.00**	**289.97%**
	Category: 54 - Supplies										
20-41-631-5400	Program Operation Supplies	0.00	355.04	1,946.27	440.00	2,000.00	1,560.00	354.55%	4,185.00	2,185.00	109.25%
	Total Category: 54 - Supplies :	**0.00**	**355.04**	**1,946.27**	**440.00**	**2,000.00**	**1,560.00**	**354.55%**	**4,185.00**	**2,185.00**	**109.25%**
	Total Program: 631 - Adult Volleyball League:	**7,263.00**	**6,211.64**	**9,181.12**	**8,695.00**	**5,670.33**	**-3,024.67**	**-34.79%**	**9,907.99**	**4,237.66**	**74.73%**
	Program: 632 - Adult Softball Men's and Co-Ed										
	Category: 44 - Fee Revenue										
20-41-632-4420	League Fees	8,085.00	8,440.00	8,440.00	11,420.00	8,440.00	-2,980.00	-26.09%	15,320.00	6,880.00	81.52%
	Total Category: 44 - Fee Revenue :	**8,085.00**	**8,440.00**	**8,440.00**	**11,420.00**	**8,440.00**	**-2,980.00**	**-26.09%**	**15,320.00**	**6,880.00**	**81.52%**
	Category: 50 - Salaries & Wages										
20-41-632-5030	PT Supervisor	777.12	844.96	1,293.49	900.00	1,293.49	393.49	43.72%	2,158.00	864.51	66.84%
20-41-632-5065	PT Official	1,958.00	2,616.00	2,019.68	4,328.00	2,019.68	-2,308.32	-53.33%	0.01	-2,019.67	-100.00%
	Total Category: 50 - Salaries & Wages:	**2,735.12**	**3,460.96**	**3,313.17**	**5,228.00**	**3,313.17**	**-1,914.83**	**-36.63%**	**2,158.01**	**-1,155.16**	**-34.87%**
	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%	3,725.00	3,725.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**3,725.00**	**3,725.00**	**0.00%**
	Category: 54 - Supplies										
20-41-632-5400	Program Operation Supplies	959.46	719.85	1,178.90	1,500.00	1,178.90	-321.10	-21.41%	650.00	-528.90	-44.86%
20-41-632-5440	Grounds Supplies	0.00	0.00	0.00	1,400.00	1,400.00	0.00	0.00%	1,500.00	100.00	7.14%
	Total Category: 54 - Supplies :	**959.46**	**719.85**	**1,178.90**	**2,900.00**	**2,578.90**	**-321.10**	**-11.07%**	**2,150.00**	**-428.90**	**-16.63%**
	Total Program: 632 - Adult Softball Men's and Co-Ed:	**4,390.42**	**4,259.19**	**3,947.93**	**3,292.00**	**2,547.93**	**-744.07**	**-22.60%**	**7,286.99**	**4,739.06**	**186.00%**
	Program: 633 - Men's Basketball League										
	Category: 44 - Fee Revenue										
20-41-633-4420	League Fees	11,975.00	11,355.00	9,530.00	11,100.00	9,530.00	-1,570.00	-14.14%	14,400.00	4,870.00	51.10%
	Total Category: 44 - Fee Revenue :	**11,975.00**	**11,355.00**	**9,530.00**	**11,100.00**	**9,530.00**	**-1,570.00**	**-14.14%**	**14,400.00**	**4,870.00**	**51.10%**
	Category: 50 - Salaries & Wages										
20-41-633-5030	PT Supervisor	653.12	272.00	828.75	648.00	1,692.75	1,044.75	161.23%	2,736.00	1,043.25	61.63%
20-41-633-5065	PT Official	0.00	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**653.12**	**272.00**	**828.75**	**648.01**	**1,692.76**	**1,044.75**	**161.22%**	**2,736.01**	**1,043.25**	**61.63%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-633-5225	Misc. Contract Services	9,005.00	10,300.00	6,024.00	8,744.00	12,264.00	3,520.00	40.26%	5,849.00	-6,415.00	-52.31%
Total Category: 52 - Contract Services:		**9,005.00**	**10,300.00**	**6,024.00**	**8,744.00**	**12,264.00**	**3,520.00**	**40.26%**	**5,849.00**	**-6,415.00**	**-52.31%**
Category: 54 - Supplies											
20-41-633-5400	Program Operation Supplies	448.84	0.00	0.00	160.00	160.00	0.00	0.00%	160.00	0.00	0.00%
Total Category: 54 - Supplies :		**448.84**	**0.00**	**0.00**	**160.00**	**160.00**	**0.00**	**0.00%**	**160.00**	**0.00**	**0.00%**
Total Program: 633 - Men's Basketball League:		**1,868.04**	**783.00**	**2,677.25**	**1,547.99**	**-4,586.76**	**-6,134.75**	**-396.30%**	**5,654.99**	**10,241.75**	**-223.29%**
Program: 634 - Field Rentals											
Category: 46 - Rental Revenue											
20-41-634-4670	Field Rental	92,042.00	99,657.00	64,935.72	99,729.00	109,746.00	10,017.00	10.04%	107,534.00	-2,212.00	-2.02%
Total Category: 46 - Rental Revenue :		**92,042.00**	**99,657.00**	**64,935.72**	**99,729.00**	**109,746.00**	**10,017.00**	**10.04%**	**107,534.00**	**-2,212.00**	**-2.02%**
Category: 50 - Salaries & Wages											
20-41-634-5030	PT Supervisor	499.57	711.49	78.51	734.00	78.51	-655.49	-89.30%	500.00	421.49	536.86%
20-41-634-5080	Overtime FT	0.00	159.38	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**499.57**	**870.87**	**78.51**	**734.00**	**78.51**	**-655.49**	**-89.30%**	**500.00**	**421.49**	**536.86%**
Category: 54 - Supplies											
20-41-634-5440	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%**
Category: 55 - Equipment and Repairs											
20-41-634-5520	Equipment Repairs	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**0.00**	**0.00**	**500.00**	**0.00**	**-500.00**	**-100.00%**	**500.00**	**500.00**	**0.00%**
Total Program: 634 - Field Rentals:		**91,542.43**	**98,786.13**	**64,857.21**	**98,495.00**	**109,667.49**	**11,172.49**	**11.34%**	**106,534.00**	**-3,133.49**	**-2.86%**
Program: 635 - Sports Parties											
Category: 44 - Fee Revenue											
20-41-635-4400	Program Fees	4,526.00	6,535.00	3,465.00	6,300.00	6,185.00	-115.00	-1.83%	6,500.00	315.00	5.09%
Total Category: 44 - Fee Revenue :		**4,526.00**	**6,535.00**	**3,465.00**	**6,300.00**	**6,185.00**	**-115.00**	**-1.83%**	**6,500.00**	**315.00**	**5.09%**
Category: 50 - Salaries & Wages											
20-41-635-5045	PT Instructor	1,912.50	1,975.00	1,057.50	2,100.00	1,957.50	-142.50	-6.79%	2,200.00	242.50	12.39%
Total Category: 50 - Salaries & Wages:		**1,912.50**	**1,975.00**	**1,057.50**	**2,100.00**	**1,957.50**	**-142.50**	**-6.79%**	**2,200.00**	**242.50**	**12.39%**
Category: 54 - Supplies											
20-41-635-5400	Program Operation Supplies	0.00	61.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-635-5430	Equipment Supplies	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
Total Category: 54 - Supplies :		**0.00**	**61.41**	**0.00**	**150.00**	**0.00**	**-150.00**	**-100.00%**	**150.00**	**150.00**	**0.00%**
Total Program: 635 - Sports Parties:		**2,613.50**	**4,498.59**	**2,407.50**	**4,050.00**	**4,227.50**	**177.50**	**4.38%**	**4,150.00**	**-77.50**	**-1.83%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 636 - Women's Soccer											
Category: 44 - Fee Revenue											
20-41-636-4420	League Fees	7,436.00	7,720.00	7,720.00	7,720.00	7,720.00	0.00	0.00%	8,104.00	384.00	4.97%
Total Category: 44 - Fee Revenue :		**7,436.00**	**7,720.00**	**7,720.00**	**7,720.00**	**7,720.00**	**0.00**	**0.00%**	**8,104.00**	**384.00**	**4.97%**
Category: 50 - Salaries & Wages											
20-41-636-5065	PT Official	741.81	818.75	1,145.16	2,400.00	3,308.16	908.16	37.84%	0.01	-3,308.15	-100.00%
Total Category: 50 - Salaries & Wages:		**741.81**	**818.75**	**1,145.16**	**2,400.00**	**3,308.16**	**908.16**	**37.84%**	**0.01**	**-3,308.15**	**-100.00%**
Category: 52 - Contract Services											
20-41-636-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,445.00	4,445.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**4,445.00**	**4,445.00**	**0.00%**
Category: 54 - Supplies											
20-41-636-5400	Program Operation Supplies	0.00	79.97	93.81	200.00	200.00	0.00	0.00%	185.00	-15.00	-7.50%
Total Category: 54 - Supplies :		**0.00**	**79.97**	**93.81**	**200.00**	**200.00**	**0.00**	**0.00%**	**185.00**	**-15.00**	**-7.50%**
Total Program: 636 - Women's Soccer:		**6,694.19**	**6,821.28**	**6,481.03**	**5,120.00**	**4,211.84**	**-908.16**	**-17.74%**	**3,473.99**	**-737.85**	**-17.52%**
Program: 637 - Fencing											
Category: 44 - Fee Revenue											
20-41-637-4400	Program Fees	18,967.64	18,605.00	22,590.00	15,490.00	22,110.00	6,620.00	42.74%	24,975.00	2,865.00	12.96%
Total Category: 44 - Fee Revenue :		**18,967.64**	**18,605.00**	**22,590.00**	**15,490.00**	**22,110.00**	**6,620.00**	**42.74%**	**24,975.00**	**2,865.00**	**12.96%**
Category: 52 - Contract Services											
20-41-637-5215	Independent Contractor Servic	11,602.82	16,316.00	9,933.00	10,843.00	15,477.00	4,634.00	42.74%	17,482.50	2,005.50	12.96%
Total Category: 52 - Contract Services:		**11,602.82**	**16,316.00**	**9,933.00**	**10,843.00**	**15,477.00**	**4,634.00**	**42.74%**	**17,482.50**	**2,005.50**	**12.96%**
Total Program: 637 - Fencing:		**7,364.82**	**2,289.00**	**12,657.00**	**4,647.00**	**6,633.00**	**1,986.00**	**42.74%**	**7,492.50**	**859.50**	**12.96%**
Program: 638 - WBA Wilmette Baseball											
Category: 44 - Fee Revenue											
20-41-638-4400	Program Fees	10,670.00	0.00	0.00	9,000.00	0.00	-9,000.00	-100.00%	-0.01	-0.01	0.00%
Total Category: 44 - Fee Revenue :		**10,670.00**	**0.00**	**0.00**	**9,000.00**	**0.00**	**-9,000.00**	**-100.00%**	**-0.01**	**-0.01**	**0.00%**
Category: 52 - Contract Services											
20-41-638-5215	Independent Contractor Servic	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: 638 - WBA Wilmette Baseball:		**10,670.00**	**0.00**	**0.00**	**9,000.00**	**0.00**	**-9,000.00**	**-100.00%**	**-0.01**	**-0.01**	**0.00%**
Program: 639 - City Slickers											
Category: 44 - Fee Revenue											
20-41-639-4400	Program Fees	18,799.50	29,904.00	20,756.40	33,600.00	20,756.40	-12,843.60	-38.23%	23,560.00	2,803.60	13.51%
Total Category: 44 - Fee Revenue :		**18,799.50**	**29,904.00**	**20,756.40**	**33,600.00**	**20,756.40**	**-12,843.60**	**-38.23%**	**23,560.00**	**2,803.60**	**13.51%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-639-5030	PT Supervisor	4,992.62	3,498.83	2,698.90	7,440.00	2,698.90	-4,741.10	-63.72%	2,505.00	-193.90	-7.18%
20-41-639-5075	PT Driver	0.00	0.00	0.00	168.00	0.00	-168.00	-100.00%	540.00	540.00	0.00%
20-41-639-5085	Overtime PT	57.33	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**5,049.95**	**3,498.83**	**2,698.90**	**7,608.00**	**2,698.90**	**-4,909.10**	**-64.53%**	**3,045.00**	**346.10**	**12.82%**
Category: 52 - Contract Services											
20-41-639-5220	Transportation	868.30	565.00	1,001.04	1,850.00	1,001.04	-848.96	-45.89%	1,755.00	753.96	75.32%
20-41-639-5272	Entry Fees/Field Trips	3,164.72	2,383.34	3,067.62	2,584.00	3,067.62	483.62	18.72%	3,000.00	-67.62	-2.20%
Total Category: 52 - Contract Services:		**4,033.02**	**2,948.34**	**4,068.66**	**4,434.00**	**4,068.66**	**-365.34**	**-8.24%**	**4,755.00**	**686.34**	**16.87%**
Category: 54 - Supplies											
20-41-639-5400	Program Operation Supplies	676.90	1,038.00	397.56	180.00	397.56	217.56	120.87%	480.00	82.44	20.74%
Total Category: 54 - Supplies :		**676.90**	**1,038.00**	**397.56**	**180.00**	**397.56**	**217.56**	**120.87%**	**480.00**	**82.44**	**20.74%**
Total Program: 639 - City Slickers:		**9,039.63**	**22,418.83**	**13,591.28**	**21,378.00**	**13,591.28**	**-7,786.72**	**-36.42%**	**15,280.00**	**1,688.72**	**12.43%**
Program: 642 - Teen Leadership Camp											
Category: 44 - Fee Revenue											
20-41-642-4400	Program Fees	16,726.50	14,794.40	31,923.00	21,320.00	32,355.00	11,035.00	51.76%	50,960.00	18,605.00	57.50%
Total Category: 44 - Fee Revenue :		**16,726.50**	**14,794.40**	**31,923.00**	**21,320.00**	**32,355.00**	**11,035.00**	**51.76%**	**50,960.00**	**18,605.00**	**57.50%**
Category: 50 - Salaries & Wages											
20-41-642-5030	PT Supervisor	5,080.25	4,987.75	4,452.00	6,000.00	4,452.00	-1,548.00	-25.80%	4,995.00	543.00	12.20%
20-41-642-5050	PT Counselor	3,144.96	1,934.50	3,546.95	4,292.00	3,546.95	-745.05	-17.36%	6,003.50	2,456.55	69.26%
20-41-642-5085	Overtime PT	200.88	81.38	310.43	0.00	310.43	310.43	0.00%	0.00	-310.43	-100.00%
Total Category: 50 - Salaries & Wages:		**8,426.09**	**7,003.63**	**8,309.38**	**10,292.00**	**8,309.38**	**-1,982.62**	**-19.26%**	**10,998.50**	**2,689.12**	**32.36%**
Category: 51 - Employee Benefits											
20-41-642-5150	Training & Education	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
20-41-642-5170	Awards and Meetings	83.65	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 51 - Employee Benefits :		**83.65**	**0.00**	**0.00**	**200.00**	**0.00**	**-200.00**	**-100.00%**	**200.00**	**200.00**	**0.00%**
Category: 52 - Contract Services											
20-41-642-5220	Transportation	75.00	0.00	5,908.08	600.00	5,908.08	5,308.08	884.68%	15,108.00	9,199.92	155.72%
20-41-642-5225	Misc. Contract Services	410.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-642-5272	Entry Fees/Field Trips	850.71	0.00	3,844.54	2,190.40	3,844.54	1,654.14	75.52%	5,871.20	2,026.66	52.72%
Total Category: 52 - Contract Services:		**1,335.71**	**0.00**	**9,752.62**	**2,790.40**	**9,752.62**	**6,962.22**	**249.51%**	**20,979.20**	**11,226.58**	**115.11%**
Category: 53 - Utilities											
20-41-642-5310	Communications	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Total Category: 53 - Utilities :		**0.00**	**0.00**	**0.00**	**200.00**	**0.00**	**-200.00**	**-100.00%**	**200.00**	**200.00**	**0.00%**
Category: 54 - Supplies											
20-41-642-5400	Program Operation Supplies	549.76	0.00	852.84	1,015.00	852.84	-162.16	-15.98%	1,055.00	202.16	23.70%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-642-5460	Uniform Supplies	176.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**726.36**	**0.00**	**852.84**	**1,015.00**	**852.84**	**-162.16**	**-15.98%**	**1,055.00**	**202.16**	**23.70%**
	Total Program: 642 - Teen Leadership Camp:	**6,154.69**	**7,790.77**	**13,008.16**	**6,822.60**	**13,440.16**	**6,617.56**	**96.99%**	**17,527.30**	**4,087.14**	**30.41%**
Program: 643 - Flag Football											
Category: 44 - Fee Revenue											
20-41-643-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	32,000.00	32,000.00	0.00%
	Total Category: 44 - Fee Revenue :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**32,000.00**	**32,000.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-41-643-5040	PT Attendant	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,300.00	1,300.00	0.00%
20-41-643-5065	PT Official	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,400.00	2,400.00	0.00%
	Total Category: 50 - Salaries & Wages:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**3,700.00**	**3,700.00**	**0.00%**
Category: 52 - Contract Services											
20-41-643-5225	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%
	Total Category: 52 - Contract Services:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**2,500.00**	**2,500.00**	**0.00%**
Category: 54 - Supplies											
20-41-643-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%
20-41-643-5440	Grounds Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**7,000.00**	**7,000.00**	**0.00%**
	Total Program: 643 - Flag Football:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**18,800.00**	**18,800.00**	**0.00%**
	Total ProgramArea: 6 - Sports One:	**472,973.17**	**579,715.07**	**1,270,059.38**	**393,133.79**	**491,185.52**	**98,051.73**	**24.94%**	**476,713.17**	**-14,472.35**	**-2.95%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 7 - School Age Programs											
Program: 701 - Administration											
Category: 50 - Salaries & Wages											
20-41-701-5000	Administration	0.00	27,692.22	87,304.44	113,811.28	113,811.28	0.00	0.00%	184,603.76	70,792.48	62.20%
20-41-701-5035	PT Coordinator	0.00	15,780.00	43,529.29	62,868.00	59,437.91	-3,430.09	-5.46%	27,040.00	-32,397.91	-54.51%
20-41-701-5085	Overtime PT	0.00	0.00	405.56	0.00	545.56	545.56	0.00%	0.00	-545.56	-100.00%
	Total Category: 50 - Salaries & Wages:	**0.00**	**43,472.22**	**131,239.29**	**176,679.28**	**173,794.75**	**-2,884.53**	**-1.63%**	**211,643.76**	**37,849.01**	**21.78%**
Category: 51 - Employee Benefits											
20-41-701-5110	Health Insurance Premiums	0.00	0.00	29,722.35	44,450.39	44,450.39	0.00	0.00%	71,464.67	27,014.28	60.77%
20-41-701-5150	Training & Education	0.00	0.00	2,938.90	2,896.00	2,938.90	42.90	1.48%	4,142.00	1,203.10	40.94%
20-41-701-5160	Dues	0.00	0.00	530.00	795.00	530.00	-265.00	-33.33%	852.00	322.00	60.75%
20-41-701-5170	Awards and Meetings	0.00	0.00	74.84	100.00	100.00	0.00	0.00%	300.00	200.00	200.00%
	Total Category: 51 - Employee Benefits :	**0.00**	**0.00**	**33,266.09**	**48,241.39**	**48,019.29**	**-222.10**	**-0.46%**	**76,758.67**	**28,739.38**	**59.85%**
Category: 52 - Contract Services											
20-41-701-5220	Transportation	0.00	0.00	447.89	1,050.00	1,050.00	0.00	0.00%	650.00	-400.00	-38.10%
20-41-701-5255	Marketing	0.00	350.00	54.66	765.00	159.66	-605.34	-79.13%	765.00	605.34	379.14%
	Total Category: 52 - Contract Services:	**0.00**	**350.00**	**502.55**	**1,815.00**	**1,209.66**	**-605.34**	**-33.35%**	**1,415.00**	**205.34**	**16.98%**
Category: 53 - Utilities											
20-41-701-5310	Communications	0.00	0.00	0.00	1,656.00	0.00	-1,656.00	-100.00%	1,320.00	1,320.00	0.00%
	Total Category: 53 - Utilities :	**0.00**	**0.00**	**0.00**	**1,656.00**	**0.00**	**-1,656.00**	**-100.00%**	**1,320.00**	**1,320.00**	**0.00%**
Category: 54 - Supplies											
20-41-701-5400	Program Operation Supplies	0.00	0.00	242.45	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
20-41-701-5410	Office Supplies	0.00	0.00	428.52	900.00	900.00	0.00	0.00%	900.00	0.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**670.97**	**1,600.00**	**1,600.00**	**0.00**	**0.00%**	**1,600.00**	**0.00**	**0.00%**
Category: 60 - Transfers											
20-41-701-6010	Admin Overhead Charge	0.00	148,540.00	156,112.00	557,773.00	537,700.00	-20,073.00	-3.60%	550,100.00	12,400.00	2.31%
	Total Category: 60 - Transfers :	**0.00**	**148,540.00**	**156,112.00**	**557,773.00**	**537,700.00**	**-20,073.00**	**-3.60%**	**550,100.00**	**12,400.00**	**2.31%**
	Total Program: 701 - Administration:	**0.00**	**192,362.22**	**321,790.90**	**787,764.67**	**762,323.70**	**-25,440.97**	**-3.23%**	**842,837.43**	**80,513.73**	**10.56%**
Program: 703 - Before School Rec											
Category: 44 - Fee Revenue											
20-41-703-4400	Program Fees	128,696.50	163,749.30	145,166.67	198,639.00	190,086.34	-8,552.66	-4.31%	196,502.00	6,415.66	3.38%
	Total Category: 44 - Fee Revenue :	**128,696.50**	**163,749.30**	**145,166.67**	**198,639.00**	**190,086.34**	**-8,552.66**	**-4.31%**	**196,502.00**	**6,415.66**	**3.38%**
Category: 50 - Salaries & Wages											
20-41-703-5010	Recruitment Incentives	750.00	0.00	0.00	750.00	300.00	-450.00	-60.00%	750.00	450.00	150.00%
20-41-703-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	18,533.00	18,533.00	0.00%
20-41-703-5050	PT Counselor	63,893.21	72,123.73	47,052.19	100,540.00	75,418.00	-25,122.00	-24.99%	60,220.00	-15,198.00	-20.15%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-703-5075	PT Driver	0.00	4,068.42	0.00	6,885.00	450.00	-6,435.00	-93.46%	1,623.00	1,173.00	260.67%
Total Category: 50 - Salaries & Wages:		**64,643.21**	**76,192.15**	**47,052.19**	**108,175.00**	**76,168.00**	**-32,007.00**	**-29.59%**	**81,126.00**	**4,958.00**	**6.51%**
Category: 51 - Employee Benefits											
20-41-703-5150	Training & Education	0.00	0.00	0.00	448.00	25.00	-423.00	-94.42%	84.00	59.00	236.00%
20-41-703-5170	Awards and Meetings	0.00	0.00	31.01	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**0.00**	**31.01**	**1,148.00**	**725.00**	**-423.00**	**-36.85%**	**784.00**	**59.00**	**8.14%**
Category: 52 - Contract Services											
20-41-703-5220	Transportation	2,808.00	3,156.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-703-5225	Misc. Contract Services	0.00	0.00	4.52	500.00	520.00	20.00	4.00%	550.00	30.00	5.77%
Total Category: 52 - Contract Services:		**2,808.00**	**3,156.00**	**4.52**	**500.00**	**520.00**	**20.00**	**4.00%**	**550.00**	**30.00**	**5.77%**
Category: 53 - Utilities											
20-41-703-5310	Communications	0.00	0.00	0.00	945.00	420.00	-525.00	-55.56%	450.00	30.00	7.14%
Total Category: 53 - Utilities :		**0.00**	**0.00**	**0.00**	**945.00**	**420.00**	**-525.00**	**-55.56%**	**450.00**	**30.00**	**7.14%**
Category: 54 - Supplies											
20-41-703-5400	Program Operation Supplies	591.49	370.96	550.46	1,525.00	1,150.00	-375.00	-24.59%	1,350.00	200.00	17.39%
20-41-703-5460	Uniform Supplies	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,500.00	300.00	25.00%
Total Category: 54 - Supplies :		**591.49**	**370.96**	**550.46**	**2,725.00**	**2,350.00**	**-375.00**	**-13.76%**	**2,850.00**	**500.00**	**21.28%**
Total Program: 703 - Before School Rec:		**60,653.80**	**84,030.19**	**97,528.49**	**85,146.00**	**109,903.34**	**24,757.34**	**29.08%**	**110,742.00**	**838.66**	**0.76%**
Program: 704 - CRC After School Rec											
Category: 44 - Fee Revenue											
20-41-704-4400	Program Fees	518,254.91	501,137.25	429,582.81	453,793.00	526,201.88	72,408.88	15.96%	550,951.00	24,749.12	4.70%
Total Category: 44 - Fee Revenue :		**518,254.91**	**501,137.25**	**429,582.81**	**453,793.00**	**526,201.88**	**72,408.88**	**15.96%**	**550,951.00**	**24,749.12**	**4.70%**
Category: 50 - Salaries & Wages											
20-41-704-5000	Administration	31,903.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5010	Recruitment Incentives	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%
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	12,373.02	16,547.59	16,215.00	26,818.40	23,451.25	-3,367.15	-12.56%	23,992.00	540.75	2.31%
20-41-704-5035	PT Coordinator	20,264.22	14,189.96	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5050	PT Counselor	137,333.34	97,597.39	43,475.54	95,744.00	71,249.93	-24,494.07	-25.58%	76,553.00	5,303.07	7.44%
20-41-704-5075	PT Driver	15,227.72	14,825.71	11,548.51	18,438.02	19,275.23	837.21	4.54%	21,060.00	1,784.77	9.26%
20-41-704-5085	Overtime PT	0.00	22.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**217,102.27**	**143,182.67**	**71,239.05**	**141,500.42**	**114,226.41**	**-27,274.01**	**-19.27%**	**122,105.00**	**7,878.59**	**6.90%**
Category: 51 - Employee Benefits											
20-41-704-5150	Training & Education	0.00	0.00	0.00	64.00	0.00	-64.00	-100.00%	84.00	84.00	0.00%
20-41-704-5170	Awards and Meetings	0.00	119.13	272.56	1,175.00	950.00	-225.00	-19.15%	1,175.00	225.00	23.68%
Total Category: 51 - Employee Benefits :		**0.00**	**119.13**	**272.56**	**1,239.00**	**950.00**	**-289.00**	**-23.33%**	**1,259.00**	**309.00**	**32.53%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-704-5215	Independent Contractor Servic	46,527.25	30,251.40	0.00	0.01	0.00	-0.01	-100.00%	0.01	0.01	0.00%
20-41-704-5220	Transportation	24,610.20	34,340.00	0.00	22,435.00	26,820.00	4,385.00	19.55%	27,630.00	810.00	3.02%
20-41-704-5225	Misc. Contract Services	0.00	2,600.00	600.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Total Category: 52 - Contract Services:		**71,137.45**	**67,191.40**	**600.00**	**23,035.01**	**27,420.00**	**4,384.99**	**19.04%**	**28,230.01**	**810.01**	**2.95%**
Category: 53 - Utilities											
20-41-704-5310	Communications	0.00	35.43	0.00	711.00	140.00	-571.00	-80.31%	150.00	10.00	7.14%
Total Category: 53 - Utilities :		**0.00**	**35.43**	**0.00**	**711.00**	**140.00**	**-571.00**	**-80.31%**	**150.00**	**10.00**	**7.14%**
Category: 54 - Supplies											
20-41-704-5400	Program Operation Supplies	2,445.06	1,716.94	673.49	3,450.00	2,495.00	-955.00	-27.68%	2,600.00	105.00	4.21%
20-41-704-5410	Office Supplies	37.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-704-5460	Uniform Supplies	822.90	0.00	117.55	960.00	960.00	0.00	0.00%	2,400.00	1,440.00	150.00%
Total Category: 54 - Supplies :		**3,305.17**	**1,716.94**	**791.04**	**4,410.00**	**3,455.00**	**-955.00**	**-21.66%**	**5,000.00**	**1,545.00**	**44.72%**
Total Program: 704 - CRC After School Rec:		**226,710.02**	**288,891.68**	**356,680.16**	**282,897.57**	**380,010.47**	**97,112.90**	**34.33%**	**394,206.99**	**14,196.52**	**3.74%**
Program: 705 - Central After School Rec											
Category: 44 - Fee Revenue											
20-41-705-4400	Program Fees	0.00	95,159.00	155,572.16	225,327.00	200,128.00	-25,199.00	-11.18%	211,897.00	11,769.00	5.88%
Total Category: 44 - Fee Revenue :		**0.00**	**95,159.00**	**155,572.16**	**225,327.00**	**200,128.00**	**-25,199.00**	**-11.18%**	**211,897.00**	**11,769.00**	**5.88%**
Category: 50 - Salaries & Wages											
20-41-705-5010	Recruitment Incentives	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%
20-41-705-5030	PT Supervisor	0.00	9,419.00	15,686.65	0.00	23,963.65	23,963.65	0.00%	25,727.20	1,763.55	7.36%
20-41-705-5035	PT Coordinator	0.00	0.00	0.00	25,158.80	0.00	-25,158.80	-100.00%	0.00	0.00	0.00%
20-41-705-5050	PT Counselor	0.00	8,257.44	18,254.28	47,872.00	28,446.00	-19,426.00	-40.58%	29,808.60	1,362.60	4.79%
Total Category: 50 - Salaries & Wages:		**0.00**	**17,676.44**	**33,940.93**	**73,530.80**	**52,659.65**	**-20,871.15**	**-28.38%**	**56,035.80**	**3,376.15**	**6.41%**
Category: 51 - Employee Benefits											
20-41-705-5150	Training & Education	0.00	0.00	0.00	64.00	34.00	-30.00	-46.88%	84.00	50.00	147.06%
20-41-705-5170	Awards and Meetings	0.00	94.14	154.22	1,050.00	1,050.00	0.00	0.00%	1,050.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**94.14**	**154.22**	**1,114.00**	**1,084.00**	**-30.00**	**-2.69%**	**1,134.00**	**50.00**	**4.61%**
Category: 52 - Contract Services											
20-41-705-5215	Independent Contractor Servic	0.00	135.39	0.00	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	220.00	400.00	440.00	40.00	10.00%	440.00	0.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**135.39**	**220.00**	**400.00**	**440.00**	**40.00**	**10.00%**	**440.00**	**0.00**	**0.00%**
Category: 53 - Utilities											
20-41-705-5310	Communications	0.00	0.00	0.00	711.00	140.00	-571.00	-80.31%	140.00	0.00	0.00%
Total Category: 53 - Utilities :		**0.00**	**0.00**	**0.00**	**711.00**	**140.00**	**-571.00**	**-80.31%**	**140.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
20-41-705-5400	Program Operation Supplies	0.00	1,825.90	956.94	3,475.00	2,875.00	-600.00	-17.27%	2,875.00	0.00	0.00%
20-41-705-5460	Uniform Supplies	0.00	0.00	0.00	420.00	420.00	0.00	0.00%	1,400.00	980.00	233.33%
	Total Category: 54 - Supplies :	**0.00**	**1,825.90**	**956.94**	**3,895.00**	**3,295.00**	**-600.00**	**-15.40%**	**4,275.00**	**980.00**	**29.74%**
	Total Program: 705 - Central After School Rec:	**0.00**	**75,427.13**	**120,300.07**	**145,676.20**	**142,509.35**	**-3,166.85**	**-2.17%**	**149,872.20**	**7,362.85**	**5.17%**
Program: 706 - Romona After After School Rec											
Category: 44 - Fee Revenue											
20-41-706-4400	Program Fees	146,761.22	233,159.40	214,658.45	317,559.00	282,864.20	-34,694.80	-10.93%	295,209.00	12,344.80	4.36%
	Total Category: 44 - Fee Revenue :	**146,761.22**	**233,159.40**	**214,658.45**	**317,559.00**	**282,864.20**	**-34,694.80**	**-10.93%**	**295,209.00**	**12,344.80**	**4.36%**
Category: 50 - Salaries & Wages											
20-41-706-5010	Recruitment Incentives	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%
20-41-706-5030	PT Supervisor	11,547.38	16,393.25	15,044.50	24,024.40	22,943.65	-1,080.75	-4.50%	24,296.00	1,352.35	5.89%
20-41-706-5050	PT Counselor	28,098.35	36,110.42	25,320.93	67,020.80	40,730.17	-26,290.63	-39.23%	42,373.84	1,643.67	4.04%
	Total Category: 50 - Salaries & Wages:	**39,645.73**	**52,503.67**	**40,365.43**	**91,545.20**	**63,923.82**	**-27,621.38**	**-30.17%**	**67,169.84**	**3,246.02**	**5.08%**
Category: 51 - Employee Benefits											
20-41-706-5150	Training & Education	0.00	0.00	0.00	64.00	34.00	-30.00	-46.88%	84.00	50.00	147.06%
20-41-706-5170	Awards and Meetings	0.00	94.14	237.95	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**0.00**	**94.14**	**237.95**	**864.00**	**834.00**	**-30.00**	**-3.47%**	**884.00**	**50.00**	**6.00%**
Category: 52 - Contract Services											
20-41-706-5215	Independent Contractor Servic	51,574.75	39,928.40	0.00	0.01	0.00	-0.01	-100.00%	0.01	0.01	0.00%
20-41-706-5225	Misc. Contract Services	0.00	0.00	672.94	600.00	672.94	72.94	12.16%	660.00	-12.94	-1.92%
	Total Category: 52 - Contract Services:	**51,574.75**	**39,928.40**	**672.94**	**600.01**	**672.94**	**72.93**	**12.15%**	**660.01**	**-12.93**	**-1.92%**
Category: 53 - Utilities											
20-41-706-5310	Communications	26.74	28.81	0.00	711.00	0.00	-711.00	-100.00%	711.00	711.00	0.00%
	Total Category: 53 - Utilities :	**26.74**	**28.81**	**0.00**	**711.00**	**0.00**	**-711.00**	**-100.00%**	**711.00**	**711.00**	**0.00%**
Category: 54 - Supplies											
20-41-706-5400	Program Operation Supplies	1,206.67	2,275.06	2,207.54	4,125.00	3,400.00	-725.00	-17.58%	3,500.00	100.00	2.94%
20-41-706-5460	Uniform Supplies	0.00	0.00	74.18	600.00	600.00	0.00	0.00%	1,400.00	800.00	133.33%
	Total Category: 54 - Supplies :	**1,206.67**	**2,275.06**	**2,281.72**	**4,725.00**	**4,000.00**	**-725.00**	**-15.34%**	**4,900.00**	**900.00**	**22.50%**
	Total Program: 706 - Romona After After School Rec:	**54,307.33**	**138,329.32**	**171,100.41**	**219,113.79**	**213,433.44**	**-5,680.35**	**-2.59%**	**220,884.15**	**7,450.71**	**3.49%**
Program: 707 - McKenzie After School Rec											
Category: 44 - Fee Revenue											
20-41-707-4400	Program Fees	208,498.28	332,352.36	305,027.67	430,413.00	397,037.20	-33,375.80	-7.75%	411,242.00	14,204.80	3.58%
	Total Category: 44 - Fee Revenue :	**208,498.28**	**332,352.36**	**305,027.67**	**430,413.00**	**397,037.20**	**-33,375.80**	**-7.75%**	**411,242.00**	**14,204.80**	**3.58%**
Category: 50 - Salaries & Wages											
20-41-707-5010	Recruitment Incentives	0.00	0.00	0.00	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-707-5030	PT Supervisor	13,727.35	22,762.96	20,646.02	28,022.80	29,637.88	1,615.08	5.76%	30,853.44	1,215.56	4.10%
20-41-707-5050	PT Counselor	22,662.99	33,010.98	33,677.27	67,632.80	53,896.07	-13,736.73	-20.31%	56,346.70	2,450.63	4.55%
Total Category: 50 - Salaries & Wages:		**36,390.34**	**55,773.94**	**54,323.29**	**96,155.60**	**83,783.95**	**-12,371.65**	**-12.87%**	**87,700.14**	**3,916.19**	**4.67%**
Category: 51 - Employee Benefits											
20-41-707-5150	Training & Education	0.00	0.00	0.00	64.00	0.00	-64.00	-100.00%	84.00	84.00	0.00%
20-41-707-5170	Awards and Meetings	0.00	94.11	93.04	950.00	950.00	0.00	0.00%	950.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**94.11**	**93.04**	**1,014.00**	**950.00**	**-64.00**	**-6.31%**	**1,034.00**	**84.00**	**8.84%**
Category: 52 - Contract Services											
20-41-707-5215	Independent Contractor Servic	54,226.00	42,641.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-707-5225	Misc. Contract Services	0.00	0.00	1,716.78	600.00	1,716.78	1,116.78	186.13%	660.00	-1,056.78	-61.56%
Total Category: 52 - Contract Services:		**54,226.00**	**42,641.40**	**1,716.78**	**600.00**	**1,716.78**	**1,116.78**	**186.13%**	**660.00**	**-1,056.78**	**-61.56%**
Category: 53 - Utilities											
20-41-707-5310	Communications	13.95	0.00	0.00	711.00	0.00	-711.00	-100.00%	711.00	711.00	0.00%
Total Category: 53 - Utilities :		**13.95**	**0.00**	**0.00**	**711.00**	**0.00**	**-711.00**	**-100.00%**	**711.00**	**711.00**	**0.00%**
Category: 54 - Supplies											
20-41-707-5400	Program Operation Supplies	447.91	2,055.22	1,702.68	3,600.00	3,250.00	-350.00	-9.72%	2,925.00	-325.00	-10.00%
20-41-707-5460	Uniform Supplies	0.00	0.00	74.19	900.00	900.00	0.00	0.00%	1,800.00	900.00	100.00%
Total Category: 54 - Supplies :		**447.91**	**2,055.22**	**1,776.87**	**4,500.00**	**4,150.00**	**-350.00**	**-7.78%**	**4,725.00**	**575.00**	**13.86%**
Total Program: 707 - McKenzie After School Rec:		**117,420.08**	**231,787.69**	**247,117.69**	**327,432.40**	**306,436.47**	**-20,995.93**	**-6.41%**	**316,411.86**	**9,975.39**	**3.26%**
Program: 708 - Winter Break Camp											
Category: 44 - Fee Revenue											
20-41-708-4400	Program Fees	28,394.00	15,557.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Category: 44 - Fee Revenue :		**28,394.00**	**15,557.00**	**0.00**	**0.01**	**0.01**	**0.00**	**0.00%**	**0.01**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-41-708-5030	PT Supervisor	2,142.00	1,815.55	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-41-708-5050	PT Counselor	10,484.66	10,679.53	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-41-708-5075	PT Driver	0.00	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**12,626.66**	**12,495.08**	**0.00**	**0.03**	**0.03**	**0.00**	**0.00%**	**0.03**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-41-708-5272	Entry Fees/Field Trips	4,113.34	325.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Category: 52 - Contract Services:		**4,113.34**	**325.00**	**0.00**	**0.01**	**0.01**	**0.00**	**0.00%**	**0.01**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-708-5400	Program Operation Supplies	147.20	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Category: 54 - Supplies :		**147.20**	**0.00**	**0.00**	**0.01**	**0.01**	**0.00**	**0.00%**	**0.01**	**0.00**	**0.00%**
Total Program: 708 - Winter Break Camp:		**11,506.80**	**2,736.92**	**0.00**	**-0.04**	**-0.04**	**0.00**	**0.00%**	**-0.04**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 709 - Spring Break Camp											
Category: 44 - Fee Revenue											
20-41-709-4400	Program Fees	17,656.10	29,908.00	23,406.00	32,325.00	23,361.00	-8,964.00	-27.73%	25,331.00	1,970.00	8.43%
	Total Category: 44 - Fee Revenue :	**17,656.10**	**29,908.00**	**23,406.00**	**32,325.00**	**23,361.00**	**-8,964.00**	**-27.73%**	**25,331.00**	**1,970.00**	**8.43%**
Category: 50 - Salaries & Wages											
20-41-709-5030	PT Supervisor	1,149.75	916.50	1,191.25	1,350.00	1,191.25	-158.75	-11.76%	1,325.00	133.75	11.23%
20-41-709-5050	PT Counselor	6,661.53	6,975.59	4,263.50	8,100.00	4,263.50	-3,836.50	-47.36%	6,300.00	2,036.50	47.77%
20-41-709-5075	PT Driver	0.00	0.00	0.00	0.01	0.00	-0.01	-100.00%	0.01	0.01	0.00%
	Total Category: 50 - Salaries & Wages:	**7,811.28**	**7,892.09**	**5,454.75**	**9,450.01**	**5,454.75**	**-3,995.26**	**-42.28%**	**7,625.01**	**2,170.26**	**39.79%**
Category: 52 - Contract Services											
20-41-709-5215	Independent Contractor Servic	0.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	1,800.00	1,800.00	0.00%
20-41-709-5272	Entry Fees/Field Trips	3,177.81	5,177.14	1,129.65	3,600.00	1,129.65	-2,470.35	-68.62%	2,640.00	1,510.35	133.70%
	Total Category: 52 - Contract Services:	**3,177.81**	**5,177.14**	**1,129.65**	**5,400.00**	**1,129.65**	**-4,270.35**	**-79.08%**	**4,440.00**	**3,310.35**	**293.04%**
Category: 54 - Supplies											
20-41-709-5400	Program Operation Supplies	32.44	100.00	110.63	700.00	110.63	-589.37	-84.20%	300.00	189.37	171.17%
	Total Category: 54 - Supplies :	**32.44**	**100.00**	**110.63**	**700.00**	**110.63**	**-589.37**	**-84.20%**	**300.00**	**189.37**	**171.17%**
	Total Program: 709 - Spring Break Camp:	**6,634.57**	**16,738.77**	**16,710.97**	**16,774.99**	**16,665.97**	**-109.02**	**-0.65%**	**12,965.99**	**-3,699.98**	**-22.20%**
Program: 710 - School Day Off (SDO)											
Category: 44 - Fee Revenue											
20-41-710-4400	Program Fees	41,172.75	113,061.90	148,274.00	169,605.00	172,647.00	3,042.00	1.79%	182,600.00	9,953.00	5.76%
	Total Category: 44 - Fee Revenue :	**41,172.75**	**113,061.90**	**148,274.00**	**169,605.00**	**172,647.00**	**3,042.00**	**1.79%**	**182,600.00**	**9,953.00**	**5.76%**
Category: 50 - Salaries & Wages											
20-41-710-5010	Recruitment Incentives	0.00	0.00	0.00	500.00	420.00	-80.00	-16.00%	420.00	0.00	0.00%
20-41-710-5030	PT Supervisor	1,748.95	5,284.57	5,350.07	10,500.00	12,350.07	1,850.07	17.62%	12,000.00	-350.07	-2.83%
20-41-710-5045	PT Instructor	0.00	0.00	276.81	1,440.00	876.81	-563.19	-39.11%	1,440.00	563.19	64.23%
20-41-710-5050	PT Counselor	18,017.90	17,213.05	15,970.97	44,460.00	37,103.49	-7,356.51	-16.55%	46,800.00	9,696.51	26.13%
20-41-710-5075	PT Driver	0.00	0.00	0.00	6,552.00	1,778.88	-4,773.12	-72.85%	3,850.00	2,071.12	116.43%
20-41-710-5085	Overtime PT	0.00	0.00	196.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**19,766.85**	**22,497.62**	**21,794.73**	**63,452.00**	**52,529.25**	**-10,922.75**	**-17.21%**	**64,510.00**	**11,980.75**	**22.81%**
Category: 52 - Contract Services											
20-41-710-5215	Independent Contractor Servic	319.00	720.00	2,380.00	12,000.00	7,980.00	-4,020.00	-33.50%	12,000.00	4,020.00	50.38%
20-41-710-5220	Transportation	0.00	0.00	1,215.30	0.00	1,215.30	1,215.30	0.00%	0.00	-1,215.30	-100.00%
20-41-710-5272	Entry Fees/Field Trips	10,025.51	22,382.93	10,952.71	25,080.00	22,754.72	-2,325.28	-9.27%	26,000.00	3,245.28	14.26%
	Total Category: 52 - Contract Services:	**10,344.51**	**23,102.93**	**14,548.01**	**37,080.00**	**31,950.02**	**-5,129.98**	**-13.83%**	**38,000.00**	**6,049.98**	**18.94%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
20-41-710-5400	Program Operation Supplies	187.00	173.32	688.05	6,700.00	3,838.05	-2,861.95	-42.72%	2,500.00	-1,338.05	-34.86%
Total Category: 54 - Supplies :		**187.00**	**173.32**	**688.05**	**6,700.00**	**3,838.05**	**-2,861.95**	**-42.72%**	**2,500.00**	**-1,338.05**	**-34.86%**
Total Program: 710 - School Day Off (SDO):		**10,874.39**	**67,288.03**	**111,243.21**	**62,373.00**	**84,329.68**	**21,956.68**	**35.20%**	**77,590.00**	**-6,739.68**	**-7.99%**
Program: 711 - Camp Wiggleworns											
Category: 44 - Fee Revenue											
20-41-711-4400	Program Fees	187,646.54	344,475.20	373,194.03	361,420.00	374,796.03	13,376.03	3.70%	393,891.00	19,094.97	5.09%
Total Category: 44 - Fee Revenue :		**187,646.54**	**344,475.20**	**373,194.03**	**361,420.00**	**374,796.03**	**13,376.03**	**3.70%**	**393,891.00**	**19,094.97**	**5.09%**
Category: 50 - Salaries & Wages											
20-41-711-5030	PT Supervisor	14,292.81	26,541.64	28,607.87	32,620.00	28,607.87	-4,012.13	-12.30%	34,396.00	5,788.13	20.23%
20-41-711-5050	PT Counselor	63,826.24	97,096.92	114,720.81	108,345.00	114,720.81	6,375.81	5.88%	123,960.00	9,239.19	8.05%
20-41-711-5075	PT Driver	2,479.04	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-711-5085	Overtime PT	224.03	1,208.67	327.76	0.00	327.76	327.76	0.00%	350.00	22.24	6.79%
Total Category: 50 - Salaries & Wages:		**80,822.12**	**124,847.23**	**143,656.44**	**140,965.00**	**143,656.44**	**2,691.44**	**1.91%**	**158,706.00**	**15,049.56**	**10.48%**
Category: 51 - Employee Benefits											
20-41-711-5150	Training & Education	0.00	0.00	0.00	384.00	102.00	-282.00	-73.44%	168.00	66.00	64.71%
20-41-711-5170	Awards and Meetings	478.55	231.86	532.61	460.00	532.61	72.61	15.78%	580.00	47.39	8.90%
Total Category: 51 - Employee Benefits :		**478.55**	**231.86**	**532.61**	**844.00**	**634.61**	**-209.39**	**-24.81%**	**748.00**	**113.39**	**17.87%**
Category: 52 - Contract Services											
20-41-711-5215	Independent Contractor Servic	2,862.39	0.00	0.00	1,500.00	0.01	-1,499.99	-100.00%	1,800.00	1,799.99	99,900.00%
20-41-711-5220	Transportation	5,185.74	6,879.24	6,710.27	8,880.00	6,710.27	-2,169.73	-24.43%	21,735.00	15,024.73	223.91%
20-41-711-5272	Entry Fees/Field Trips	32,857.45	66,309.12	63,341.01	79,165.80	63,341.01	-15,824.79	-19.99%	71,136.00	7,794.99	12.31%
Total Category: 52 - Contract Services:		**40,905.58**	**73,188.36**	**70,051.28**	**89,545.80**	**70,051.29**	**-19,494.51**	**-21.77%**	**94,671.00**	**24,619.71**	**35.15%**
Category: 53 - Utilities											
20-41-711-5310	Communications	232.03	256.01	260.38	175.00	401.94	226.94	129.68%	415.00	13.06	3.25%
Total Category: 53 - Utilities :		**232.03**	**256.01**	**260.38**	**175.00**	**401.94**	**226.94**	**129.68%**	**415.00**	**13.06**	**3.25%**
Category: 54 - Supplies											
20-41-711-5400	Program Operation Supplies	3,274.46	2,384.78	3,373.36	3,400.00	3,373.36	-26.64	-0.78%	3,600.00	226.64	6.72%
20-41-711-5460	Uniform Supplies	604.22	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**3,878.68**	**2,384.78**	**3,373.36**	**3,400.00**	**3,373.36**	**-26.64**	**-0.78%**	**3,600.00**	**226.64**	**6.72%**
Total Program: 711 - Camp Wiggleworns:		**61,329.58**	**143,566.96**	**155,319.96**	**126,490.20**	**156,678.39**	**30,188.19**	**23.87%**	**135,751.00**	**-20,927.39**	**-13.36%**
Program: 712 - Jr. Day Camp											
Category: 44 - Fee Revenue											
20-41-712-4400	Program Fees	247,835.52	256,070.11	275,533.32	271,300.00	280,308.01	9,008.01	3.32%	298,100.00	17,791.99	6.35%
Total Category: 44 - Fee Revenue :		**247,835.52**	**256,070.11**	**275,533.32**	**271,300.00**	**280,308.01**	**9,008.01**	**3.32%**	**298,100.00**	**17,791.99**	**6.35%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-712-5030	PT Supervisor	17,992.00	19,116.10	21,936.86	25,095.00	21,936.86	-3,158.14	-12.58%	25,293.00	3,356.14	15.30%
20-41-712-5050	PT Counselor	81,320.64	79,647.07	73,361.64	83,280.00	73,361.64	-9,918.36	-11.91%	75,285.00	1,923.36	2.62%
20-41-712-5070	PT Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-712-5075	PT Driver	1,230.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-712-5085	Overtime PT	0.00	0.00	99.75	0.00	99.75	99.75	0.00%	100.00	0.25	0.25%
	Total Category: 50 - Salaries & Wages:	**100,542.84**	**98,763.17**	**95,398.25**	**108,375.00**	**95,398.25**	**-12,976.75**	**-11.97%**	**100,678.00**	**5,279.75**	**5.53%**
Category: 51 - Employee Benefits											
20-41-712-5150	Training & Education	70.00	0.00	0.00	288.00	68.00	-220.00	-76.39%	126.00	58.00	85.29%
20-41-712-5170	Awards and Meetings	556.08	330.34	376.24	375.00	376.24	1.24	0.33%	455.00	78.76	20.93%
	Total Category: 51 - Employee Benefits :	**626.08**	**330.34**	**376.24**	**663.00**	**444.24**	**-218.76**	**-33.00%**	**581.00**	**136.76**	**30.79%**
Category: 52 - Contract Services											
20-41-712-5215	Independent Contractor Servic	1,150.00	0.00	0.00	1,500.00	0.01	-1,499.99	-100.00%	1,500.00	1,499.99	99,900.00%
20-41-712-5220	Transportation	6,761.22	6,400.53	7,442.32	9,990.00	7,442.32	-2,547.68	-25.50%	19,320.00	11,877.68	159.60%
20-41-712-5225	Misc. Contract Services	1,896.64	0.00	0.00	200.00	0.01	-199.99	-100.00%	0.00	-0.01	-100.00%
20-41-712-5272	Entry Fees/Field Trips	45,720.15	35,674.55	39,444.91	45,401.40	39,444.91	-5,956.49	-13.12%	43,569.90	4,124.99	10.46%
	Total Category: 52 - Contract Services:	**55,528.01**	**42,075.08**	**46,887.23**	**57,091.40**	**46,887.25**	**-10,204.15**	**-17.87%**	**64,389.90**	**17,502.65**	**37.33%**
Category: 53 - Utilities											
20-41-712-5310	Communications	271.21	347.98	238.96	150.00	342.96	192.96	128.64%	350.00	7.04	2.05%
	Total Category: 53 - Utilities :	**271.21**	**347.98**	**238.96**	**150.00**	**342.96**	**192.96**	**128.64%**	**350.00**	**7.04**	**2.05%**
Category: 54 - Supplies											
20-41-712-5400	Program Operation Supplies	4,043.29	2,428.74	3,126.40	3,500.00	3,126.40	-373.60	-10.67%	3,500.00	373.60	11.95%
20-41-712-5460	Uniform Supplies	834.41	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**4,877.70**	**2,428.74**	**3,126.40**	**3,500.00**	**3,126.40**	**-373.60**	**-10.67%**	**3,500.00**	**373.60**	**11.95%**
	Total Program: 712 - Jr. Day Camp:	**85,989.68**	**112,124.80**	**129,506.24**	**101,520.60**	**134,108.91**	**32,588.31**	**32.10%**	**128,601.10**	**-5,507.81**	**-4.11%**
Program: 713 - Jr. Counselor Academy											
Category: 44 - Fee Revenue											
20-41-713-4400	Program Fees	55,740.93	18,367.50	9,725.61	22,320.00	9,725.61	-12,594.39	-56.43%	14,472.00	4,746.39	48.80%
	Total Category: 44 - Fee Revenue :	**55,740.93**	**18,367.50**	**9,725.61**	**22,320.00**	**9,725.61**	**-12,594.39**	**-56.43%**	**14,472.00**	**4,746.39**	**48.80%**
Category: 50 - Salaries & Wages											
20-41-713-5030	PT Supervisor	5,155.50	15,217.59	10,759.41	16,785.00	10,759.41	-6,025.59	-35.90%	8,221.51	-2,537.90	-23.59%
	Total Category: 50 - Salaries & Wages:	**5,155.50**	**15,217.59**	**10,759.41**	**16,785.00**	**10,759.41**	**-6,025.59**	**-35.90%**	**8,221.51**	**-2,537.90**	**-23.59%**
Category: 51 - Employee Benefits											
20-41-713-5150	Training & Education	70.00	0.00	0.00	64.00	0.01	-63.99	-99.98%	42.00	41.99	19,900.00%
20-41-713-5170	Awards and Meetings	83.65	50.00	0.00	250.00	0.01	-249.99	-100.00%	0.00	-0.01	-100.00%
	Total Category: 51 - Employee Benefits :	**153.65**	**50.00**	**0.00**	**314.00**	**0.02**	**-313.98**	**-99.99%**	**42.00**	**41.98**	**09,900.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-713-5220	Transportation	3,232.14	0.00	0.00	876.00	0.01	-875.99	-100.00%	805.00	804.99	49,900.00%
20-41-713-5272	Entry Fees/Field Trips	6,670.40	0.00	35.60	1,279.30	35.60	-1,243.70	-97.22%	384.72	349.12	980.67%
Total Category: 52 - Contract Services:		**9,902.54**	**0.00**	**35.60**	**2,155.30**	**35.61**	**-2,119.69**	**-98.35%**	**1,189.72**	**1,154.11**	**3,240.97%**
Category: 53 - Utilities											
20-41-713-5310	Communications	242.25	232.84	205.35	240.00	244.74	4.74	1.98%	250.00	5.26	2.15%
Total Category: 53 - Utilities :		**242.25**	**232.84**	**205.35**	**240.00**	**244.74**	**4.74**	**1.98%**	**250.00**	**5.26**	**2.15%**
Category: 54 - Supplies											
20-41-713-5400	Program Operation Supplies	1,776.36	1,036.37	610.54	2,100.00	610.54	-1,489.46	-70.93%	650.00	39.46	6.46%
20-41-713-5460	Uniform Supplies	288.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**2,064.87**	**1,036.37**	**610.54**	**2,100.00**	**610.54**	**-1,489.46**	**-70.93%**	**650.00**	**39.46**	**6.46%**
Total Program: 713 - Jr. Counselor Academy:		**38,222.12**	**1,830.70**	**-1,885.29**	**725.70**	**-1,924.71**	**-2,650.41**	**-365.22%**	**4,118.77**	**6,043.48**	**-313.99%**
Total ProgramArea: 7 - School Age Programs:		**673,648.37**	**970,389.97**	**1,081,831.01**	**580,385.74**	**779,827.57**	**199,441.83**	**34.36%**	**708,306.59**	**-71,520.98**	**-9.17%**
Total Fund: 20 - RECREATION:		**1,133,516.47**	**1,760,191.33**	**3,311,824.11**	**1,413,622.13**	**1,866,468.83**	**452,846.70**	**32.03%**	**1,849,971.61**	**-16,497.22**	**-0.88%**
Report Total:		**1,133,516.47**	**1,760,191.33**	**3,311,824.11**	**1,413,622.13**	**1,866,468.83**	**452,846.70**	**32.03%**	**1,849,971.61**	**-16,497.22**	**-0.88%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
ProgramArea: 3 - Early Childhood										
Program: 301 - Administration										
50 - Salaries & Wages	192,591.81	177,830.67	133,966.28	173,821.65	173,821.65	0.00	0.00%	179,985.79	6,164.14	3.55%
51 - Employee Benefits	66,986.93	66,858.97	70,992.43	69,830.61	69,472.35	-358.26	-0.51%	120,366.95	50,894.60	73.26%
52 - Contract Services	1,460.05	1,473.30	6,314.64	7,300.00	6,778.00	-522.00	-7.15%	8,800.00	2,022.00	29.83%
53 - Utilities	7,793.84	6,784.44	4,449.87	7,956.00	7,956.00	0.00	0.00%	7,620.00	-336.00	-4.22%
54 - Supplies	226.16	52.41	89.12	750.00	89.12	-660.88	-88.12%	750.00	660.88	741.56%
60 - Transfers	392,077.00	380,994.00	99,289.00	282,938.00	288,800.00	5,862.00	2.07%	279,000.00	-9,800.00	-3.39%
Total Program: 301 - Administration:	**661,135.79**	**633,993.79**	**315,101.34**	**542,596.26**	**546,917.12**	**4,320.86**	**0.80%**	**596,522.74**	**49,605.62**	**9.07%**
Program: 303 - Pre School										
44 - Fee Revenue	308,556.75	496,949.13	334,159.16	388,899.48	426,102.00	37,202.52	9.57%	449,036.00	22,934.00	5.38%
50 - Salaries & Wages	210,208.30	213,620.60	157,832.06	185,955.90	209,903.82	23,947.92	12.88%	208,634.00	-1,269.82	-0.60%
51 - Employee Benefits	1,850.18	1,946.19	1,986.95	5,192.00	3,132.00	-2,060.00	-39.68%	2,689.00	-443.00	-14.14%
52 - Contract Services	8,094.40	805.20	0.00	4,092.00	2,782.00	-1,310.00	-32.01%	2,882.00	100.00	3.59%
54 - Supplies	41,410.45	43,494.33	34,879.58	52,903.40	52,460.00	-443.40	-0.84%	52,713.00	253.00	0.48%
Total Program: 303 - Pre School:	**46,993.42**	**237,082.81**	**139,460.57**	**140,756.18**	**157,824.18**	**17,068.00**	**12.13%**	**182,118.00**	**24,293.82**	**15.39%**
Program: 304 - FD Pre School										
44 - Fee Revenue	875,390.60	890,997.13	825,030.57	1,024,577.52	1,083,237.00	58,659.48	5.73%	1,203,416.00	120,179.00	11.09%
50 - Salaries & Wages	428,015.52	468,871.92	335,218.51	503,314.61	498,924.61	-4,390.00	-0.87%	523,446.53	24,521.92	4.91%
51 - Employee Benefits	3,254.10	1,921.98	2,987.39	5,312.00	3,873.39	-1,438.61	-27.08%	4,400.00	526.61	13.60%
52 - Contract Services	2,855.10	1,207.80	0.00	5,455.00	4,173.00	-1,282.00	-23.50%	4,273.00	100.00	2.40%
54 - Supplies	61,587.30	67,465.24	54,351.81	111,723.00	95,000.21	-16,722.79	-14.97%	98,420.00	3,419.79	3.60%
Total Program: 304 - FD Pre School:	**379,678.58**	**351,530.19**	**432,472.86**	**398,772.91**	**481,265.79**	**82,492.88**	**20.69%**	**572,876.47**	**91,610.68**	**19.04%**
Program: 310 - Discovery Camp										
44 - Fee Revenue	147,777.21	156,169.28	177,967.28	163,399.00	176,927.28	13,528.28	8.28%	185,288.78	8,361.50	4.73%
50 - Salaries & Wages	65,405.08	84,666.21	66,167.66	74,467.26	66,167.66	-8,299.60	-11.15%	66,472.42	304.76	0.46%
51 - Employee Benefits	426.57	168.91	199.50	442.00	199.50	-242.50	-54.86%	476.00	276.50	138.60%
52 - Contract Services	7,438.91	5,231.78	4,645.22	5,864.44	4,888.22	-976.22	-16.65%	9,528.60	4,640.38	94.93%
53 - Utilities	328.87	681.43	468.92	250.00	468.92	218.92	87.57%	250.00	-218.92	-46.69%
54 - Supplies	3,679.24	3,534.99	3,423.10	3,617.50	3,423.10	-194.40	-5.37%	3,325.00	-98.10	-2.87%
Total Program: 310 - Discovery Camp:	**70,498.54**	**61,885.96**	**103,062.88**	**78,757.80**	**101,779.88**	**23,022.08**	**29.23%**	**105,236.76**	**3,456.88**	**3.40%**
Program: 311 - Early Birds										
44 - Fee Revenue	5,638.00	5,292.00	5,720.00	7,006.00	8,770.00	1,764.00	25.18%	9,070.00	300.00	3.42%
50 - Salaries & Wages	126.00	215.25	0.00	2,043.13	2,043.13	0.00	0.00%	0.00	-2,043.13	-100.00%
Total Program: 311 - Early Birds:	**5,512.00**	**5,076.75**	**5,720.00**	**4,962.87**	**6,726.87**	**1,764.00**	**35.54%**	**9,070.00**	**2,343.13**	**34.83%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 341 - ECC Morning Summer Camp										
44 - Fee Revenue	94,279.00	97,345.30	79,175.08	110,407.00	79,175.08	-31,231.92	-28.29%	86,207.95	7,032.87	8.88%
50 - Salaries & Wages	45,019.67	43,049.38	43,723.08	40,264.78	43,723.08	3,458.30	8.59%	47,495.02	3,771.94	8.63%
51 - Employee Benefits	544.17	103.63	0.00	340.00	0.00	-340.00	-100.00%	340.00	340.00	0.00%
52 - Contract Services	1,880.00	1,318.83	1,070.00	1,042.00	1,070.00	28.00	2.69%	1,300.00	230.00	21.50%
53 - Utilities	254.43	349.75	262.95	150.00	262.95	112.95	75.30%	150.00	-112.95	-42.95%
54 - Supplies	3,298.50	2,079.34	2,294.63	3,096.00	2,294.63	-801.37	-25.88%	2,490.00	195.37	8.51%
Total Program: 341 - ECC Morning Summer Camp:	**43,282.23**	**50,444.37**	**31,824.42**	**65,514.22**	**31,824.42**	**-33,689.80**	**-51.42%**	**34,432.93**	**2,608.51**	**8.20%**
Program: 342 - ECC Full Day Summer Camp										
44 - Fee Revenue	219,347.21	226,769.52	296,463.10	251,120.00	306,310.10	55,190.10	21.98%	334,041.00	27,730.90	9.05%
50 - Salaries & Wages	95,763.76	96,149.27	103,976.11	97,350.24	103,976.11	6,625.87	6.81%	118,895.82	14,919.71	14.35%
51 - Employee Benefits	778.38	255.14	0.00	650.00	0.00	-650.00	-100.00%	855.00	855.00	0.00%
52 - Contract Services	1,880.00	1,318.83	924.50	1,990.00	924.50	-1,065.50	-53.54%	1,410.00	485.50	52.51%
54 - Supplies	2,858.79	2,495.30	15,058.02	2,888.00	15,058.02	12,170.02	421.40%	17,446.00	2,387.98	15.86%
Total Program: 342 - ECC Full Day Summer Camp :	**118,066.28**	**126,550.98**	**176,504.47**	**148,241.76**	**186,351.47**	**38,109.71**	**25.71%**	**195,434.18**	**9,082.71**	**4.87%**
Total ProgramArea: 3 - Early Childhood:	**2,895.26**	**198,577.27**	**573,943.86**	**294,409.48**	**418,855.49**	**124,446.01**	**42.27%**	**502,645.60**	**83,790.11**	**20.00%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 4 - General Rec										
Program: 401 - Administration										
50 - Salaries & Wages	107,454.86	99,678.27	73,659.44	99,832.39	94,736.44	-5,095.95	-5.10%	98,513.25	3,776.81	3.99%
51 - Employee Benefits	20,583.65	23,333.20	6,412.37	9,532.13	9,457.13	-75.00	-0.79%	10,162.47	705.34	7.46%
52 - Contract Services	388.16	764.61	822.60	946.00	1,250.60	304.60	32.20%	1,639.00	388.40	31.06%
53 - Utilities	1,146.51	2,134.97	1,189.43	1,482.24	1,482.24	0.00	0.00%	660.00	-822.24	-55.47%
54 - Supplies	40.69	1,003.70	167.96	980.00	980.00	0.00	0.00%	1,300.00	320.00	32.65%
60 - Transfers	177,173.00	224,172.00	48,037.00	140,017.00	121,700.00	-18,317.00	-13.08%	138,100.00	16,400.00	13.48%
Total Program: 401 - Administration:	**306,786.87**	**351,086.75**	**130,288.80**	**252,789.76**	**229,606.41**	**-23,183.35**	**-9.17%**	**250,374.72**	**20,768.31**	**9.05%**
Program: 405 - After Camp Recreation										
44 - Fee Revenue	206,145.92	261,425.06	235,611.33	235,090.00	240,378.13	5,288.13	2.25%	254,270.00	13,891.87	5.78%
50 - Salaries & Wages	58,242.91	89,781.98	77,301.60	79,834.77	77,301.60	-2,533.17	-3.17%	90,358.50	13,056.90	16.89%
51 - Employee Benefits	198.88	0.00	0.00	495.00	34.00	-461.00	-93.13%	542.00	508.00	1,494.12%
52 - Contract Services	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	1,103.07	1,044.29	545.94	0.01	545.94	545.93	59,300.00%	0.01	-545.93	-100.00%
54 - Supplies	1,267.33	1,940.23	2,472.49	1,800.00	2,472.49	672.49	37.36%	2,190.00	-282.49	-11.43%
Total Program: 405 - After Camp Recreation:	**144,583.73**	**168,658.56**	**155,291.30**	**152,960.22**	**160,024.10**	**7,063.88**	**4.62%**	**161,179.49**	**1,155.39**	**0.72%**
Program: 407 - Play-Well Tek-Nologies										
44 - Fee Revenue	38,590.10	35,193.69	14,809.50	35,340.00	10,719.50	-24,620.50	-69.67%	12,400.00	1,680.50	15.68%
52 - Contract Services	23,930.75	23,763.21	6,996.00	24,750.00	6,996.00	-17,754.00	-71.73%	8,670.00	1,674.00	23.93%
Total Program: 407 - Play-Well Tek-Nologies:	**14,659.35**	**11,430.48**	**7,813.50**	**10,590.00**	**3,723.50**	**-6,866.50**	**-64.84%**	**3,730.00**	**6.50**	**0.17%**
Program: 411 - Chicago Loves Dance										
44 - Fee Revenue	27,183.14	34,707.41	35,519.74	35,899.00	33,638.74	-2,260.26	-6.30%	34,510.00	871.26	2.59%
52 - Contract Services	18,042.50	23,922.50	19,290.00	24,970.00	22,021.40	-2,948.60	-11.81%	24,120.00	2,098.60	9.53%
Total Program: 411 - Chicago Loves Dance:	**9,140.64**	**10,784.91**	**16,229.74**	**10,929.00**	**11,617.34**	**688.34**	**6.30%**	**10,390.00**	**-1,227.34**	**-10.56%**
Program: 412 - American Red Cross Classes										
44 - Fee Revenue	2,533.00	3,362.00	4,171.00	3,784.00	3,827.00	43.00	1.14%	4,128.00	301.00	7.87%
50 - Salaries & Wages	386.88	82.50	123.60	469.68	321.36	-148.32	-31.58%	617.04	295.68	92.01%
54 - Supplies	323.99	324.00	343.84	421.00	504.00	83.00	19.71%	482.00	-22.00	-4.37%
Total Program: 412 - American Red Cross Classes:	**1,822.13**	**2,955.50**	**3,703.56**	**2,893.32**	**3,001.64**	**108.32**	**3.74%**	**3,028.96**	**27.32**	**0.91%**
Program: 414 - One Day Workshops										
44 - Fee Revenue	4,543.00	280.00	1,710.00	4,844.00	1,686.00	-3,158.00	-65.19%	1,783.00	97.00	5.75%
50 - Salaries & Wages	0.00	0.00	0.00	1,824.00	313.89	-1,510.11	-82.79%	462.50	148.61	47.34%
52 - Contract Services	3,120.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	371.59	894.82	1,345.00	933.96	-411.04	-30.56%	580.00	-353.96	-37.90%
Total Program: 414 - One Day Workshops:	**1,422.40**	**-91.59**	**815.18**	**1,675.00**	**438.15**	**-1,236.85**	**-73.84%**	**740.50**	**302.35**	**69.01%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 418 - Chess										
44 - Fee Revenue	29,457.71	24,479.62	16,506.70	23,102.00	16,571.45	-6,530.55	-28.27%	16,842.00	270.55	1.63%
52 - Contract Services	19,014.00	14,513.00	10,022.00	15,900.00	11,600.00	-4,300.00	-27.04%	11,796.00	196.00	1.69%
Total Program: 418 - Chess:	**10,443.71**	**9,966.62**	**6,484.70**	**7,202.00**	**4,971.45**	**-2,230.55**	**-30.97%**	**5,046.00**	**74.55**	**1.50%**
Program: 420 - Dog Training										
44 - Fee Revenue	24,998.73	15,825.79	10,499.46	14,679.00	10,499.46	-4,179.54	-28.47%	-0.01	-10,499.47	-100.00%
52 - Contract Services	14,288.00	10,013.00	6,764.00	10,298.00	6,764.00	-3,534.00	-34.32%	0.01	-6,763.99	-100.00%
Total Program: 420 - Dog Training:	**10,710.73**	**5,812.79**	**3,735.46**	**4,381.00**	**3,735.46**	**-645.54**	**-14.73%**	**-0.02**	**-3,735.48**	**-100.00%**
Program: 427 - New Programs										
44 - Fee Revenue	24,703.62	59,081.39	16,523.05	10,286.00	19,433.38	9,147.38	88.93%	22,133.00	2,699.62	13.89%
50 - Salaries & Wages	783.28	2,767.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	13,310.50	40,098.00	6,184.00	7,198.00	13,562.00	6,364.00	88.41%	15,494.80	1,932.80	14.25%
54 - Supplies	0.00	120.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 427 - New Programs:	**10,609.84**	**16,095.18**	**10,339.05**	**3,088.00**	**5,871.38**	**2,783.38**	**90.14%**	**6,638.20**	**766.82**	**13.06%**
Program: 429 - Sticky Fingers										
44 - Fee Revenue	37,325.70	72,561.55	70,484.66	73,058.00	69,687.91	-3,370.09	-4.61%	72,659.00	2,971.09	4.26%
52 - Contract Services	29,740.00	50,988.00	39,491.00	51,180.00	48,781.00	-2,399.00	-4.69%	50,861.00	2,080.00	4.26%
Total Program: 429 - Sticky Fingers:	**7,585.70**	**21,573.55**	**30,993.66**	**21,878.00**	**20,906.91**	**-971.09**	**-4.44%**	**21,798.00**	**891.09**	**4.26%**
Program: 433 - After School Club-Central										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	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**	**0.00**	**0.00%**
Program: 434 - After School Club-Harper										
44 - Fee Revenue	110,847.18	173,042.75	271,100.90	279,660.00	264,518.50	-15,141.50	-5.41%	273,219.00	8,700.50	3.29%
50 - Salaries & Wages	4,278.75	6,650.75	9,002.17	14,608.00	12,759.27	-1,848.73	-12.66%	13,590.94	831.67	6.52%
52 - Contract Services	65,342.00	113,865.20	91,327.00	172,520.00	165,306.00	-7,214.00	-4.18%	167,787.00	2,481.00	1.50%
53 - Utilities	0.00	0.00	25.65	1,260.00	1,260.00	0.00	0.00%	1,297.80	37.80	3.00%
54 - Supplies	117.98	0.00	83.27	300.00	300.00	0.00	0.00%	310.00	10.00	3.33%
Total Program: 434 - After School Club-Harper:	**41,108.45**	**52,526.80**	**170,662.81**	**90,972.00**	**84,893.23**	**-6,078.77**	**-6.68%**	**90,233.26**	**5,340.03**	**6.29%**
Program: 441 - Teen Camp										
44 - Fee Revenue	99,535.35	127,003.80	157,829.13	160,110.00	167,020.43	6,910.43	4.32%	184,141.00	17,120.57	10.25%
50 - Salaries & Wages	31,340.82	32,800.99	40,953.49	40,764.05	40,953.49	189.44	0.46%	42,599.07	1,645.58	4.02%
51 - Employee Benefits	220.97	0.00	0.00	185.00	0.00	-185.00	-100.00%	189.00	189.00	0.00%
52 - Contract Services	27,250.18	29,787.45	31,010.21	38,510.60	31,010.21	-7,500.39	-19.48%	42,506.54	11,496.33	37.07%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
53 - Utilities	0.00	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
54 - Supplies	2,023.52	1,532.39	2,603.38	3,505.00	2,985.52	-519.48	-14.82%	4,197.80	1,212.28	40.61%
Total Program: 441 - Teen Camp:	**38,699.86**	**62,882.97**	**83,262.05**	**77,145.34**	**92,071.20**	**14,925.86**	**19.35%**	**94,648.58**	**2,577.38**	**2.80%**
Program: 442 - Rock N Kids										
44 - Fee Revenue	0.00	0.00	6,255.15	11,532.00	6,321.65	-5,210.35	-45.18%	6,508.00	186.35	2.95%
52 - Contract Services	0.00	0.00	3,105.00	8,130.00	4,424.00	-3,706.00	-45.58%	4,580.00	156.00	3.53%
Total Program: 442 - Rock N Kids:	**0.00**	**0.00**	**3,150.15**	**3,402.00**	**1,897.65**	**-1,504.35**	**-44.22%**	**1,928.00**	**30.35**	**1.60%**
Program: 443 - Code Advantage										
44 - Fee Revenue	0.00	0.00	42,941.50	37,863.00	43,511.65	5,648.65	14.92%	44,370.00	858.35	1.97%
52 - Contract Services	0.00	0.00	19,144.00	26,496.00	30,457.00	3,961.00	14.95%	31,050.00	593.00	1.95%
Total Program: 443 - Code Advantage:	**0.00**	**0.00**	**23,797.50**	**11,367.00**	**13,054.65**	**1,687.65**	**14.85%**	**13,320.00**	**265.35**	**2.03%**
Total ProgramArea: 4 - General Rec:	**-16,000.33**	**11,509.02**	**385,989.86**	**145,693.12**	**176,600.25**	**30,907.13**	**21.21%**	**162,306.25**	**-14,294.00**	**-8.09%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 6 - Sports One										
Program: 601 - Administration										
50 - Salaries & Wages	125,461.39	131,412.88	135,705.89	190,039.40	174,163.13	-15,876.27	-8.35%	233,175.69	59,012.56	33.88%
51 - Employee Benefits	14,470.37	36,843.13	36,283.45	69,554.59	68,431.12	-1,123.47	-1.62%	79,467.14	11,036.02	16.13%
52 - Contract Services	845.75	0.00	51.66	600.00	150.00	-450.00	-75.00%	855.00	705.00	470.00%
53 - Utilities	1,923.36	1,638.45	711.21	1,656.00	1,656.00	0.00	0.00%	1,320.00	-336.00	-20.29%
54 - Supplies	336.73	546.64	1,344.69	1,700.00	1,931.69	231.69	13.63%	2,100.00	168.31	8.71%
60 - Transfers	353,524.00	314,939.00	111,118.00	377,818.00	338,765.00	-39,053.00	-10.34%	372,600.00	33,835.00	9.99%
Total Program: 601 - Administration:	**496,561.60**	**485,380.10**	**285,214.90**	**641,367.99**	**585,096.94**	**-56,271.05**	**-8.77%**	**689,517.83**	**104,420.89**	**17.85%**
Program: 602 - Summer BB Camp										
44 - Fee Revenue	26,851.75	35,707.05	16,233.30	38,150.00	16,233.30	-21,916.70	-57.45%	25,682.00	9,448.70	58.21%
50 - Salaries & Wages	9,122.37	7,073.49	5,976.30	11,094.00	5,976.30	-5,117.70	-46.13%	11,730.00	5,753.70	96.28%
51 - Employee Benefits	0.00	0.00	0.00	235.00	0.00	-235.00	-100.00%	72.00	72.00	0.00%
52 - Contract Services	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	96.01	176.74	124.32	30.00	30.00	0.00	0.00%	120.00	90.00	300.00%
54 - Supplies	747.06	507.18	360.49	1,095.00	360.49	-734.51	-67.08%	750.00	389.51	108.05%
Total Program: 602 - Summer BB Camp:	**16,136.31**	**27,949.64**	**9,772.19**	**25,696.00**	**9,866.51**	**-15,829.49**	**-61.60%**	**13,010.00**	**3,143.49**	**31.86%**
Program: 603 - Shotokan Karate										
44 - Fee Revenue	78,599.23	68,898.67	61,830.98	73,450.00	65,258.98	-8,191.02	-11.15%	66,690.00	1,431.02	2.19%
52 - Contract Services	39,420.77	55,606.06	28,270.23	51,415.00	45,681.28	-5,733.72	-11.15%	46,683.00	1,001.72	2.19%
Total Program: 603 - Shotokan Karate:	**39,178.46**	**13,292.61**	**33,560.75**	**22,035.00**	**19,577.70**	**-2,457.30**	**-11.15%**	**20,007.00**	**429.30**	**2.19%**
Program: 605 - Wilmette Athletics										
44 - Fee Revenue	59,667.87	119,322.48	111,275.71	105,997.00	108,398.06	2,401.06	2.27%	114,556.00	6,157.94	5.68%
50 - Salaries & Wages	8,776.99	15,233.53	14,177.48	30,529.20	17,466.00	-13,063.20	-42.79%	21,294.00	3,828.00	21.92%
51 - Employee Benefits	0.00	142.00	0.00	200.00	0.00	-200.00	-100.00%	0.01	0.01	0.00%
54 - Supplies	1,243.02	1,844.99	344.99	1,500.00	950.00	-550.00	-36.67%	1,400.00	450.00	47.37%
Total Program: 605 - Wilmette Athletics:	**49,647.86**	**102,101.96**	**96,753.24**	**73,767.80**	**89,982.06**	**16,214.26**	**21.98%**	**91,861.99**	**1,879.93**	**2.09%**
Program: 607 - Sports Camp										
44 - Fee Revenue	202,898.99	205,975.21	238,098.03	217,430.00	238,098.03	20,668.03	9.51%	256,549.00	18,450.97	7.75%
50 - Salaries & Wages	80,230.20	59,625.99	67,806.66	76,061.00	67,806.66	-8,254.34	-10.85%	74,795.63	6,988.97	10.31%
51 - Employee Benefits	472.98	0.00	168.61	840.00	840.00	0.00	0.00%	1,101.00	261.00	31.07%
52 - Contract Services	26,659.46	26,802.13	19,903.10	33,485.76	19,903.10	-13,582.66	-40.56%	34,001.00	14,097.90	70.83%
53 - Utilities	269.10	279.46	260.38	250.00	260.38	10.38	4.15%	300.00	39.62	15.22%
54 - Supplies	3,576.49	3,109.31	3,292.48	4,987.00	3,792.48	-1,194.52	-23.95%	3,590.00	-202.48	-5.34%
Total Program: 607 - Sports Camp:	**91,690.76**	**116,158.32**	**146,666.80**	**101,806.24**	**145,495.41**	**43,689.17**	**42.91%**	**142,761.37**	**-2,734.04**	**-1.88%**
Program: 608 - Saturday Basketball										
44 - Fee Revenue	211,509.77	208,565.32	348,632.75	218,750.00	236,007.75	17,257.75	7.89%	263,481.00	27,473.25	11.64%
50 - Salaries & Wages	38,456.02	44,498.71	41,327.38	47,879.01	41,327.39	-6,551.62	-13.68%	39,696.02	-1,631.37	-3.95%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
51 - Employee Benefits	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
52 - Contract Services	0.00	633.56	936.00	750.00	936.00	186.00	24.80%	20,455.00	19,519.00	2,085.36%
54 - Supplies	32,787.21	22,114.24	8,223.48	22,587.50	24,763.48	2,175.98	9.63%	35,110.00	10,346.52	41.78%
Total Program: 608 - Saturday Basketball:	**140,266.54**	**141,318.81**	**298,145.89**	**147,233.49**	**168,680.88**	**21,447.39**	**14.57%**	**167,919.98**	**-760.90**	**-0.45%**
Program: 609 - Girls SB League										
44 - Fee Revenue	29,647.54	52,350.71	44,887.88	41,700.00	44,887.88	3,187.88	7.64%	46,390.00	1,502.12	3.35%
52 - Contract Services	20,576.88	9,702.00	8,701.00	29,190.00	31,421.51	2,231.51	7.64%	29,918.00	-1,503.51	-4.78%
Total Program: 609 - Girls SB League:	**9,070.66**	**42,648.71**	**36,186.88**	**12,510.00**	**13,466.37**	**956.37**	**7.64%**	**16,472.00**	**3,005.63**	**22.32%**
Program: 610 - Pee Wee Sportsters										
44 - Fee Revenue	86,536.11	0.00	2,677.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	60,740.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 610 - Pee Wee Sportsters:	**25,795.80**	**0.00**	**2,677.50**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 611 - Young Tigers Karate										
44 - Fee Revenue	27,474.38	28,127.40	24,449.11	29,425.00	25,055.60	-4,369.40	-14.85%	27,880.00	2,824.40	11.27%
52 - Contract Services	15,302.07	19,292.42	12,537.88	20,598.00	17,538.92	-3,059.08	-14.85%	19,516.00	1,977.08	11.27%
Total Program: 611 - Young Tigers Karate:	**12,172.31**	**8,834.98**	**11,911.23**	**8,827.00**	**7,516.68**	**-1,310.32**	**-14.84%**	**8,364.00**	**847.32**	**11.27%**
Program: 614 - Summer's End										
50 - Salaries & Wages	0.00	0.00	36.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 614 - Summer's End:	**0.00**	**0.00**	**36.70**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 615 - Open Gym										
43 - Daily Fees	1,760.00	1,148.00	378.00	2,270.00	650.00	-1,620.00	-71.37%	1,375.00	725.00	111.54%
50 - Salaries & Wages	0.00	0.00	202.50	800.00	650.00	-150.00	-18.75%	1,188.00	538.00	82.77%
Total Program: 615 - Open Gym:	**1,760.00**	**1,148.00**	**175.50**	**1,470.00**	**0.00**	**-1,470.00**	**-100.00%**	**187.00**	**187.00**	**0.00%**
Program: 616 - On-The-Go Sports										
44 - Fee Revenue	61,741.66	39,235.89	56,389.67	35,550.00	61,454.67	25,904.67	72.87%	62,200.00	745.33	1.21%
52 - Contract Services	43,178.63	27,282.50	31,780.00	24,885.00	43,018.27	18,133.27	72.87%	43,540.00	521.73	1.21%
Total Program: 616 - On-The-Go Sports:	**18,563.03**	**11,953.39**	**24,609.67**	**10,665.00**	**18,436.40**	**7,771.40**	**72.87%**	**18,660.00**	**223.60**	**1.21%**
Program: 617 - Hot Shots Sports										
44 - Fee Revenue	151,350.11	149,399.10	147,455.85	150,410.00	156,296.72	5,886.72	3.91%	168,456.00	12,159.28	7.78%
52 - Contract Services	117,111.02	119,227.04	79,963.80	105,296.00	109,407.00	4,111.00	3.90%	117,919.20	8,512.20	7.78%
Total Program: 617 - Hot Shots Sports:	**34,239.09**	**30,172.06**	**67,492.05**	**45,114.00**	**46,889.72**	**1,775.72**	**3.94%**	**50,536.80**	**3,647.08**	**7.78%**
Program: 625 - PM Adventures										
44 - Fee Revenue	28,306.50	49,110.00	35,053.57	52,570.00	35,053.37	-17,516.63	-33.32%	42,471.00	7,417.63	21.16%
50 - Salaries & Wages	15,474.13	19,402.67	12,961.79	22,346.92	12,961.79	-9,385.13	-42.00%	15,496.79	2,535.00	19.56%
51 - Employee Benefits	90.84	0.00	0.00	334.00	34.00	-300.00	-89.82%	264.00	230.00	676.47%
52 - Contract Services	5,489.76	7,367.99	5,961.62	8,914.20	5,961.62	-2,952.58	-33.12%	6,422.66	461.04	7.73%
53 - Utilities	536.78	824.70	600.20	0.01	600.20	600.19	01,900.00%	0.01	-600.19	-100.00%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
54 - Supplies	1,751.18	1,153.18	680.70	2,150.00	680.70	-1,469.30	-68.34%	1,538.40	857.70	126.00%
Total Program: 625 - PM Adventures:	**4,963.81**	**20,361.46**	**14,849.26**	**18,824.87**	**14,815.06**	**-4,009.81**	**-21.30%**	**18,749.14**	**3,934.08**	**26.55%**
Program: 627 - Youth Soccer										
44 - Fee Revenue	330,615.13	357,444.14	575,631.80	379,960.00	367,172.20	-12,787.80	-3.37%	390,500.00	23,327.80	6.35%
50 - Salaries & Wages	21,296.34	29,273.71	14,569.57	24,448.01	24,439.68	-8.33	-0.03%	3,296.02	-21,143.66	-86.51%
51 - Employee Benefits	6.98	0.00	0.00	600.00	600.00	0.00	0.00%	84.01	-515.99	-86.00%
52 - Contract Services	1,599.00	1,912.88	128.69	750.00	3,378.69	2,628.69	350.49%	18,195.00	14,816.31	438.52%
53 - Utilities	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
54 - Supplies	45,393.70	56,849.44	45,524.17	66,985.00	66,687.80	-297.20	-0.44%	68,768.00	2,080.20	3.12%
Total Program: 627 - Youth Soccer:	**262,319.11**	**269,408.11**	**515,409.37**	**287,176.99**	**271,766.03**	**-15,410.96**	**-5.37%**	**300,156.97**	**28,390.94**	**10.45%**
Program: 628 - T-Ball and Baseball IBA										
44 - Fee Revenue	70,612.05	49,709.77	62,645.38	53,755.00	62,645.38	8,890.38	16.54%	70,150.00	7,504.62	11.98%
52 - Contract Services	47,311.08	33,714.08	38,872.78	37,628.00	43,580.74	5,952.74	15.82%	41,335.00	-2,245.74	-5.15%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,800.00	5,800.00	0.00%
Total Program: 628 - T-Ball and Baseball IBA:	**23,300.97**	**15,995.69**	**23,772.60**	**16,127.00**	**19,064.64**	**2,937.64**	**18.22%**	**23,015.00**	**3,950.36**	**20.72%**
Program: 629 - Coach Abe Soccer										
44 - Fee Revenue	210,545.58	203,728.16	209,140.90	175,700.00	206,869.60	31,169.60	17.74%	215,345.00	8,475.40	4.10%
52 - Contract Services	139,175.39	138,540.12	97,882.68	122,990.00	144,808.72	21,818.72	17.74%	150,741.50	5,932.78	4.10%
Total Program: 629 - Coach Abe Soccer:	**71,370.19**	**65,188.04**	**111,258.22**	**52,710.00**	**62,060.88**	**9,350.88**	**17.74%**	**64,603.50**	**2,542.62**	**4.10%**
Program: 630 - Youth Volleyball										
44 - Fee Revenue	34,375.45	56,403.05	44,709.20	59,800.00	44,709.20	-15,090.80	-25.24%	47,150.00	2,440.80	5.46%
50 - Salaries & Wages	11,137.75	10,767.30	8,535.30	11,648.20	8,535.30	-3,112.90	-26.72%	9,971.50	1,436.20	16.83%
52 - Contract Services	750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	31.53	225.33	244.41	60.00	244.41	184.41	307.35%	60.00	-184.41	-75.45%
54 - Supplies	997.02	705.46	2,668.14	601.00	2,668.14	2,067.14	343.95%	3,300.00	631.86	23.68%
Total Program: 630 - Youth Volleyball:	**21,459.15**	**44,704.96**	**33,261.35**	**47,490.80**	**33,261.35**	**-14,229.45**	**-29.96%**	**33,818.50**	**557.15**	**1.68%**
Program: 631 - Adult Volleyball League										
44 - Fee Revenue	12,250.00	10,795.00	13,726.70	14,508.00	12,726.70	-1,781.30	-12.28%	22,550.00	9,823.30	77.19%
50 - Salaries & Wages	2,844.50	1,495.00	2,345.31	5,373.00	3,272.37	-2,100.63	-39.10%	1,500.01	-1,772.36	-54.16%
52 - Contract Services	2,142.50	2,733.32	254.00	0.00	1,784.00	1,784.00	0.00%	6,957.00	5,173.00	289.97%
54 - Supplies	0.00	355.04	1,946.27	440.00	2,000.00	1,560.00	354.55%	4,185.00	2,185.00	109.25%
Total Program: 631 - Adult Volleyball League:	**7,263.00**	**6,211.64**	**9,181.12**	**8,695.00**	**5,670.33**	**-3,024.67**	**-34.79%**	**9,907.99**	**4,237.66**	**74.73%**
Program: 632 - Adult Softball Men's and Co-Ed										
44 - Fee Revenue	8,085.00	8,440.00	8,440.00	11,420.00	8,440.00	-2,980.00	-26.09%	15,320.00	6,880.00	81.52%
50 - Salaries & Wages	2,735.12	3,460.96	3,313.17	5,228.00	3,313.17	-1,914.83	-36.63%	2,158.01	-1,155.16	-34.87%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,725.00	3,725.00	0.00%
54 - Supplies	959.46	719.85	1,178.90	2,900.00	2,578.90	-321.10	-11.07%	2,150.00	-428.90	-16.63%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Program: 632 - Adult Softball Men's and Co-Ed:	**4,390.42**	**4,259.19**	**3,947.93**	**3,292.00**	**2,547.93**	**-744.07**	**-22.60%**	**7,286.99**	**4,739.06**	**186.00%**
Program: 633 - Men's Basketball League										
44 - Fee Revenue	11,975.00	11,355.00	9,530.00	11,100.00	9,530.00	-1,570.00	-14.14%	14,400.00	4,870.00	51.10%
50 - Salaries & Wages	653.12	272.00	828.75	648.01	1,692.76	1,044.75	161.22%	2,736.01	1,043.25	61.63%
52 - Contract Services	9,005.00	10,300.00	6,024.00	8,744.00	12,264.00	3,520.00	40.26%	5,849.00	-6,415.00	-52.31%
54 - Supplies	448.84	0.00	0.00	160.00	160.00	0.00	0.00%	160.00	0.00	0.00%
Total Program: 633 - Men's Basketball League:	**1,868.04**	**783.00**	**2,677.25**	**1,547.99**	**-4,586.76**	**-6,134.75**	**-396.30%**	**5,654.99**	**10,241.75**	**-223.29%**
Program: 634 - Field Rentals										
46 - Rental Revenue	92,042.00	99,657.00	64,935.72	99,729.00	109,746.00	10,017.00	10.04%	107,534.00	-2,212.00	-2.02%
50 - Salaries & Wages	499.57	870.87	78.51	734.00	78.51	-655.49	-89.30%	500.00	421.49	536.86%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
55 - Equipment and Repairs	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
Total Program: 634 - Field Rentals:	**91,542.43**	**98,786.13**	**64,857.21**	**98,495.00**	**109,667.49**	**11,172.49**	**11.34%**	**106,534.00**	**-3,133.49**	**-2.86%**
Program: 635 - Sports Parties										
44 - Fee Revenue	4,526.00	6,535.00	3,465.00	6,300.00	6,185.00	-115.00	-1.83%	6,500.00	315.00	5.09%
50 - Salaries & Wages	1,912.50	1,975.00	1,057.50	2,100.00	1,957.50	-142.50	-6.79%	2,200.00	242.50	12.39%
54 - Supplies	0.00	61.41	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
Total Program: 635 - Sports Parties:	**2,613.50**	**4,498.59**	**2,407.50**	**4,050.00**	**4,227.50**	**177.50**	**4.38%**	**4,150.00**	**-77.50**	**-1.83%**
Program: 636 - Women's Soccer										
44 - Fee Revenue	7,436.00	7,720.00	7,720.00	7,720.00	7,720.00	0.00	0.00%	8,104.00	384.00	4.97%
50 - Salaries & Wages	741.81	818.75	1,145.16	2,400.00	3,308.16	908.16	37.84%	0.01	-3,308.15	-100.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,445.00	4,445.00	0.00%
54 - Supplies	0.00	79.97	93.81	200.00	200.00	0.00	0.00%	185.00	-15.00	-7.50%
Total Program: 636 - Women's Soccer:	**6,694.19**	**6,821.28**	**6,481.03**	**5,120.00**	**4,211.84**	**-908.16**	**-17.74%**	**3,473.99**	**-737.85**	**-17.52%**
Program: 637 - Fencing										
44 - Fee Revenue	18,967.64	18,605.00	22,590.00	15,490.00	22,110.00	6,620.00	42.74%	24,975.00	2,865.00	12.96%
52 - Contract Services	11,602.82	16,316.00	9,933.00	10,843.00	15,477.00	4,634.00	42.74%	17,482.50	2,005.50	12.96%
Total Program: 637 - Fencing:	**7,364.82**	**2,289.00**	**12,657.00**	**4,647.00**	**6,633.00**	**1,986.00**	**42.74%**	**7,492.50**	**859.50**	**12.96%**
Program: 638 - WBA Wilmette Baseball										
44 - Fee Revenue	10,670.00	0.00	0.00	9,000.00	0.00	-9,000.00	-100.00%	-0.01	-0.01	0.00%
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: 638 - WBA Wilmette Baseball:	**10,670.00**	**0.00**	**0.00**	**9,000.00**	**0.00**	**-9,000.00**	**-100.00%**	**-0.01**	**-0.01**	**0.00%**
Program: 639 - City Slickers										
44 - Fee Revenue	18,799.50	29,904.00	20,756.40	33,600.00	20,756.40	-12,843.60	-38.23%	23,560.00	2,803.60	13.51%
50 - Salaries & Wages	5,049.95	3,498.83	2,698.90	7,608.00	2,698.90	-4,909.10	-64.53%	3,045.00	346.10	12.82%
52 - Contract Services	4,033.02	2,948.34	4,068.66	4,434.00	4,068.66	-365.34	-8.24%	4,755.00	686.34	16.87%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
54 - Supplies	676.90	1,038.00	397.56	180.00	397.56	217.56	120.87%	480.00	82.44	20.74%
Total Program: 639 - City Slickers:	**9,039.63**	**22,418.83**	**13,591.28**	**21,378.00**	**13,591.28**	**-7,786.72**	**-36.42%**	**15,280.00**	**1,688.72**	**12.43%**
Program: 642 - Teen Leadership Camp										
44 - Fee Revenue	16,726.50	14,794.40	31,923.00	21,320.00	32,355.00	11,035.00	51.76%	50,960.00	18,605.00	57.50%
50 - Salaries & Wages	8,426.09	7,003.63	8,309.38	10,292.00	8,309.38	-1,982.62	-19.26%	10,998.50	2,689.12	32.36%
51 - Employee Benefits	83.65	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
52 - Contract Services	1,335.71	0.00	9,752.62	2,790.40	9,752.62	6,962.22	249.51%	20,979.20	11,226.58	115.11%
53 - Utilities	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
54 - Supplies	726.36	0.00	852.84	1,015.00	852.84	-162.16	-15.98%	1,055.00	202.16	23.70%
Total Program: 642 - Teen Leadership Camp:	**6,154.69**	**7,790.77**	**13,008.16**	**6,822.60**	**13,440.16**	**6,617.56**	**96.99%**	**17,527.30**	**4,087.14**	**30.41%**
Program: 643 - Flag Football										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	32,000.00	32,000.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,700.00	3,700.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,500.00	2,500.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,000.00	7,000.00	0.00%
Total Program: 643 - Flag Football:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**18,800.00**	**18,800.00**	**0.00%**
Total ProgramArea: 6 - Sports One:	**472,973.17**	**579,715.07**	**1,270,059.38**	**393,133.79**	**491,185.52**	**98,051.73**	**24.94%**	**476,713.17**	**-14,472.35**	**-2.95%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 7 - School Age Programs										
Program: 701 - Administration										
50 - Salaries & Wages	0.00	43,472.22	131,239.29	176,679.28	173,794.75	-2,884.53	-1.63%	211,643.76	37,849.01	21.78%
51 - Employee Benefits	0.00	0.00	33,266.09	48,241.39	48,019.29	-222.10	-0.46%	76,758.67	28,739.38	59.85%
52 - Contract Services	0.00	350.00	502.55	1,815.00	1,209.66	-605.34	-33.35%	1,415.00	205.34	16.98%
53 - Utilities	0.00	0.00	0.00	1,656.00	0.00	-1,656.00	-100.00%	1,320.00	1,320.00	0.00%
54 - Supplies	0.00	0.00	670.97	1,600.00	1,600.00	0.00	0.00%	1,600.00	0.00	0.00%
60 - Transfers	0.00	148,540.00	156,112.00	557,773.00	537,700.00	-20,073.00	-3.60%	550,100.00	12,400.00	2.31%
Total Program: 701 - Administration:	**0.00**	**192,362.22**	**321,790.90**	**787,764.67**	**762,323.70**	**-25,440.97**	**-3.23%**	**842,837.43**	**80,513.73**	**10.56%**
Program: 703 - Before School Rec										
44 - Fee Revenue	128,696.50	163,749.30	145,166.67	198,639.00	190,086.34	-8,552.66	-4.31%	196,502.00	6,415.66	3.38%
50 - Salaries & Wages	64,643.21	76,192.15	47,052.19	108,175.00	76,168.00	-32,007.00	-29.59%	81,126.00	4,958.00	6.51%
51 - Employee Benefits	0.00	0.00	31.01	1,148.00	725.00	-423.00	-36.85%	784.00	59.00	8.14%
52 - Contract Services	2,808.00	3,156.00	4.52	500.00	520.00	20.00	4.00%	550.00	30.00	5.77%
53 - Utilities	0.00	0.00	0.00	945.00	420.00	-525.00	-55.56%	450.00	30.00	7.14%
54 - Supplies	591.49	370.96	550.46	2,725.00	2,350.00	-375.00	-13.76%	2,850.00	500.00	21.28%
Total Program: 703 - Before School Rec:	**60,653.80**	**84,030.19**	**97,528.49**	**85,146.00**	**109,903.34**	**24,757.34**	**29.08%**	**110,742.00**	**838.66**	**0.76%**
Program: 704 - CRC After School Rec										
44 - Fee Revenue	518,254.91	501,137.25	429,582.81	453,793.00	526,201.88	72,408.88	15.96%	550,951.00	24,749.12	4.70%
50 - Salaries & Wages	217,102.27	143,182.67	71,239.05	141,500.42	114,226.41	-27,274.01	-19.27%	122,105.00	7,878.59	6.90%
51 - Employee Benefits	0.00	119.13	272.56	1,239.00	950.00	-289.00	-23.33%	1,259.00	309.00	32.53%
52 - Contract Services	71,137.45	67,191.40	600.00	23,035.01	27,420.00	4,384.99	19.04%	28,230.01	810.01	2.95%
53 - Utilities	0.00	35.43	0.00	711.00	140.00	-571.00	-80.31%	150.00	10.00	7.14%
54 - Supplies	3,305.17	1,716.94	791.04	4,410.00	3,455.00	-955.00	-21.66%	5,000.00	1,545.00	44.72%
Total Program: 704 - CRC After School Rec:	**226,710.02**	**288,891.68**	**356,680.16**	**282,897.57**	**380,010.47**	**97,112.90**	**34.33%**	**394,206.99**	**14,196.52**	**3.74%**
Program: 705 - Central After School Rec										
44 - Fee Revenue	0.00	95,159.00	155,572.16	225,327.00	200,128.00	-25,199.00	-11.18%	211,897.00	11,769.00	5.88%
50 - Salaries & Wages	0.00	17,676.44	33,940.93	73,530.80	52,659.65	-20,871.15	-28.38%	56,035.80	3,376.15	6.41%
51 - Employee Benefits	0.00	94.14	154.22	1,114.00	1,084.00	-30.00	-2.69%	1,134.00	50.00	4.61%
52 - Contract Services	0.00	135.39	220.00	400.00	440.00	40.00	10.00%	440.00	0.00	0.00%
53 - Utilities	0.00	0.00	0.00	711.00	140.00	-571.00	-80.31%	140.00	0.00	0.00%
54 - Supplies	0.00	1,825.90	956.94	3,895.00	3,295.00	-600.00	-15.40%	4,275.00	980.00	29.74%
Total Program: 705 - Central After School Rec:	**0.00**	**75,427.13**	**120,300.07**	**145,676.20**	**142,509.35**	**-3,166.85**	**-2.17%**	**149,872.20**	**7,362.85**	**5.17%**
Program: 706 - Romona After After School Rec										
44 - Fee Revenue	146,761.22	233,159.40	214,658.45	317,559.00	282,864.20	-34,694.80	-10.93%	295,209.00	12,344.80	4.36%
50 - Salaries & Wages	39,645.73	52,503.67	40,365.43	91,545.20	63,923.82	-27,621.38	-30.17%	67,169.84	3,246.02	5.08%
51 - Employee Benefits	0.00	94.14	237.95	864.00	834.00	-30.00	-3.47%	884.00	50.00	6.00%
52 - Contract Services	51,574.75	39,928.40	672.94	600.01	672.94	72.93	12.15%	660.01	-12.93	-1.92%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
53 - Utilities	26.74	28.81	0.00	711.00	0.00	-711.00	-100.00%	711.00	711.00	0.00%
54 - Supplies	1,206.67	2,275.06	2,281.72	4,725.00	4,000.00	-725.00	-15.34%	4,900.00	900.00	22.50%
Total Program: 706 - Romona After After School Rec:	**54,307.33**	**138,329.32**	**171,100.41**	**219,113.79**	**213,433.44**	**-5,680.35**	**-2.59%**	**220,884.15**	**7,450.71**	**3.49%**
Program: 707 - McKenzie After School Rec										
44 - Fee Revenue	208,498.28	332,352.36	305,027.67	430,413.00	397,037.20	-33,375.80	-7.75%	411,242.00	14,204.80	3.58%
50 - Salaries & Wages	36,390.34	55,773.94	54,323.29	96,155.60	83,783.95	-12,371.65	-12.87%	87,700.14	3,916.19	4.67%
51 - Employee Benefits	0.00	94.11	93.04	1,014.00	950.00	-64.00	-6.31%	1,034.00	84.00	8.84%
52 - Contract Services	54,226.00	42,641.40	1,716.78	600.00	1,716.78	1,116.78	186.13%	660.00	-1,056.78	-61.56%
53 - Utilities	13.95	0.00	0.00	711.00	0.00	-711.00	-100.00%	711.00	711.00	0.00%
54 - Supplies	447.91	2,055.22	1,776.87	4,500.00	4,150.00	-350.00	-7.78%	4,725.00	575.00	13.86%
Total Program: 707 - McKenzie After School Rec:	**117,420.08**	**231,787.69**	**247,117.69**	**327,432.40**	**306,436.47**	**-20,995.93**	**-6.41%**	**316,411.86**	**9,975.39**	**3.26%**
Program: 708 - Winter Break Camp										
44 - Fee Revenue	28,394.00	15,557.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
50 - Salaries & Wages	12,626.66	12,495.08	0.00	0.03	0.03	0.00	0.00%	0.03	0.00	0.00%
52 - Contract Services	4,113.34	325.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
54 - Supplies	147.20	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
Total Program: 708 - Winter Break Camp:	**11,506.80**	**2,736.92**	**0.00**	**-0.04**	**-0.04**	**0.00**	**0.00%**	**-0.04**	**0.00**	**0.00%**
Program: 709 - Spring Break Camp										
44 - Fee Revenue	17,656.10	29,908.00	23,406.00	32,325.00	23,361.00	-8,964.00	-27.73%	25,331.00	1,970.00	8.43%
50 - Salaries & Wages	7,811.28	7,892.09	5,454.75	9,450.01	5,454.75	-3,995.26	-42.28%	7,625.01	2,170.26	39.79%
52 - Contract Services	3,177.81	5,177.14	1,129.65	5,400.00	1,129.65	-4,270.35	-79.08%	4,440.00	3,310.35	293.04%
54 - Supplies	32.44	100.00	110.63	700.00	110.63	-589.37	-84.20%	300.00	189.37	171.17%
Total Program: 709 - Spring Break Camp:	**6,634.57**	**16,738.77**	**16,710.97**	**16,774.99**	**16,665.97**	**-109.02**	**-0.65%**	**12,965.99**	**-3,699.98**	**-22.20%**
Program: 710 - School Day Off (SDO)										
44 - Fee Revenue	41,172.75	113,061.90	148,274.00	169,605.00	172,647.00	3,042.00	1.79%	182,600.00	9,953.00	5.76%
50 - Salaries & Wages	19,766.85	22,497.62	21,794.73	63,452.00	52,529.25	-10,922.75	-17.21%	64,510.00	11,980.75	22.81%
52 - Contract Services	10,344.51	23,102.93	14,548.01	37,080.00	31,950.02	-5,129.98	-13.83%	38,000.00	6,049.98	18.94%
54 - Supplies	187.00	173.32	688.05	6,700.00	3,838.05	-2,861.95	-42.72%	2,500.00	-1,338.05	-34.86%
Total Program: 710 - School Day Off (SDO):	**10,874.39**	**67,288.03**	**111,243.21**	**62,373.00**	**84,329.68**	**21,956.68**	**35.20%**	**77,590.00**	**-6,739.68**	**-7.99%**
Program: 711 - Camp Wiggleworns										
44 - Fee Revenue	187,646.54	344,475.20	373,194.03	361,420.00	374,796.03	13,376.03	3.70%	393,891.00	19,094.97	5.09%
50 - Salaries & Wages	80,822.12	124,847.23	143,656.44	140,965.00	143,656.44	2,691.44	1.91%	158,706.00	15,049.56	10.48%
51 - Employee Benefits	478.55	231.86	532.61	844.00	634.61	-209.39	-24.81%	748.00	113.39	17.87%
52 - Contract Services	40,905.58	73,188.36	70,051.28	89,545.80	70,051.29	-19,494.51	-21.77%	94,671.00	24,619.71	35.15%
53 - Utilities	232.03	256.01	260.38	175.00	401.94	226.94	129.68%	415.00	13.06	3.25%
54 - Supplies	3,878.68	2,384.78	3,373.36	3,400.00	3,373.36	-26.64	-0.78%	3,600.00	226.64	6.72%
Total Program: 711 - Camp Wiggleworns:	**61,329.58**	**143,566.96**	**155,319.96**	**126,490.20**	**156,678.39**	**30,188.19**	**23.87%**	**135,751.00**	**-20,927.39**	**-13.36%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 712 - Jr. Day Camp										
44 - Fee Revenue	247,835.52	256,070.11	275,533.32	271,300.00	280,308.01	9,008.01	3.32%	298,100.00	17,791.99	6.35%
50 - Salaries & Wages	100,542.84	98,763.17	95,398.25	108,375.00	95,398.25	-12,976.75	-11.97%	100,678.00	5,279.75	5.53%
51 - Employee Benefits	626.08	330.34	376.24	663.00	444.24	-218.76	-33.00%	581.00	136.76	30.79%
52 - Contract Services	55,528.01	42,075.08	46,887.23	57,091.40	46,887.25	-10,204.15	-17.87%	64,389.90	17,502.65	37.33%
53 - Utilities	271.21	347.98	238.96	150.00	342.96	192.96	128.64%	350.00	7.04	2.05%
54 - Supplies	4,877.70	2,428.74	3,126.40	3,500.00	3,126.40	-373.60	-10.67%	3,500.00	373.60	11.95%
Total Program: 712 - Jr. Day Camp:	**85,989.68**	**112,124.80**	**129,506.24**	**101,520.60**	**134,108.91**	**32,588.31**	**32.10%**	**128,601.10**	**-5,507.81**	**-4.11%**
Program: 713 - Jr. Counselor Academy										
44 - Fee Revenue	55,740.93	18,367.50	9,725.61	22,320.00	9,725.61	-12,594.39	-56.43%	14,472.00	4,746.39	48.80%
50 - Salaries & Wages	5,155.50	15,217.59	10,759.41	16,785.00	10,759.41	-6,025.59	-35.90%	8,221.51	-2,537.90	-23.59%
51 - Employee Benefits	153.65	50.00	0.00	314.00	0.02	-313.98	-99.99%	42.00	41.98	09,900.00%
52 - Contract Services	9,902.54	0.00	35.60	2,155.30	35.61	-2,119.69	-98.35%	1,189.72	1,154.11	3,240.97%
53 - Utilities	242.25	232.84	205.35	240.00	244.74	4.74	1.98%	250.00	5.26	2.15%
54 - Supplies	2,064.87	1,036.37	610.54	2,100.00	610.54	-1,489.46	-70.93%	650.00	39.46	6.46%
Total Program: 713 - Jr. Counselor Academy:	**38,222.12**	**1,830.70**	**-1,885.29**	**725.70**	**-1,924.71**	**-2,650.41**	**-365.22%**	**4,118.77**	**6,043.48**	**-313.99%**
Total ProgramArea: 7 - School Age Programs:	**673,648.37**	**970,389.97**	**1,081,831.01**	**580,385.74**	**779,827.57**	**199,441.83**	**34.36%**	**708,306.59**	**-71,520.98**	**-9.17%**
Total Fund: 20 - RECREATION:	**1,133,516.47**	**1,760,191.33**	**3,311,824.11**	**1,413,622.13**	**1,866,468.83**	**452,846.70**	**32.03%**	**1,849,971.61**	**-16,497.22**	**-0.88%**
Report Total:	**1,133,516.47**	**1,760,191.33**	**3,311,824.11**	**1,413,622.13**	**1,866,468.83**	**452,846.70**	**32.03%**	**1,849,971.61**	**-16,497.22**	**-0.88%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		1,133,516.47	1,760,191.33	3,311,824.11	1,413,622.13	1,866,468.83	452,846.70	32.03%	1,849,971.61	-16,497.22	-0.88%
	Report Total:	**1,133,516.47**	**1,760,191.33**	**3,311,824.11**	**1,413,622.13**	**1,866,468.83**	**452,846.70**	**32.03%**	**1,849,971.61**	**-16,497.22**	**-0.88%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Racquets Budgets

This 2027 budget for Racquet Sports is presented for your consideration. The following budgets are grouped by Division. Highlights are included below.

Tennis
GL Code: 20-32

General Notes: Program revenues above 5% generally reflect anticipated program growth. Program fees increase 5%.

100-4630 Guest Fees
Guest fees are not being increased based upon market.

100-4500 & 4510 Membership Fees
Fees are up 5%. Membership levels are relatively flat.

100-4620 & 4625 Court Rentals
Court rental rates are not increasing due to market prices. Percentage changes reflect use not price.

100-5085 PT OT (up $520)
Accounting for 3yr average and downward trend

120-4900 Misc Revenue
Racquet stringing

162-4400 Camps up 21%
Pirate Tennis camp is being restructured in session length (2-weeks sessions to 3-week sessions) to fit more seamlessly into the general camp schedules.

702 Pickleball
Miscellaneous operating expenses previously drawn from Tennis 32-100-5400

Platform Tennis
GL Code: 20-35

100-4420 League Fees
This fee also captures the revenue for food services for league play

100-5250 Misc. Professional Services
This is from where food service fees are paid

100-6050 Transfer to Capital (Debt Service)
This transfer ends in 2031. Covering the debt from the Hut expansion project.

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Tennis Operations	Through December 31												Comparing 2026 proj to 2027 Budget	
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2026	Budget 2027		
Revenue														
Daily Fees	3,470	4,633	4,122	1,512	4,218	6,856	8,302	11,838	15,983	14,500	15,970	15,970	-	0.000%
Fee Revenue	1,497,526	1,537,347	1,693,469	1,087,980	1,624,021	1,428,071	1,291,336	1,338,693	1,472,414	1,515,371	1,427,132	1,523,089	95,957	6.724%
Membership Fees	98,336	94,225	91,820	53,098	65,558	69,777	42,577	70,421	75,749	77,075	77,225	81,485	4,260	5.516%
Rental Revenue	275,459	292,061	285,189	47,417	319,332	299,202	306,829	337,335	352,680	363,710	365,446	363,710	(1,736)	-0.475%
Retail Sales	77,152	107,379	115,829	56,280	62,832	80,935	65,140	57,801	55,450	63,000	45,188	45,000	(188)	-0.416%
Miscellaneous Revenue	75,409	537	339	2,627	89,875	8,914	3,870	4,002	8,002	4,621	4,705	5,000	295	6.273%
Total Revenue	2,027,352	2,036,181	2,190,769	1,248,913	2,165,836	1,893,755	1,718,055	1,820,090	1,980,278	2,038,277	1,935,666	2,034,254	98,588	5.093%
Expenses														
Salaries & Wages	$989,319	$958,719	$1,108,368	$727,665	$822,069	$817,294	$891,829	$850,962	$883,145	$936,254	$787,079	$815,461	28,382	3.606%
Employee Benefits	140,859	147,933	143,422	130,765	99,317	95,384	115,432	154,945	131,302	171,751	154,396	126,819	(27,577)	-17.861%
Contract Services	78,864	75,533	77,799	77,821	68,356	82,907	100,376	84,668	82,137	91,556	83,519	89,180	5,661	6.778%
Utilities	103,601	100,669	98,861	99,446	86,361	67,878	86,382	99,964	97,105	112,893	103,808	110,452	6,644	6.400%
Supplies	90,846	86,533	86,979	43,421	69,196	90,532	85,265	65,752	71,248	82,972	63,722	65,496	1,774	2.784%
Repairs	4,187	3,114	4,266	5,309	10,614	14,116	7,934	14,336	14,144	16,656	10,500	12,500	2,000	19.048%
Operating Expenses	$1,407,675	1,372,502	$1,519,696	1,084,427	1,155,913	1,168,111	1,287,219	1,270,627	1,279,082	1,412,082	1,203,025	1,219,908	16,884	1.403%
Operating Surplus (Deficit)	619,677	663,680	671,073	164,486	1,009,923	725,645	430,836	549,463	701,196	626,195	732,641	814,346	81,705	11.152%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	199,920	199,920	986,000	-	388,332	362,971	-	-	-	-	-	-		
Overhead Transfer	302,379	302,379	302,500	78,086	84,603	104,434	-	114,233	75,562	196,726	167,000	219,000	52,000	31.138%
Total Non-Operating Expenses	502,299	502,299	1,288,500	78,086	472,935	467,405	-	114,233	75,562	196,726	167,000	219,000	52,000	31.138%
Net Non-Operating Surplus (Deficit)	(502,299)	(502,299)	(1,288,500)	(78,086)	(472,935)	(467,405)	-	(114,233)	(75,562)	(196,726)	(167,000)	(219,000)	(52,000)	31.138%
Total Expenses	1,909,974	1,874,801	2,808,196	1,162,513	1,628,848	1,635,515	1,287,219	1,384,860	1,354,644	1,608,808	1,370,025	1,438,908	68,884	5.028%
Net Surplus (Deficit)	117,378	161,381	(617,427)	86,400	536,988	258,240	430,836	435,230	625,634	429,469	565,641	595,346	29,705	5.252%
Capital Spending	5,075	7,000	-	10,417	7,540	99,018	21,955	91,216	-				242,220	

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Platform Tennis Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Fee Revenue	167,401	180,619	207,924	184,268	467,413	459,895	536,248	574,168	575,376	602,878	621,792	652,880	31,088.00	5.000%
Membership Fees	166,983	180,555	186,256	179,543	284,551	348,940	133,309	412,035	523,779	549,900	553,047	580,699	27,652.00	5.000%
Rental Revenue	12,024	16,442	17,473	6,306	12,524	15,507	5,560	11,736	4,329	10,850	10,850	10,850	-	0.000%
Retail Sales	5,451	4,057	5,012	9,889	9,689	20,273	8,930	13,690	9,898	7,969	8,500	8,500	-	0.000%
Miscellaneous Revenue	400	0	0	0	0	(1,800)	30,000	(8,171)	0	0	0	0	-	
Total Revenue	352,259	381,672	416,664	380,006	774,178	842,814	714,047	1,003,458	1,113,382	1,171,597	1,194,189	1,252,929	58,740.00	4.919%
Expenses														
Salaries & Wages	$186,396	$195,942	$194,368	$159,541	$266,752	$306,941	$341,444	$411,736	$463,514	$456,338	$468,935	$487,692	18,757.00	4.000%
Employee Benefits	473	274	336	48	1,847	21,101	22,794	23,709	31,107	33,113	38,795	58,638	19,843.29	51.149%
Contract Services	39,350	49,701	82,547	103,561	131,737	166,075	205,732	224,649	251,629	247,127	257,920	268,014	10,094.00	3.914%
Utilities	17,139	17,191	21,081	14,657	15,593	16,153	16,535	26,491	25,819	33,472	26,859	29,603	2,744.00	10.216%
Supplies	4,934	1,254	4,395	4,497	11,031	25,220	16,433	54,333	31,499	34,211	37,133	38,194	1,061.40	2.858%
Repairs	4,685	3,593	6,423	1,605	5,965	6,669	1,886	12,751	20,466	20,165	20,873	19,865	(1,008.00)	-4.829%
Operating Expenses	$252,977	267,955	$309,150	283,910	432,925	542,158	604,823	753,669	824,035	824,427	850,515	902,007	51,491.69	6.054%
Operating Surplus (Deficit)	99,282	113,717	107,514	96,095	341,253	300,656	109,223	249,789	289,346	347,170	343,674	350,922	7,248.31	2.109%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	219,833	228,550	228,300	227,900	227,350	227,350	231,650	4,300.00	1.891%
Capital Transfer	49,980	49,980	296,000	-	135,473	-	-	-	-	-	-	-		
Overhead Transfer	27,489	27,489	27,500	7,100	18,447	22,703	-	31,643	20,931	53,978	46,000	65,000	19,000.00	41.304%
Total Non-Operating Expenses	77,469	77,469	323,500	7,100	153,920	242,536	228,550	259,943	248,831	281,328	273,350	296,650	23,300.00	8.524%
Net Non-Operating Surplus (Deficit)	(77,469)	(77,469)	(323,500)	(7,100)	(153,920)	(242,536)	(228,550)	(259,943)	(248,831)	(281,328)	(273,350)	(296,650)	(23,300.00)	8.524%
Total Expenses	330,446	345,424	632,650	291,010	586,845	784,694	833,373	1,013,612	1,072,866	1,105,755	1,123,865	1,198,657	74,791.69	6.655%
Net Surplus (Deficit)	21,813	36,248	(215,986)	88,995	187,333	58,120	(119,327)	(10,154)	40,515	65,842	70,324	54,272	(16,051.69)	-22.825%
Capital Spending	-	311,696	25,217	-	290,109	346,049	2,767,617	22,722	-				3,763,409	
Debt Service Covered by the Facility							(1,935,000)						(1,935,000)	
							832,617						1,828,409	

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 32 - Tennis Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	11,837.50	15,982.50	10,062.00	14,500.00	15,970.00	1,470.00	10.14%	15,970.00	0.00	0.00%
	Total Category: 43 - Daily Fees :	**11,837.50**	**15,982.50**	**10,062.00**	**14,500.00**	**15,970.00**	**1,470.00**	**10.14%**	**15,970.00**	**0.00**	**0.00%**
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	35,315.61	33,428.19	37,869.58	33,860.00	34,750.00	890.00	2.63%	36,810.00	2,060.00	5.93%
20-32-100-4510	Membership Fees - Non - Resic	35,105.38	42,320.90	57,900.00	43,215.00	42,475.00	-740.00	-1.71%	44,675.00	2,200.00	5.18%
	Total Category: 45 - Membership Fees :	**70,420.99**	**75,749.09**	**95,769.58**	**77,075.00**	**77,225.00**	**150.00**	**0.19%**	**81,485.00**	**4,260.00**	**5.52%**
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	168,179.23	171,958.99	131,765.75	185,150.00	180,950.00	-4,200.00	-2.27%	185,150.00	4,200.00	2.32%
20-32-100-4625	Non-Prime Time Court Rental	169,155.98	180,721.25	133,996.97	178,560.00	184,496.00	5,936.00	3.32%	178,560.00	-5,936.00	-3.22%
	Total Category: 46 - Rental Revenue :	**337,335.21**	**352,680.24**	**265,762.72**	**363,710.00**	**365,446.00**	**1,736.00**	**0.48%**	**363,710.00**	**-1,736.00**	**-0.48%**
Category: 48 - Miscellaneous Revenue											
20-32-100-4900	Miscellaneous Revenue	0.00	0.00	83.85	0.00	83.85	83.85	0.00%	0.00	-83.85	-100.00%
20-32-100-4910	Over/Short Revenue	-380.89	222.65	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-4930	Vending Commissions	58.14	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**-322.75**	**222.65**	**83.85**	**0.00**	**83.85**	**83.85**	**0.00%**	**0.00**	**-83.85**	**-100.00%**
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	159,942.53	150,470.75	122,319.52	156,482.00	159,212.00	2,730.00	1.74%	165,580.00	6,368.00	4.00%
20-32-100-5055	PT Administration	48,929.64	47,281.46	45,401.52	53,000.00	54,340.00	1,340.00	2.53%	56,520.00	2,180.00	4.01%
20-32-100-5070	PT Maintenance	1,628.00	2,033.50	108.96	3,330.00	2,400.00	-930.00	-27.93%	2,500.00	100.00	4.17%
20-32-100-5080	Overtime FT	20.47	6.27	15.86	0.00	15.86	15.86	0.00%	0.00	-15.86	-100.00%
20-32-100-5085	Overtime PT	3,478.47	1,904.14	435.92	2,500.00	980.00	-1,520.00	-60.80%	1,500.00	520.00	53.06%
	Total Category: 50 - Salaries & Wages:	**213,999.11**	**201,696.12**	**168,281.78**	**215,312.00**	**216,947.86**	**1,635.86**	**0.76%**	**226,100.00**	**9,152.14**	**4.22%**
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	152,159.67	125,741.36	71,219.37	164,500.84	147,146.00	-17,354.84	-10.55%	119,319.34	-27,826.66	-18.91%
20-32-100-5150	Training & Education	635.78	1,365.30	4,026.22	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
20-32-100-5160	Dues	1,187.17	1,718.00	1,603.66	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-32-100-5170	Awards and Meetings	962.48	2,477.58	538.66	750.00	750.00	0.00	0.00%	1,000.00	250.00	33.33%
Total Category: 51 - Employee Benefits :		**154,945.10**	**131,302.24**	**77,387.91**	**171,750.84**	**154,396.00**	**-17,354.84**	**-10.10%**	**126,819.34**	**-27,576.66**	**-17.86%**
Category: 52 - Contract Services											
20-32-100-5200	Building Maintenance Services	25,890.00	25,668.00	17,112.00	25,056.00	25,668.00	612.00	2.44%	26,000.00	332.00	1.29%
20-32-100-5205	Equipment Maintenance Servi	6,527.81	5,789.03	2,583.21	8,464.00	3,239.00	-5,225.00	-61.73%	6,000.00	2,761.00	85.24%
20-32-100-5225	Misc. Contract Services	48,784.73	48,823.86	30,628.31	53,480.00	48,754.00	-4,726.00	-8.84%	51,210.00	2,456.00	5.04%
20-32-100-5250	Misc. Professional Services	3,140.35	1,488.85	2,768.75	2,436.00	2,768.75	332.75	13.66%	2,850.00	81.25	2.93%
20-32-100-5255	Marketing	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
20-32-100-5265	Printing	0.00	42.37	0.00	120.00	120.00	0.00	0.00%	120.00	0.00	0.00%
20-32-100-5272	Entry Fees/Field Trips	325.00	325.00	644.13	0.00	969.13	969.13	0.00%	1,000.00	30.87	3.19%
Total Category: 52 - Contract Services:		**84,667.89**	**82,137.11**	**53,736.40**	**91,556.00**	**83,518.88**	**-8,037.12**	**-8.78%**	**89,180.00**	**5,661.12**	**6.78%**
Category: 53 - Utilities											
20-32-100-5310	Communications	1,348.73	1,182.62	630.16	1,850.00	1,850.00	0.00	0.00%	2,405.00	555.00	30.00%
20-32-100-5320	Water	7,834.37	7,702.09	3,009.13	8,293.00	7,660.00	-633.00	-7.63%	7,660.00	0.00	0.00%
20-32-100-5330	Electricity	70,952.53	70,184.66	48,123.64	80,640.00	72,000.00	-8,640.00	-10.71%	81,500.00	9,500.00	13.19%
20-32-100-5340	Natural Gas	18,510.34	16,598.10	11,994.19	21,000.00	21,000.00	0.00	0.00%	17,550.00	-3,450.00	-16.43%
20-32-100-5350	Misc. Utilities	1,317.88	1,437.94	939.08	1,110.00	1,298.27	188.27	16.96%	1,337.00	38.73	2.98%
Total Category: 53 - Utilities :		**99,963.85**	**97,105.41**	**64,696.20**	**112,893.00**	**103,808.27**	**-9,084.73**	**-8.05%**	**110,452.00**	**6,643.73**	**6.40%**
Category: 54 - Supplies											
20-32-100-5400	Program Operation Supplies	9,415.64	18,456.99	8,696.37	19,200.00	19,200.00	0.00	0.00%	19,700.00	500.00	2.60%
20-32-100-5410	Office Supplies	0.00	606.75	0.00	350.00	350.00	0.00	0.00%	350.00	0.00	0.00%
20-32-100-5420	Building Supplies	1,954.90	948.20	1,153.57	2,500.00	2,500.00	0.00	0.00%	2,575.00	75.00	3.00%
20-32-100-5430	Equipment Supplies	557.54	22.80	89.70	1,000.00	89.70	-910.30	-91.03%	700.00	610.30	680.38%
20-32-100-5450	Fuel Supplies	802.96	784.00	473.55	300.00	773.55	473.55	157.85%	775.00	1.45	0.19%
20-32-100-5460	Uniform Supplies	2,764.75	3,010.70	1,407.60	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
Total Category: 54 - Supplies :		**15,495.79**	**23,829.44**	**11,820.79**	**27,350.00**	**26,913.25**	**-436.75**	**-1.60%**	**28,100.00**	**1,186.75**	**4.41%**
Category: 55 - Equipment and Repairs											
20-32-100-5510	Building Repairs	7,486.17	7,727.66	825.00	8,250.00	4,500.00	-3,750.00	-45.45%	6,000.00	1,500.00	33.33%
20-32-100-5520	Equipment Repairs	2,026.67	3,051.67	0.00	3,906.00	1,500.00	-2,406.00	-61.60%	2,000.00	500.00	33.33%
20-32-100-5850	Equipment	1,304.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5860	Furniture & Fixtures	3,518.82	3,364.90	2,987.13	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		**14,335.94**	**14,144.23**	**3,812.13**	**16,656.00**	**10,500.00**	**-6,156.00**	**-36.96%**	**12,500.00**	**2,000.00**	**19.05%**
Category: 60 - Transfers											
20-32-100-6010	Admin Overhead Charge	114,233.00	75,562.00	9,721.00	196,726.00	167,000.00	-29,726.00	-15.11%	219,000.00	52,000.00	31.14%
Total Category: 60 - Transfers :		**114,233.00**	**75,562.00**	**9,721.00**	**196,726.00**	**167,000.00**	**-29,726.00**	**-15.11%**	**219,000.00**	**52,000.00**	**31.14%**
Total Program: 100 - Operations:		**-278,369.73**	**-181,142.07**	**-17,778.06**	**-376,958.84**	**-304,359.41**	**72,599.43**	**-19.26%**	**-350,986.34**	**-46,626.93**	**15.32%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	57,800.74	55,450.11	30,058.77	63,000.00	45,188.00	-17,812.00	-28.27%	45,000.00	-188.00	-0.42%
Total Category: 47 - Retail Sales :		**57,800.74**	**55,450.11**	**30,058.77**	**63,000.00**	**45,188.00**	**-17,812.00**	**-28.27%**	**45,000.00**	**-188.00**	**-0.42%**
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	4,325.00	4,614.22	3,167.46	4,621.00	4,621.00	0.00	0.00%	5,000.00	379.00	8.20%
Total Category: 48 - Miscellaneous Revenue :		**4,325.00**	**4,614.22**	**3,167.46**	**4,621.00**	**4,621.00**	**0.00**	**0.00%**	**5,000.00**	**379.00**	**8.20%**
Category: 50 - Salaries & Wages											
20-32-120-5040	PT Attendant	3,322.00	6,614.27	3,208.45	4,046.00	4,046.00	0.00	0.00%	4,046.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**3,322.00**	**6,614.27**	**3,208.45**	**4,046.00**	**4,046.00**	**0.00**	**0.00%**	**4,046.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-32-120-5400	Program Operation Supplies	-117.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5490	Cost of Goods Sold	46,625.19	42,077.53	18,806.30	50,822.10	34,288.65	-16,533.45	-32.53%	34,146.00	-142.65	-0.42%
20-32-120-5495	Purchase Discounts	-286.40	-561.06	-594.46	-1,200.00	-753.00	447.00	-37.25%	-750.00	3.00	-0.40%
Total Category: 54 - Supplies :		**46,220.88**	**41,516.47**	**18,211.84**	**49,622.10**	**33,535.65**	**-16,086.45**	**-32.42%**	**33,396.00**	**-139.65**	**-0.42%**
Total Program: 120 - Pro Shop:		**12,582.86**	**11,933.59**	**11,805.94**	**13,952.90**	**12,227.35**	**-1,725.55**	**-12.37%**	**12,558.00**	**330.65**	**2.70%**
Program: 160 - Basic Tennis											
Category: 44 - Fee Revenue											
20-32-160-4400	Program Fees	278,442.16	340,444.20	317,162.78	339,519.00	347,837.61	8,318.61	2.45%	365,225.00	17,387.39	5.00%
Total Category: 44 - Fee Revenue :		**278,442.16**	**340,444.20**	**317,162.78**	**339,519.00**	**347,837.61**	**8,318.61**	**2.45%**	**365,225.00**	**17,387.39**	**5.00%**
Category: 50 - Salaries & Wages											
20-32-160-5045	PT Instructor	133,541.00	187,348.04	111,759.84	191,030.00	150,587.86	-40,442.14	-21.17%	156,610.00	6,022.14	4.00%
20-32-160-5080	Overtime FT	2,002.08	2,109.86	1,377.13	2,500.00	1,780.00	-720.00	-28.80%	1,800.00	20.00	1.12%
Total Category: 50 - Salaries & Wages:		**135,543.08**	**189,457.90**	**113,136.97**	**193,530.00**	**152,367.86**	**-41,162.14**	**-21.27%**	**158,410.00**	**6,042.14**	**3.97%**
Total Program: 160 - Basic Tennis:		**142,899.08**	**150,986.30**	**204,025.81**	**145,989.00**	**195,469.75**	**49,480.75**	**33.89%**	**206,815.00**	**11,345.25**	**5.80%**
Program: 161 - Jr. Excellence											
Category: 44 - Fee Revenue											
20-32-161-4400	Program Fees	46,214.15	72,108.00	31,804.10	67,015.00	74,515.00	7,500.00	11.19%	79,291.00	4,776.00	6.41%
Total Category: 44 - Fee Revenue :		**46,214.15**	**72,108.00**	**31,804.10**	**67,015.00**	**74,515.00**	**7,500.00**	**11.19%**	**79,291.00**	**4,776.00**	**6.41%**
Category: 50 - Salaries & Wages											
20-32-161-5045	PT Instructor	38,997.48	32,928.51	17,769.58	33,893.00	24,706.00	-9,187.00	-27.11%	25,694.00	988.00	4.00%
20-32-161-5085	Overtime PT	1,976.62	1,680.80	1,406.36	500.00	2,397.11	1,897.11	379.42%	500.00	-1,897.11	-79.14%
Total Category: 50 - Salaries & Wages:		**40,974.10**	**34,609.31**	**19,175.94**	**34,393.00**	**27,103.11**	**-7,289.89**	**-21.20%**	**26,194.00**	**-909.11**	**-3.35%**
Total Program: 161 - Jr. Excellence:		**5,240.05**	**37,498.69**	**12,628.16**	**32,622.00**	**47,411.89**	**14,789.89**	**45.34%**	**53,097.00**	**5,685.11**	**11.99%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 162 - Camps											
Category: 44 - Fee Revenue											
20-32-162-4400	Program Fees	166,552.61	195,064.41	148,005.15	199,014.00	153,009.55	-46,004.45	-23.12%	185,080.00	32,070.45	20.96%
	Total Category: 44 - Fee Revenue :	**166,552.61**	**195,064.41**	**148,005.15**	**199,014.00**	**153,009.55**	**-46,004.45**	**-23.12%**	**185,080.00**	**32,070.45**	**20.96%**
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%	0.00	0.00	0.00%
20-32-162-5045	PT Instructor	61,047.69	73,020.81	57,597.17	75,000.00	58,129.33	-16,870.67	-22.49%	60,128.00	1,998.67	3.44%
	Total Category: 50 - Salaries & Wages:	**61,047.69**	**73,020.81**	**57,597.17**	**76,200.00**	**58,129.33**	**-18,070.67**	**-23.71%**	**60,128.00**	**1,998.67**	**3.44%**
Category: 54 - Supplies											
20-32-162-5400	Program Operation Supplies	2,784.78	3,464.29	3,273.20	3,500.00	3,273.20	-226.80	-6.48%	3,500.00	226.80	6.93%
	Total Category: 54 - Supplies :	**2,784.78**	**3,464.29**	**3,273.20**	**3,500.00**	**3,273.20**	**-226.80**	**-6.48%**	**3,500.00**	**226.80**	**6.93%**
	Total Program: 162 - Camps:	**102,720.14**	**118,579.31**	**87,134.78**	**119,314.00**	**91,607.02**	**-27,706.98**	**-23.22%**	**121,452.00**	**29,844.98**	**32.58%**
Program: 163 - Jr. Special											
Category: 44 - Fee Revenue											
20-32-163-4400	Program Fees	6,869.00	13,973.00	10,624.30	9,532.00	14,625.30	5,093.30	53.43%	15,356.00	730.70	5.00%
	Total Category: 44 - Fee Revenue :	**6,869.00**	**13,973.00**	**10,624.30**	**9,532.00**	**14,625.30**	**5,093.30**	**53.43%**	**15,356.00**	**730.70**	**5.00%**
Category: 50 - Salaries & Wages											
20-32-163-5045	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: 163 - Jr. Special:	**6,869.00**	**13,973.00**	**10,624.30**	**9,532.00**	**14,625.30**	**5,093.30**	**53.43%**	**15,356.00**	**730.70**	**5.00%**
Program: 164 - Private Lessons											
Category: 44 - Fee Revenue											
20-32-164-4430	Lessons	230,210.00	206,703.40	109,093.95	235,763.00	194,249.30	-41,513.70	-17.61%	203,955.00	9,705.70	5.00%
	Total Category: 44 - Fee Revenue :	**230,210.00**	**206,703.40**	**109,093.95**	**235,763.00**	**194,249.30**	**-41,513.70**	**-17.61%**	**203,955.00**	**9,705.70**	**5.00%**
Category: 50 - Salaries & Wages											
20-32-164-5045	PT Instructor	129,734.17	114,832.30	81,218.08	125,800.00	111,515.00	-14,285.00	-11.36%	115,975.00	4,460.00	4.00%
	Total Category: 50 - Salaries & Wages:	**129,734.17**	**114,832.30**	**81,218.08**	**125,800.00**	**111,515.00**	**-14,285.00**	**-11.36%**	**115,975.00**	**4,460.00**	**4.00%**
	Total Program: 164 - Private Lessons:	**100,475.83**	**91,871.10**	**27,875.87**	**109,963.00**	**82,734.30**	**-27,228.70**	**-24.76%**	**87,980.00**	**5,245.70**	**6.34%**
Program: 165 - Adult Basic Tennis											
Category: 44 - Fee Revenue											
20-32-165-4400	Program Fees	147,332.75	156,902.60	144,493.76	166,125.00	164,440.10	-1,684.90	-1.01%	172,507.00	8,066.90	4.91%
	Total Category: 44 - Fee Revenue :	**147,332.75**	**156,902.60**	**144,493.76**	**166,125.00**	**164,440.10**	**-1,684.90**	**-1.01%**	**172,507.00**	**8,066.90**	**4.91%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-32-165-5045	PT Instructor	38,219.77	47,490.38	31,859.27	48,653.00	45,169.33	-3,483.67	-7.16%	46,975.00	1,805.67	4.00%
Total Category: 50 - Salaries & Wages:		**38,219.77**	**47,490.38**	**31,859.27**	**48,653.00**	**45,169.33**	**-3,483.67**	**-7.16%**	**46,975.00**	**1,805.67**	**4.00%**
Total Program: 165 - Adult Basic Tennis:		**109,112.98**	**109,412.22**	**112,634.49**	**117,472.00**	**119,270.77**	**1,798.77**	**1.53%**	**125,532.00**	**6,261.23**	**5.25%**
Program: 166 - Adult Drill											
Category: 44 - Fee Revenue											
20-32-166-4400	Program Fees	450,918.75	474,310.09	287,340.91	483,403.00	460,168.02	-23,234.98	-4.81%	483,175.00	23,006.98	5.00%
Total Category: 44 - Fee Revenue :		**450,918.75**	**474,310.09**	**287,340.91**	**483,403.00**	**460,168.02**	**-23,234.98**	**-4.81%**	**483,175.00**	**23,006.98**	**5.00%**
Category: 50 - Salaries & Wages											
20-32-166-5045	PT Instructor	225,550.22	213,742.52	124,201.30	238,320.00	170,801.00	-67,519.00	-28.33%	177,633.00	6,832.00	4.00%
20-32-166-5085	Overtime PT	1,977.09	1,681.20	1,406.72	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**227,527.31**	**215,423.72**	**125,608.02**	**238,320.00**	**170,801.00**	**-67,519.00**	**-28.33%**	**177,633.00**	**6,832.00**	**4.00%**
Total Program: 166 - Adult Drill:		**223,391.44**	**258,886.37**	**161,732.89**	**245,083.00**	**289,367.02**	**44,284.02**	**18.07%**	**305,542.00**	**16,174.98**	**5.59%**
Program: 168 - Special Events											
Category: 44 - Fee Revenue											
20-32-168-4410	Tournament Fees	12,153.75	12,908.00	12,080.00	15,000.00	18,287.00	3,287.00	21.91%	18,500.00	213.00	1.16%
Total Category: 44 - Fee Revenue :		**12,153.75**	**12,908.00**	**12,080.00**	**15,000.00**	**18,287.00**	**3,287.00**	**21.91%**	**18,500.00**	**213.00**	**1.16%**
Category: 50 - Salaries & Wages											
20-32-168-5045	PT Instructor	595.01	0.00	708.72	0.00	1,000.00	1,000.00	0.00%	0.00	-1,000.00	-100.00%
Total Category: 50 - Salaries & Wages:		**595.01**	**0.00**	**708.72**	**0.00**	**1,000.00**	**1,000.00**	**0.00%**	**0.00**	**-1,000.00**	**-100.00%**
Total Program: 168 - Special Events:		**11,558.74**	**12,908.00**	**11,371.28**	**15,000.00**	**17,287.00**	**2,287.00**	**15.25%**	**18,500.00**	**1,213.00**	**7.02%**
Program: 702 - Pickleball											
Category: 48 - Miscellaneous Revenue											
20-32-702-4800	Donations	0.00	3,165.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		**0.00**	**3,165.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-32-702-5400	Program Operation Supplies	1,250.33	2,437.95	0.00	2,500.00	0.00	-2,500.00	-100.00%	500.00	500.00	0.00%
Total Category: 54 - Supplies :		**1,250.33**	**2,437.95**	**0.00**	**2,500.00**	**0.00**	**-2,500.00**	**-100.00%**	**500.00**	**500.00**	**0.00%**
Total Program: 702 - Pickleball:		**-1,250.33**	**727.05**	**0.00**	**-2,500.00**	**0.00**	**2,500.00**	**-100.00%**	**-500.00**	**-500.00**	**0.00%**
Total Department: 32 - Tennis Operations:		**435,230.06**	**625,633.56**	**622,055.46**	**429,469.06**	**565,640.99**	**136,171.93**	**31.71%**	**595,345.66**	**29,704.67**	**5.25%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 35 - Platform Tennis											
Program: 100 - Operations											
Category: 44 - Fee Revenue											
20-35-100-4420	League Fees	159,995.00	206,672.00	287,177.00	204,078.00	212,200.00	8,122.00	3.98%	222,810.00	10,610.00	5.00%
Total Category: 44 - Fee Revenue :		**159,995.00**	**206,672.00**	**287,177.00**	**204,078.00**	**212,200.00**	**8,122.00**	**3.98%**	**222,810.00**	**10,610.00**	**5.00%**
Category: 45 - Membership Fees											
20-35-100-4500	Membership Fees - Resident	236,857.30	313,255.95	519,352.00	320,385.00	329,527.00	9,142.00	2.85%	346,003.00	16,476.00	5.00%
20-35-100-4510	Membership Fees - Non - Resic	175,177.51	210,522.90	350,356.17	229,515.00	223,520.00	-5,995.00	-2.61%	234,696.00	11,176.00	5.00%
Total Category: 45 - Membership Fees :		**412,034.81**	**523,778.85**	**869,708.17**	**549,900.00**	**553,047.00**	**3,147.00**	**0.57%**	**580,699.00**	**27,652.00**	**5.00%**
Category: 46 - Rental Revenue											
20-35-100-4680	Facility Rental	11,736.00	4,329.00	7,162.00	10,850.00	10,850.00	0.00	0.00%	10,850.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		**11,736.00**	**4,329.00**	**7,162.00**	**10,850.00**	**10,850.00**	**0.00**	**0.00%**	**10,850.00**	**0.00**	**0.00%**
Category: 48 - Miscellaneous Revenue											
20-35-100-4900	Miscellaneous Revenue	0.00	0.00	251.54	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-4910	Over/Short Revenue	-8,171.37	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		**-8,171.37**	**0.00**	**251.54**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-35-100-5000	Administration	145,750.41	161,127.52	124,730.13	164,162.00	162,358.00	-1,804.00	-1.10%	168,852.00	6,494.00	4.00%
20-35-100-5030	PT Supervisor	0.00	94.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5055	PT Administration	0.00	0.00	1,680.01	0.00	2,000.00	2,000.00	0.00%	2,080.00	80.00	4.00%
Total Category: 50 - Salaries & Wages:		**145,750.41**	**161,222.00**	**126,410.14**	**164,162.00**	**164,358.00**	**196.00**	**0.12%**	**170,932.00**	**6,574.00**	**4.00%**
Category: 51 - Employee Benefits											
20-35-100-5110	Health Insurance Premiums	23,342.68	29,934.28	24,560.82	31,888.33	37,570.00	5,681.67	17.82%	57,388.29	19,818.29	52.75%
20-35-100-5150	Training & Education	0.00	630.00	0.00	875.00	875.00	0.00	0.00%	900.00	25.00	2.86%
20-35-100-5160	Dues	0.00	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	366.32	543.06	169.88	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		**23,709.00**	**31,107.34**	**24,730.70**	**33,113.33**	**38,795.00**	**5,681.67**	**17.16%**	**58,638.29**	**19,843.29**	**51.15%**
Category: 52 - Contract Services											
20-35-100-5200	Building Maintenance Services	18,284.00	17,112.00	11,408.00	18,284.00	17,112.00	-1,172.00	-6.41%	17,112.00	0.00	0.00%
20-35-100-5205	Equipment Maintenance Servi	4,446.07	658.30	2,014.75	2,250.00	2,611.00	361.00	16.04%	2,690.00	79.00	3.03%
20-35-100-5225	Misc. Contract Services	27,384.90	27,897.00	21,057.80	27,439.00	27,439.00	0.00	0.00%	28,262.00	823.00	3.00%
20-35-100-5250	Misc. Professional Services	137,333.96	169,961.59	76,291.81	157,404.00	171,758.00	14,354.00	9.12%	177,900.00	6,142.00	3.58%
20-35-100-5255	Marketing	0.00	0.00	9.64	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	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	34,800.00	32,400.00	0.00	37,500.00	35,000.00	-2,500.00	-6.67%	37,500.00	2,500.00	7.14%
Total Category: 52 - Contract Services:		**222,248.93**	**248,028.89**	**110,782.00**	**244,127.00**	**254,920.00**	**10,793.00**	**4.42%**	**264,714.00**	**9,794.00**	**3.84%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 53 - Utilities											
20-35-100-5310	Communications	593.02	560.78	315.08	550.00	550.00	0.00	0.00%	564.00	14.00	2.55%
20-35-100-5320	Water	677.42	737.34	388.76	780.00	780.00	0.00	0.00%	819.00	39.00	5.00%
20-35-100-5330	Electricity	8,014.80	9,027.55	6,390.14	9,240.00	8,580.00	-660.00	-7.14%	10,260.00	1,680.00	19.58%
20-35-100-5340	Natural Gas	15,323.19	13,589.76	10,897.94	21,000.00	15,047.00	-5,953.00	-28.35%	16,000.00	953.00	6.33%
20-35-100-5350	Misc. Utilities	1,883.00	1,903.44	1,253.10	1,902.00	1,902.00	0.00	0.00%	1,960.00	58.00	3.05%
	Total Category: 53 - Utilities :	**26,491.43**	**25,818.87**	**19,245.02**	**33,472.00**	**26,859.00**	**-6,613.00**	**-19.76%**	**29,603.00**	**2,744.00**	**10.22%**
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	47,439.59	20,263.93	17,530.80	26,130.00	26,130.00	0.00	0.00%	26,920.00	790.00	3.02%
20-35-100-5410	Office Supplies	205.97	175.61	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
20-35-100-5420	Building Supplies	1,041.86	-34.20	32.97	1,500.00	1,500.00	0.00	0.00%	1,545.00	45.00	3.00%
20-35-100-5430	Equipment Supplies	116.08	183.67	0.00	150.00	150.00	0.00	0.00%	155.00	5.00	3.33%
20-35-100-5460	Uniform Supplies	0.00	736.48	397.45	1,500.00	1,500.00	0.00	0.00%	1,550.00	50.00	3.33%
20-35-100-5470	Misc. Supplies	0.00	1,004.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**48,803.50**	**22,329.93**	**17,961.22**	**29,430.00**	**29,430.00**	**0.00**	**0.00%**	**30,320.00**	**890.00**	**3.02%**
Category: 55 - Equipment and Repairs											
20-35-100-5510	Building Repairs	11,117.00	9,722.52	800.00	9,500.00	9,500.00	0.00	0.00%	10,070.00	570.00	6.00%
20-35-100-5520	Equipment Repairs	1,633.65	78.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5850	Equipment	0.00	10,665.00	11,373.00	10,665.00	11,373.00	708.00	6.64%	9,795.00	-1,578.00	-13.87%
	Total Category: 55 - Equipment and Repairs :	**12,750.65**	**20,466.42**	**12,173.00**	**20,165.00**	**20,873.00**	**708.00**	**3.51%**	**19,865.00**	**-1,008.00**	**-4.83%**
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	31,643.00	20,931.00	2,667.00	53,978.00	46,000.00	-7,978.00	-14.78%	65,000.00	19,000.00	41.30%
20-35-100-6050	Transfer to Capital Fund	228,300.00	227,900.00	18,675.00	227,350.00	227,350.00	0.00	0.00%	231,650.00	4,300.00	1.89%
	Total Category: 60 - Transfers :	**259,943.00**	**248,831.00**	**21,342.00**	**281,328.00**	**273,350.00**	**-7,978.00**	**-2.84%**	**296,650.00**	**23,300.00**	**8.52%**
	Total Program: 100 - Operations:	**-164,102.48**	**-23,024.60**	**831,654.63**	**-40,969.33**	**-32,488.00**	**8,481.33**	**-20.70%**	**-56,363.29**	**-23,875.29**	**73.49%**
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	13,689.64	9,898.18	2,353.37	7,969.00	8,500.00	531.00	6.66%	8,500.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	**13,689.64**	**9,898.18**	**2,353.37**	**7,969.00**	**8,500.00**	**531.00**	**6.66%**	**8,500.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	5,529.58	9,169.53	5,730.95	4,781.40	7,703.00	2,921.60	61.10%	7,874.40	171.40	2.23%
	Total Category: 54 - Supplies :	**5,529.58**	**9,169.53**	**5,730.95**	**4,781.40**	**7,703.00**	**2,921.60**	**61.10%**	**7,874.40**	**171.40**	**2.23%**
	Total Program: 120 - Pro Shop:	**8,160.06**	**728.65**	**-3,377.58**	**3,187.60**	**797.00**	**-2,390.60**	**-75.00%**	**625.60**	**-171.40**	**-21.51%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 180 - Lessons - Platform											
Category: 44 - Fee Revenue											
20-35-180-4430	Lessons	414,173.48	368,703.54	317,327.23	398,800.00	409,592.00	10,792.00	2.71%	430,070.00	20,478.00	5.00%
Total Category: 44 - Fee Revenue :		**414,173.48**	**368,703.54**	**317,327.23**	**398,800.00**	**409,592.00**	**10,792.00**	**2.71%**	**430,070.00**	**20,478.00**	**5.00%**
Category: 50 - Salaries & Wages											
20-35-180-5045	PT Instructor	265,985.22	302,292.13	217,821.23	292,176.00	304,577.00	12,401.00	4.24%	316,760.00	12,183.00	4.00%
Total Category: 50 - Salaries & Wages:		**265,985.22**	**302,292.13**	**217,821.23**	**292,176.00**	**304,577.00**	**12,401.00**	**4.24%**	**316,760.00**	**12,183.00**	**4.00%**
Category: 52 - Contract Services											
20-35-180-5215	Independent Contractor Servic	2,400.00	3,600.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	3,300.00	300.00	10.00%
Total Category: 52 - Contract Services:		**2,400.00**	**3,600.00**	**3,000.00**	**3,000.00**	**3,000.00**	**0.00**	**0.00%**	**3,300.00**	**300.00**	**10.00%**
Total Program: 180 - Lessons - Platform:		**145,788.26**	**62,811.41**	**96,506.00**	**103,624.00**	**102,015.00**	**-1,609.00**	**-1.55%**	**110,010.00**	**7,995.00**	**7.84%**
Total Department: 35 - Platform Tennis:		**-10,154.16**	**40,515.46**	**924,783.05**	**65,842.27**	**70,324.00**	**4,481.73**	**6.81%**	**54,272.31**	**-16,051.69**	**-22.83%**
Total Fund: 20 - RECREATION:		**425,075.90**	**666,149.02**	**1,546,838.51**	**495,311.33**	**635,964.99**	**140,653.66**	**28.40%**	**649,617.97**	**13,652.98**	**2.15%**
Report Total:		**425,075.90**	**666,149.02**	**1,546,838.51**	**495,311.33**	**635,964.99**	**140,653.66**	**28.40%**	**649,617.97**	**13,652.98**	**2.15%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 32 - Tennis Operations										
Program: 100 - Operations										
43 - Daily Fees	11,837.50	15,982.50	10,062.00	14,500.00	15,970.00	1,470.00	10.14%	15,970.00	0.00	0.00%
45 - Membership Fees	70,420.99	75,749.09	95,769.58	77,075.00	77,225.00	150.00	0.19%	81,485.00	4,260.00	5.52%
46 - Rental Revenue	337,335.21	352,680.24	265,762.72	363,710.00	365,446.00	1,736.00	0.48%	363,710.00	-1,736.00	-0.48%
48 - Miscellaneous Revenue	-322.75	222.65	83.85	0.00	83.85	83.85	0.00%	0.00	-83.85	-100.00%
50 - Salaries & Wages	213,999.11	201,696.12	168,281.78	215,312.00	216,947.86	1,635.86	0.76%	226,100.00	9,152.14	4.22%
51 - Employee Benefits	154,945.10	131,302.24	77,387.91	171,750.84	154,396.00	-17,354.84	-10.10%	126,819.34	-27,576.66	-17.86%
52 - Contract Services	84,667.89	82,137.11	53,736.40	91,556.00	83,518.88	-8,037.12	-8.78%	89,180.00	5,661.12	6.78%
53 - Utilities	99,963.85	97,105.41	64,696.20	112,893.00	103,808.27	-9,084.73	-8.05%	110,452.00	6,643.73	6.40%
54 - Supplies	15,495.79	23,829.44	11,820.79	27,350.00	26,913.25	-436.75	-1.60%	28,100.00	1,186.75	4.41%
55 - Equipment and Repairs	14,335.94	14,144.23	3,812.13	16,656.00	10,500.00	-6,156.00	-36.96%	12,500.00	2,000.00	19.05%
60 - Transfers	114,233.00	75,562.00	9,721.00	196,726.00	167,000.00	-29,726.00	-15.11%	219,000.00	52,000.00	31.14%
Total Program: 100 - Operations:	**-278,369.73**	**-181,142.07**	**-17,778.06**	**-376,958.84**	**-304,359.41**	**72,599.43**	**-19.26%**	**-350,986.34**	**-46,626.93**	**15.32%**
Program: 120 - Pro Shop										
47 - Retail Sales	57,800.74	55,450.11	30,058.77	63,000.00	45,188.00	-17,812.00	-28.27%	45,000.00	-188.00	-0.42%
48 - Miscellaneous Revenue	4,325.00	4,614.22	3,167.46	4,621.00	4,621.00	0.00	0.00%	5,000.00	379.00	8.20%
50 - Salaries & Wages	3,322.00	6,614.27	3,208.45	4,046.00	4,046.00	0.00	0.00%	4,046.00	0.00	0.00%
54 - Supplies	46,220.88	41,516.47	18,211.84	49,622.10	33,535.65	-16,086.45	-32.42%	33,396.00	-139.65	-0.42%
Total Program: 120 - Pro Shop:	**12,582.86**	**11,933.59**	**11,805.94**	**13,952.90**	**12,227.35**	**-1,725.55**	**-12.37%**	**12,558.00**	**330.65**	**2.70%**
Program: 160 - Basic Tennis										
44 - Fee Revenue	278,442.16	340,444.20	317,162.78	339,519.00	347,837.61	8,318.61	2.45%	365,225.00	17,387.39	5.00%
50 - Salaries & Wages	135,543.08	189,457.90	113,136.97	193,530.00	152,367.86	-41,162.14	-21.27%	158,410.00	6,042.14	3.97%
Total Program: 160 - Basic Tennis:	**142,899.08**	**150,986.30**	**204,025.81**	**145,989.00**	**195,469.75**	**49,480.75**	**33.89%**	**206,815.00**	**11,345.25**	**5.80%**
Program: 161 - Jr. Excellence										
44 - Fee Revenue	46,214.15	72,108.00	31,804.10	67,015.00	74,515.00	7,500.00	11.19%	79,291.00	4,776.00	6.41%
50 - Salaries & Wages	40,974.10	34,609.31	19,175.94	34,393.00	27,103.11	-7,289.89	-21.20%	26,194.00	-909.11	-3.35%
Total Program: 161 - Jr. Excellence:	**5,240.05**	**37,498.69**	**12,628.16**	**32,622.00**	**47,411.89**	**14,789.89**	**45.34%**	**53,097.00**	**5,685.11**	**11.99%**
Program: 162 - Camps										
44 - Fee Revenue	166,552.61	195,064.41	148,005.15	199,014.00	153,009.55	-46,004.45	-23.12%	185,080.00	32,070.45	20.96%
50 - Salaries & Wages	61,047.69	73,020.81	57,597.17	76,200.00	58,129.33	-18,070.67	-23.71%	60,128.00	1,998.67	3.44%
54 - Supplies	2,784.78	3,464.29	3,273.20	3,500.00	3,273.20	-226.80	-6.48%	3,500.00	226.80	6.93%
Total Program: 162 - Camps:	**102,720.14**	**118,579.31**	**87,134.78**	**119,314.00**	**91,607.02**	**-27,706.98**	**-23.22%**	**121,452.00**	**29,844.98**	**32.58%**
Program: 163 - Jr. Special										
44 - Fee Revenue	6,869.00	13,973.00	10,624.30	9,532.00	14,625.30	5,093.30	53.43%	15,356.00	730.70	5.00%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
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: 163 - Jr. Special:	**6,869.00**	**13,973.00**	**10,624.30**	**9,532.00**	**14,625.30**	**5,093.30**	**53.43%**	**15,356.00**	**730.70**	**5.00%**
Program: 164 - Private Lessons										
44 - Fee Revenue	230,210.00	206,703.40	109,093.95	235,763.00	194,249.30	-41,513.70	-17.61%	203,955.00	9,705.70	5.00%
50 - Salaries & Wages	129,734.17	114,832.30	81,218.08	125,800.00	111,515.00	-14,285.00	-11.36%	115,975.00	4,460.00	4.00%
Total Program: 164 - Private Lessons:	**100,475.83**	**91,871.10**	**27,875.87**	**109,963.00**	**82,734.30**	**-27,228.70**	**-24.76%**	**87,980.00**	**5,245.70**	**6.34%**
Program: 165 - Adult Basic Tennis										
44 - Fee Revenue	147,332.75	156,902.60	144,493.76	166,125.00	164,440.10	-1,684.90	-1.01%	172,507.00	8,066.90	4.91%
50 - Salaries & Wages	38,219.77	47,490.38	31,859.27	48,653.00	45,169.33	-3,483.67	-7.16%	46,975.00	1,805.67	4.00%
Total Program: 165 - Adult Basic Tennis:	**109,112.98**	**109,412.22**	**112,634.49**	**117,472.00**	**119,270.77**	**1,798.77**	**1.53%**	**125,532.00**	**6,261.23**	**5.25%**
Program: 166 - Adult Drill										
44 - Fee Revenue	450,918.75	474,310.09	287,340.91	483,403.00	460,168.02	-23,234.98	-4.81%	483,175.00	23,006.98	5.00%
50 - Salaries & Wages	227,527.31	215,423.72	125,608.02	238,320.00	170,801.00	-67,519.00	-28.33%	177,633.00	6,832.00	4.00%
Total Program: 166 - Adult Drill:	**223,391.44**	**258,886.37**	**161,732.89**	**245,083.00**	**289,367.02**	**44,284.02**	**18.07%**	**305,542.00**	**16,174.98**	**5.59%**
Program: 168 - Special Events										
44 - Fee Revenue	12,153.75	12,908.00	12,080.00	15,000.00	18,287.00	3,287.00	21.91%	18,500.00	213.00	1.16%
50 - Salaries & Wages	595.01	0.00	708.72	0.00	1,000.00	1,000.00	0.00%	0.00	-1,000.00	-100.00%
Total Program: 168 - Special Events:	**11,558.74**	**12,908.00**	**11,371.28**	**15,000.00**	**17,287.00**	**2,287.00**	**15.25%**	**18,500.00**	**1,213.00**	**7.02%**
Program: 702 - Pickleball										
48 - Miscellaneous Revenue	0.00	3,165.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	1,250.33	2,437.95	0.00	2,500.00	0.00	-2,500.00	-100.00%	500.00	500.00	0.00%
Total Program: 702 - Pickleball:	**-1,250.33**	**727.05**	**0.00**	**-2,500.00**	**0.00**	**2,500.00**	**-100.00%**	**-500.00**	**-500.00**	**0.00%**
Total Department: 32 - Tennis Operations:	**435,230.06**	**625,633.56**	**622,055.46**	**429,469.06**	**565,640.99**	**136,171.93**	**31.71%**	**595,345.66**	**29,704.67**	**5.25%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 35 - Platform Tennis										
Program: 100 - Operations										
44 - Fee Revenue	159,995.00	206,672.00	287,177.00	204,078.00	212,200.00	8,122.00	3.98%	222,810.00	10,610.00	5.00%
45 - Membership Fees	412,034.81	523,778.85	869,708.17	549,900.00	553,047.00	3,147.00	0.57%	580,699.00	27,652.00	5.00%
46 - Rental Revenue	11,736.00	4,329.00	7,162.00	10,850.00	10,850.00	0.00	0.00%	10,850.00	0.00	0.00%
48 - Miscellaneous Revenue	-8,171.37	0.00	251.54	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	145,750.41	161,222.00	126,410.14	164,162.00	164,358.00	196.00	0.12%	170,932.00	6,574.00	4.00%
51 - Employee Benefits	23,709.00	31,107.34	24,730.70	33,113.33	38,795.00	5,681.67	17.16%	58,638.29	19,843.29	51.15%
52 - Contract Services	222,248.93	248,028.89	110,782.00	244,127.00	254,920.00	10,793.00	4.42%	264,714.00	9,794.00	3.84%
53 - Utilities	26,491.43	25,818.87	19,245.02	33,472.00	26,859.00	-6,613.00	-19.76%	29,603.00	2,744.00	10.22%
54 - Supplies	48,803.50	22,329.93	17,961.22	29,430.00	29,430.00	0.00	0.00%	30,320.00	890.00	3.02%
55 - Equipment and Repairs	12,750.65	20,466.42	12,173.00	20,165.00	20,873.00	708.00	3.51%	19,865.00	-1,008.00	-4.83%
60 - Transfers	259,943.00	248,831.00	21,342.00	281,328.00	273,350.00	-7,978.00	-2.84%	296,650.00	23,300.00	8.52%
Total Program: 100 - Operations:	**-164,102.48**	**-23,024.60**	**831,654.63**	**-40,969.33**	**-32,488.00**	**8,481.33**	**-20.70%**	**-56,363.29**	**-23,875.29**	**73.49%**
Program: 120 - Pro Shop										
47 - Retail Sales	13,689.64	9,898.18	2,353.37	7,969.00	8,500.00	531.00	6.66%	8,500.00	0.00	0.00%
54 - Supplies	5,529.58	9,169.53	5,730.95	4,781.40	7,703.00	2,921.60	61.10%	7,874.40	171.40	2.23%
Total Program: 120 - Pro Shop:	**8,160.06**	**728.65**	**-3,377.58**	**3,187.60**	**797.00**	**-2,390.60**	**-75.00%**	**625.60**	**-171.40**	**-21.51%**
Program: 180 - Lessons - Platform										
44 - Fee Revenue	414,173.48	368,703.54	317,327.23	398,800.00	409,592.00	10,792.00	2.71%	430,070.00	20,478.00	5.00%
50 - Salaries & Wages	265,985.22	302,292.13	217,821.23	292,176.00	304,577.00	12,401.00	4.24%	316,760.00	12,183.00	4.00%
52 - Contract Services	2,400.00	3,600.00	3,000.00	3,000.00	3,000.00	0.00	0.00%	3,300.00	300.00	10.00%
Total Program: 180 - Lessons - Platform:	**145,788.26**	**62,811.41**	**96,506.00**	**103,624.00**	**102,015.00**	**-1,609.00**	**-1.55%**	**110,010.00**	**7,995.00**	**7.84%**
Total Department: 35 - Platform Tennis:	**-10,154.16**	**40,515.46**	**924,783.05**	**65,842.27**	**70,324.00**	**4,481.73**	**6.81%**	**54,272.31**	**-16,051.69**	**-22.83%**
Total Fund: 20 - RECREATION:	**425,075.90**	**666,149.02**	**1,546,838.51**	**495,311.33**	**635,964.99**	**140,653.66**	**28.40%**	**649,617.97**	**13,652.98**	**2.15%**
Report Total:	**425,075.90**	**666,149.02**	**1,546,838.51**	**495,311.33**	**635,964.99**	**140,653.66**	**28.40%**	**649,617.97**	**13,652.98**	**2.15%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		425,075.90	666,149.02	1,546,838.51	495,311.33	635,964.99	140,653.66	28.40%	649,617.97	13,652.98	2.15%
	Report Total:	**425,075.90**	**666,149.02**	**1,546,838.51**	**495,311.33**	**635,964.99**	**140,653.66**	**28.40%**	**649,617.97**	**13,652.98**	**2.15%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Recreation Budget for Center for the Arts and Performing Arts

---

These 2027 Budgets for Center for the Arts and Performing Arts are presented for your consideration. The following budgets are grouped by Division. Highlights are included below.

GL Codes:
20-41-200 Center for the Arts (CFA)
20-41-800 Performing Arts

200 CFA

201 Administration
201-5055 PT Administration
Full year of staffing for Visual Arts Coordinator and Admin Assistant (split between 200 & 800).

204 General Art
Overall net up 11%. Programs 215 (art workshops), 221 (art birthday parties) and 222 (dance birthday parties) were combined into 204.

207 Ceramics
2027 will be a return to full operations in the ceramics studio
Budget for net revenue is trending back toward 3yr average

213 Dance Team
213-4400 Fee Revenue
Fee revenue increases include additional dance teams, an increase in performance ad-ons and competition entry fees.
213-5045 PT Instructor
Performance ad-ons come with additional instruction and coaching costs. Dance Coach will be PT1 position.

217 Arts in the Parks Camp
217-4400 Fee Revenue

AIP fees are up 9.9% in 2027 to reflect increasing costs and market position within similar camps.

218 Dance Camp
218-4400 Fee Revenue up due to Jr Dance program growth and increased costume costs.

224 Sew Crafty
224-5050 PT Counselor
Adding a counselor position to camp 2027

800 Performing Arts

801-5055 PT Administration
PT2 Administrative admin assistant is now split between 800 & 200.

805 WCT
805-4340 Ticket Sales
Not increased much based upon free summer show at Wallace Bowl

805-5055 PT Administration
Lower staff costs because some cost has shifted to Community Appreciation for Wallace Bowl show

813 Broadway Bound
Continued interest and popularity of BB juniors sessions.

814 Auditorium Management
814-4720 Increase in concession sales with the updating of POS capability

828 Alumni Show
828-5225 Misc Contract Services
Represents 2 additional production contracts for the show (photography & videography)

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Center for the Arts	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	21,930	21,145	22,490	0	12,584	21,626	26,568	12,333	11,765	12,480	12,724	13,440	716.25	5.629%
Fee Revenue	596,605	630,104	652,813	175,035	481,314	533,324	567,396	639,754	802,601	821,459	875,333	1,028,752	153,418.75	17.527%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Retail Sales	787	594	747	475	0	0	0	0	1,738	0	0	0	-	
Miscellaneous Revenue	250	640	544	0	0	0	0	0	0	0	0	0	-	
Total Revenue	619,571	652,482	676,594	175,510	493,898	554,950	593,964	652,087	816,104	833,939	888,057	1,042,192	154,135.00	17.356%
Expenses														
Salaries & Wages	$275,748	$267,139	$258,459	$102,593	$174,879	$249,900	$325,153	$323,364	$400,293	$467,507	$446,232	$496,453	50,221.21	11.255%
Employee Benefits	24,746	26,272	26,768	20,824	9,956	6,247	1,744	30,023	41,393	30,915	30,641	37,128	6,487.30	21.172%
Contract Services	39,620	39,075	41,511	7,214	2,159	14,007	38,782	44,428	56,547	75,751	75,707	115,702	39,995.66	52.830%
Utilities	684	671	1,476	666	955	1,040	1,818	861	2,039	1,971	1,976	2,113	137.25	6.947%
Supplies	59,978	61,836	63,582	22,454	29,412	54,430	80,698	72,764	120,124	104,785	103,349	116,290	12,940.41	12.521%
Repairs	536	342	428	888	0	687	0	0	641	3,490	1,845	8,844	6,999.00	379.350%
Operating Expenses	$401,312	395,336	$392,224	154,638	217,361	326,311	448,195	471,441	621,037	684,419	659,749	776,530	116,780.83	17.701%
Operating Surplus (Deficit)	218,259	257,147	284,370	20,872	276,537	228,640	145,769	180,646	195,067	149,520	228,307	265,662	37,354.17	16.361%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	303,628	303,628	303,750	122,224	61,292	83,059	62,912	80,750	33,976	73,274	93,100	72,250	(20,850.00)	-22.395%
Total Non-Operating Expenses	303,628	303,628	303,750	122,224	61,292	83,059	62,912	80,750	33,976	73,274	93,100	72,250	(20,850.00)	-22.395%
Net Non-Operating Surplus (Deficit)	(303,628)	(303,628)	(303,750)	(122,224)	(61,292)	(83,059)	(62,912)	(80,750)	(33,976)	(73,274)	(93,100)	(72,250)	20,850.00	-22.395%
Total Expenses	704,940	698,964	695,974	276,862	278,653	409,370	511,107	552,191	655,013	757,693	752,849	848,780	95,930.83	12.742%
Net Surplus (Deficit)	(85,369)	(46,482)	(19,380)	(101,352)	215,245	145,580	82,857	99,896	161,091	76,246	135,207	193,412	58,204.17	43.048%

Capital Spending - NONE

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Performing Arts	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	54,373	52,741	62,000	17,740	24,728	48,059	56,448	59,845	74,034	64,155	56,394	59,078	2,684.33	4.760%
Fee Revenue	318,705	344,205	392,293	138,341	339,381	502,507	443,946	406,309	544,410	574,767	615,980	657,869	41,889.16	6.800%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	2,221	0	2,899	713	0	0	0	0	1,620	3,000	4,075	4,565	489.52	12.013%
Retail Sales	3,320	3,289	3,296	1,216	0	0	(3)	250	7,296	17,650	10,500	17,110	6,610.00	62.952%
Miscellaneous Revenue	2,436	6,889	5,454	1,964	(495)	0	0	0	0	15,700	1,003	4,847	3,844.00	383.250%
Total Revenue	381,055	407,123	465,942	159,974	363,614	550,566	500,391	466,404	627,360	675,272	687,952	743,469	55,517.01	8.070%
Expenses														
Salaries & Wages	$210,905	$203,920	$227,001	$115,185	$147,842	$235,041	$251,374	$231,205	$286,075	$367,462	$363,211	$367,955	4,744.26	1.306%
Employee Benefits	4,873	5,691	5,899	3,568	4,286	2,181	343	191	0	16,792	16,733	19,427	2,693.45	16.096%
Contract Services	51,838	43,787	38,828	26,473	32,966	37,088	22,238	26,645	36,159	46,121	40,686	46,871	6,185.06	15.202%
Utilities	25	0	0	0	0	0	0	0	0	0	0	0	-	
Supplies	18,941	15,675	14,934	6,820	10,519	23,781	31,015	24,273	26,851	36,592	37,188	41,863	4,675.04	12.571%
Repairs	3,048	2,715	3,962	729	5,753	2,817	0	1,361	2,180	8,675	8,524	5,790	(2,734.08)	-32.075%
Operating Expenses	$289,630	271,788	$290,623	152,776	201,366	300,908	304,970	283,675	351,264	475,642	466,342	481,906	15,563.73	3.337%
Operating Surplus (Deficit)	91,425	135,334	175,318	7,198	162,248	249,658	195,421	182,729	276,096	199,630	221,609	261,563	39,953.28	18.029%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	155,188	155,188	155,250	62,470	47,784	64,753	85,492	115,204	74,129	90,138	90,400	88,900	(1,500.00)	-1.659%
Total Non-Operating Expenses	155,188	155,188	155,250	62,470	47,784	64,753	85,492	115,204	74,129	90,138	90,400	88,900	(1,500.00)	-1.659%
Net Non-Operating Surplus (Deficit)	(155,188)	(155,188)	(155,250)	(62,470)	(47,784)	(64,753)	(85,492)	(115,204)	(74,129)	(90,138)	(90,400)	(88,900)	1,500.00	-1.659%
Total Expenses	444,817	426,976	445,873	215,246	249,150	365,661	390,462	398,879	425,393	565,780	556,742	570,806	14,063.73	2.526%
Net Surplus (Deficit)	(63,762)	(19,853)	20,068	(55,272)	114,464	184,905	109,929	67,525	201,967	109,492	131,209	172,663	41,453.28	31.593%
Capital Spending		24,181	-	-	-	4,496	-	15,860	27,400				71,938	



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
ProgramArea: 2 - Center for the Arts											
Program: 201 - Administration											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	59,201.59	114,452.45	108,438.56	102,377.37	102,440.29	62.92	0.06%	106,537.91	4,097.62	4.00%
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	23,454.59	14,675.44	24,008.00	38,934.00	38,984.00	50.00	0.13%	34,252.50	-4,731.50	-12.14%
20-41-201-5080	Overtime FT	0.00	226.90	1,030.59	1,375.00	1,500.00	125.00	9.09%	1,461.60	-38.40	-2.56%
20-41-201-5085	Overtime PT	747.00	557.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**83,403.18**	**129,912.30**	**133,477.15**	**142,686.37**	**142,924.29**	**237.92**	**0.17%**	**142,252.01**	**-672.28**	**-0.47%**
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	29,750.87	39,005.27	16,799.60	25,124.14	25,124.14	0.00	0.00%	28,152.75	3,028.61	12.05%
20-41-201-5150	Training & Education	0.00	1,078.63	1,796.74	2,172.00	1,800.00	-372.00	-17.13%	2,110.00	310.00	17.22%
20-41-201-5160	Dues	0.00	265.00	530.00	530.00	530.00	0.00	0.00%	568.00	38.00	7.17%
20-41-201-5170	Awards and Meetings	0.00	93.92	0.00	720.00	720.00	0.00	0.00%	741.60	21.60	3.00%
	Total Category: 51 - Employee Benefits :	**29,750.87**	**40,442.82**	**19,126.34**	**28,546.14**	**28,174.14**	**-372.00**	**-1.30%**	**31,572.35**	**3,398.21**	**12.06%**
Category: 52 - Contract Services											
20-41-201-5220	Transportation	0.00	11.00	252.20	160.00	350.00	190.00	118.75%	360.00	10.00	2.86%
20-41-201-5255	Marketing	0.00	208.11	798.14	625.00	800.00	175.00	28.00%	643.75	-156.25	-19.53%
	Total Category: 52 - Contract Services:	**0.00**	**219.11**	**1,050.34**	**785.00**	**1,150.00**	**365.00**	**46.50%**	**1,003.75**	**-146.25**	**-12.72%**
Category: 53 - Utilities											
20-41-201-5310	Communications	461.78	1,256.06	959.13	1,200.00	1,450.00	250.00	20.83%	1,458.00	8.00	0.55%
	Total Category: 53 - Utilities :	**461.78**	**1,256.06**	**959.13**	**1,200.00**	**1,450.00**	**250.00**	**20.83%**	**1,458.00**	**8.00**	**0.55%**
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	254.77	244.52	254.71	250.00	255.71	5.71	2.28%	257.50	1.79	0.70%
20-41-201-5410	Office Supplies	32.69	128.03	85.75	140.00	140.00	0.00	0.00%	144.20	4.20	3.00%
20-41-201-5460	Uniform Supplies	0.00	0.00	0.00	560.00	560.00	0.00	0.00%	576.80	16.80	3.00%
	Total Category: 54 - Supplies :	**287.46**	**372.55**	**340.46**	**950.00**	**955.71**	**5.71**	**0.60%**	**978.50**	**22.79**	**2.38%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 60 - Transfers											
20-41-201-6010	Admin Overhead Charge	80,750.00	33,976.00	35,385.00	73,274.00	93,100.00	19,826.00	27.06%	72,250.00	-20,850.00	-22.40%
Total Category: 60 - Transfers :		**80,750.00**	**33,976.00**	**35,385.00**	**73,274.00**	**93,100.00**	**19,826.00**	**27.06%**	**72,250.00**	**-20,850.00**	**-22.40%**
Total Program: 201 - Administration:		**194,653.29**	**206,178.84**	**190,338.42**	**247,441.51**	**267,754.14**	**20,312.63**	**8.21%**	**249,514.61**	**-18,239.53**	**-6.81%**
Program: 204 - General Art											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	82,961.14	84,355.06	81,254.72	96,000.00	88,000.00	-8,000.00	-8.33%	107,675.00	19,675.00	22.36%
Total Category: 44 - Fee Revenue :		**82,961.14**	**84,355.06**	**81,254.72**	**96,000.00**	**88,000.00**	**-8,000.00**	**-8.33%**	**107,675.00**	**19,675.00**	**22.36%**
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	27,076.53	31,911.30	23,266.42	32,000.00	31,846.00	-154.00	-0.48%	33,120.00	1,274.00	4.00%
20-41-204-5055	PT Administration	0.00	0.00	1,475.96	19,000.00	2,460.00	-16,540.00	-87.05%	2,560.00	100.00	4.07%
20-41-204-5085	Overtime PT	0.00	0.00	14.26	0.00	14.26	14.26	0.00%	0.00	-14.26	-100.00%
Total Category: 50 - Salaries & Wages:		**27,076.53**	**31,911.30**	**24,756.64**	**51,000.00**	**34,320.26**	**-16,679.74**	**-32.71%**	**35,680.00**	**1,359.74**	**3.96%**
Category: 52 - Contract Services											
20-41-204-5255	Marketing	0.00	0.00	0.00	250.00	250.00	0.00	0.00%	515.00	265.00	106.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**250.00**	**250.00**	**0.00**	**0.00%**	**515.00**	**265.00**	**106.00%**
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	2,152.38	6,096.89	5,719.45	8,917.00	8,900.00	-17.00	-0.19%	12,967.01	4,067.01	45.70%
20-41-204-5430	Equipment Supplies	0.00	0.00	356.96	400.00	400.00	0.00	0.00%	2,760.00	2,360.00	590.00%
Total Category: 54 - Supplies :		**2,152.38**	**6,096.89**	**6,076.41**	**9,317.00**	**9,300.00**	**-17.00**	**-0.18%**	**15,727.01**	**6,427.01**	**69.11%**
Category: 55 - Equipment and Repairs											
20-41-204-5520	Equipment Repairs	0.00	0.00	245.00	790.00	645.00	-145.00	-18.35%	950.00	305.00	47.29%
20-41-204-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	6,494.00	6,494.00	0.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**0.00**	**245.00**	**790.00**	**645.00**	**-145.00**	**-18.35%**	**7,444.00**	**6,799.00**	**1,054.11%**
Total Program: 204 - General Art:		**53,732.23**	**46,346.87**	**50,176.67**	**34,643.00**	**43,484.74**	**8,841.74**	**25.52%**	**48,308.99**	**4,824.25**	**11.09%**
Program: 207 - Ceramics											
Category: 44 - Fee Revenue											
20-41-207-4400	Program Fees	88,396.04	76,389.15	68,630.92	71,600.00	76,000.00	4,400.00	6.15%	91,625.00	15,625.00	20.56%
Total Category: 44 - Fee Revenue :		**88,396.04**	**76,389.15**	**68,630.92**	**71,600.00**	**76,000.00**	**4,400.00**	**6.15%**	**91,625.00**	**15,625.00**	**20.56%**
Category: 50 - Salaries & Wages											
20-41-207-5045	PT Instructor	32,646.43	26,626.01	29,973.21	26,500.00	35,967.00	9,467.00	35.72%	38,860.96	2,893.96	8.05%
20-41-207-5055	PT Administration	8,230.95	6,074.83	4,000.22	7,880.00	4,800.00	-3,080.00	-39.09%	5,486.00	686.00	14.29%
Total Category: 50 - Salaries & Wages:		**40,877.38**	**32,700.84**	**33,973.43**	**34,380.00**	**40,767.00**	**6,387.00**	**18.58%**	**44,346.96**	**3,579.96**	**8.78%**
Category: 52 - Contract Services											
20-41-207-5205	Equipment Maintenance Servi	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-207-5255	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**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**1,000.00**	**1,000.00**	**0.00%**
Category: 54 - Supplies											
20-41-207-5400	Program Operation Supplies	5,888.76	6,645.51	8,432.08	7,000.00	10,950.00	3,950.00	56.43%	12,504.20	1,554.20	14.19%
20-41-207-5430	Equipment Supplies	0.00	0.00	2,389.14	2,750.00	2,750.00	0.00	0.00%	1,000.00	-1,750.00	-63.64%
Total Category: 54 - Supplies :		**5,888.76**	**6,645.51**	**10,821.22**	**9,750.00**	**13,700.00**	**3,950.00**	**40.51%**	**13,504.20**	**-195.80**	**-1.43%**
Category: 55 - Equipment and Repairs											
20-41-207-5520	Equipment Repairs	0.00	641.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**641.00**	**0.00**	**1,200.00**	**1,200.00**	**0.00**	**0.00%**	**1,200.00**	**0.00**	**0.00%**
Total Program: 207 - Ceramics:		**41,629.90**	**36,401.80**	**23,836.27**	**26,270.00**	**20,333.00**	**-5,937.00**	**-22.60%**	**31,573.84**	**11,240.84**	**55.28%**
Program: 209 - New Trier Extension (NTX)											
Category: 44 - Fee Revenue											
20-41-209-4400	Program Fees	4,312.77	3,125.38	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		**4,312.77**	**3,125.38**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 209 - New Trier Extension (NTX):		**4,312.77**	**3,125.38**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 211 - Dance											
Category: 44 - Fee Revenue											
20-41-211-4400	Program Fees	172,258.40	194,194.24	228,268.42	200,000.00	233,650.00	33,650.00	16.83%	249,473.50	15,823.50	6.77%
Total Category: 44 - Fee Revenue :		**172,258.40**	**194,194.24**	**228,268.42**	**200,000.00**	**233,650.00**	**33,650.00**	**16.83%**	**249,473.50**	**15,823.50**	**6.77%**
Category: 50 - Salaries & Wages											
20-41-211-5045	PT Instructor	48,211.66	57,020.65	46,251.41	49,000.00	65,650.00	16,650.00	33.98%	70,001.00	4,351.00	6.63%
20-41-211-5055	PT Administration	2,913.94	3,532.06	4,556.82	5,560.00	5,560.00	0.00	0.00%	5,782.40	222.40	4.00%
20-41-211-5085	Overtime PT	0.00	106.08	971.36	0.00	975.00	975.00	0.00%	0.00	-975.00	-100.00%
Total Category: 50 - Salaries & Wages:		**51,125.60**	**60,658.79**	**51,779.59**	**54,560.00**	**72,185.00**	**17,625.00**	**32.30%**	**75,783.40**	**3,598.40**	**4.98%**
Category: 51 - Employee Benefits											
20-41-211-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	360.00	360.00	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**360.00**	**360.00**	**0.00%**
Category: 52 - Contract Services											
20-41-211-5215	Independent Contractor Servic	1,538.08	1,400.00	0.00	310.00	0.00	-310.00	-100.00%	0.00	0.00	0.00%
20-41-211-5220	Transportation	0.00	0.00	112.07	0.00	113.00	113.00	0.00%	120.00	7.00	6.19%
20-41-211-5250	Misc. Professional Services	0.00	250.00	0.00	260.00	0.00	-260.00	-100.00%	0.00	0.00	0.00%
20-41-211-5255	Marketing	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:		**1,538.08**	**1,650.00**	**112.07**	**670.00**	**213.00**	**-457.00**	**-68.21%**	**220.00**	**7.00**	**3.29%**
Category: 54 - Supplies											
20-41-211-5400	Program Operation Supplies	22,013.21	27,165.76	17,569.52	23,075.00	28,000.00	4,925.00	21.34%	28,840.00	840.00	3.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-211-5460	Uniform Supplies	0.00	0.00	0.00	275.00	275.00	0.00	0.00%	960.00	685.00	249.09%
	Total Category: 54 - Supplies :	**22,013.21**	**27,165.76**	**17,569.52**	**23,350.00**	**28,275.00**	**4,925.00**	**21.09%**	**29,800.00**	**1,525.00**	**5.39%**
	Total Program: 211 - Dance:	**97,581.51**	**104,719.69**	**158,807.24**	**121,420.00**	**132,977.00**	**11,557.00**	**9.52%**	**143,310.10**	**10,333.10**	**7.77%**
Program: 213 - Dance Team											
Category: 44 - Fee Revenue											
20-41-213-4400	Program Fees	76,313.57	144,484.35	164,542.93	155,079.94	191,600.00	36,520.06	23.55%	252,327.11	60,727.11	31.69%
	Total Category: 44 - Fee Revenue :	**76,313.57**	**144,484.35**	**164,542.93**	**155,079.94**	**191,600.00**	**36,520.06**	**23.55%**	**252,327.11**	**60,727.11**	**31.69%**
Category: 50 - Salaries & Wages											
20-41-213-5045	PT Instructor	20,333.14	22,454.40	18,529.82	37,639.46	30,000.00	-7,639.46	-20.30%	61,093.00	31,093.00	103.64%
20-41-213-5055	PT Administration	4,833.54	8,329.37	7,229.78	8,300.15	12,000.00	3,699.85	44.58%	10,234.00	-1,766.00	-14.72%
20-41-213-5085	Overtime PT	0.00	240.00	0.00	755.00	0.00	-755.00	-100.00%	755.00	755.00	0.00%
	Total Category: 50 - Salaries & Wages:	**25,166.68**	**31,023.77**	**25,759.60**	**46,694.61**	**42,000.00**	**-4,694.61**	**-10.05%**	**72,082.00**	**30,082.00**	**71.62%**
Category: 51 - Employee Benefits											
20-41-213-5170	Awards and Meetings	0.00	848.81	1,706.54	1,250.00	2,000.00	750.00	60.00%	3,867.00	1,867.00	93.35%
	Total Category: 51 - Employee Benefits :	**0.00**	**848.81**	**1,706.54**	**1,250.00**	**2,000.00**	**750.00**	**60.00%**	**3,867.00**	**1,867.00**	**93.35%**
Category: 52 - Contract Services											
20-41-213-5220	Transportation	0.00	64.00	685.36	250.00	1,000.00	750.00	300.00%	1,663.64	663.64	66.36%
20-41-213-5225	Misc. Contract Services	935.00	0.00	29.99	750.00	1,050.00	300.00	40.00%	1,600.00	550.00	52.38%
20-41-213-5272	Entry Fees/Field Trips	23,120.36	29,195.83	48,005.15	50,328.00	48,005.15	-2,322.85	-4.62%	78,605.00	30,599.85	63.74%
	Total Category: 52 - Contract Services:	**24,055.36**	**29,259.83**	**48,720.50**	**51,328.00**	**50,055.15**	**-1,272.85**	**-2.48%**	**81,868.64**	**31,813.49**	**63.56%**
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	25,890.69	28,258.43	13,296.02	32,000.00	32,000.00	0.00	0.00%	32,870.00	870.00	2.72%
20-41-213-5460	Uniform Supplies	0.00	0.00	0.00	70.00	195.00	125.00	178.57%	330.00	135.00	69.23%
	Total Category: 54 - Supplies :	**25,890.69**	**28,258.43**	**13,296.02**	**32,070.00**	**32,195.00**	**125.00**	**0.39%**	**33,200.00**	**1,005.00**	**3.12%**
	Total Program: 213 - Dance Team:	**1,200.84**	**55,093.51**	**75,060.27**	**23,737.33**	**65,349.85**	**41,612.52**	**175.30%**	**61,309.47**	**-4,040.38**	**-6.18%**
Program: 214 - Dance Recital											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	12,333.00	11,765.00	12,762.75	12,480.00	12,723.75	243.75	1.95%	13,440.00	716.25	5.63%
	Total Category: 43 - Daily Fees :	**12,333.00**	**11,765.00**	**12,762.75**	**12,480.00**	**12,723.75**	**243.75**	**1.95%**	**13,440.00**	**716.25**	**5.63%**
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	2,158.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	**2,158.62**	**0.00**	**0.00**	**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	1,738.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	**0.00**	**1,738.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5055	PT Administration	8,522.44	2,265.69	4,674.68	1,550.00	4,569.68	3,019.68	194.82%	1,600.00	-2,969.68	-64.99%
Total Category: 50 - Salaries & Wages:		**8,522.44**	**2,265.69**	**4,674.68**	**1,550.00**	**4,569.68**	**3,019.68**	**194.82%**	**1,600.00**	**-2,969.68**	**-64.99%**
Category: 51 - Employee Benefits											
20-41-214-5170	Awards and Meetings	0.00	0.00	346.25	350.00	350.00	0.00	0.00%	360.64	10.64	3.04%
Total Category: 51 - Employee Benefits :		**0.00**	**0.00**	**346.25**	**350.00**	**350.00**	**0.00**	**0.00%**	**360.64**	**10.64**	**3.04%**
Category: 52 - Contract Services											
20-41-214-5215	Independent Contractor Servic	0.00	0.00	1,600.00	2,400.00	1,600.00	-800.00	-33.33%	2,400.00	800.00	50.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**1,600.00**	**2,400.00**	**1,600.00**	**-800.00**	**-33.33%**	**2,400.00**	**800.00**	**50.00%**
Category: 54 - Supplies											
20-41-214-5400	Program Operation Supplies	594.08	946.97	612.34	520.00	612.34	92.34	17.76%	702.00	89.66	14.64%
20-41-214-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	240.00	240.00	0.00%
Total Category: 54 - Supplies :		**594.08**	**946.97**	**612.34**	**520.00**	**612.34**	**92.34**	**17.76%**	**942.00**	**329.66**	**53.84%**
Total Program: 214 - Dance Recital:		**5,375.10**	**10,290.49**	**5,529.48**	**7,660.00**	**5,591.73**	**-2,068.27**	**-27.00%**	**8,137.36**	**2,545.63**	**45.52%**
Program: 215 - Workshops											
Category: 44 - Fee Revenue											
20-41-215-4400	Program Fees	8,254.00	2,474.40	2,447.80	8,250.00	2,700.00	-5,550.00	-67.27%	0.00	-2,700.00	-100.00%
Total Category: 44 - Fee Revenue :		**8,254.00**	**2,474.40**	**2,447.80**	**8,250.00**	**2,700.00**	**-5,550.00**	**-67.27%**	**0.00**	**-2,700.00**	**-100.00%**
Category: 50 - Salaries & Wages											
20-41-215-5045	PT Instructor	1,790.84	1,272.82	355.19	3,225.00	575.00	-2,650.00	-82.17%	0.00	-575.00	-100.00%
20-41-215-5055	PT Administration	33.28	0.00	0.00	375.00	0.00	-375.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**1,824.12**	**1,272.82**	**355.19**	**3,600.00**	**575.00**	**-3,025.00**	**-84.03%**	**0.00**	**-575.00**	**-100.00%**
Category: 52 - Contract Services											
20-41-215-5215	Independent Contractor Servic	300.00	0.00	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	100.00	100.00	0.00	0.00%	0.00	-100.00	-100.00%
Total Category: 52 - Contract Services:		**300.00**	**0.00**	**0.00**	**100.00**	**100.00**	**0.00**	**0.00%**	**0.00**	**-100.00**	**-100.00%**
Category: 54 - Supplies											
20-41-215-5400	Program Operation Supplies	1,305.41	1,925.51	0.00	2,885.00	0.00	-2,885.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**1,305.41**	**1,925.51**	**0.00**	**2,885.00**	**0.00**	**-2,885.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 215 - Workshops:		**4,824.47**	**-723.93**	**2,092.61**	**1,665.00**	**2,025.00**	**360.00**	**21.62%**	**0.00**	**-2,025.00**	**-100.00%**
Program: 217 - Arts in the Parks											
Category: 44 - Fee Revenue											
20-41-217-4400	Program Fees	125,608.22	138,533.57	148,151.78	156,465.00	148,151.78	-8,313.22	-5.31%	182,242.00	34,090.22	23.01%
Total Category: 44 - Fee Revenue :		**125,608.22**	**138,533.57**	**148,151.78**	**156,465.00**	**148,151.78**	**-8,313.22**	**-5.31%**	**182,242.00**	**34,090.22**	**23.01%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-217-5030	PT Supervisor	16,785.35	23,366.70	23,097.62	24,086.00	23,150.00	-936.00	-3.89%	25,693.15	2,543.15	10.99%
20-41-217-5045	PT Instructor	0.00	0.00	450.00	1,350.00	450.00	-900.00	-66.67%	1,350.00	900.00	200.00%
20-41-217-5050	PT Counselor	39,080.74	30,214.24	31,864.77	42,360.00	31,864.77	-10,495.23	-24.78%	42,715.87	10,851.10	34.05%
20-41-217-5075	PT Driver	1,400.13	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-217-5085	Overtime PT	68.64	320.47	70.17	364.00	70.17	-293.83	-80.72%	0.00	-70.17	-100.00%
	Total Category: 50 - Salaries & Wages:	**57,334.86**	**53,901.41**	**55,482.56**	**68,160.00**	**55,534.94**	**-12,625.06**	**-18.52%**	**69,759.02**	**14,224.08**	**25.61%**
Category: 51 - Employee Benefits											
20-41-217-5150	Training & Education	0.00	0.00	37.00	105.00	37.00	-68.00	-64.76%	126.00	89.00	240.54%
20-41-217-5170	Awards and Meetings	83.65	73.91	79.55	264.00	79.55	-184.45	-69.87%	220.00	140.45	176.56%
	Total Category: 51 - Employee Benefits :	**83.65**	**73.91**	**116.55**	**369.00**	**116.55**	**-252.45**	**-68.41%**	**346.00**	**229.45**	**196.87%**
Category: 52 - Contract Services											
20-41-217-5220	Transportation	4,020.85	4,259.93	5,496.06	4,388.00	5,496.06	1,108.06	25.25%	8,280.00	2,783.94	50.65%
20-41-217-5255	Marketing	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
20-41-217-5272	Entry Fees/Field Trips	11,217.61	12,277.21	11,755.05	10,815.20	11,755.05	939.85	8.69%	12,136.02	380.97	3.24%
	Total Category: 52 - Contract Services:	**15,238.46**	**16,537.14**	**17,251.11**	**15,353.20**	**17,251.11**	**1,897.91**	**12.36%**	**20,566.02**	**3,314.91**	**19.22%**
Category: 53 - Utilities											
20-41-217-5310	Communications	215.56	535.83	240.33	446.00	320.00	-126.00	-28.25%	320.00	0.00	0.00%
	Total Category: 53 - Utilities :	**215.56**	**535.83**	**240.33**	**446.00**	**320.00**	**-126.00**	**-28.25%**	**320.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-217-5400	Program Operation Supplies	4,425.36	9,537.88	7,428.24	13,342.80	7,428.24	-5,914.56	-44.33%	8,483.06	1,054.82	14.20%
20-41-217-5460	Uniform Supplies	441.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**4,866.57**	**9,537.88**	**7,428.24**	**13,342.80**	**7,428.24**	**-5,914.56**	**-44.33%**	**8,483.06**	**1,054.82**	**14.20%**
	Total Program: 217 - Arts in the Parks:	**47,869.12**	**57,947.40**	**67,632.99**	**58,794.00**	**67,500.94**	**8,706.94**	**14.81%**	**82,767.90**	**15,266.96**	**22.62%**
Program: 218 - Dance Camp											
Category: 44 - Fee Revenue											
20-41-218-4400	Program Fees	43,858.00	66,915.74	77,060.10	62,260.00	77,060.10	14,800.10	23.77%	88,913.00	11,852.90	15.38%
	Total Category: 44 - Fee Revenue :	**43,858.00**	**66,915.74**	**77,060.10**	**62,260.00**	**77,060.10**	**14,800.10**	**23.77%**	**88,913.00**	**11,852.90**	**15.38%**
Category: 50 - Salaries & Wages											
20-41-218-5030	PT Supervisor	10,455.75	18,929.66	18,481.01	21,000.00	18,481.01	-2,518.99	-12.00%	19,220.26	739.25	4.00%
20-41-218-5045	PT Instructor	0.00	0.00	0.00	340.00	0.00	-340.00	-100.00%	351.36	351.36	0.00%
20-41-218-5050	PT Counselor	7,247.84	10,207.50	8,144.00	11,931.40	8,144.00	-3,787.40	-31.74%	10,468.56	2,324.56	28.54%
20-41-218-5075	PT Driver	549.82	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5085	Overtime PT	0.00	704.63	366.94	726.00	366.94	-359.06	-49.46%	630.00	263.06	71.69%
	Total Category: 50 - Salaries & Wages:	**18,253.41**	**29,841.79**	**26,991.95**	**33,997.40**	**26,991.95**	**-7,005.45**	**-20.61%**	**30,670.18**	**3,678.23**	**13.63%**
Category: 51 - Employee Benefits											
20-41-218-5150	Training & Education	70.00	0.00	0.00	105.00	0.00	-105.00	-100.00%	126.00	126.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-218-5170	Awards and Meetings	83.65	0.00	0.00	112.00	0.00	-112.00	-100.00%	172.00	172.00	0.00%
Total Category: 51 - Employee Benefits :		**153.65**	**0.00**	**0.00**	**217.00**	**0.00**	**-217.00**	**-100.00%**	**298.00**	**298.00**	**0.00%**
Category: 52 - Contract Services											
20-41-218-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00	0.00%
20-41-218-5220	Transportation	1,407.35	1,086.26	597.72	1,120.00	597.72	-522.28	-46.63%	1,380.00	782.28	130.88%
20-41-218-5255	Marketing	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
20-41-218-5272	Entry Fees/Field Trips	1,888.79	3,592.56	4,169.57	3,274.88	4,169.57	894.69	27.32%	4,748.80	579.23	13.89%
Total Category: 52 - Contract Services:		**3,296.14**	**4,678.82**	**4,767.29**	**4,544.88**	**4,767.29**	**222.41**	**4.89%**	**7,178.80**	**2,411.51**	**50.58%**
Category: 53 - Utilities											
20-41-218-5310	Communications	184.14	247.22	205.35	325.00	205.75	-119.25	-36.69%	335.00	129.25	62.82%
Total Category: 53 - Utilities :		**184.14**	**247.22**	**205.35**	**325.00**	**205.75**	**-119.25**	**-36.69%**	**335.00**	**129.25**	**62.82%**
Category: 54 - Supplies											
20-41-218-5400	Program Operation Supplies	2,205.55	3,674.49	3,296.49	3,050.00	3,296.49	246.49	8.08%	5,560.00	2,263.51	68.66%
20-41-218-5460	Uniform Supplies	278.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**2,484.06**	**3,674.49**	**3,296.49**	**3,050.00**	**3,296.49**	**246.49**	**8.08%**	**5,560.00**	**2,263.51**	**68.66%**
Total Program: 218 - Dance Camp:		**19,486.60**	**28,473.42**	**41,799.02**	**20,125.72**	**41,798.62**	**21,672.90**	**107.69%**	**44,871.02**	**3,072.40**	**7.35%**
Program: 219 - CA New Programs											
Category: 44 - Fee Revenue											
20-41-219-4400	Program Fees	552.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		**552.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 219 - CA New Programs:		**552.00**	**0.00**	**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	5,970.00	6,055.00	4,061.00	7,000.00	5,085.00	-1,915.00	-27.36%	0.00	-5,085.00	-100.00%
Total Category: 44 - Fee Revenue :		**5,970.00**	**6,055.00**	**4,061.00**	**7,000.00**	**5,085.00**	**-1,915.00**	**-27.36%**	**0.00**	**-5,085.00**	**-100.00%**
Category: 50 - Salaries & Wages											
20-41-221-5045	PT Instructor	3,335.00	2,760.00	1,495.00	2,894.00	1,725.00	-1,169.00	-40.39%	0.00	-1,725.00	-100.00%
Total Category: 50 - Salaries & Wages:		**3,335.00**	**2,760.00**	**1,495.00**	**2,894.00**	**1,725.00**	**-1,169.00**	**-40.39%**	**0.00**	**-1,725.00**	**-100.00%**
Category: 52 - Contract Services											
20-41-221-5255	Marketing	0.00	0.00	0.00	160.00	160.00	0.00	0.00%	0.00	-160.00	-100.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**160.00**	**160.00**	**0.00**	**0.00%**	**0.00**	**-160.00**	**-100.00%**
Category: 54 - Supplies											
20-41-221-5400	Program Operation Supplies	1,186.56	698.54	517.81	1,030.00	650.00	-380.00	-36.89%	0.00	-650.00	-100.00%
Total Category: 54 - Supplies :		**1,186.56**	**698.54**	**517.81**	**1,030.00**	**650.00**	**-380.00**	**-36.89%**	**0.00**	**-650.00**	**-100.00%**
Total Program: 221 - Art Birthday Parties:		**1,448.44**	**2,596.46**	**2,048.19**	**2,916.00**	**2,550.00**	**-366.00**	**-12.55%**	**0.00**	**-2,550.00**	**-100.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 222 - Dance Birthday Parties											
Category: 44 - Fee Revenue											
20-41-222-4400	Program Fees	4,638.00	4,856.00	2,904.00	5,600.00	3,944.00	-1,656.00	-29.57%	0.00	-3,944.00	-100.00%
Total Category: 44 - Fee Revenue :		**4,638.00**	**4,856.00**	**2,904.00**	**5,600.00**	**3,944.00**	**-1,656.00**	**-29.57%**	**0.00**	**-3,944.00**	**-100.00%**
Category: 50 - Salaries & Wages											
20-41-222-5045	PT Instructor	2,455.12	2,415.00	1,150.00	2,610.00	1,500.00	-1,110.00	-42.53%	0.00	-1,500.00	-100.00%
Total Category: 50 - Salaries & Wages:		**2,455.12**	**2,415.00**	**1,150.00**	**2,610.00**	**1,500.00**	**-1,110.00**	**-42.53%**	**0.00**	**-1,500.00**	**-100.00%**
Category: 52 - Contract Services											
20-41-222-5255	Marketing	0.00	0.00	0.00	160.00	160.00	0.00	0.00%	0.00	-160.00	-100.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**160.00**	**160.00**	**0.00**	**0.00%**	**0.00**	**-160.00**	**-100.00%**
Category: 54 - Supplies											
20-41-222-5400	Program Operation Supplies	31.99	142.56	51.98	120.00	120.00	0.00	0.00%	0.00	-120.00	-100.00%
Total Category: 54 - Supplies :		**31.99**	**142.56**	**51.98**	**120.00**	**120.00**	**0.00**	**0.00%**	**0.00**	**-120.00**	**-100.00%**
Total Program: 222 - Dance Birthday Parties:		**2,150.89**	**2,298.44**	**1,702.02**	**2,710.00**	**2,164.00**	**-546.00**	**-20.15%**	**0.00**	**-2,164.00**	**-100.00%**
Program: 223 - Pre-K Dance Camp											
Category: 44 - Fee Revenue											
20-41-223-4400	Program Fees	5,148.00	15,673.00	9,409.33	14,500.00	9,409.33	-5,090.67	-35.11%	11,384.00	1,974.67	20.99%
Total Category: 44 - Fee Revenue :		**5,148.00**	**15,673.00**	**9,409.33**	**14,500.00**	**9,409.33**	**-5,090.67**	**-35.11%**	**11,384.00**	**1,974.67**	**20.99%**
Category: 50 - Salaries & Wages											
20-41-223-5030	PT Supervisor	1,048.32	4,445.51	6,137.25	7,000.00	6,137.25	-862.75	-12.33%	6,382.74	245.49	4.00%
20-41-223-5050	PT Counselor	391.04	274.25	88.00	250.00	88.00	-162.00	-64.80%	0.00	-88.00	-100.00%
Total Category: 50 - Salaries & Wages:		**1,439.36**	**4,719.76**	**6,225.25**	**7,250.00**	**6,225.25**	**-1,024.75**	**-14.13%**	**6,382.74**	**157.49**	**2.53%**
Category: 51 - Employee Benefits											
20-41-223-5150	Training & Education	35.00	12.95	0.00	35.00	0.00	-35.00	-100.00%	42.00	42.00	0.00%
20-41-223-5170	Awards and Meetings	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	70.00	70.00	0.00%
Total Category: 51 - Employee Benefits :		**35.00**	**12.95**	**0.00**	**65.00**	**0.00**	**-65.00**	**-100.00%**	**112.00**	**112.00**	**0.00%**
Category: 52 - Contract Services											
20-41-223-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00	0.00%
20-41-223-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**950.00**	**950.00**	**0.00%**
Category: 54 - Supplies											
20-41-223-5400	Program Operation Supplies	176.93	252.97	82.55	300.00	82.55	-217.45	-72.48%	445.00	362.45	439.07%
20-41-223-5460	Uniform Supplies	176.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**353.53**	**252.97**	**82.55**	**300.00**	**82.55**	**-217.45**	**-72.48%**	**445.00**	**362.45**	**439.07%**
Total Program: 223 - Pre-K Dance Camp:		**3,320.11**	**10,687.32**	**3,101.53**	**6,885.00**	**3,101.53**	**-3,783.47**	**-54.95%**	**3,494.26**	**392.73**	**12.66%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 224 - Sew Crafty											
Category: 44 - Fee Revenue											
20-41-224-4400	Program Fees	6,671.50	42,521.60	40,933.50	44,704.00	40,933.50	-3,770.50	-8.43%	45,112.00	4,178.50	10.21%
	Total Category: 44 - Fee Revenue :	**6,671.50**	**42,521.60**	**40,933.50**	**44,704.00**	**40,933.50**	**-3,770.50**	**-8.43%**	**45,112.00**	**4,178.50**	**10.21%**
Category: 50 - Salaries & Wages											
20-41-224-5030	PT Supervisor	1,790.25	16,861.74	16,913.53	11,225.00	16,913.53	5,688.53	50.68%	14,119.30	-2,794.23	-16.52%
20-41-224-5050	PT Counselor	760.00	48.00	0.00	6,900.00	0.00	-6,900.00	-100.00%	3,777.50	3,777.50	0.00%
	Total Category: 50 - Salaries & Wages:	**2,550.25**	**16,909.74**	**16,913.53**	**18,125.00**	**16,913.53**	**-1,211.47**	**-6.68%**	**17,896.80**	**983.27**	**5.81%**
Category: 51 - Employee Benefits											
20-41-224-5150	Training & Education	0.00	14.95	0.00	70.00	0.00	-70.00	-100.00%	84.00	84.00	0.00%
20-41-224-5170	Awards and Meetings	0.00	0.00	0.00	48.00	0.00	-48.00	-100.00%	128.00	128.00	0.00%
	Total Category: 51 - Employee Benefits :	**0.00**	**14.95**	**0.00**	**118.00**	**0.00**	**-118.00**	**-100.00%**	**212.00**	**212.00**	**0.00%**
Category: 52 - Contract Services											
20-41-224-5250	Misc. Professional Services	0.00	160.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**160.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-224-5400	Program Operation Supplies	1,247.66	9,320.21	5,284.07	8,100.00	5,284.07	-2,815.93	-34.76%	6,550.00	1,265.93	23.96%
20-41-224-5430	Equipment Supplies	0.00	0.00	1,449.96	0.00	1,449.96	1,449.96	0.00%	1,100.00	-349.96	-24.14%
20-41-224-5460	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 :	**1,247.66**	**9,320.21**	**6,734.03**	**8,100.00**	**6,734.03**	**-1,365.97**	**-16.86%**	**7,650.00**	**915.97**	**13.60%**
Category: 55 - Equipment and Repairs											
20-41-224-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
20-41-224-5850	Equipment	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**-1,500.00**	**-100.00%**	**200.00**	**200.00**	**0.00%**
	Total Program: 224 - Sew Crafty:	**2,873.59**	**16,116.70**	**17,285.94**	**16,861.00**	**17,285.94**	**424.94**	**2.52%**	**19,153.20**	**1,867.26**	**10.80%**
Program: 225 - Dance Team Travel											
Category: 44 - Fee Revenue											
20-41-225-4410	Tournament Fees	12,654.23	23,023.35	-1,200.85	0.00	-1,200.85	-1,200.85	0.00%	0.00	1,200.85	-100.00%
	Total Category: 44 - Fee Revenue :	**12,654.23**	**23,023.35**	**-1,200.85**	**0.00**	**-1,200.85**	**-1,200.85**	**0.00%**	**0.00**	**1,200.85**	**-100.00%**
Category: 52 - Contract Services											
20-41-225-5220	Transportation	0.00	4,042.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**4,042.66**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
20-41-225-5400	Program Operation Supplies	4,462.12	25,085.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**4,462.12**	**25,085.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 225 - Dance Team Travel:	**8,192.11**	**-6,104.68**	**-1,200.85**	**0.00**	**-1,200.85**	**-1,200.85**	**0.00%**	**0.00**	**1,200.85**	**-100.00%**
	Total ProgramArea: 2 - Center for the Arts:	**99,896.39**	**161,090.03**	**257,532.96**	**76,245.54**	**135,207.36**	**58,961.82**	**77.33%**	**193,411.53**	**58,204.17**	**43.05%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 8 - Performing Arts											
Program: 801 - Administration											
Category: 48 - Miscellaneous Revenue											
20-41-801-4800	Donations	250.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-4910	Over/Short Revenue	0.00	0.00	3.00	0.00	3.00	3.00	0.00%	0.00	-3.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		**250.00**	**0.00**	**3.00**	**0.00**	**3.00**	**3.00**	**0.00%**	**0.00**	**-3.00**	**-100.00%**
Category: 50 - Salaries & Wages											
20-41-801-5000	Administration	15,703.75	19,762.51	15,890.42	59,572.11	59,666.49	94.38	0.16%	62,053.15	2,386.66	4.00%
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%
20-41-801-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	9,828.00	9,828.00	0.00%
Total Category: 50 - Salaries & Wages:		**15,703.75**	**19,762.51**	**15,890.42**	**59,572.11**	**59,666.49**	**94.38**	**0.16%**	**71,881.15**	**12,214.66**	**20.47%**
Category: 51 - Employee Benefits											
20-41-801-5110	Health Insurance Premiums	33.10	0.00	10,984.35	16,427.32	16,427.32	0.00	0.00%	18,407.57	1,980.25	12.05%
Total Category: 51 - Employee Benefits :		**33.10**	**0.00**	**10,984.35**	**16,427.32**	**16,427.32**	**0.00**	**0.00%**	**18,407.57**	**1,980.25**	**12.05%**
Category: 52 - Contract Services											
20-41-801-5225	Misc. Contract Services	0.00	45.98	103.06	1,290.00	300.00	-990.00	-76.74%	400.00	100.00	33.33%
Total Category: 52 - Contract Services:		**0.00**	**45.98**	**103.06**	**1,290.00**	**300.00**	**-990.00**	**-76.74%**	**400.00**	**100.00**	**33.33%**
Category: 54 - Supplies											
20-41-801-5400	Program Operation Supplies	74.33	49.13	0.00	75.00	75.00	0.00	0.00%	77.25	2.25	3.00%
20-41-801-5410	Office Supplies	64.91	55.97	72.56	170.00	170.00	0.00	0.00%	169.95	-0.05	-0.03%
Total Category: 54 - Supplies :		**139.24**	**105.10**	**72.56**	**245.00**	**245.00**	**0.00**	**0.00%**	**247.20**	**2.20**	**0.90%**
Category: 55 - Equipment and Repairs											
20-41-801-5510	Building Repairs	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-801-5520	Equipment Repairs	0.00	0.00	0.00	220.00	220.00	0.00	0.00%	200.00	-20.00	-9.09%
20-41-801-5850	Equipment	861.01	484.32	418.38	515.00	515.00	0.00	0.00%	400.00	-115.00	-22.33%
20-41-801-5860	Furniture & Fixtures	0.00	0.00	404.84	350.00	404.84	54.84	15.67%	1,400.00	995.16	245.82%
Total Category: 55 - Equipment and Repairs :		**861.01**	**484.32**	**823.22**	**1,185.00**	**1,139.84**	**-45.16**	**-3.81%**	**2,000.00**	**860.16**	**75.46%**
Category: 60 - Transfers											
20-41-801-6010	Admin Overhead Charge	115,204.00	74,129.00	34,409.00	90,138.00	90,400.00	262.00	0.29%	88,900.00	-1,500.00	-1.66%
Total Category: 60 - Transfers :		**115,204.00**	**74,129.00**	**34,409.00**	**90,138.00**	**90,400.00**	**262.00**	**0.29%**	**88,900.00**	**-1,500.00**	**-1.66%**
Total Program: 801 - Administration:		**-131,691.10**	**-94,526.91**	**-62,279.61**	**-168,857.43**	**-168,175.65**	**681.78**	**-0.40%**	**-181,835.92**	**-13,660.27**	**8.12%**
Program: 803 - Theatre Classes											
Category: 44 - Fee Revenue											
20-41-803-4400	Program Fees	45,655.65	61,572.18	56,511.50	68,418.00	54,785.00	-13,633.00	-19.93%	56,867.33	2,082.33	3.80%
Total Category: 44 - Fee Revenue :		**45,655.65**	**61,572.18**	**56,511.50**	**68,418.00**	**54,785.00**	**-13,633.00**	**-19.93%**	**56,867.33**	**2,082.33**	**3.80%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-803-5045	PT Instructor	19,843.21	17,098.60	13,339.28	24,000.00	17,750.00	-6,250.00	-26.04%	18,200.00	450.00	2.54%
Total Category: 50 - Salaries & Wages:		**19,843.21**	**17,098.60**	**13,339.28**	**24,000.00**	**17,750.00**	**-6,250.00**	**-26.04%**	**18,200.00**	**450.00**	**2.54%**
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	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**150.00**	**150.00**	**0.00**	**0.00%**	**150.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-803-5400	Program Operation Supplies	2,780.81	1,718.88	0.00	1,178.00	1,178.00	0.00	0.00%	2,125.00	947.00	80.39%
Total Category: 54 - Supplies :		**2,780.81**	**1,718.88**	**0.00**	**1,178.00**	**1,178.00**	**0.00**	**0.00%**	**2,125.00**	**947.00**	**80.39%**
Total Program: 803 - Theatre Classes:		**23,031.63**	**42,754.70**	**43,172.22**	**43,090.00**	**35,707.00**	**-7,383.00**	**-17.13%**	**36,392.33**	**685.33**	**1.92%**
Program: 805 - WCT Prod - Fall											
Category: 43 - Daily Fees											
20-41-805-4340	Ticket Sales	41,807.00	47,604.00	29,484.00	42,900.00	35,672.00	-7,228.00	-16.85%	36,900.00	1,228.00	3.44%
Total Category: 43 - Daily Fees :		**41,807.00**	**47,604.00**	**29,484.00**	**42,900.00**	**35,672.00**	**-7,228.00**	**-16.85%**	**36,900.00**	**1,228.00**	**3.44%**
Category: 44 - Fee Revenue											
20-41-805-4400	Program Fees	55,652.00	63,936.00	65,675.05	73,965.00	61,250.00	-12,715.00	-17.19%	64,312.50	3,062.50	5.00%
Total Category: 44 - Fee Revenue :		**55,652.00**	**63,936.00**	**65,675.05**	**73,965.00**	**61,250.00**	**-12,715.00**	**-17.19%**	**64,312.50**	**3,062.50**	**5.00%**
Category: 47 - Retail Sales											
20-41-805-4720	Food & Beverage Sales	0.00	7,296.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		**0.00**	**7,296.11**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 48 - Miscellaneous Revenue											
20-41-805-4830	Sponsorship Revenue	0.00	0.00	0.00	15,700.00	1,000.00	-14,700.00	-93.63%	4,847.00	3,847.00	384.70%
Total Category: 48 - Miscellaneous Revenue :		**0.00**	**0.00**	**0.00**	**15,700.00**	**1,000.00**	**-14,700.00**	**-93.63%**	**4,847.00**	**3,847.00**	**384.70%**
Category: 50 - Salaries & Wages											
20-41-805-5045	PT Instructor	604.00	195.93	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-805-5055	PT Administration	37,530.55	52,826.95	50,215.60	66,427.64	61,600.00	-4,827.64	-7.27%	57,878.68	-3,721.32	-6.04%
20-41-805-5085	Overtime PT	0.00	71.25	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**38,134.55**	**53,094.13**	**50,215.60**	**66,727.64**	**61,600.00**	**-5,127.64**	**-7.68%**	**57,878.68**	**-3,721.32**	**-6.04%**
Category: 52 - Contract Services											
20-41-805-5215	Independent Contractor Servic	2,200.00	4,975.98	4,170.50	7,515.00	4,675.00	-2,840.00	-37.79%	6,165.00	1,490.00	31.87%
20-41-805-5225	Misc. Contract Services	1,747.97	3,845.91	3,059.90	3,000.00	3,059.90	59.90	2.00%	3,000.00	-59.90	-1.96%
20-41-805-5250	Misc. Professional Services	0.00	1,550.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-805-5255	Marketing	812.66	1,238.63	1,275.01	1,900.00	1,275.01	-624.99	-32.89%	1,500.00	224.99	17.65%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-805-5280	Equipment Rental	0.00	0.00	1,888.12	2,000.00	1,888.12	-111.88	-5.59%	0.00	-1,888.12	-100.00%
Total Category: 52 - Contract Services:		**4,760.63**	**11,610.52**	**10,393.53**	**14,415.00**	**10,898.03**	**-3,516.97**	**-24.40%**	**10,665.00**	**-233.03**	**-2.14%**
Category: 54 - Supplies											
20-41-805-5400	Program Operation Supplies	13,513.74	14,934.08	12,211.16	14,825.00	16,800.00	1,975.00	13.32%	17,139.00	339.00	2.02%
20-41-805-5420	Building Supplies	0.00	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	648.00	0.00	-648.00	-100.00%	420.00	420.00	0.00%
Total Category: 54 - Supplies :		**13,513.74**	**14,934.08**	**12,211.16**	**15,473.00**	**16,800.00**	**1,327.00**	**8.58%**	**17,559.00**	**759.00**	**4.52%**
Category: 55 - Equipment and Repairs											
20-41-805-5850	Equipment	0.00	519.35	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**519.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 805 - WCT Prod - Fall:		**41,050.08**	**38,678.03**	**22,338.76**	**35,949.36**	**8,623.97**	**-27,325.39**	**-76.01%**	**19,956.82**	**11,332.85**	**131.41%**
Program: 810 - PA for Pre-School											
Category: 50 - Salaries & Wages											
20-41-810-5045	PT Instructor	1,170.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**1,170.48**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 810 - PA for Pre-School:		**1,170.48**	**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	28,672.67	43,215.87	46,892.00	49,300.00	44,000.00	-5,300.00	-10.75%	46,200.00	2,200.00	5.00%
Total Category: 44 - Fee Revenue :		**28,672.67**	**43,215.87**	**46,892.00**	**49,300.00**	**44,000.00**	**-5,300.00**	**-10.75%**	**46,200.00**	**2,200.00**	**5.00%**
Category: 50 - Salaries & Wages											
20-41-812-5045	PT Instructor	14,565.23	26,294.20	19,722.89	30,300.00	25,000.00	-5,300.00	-17.49%	26,000.00	1,000.00	4.00%
Total Category: 50 - Salaries & Wages:		**14,565.23**	**26,294.20**	**19,722.89**	**30,300.00**	**25,000.00**	**-5,300.00**	**-17.49%**	**26,000.00**	**1,000.00**	**4.00%**
Category: 52 - Contract Services											
20-41-812-5215	Independent Contractor Servic	0.00	360.00	360.00	370.00	370.00	0.00	0.00%	380.00	10.00	2.70%
Total Category: 52 - Contract Services:		**0.00**	**360.00**	**360.00**	**370.00**	**370.00**	**0.00**	**0.00%**	**380.00**	**10.00**	**2.70%**
Category: 55 - Equipment and Repairs											
20-41-812-5520	Equipment Repairs	0.00	9.99	0.00	300.00	100.00	-200.00	-66.67%	300.00	200.00	200.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**9.99**	**0.00**	**300.00**	**100.00**	**-200.00**	**-66.67%**	**300.00**	**200.00**	**200.00%**
Total Program: 812 - Voice Lessons:		**14,107.44**	**16,551.68**	**26,809.11**	**18,330.00**	**18,530.00**	**200.00**	**1.09%**	**19,520.00**	**990.00**	**5.34%**
Program: 813 - Broadway Bound											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	120,310.93	164,678.85	212,565.80	158,000.00	212,565.80	54,565.80	34.54%	229,875.00	17,309.20	8.14%
Total Category: 44 - Fee Revenue :		**120,310.93**	**164,678.85**	**212,565.80**	**158,000.00**	**212,565.80**	**54,565.80**	**34.54%**	**229,875.00**	**17,309.20**	**8.14%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-41-813-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	28,917.80	28,917.80	0.00%
20-41-813-5035	PT Coordinator	22,055.71	22,682.70	25,039.42	27,900.00	25,039.42	-2,860.58	-10.25%	0.00	-25,039.42	-100.00%
20-41-813-5050	PT Counselor	26,451.04	27,462.33	26,424.57	28,300.00	26,424.57	-1,875.43	-6.63%	30,750.00	4,325.43	16.37%
20-41-813-5055	PT Administration	6,652.80	6,852.60	7,057.80	7,058.00	7,057.80	-0.20	0.00%	7,339.86	282.06	4.00%
20-41-813-5075	PT Driver	897.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5085	Overtime PT	379.47	183.18	1,358.45	200.00	1,358.45	1,158.45	579.23%	578.40	-780.05	-57.42%
	Total Category: 50 - Salaries & Wages:	**56,436.81**	**57,180.81**	**59,880.24**	**63,458.00**	**59,880.24**	**-3,577.76**	**-5.64%**	**67,586.06**	**7,705.82**	**12.87%**
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	39.19	0.00	216.00	140.00	216.00	76.00	54.29%	168.00	-48.00	-22.22%
20-41-813-5170	Awards and Meetings	83.65	0.00	0.00	160.00	0.00	-160.00	-100.00%	224.00	224.00	0.00%
	Total Category: 51 - Employee Benefits :	**122.84**	**0.00**	**216.00**	**300.00**	**216.00**	**-84.00**	**-28.00%**	**392.00**	**176.00**	**81.48%**
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Servic	0.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	180.00	180.00	0.00%
20-41-813-5220	Transportation	1,318.10	2,913.63	1,368.18	3,000.00	1,368.18	-1,631.82	-54.39%	2,760.00	1,391.82	101.73%
20-41-813-5225	Misc. Contract Services	0.00	3,130.00	2,660.00	3,400.00	2,660.00	-740.00	-21.76%	3,400.00	740.00	27.82%
20-41-813-5255	Marketing	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
20-41-813-5272	Entry Fees/Field Trips	3,093.05	5,531.28	6,346.64	5,416.40	7,650.00	2,233.60	41.24%	7,548.80	-101.20	-1.32%
	Total Category: 52 - Contract Services:	**4,411.15**	**11,574.91**	**10,374.82**	**12,326.40**	**11,678.18**	**-648.22**	**-5.26%**	**14,038.80**	**2,360.62**	**20.21%**
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	4,944.28	758.57	3,134.22	4,730.00	3,134.22	-1,595.78	-33.74%	4,040.00	905.78	28.90%
	Total Category: 54 - Supplies :	**4,944.28**	**758.57**	**3,134.22**	**4,730.00**	**3,134.22**	**-1,595.78**	**-33.74%**	**4,040.00**	**905.78**	**28.90%**
	Total Program: 813 - Broadway Bound:	**54,395.85**	**95,164.56**	**138,960.52**	**77,185.60**	**137,657.16**	**60,471.56**	**78.35%**	**143,818.14**	**6,160.98**	**4.48%**
Program: 814 - Auditorium Management											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	0.00	1,620.00	3,734.00	3,000.00	4,075.00	1,075.00	35.83%	4,564.52	489.52	12.01%
	Total Category: 46 - Rental Revenue :	**0.00**	**1,620.00**	**3,734.00**	**3,000.00**	**4,075.00**	**1,075.00**	**35.83%**	**4,564.52**	**489.52**	**12.01%**
Category: 47 - Retail Sales											
20-41-814-4720	Food & Beverage Sales	0.00	0.00	6,064.20	17,650.00	10,500.00	-7,150.00	-40.51%	17,110.00	6,610.00	62.95%
	Total Category: 47 - Retail Sales :	**0.00**	**0.00**	**6,064.20**	**17,650.00**	**10,500.00**	**-7,150.00**	**-40.51%**	**17,110.00**	**6,610.00**	**62.95%**
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	4,593.71	5,355.04	3,897.36	6,325.00	9,000.00	2,675.00	42.29%	6,325.32	-2,674.68	-29.72%
20-41-814-5085	Overtime PT	0.00	271.92	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**4,593.71**	**5,626.96**	**3,897.36**	**6,325.00**	**9,000.00**	**2,675.00**	**42.29%**	**6,325.32**	**-2,674.68**	**-29.72%**
Category: 54 - Supplies											
20-41-814-5400	Program Operation Supplies	0.00	2,617.69	1,341.35	825.00	1,500.00	675.00	81.82%	1,326.00	-174.00	-11.60%
20-41-814-5430	Equipment Supplies	0.00	0.00	2,177.02	6,650.00	6,650.00	0.00	0.00%	6,550.00	-100.00	-1.50%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-814-5470	Misc. Supplies	0.00	0.00	2,494.64	3,825.00	4,075.00	250.00	6.54%	3,825.00	-250.00	-6.13%
	Total Category: 54 - Supplies :	**0.00**	**2,617.69**	**6,013.01**	**11,300.00**	**12,225.00**	**925.00**	**8.19%**	**11,701.00**	**-524.00**	**-4.29%**
Category: 55 - Equipment and Repairs											
20-41-814-5510	Building Repairs	0.00	0.00	0.00	550.00	550.00	0.00	0.00%	400.00	-150.00	-27.27%
20-41-814-5520	Equipment Repairs	0.00	0.00	47.20	850.00	850.00	0.00	0.00%	1,250.00	400.00	47.06%
20-41-814-5860	Furniture & Fixtures	0.00	0.00	686.11	4,500.00	4,500.00	0.00	0.00%	1,000.00	-3,500.00	-77.78%
	Total Category: 55 - Equipment and Repairs :	**0.00**	**0.00**	**733.31**	**5,900.00**	**5,900.00**	**0.00**	**0.00%**	**2,650.00**	**-3,250.00**	**-55.08%**
	Total Program: 814 - Auditorium Management:	**-4,593.71**	**-6,624.65**	**-845.48**	**-2,875.00**	**-12,550.00**	**-9,675.00**	**336.52%**	**998.20**	**13,548.20**	**-107.95%**
Program: 818 - Movie Star Camp											
Category: 44 - Fee Revenue											
20-41-818-4400	Program Fees	22,400.00	14,194.60	19,571.80	14,900.00	19,571.80	4,671.80	31.35%	20,550.39	978.59	5.00%
	Total Category: 44 - Fee Revenue :	**22,400.00**	**14,194.60**	**19,571.80**	**14,900.00**	**19,571.80**	**4,671.80**	**31.35%**	**20,550.39**	**978.59**	**5.00%**
Category: 52 - Contract Services											
20-41-818-5215	Independent Contractor Servic	15,637.50	9,798.30	11,792.40	10,430.00	11,792.40	1,362.40	13.06%	12,382.00	589.60	5.00%
20-41-818-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
	Total Category: 52 - Contract Services:	**15,637.50**	**9,798.30**	**11,792.40**	**10,430.00**	**11,792.40**	**1,362.40**	**13.06%**	**12,432.00**	**639.60**	**5.42%**
Category: 54 - Supplies											
20-41-818-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**100.00**	**100.00**	**0.00%**
	Total Program: 818 - Movie Star Camp:	**6,762.50**	**4,396.30**	**7,779.40**	**4,470.00**	**7,779.40**	**3,309.40**	**74.04%**	**8,018.39**	**238.99**	**3.07%**
Program: 820 - Music Lessons - Piano											
Category: 44 - Fee Revenue											
20-41-820-4400	Program Fees	28,863.23	51,808.80	51,779.50	54,150.00	54,404.56	254.56	0.47%	57,125.00	2,720.44	5.00%
	Total Category: 44 - Fee Revenue :	**28,863.23**	**51,808.80**	**51,779.50**	**54,150.00**	**54,404.56**	**254.56**	**0.47%**	**57,125.00**	**2,720.44**	**5.00%**
Category: 50 - Salaries & Wages											
20-41-820-5045	PT Instructor	15,750.00	28,815.13	20,221.50	28,720.00	28,720.00	0.00	0.00%	29,869.00	1,149.00	4.00%
	Total Category: 50 - Salaries & Wages:	**15,750.00**	**28,815.13**	**20,221.50**	**28,720.00**	**28,720.00**	**0.00**	**0.00%**	**29,869.00**	**1,149.00**	**4.00%**
Category: 52 - Contract Services											
20-41-820-5215	Independent Contractor Servic	330.00	540.00	180.00	370.00	180.00	-190.00	-51.35%	380.00	200.00	111.11%
	Total Category: 52 - Contract Services:	**330.00**	**540.00**	**180.00**	**370.00**	**180.00**	**-190.00**	**-51.35%**	**380.00**	**200.00**	**111.11%**
Category: 54 - Supplies											
20-41-820-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**1,000.00**	**1,000.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 55 - Equipment and Repairs											
20-41-820-5520	Equipment Repairs	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	250.00	-50.00	-16.67%
Total Category: 55 - Equipment and Repairs :		**0.00**	**0.00**	**0.00**	**300.00**	**300.00**	**0.00**	**0.00%**	**250.00**	**-50.00**	**-16.67%**
Total Program: 820 - Music Lessons - Piano:		**12,783.23**	**22,453.67**	**31,378.00**	**24,760.00**	**25,204.56**	**444.56**	**1.80%**	**25,626.00**	**421.44**	**1.67%**
Program: 821 - Music Lessons - Violin											
Category: 44 - Fee Revenue											
20-41-821-4400	Program Fees	29,195.97	25,535.25	19,356.36	29,500.00	24,000.00	-5,500.00	-18.64%	25,200.00	1,200.00	5.00%
Total Category: 44 - Fee Revenue :		**29,195.97**	**25,535.25**	**19,356.36**	**29,500.00**	**24,000.00**	**-5,500.00**	**-18.64%**	**25,200.00**	**1,200.00**	**5.00%**
Category: 50 - Salaries & Wages											
20-41-821-5045	PT Instructor	17,878.48	17,336.94	11,060.59	19,085.00	15,626.83	-3,458.17	-18.12%	16,252.00	625.17	4.00%
Total Category: 50 - Salaries & Wages:		**17,878.48**	**17,336.94**	**11,060.59**	**19,085.00**	**15,626.83**	**-3,458.17**	**-18.12%**	**16,252.00**	**625.17**	**4.00%**
Category: 52 - Contract Services											
20-41-821-5215	Independent Contractor Servic	0.00	180.00	360.00	360.00	360.00	0.00	0.00%	180.00	-180.00	-50.00%
Total Category: 52 - Contract Services:		**0.00**	**180.00**	**360.00**	**360.00**	**360.00**	**0.00**	**0.00%**	**180.00**	**-180.00**	**-50.00%**
Total Program: 821 - Music Lessons - Violin:		**11,317.49**	**8,018.31**	**7,935.77**	**10,055.00**	**8,013.17**	**-2,041.83**	**-20.31%**	**8,768.00**	**754.83**	**9.42%**
Program: 823 - Music Lessons - Guitar											
Category: 44 - Fee Revenue											
20-41-823-4400	Program Fees	2,832.00	4,431.45	10,489.00	7,000.00	9,359.00	2,359.00	33.70%	9,827.00	468.00	5.00%
Total Category: 44 - Fee Revenue :		**2,832.00**	**4,431.45**	**10,489.00**	**7,000.00**	**9,359.00**	**2,359.00**	**33.70%**	**9,827.00**	**468.00**	**5.00%**
Category: 50 - Salaries & Wages											
20-41-823-5045	PT Instructor	3,325.00	11,736.26	3,288.48	3,712.80	4,775.00	1,062.20	28.61%	4,966.00	191.00	4.00%
Total Category: 50 - Salaries & Wages:		**3,325.00**	**11,736.26**	**3,288.48**	**3,712.80**	**4,775.00**	**1,062.20**	**28.61%**	**4,966.00**	**191.00**	**4.00%**
Category: 52 - Contract Services											
20-41-823-5215	Independent Contractor Servic	756.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**756.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 823 - Music Lessons - Guitar:		**-1,249.00**	**-7,304.81**	**7,200.52**	**3,287.20**	**4,584.00**	**1,296.80**	**39.45%**	**4,861.00**	**277.00**	**6.04%**
Program: 824 - Private Acting Lessons											
Category: 44 - Fee Revenue											
20-41-824-4400	Program Fees	33,582.67	43,219.00	47,756.39	42,000.00	46,155.00	4,155.00	9.89%	47,078.10	923.10	2.00%
Total Category: 44 - Fee Revenue :		**33,582.67**	**43,219.00**	**47,756.39**	**42,000.00**	**46,155.00**	**4,155.00**	**9.89%**	**47,078.10**	**923.10**	**2.00%**
Category: 50 - Salaries & Wages											
20-41-824-5045	PT Instructor	25,525.45	27,319.89	26,542.31	21,956.00	34,400.00	12,444.00	56.68%	24,608.60	-9,791.40	-28.46%
Total Category: 50 - Salaries & Wages:		**25,525.45**	**27,319.89**	**26,542.31**	**21,956.00**	**34,400.00**	**12,444.00**	**56.68%**	**24,608.60**	**-9,791.40**	**-28.46%**
Total Program: 824 - Private Acting Lessons:		**8,057.22**	**15,899.11**	**21,214.08**	**20,044.00**	**11,755.00**	**-8,289.00**	**-41.35%**	**22,469.50**	**10,714.50**	**91.15%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 825 - Little World Travelers											
Category: 44 - Fee Revenue											
20-41-825-4400	Program Fees	6,418.50	14,226.60	10,566.20	12,800.00	10,566.20	-2,233.80	-17.45%	14,250.00	3,683.80	34.86%
Total Category: 44 - Fee Revenue :		**6,418.50**	**14,226.60**	**10,566.20**	**12,800.00**	**10,566.20**	**-2,233.80**	**-17.45%**	**14,250.00**	**3,683.80**	**34.86%**
Category: 50 - Salaries & Wages											
20-41-825-5030	PT Supervisor	1,506.96	3,813.95	4,872.29	7,100.00	4,872.29	-2,227.71	-31.38%	5,066.88	194.59	3.99%
20-41-825-5050	PT Counselor	2,217.44	398.11	174.52	0.00	174.52	174.52	0.00%	0.00	-174.52	-100.00%
Total Category: 50 - Salaries & Wages:		**3,724.40**	**4,212.06**	**5,046.81**	**7,100.00**	**5,046.81**	**-2,053.19**	**-28.92%**	**5,066.88**	**20.07**	**0.40%**
Category: 51 - Employee Benefits											
20-41-825-5150	Training & Education	35.00	0.00	90.00	35.00	90.00	55.00	157.14%	42.00	-48.00	-53.33%
20-41-825-5170	Awards and Meetings	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	70.00	70.00	0.00%
Total Category: 51 - Employee Benefits :		**35.00**	**0.00**	**90.00**	**65.00**	**90.00**	**25.00**	**38.46%**	**112.00**	**22.00**	**24.44%**
Category: 52 - Contract Services											
20-41-825-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00	0.00%
20-41-825-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**950.00**	**950.00**	**0.00%**
Category: 54 - Supplies											
20-41-825-5400	Program Operation Supplies	337.57	501.70	384.23	450.00	384.23	-65.77	-14.62%	550.00	165.77	43.14%
Total Category: 54 - Supplies :		**337.57**	**501.70**	**384.23**	**450.00**	**384.23**	**-65.77**	**-14.62%**	**550.00**	**165.77**	**43.14%**
Total Program: 825 - Little World Travelers:		**2,321.53**	**9,512.84**	**5,045.16**	**5,185.00**	**5,045.16**	**-139.84**	**-2.70%**	**7,571.12**	**2,525.96**	**50.07%**
Program: 827 - Nutcracker											
Category: 43 - Daily Fees											
20-41-827-4340	Ticket Sales	14,846.00	22,959.00	-429.00	17,550.00	17,550.00	0.00	0.00%	18,900.00	1,350.00	7.69%
Total Category: 43 - Daily Fees :		**14,846.00**	**22,959.00**	**-429.00**	**17,550.00**	**17,550.00**	**0.00**	**0.00%**	**18,900.00**	**1,350.00**	**7.69%**
Category: 44 - Fee Revenue											
20-41-827-4400	Program Fees	10,408.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		**10,408.87**	**0.00**	**0.00**	**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	2,952.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-827-5055	PT Administration	0.00	1,545.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,205.50	205.50	4.11%
Total Category: 50 - Salaries & Wages:		**2,952.00**	**1,545.00**	**0.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00%**	**5,205.50**	**205.50**	**4.11%**
Category: 51 - Employee Benefits											
20-41-827-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	515.20	515.20	0.00%
Total Category: 51 - Employee Benefits :		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**515.20**	**515.20**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-827-5215	Independent Contractor Servic	750.00	450.00	1,500.00	3,050.00	3,050.00	0.00	0.00%	2,995.00	-55.00	-1.80%
20-41-827-5255	Marketing	0.00	520.95	0.00	150.00	450.00	300.00	200.00%	500.00	50.00	11.11%
Total Category: 52 - Contract Services:		**750.00**	**970.95**	**1,500.00**	**3,200.00**	**3,500.00**	**300.00**	**9.38%**	**3,495.00**	**-5.00**	**-0.14%**
Category: 54 - Supplies											
20-41-827-5400	Program Operation Supplies	791.90	4,113.63	13.13	750.00	875.00	125.00	16.67%	898.00	23.00	2.63%
20-41-827-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	280.00	280.00	0.00%
Total Category: 54 - Supplies :		**791.90**	**4,113.63**	**13.13**	**750.00**	**875.00**	**125.00**	**16.67%**	**1,178.00**	**303.00**	**34.63%**
Total Program: 827 - Nutcracker:		**20,760.97**	**16,329.42**	**-1,942.13**	**8,600.00**	**8,175.00**	**-425.00**	**-4.94%**	**8,506.30**	**331.30**	**4.05%**
Program: 828 - Alumni Show											
Category: 43 - Daily Fees											
20-41-828-4340	Ticket Sales	3,192.00	3,471.00	3,172.00	3,705.00	3,172.00	-533.00	-14.39%	3,278.33	106.33	3.35%
Total Category: 43 - Daily Fees :		**3,192.00**	**3,471.00**	**3,172.00**	**3,705.00**	**3,172.00**	**-533.00**	**-14.39%**	**3,278.33**	**106.33**	**3.35%**
Category: 44 - Fee Revenue											
20-41-828-4400	Program Fees	11,452.11	9,040.99	16,328.00	13,076.00	16,328.00	3,252.00	24.87%	17,144.40	816.40	5.00%
Total Category: 44 - Fee Revenue :		**11,452.11**	**9,040.99**	**16,328.00**	**13,076.00**	**16,328.00**	**3,252.00**	**24.87%**	**17,144.40**	**816.40**	**5.00%**
Category: 50 - Salaries & Wages											
20-41-828-5045	PT Instructor	0.00	0.00	0.00	5,098.00	0.00	-5,098.00	-100.00%	0.00	0.00	0.00%
20-41-828-5055	PT Administration	7,758.42	3,217.05	2,220.59	5,908.00	2,220.59	-3,687.41	-62.41%	2,285.00	64.41	2.90%
Total Category: 50 - Salaries & Wages:		**7,758.42**	**3,217.05**	**2,220.59**	**11,006.00**	**2,220.59**	**-8,785.41**	**-79.82%**	**2,285.00**	**64.41**	**2.90%**
Category: 52 - Contract Services											
20-41-828-5225	Misc. Contract Services	0.00	600.00	1,025.00	2,350.00	1,025.00	-1,325.00	-56.38%	3,050.00	2,025.00	197.56%
20-41-828-5255	Marketing	0.00	477.93	432.13	500.00	432.13	-67.87	-13.57%	450.00	17.87	4.14%
Total Category: 52 - Contract Services:		**0.00**	**1,077.93**	**1,457.13**	**2,850.00**	**1,457.13**	**-1,392.87**	**-48.87%**	**3,500.00**	**2,042.87**	**140.20%**
Category: 54 - Supplies											
20-41-828-5400	Program Operation Supplies	1,485.10	1,448.07	462.15	480.00	462.15	-17.85	-3.72%	875.00	412.85	89.33%
Total Category: 54 - Supplies :		**1,485.10**	**1,448.07**	**462.15**	**480.00**	**462.15**	**-17.85**	**-3.72%**	**875.00**	**412.85**	**89.33%**
Total Program: 828 - Alumni Show:		**5,400.59**	**6,768.94**	**15,360.13**	**2,445.00**	**15,360.13**	**12,915.13**	**528.23%**	**13,762.73**	**-1,597.40**	**-10.40%**
Program: 829 - Improv Troupe											
Category: 44 - Fee Revenue											
20-41-829-4400	Program Fees	5,358.13	8,886.00	5,830.97	11,508.00	7,455.00	-4,053.00	-35.22%	8,800.00	1,345.00	18.04%
Total Category: 44 - Fee Revenue :		**5,358.13**	**8,886.00**	**5,830.97**	**11,508.00**	**7,455.00**	**-4,053.00**	**-35.22%**	**8,800.00**	**1,345.00**	**18.04%**
Category: 50 - Salaries & Wages											
20-41-829-5045	PT Instructor	3,843.60	3,233.03	2,582.48	2,107.00	3,300.00	1,193.00	56.62%	3,431.83	131.83	3.99%
Total Category: 50 - Salaries & Wages:		**3,843.60**	**3,233.03**	**2,582.48**	**2,107.00**	**3,300.00**	**1,193.00**	**56.62%**	**3,431.83**	**131.83**	**3.99%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-829-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**300.00**	**300.00**	**0.00%**
Category: 54 - Supplies											
20-41-829-5400	Program Operation Supplies	280.27	0.00	243.59	650.00	650.00	0.00	0.00%	650.00	0.00	0.00%
Total Category: 54 - Supplies :		**280.27**	**0.00**	**243.59**	**650.00**	**650.00**	**0.00**	**0.00%**	**650.00**	**0.00**	**0.00%**
Total Program: 829 - Improv Troupe:		**1,234.26**	**5,652.97**	**3,004.90**	**8,751.00**	**3,505.00**	**-5,246.00**	**-59.95%**	**4,418.17**	**913.17**	**26.05%**
Program: 830 - Drum Lessons											
Category: 44 - Fee Revenue											
20-41-830-4400	Program Fees	3,524.53	21,766.71	42,489.00	21,450.00	40,175.00	18,725.00	87.30%	43,155.00	2,980.00	7.42%
Total Category: 44 - Fee Revenue :		**3,524.53**	**21,766.71**	**42,489.00**	**21,450.00**	**40,175.00**	**18,725.00**	**87.30%**	**43,155.00**	**2,980.00**	**7.42%**
Category: 50 - Salaries & Wages											
20-41-830-5045	PT Instructor	0.00	6,609.00	16,203.72	11,377.00	22,250.00	10,873.00	95.57%	22,670.76	420.76	1.89%
Total Category: 50 - Salaries & Wages:		**0.00**	**6,609.00**	**16,203.72**	**11,377.00**	**22,250.00**	**10,873.00**	**95.57%**	**22,670.76**	**420.76**	**1.89%**
Category: 54 - Supplies											
20-41-830-5400	Program Operation Supplies	0.00	182.37	39.56	40.00	39.56	-0.44	-1.10%	30.00	-9.56	-24.17%
Total Category: 54 - Supplies :		**0.00**	**182.37**	**39.56**	**40.00**	**39.56**	**-0.44**	**-1.10%**	**30.00**	**-9.56**	**-24.17%**
Category: 55 - Equipment and Repairs											
20-41-830-5850	Equipment	500.00	136.79	631.72	790.00	790.00	0.00	0.00%	390.00	-400.00	-50.63%
Total Category: 55 - Equipment and Repairs :		**500.00**	**136.79**	**631.72**	**790.00**	**790.00**	**0.00**	**0.00%**	**390.00**	**-400.00**	**-50.63%**
Total Program: 830 - Drum Lessons:		**3,024.53**	**14,838.55**	**25,614.00**	**9,243.00**	**17,095.44**	**7,852.44**	**84.96%**	**20,064.24**	**2,968.80**	**17.37%**
Program: 831 - Group Music Classes											
Category: 44 - Fee Revenue											
20-41-831-4400	Program Fees	1,982.00	17,897.58	15,364.20	18,700.00	15,364.20	-3,335.80	-17.84%	17,484.00	2,119.80	13.80%
Total Category: 44 - Fee Revenue :		**1,982.00**	**17,897.58**	**15,364.20**	**18,700.00**	**15,364.20**	**-3,335.80**	**-17.84%**	**17,484.00**	**2,119.80**	**13.80%**
Category: 50 - Salaries & Wages											
20-41-831-5045	PT Instructor	0.00	2,993.20	5,784.72	7,015.00	8,975.00	1,960.00	27.94%	5,728.44	-3,246.56	-36.17%
Total Category: 50 - Salaries & Wages:		**0.00**	**2,993.20**	**5,784.72**	**7,015.00**	**8,975.00**	**1,960.00**	**27.94%**	**5,728.44**	**-3,246.56**	**-36.17%**
Category: 52 - Contract Services											
20-41-831-5215	Independent Contractor Servic	0.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**360.00**	**0.00**	**-360.00**	**-100.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-41-831-5400	Program Operation Supplies	0.00	471.00	303.12	345.76	345.00	-0.76	-0.22%	278.00	-67.00	-19.42%
20-41-831-5430	Equipment Supplies	0.00	0.00	739.89	950.00	850.00	-100.00	-10.53%	1,530.00	680.00	80.00%
Total Category: 54 - Supplies :		**0.00**	**471.00**	**1,043.01**	**1,295.76**	**1,195.00**	**-100.76**	**-7.78%**	**1,808.00**	**613.00**	**51.30%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 55 - Equipment and Repairs											
20-41-831-5520	Equipment Repairs	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
20-41-831-5850	Equipment	0.00	1,029.56	94.24	0.00	94.24	94.24	0.00%	0.00	-94.24	-100.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**1,029.56**	**94.24**	**200.00**	**294.24**	**94.24**	**47.12%**	**200.00**	**-94.24**	**-32.03%**
Total Program: 831 - Group Music Classes:		**1,982.00**	**13,403.82**	**8,442.23**	**9,829.24**	**4,899.96**	**-4,929.28**	**-50.15%**	**9,747.56**	**4,847.60**	**98.93%**
Total ProgramArea: 8 - Performing Arts:		**67,525.03**	**201,966.53**	**299,187.58**	**109,491.97**	**131,209.30**	**21,717.33**	**19.83%**	**172,662.58**	**41,453.28**	**31.59%**
Total Fund: 20 - RECREATION:		**167,421.42**	**363,056.56**	**556,720.54**	**185,737.51**	**266,416.66**	**80,679.15**	**43.44%**	**366,074.11**	**99,657.45**	**37.41%**
Report Total:		**167,421.42**	**363,056.56**	**556,720.54**	**185,737.51**	**266,416.66**	**80,679.15**	**43.44%**	**366,074.11**	**99,657.45**	**37.41%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
ProgramArea: 2 - Center for the Arts										
Program: 201 - Administration										
50 - Salaries & Wages	83,403.18	129,912.30	133,477.15	142,686.37	142,924.29	237.92	0.17%	142,252.01	-672.28	-0.47%
51 - Employee Benefits	29,750.87	40,442.82	19,126.34	28,546.14	28,174.14	-372.00	-1.30%	31,572.35	3,398.21	12.06%
52 - Contract Services	0.00	219.11	1,050.34	785.00	1,150.00	365.00	46.50%	1,003.75	-146.25	-12.72%
53 - Utilities	461.78	1,256.06	959.13	1,200.00	1,450.00	250.00	20.83%	1,458.00	8.00	0.55%
54 - Supplies	287.46	372.55	340.46	950.00	955.71	5.71	0.60%	978.50	22.79	2.38%
60 - Transfers	80,750.00	33,976.00	35,385.00	73,274.00	93,100.00	19,826.00	27.06%	72,250.00	-20,850.00	-22.40%
Total Program: 201 - Administration:	**194,653.29**	**206,178.84**	**190,338.42**	**247,441.51**	**267,754.14**	**20,312.63**	**8.21%**	**249,514.61**	**-18,239.53**	**-6.81%**
Program: 204 - General Art										
44 - Fee Revenue	82,961.14	84,355.06	81,254.72	96,000.00	88,000.00	-8,000.00	-8.33%	107,675.00	19,675.00	22.36%
50 - Salaries & Wages	27,076.53	31,911.30	24,756.64	51,000.00	34,320.26	-16,679.74	-32.71%	35,680.00	1,359.74	3.96%
52 - Contract Services	0.00	0.00	0.00	250.00	250.00	0.00	0.00%	515.00	265.00	106.00%
54 - Supplies	2,152.38	6,096.89	6,076.41	9,317.00	9,300.00	-17.00	-0.18%	15,727.01	6,427.01	69.11%
55 - Equipment and Repairs	0.00	0.00	245.00	790.00	645.00	-145.00	-18.35%	7,444.00	6,799.00	1,054.11%
Total Program: 204 - General Art:	**53,732.23**	**46,346.87**	**50,176.67**	**34,643.00**	**43,484.74**	**8,841.74**	**25.52%**	**48,308.99**	**4,824.25**	**11.09%**
Program: 207 - Ceramics										
44 - Fee Revenue	88,396.04	76,389.15	68,630.92	71,600.00	76,000.00	4,400.00	6.15%	91,625.00	15,625.00	20.56%
50 - Salaries & Wages	40,877.38	32,700.84	33,973.43	34,380.00	40,767.00	6,387.00	18.58%	44,346.96	3,579.96	8.78%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
54 - Supplies	5,888.76	6,645.51	10,821.22	9,750.00	13,700.00	3,950.00	40.51%	13,504.20	-195.80	-1.43%
55 - Equipment and Repairs	0.00	641.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
Total Program: 207 - Ceramics:	**41,629.90**	**36,401.80**	**23,836.27**	**26,270.00**	**20,333.00**	**-5,937.00**	**-22.60%**	**31,573.84**	**11,240.84**	**55.28%**
Program: 209 - New Trier Extension (NTX)										
44 - Fee Revenue	4,312.77	3,125.38	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 209 - New Trier Extension (NTX):	**4,312.77**	**3,125.38**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 211 - Dance										
44 - Fee Revenue	172,258.40	194,194.24	228,268.42	200,000.00	233,650.00	33,650.00	16.83%	249,473.50	15,823.50	6.77%
50 - Salaries & Wages	51,125.60	60,658.79	51,779.59	54,560.00	72,185.00	17,625.00	32.30%	75,783.40	3,598.40	4.98%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	360.00	360.00	0.00%
52 - Contract Services	1,538.08	1,650.00	112.07	670.00	213.00	-457.00	-68.21%	220.00	7.00	3.29%
54 - Supplies	22,013.21	27,165.76	17,569.52	23,350.00	28,275.00	4,925.00	21.09%	29,800.00	1,525.00	5.39%
Total Program: 211 - Dance:	**97,581.51**	**104,719.69**	**158,807.24**	**121,420.00**	**132,977.00**	**11,557.00**	**9.52%**	**143,310.10**	**10,333.10**	**7.77%**
Program: 213 - Dance Team										
44 - Fee Revenue	76,313.57	144,484.35	164,542.93	155,079.94	191,600.00	36,520.06	23.55%	252,327.11	60,727.11	31.69%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
50 - Salaries & Wages	25,166.68	31,023.77	25,759.60	46,694.61	42,000.00	-4,694.61	-10.05%	72,082.00	30,082.00	71.62%
51 - Employee Benefits	0.00	848.81	1,706.54	1,250.00	2,000.00	750.00	60.00%	3,867.00	1,867.00	93.35%
52 - Contract Services	24,055.36	29,259.83	48,720.50	51,328.00	50,055.15	-1,272.85	-2.48%	81,868.64	31,813.49	63.56%
54 - Supplies	25,890.69	28,258.43	13,296.02	32,070.00	32,195.00	125.00	0.39%	33,200.00	1,005.00	3.12%
Total Program: 213 - Dance Team:	**1,200.84**	**55,093.51**	**75,060.27**	**23,737.33**	**65,349.85**	**41,612.52**	**175.30%**	**61,309.47**	**-4,040.38**	**-6.18%**
Program: 214 - Dance Recital										
43 - Daily Fees	12,333.00	11,765.00	12,762.75	12,480.00	12,723.75	243.75	1.95%	13,440.00	716.25	5.63%
44 - Fee Revenue	2,158.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
47 - Retail Sales	0.00	1,738.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	8,522.44	2,265.69	4,674.68	1,550.00	4,569.68	3,019.68	194.82%	1,600.00	-2,969.68	-64.99%
51 - Employee Benefits	0.00	0.00	346.25	350.00	350.00	0.00	0.00%	360.64	10.64	3.04%
52 - Contract Services	0.00	0.00	1,600.00	2,400.00	1,600.00	-800.00	-33.33%	2,400.00	800.00	50.00%
54 - Supplies	594.08	946.97	612.34	520.00	612.34	92.34	17.76%	942.00	329.66	53.84%
Total Program: 214 - Dance Recital:	**5,375.10**	**10,290.49**	**5,529.48**	**7,660.00**	**5,591.73**	**-2,068.27**	**-27.00%**	**8,137.36**	**2,545.63**	**45.52%**
Program: 215 - Workshops										
44 - Fee Revenue	8,254.00	2,474.40	2,447.80	8,250.00	2,700.00	-5,550.00	-67.27%	0.00	-2,700.00	-100.00%
50 - Salaries & Wages	1,824.12	1,272.82	355.19	3,600.00	575.00	-3,025.00	-84.03%	0.00	-575.00	-100.00%
52 - Contract Services	300.00	0.00	0.00	100.00	100.00	0.00	0.00%	0.00	-100.00	-100.00%
54 - Supplies	1,305.41	1,925.51	0.00	2,885.00	0.00	-2,885.00	-100.00%	0.00	0.00	0.00%
Total Program: 215 - Workshops:	**4,824.47**	**-723.93**	**2,092.61**	**1,665.00**	**2,025.00**	**360.00**	**21.62%**	**0.00**	**-2,025.00**	**-100.00%**
Program: 217 - Arts in the Parks										
44 - Fee Revenue	125,608.22	138,533.57	148,151.78	156,465.00	148,151.78	-8,313.22	-5.31%	182,242.00	34,090.22	23.01%
50 - Salaries & Wages	57,334.86	53,901.41	55,482.56	68,160.00	55,534.94	-12,625.06	-18.52%	69,759.02	14,224.08	25.61%
51 - Employee Benefits	83.65	73.91	116.55	369.00	116.55	-252.45	-68.41%	346.00	229.45	196.87%
52 - Contract Services	15,238.46	16,537.14	17,251.11	15,353.20	17,251.11	1,897.91	12.36%	20,566.02	3,314.91	19.22%
53 - Utilities	215.56	535.83	240.33	446.00	320.00	-126.00	-28.25%	320.00	0.00	0.00%
54 - Supplies	4,866.57	9,537.88	7,428.24	13,342.80	7,428.24	-5,914.56	-44.33%	8,483.06	1,054.82	14.20%
Total Program: 217 - Arts in the Parks:	**47,869.12**	**57,947.40**	**67,632.99**	**58,794.00**	**67,500.94**	**8,706.94**	**14.81%**	**82,767.90**	**15,266.96**	**22.62%**
Program: 218 - Dance Camp										
44 - Fee Revenue	43,858.00	66,915.74	77,060.10	62,260.00	77,060.10	14,800.10	23.77%	88,913.00	11,852.90	15.38%
50 - Salaries & Wages	18,253.41	29,841.79	26,991.95	33,997.40	26,991.95	-7,005.45	-20.61%	30,670.18	3,678.23	13.63%
51 - Employee Benefits	153.65	0.00	0.00	217.00	0.00	-217.00	-100.00%	298.00	298.00	0.00%
52 - Contract Services	3,296.14	4,678.82	4,767.29	4,544.88	4,767.29	222.41	4.89%	7,178.80	2,411.51	50.58%
53 - Utilities	184.14	247.22	205.35	325.00	205.75	-119.25	-36.69%	335.00	129.25	62.82%
54 - Supplies	2,484.06	3,674.49	3,296.49	3,050.00	3,296.49	246.49	8.08%	5,560.00	2,263.51	68.66%
Total Program: 218 - Dance Camp:	**19,486.60**	**28,473.42**	**41,799.02**	**20,125.72**	**41,798.62**	**21,672.90**	**107.69%**	**44,871.02**	**3,072.40**	**7.35%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 219 - CA New Programs										
44 - Fee Revenue	552.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 219 - CA New Programs:	**552.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 221 - Art Birthday Parties										
44 - Fee Revenue	5,970.00	6,055.00	4,061.00	7,000.00	5,085.00	-1,915.00	-27.36%	0.00	-5,085.00	-100.00%
50 - Salaries & Wages	3,335.00	2,760.00	1,495.00	2,894.00	1,725.00	-1,169.00	-40.39%	0.00	-1,725.00	-100.00%
52 - Contract Services	0.00	0.00	0.00	160.00	160.00	0.00	0.00%	0.00	-160.00	-100.00%
54 - Supplies	1,186.56	698.54	517.81	1,030.00	650.00	-380.00	-36.89%	0.00	-650.00	-100.00%
Total Program: 221 - Art Birthday Parties:	**1,448.44**	**2,596.46**	**2,048.19**	**2,916.00**	**2,550.00**	**-366.00**	**-12.55%**	**0.00**	**-2,550.00**	**-100.00%**
Program: 222 - Dance Birthday Parties										
44 - Fee Revenue	4,638.00	4,856.00	2,904.00	5,600.00	3,944.00	-1,656.00	-29.57%	0.00	-3,944.00	-100.00%
50 - Salaries & Wages	2,455.12	2,415.00	1,150.00	2,610.00	1,500.00	-1,110.00	-42.53%	0.00	-1,500.00	-100.00%
52 - Contract Services	0.00	0.00	0.00	160.00	160.00	0.00	0.00%	0.00	-160.00	-100.00%
54 - Supplies	31.99	142.56	51.98	120.00	120.00	0.00	0.00%	0.00	-120.00	-100.00%
Total Program: 222 - Dance Birthday Parties:	**2,150.89**	**2,298.44**	**1,702.02**	**2,710.00**	**2,164.00**	**-546.00**	**-20.15%**	**0.00**	**-2,164.00**	**-100.00%**
Program: 223 - Pre-K Dance Camp										
44 - Fee Revenue	5,148.00	15,673.00	9,409.33	14,500.00	9,409.33	-5,090.67	-35.11%	11,384.00	1,974.67	20.99%
50 - Salaries & Wages	1,439.36	4,719.76	6,225.25	7,250.00	6,225.25	-1,024.75	-14.13%	6,382.74	157.49	2.53%
51 - Employee Benefits	35.00	12.95	0.00	65.00	0.00	-65.00	-100.00%	112.00	112.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	950.00	950.00	0.00%
54 - Supplies	353.53	252.97	82.55	300.00	82.55	-217.45	-72.48%	445.00	362.45	439.07%
Total Program: 223 - Pre-K Dance Camp:	**3,320.11**	**10,687.32**	**3,101.53**	**6,885.00**	**3,101.53**	**-3,783.47**	**-54.95%**	**3,494.26**	**392.73**	**12.66%**
Program: 224 - Sew Crafty										
44 - Fee Revenue	6,671.50	42,521.60	40,933.50	44,704.00	40,933.50	-3,770.50	-8.43%	45,112.00	4,178.50	10.21%
50 - Salaries & Wages	2,550.25	16,909.74	16,913.53	18,125.00	16,913.53	-1,211.47	-6.68%	17,896.80	983.27	5.81%
51 - Employee Benefits	0.00	14.95	0.00	118.00	0.00	-118.00	-100.00%	212.00	212.00	0.00%
52 - Contract Services	0.00	160.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	1,247.66	9,320.21	6,734.03	8,100.00	6,734.03	-1,365.97	-16.86%	7,650.00	915.97	13.60%
55 - Equipment and Repairs	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	200.00	200.00	0.00%
Total Program: 224 - Sew Crafty:	**2,873.59**	**16,116.70**	**17,285.94**	**16,861.00**	**17,285.94**	**424.94**	**2.52%**	**19,153.20**	**1,867.26**	**10.80%**
Program: 225 - Dance Team Travel										
44 - Fee Revenue	12,654.23	23,023.35	-1,200.85	0.00	-1,200.85	-1,200.85	0.00%	0.00	1,200.85	-100.00%
52 - Contract Services	0.00	4,042.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	4,462.12	25,085.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 225 - Dance Team Travel:	**8,192.11**	**-6,104.68**	**-1,200.85**	**0.00**	**-1,200.85**	**-1,200.85**	**0.00%**	**0.00**	**1,200.85**	**-100.00%**
Total ProgramArea: 2 - Center for the Arts:	**99,896.39**	**161,090.03**	**257,532.96**	**76,245.54**	**135,207.36**	**58,961.82**	**77.33%**	**193,411.53**	**58,204.17**	**43.05%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
ProgramArea: 8 - Performing Arts										
Program: 801 - Administration										
48 - Miscellaneous Revenue	250.00	0.00	3.00	0.00	3.00	3.00	0.00%	0.00	-3.00	-100.00%
50 - Salaries & Wages	15,703.75	19,762.51	15,890.42	59,572.11	59,666.49	94.38	0.16%	71,881.15	12,214.66	20.47%
51 - Employee Benefits	33.10	0.00	10,984.35	16,427.32	16,427.32	0.00	0.00%	18,407.57	1,980.25	12.05%
52 - Contract Services	0.00	45.98	103.06	1,290.00	300.00	-990.00	-76.74%	400.00	100.00	33.33%
54 - Supplies	139.24	105.10	72.56	245.00	245.00	0.00	0.00%	247.20	2.20	0.90%
55 - Equipment and Repairs	861.01	484.32	823.22	1,185.00	1,139.84	-45.16	-3.81%	2,000.00	860.16	75.46%
60 - Transfers	115,204.00	74,129.00	34,409.00	90,138.00	90,400.00	262.00	0.29%	88,900.00	-1,500.00	-1.66%
Total Program: 801 - Administration:	**-131,691.10**	**-94,526.91**	**-62,279.61**	**-168,857.43**	**-168,175.65**	**681.78**	**-0.40%**	**-181,835.92**	**-13,660.27**	**8.12%**
Program: 803 - Theatre Classes										
44 - Fee Revenue	45,655.65	61,572.18	56,511.50	68,418.00	54,785.00	-13,633.00	-19.93%	56,867.33	2,082.33	3.80%
50 - Salaries & Wages	19,843.21	17,098.60	13,339.28	24,000.00	17,750.00	-6,250.00	-26.04%	18,200.00	450.00	2.54%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
54 - Supplies	2,780.81	1,718.88	0.00	1,178.00	1,178.00	0.00	0.00%	2,125.00	947.00	80.39%
Total Program: 803 - Theatre Classes:	**23,031.63**	**42,754.70**	**43,172.22**	**43,090.00**	**35,707.00**	**-7,383.00**	**-17.13%**	**36,392.33**	**685.33**	**1.92%**
Program: 805 - WCT Prod - Fall										
43 - Daily Fees	41,807.00	47,604.00	29,484.00	42,900.00	35,672.00	-7,228.00	-16.85%	36,900.00	1,228.00	3.44%
44 - Fee Revenue	55,652.00	63,936.00	65,675.05	73,965.00	61,250.00	-12,715.00	-17.19%	64,312.50	3,062.50	5.00%
47 - Retail Sales	0.00	7,296.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
48 - Miscellaneous Revenue	0.00	0.00	0.00	15,700.00	1,000.00	-14,700.00	-93.63%	4,847.00	3,847.00	384.70%
50 - Salaries & Wages	38,134.55	53,094.13	50,215.60	66,727.64	61,600.00	-5,127.64	-7.68%	57,878.68	-3,721.32	-6.04%
52 - Contract Services	4,760.63	11,610.52	10,393.53	14,415.00	10,898.03	-3,516.97	-24.40%	10,665.00	-233.03	-2.14%
54 - Supplies	13,513.74	14,934.08	12,211.16	15,473.00	16,800.00	1,327.00	8.58%	17,559.00	759.00	4.52%
55 - Equipment and Repairs	0.00	519.35	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 805 - WCT Prod - Fall:	**41,050.08**	**38,678.03**	**22,338.76**	**35,949.36**	**8,623.97**	**-27,325.39**	**-76.01%**	**19,956.82**	**11,332.85**	**131.41%**
Program: 810 - PA for Pre-School										
50 - Salaries & Wages	1,170.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 810 - PA for Pre-School:	**1,170.48**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 812 - Voice Lessons										
44 - Fee Revenue	28,672.67	43,215.87	46,892.00	49,300.00	44,000.00	-5,300.00	-10.75%	46,200.00	2,200.00	5.00%
50 - Salaries & Wages	14,565.23	26,294.20	19,722.89	30,300.00	25,000.00	-5,300.00	-17.49%	26,000.00	1,000.00	4.00%
52 - Contract Services	0.00	360.00	360.00	370.00	370.00	0.00	0.00%	380.00	10.00	2.70%
55 - Equipment and Repairs	0.00	9.99	0.00	300.00	100.00	-200.00	-66.67%	300.00	200.00	200.00%
Total Program: 812 - Voice Lessons:	**14,107.44**	**16,551.68**	**26,809.11**	**18,330.00**	**18,530.00**	**200.00**	**1.09%**	**19,520.00**	**990.00**	**5.34%**
Program: 813 - Broadway Bound										
44 - Fee Revenue	120,310.93	164,678.85	212,565.80	158,000.00	212,565.80	54,565.80	34.54%	229,875.00	17,309.20	8.14%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
50 - Salaries & Wages	56,436.81	57,180.81	59,880.24	63,458.00	59,880.24	-3,577.76	-5.64%	67,586.06	7,705.82	12.87%
51 - Employee Benefits	122.84	0.00	216.00	300.00	216.00	-84.00	-28.00%	392.00	176.00	81.48%
52 - Contract Services	4,411.15	11,574.91	10,374.82	12,326.40	11,678.18	-648.22	-5.26%	14,038.80	2,360.62	20.21%
54 - Supplies	4,944.28	758.57	3,134.22	4,730.00	3,134.22	-1,595.78	-33.74%	4,040.00	905.78	28.90%
Total Program: 813 - Broadway Bound:	**54,395.85**	**95,164.56**	**138,960.52**	**77,185.60**	**137,657.16**	**60,471.56**	**78.35%**	**143,818.14**	**6,160.98**	**4.48%**
Program: 814 - Auditorium Management										
46 - Rental Revenue	0.00	1,620.00	3,734.00	3,000.00	4,075.00	1,075.00	35.83%	4,564.52	489.52	12.01%
47 - Retail Sales	0.00	0.00	6,064.20	17,650.00	10,500.00	-7,150.00	-40.51%	17,110.00	6,610.00	62.95%
50 - Salaries & Wages	4,593.71	5,626.96	3,897.36	6,325.00	9,000.00	2,675.00	42.29%	6,325.32	-2,674.68	-29.72%
54 - Supplies	0.00	2,617.69	6,013.01	11,300.00	12,225.00	925.00	8.19%	11,701.00	-524.00	-4.29%
55 - Equipment and Repairs	0.00	0.00	733.31	5,900.00	5,900.00	0.00	0.00%	2,650.00	-3,250.00	-55.08%
Total Program: 814 - Auditorium Management:	**-4,593.71**	**-6,624.65**	**-845.48**	**-2,875.00**	**-12,550.00**	**-9,675.00**	**336.52%**	**998.20**	**13,548.20**	**-107.95%**
Program: 818 - Movie Star Camp										
44 - Fee Revenue	22,400.00	14,194.60	19,571.80	14,900.00	19,571.80	4,671.80	31.35%	20,550.39	978.59	5.00%
52 - Contract Services	15,637.50	9,798.30	11,792.40	10,430.00	11,792.40	1,362.40	13.06%	12,432.00	639.60	5.42%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Program: 818 - Movie Star Camp:	**6,762.50**	**4,396.30**	**7,779.40**	**4,470.00**	**7,779.40**	**3,309.40**	**74.04%**	**8,018.39**	**238.99**	**3.07%**
Program: 820 - Music Lessons - Piano										
44 - Fee Revenue	28,863.23	51,808.80	51,779.50	54,150.00	54,404.56	254.56	0.47%	57,125.00	2,720.44	5.00%
50 - Salaries & Wages	15,750.00	28,815.13	20,221.50	28,720.00	28,720.00	0.00	0.00%	29,869.00	1,149.00	4.00%
52 - Contract Services	330.00	540.00	180.00	370.00	180.00	-190.00	-51.35%	380.00	200.00	111.11%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
55 - Equipment and Repairs	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	250.00	-50.00	-16.67%
Total Program: 820 - Music Lessons - Piano:	**12,783.23**	**22,453.67**	**31,378.00**	**24,760.00**	**25,204.56**	**444.56**	**1.80%**	**25,626.00**	**421.44**	**1.67%**
Program: 821 - Music Lessons - Violin										
44 - Fee Revenue	29,195.97	25,535.25	19,356.36	29,500.00	24,000.00	-5,500.00	-18.64%	25,200.00	1,200.00	5.00%
50 - Salaries & Wages	17,878.48	17,336.94	11,060.59	19,085.00	15,626.83	-3,458.17	-18.12%	16,252.00	625.17	4.00%
52 - Contract Services	0.00	180.00	360.00	360.00	360.00	0.00	0.00%	180.00	-180.00	-50.00%
Total Program: 821 - Music Lessons - Violin:	**11,317.49**	**8,018.31**	**7,935.77**	**10,055.00**	**8,013.17**	**-2,041.83**	**-20.31%**	**8,768.00**	**754.83**	**9.42%**
Program: 823 - Music Lessons - Guitar										
44 - Fee Revenue	2,832.00	4,431.45	10,489.00	7,000.00	9,359.00	2,359.00	33.70%	9,827.00	468.00	5.00%
50 - Salaries & Wages	3,325.00	11,736.26	3,288.48	3,712.80	4,775.00	1,062.20	28.61%	4,966.00	191.00	4.00%
52 - Contract Services	756.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 823 - Music Lessons - Guitar:	**-1,249.00**	**-7,304.81**	**7,200.52**	**3,287.20**	**4,584.00**	**1,296.80**	**39.45%**	**4,861.00**	**277.00**	**6.04%**
Program: 824 - Private Acting Lessons										
44 - Fee Revenue	33,582.67	43,219.00	47,756.39	42,000.00	46,155.00	4,155.00	9.89%	47,078.10	923.10	2.00%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
50 - Salaries & Wages	25,525.45	27,319.89	26,542.31	21,956.00	34,400.00	12,444.00	56.68%	24,608.60	-9,791.40	-28.46%
Total Program: 824 - Private Acting Lessons:	**8,057.22**	**15,899.11**	**21,214.08**	**20,044.00**	**11,755.00**	**-8,289.00**	**-41.35%**	**22,469.50**	**10,714.50**	**91.15%**
Program: 825 - Little World Travelers										
44 - Fee Revenue	6,418.50	14,226.60	10,566.20	12,800.00	10,566.20	-2,233.80	-17.45%	14,250.00	3,683.80	34.86%
50 - Salaries & Wages	3,724.40	4,212.06	5,046.81	7,100.00	5,046.81	-2,053.19	-28.92%	5,066.88	20.07	0.40%
51 - Employee Benefits	35.00	0.00	90.00	65.00	90.00	25.00	38.46%	112.00	22.00	24.44%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	950.00	950.00	0.00%
54 - Supplies	337.57	501.70	384.23	450.00	384.23	-65.77	-14.62%	550.00	165.77	43.14%
Total Program: 825 - Little World Travelers:	**2,321.53**	**9,512.84**	**5,045.16**	**5,185.00**	**5,045.16**	**-139.84**	**-2.70%**	**7,571.12**	**2,525.96**	**50.07%**
Program: 827 - Nutcracker										
43 - Daily Fees	14,846.00	22,959.00	-429.00	17,550.00	17,550.00	0.00	0.00%	18,900.00	1,350.00	7.69%
44 - Fee Revenue	10,408.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	2,952.00	1,545.00	0.00	5,000.00	5,000.00	0.00	0.00%	5,205.50	205.50	4.11%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	515.20	515.20	0.00%
52 - Contract Services	750.00	970.95	1,500.00	3,200.00	3,500.00	300.00	9.38%	3,495.00	-5.00	-0.14%
54 - Supplies	791.90	4,113.63	13.13	750.00	875.00	125.00	16.67%	1,178.00	303.00	34.63%
Total Program: 827 - Nutcracker:	**20,760.97**	**16,329.42**	**-1,942.13**	**8,600.00**	**8,175.00**	**-425.00**	**-4.94%**	**8,506.30**	**331.30**	**4.05%**
Program: 828 - Alumni Show										
43 - Daily Fees	3,192.00	3,471.00	3,172.00	3,705.00	3,172.00	-533.00	-14.39%	3,278.33	106.33	3.35%
44 - Fee Revenue	11,452.11	9,040.99	16,328.00	13,076.00	16,328.00	3,252.00	24.87%	17,144.40	816.40	5.00%
50 - Salaries & Wages	7,758.42	3,217.05	2,220.59	11,006.00	2,220.59	-8,785.41	-79.82%	2,285.00	64.41	2.90%
52 - Contract Services	0.00	1,077.93	1,457.13	2,850.00	1,457.13	-1,392.87	-48.87%	3,500.00	2,042.87	140.20%
54 - Supplies	1,485.10	1,448.07	462.15	480.00	462.15	-17.85	-3.72%	875.00	412.85	89.33%
Total Program: 828 - Alumni Show:	**5,400.59**	**6,768.94**	**15,360.13**	**2,445.00**	**15,360.13**	**12,915.13**	**528.23%**	**13,762.73**	**-1,597.40**	**-10.40%**
Program: 829 - Improv Troupe										
44 - Fee Revenue	5,358.13	8,886.00	5,830.97	11,508.00	7,455.00	-4,053.00	-35.22%	8,800.00	1,345.00	18.04%
50 - Salaries & Wages	3,843.60	3,233.03	2,582.48	2,107.00	3,300.00	1,193.00	56.62%	3,431.83	131.83	3.99%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
54 - Supplies	280.27	0.00	243.59	650.00	650.00	0.00	0.00%	650.00	0.00	0.00%
Total Program: 829 - Improv Troupe:	**1,234.26**	**5,652.97**	**3,004.90**	**8,751.00**	**3,505.00**	**-5,246.00**	**-59.95%**	**4,418.17**	**913.17**	**26.05%**
Program: 830 - Drum Lessons										
44 - Fee Revenue	3,524.53	21,766.71	42,489.00	21,450.00	40,175.00	18,725.00	87.30%	43,155.00	2,980.00	7.42%
50 - Salaries & Wages	0.00	6,609.00	16,203.72	11,377.00	22,250.00	10,873.00	95.57%	22,670.76	420.76	1.89%
54 - Supplies	0.00	182.37	39.56	40.00	39.56	-0.44	-1.10%	30.00	-9.56	-24.17%
55 - Equipment and Repairs	500.00	136.79	631.72	790.00	790.00	0.00	0.00%	390.00	-400.00	-50.63%
Total Program: 830 - Drum Lessons:	**3,024.53**	**14,838.55**	**25,614.00**	**9,243.00**	**17,095.44**	**7,852.44**	**84.96%**	**20,064.24**	**2,968.80**	**17.37%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 831 - Group Music Classes										
44 - Fee Revenue	1,982.00	17,897.58	15,364.20	18,700.00	15,364.20	-3,335.80	-17.84%	17,484.00	2,119.80	13.80%
50 - Salaries & Wages	0.00	2,993.20	5,784.72	7,015.00	8,975.00	1,960.00	27.94%	5,728.44	-3,246.56	-36.17%
52 - Contract Services	0.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	0.00	471.00	1,043.01	1,295.76	1,195.00	-100.76	-7.78%	1,808.00	613.00	51.30%
55 - Equipment and Repairs	0.00	1,029.56	94.24	200.00	294.24	94.24	47.12%	200.00	-94.24	-32.03%
Total Program: 831 - Group Music Classes:	**1,982.00**	**13,403.82**	**8,442.23**	**9,829.24**	**4,899.96**	**-4,929.28**	**-50.15%**	**9,747.56**	**4,847.60**	**98.93%**
Total ProgramArea: 8 - Performing Arts:	**67,525.03**	**201,966.53**	**299,187.58**	**109,491.97**	**131,209.30**	**21,717.33**	**19.83%**	**172,662.58**	**41,453.28**	**31.59%**
Total Fund: 20 - RECREATION:	**167,421.42**	**363,056.56**	**556,720.54**	**185,737.51**	**266,416.66**	**80,679.15**	**43.44%**	**366,074.11**	**99,657.45**	**37.41%**
Report Total:	**167,421.42**	**363,056.56**	**556,720.54**	**185,737.51**	**266,416.66**	**80,679.15**	**43.44%**	**366,074.11**	**99,657.45**	**37.41%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		167,421.42	363,056.56	556,720.54	185,737.51	266,416.66	80,679.15	43.44%	366,074.11	99,657.45	37.41%
	Report Total:	**167,421.42**	**363,056.56**	**556,720.54**	**185,737.51**	**266,416.66**	**80,679.15**	**43.44%**	**366,074.11**	**99,657.45**	**37.41%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Gymnastics Budget

This 2027 budget for Gymnastics is presented for your consideration. The following budgets are grouped by Division. Highlights are included below.

Gymnastics
GL Code: 20-41-500

501-4710 Retail Sales up $1800
Online store

501-5150 Training and Education Up
Three staff will be attending the USA Gymnastics National Congress in 2027. No attendees in 2026.

501-5410 Office Supplies up $4088
Gymnastics Office furniture replacement

502 Gymnastics Camp

502-4400 Revenue up 16.5%
Fees are up 5%. Camp is expanding to 5-day options. Staffed by current FT coaches.

503 Gymnastics
503-5000 Partial FT salary reallocated here
503-5045 PT Instructor down 4.8%
Programming increases are covered by FT Coaches

505 Competitions
Competition related fees are collected and passed through this account.
Some of this revenue is deferred.

506 Team Gymnastics

506-5000 Administration
Some FT salaries shifted from this area to accommodate an additional PT coach

506-5045 PT Instructor
Additional hours for a PT Instructor to support various areas and competitions

507 High School Gymnastics
Program growth and 5% fee increase

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Gymnastics	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Fee Revenue	1,204,038	1,188,854	1,070,747	449,126	769,408	1,116,880	1,210,281	1,450,172	1,462,738	1,510,029	1,321,129	1,429,794	108,664.88	8.225%
Membership Fees	44,704	46,068	51,470	11,925	62,521	81,305	67,223	116,004	85,700	132,585	195,291	150,698	(44,593.00)	-22.834%
Rental Revenue	0	0	600	1,700	6,100	181	100	0	0	0	0	0	-	
Retail Sales	7,822	9,534	13,335	7,535	13,845	2,577	2,861	147	2,080	0	2,620	2,000	(620.00)	-23.664%
Miscellaneous Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Total Revenue	1,256,565	1,244,456	1,136,152	470,286	851,874	1,200,943	1,280,464	1,566,322	1,550,518	1,642,614	1,519,040	1,582,492	63,451.88	4.177%
Expenses														
Salaries & Wages	$481,266	$479,436	$431,317	$295,892	$330,929	$413,684	$471,591	$505,863	$526,830	$560,447	$497,375	$552,066	54,691.22	10.996%
Employee Benefits	77,559	79,465	74,828	64,407	65,050	68,139	60,866	39,024	48,684	59,971	54,060	67,289	13,229.07	24.471%
Contract Services	26,656	28,782	34,095	25,637	27,518	41,888	55,844	73,953	73,031	83,978	109,784	82,538	(27,245.99)	-24.818%
Utilities	687	690	1,177	780	648	1,061	591	699	599	677	435	558	122.92	28.252%
Supplies	13,479	16,048	18,738	7,622	19,459	25,452	31,883	35,638	21,613	41,063	34,827	40,529	5,702.31	16.373%
Repairs	0	0	0	0	0	0	0	0	0	0	0	0	-	
Operating Expenses	$599,647	604,422	$560,156	394,338	443,604	550,224	620,775	655,177	670,758	746,136	696,480	742,980	46,499.53	6.676%
Operating Surplus (Deficit)	656,918	640,034	575,996	75,948	408,270	650,720	659,689	911,145	879,761	896,478	822,560	839,512	16,952.35	2.061%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	438,574	438,574	438,750	176,545	123,609	167,507	212,425	350,651	338,542	439,334	335,700	433,300	97,600.00	29.074%
Total Non-Operating Expenses	438,574	438,574	438,750	176,545	123,609	167,507	212,425	350,651	338,542	439,334	335,700	433,300	97,600.00	29.074%
Net Non-Operating Surplus (Deficit)	(438,574)	(438,574)	(438,750)	(176,545)	(123,609)	(167,507)	(212,425)	(350,651)	(338,542)	(439,334)	(335,700)	(433,300)	(97,600.00)	29.074%
Total Expenses	1,038,221	1,042,996	998,906	570,883	567,213	717,731	833,200	1,005,828	1,009,300	1,185,470	1,032,180	1,176,280	144,099.53	13.961%
Net Surplus (Deficit)	218,343	201,459	137,246	(100,597)	284,661	483,213	447,264	560,494	541,219	457,144	486,860	406,212	(80,647.65)	-16.565%
Capital Spending	39,202	20,685	-	-	-	-	-	9,288	-				69,174	

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 41 - Community Recreation Center											
Program: 501 - Administration											
Category: 47 - Retail Sales											
20-41-501-4710	Misc. Retail Sales	150.00	0.00	14.00	0.00	200.00	200.00	0.00%	2,000.00	1,800.00	900.00%
	Total Category: 47 - Retail Sales :	**150.00**	**0.00**	**14.00**	**0.00**	**200.00**	**200.00**	**0.00%**	**2,000.00**	**1,800.00**	**900.00%**
Category: 50 - Salaries & Wages											
20-41-501-5000	Administration	68,315.60	76,134.60	60,301.56	78,506.00	78,506.00	0.00	0.00%	81,646.20	3,140.20	4.00%
20-41-501-5055	PT Administration	0.00	14,506.52	10,529.76	16,027.20	15,370.03	-657.17	-4.10%	15,558.48	188.45	1.23%
	Total Category: 50 - Salaries & Wages:	**68,315.60**	**90,641.12**	**70,831.32**	**94,533.20**	**93,876.03**	**-657.17**	**-0.70%**	**97,204.68**	**3,328.65**	**3.55%**
Category: 51 - Employee Benefits											
20-41-501-5110	Health Insurance Premiums	35,177.98	36,536.83	25,989.90	38,868.52	38,868.52	0.00	0.00%	43,530.20	4,661.68	11.99%
20-41-501-5150	Training & Education	0.00	5,234.87	1,351.18	9,273.00	2,495.03	-6,777.97	-73.09%	8,193.00	5,697.97	228.37%
20-41-501-5160	Dues	873.32	946.00	912.00	1,405.00	1,141.00	-264.00	-18.79%	1,639.00	498.00	43.65%
20-41-501-5170	Awards and Meetings	636.54	697.44	420.54	690.00	690.00	0.00	0.00%	708.00	18.00	2.61%
	Total Category: 51 - Employee Benefits :	**36,687.84**	**43,415.14**	**28,673.62**	**50,236.52**	**43,194.55**	**-7,041.97**	**-14.02%**	**54,070.20**	**10,875.65**	**25.18%**
Category: 52 - Contract Services											
20-41-501-5205	Equipment Maintenance Servi	69.33	119.86	90.54	132.00	132.00	0.00	0.00%	135.00	3.00	2.27%
20-41-501-5225	Misc. Contract Services	25.00	404.00	1,493.26	2,500.00	1,493.26	-1,006.74	-40.27%	1,539.00	45.74	3.06%
20-41-501-5255	Marketing	0.00	416.75	719.23	935.00	935.00	0.00	0.00%	963.00	28.00	2.99%
20-41-501-5260	Advertising	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-501-5265	Printing	0.00	0.00	38.66	100.00	38.66	-61.34	-61.34%	100.00	61.34	158.67%
	Total Category: 52 - Contract Services:	**94.33**	**940.61**	**2,341.69**	**3,767.00**	**2,598.92**	**-1,168.08**	**-31.01%**	**2,737.00**	**138.08**	**5.31%**
Category: 53 - Utilities											
20-41-501-5310	Communications	699.34	599.45	315.08	677.28	435.08	-242.20	-35.76%	558.00	122.92	28.25%
	Total Category: 53 - Utilities :	**699.34**	**599.45**	**315.08**	**677.28**	**435.08**	**-242.20**	**-35.76%**	**558.00**	**122.92**	**28.25%**
Category: 54 - Supplies											
20-41-501-5400	Program Operation Supplies	26.94	178.75	133.25	270.00	270.00	0.00	0.00%	278.00	8.00	2.96%
20-41-501-5410	Office Supplies	631.99	496.78	405.18	512.00	512.00	0.00	0.00%	4,600.00	4,088.00	798.44%
20-41-501-5430	Equipment Supplies	5,953.07	6,282.00	5,185.46	6,463.25	6,463.25	0.00	0.00%	6,656.97	193.72	3.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-501-5460	Uniform Supplies	1,393.00	1,445.00	1,683.00	1,495.00	1,683.00	188.00	12.58%	1,539.00	-144.00	-8.56%
	Total Category: 54 - Supplies :	**8,005.00**	**8,402.53**	**7,406.89**	**8,740.25**	**8,928.25**	**188.00**	**2.15%**	**13,073.97**	**4,145.72**	**46.43%**
Category: 60 - Transfers											
20-41-501-6010	Admin Overhead Charge	350,651.00	338,542.00	113,795.00	439,334.00	335,700.00	-103,634.00	-23.59%	433,300.00	97,600.00	29.07%
	Total Category: 60 - Transfers :	**350,651.00**	**338,542.00**	**113,795.00**	**439,334.00**	**335,700.00**	**-103,634.00**	**-23.59%**	**433,300.00**	**97,600.00**	**29.07%**
	Total Program: 501 - Administration:	**-464,303.11**	**-482,540.85**	**-223,349.60**	**-597,288.25**	**-484,532.83**	**112,755.42**	**-18.88%**	**-598,943.85**	**-114,411.02**	**23.61%**
Program: 502 - Gym Camp											
Category: 44 - Fee Revenue											
20-41-502-4400	Program Fees	78,858.81	68,452.46	57,698.40	71,504.43	57,698.40	-13,806.03	-19.31%	67,256.00	9,557.60	16.56%
	Total Category: 44 - Fee Revenue :	**78,858.81**	**68,452.46**	**57,698.40**	**71,504.43**	**57,698.40**	**-13,806.03**	**-19.31%**	**67,256.00**	**9,557.60**	**16.56%**
Category: 50 - Salaries & Wages											
20-41-502-5030	PT Supervisor	4,026.00	6,048.36	4,036.91	6,229.81	4,036.91	-2,192.90	-35.20%	4,036.91	0.00	0.00%
20-41-502-5050	PT Counselor	16,189.25	30,124.44	29,118.28	12,612.78	12,612.78	0.00	0.00%	12,134.88	-477.90	-3.79%
20-41-502-5075	PT Driver	123.51	0.00	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
	Total Category: 50 - Salaries & Wages:	**20,338.76**	**36,172.80**	**33,155.19**	**18,992.59**	**16,649.69**	**-2,342.90**	**-12.34%**	**16,321.79**	**-327.90**	**-1.97%**
Category: 51 - Employee Benefits											
20-41-502-5170	Awards and Meetings	135.78	172.63	125.58	194.00	125.58	-68.42	-35.27%	194.00	68.42	54.48%
	Total Category: 51 - Employee Benefits :	**135.78**	**172.63**	**125.58**	**194.00**	**125.58**	**-68.42**	**-35.27%**	**194.00**	**68.42**	**54.48%**
Category: 52 - Contract Services											
20-41-502-5220	Transportation	718.75	0.00	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	249.12	142.55	258.00	142.55	-115.45	-44.75%	222.00	79.45	55.73%
	Total Category: 52 - Contract Services:	**718.75**	**249.12**	**142.55**	**258.00**	**142.55**	**-115.45**	**-44.75%**	**222.00**	**79.45**	**55.73%**
Category: 54 - Supplies											
20-41-502-5400	Program Operation Supplies	1,023.63	883.88	629.48	1,083.00	629.48	-453.52	-41.88%	1,115.00	485.52	77.13%
20-41-502-5470	Misc. Supplies	367.05	171.70	82.87	271.00	82.87	-188.13	-69.42%	279.00	196.13	236.67%
	Total Category: 54 - Supplies :	**1,390.68**	**1,055.58**	**712.35**	**1,354.00**	**712.35**	**-641.65**	**-47.39%**	**1,394.00**	**681.65**	**95.69%**
	Total Program: 502 - Gym Camp:	**56,274.84**	**30,802.33**	**23,562.73**	**50,705.84**	**40,068.23**	**-10,637.61**	**-20.98%**	**49,124.21**	**9,055.98**	**22.60%**
Program: 503 - Gymnastics											
Category: 44 - Fee Revenue											
20-41-503-4400	Program Fees	999,237.94	1,039,147.18	912,963.24	1,063,755.00	920,247.75	-143,507.25	-13.49%	973,907.10	53,659.35	5.83%
	Total Category: 44 - Fee Revenue :	**999,237.94**	**1,039,147.18**	**912,963.24**	**1,063,755.00**	**920,247.75**	**-143,507.25**	**-13.49%**	**973,907.10**	**53,659.35**	**5.83%**
Category: 47 - Retail Sales											
20-41-503-4700	Pro Shop Sales	-3.27	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	**-3.27**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-41-503-5000	Administration	104,706.26	110,106.48	88,684.77	111,901.06	111,901.06	0.00	0.00%	111,132.47	-768.59	-0.69%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-503-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-503-5045	PT Instructor	160,663.93	140,013.49	94,971.72	153,355.18	120,599.61	-32,755.57	-21.36%	114,797.50	-5,802.11	-4.81%
20-41-503-5080	Overtime FT	1,146.72	2,383.52	1,177.41	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
20-41-503-5085	Overtime PT	0.00	0.00	550.87	0.00	550.87	550.87	0.00%	0.00	-550.87	-100.00%
	Total Category: 50 - Salaries & Wages:	**266,516.91**	**252,503.49**	**185,384.77**	**267,256.24**	**235,051.54**	**-32,204.70**	**-12.05%**	**227,929.97**	**-7,121.57**	**-3.03%**
	Category: 51 - Employee Benefits										
20-41-503-5170	Awards and Meetings	41.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**41.78**	**0.00**	**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	232.46	598.27	36.47	577.00	577.00	0.00	0.00%	594.00	17.00	2.95%
20-41-503-5490	Cost of Goods Sold	20.95	931.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**253.41**	**1,529.37**	**36.47**	**577.00**	**577.00**	**0.00**	**0.00%**	**594.00**	**17.00**	**2.95%**
	Total Program: 503 - Gymnastics:	**732,422.57**	**785,114.32**	**727,542.00**	**795,921.76**	**684,619.21**	**-111,302.55**	**-13.98%**	**745,383.13**	**60,763.92**	**8.88%**
	Program: 504 - Gym Parties										
	Category: 44 - Fee Revenue										
20-41-504-4400	Program Fees	82,541.25	60,696.00	51,066.00	70,888.00	54,235.00	-16,653.00	-23.49%	56,946.75	2,711.75	5.00%
	Total Category: 44 - Fee Revenue :	**82,541.25**	**60,696.00**	**51,066.00**	**70,888.00**	**54,235.00**	**-16,653.00**	**-23.49%**	**56,946.75**	**2,711.75**	**5.00%**
	Category: 50 - Salaries & Wages										
20-41-504-5035	PT Coordinator	9,654.78	8,099.03	4,642.12	16,931.50	6,632.26	-10,299.24	-60.83%	6,897.25	264.99	4.00%
20-41-504-5045	PT Instructor	33,457.50	28,241.31	14,889.13	27,664.00	17,745.13	-9,918.87	-35.85%	18,454.00	708.87	3.99%
20-41-504-5085	Overtime PT	0.00	39.53	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**43,112.28**	**36,379.87**	**19,531.25**	**44,595.50**	**24,377.39**	**-20,218.11**	**-45.34%**	**25,351.25**	**973.86**	**3.99%**
	Total Program: 504 - Gym Parties:	**39,428.97**	**24,316.13**	**31,534.75**	**26,292.50**	**29,857.61**	**3,565.11**	**13.56%**	**31,595.50**	**1,737.89**	**5.82%**
	Program: 505 - Competitions										
	Category: 45 - Membership Fees										
20-41-505-4500	Membership Fees - Resident	116,003.50	85,700.00	183,009.00	132,585.00	195,291.00	62,706.00	47.29%	150,698.00	-44,593.00	-22.83%
	Total Category: 45 - Membership Fees :	**116,003.50**	**85,700.00**	**183,009.00**	**132,585.00**	**195,291.00**	**62,706.00**	**47.29%**	**150,698.00**	**-44,593.00**	**-22.83%**
	Category: 47 - Retail Sales										
20-41-505-4710	Misc. Retail Sales	0.00	2,080.00	2,420.00	0.00	2,420.00	2,420.00	0.00%	0.00	-2,420.00	-100.00%
	Total Category: 47 - Retail Sales :	**0.00**	**2,080.00**	**2,420.00**	**0.00**	**2,420.00**	**2,420.00**	**0.00%**	**0.00**	**-2,420.00**	**-100.00%**
	Category: 50 - Salaries & Wages										
20-41-505-5045	PT Instructor	14,326.00	13,394.24	13,996.05	16,488.50	16,488.50	0.00	0.00%	21,063.98	4,575.48	27.75%
	Total Category: 50 - Salaries & Wages:	**14,326.00**	**13,394.24**	**13,996.05**	**16,488.50**	**16,488.50**	**0.00**	**0.00%**	**21,063.98**	**4,575.48**	**27.75%**
	Category: 51 - Employee Benefits										
20-41-505-5170	Awards and Meetings	2,159.00	5,096.63	9,500.38	9,540.00	10,740.00	1,200.00	12.58%	13,025.00	2,285.00	21.28%
	Total Category: 51 - Employee Benefits :	**2,159.00**	**5,096.63**	**9,500.38**	**9,540.00**	**10,740.00**	**1,200.00**	**12.58%**	**13,025.00**	**2,285.00**	**21.28%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-41-505-5220	Transportation	6,051.68	3,363.61	4,883.55	4,777.00	5,622.50	845.50	17.70%	4,301.65	-1,320.85	-23.49%
20-41-505-5225	Misc. Contract Services	360.00	200.00	0.00	381.00	381.00	0.00	0.00%	392.00	11.00	2.89%
20-41-505-5272	Entry Fees/Field Trips	66,578.25	67,873.57	71,943.87	72,245.00	99,894.00	27,649.00	38.27%	72,335.00	-27,559.00	-27.59%
Total Category: 52 - Contract Services:		**72,989.93**	**71,437.18**	**76,827.42**	**77,403.00**	**105,897.50**	**28,494.50**	**36.81%**	**77,028.65**	**-28,868.85**	**-27.26%**
Category: 54 - Supplies											
20-41-505-5400	Program Operation Supplies	25,988.56	10,265.92	21,504.02	30,053.00	24,387.99	-5,665.01	-18.85%	25,118.00	730.01	2.99%
20-41-505-5460	Uniform Supplies	0.00	360.00	181.44	339.00	181.44	-157.56	-46.48%	349.00	167.56	92.35%
Total Category: 54 - Supplies :		**25,988.56**	**10,625.92**	**21,685.46**	**30,392.00**	**24,569.43**	**-5,822.57**	**-19.16%**	**25,467.00**	**897.57**	**3.65%**
Total Program: 505 - Competitions:		**540.01**	**-12,773.97**	**63,419.69**	**-1,238.50**	**40,015.57**	**41,254.07**	**-3,330.97%**	**14,113.37**	**-25,902.20**	**-64.73%**
Program: 506 - Team Gym											
Category: 44 - Fee Revenue											
20-41-506-4400	Program Fees	289,533.85	283,412.71	226,092.09	288,762.00	273,566.02	-15,195.98	-5.26%	308,227.00	34,660.98	12.67%
Total Category: 44 - Fee Revenue :		**289,533.85**	**283,412.71**	**226,092.09**	**288,762.00**	**273,566.02**	**-15,195.98**	**-5.26%**	**308,227.00**	**34,660.98**	**12.67%**
Category: 50 - Salaries & Wages											
20-41-506-5000	Administration	58,468.25	57,834.47	44,946.23	67,173.60	67,173.60	0.00	0.00%	67,250.50	76.90	0.11%
20-41-506-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-506-5045	PT Instructor	33,867.04	38,509.97	23,511.91	44,122.40	37,939.86	-6,182.54	-14.01%	87,459.44	49,519.58	130.52%
20-41-506-5080	Overtime FT	918.02	1,393.87	723.60	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**93,253.31**	**97,738.31**	**69,181.74**	**112,296.00**	**106,113.46**	**-6,182.54**	**-5.51%**	**155,709.94**	**49,596.48**	**46.74%**
Category: 52 - Contract Services											
20-41-506-5225	Misc. Contract Services	150.00	403.80	1,144.67	2,550.00	1,144.67	-1,405.33	-55.11%	2,550.00	1,405.33	122.77%
Total Category: 52 - Contract Services:		**150.00**	**403.80**	**1,144.67**	**2,550.00**	**1,144.67**	**-1,405.33**	**-55.11%**	**2,550.00**	**1,405.33**	**122.77%**
Category: 54 - Supplies											
20-41-506-5400	Program Operation Supplies	0.00	0.00	39.63	0.00	39.63	39.63	0.00%	0.00	-39.63	-100.00%
Total Category: 54 - Supplies :		**0.00**	**0.00**	**39.63**	**0.00**	**39.63**	**39.63**	**0.00%**	**0.00**	**-39.63**	**-100.00%**
Total Program: 506 - Team Gym:		**196,130.54**	**185,270.60**	**155,726.05**	**173,916.00**	**166,268.26**	**-7,647.74**	**-4.40%**	**149,967.06**	**-16,301.20**	**-9.80%**
Program: 507 - High School Gymnastics											
Category: 44 - Fee Revenue											
20-41-507-4400	Program Fees	0.00	11,030.00	14,316.75	15,120.00	15,381.75	261.75	1.73%	18,106.68	2,724.93	17.72%
Total Category: 44 - Fee Revenue :		**0.00**	**11,030.00**	**14,316.75**	**15,120.00**	**15,381.75**	**261.75**	**1.73%**	**18,106.68**	**2,724.93**	**17.72%**
Category: 50 - Salaries & Wages											
20-41-507-5045	PT Instructor	0.00	0.00	1,590.05	6,285.34	4,818.09	-1,467.25	-23.34%	5,954.31	1,136.22	23.58%
Total Category: 50 - Salaries & Wages:		**0.00**	**0.00**	**1,590.05**	**6,285.34**	**4,818.09**	**-1,467.25**	**-23.34%**	**5,954.31**	**1,136.22**	**23.58%**
Total Program: 507 - High School Gymnastics:		**0.00**	**11,030.00**	**12,726.70**	**8,834.66**	**10,563.66**	**1,729.00**	**19.57%**	**12,152.37**	**1,588.71**	**15.04%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 508 - Private Lessons											
Category: 44 - Fee Revenue											
20-41-508-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,350.27	5,350.27	0.00%
Total Category: 44 - Fee Revenue :		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**5,350.27**	**5,350.27**	**0.00%**
Category: 50 - Salaries & Wages											
20-41-508-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,530.00	2,530.00	0.00%
Total Category: 50 - Salaries & Wages:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**2,530.00**	**2,530.00**	**0.00%**
Total Program: 508 - Private Lessons:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**2,820.27**	**2,820.27**	**0.00%**
Total Department: 41 - Community Recreation Center:		**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**
Total Fund: 20 - RECREATION:		**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**
Report Total:		**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 41 - Community Recreation Center										
Program: 501 - Administration										
47 - Retail Sales	150.00	0.00	14.00	0.00	200.00	200.00	0.00%	2,000.00	1,800.00	900.00%
50 - Salaries & Wages	68,315.60	90,641.12	70,831.32	94,533.20	93,876.03	-657.17	-0.70%	97,204.68	3,328.65	3.55%
51 - Employee Benefits	36,687.84	43,415.14	28,673.62	50,236.52	43,194.55	-7,041.97	-14.02%	54,070.20	10,875.65	25.18%
52 - Contract Services	94.33	940.61	2,341.69	3,767.00	2,598.92	-1,168.08	-31.01%	2,737.00	138.08	5.31%
53 - Utilities	699.34	599.45	315.08	677.28	435.08	-242.20	-35.76%	558.00	122.92	28.25%
54 - Supplies	8,005.00	8,402.53	7,406.89	8,740.25	8,928.25	188.00	2.15%	13,073.97	4,145.72	46.43%
60 - Transfers	350,651.00	338,542.00	113,795.00	439,334.00	335,700.00	-103,634.00	-23.59%	433,300.00	97,600.00	29.07%
Total Program: 501 - Administration:	**-464,303.11**	**-482,540.85**	**-223,349.60**	**-597,288.25**	**-484,532.83**	**112,755.42**	**-18.88%**	**-598,943.85**	**-114,411.02**	**23.61%**
Program: 502 - Gym Camp										
44 - Fee Revenue	78,858.81	68,452.46	57,698.40	71,504.43	57,698.40	-13,806.03	-19.31%	67,256.00	9,557.60	16.56%
50 - Salaries & Wages	20,338.76	36,172.80	33,155.19	18,992.59	16,649.69	-2,342.90	-12.34%	16,321.79	-327.90	-1.97%
51 - Employee Benefits	135.78	172.63	125.58	194.00	125.58	-68.42	-35.27%	194.00	68.42	54.48%
52 - Contract Services	718.75	249.12	142.55	258.00	142.55	-115.45	-44.75%	222.00	79.45	55.73%
54 - Supplies	1,390.68	1,055.58	712.35	1,354.00	712.35	-641.65	-47.39%	1,394.00	681.65	95.69%
Total Program: 502 - Gym Camp:	**56,274.84**	**30,802.33**	**23,562.73**	**50,705.84**	**40,068.23**	**-10,637.61**	**-20.98%**	**49,124.21**	**9,055.98**	**22.60%**
Program: 503 - Gymnastics										
44 - Fee Revenue	999,237.94	1,039,147.18	912,963.24	1,063,755.00	920,247.75	-143,507.25	-13.49%	973,907.10	53,659.35	5.83%
47 - Retail Sales	-3.27	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	266,516.91	252,503.49	185,384.77	267,256.24	235,051.54	-32,204.70	-12.05%	227,929.97	-7,121.57	-3.03%
51 - Employee Benefits	41.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	253.41	1,529.37	36.47	577.00	577.00	0.00	0.00%	594.00	17.00	2.95%
Total Program: 503 - Gymnastics:	**732,422.57**	**785,114.32**	**727,542.00**	**795,921.76**	**684,619.21**	**-111,302.55**	**-13.98%**	**745,383.13**	**60,763.92**	**8.88%**
Program: 504 - Gym Parties										
44 - Fee Revenue	82,541.25	60,696.00	51,066.00	70,888.00	54,235.00	-16,653.00	-23.49%	56,946.75	2,711.75	5.00%
50 - Salaries & Wages	43,112.28	36,379.87	19,531.25	44,595.50	24,377.39	-20,218.11	-45.34%	25,351.25	973.86	3.99%
Total Program: 504 - Gym Parties:	**39,428.97**	**24,316.13**	**31,534.75**	**26,292.50**	**29,857.61**	**3,565.11**	**13.56%**	**31,595.50**	**1,737.89**	**5.82%**
Program: 505 - Competitions										
45 - Membership Fees	116,003.50	85,700.00	183,009.00	132,585.00	195,291.00	62,706.00	47.29%	150,698.00	-44,593.00	-22.83%
47 - Retail Sales	0.00	2,080.00	2,420.00	0.00	2,420.00	2,420.00	0.00%	0.00	-2,420.00	-100.00%
50 - Salaries & Wages	14,326.00	13,394.24	13,996.05	16,488.50	16,488.50	0.00	0.00%	21,063.98	4,575.48	27.75%
51 - Employee Benefits	2,159.00	5,096.63	9,500.38	9,540.00	10,740.00	1,200.00	12.58%	13,025.00	2,285.00	21.28%
52 - Contract Services	72,989.93	71,437.18	76,827.42	77,403.00	105,897.50	28,494.50	36.81%	77,028.65	-28,868.85	-27.26%
54 - Supplies	25,988.56	10,625.92	21,685.46	30,392.00	24,569.43	-5,822.57	-19.16%	25,467.00	897.57	3.65%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Total Program: 505 - Competitions:	**540.01**	**-12,773.97**	**63,419.69**	**-1,238.50**	**40,015.57**	**41,254.07**	**-3,330.97%**	**14,113.37**	**-25,902.20**	**-64.73%**
Program: 506 - Team Gym										
44 - Fee Revenue	289,533.85	283,412.71	226,092.09	288,762.00	273,566.02	-15,195.98	-5.26%	308,227.00	34,660.98	12.67%
50 - Salaries & Wages	93,253.31	97,738.31	69,181.74	112,296.00	106,113.46	-6,182.54	-5.51%	155,709.94	49,596.48	46.74%
52 - Contract Services	150.00	403.80	1,144.67	2,550.00	1,144.67	-1,405.33	-55.11%	2,550.00	1,405.33	122.77%
54 - Supplies	0.00	0.00	39.63	0.00	39.63	39.63	0.00%	0.00	-39.63	-100.00%
Total Program: 506 - Team Gym:	**196,130.54**	**185,270.60**	**155,726.05**	**173,916.00**	**166,268.26**	**-7,647.74**	**-4.40%**	**149,967.06**	**-16,301.20**	**-9.80%**
Program: 507 - High School Gymnastics										
44 - Fee Revenue	0.00	11,030.00	14,316.75	15,120.00	15,381.75	261.75	1.73%	18,106.68	2,724.93	17.72%
50 - Salaries & Wages	0.00	0.00	1,590.05	6,285.34	4,818.09	-1,467.25	-23.34%	5,954.31	1,136.22	23.58%
Total Program: 507 - High School Gymnastics:	**0.00**	**11,030.00**	**12,726.70**	**8,834.66**	**10,563.66**	**1,729.00**	**19.57%**	**12,152.37**	**1,588.71**	**15.04%**
Program: 508 - Private Lessons										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,350.27	5,350.27	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,530.00	2,530.00	0.00%
Total Program: 508 - Private Lessons:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**2,820.27**	**2,820.27**	**0.00%**
Total Department: 41 - Community Recreation Center:	**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**
Total Fund: 20 - RECREATION:	**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**
Report Total:	**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		560,493.82	541,218.56	791,162.32	457,144.01	486,859.71	29,715.70	6.50%	406,212.06	-80,647.65	-16.56%
	Report Total:	**560,493.82**	**541,218.56**	**791,162.32**	**457,144.01**	**486,859.71**	**29,715.70**	**6.50%**	**406,212.06**	**-80,647.65**	**-16.56%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Fitness, Mallinckrodt, CRC Ops Budget

These 2027 Budgets for Recreation are presented for your consideration. The following budgets are grouped by Program area. Highlights are included below.

General reminders:
Revenue lines: 4XXX
Expense lines: 5XXX

Fitness
GL Code: 20-42
General Notes: There is currently a shift in facility/activity offerings due to a reduction in demand for spinning (significant space/equipment needs) and a demand for functional/small group training. Fitness overall is a very stable and impactful operation.

100-5255 Marketing up 120%
Updated and additional signage and branding expenses

Mallinckrodt
GL Code: 20-44
General Notes: High percentage increases or decreases often reflect very small amounts of money. Not all of these will be addressed in detail.

100-4910 Rental Revenue up 20.7%
Facility rentals at Mallinckrodt carry less market sensitivity than other program fees. 5% increase in fees and more focus on drawing new and long-term rental partners account for a budgeted increase in this area. More collaboration with CRC to establish Mallinckrodt as an alternative and/or option for program and rental growth.

100-5040 PT Attendant up 7.1%
4% wage increase and increased coverage for activity tied to Rental Revenue

100-5225 Misc. Contract Services up 16.5% ($1250)
The grease trap in the kitchen may require more maintenance/cleaning if a long-term solution is not implemented. The odor currently impacts the environment.

128-4400 Safety Town Camp
Safety Town has experienced some shifts in enrollment recently. This camp is still in demand and popular for several reasons. The format will be modified to better fit into the overall camp schedule. The camp day will be extended beyond the previous 2 hour offering. This will be offered once per day versus 2x previously.

128-5030 & 5050 PT Staff down (overall 27%-$764)
Merging camp offerings and extending time increases efficiency and can reduce staff costs.

130--5400 Program Operation Supplies (up $484)
Hardcopy mailings will be used again for program promotion based upon member feedback.

760-4400 Saturday Classes up 127%
760-5215 Contract Services up 127%
This program expansion was introduced in 2025 with success. 2026 presented a decline. Program planning an increase in program activity and enrollments toward 2025 numbers.

CRC Operations
GL Code: 20-41
General Notes: This budget is a hub for a lot of recreation administrative activity (Superintendent) as well as cross-departmental GL management (West Park) in addition to general CRC operations.

100-4930 Vending (up 26% from 2026)
This GL represents vending across the district. 2026 was impacted by CRC vending area renovations and equipment issues. This is an area of focus for 2027.

100-5400 Program Operation Supplies up 45% ($778)
User ID Card replacement plan

100-5475 Summer Camp Overhead up 10% ($4200)
This GL encompasses district wide expenses for summer camps and reflects increases in general costs for goods and services (training, leased buses, software, etc.)

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Fitness Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projection 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	43,780	48,852	46,134	12,677	16,196	37,989	32,485	44,705	54,654	63,190	60,340	63,370	3,030	5.022%
Fee Revenue	531,518	477,186	497,332	101,437	105,943	111,717	155,478	227,887	264,383	314,174	310,404	325,860	15,456	4.979%
Membership Fees	605,126	469,597	532,032	97,920	177,791	159,897	385,521	443,671	513,313	514,054	519,493	545,653	26,160	5.036%
Rental Revenue	0	0	0	0	0	0	0	0	0	0	0	0	-	
Retail Sales	50	0	0	1,831	168	0	34	30	340	1,950	700	740	40	5.714%
Miscellaneous Revenue	584	92	2,617	6	(286)	49	0	(153)	33	0	0	0	-	
Total Revenue	1,181,059	995,726	1,078,116	213,870	299,812	309,652	573,517	716,141	832,722	893,368	890,937	935,623	44,686	5.016%
Expenses														
Salaries & Wages	$435,937	$437,745	$457,799	$277,364	$223,106	$239,922	$253,854	$296,993	$354,292	$334,018	$342,224	$354,840	12,616	3.687%
Employee Benefits	53,240	59,984	49,859	27,260	15,819	19,008	14,923	2,628	2,002	4,052	3,902	4,127	224	5.744%
Contract Services	53,375	48,114	43,574	18,671	8,585	15,727	18,809	25,549	38,624	27,059	26,940	29,629	2,689	9.983%
Utilities	6,288	6,240	4,928	5,595	5,595	5,937	6,478	6,958	7,327	7,260	6,780	6,989	209	3.086%
Supplies	78,988	69,594	62,622	7,731	18,589	10,980	21,551	15,694	19,453	20,230	22,504	21,513	(992)	-4.406%
Repairs	18,594	9,369	7,240	4,171	14,634	7,117	18,796	5,820	5,604	13,654	14,632	14,718	86	0.585%
Operating Expenses	$646,422	631,046	$626,022	340,791	286,328	298,690	334,412	353,642	427,302	406,274	416,983	431,816	14,833	3.557%
Operating Surplus (Deficit)	534,637	364,680	452,093	(126,921)	13,483	10,962	239,106	362,498	405,420	487,094	473,954	503,807	29,853	6.299%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	384,596	384,596	384,750	99,316	17,232	21,406	53,459	96,622	148,308	238,708	193,450	235,400	41,950	21.685%
Total Non-Operating Expenses	384,596	384,596	384,750	99,316	17,232	21,406	53,459	96,622	148,308	238,708	193,450	235,400	41,950	21.685%
Net Non-Operating Surplus (Deficit)	(384,596)	(384,596)	(384,750)	(99,316)	(17,232)	(21,406)	(53,459)	(96,622)	(148,308)	(238,708)	(193,450)	(235,400)	(41,950)	21.685%
Total Expenses	1,031,018	1,015,642	1,010,772	440,107	303,560	320,095	387,871	450,264	575,610	644,982	610,433	667,216	56,783	9.302%
Net Surplus (Deficit)	150,041	(19,916)	67,343	(226,237)	(3,749)	(10,444)	185,647	265,876	257,112	248,386	280,504	268,407	(12,097)	-4.313%
Capital Spending	43,257.23	24,510.00	4,114.94	-	5,017.41	61,280.46	84,775.31	30,702.74	34,201.47					299,454.56

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	42,686.35	52,116.03	48,994.00	60,750.00	58,000.00	-2,750.00	-4.53%	60,910.00	2,910.00	5.02%
20-42-100-4310	Daily Fees - Non-Resident	2,018.00	2,538.00	1,588.00	2,440.00	2,340.00	-100.00	-4.10%	2,460.00	120.00	5.13%
	Total Category: 43 - Daily Fees :	**44,704.35**	**54,654.03**	**50,582.00**	**63,190.00**	**60,340.00**	**-2,850.00**	**-4.51%**	**63,370.00**	**3,030.00**	**5.02%**
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	0.00	0.00	0.00	3,520.00	3,520.00	0.00	0.00%	3,652.00	132.00	3.75%
	Total Category: 44 - Fee Revenue :	**0.00**	**0.00**	**0.00**	**3,520.00**	**3,520.00**	**0.00**	**0.00%**	**3,652.00**	**132.00**	**3.75%**
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	383,562.06	448,868.31	533,852.03	446,751.00	449,736.00	2,985.00	0.67%	472,222.00	22,486.00	5.00%
20-42-100-4510	Membership Fees - Non - Resic	58,577.00	57,527.08	66,160.56	62,193.00	64,497.00	2,304.00	3.70%	67,721.85	3,224.85	5.00%
20-42-100-4520	Initiation Fees	1,532.00	6,917.25	4,638.23	5,110.00	5,260.00	150.00	2.94%	5,710.00	450.00	8.56%
	Total Category: 45 - Membership Fees :	**443,671.06**	**513,312.64**	**604,650.82**	**514,054.00**	**519,493.00**	**5,439.00**	**1.06%**	**545,653.85**	**26,160.85**	**5.04%**
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	30.00	340.00	40.00	1,950.00	700.00	-1,250.00	-64.10%	740.00	40.00	5.71%
	Total Category: 47 - Retail Sales :	**30.00**	**340.00**	**40.00**	**1,950.00**	**700.00**	**-1,250.00**	**-64.10%**	**740.00**	**40.00**	**5.71%**
Category: 48 - Miscellaneous Revenue											
20-42-100-4910	Over/Short Revenue	-153.00	32.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**-153.00**	**32.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	81,564.78	86,813.17	69,343.21	89,458.42	89,964.00	505.58	0.57%	93,542.34	3,578.34	3.98%
20-42-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5040	PT Attendant	48,422.19	68,204.40	56,556.35	56,620.00	63,400.00	6,780.00	11.97%	65,930.00	2,530.00	3.99%
	Total Category: 50 - Salaries & Wages:	**129,986.97**	**155,017.57**	**125,899.56**	**146,078.42**	**153,364.00**	**7,285.58**	**4.99%**	**159,472.34**	**6,108.34**	**3.98%**
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	1,248.73	961.69	763.64	1,117.39	1,117.39	0.00	0.00%	1,262.56	145.17	12.99%
20-42-100-5150	Training & Education	1,020.98	775.00	1,182.06	2,370.00	2,220.00	-150.00	-6.33%	2,270.00	50.00	2.25%
20-42-100-5160	Dues	265.00	265.00	265.00	265.00	265.00	0.00	0.00%	284.00	19.00	7.17%
20-42-100-5170	Awards and Meetings	92.85	0.00	183.55	300.00	300.00	0.00	0.00%	310.00	10.00	3.33%
	Total Category: 51 - Employee Benefits :	**2,627.56**	**2,001.69**	**2,394.25**	**4,052.39**	**3,902.39**	**-150.00**	**-3.70%**	**4,126.56**	**224.17**	**5.74%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Servi	82.37	115.27	82.26	180.00	180.00	0.00	0.00%	187.50	7.50	4.17%
20-42-100-5220	Transportation	0.00	9,365.30	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5225	Misc. Contract Services	25,111.51	28,432.24	15,607.53	22,800.00	22,100.00	-700.00	-3.07%	22,800.00	700.00	3.17%
20-42-100-5255	Marketing	320.26	0.00	45.82	2,145.00	2,125.00	-20.00	-0.93%	4,685.00	2,560.00	120.47%
20-42-100-5260	Advertising	34.95	0.00	0.00	400.00	400.00	0.00	0.00%	412.00	12.00	3.00%
20-42-100-5265	Printing	0.00	710.72	632.80	730.00	635.00	-95.00	-13.01%	655.00	20.00	3.15%
	Total Category: 52 - Contract Services:	**25,549.09**	**38,623.53**	**16,368.41**	**26,255.00**	**25,440.00**	**-815.00**	**-3.10%**	**28,739.50**	**3,299.50**	**12.97%**
Category: 53 - Utilities											
20-42-100-5310	Communications	646.18	1,079.44	315.08	900.00	540.00	-360.00	-40.00%	557.25	17.25	3.19%
20-42-100-5350	Misc. Utilities	6,311.83	6,247.47	4,638.56	6,360.00	6,240.00	-120.00	-1.89%	6,432.00	192.00	3.08%
	Total Category: 53 - Utilities :	**6,958.01**	**7,326.91**	**4,953.64**	**7,260.00**	**6,780.00**	**-480.00**	**-6.61%**	**6,989.25**	**209.25**	**3.09%**
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	299.87	1,284.97	301.41	1,040.00	1,040.00	0.00	0.00%	1,072.00	32.00	3.08%
20-42-100-5410	Office Supplies	3,631.38	3,157.63	2,369.42	3,350.00	3,350.00	0.00	0.00%	3,450.00	100.00	2.99%
20-42-100-5420	Building Supplies	6,811.81	10,856.63	11,424.14	9,800.00	11,424.14	1,624.14	16.57%	10,096.00	-1,328.14	-11.63%
20-42-100-5430	Equipment Supplies	3,403.54	885.04	3,397.86	2,400.00	3,400.00	1,000.00	41.67%	3,502.00	102.00	3.00%
20-42-100-5460	Uniform Supplies	373.32	1,516.25	175.56	1,250.00	1,250.00	0.00	0.00%	1,290.00	40.00	3.20%
	Total Category: 54 - Supplies :	**14,519.92**	**17,700.52**	**17,668.39**	**17,840.00**	**20,464.14**	**2,624.14**	**14.71%**	**19,410.00**	**-1,054.14**	**-5.15%**
Category: 55 - Equipment and Repairs											
20-42-100-5510	Building Repairs	464.15	334.24	1,638.44	660.00	1,638.44	978.44	148.25%	1,000.00	-638.44	-38.97%
20-42-100-5520	Equipment Repairs	5,355.97	5,269.58	8,234.37	12,200.00	12,200.00	0.00	0.00%	12,943.00	743.00	6.09%
20-42-100-5850	Equipment	0.00	0.00	0.00	794.00	794.00	0.00	0.00%	775.00	-19.00	-2.39%
	Total Category: 55 - Equipment and Repairs :	**5,820.12**	**5,603.82**	**9,872.81**	**13,654.00**	**14,632.44**	**978.44**	**7.17%**	**14,718.00**	**85.56**	**0.58%**
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	96,622.00	148,308.00	61,855.00	238,708.00	193,450.00	-45,258.00	-18.96%	235,400.00	41,950.00	21.69%
	Total Category: 60 - Transfers :	**96,622.00**	**148,308.00**	**61,855.00**	**238,708.00**	**193,450.00**	**-45,258.00**	**-18.96%**	**235,400.00**	**41,950.00**	**21.69%**
	Total Program: 100 - Operations:	**206,168.74**	**193,757.13**	**416,260.76**	**128,866.19**	**166,020.03**	**37,153.84**	**28.83%**	**144,560.20**	**-21,459.83**	**-12.93%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 110 - Lessons											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	111,724.42	150,029.31	144,424.40	179,704.00	180,604.00	900.00	0.50%	189,604.00	9,000.00	4.98%
	Total Category: 44 - Fee Revenue :	**111,724.42**	**150,029.31**	**144,424.40**	**179,704.00**	**180,604.00**	**900.00**	**0.50%**	**189,604.00**	**9,000.00**	**4.98%**
Category: 50 - Salaries & Wages											
20-42-110-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-110-5045	PT Instructor	59,092.51	95,109.13	71,130.61	88,080.00	88,080.00	0.00	0.00%	91,624.00	3,544.00	4.02%
20-42-110-5085	Overtime PT	0.00	8.28	109.76	0.00	109.76	109.76	0.00%	0.00	-109.76	-100.00%
	Total Category: 50 - Salaries & Wages:	**59,092.51**	**95,117.41**	**71,240.37**	**88,080.00**	**88,189.76**	**109.76**	**0.12%**	**91,624.00**	**3,434.24**	**3.89%**
	Total Program: 110 - Lessons:	**52,631.91**	**54,911.90**	**73,184.03**	**91,624.00**	**92,414.24**	**790.24**	**0.86%**	**97,980.00**	**5,565.76**	**6.02%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	100,313.97	98,553.37	67,883.56	113,725.00	109,125.00	-4,600.00	-4.04%	114,585.00	5,460.00	5.00%
	Total Category: 44 - Fee Revenue :	**100,313.97**	**98,553.37**	**67,883.56**	**113,725.00**	**109,125.00**	**-4,600.00**	**-4.04%**	**114,585.00**	**5,460.00**	**5.00%**
Category: 50 - Salaries & Wages											
20-42-115-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-115-5045	PT Instructor	102,913.83	104,157.43	76,325.42	96,140.00	96,950.00	810.00	0.84%	99,875.00	2,925.00	3.02%
	Total Category: 50 - Salaries & Wages:	**102,913.83**	**104,157.43**	**76,325.42**	**96,140.00**	**96,950.00**	**810.00**	**0.84%**	**99,875.00**	**2,925.00**	**3.02%**
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	0.00	0.00	1,255.91	804.00	1,500.00	696.00	86.57%	889.92	-610.08	-40.67%
	Total Category: 52 - Contract Services:	**0.00**	**0.00**	**1,255.91**	**804.00**	**1,500.00**	**696.00**	**86.57%**	**889.92**	**-610.08**	**-40.67%**
Category: 54 - Supplies											
20-42-115-5400	Program Operation Supplies	946.78	380.86	453.78	940.00	940.00	0.00	0.00%	969.00	29.00	3.09%
	Total Category: 54 - Supplies :	**946.78**	**380.86**	**453.78**	**940.00**	**940.00**	**0.00**	**0.00%**	**969.00**	**29.00**	**3.09%**
	Total Program: 115 - Fitness Programs:	**-3,546.64**	**-5,984.92**	**-10,151.55**	**15,841.00**	**9,735.00**	**-6,106.00**	**-38.55%**	**12,851.08**	**3,116.08**	**32.01%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 117 - Holiday Challenge											
Category: 44 - Fee Revenue											
20-42-117-4400	Program Fees	558.72	557.63	49.00	2,055.00	2,055.00	0.00	0.00%	2,153.00	98.00	4.77%
	Total Category: 44 - Fee Revenue :	**558.72**	**557.63**	**49.00**	**2,055.00**	**2,055.00**	**0.00**	**0.00%**	**2,153.00**	**98.00**	**4.77%**
Category: 54 - Supplies											
20-42-117-5400	Program Operation Supplies	0.00	724.00	0.00	1,100.00	750.00	-350.00	-31.82%	772.50	22.50	3.00%
	Total Category: 54 - Supplies :	**0.00**	**724.00**	**0.00**	**1,100.00**	**750.00**	**-350.00**	**-31.82%**	**772.50**	**22.50**	**3.00%**
	Total Program: 117 - Holiday Challenge:	**558.72**	**-166.37**	**49.00**	**955.00**	**1,305.00**	**350.00**	**36.65%**	**1,380.50**	**75.50**	**5.79%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 119 - Lose To Win											
Category: 44 - Fee Revenue											
20-42-119-4400	Program Fees	13,080.00	14,997.25	9,465.00	14,750.00	14,750.00	0.00	0.00%	15,500.00	750.00	5.08%
	Total Category: 44 - Fee Revenue :	**13,080.00**	**14,997.25**	**9,465.00**	**14,750.00**	**14,750.00**	**0.00**	**0.00%**	**15,500.00**	**750.00**	**5.08%**
Category: 50 - Salaries & Wages											
20-42-119-5045	PT Instructor	1,500.00	0.00	0.00	3,720.00	3,720.00	0.00	0.00%	3,868.80	148.80	4.00%
	Total Category: 50 - Salaries & Wages:	**1,500.00**	**0.00**	**0.00**	**3,720.00**	**3,720.00**	**0.00**	**0.00%**	**3,868.80**	**148.80**	**4.00%**
Category: 54 - Supplies											
20-42-119-5400	Program Operation Supplies	227.46	0.00	0.00	350.00	350.00	0.00	0.00%	361.00	11.00	3.14%
	Total Category: 54 - Supplies :	**227.46**	**0.00**	**0.00**	**350.00**	**350.00**	**0.00**	**0.00%**	**361.00**	**11.00**	**3.14%**
	Total Program: 119 - Lose To Win:	**11,352.54**	**14,997.25**	**9,465.00**	**10,680.00**	**10,680.00**	**0.00**	**0.00%**	**11,270.20**	**590.20**	**5.53%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 123 - Workshops/Pop-Up Events											
Category: 44 - Fee Revenue											
20-42-123-4400	Program Fees	2,210.00	245.00	180.00	420.00	350.00	-70.00	-16.67%	366.00	16.00	4.57%
Total Category: 44 - Fee Revenue :		**2,210.00**	**245.00**	**180.00**	**420.00**	**350.00**	**-70.00**	**-16.67%**	**366.00**	**16.00**	**4.57%**
Category: 50 - Salaries & Wages											
20-42-123-5045	PT Instructor	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**3,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-42-123-5400	Program Operation Supplies	0.00	648.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		**0.00**	**648.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 123 - Workshops/Pop-Up Events:		**-1,290.00**	**-403.00**	**180.00**	**420.00**	**350.00**	**-70.00**	**-16.67%**	**366.00**	**16.00**	**4.57%**
Total Fund: 20 - RECREATION:		**265,875.27**	**257,111.99**	**488,987.24**	**248,386.19**	**280,504.27**	**32,118.08**	**12.93%**	**268,407.98**	**-12,096.29**	**-4.31%**
Report Total:		**265,875.27**	**257,111.99**	**488,987.24**	**248,386.19**	**280,504.27**	**32,118.08**	**12.93%**	**268,407.98**	**-12,096.29**	**-4.31%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Program: 100 - Operations										
43 - Daily Fees	44,704.35	54,654.03	50,582.00	63,190.00	60,340.00	-2,850.00	-4.51%	63,370.00	3,030.00	5.02%
44 - Fee Revenue	0.00	0.00	0.00	3,520.00	3,520.00	0.00	0.00%	3,652.00	132.00	3.75%
45 - Membership Fees	443,671.06	513,312.64	604,650.82	514,054.00	519,493.00	5,439.00	1.06%	545,653.85	26,160.85	5.04%
47 - Retail Sales	30.00	340.00	40.00	1,950.00	700.00	-1,250.00	-64.10%	740.00	40.00	5.71%
48 - Miscellaneous Revenue	-153.00	32.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	129,986.97	155,017.57	125,899.56	146,078.42	153,364.00	7,285.58	4.99%	159,472.34	6,108.34	3.98%
51 - Employee Benefits	2,627.56	2,001.69	2,394.25	4,052.39	3,902.39	-150.00	-3.70%	4,126.56	224.17	5.74%
52 - Contract Services	25,549.09	38,623.53	16,368.41	26,255.00	25,440.00	-815.00	-3.10%	28,739.50	3,299.50	12.97%
53 - Utilities	6,958.01	7,326.91	4,953.64	7,260.00	6,780.00	-480.00	-6.61%	6,989.25	209.25	3.09%
54 - Supplies	14,519.92	17,700.52	17,668.39	17,840.00	20,464.14	2,624.14	14.71%	19,410.00	-1,054.14	-5.15%
55 - Equipment and Repairs	5,820.12	5,603.82	9,872.81	13,654.00	14,632.44	978.44	7.17%	14,718.00	85.56	0.58%
60 - Transfers	96,622.00	148,308.00	61,855.00	238,708.00	193,450.00	-45,258.00	-18.96%	235,400.00	41,950.00	21.69%
Total Program: 100 - Operations:	**206,168.74**	**193,757.13**	**416,260.76**	**128,866.19**	**166,020.03**	**37,153.84**	**28.83%**	**144,560.20**	**-21,459.83**	**-12.93%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 110 - Lessons										
44 - Fee Revenue	111,724.42	150,029.31	144,424.40	179,704.00	180,604.00	900.00	0.50%	189,604.00	9,000.00	4.98%
50 - Salaries & Wages	59,092.51	95,117.41	71,240.37	88,080.00	88,189.76	109.76	0.12%	91,624.00	3,434.24	3.89%
Total Program: 110 - Lessons:	**52,631.91**	**54,911.90**	**73,184.03**	**91,624.00**	**92,414.24**	**790.24**	**0.86%**	**97,980.00**	**5,565.76**	**6.02%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 115 - Fitness Programs										
44 - Fee Revenue	100,313.97	98,553.37	67,883.56	113,725.00	109,125.00	-4,600.00	-4.04%	114,585.00	5,460.00	5.00%
50 - Salaries & Wages	102,913.83	104,157.43	76,325.42	96,140.00	96,950.00	810.00	0.84%	99,875.00	2,925.00	3.02%
52 - Contract Services	0.00	0.00	1,255.91	804.00	1,500.00	696.00	86.57%	889.92	-610.08	-40.67%
54 - Supplies	946.78	380.86	453.78	940.00	940.00	0.00	0.00%	969.00	29.00	3.09%
Total Program: 115 - Fitness Programs:	**-3,546.64**	**-5,984.92**	**-10,151.55**	**15,841.00**	**9,735.00**	**-6,106.00**	**-38.55%**	**12,851.08**	**3,116.08**	**32.01%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 117 - Holiday Challenge										
44 - Fee Revenue	558.72	557.63	49.00	2,055.00	2,055.00	0.00	0.00%	2,153.00	98.00	4.77%
54 - Supplies	0.00	724.00	0.00	1,100.00	750.00	-350.00	-31.82%	772.50	22.50	3.00%
Total Program: 117 - Holiday Challenge:	**558.72**	**-166.37**	**49.00**	**955.00**	**1,305.00**	**350.00**	**36.65%**	**1,380.50**	**75.50**	**5.79%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 119 - Lose To Win										
44 - Fee Revenue	13,080.00	14,997.25	9,465.00	14,750.00	14,750.00	0.00	0.00%	15,500.00	750.00	5.08%
50 - Salaries & Wages	1,500.00	0.00	0.00	3,720.00	3,720.00	0.00	0.00%	3,868.80	148.80	4.00%
54 - Supplies	227.46	0.00	0.00	350.00	350.00	0.00	0.00%	361.00	11.00	3.14%
Total Program: 119 - Lose To Win:	**11,352.54**	**14,997.25**	**9,465.00**	**10,680.00**	**10,680.00**	**0.00**	**0.00%**	**11,270.20**	**590.20**	**5.53%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 123 - Workshops/Pop-Up Events										
44 - Fee Revenue	2,210.00	245.00	180.00	420.00	350.00	-70.00	-16.67%	366.00	16.00	4.57%
50 - Salaries & Wages	3,500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	648.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 123 - Workshops/Pop-Up Events:	**-1,290.00**	**-403.00**	**180.00**	**420.00**	**350.00**	**-70.00**	**-16.67%**	**366.00**	**16.00**	**4.57%**
Total Fund: 20 - RECREATION:	**265,875.27**	**257,111.99**	**488,987.24**	**248,386.19**	**280,504.27**	**32,118.08**	**12.93%**	**268,407.98**	**-12,096.29**	**-4.31%**
Report Total:	**265,875.27**	**257,111.99**	**488,987.24**	**248,386.19**	**280,504.27**	**32,118.08**	**12.93%**	**268,407.98**	**-12,096.29**	**-4.31%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		265,875.27	257,111.99	488,987.24	248,386.19	280,504.27	32,118.08	12.93%	268,407.98	-12,096.29	-4.31%
	Report Total:	**265,875.27**	**257,111.99**	**488,987.24**	**248,386.19**	**280,504.27**	**32,118.08**	**12.93%**	**268,407.98**	**-12,096.29**	**-4.31%**

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Mallinckrodt Operations	Through December 31												Comparing 2026 proj to 2027 Budget	
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027		
Revenue														
Daily Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Fee Revenue	132,869	119,050	115,597	34,777	51,814	123,550	192,312	229,093	232,365	237,827	235,371	253,225	17,853.10	7.585%
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	-	
Rental Revenue	21,849	29,470	27,554	6,708	13,420	30,229	22,192	27,614	26,412	29,603	25,293	30,528	5,234.50	20.695%
Retail Sales	0	0	0	0	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	3,045	7,120	3,587	0	0	1,254	750	1,000	0	1,650	1,150	1,650	500.00	43.478%
Total Revenue	157,764	155,640	146,738	41,485	65,233	155,033	215,254	257,707	258,776	269,080	261,814	285,402	23,587.60	9.009%
Expenses														
Salaries & Wages	$119,956	$121,963	$121,218	$85,330	$91,676	$113,025	$126,934	$141,930	$159,024	$163,234	$160,206	$168,206	7,999.84	4.993%
Employee Benefits	19,498	37,946	31,149	14,361	17,324	18,028	19,077	19,615	20,209	21,913	22,013	24,459	2,446.19	11.113%
Contract Services	66,199	43,084	63,781	25,138	24,932	62,864	110,456	114,730	101,885	116,133	111,467	117,622	6,154.50	5.521%
Utilities	5,423	4,932	4,539	6,208	5,857	7,397	6,910	7,049	7,208	7,699	7,385	7,167	(217.84)	-2.950%
Supplies	7,015	5,515	6,673	820	853	2,717	3,641	2,911	2,956	4,124	5,920	6,848	928.00	15.676%
Repairs	4,111	5,600	628	1,382	3,243	4,807	1,562	5,993	2,034	4,777	4,777	6,480	1,703.00	35.650%
Operating Expenses	$222,202	219,040	$227,988	133,240	143,887	208,838	268,580	292,228	293,315	317,880	311,767	330,781	19,013.69	6.099%
Operating Surplus (Deficit)	(64,438)	(63,400)	(81,250)	(91,756)	(78,653)	(53,806)	(53,326)	(34,522)	(34,539)	(48,800)	(49,953)	(45,379)	4,573.91	-9.156%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-	-	-	-	-		
Overhead Transfer	27,489	27,489	27,500	7,100	8,898	10,378	-	10,380	6,866	17,474	14,000	20,000	6,000.00	42.857%
Total Non-Operating Expenses	27,489	27,489	27,500	7,100	8,898	10,378	-	10,380	6,866	17,474	14,000	20,000		
Net Non-Operating Surplus (Deficit)	(27,489)	(27,489)	(27,500)	(7,100)	(8,898)	(10,378)	-	(10,380)	(6,866)	(17,474)	(14,000)	(20,000)	(6,000.00)	42.857%
Total Expenses	249,691	246,529	255,488	140,340	152,785	219,217	268,580	302,608	300,181	335,354	325,767	350,781	25,013.69	7.678%
Net Surplus (Deficit)	(91,927)	(90,889)	(108,750)	(98,856)	(87,551)	(64,184)	(53,326)	(44,902)	(41,405)	(66,274)	(63,953)	(65,379)	(1,426.09)	2.230%
Capital Spending	40.67	-	14,962.00	-	15,835.00	68,922.61	78,720.17	29,284.00	22,790.21				230,554.66	



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 44 - Mallinckrodt Center											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	27,613.50	26,411.70	16,965.50	29,603.00	25,293.00	-4,310.00	-14.56%	30,527.50	5,234.50	20.70%
Total Category: 46 - Rental Revenue :		**27,613.50**	**26,411.70**	**16,965.50**	**29,603.00**	**25,293.00**	**-4,310.00**	**-14.56%**	**30,527.50**	**5,234.50**	**20.70%**
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	-0.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		**-0.25**	**0.00**	**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	77,076.65	80,886.69	64,084.19	83,347.04	83,347.04	0.00	0.00%	86,680.79	3,333.75	4.00%
20-44-100-5040	PT Attendant	33,046.24	34,539.29	26,973.55	35,397.69	35,397.69	0.00	0.00%	37,922.40	2,524.71	7.13%
20-44-100-5080	Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5085	Overtime PT	0.00	70.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**110,122.89**	**115,496.68**	**91,057.74**	**118,744.73**	**118,744.73**	**0.00**	**0.00%**	**124,603.19**	**5,858.46**	**4.93%**
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	18,155.41	19,049.07	13,568.91	20,292.57	20,292.57	0.00	0.00%	22,738.76	2,446.19	12.05%
20-44-100-5150	Training & Education	1,158.95	894.89	1,179.38	1,253.00	1,253.00	0.00	0.00%	1,291.00	38.00	3.03%
20-44-100-5160	Dues	265.00	265.00	307.00	265.00	365.00	100.00	37.74%	324.00	-41.00	-11.23%
20-44-100-5170	Awards and Meetings	35.90	0.00	0.00	102.00	102.00	0.00	0.00%	105.00	3.00	2.94%
Total Category: 51 - Employee Benefits :		**19,615.26**	**20,208.96**	**15,055.29**	**21,912.57**	**22,012.57**	**100.00**	**0.46%**	**24,458.76**	**2,446.19**	**11.11%**
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	18,120.00	18,120.00	11,912.00	17,976.00	17,976.00	0.00	0.00%	18,024.00	48.00	0.27%
20-44-100-5205	Equipment Maintenance Servi	1,822.74	2,038.54	3,162.08	5,106.00	5,106.00	0.00	0.00%	2,988.00	-2,118.00	-41.48%
20-44-100-5220	Transportation	0.00	0.00	0.00	48.00	48.00	0.00	0.00%	50.00	2.00	4.17%
20-44-100-5225	Misc. Contract Services	7,964.30	8,300.80	6,697.29	7,591.00	7,591.00	0.00	0.00%	8,841.00	1,250.00	16.47%
20-44-100-5255	Marketing	0.00	0.00	9.64	2,809.00	1,309.00	-1,500.00	-53.40%	818.00	-491.00	-37.51%
20-44-100-5270	Postage	0.00	0.00	0.00	20.00	20.00	0.00	0.00%	21.00	1.00	5.00%
Total Category: 52 - Contract Services:		**27,907.04**	**28,459.34**	**21,781.01**	**33,550.00**	**32,050.00**	**-1,500.00**	**-4.47%**	**30,742.00**	**-1,308.00**	**-4.08%**
Category: 53 - Utilities											
20-44-100-5310	Communications	1,255.71	642.79	315.08	727.44	472.68	-254.76	-35.02%	486.84	14.16	3.00%
20-44-100-5340	Natural Gas	2,763.09	3,042.84	1,977.50	3,300.00	3,300.00	0.00	0.00%	2,900.00	-400.00	-12.12%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-44-100-5350	Misc. Utilities	3,030.27	3,522.82	2,706.25	3,672.00	3,612.00	-60.00	-1.63%	3,780.00	168.00	4.65%
	Total Category: 53 - Utilities :	**7,049.07**	**7,208.45**	**4,998.83**	**7,699.44**	**7,384.68**	**-314.76**	**-4.09%**	**7,166.84**	**-217.84**	**-2.95%**
Category: 54 - Supplies											
20-44-100-5400	Program Operation Supplies	279.59	561.75	71.02	599.00	599.00	0.00	0.00%	616.00	17.00	2.84%
20-44-100-5410	Office Supplies	206.55	210.89	0.00	233.00	233.00	0.00	0.00%	278.00	45.00	19.31%
20-44-100-5420	Building Supplies	0.00	178.55	1,661.02	0.00	2,001.00	2,001.00	0.00%	2,060.00	59.00	2.95%
20-44-100-5460	Uniform Supplies	272.48	254.96	0.00	325.00	325.00	0.00	0.00%	336.00	11.00	3.38%
	Total Category: 54 - Supplies :	**758.62**	**1,206.15**	**1,732.04**	**1,157.00**	**3,158.00**	**2,001.00**	**172.95%**	**3,290.00**	**132.00**	**4.18%**
Category: 55 - Equipment and Repairs											
20-44-100-5510	Building Repairs	5,532.92	290.46	361.20	3,352.00	3,352.00	0.00	0.00%	5,000.00	1,648.00	49.16%
20-44-100-5520	Equipment Repairs	460.00	1,353.96	0.00	1,012.00	1,012.00	0.00	0.00%	1,043.00	31.00	3.06%
20-44-100-5850	Equipment	0.00	389.14	289.58	413.00	413.00	0.00	0.00%	437.00	24.00	5.81%
	Total Category: 55 - Equipment and Repairs :	**5,992.92**	**2,033.56**	**650.78**	**4,777.00**	**4,777.00**	**0.00**	**0.00%**	**6,480.00**	**1,703.00**	**35.65%**
Category: 60 - Transfers											
20-44-100-6010	Admin Overhead Charge	10,380.00	6,866.00	863.00	17,474.00	14,000.00	-3,474.00	-19.88%	20,000.00	6,000.00	42.86%
	Total Category: 60 - Transfers :	**10,380.00**	**6,866.00**	**863.00**	**17,474.00**	**14,000.00**	**-3,474.00**	**-19.88%**	**20,000.00**	**6,000.00**	**42.86%**
	Total Program: 100 - Operations:	**-154,212.55**	**-155,067.44**	**-119,173.19**	**-175,711.74**	**-176,833.98**	**-1,122.24**	**0.64%**	**-186,213.29**	**-9,379.31**	**5.30%**
Program: 128 - Safety Town											
Category: 44 - Fee Revenue											
20-44-128-4400	Program Fees	7,686.25	5,427.85	4,286.40	8,680.00	4,286.40	-4,393.60	-50.62%	5,358.00	1,071.60	25.00%
	Total Category: 44 - Fee Revenue :	**7,686.25**	**5,427.85**	**4,286.40**	**8,680.00**	**4,286.40**	**-4,393.60**	**-50.62%**	**5,358.00**	**1,071.60**	**25.00%**
Category: 50 - Salaries & Wages											
20-44-128-5025	Driver	423.27	0.00	0.00	450.54	200.24	-250.30	-55.56%	450.54	250.30	125.00%
20-44-128-5030	PT Supervisor	1,162.98	1,527.19	849.62	2,100.00	849.60	-1,250.40	-59.54%	728.00	-121.60	-14.31%
20-44-128-5050	PT Counselor	1,643.73	2,496.99	1,694.57	3,220.00	1,692.80	-1,527.20	-47.43%	800.00	-892.80	-52.74%
	Total Category: 50 - Salaries & Wages:	**3,229.98**	**4,024.18**	**2,544.19**	**5,770.54**	**2,742.64**	**-3,027.90**	**-52.47%**	**1,978.54**	**-764.10**	**-27.86%**
Category: 54 - Supplies											
20-44-128-5400	Program Operation Supplies	309.69	314.01	34.15	323.00	118.00	-205.00	-63.47%	347.00	229.00	194.07%
	Total Category: 54 - Supplies :	**309.69**	**314.01**	**34.15**	**323.00**	**118.00**	**-205.00**	**-63.47%**	**347.00**	**229.00**	**194.07%**
	Total Program: 128 - Safety Town:	**4,146.58**	**1,089.66**	**1,708.06**	**2,586.46**	**1,425.76**	**-1,160.70**	**-44.88%**	**3,032.46**	**1,606.70**	**112.69%**
Program: 129 - Mallinckrodt Camps											
Category: 44 - Fee Revenue											
20-44-129-4400	Program Fees	104,097.25	90,423.60	95,852.00	94,998.00	95,852.00	854.00	0.90%	100,275.00	4,423.00	4.61%
	Total Category: 44 - Fee Revenue :	**104,097.25**	**90,423.60**	**95,852.00**	**94,998.00**	**95,852.00**	**854.00**	**0.90%**	**100,275.00**	**4,423.00**	**4.61%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-44-129-5215	Independent Contractor Servic	79,026.10	59,156.40	61,765.50	66,498.60	67,097.00	598.40	0.90%	70,192.50	3,095.50	4.61%
Total Category: 52 - Contract Services:		**79,026.10**	**59,156.40**	**61,765.50**	**66,498.60**	**67,097.00**	**598.40**	**0.90%**	**70,192.50**	**3,095.50**	**4.61%**
Total Program: 129 - Mallinckrodt Camps:		**25,071.15**	**31,267.20**	**34,086.50**	**28,499.40**	**28,755.00**	**255.60**	**0.90%**	**30,082.50**	**1,327.50**	**4.62%**
Program: 130 - Memberships											
Category: 44 - Fee Revenue											
20-44-130-4400	Program Fees	12,113.90	14,610.51	19,867.50	14,739.00	14,025.00	-714.00	-4.84%	14,560.00	535.00	3.81%
Total Category: 44 - Fee Revenue :		**12,113.90**	**14,610.51**	**19,867.50**	**14,739.00**	**14,025.00**	**-714.00**	**-4.84%**	**14,560.00**	**535.00**	**3.81%**
Category: 52 - Contract Services											
20-44-130-5270	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:		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-44-130-5400	Program Operation Supplies	0.00	0.00	0.00	16.00	16.00	0.00	0.00%	500.00	484.00	3,025.00%
Total Category: 54 - Supplies :		**0.00**	**0.00**	**0.00**	**16.00**	**16.00**	**0.00**	**0.00%**	**500.00**	**484.00**	**3,025.00%**
Total Program: 130 - Memberships:		**12,113.90**	**14,610.51**	**19,867.50**	**14,723.00**	**14,009.00**	**-714.00**	**-4.85%**	**14,060.00**	**51.00**	**0.36%**
Program: 132 - Day Trips											
Category: 44 - Fee Revenue											
20-44-132-4400	Program Fees	5,692.00	3,945.00	3,838.00	6,470.00	4,788.00	-1,682.00	-26.00%	5,040.00	252.00	5.26%
Total Category: 44 - Fee Revenue :		**5,692.00**	**3,945.00**	**3,838.00**	**6,470.00**	**4,788.00**	**-1,682.00**	**-26.00%**	**5,040.00**	**252.00**	**5.26%**
Category: 50 - Salaries & Wages											
20-44-132-5025	Driver	281.25	199.56	0.00	208.00	208.00	0.00	0.00%	216.32	8.32	4.00%
Total Category: 50 - Salaries & Wages:		**281.25**	**199.56**	**0.00**	**208.00**	**208.00**	**0.00**	**0.00%**	**216.32**	**8.32**	**4.00%**
Category: 52 - Contract Services											
20-44-132-5272	Entry Fees/Field Trips	3,875.94	3,875.78	2,843.69	4,520.00	3,344.00	-1,176.00	-26.02%	3,726.00	382.00	11.42%
Total Category: 52 - Contract Services:		**3,875.94**	**3,875.78**	**2,843.69**	**4,520.00**	**3,344.00**	**-1,176.00**	**-26.02%**	**3,726.00**	**382.00**	**11.42%**
Category: 54 - Supplies											
20-44-132-5400	Program Operation Supplies	21.26	14.00	0.00	60.00	60.00	0.00	0.00%	62.00	2.00	3.33%
Total Category: 54 - Supplies :		**21.26**	**14.00**	**0.00**	**60.00**	**60.00**	**0.00**	**0.00%**	**62.00**	**2.00**	**3.33%**
Total Program: 132 - Day Trips:		**1,513.55**	**-144.34**	**994.31**	**1,682.00**	**1,176.00**	**-506.00**	**-30.08%**	**1,035.68**	**-140.32**	**-11.93%**
Program: 134 - Classes											
Category: 44 - Fee Revenue											
20-44-134-4400	Program Fees	18,605.00	22,152.04	25,140.60	20,010.00	25,285.00	5,275.00	26.36%	26,550.00	1,265.00	5.00%
Total Category: 44 - Fee Revenue :		**18,605.00**	**22,152.04**	**25,140.60**	**20,010.00**	**25,285.00**	**5,275.00**	**26.36%**	**26,550.00**	**1,265.00**	**5.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 50 - Salaries & Wages											
20-44-134-5045	PT Instructor	4,361.50	4,961.00	3,864.83	5,118.38	5,118.38	0.00	0.00%	5,370.00	251.62	4.92%
Total Category: 50 - Salaries & Wages:		**4,361.50**	**4,961.00**	**3,864.83**	**5,118.38**	**5,118.38**	**0.00**	**0.00%**	**5,370.00**	**251.62**	**4.92%**
Category: 52 - Contract Services											
20-44-134-5225	Misc. Contract Services	2,361.00	3,489.39	2,790.25	2,720.00	3,060.00	340.00	12.50%	3,165.00	105.00	3.43%
Total Category: 52 - Contract Services:		**2,361.00**	**3,489.39**	**2,790.25**	**2,720.00**	**3,060.00**	**340.00**	**12.50%**	**3,165.00**	**105.00**	**3.43%**
Category: 54 - Supplies											
20-44-134-5400	Program Operation Supplies	462.46	715.17	210.90	480.00	480.00	0.00	0.00%	496.00	16.00	3.33%
Total Category: 54 - Supplies :		**462.46**	**715.17**	**210.90**	**480.00**	**480.00**	**0.00**	**0.00%**	**496.00**	**16.00**	**3.33%**
Total Program: 134 - Classes:		**11,420.04**	**12,986.48**	**18,274.62**	**11,691.62**	**16,626.62**	**4,935.00**	**42.21%**	**17,519.00**	**892.38**	**5.37%**
Program: 135 - Restore/Explore Series											
Category: 44 - Fee Revenue											
20-44-135-4400	Program Fees	0.00	0.00	0.00	550.00	550.00	0.00	0.00%	577.50	27.50	5.00%
Total Category: 44 - Fee Revenue :		**0.00**	**0.00**	**0.00**	**550.00**	**550.00**	**0.00**	**0.00%**	**577.50**	**27.50**	**5.00%**
Category: 48 - Miscellaneous Revenue											
20-44-135-4830	Sponsorship Revenue	0.00	0.00	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		**0.00**	**0.00**	**0.00**	**150.00**	**150.00**	**0.00**	**0.00%**	**150.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-44-135-5215	Independent Contractor Servic	0.00	0.00	0.00	600.00	300.00	-300.00	-50.00%	600.00	300.00	100.00%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**600.00**	**300.00**	**-300.00**	**-50.00%**	**600.00**	**300.00**	**100.00%**
Total Program: 135 - Restore/Explore Series:		**0.00**	**0.00**	**0.00**	**100.00**	**400.00**	**300.00**	**300.00%**	**127.50**	**-272.50**	**-68.13%**
Program: 136 - Sr. Walking Club											
Category: 44 - Fee Revenue											
20-44-136-4400	Program Fees	5,369.26	5,668.26	7,454.00	3,526.00	4,515.00	989.00	28.05%	5,600.00	1,085.00	24.03%
Total Category: 44 - Fee Revenue :		**5,369.26**	**5,668.26**	**7,454.00**	**3,526.00**	**4,515.00**	**989.00**	**28.05%**	**5,600.00**	**1,085.00**	**24.03%**
Total Program: 136 - Sr. Walking Club:		**5,369.26**	**5,668.26**	**7,454.00**	**3,526.00**	**4,515.00**	**989.00**	**28.05%**	**5,600.00**	**1,085.00**	**24.03%**
Program: 137 - Group Exercise											
Category: 44 - Fee Revenue											
20-44-137-4400	Program Fees	74,452.80	77,308.23	77,606.80	76,484.00	76,484.00	0.00	0.00%	80,164.00	3,680.00	4.81%
Total Category: 44 - Fee Revenue :		**74,452.80**	**77,308.23**	**77,606.80**	**76,484.00**	**76,484.00**	**0.00**	**0.00%**	**80,164.00**	**3,680.00**	**4.81%**
Category: 50 - Salaries & Wages											
20-44-137-5045	PT Instructor	23,934.45	34,342.12	28,149.18	33,392.44	33,392.44	0.00	0.00%	36,037.98	2,645.54	7.92%
Total Category: 50 - Salaries & Wages:		**23,934.45**	**34,342.12**	**28,149.18**	**33,392.44**	**33,392.44**	**0.00**	**0.00%**	**36,037.98**	**2,645.54**	**7.92%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-44-137-5225	Misc. Contract Services	1,560.00	1,320.00	1,800.00	1,932.00	2,240.00	308.00	15.94%	1,932.00	-308.00	-13.75%
Total Category: 52 - Contract Services:		**1,560.00**	**1,320.00**	**1,800.00**	**1,932.00**	**2,240.00**	**308.00**	**15.94%**	**1,932.00**	**-308.00**	**-13.75%**
Category: 54 - Supplies											
20-44-137-5400	Program Operation Supplies	0.00	75.96	0.00	78.00	78.00	0.00	0.00%	80.00	2.00	2.56%
Total Category: 54 - Supplies :		**0.00**	**75.96**	**0.00**	**78.00**	**78.00**	**0.00**	**0.00%**	**80.00**	**2.00**	**2.56%**
Total Program: 137 - Group Exercise:		**48,958.35**	**41,570.15**	**47,657.62**	**41,081.56**	**40,773.56**	**-308.00**	**-0.75%**	**42,114.02**	**1,340.46**	**3.29%**
Program: 138 - Sr. Programs											
Category: 44 - Fee Revenue											
20-44-138-4400	Program Fees	1,077.00	2,584.00	5,314.75	2,850.00	5,400.00	2,550.00	89.47%	5,580.00	180.00	3.33%
Total Category: 44 - Fee Revenue :		**1,077.00**	**2,584.00**	**5,314.75**	**2,850.00**	**5,400.00**	**2,550.00**	**89.47%**	**5,580.00**	**180.00**	**3.33%**
Category: 48 - Miscellaneous Revenue											
20-44-138-4830	Sponsorship Revenue	1,000.00	0.00	500.00	1,500.00	1,000.00	-500.00	-33.33%	1,500.00	500.00	50.00%
Total Category: 48 - Miscellaneous Revenue :		**1,000.00**	**0.00**	**500.00**	**1,500.00**	**1,000.00**	**-500.00**	**-33.33%**	**1,500.00**	**500.00**	**50.00%**
Category: 52 - Contract Services											
20-44-138-5215	Independent Contractor Servic	0.00	0.00	0.00	600.00	450.00	-150.00	-25.00%	600.00	150.00	33.33%
Total Category: 52 - Contract Services:		**0.00**	**0.00**	**0.00**	**600.00**	**450.00**	**-150.00**	**-25.00%**	**600.00**	**150.00**	**33.33%**
Category: 54 - Supplies											
20-44-138-5400	Program Operation Supplies	1,358.94	630.50	549.34	2,010.00	2,010.00	0.00	0.00%	2,073.00	63.00	3.13%
Total Category: 54 - Supplies :		**1,358.94**	**630.50**	**549.34**	**2,010.00**	**2,010.00**	**0.00**	**0.00%**	**2,073.00**	**63.00**	**3.13%**
Total Program: 138 - Sr. Programs:		**718.06**	**1,953.50**	**5,265.41**	**1,740.00**	**3,940.00**	**2,200.00**	**126.44%**	**4,407.00**	**467.00**	**11.85%**
Program: 139 - Meditation/Restoration											
Category: 44 - Fee Revenue											
20-44-139-4400	Program Fees	0.00	0.00	28.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		**0.00**	**0.00**	**28.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Program: 139 - Meditation/Restoration:		**0.00**	**0.00**	**28.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 760 - Saturday Classes											
Category: 44 - Fee Revenue											
20-44-760-4400	Program Fees	0.00	10,245.20	3,553.00	9,520.00	4,186.00	-5,334.00	-56.03%	9,520.00	5,334.00	127.42%
Total Category: 44 - Fee Revenue :		**0.00**	**10,245.20**	**3,553.00**	**9,520.00**	**4,186.00**	**-5,334.00**	**-56.03%**	**9,520.00**	**5,334.00**	**127.42%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 52 - Contract Services											
20-44-760-5215	Independent Contractor Servic	0.00	5,584.00	1,270.10	5,712.00	2,926.00	-2,786.00	-48.77%	6,664.00	3,738.00	127.75%
Total Category: 52 - Contract Services:		**0.00**	**5,584.00**	**1,270.10**	**5,712.00**	**2,926.00**	**-2,786.00**	**-48.77%**	**6,664.00**	**3,738.00**	**127.75%**
Total Program: 760 - Saturday Classes:		**0.00**	**4,661.20**	**2,282.90**	**3,808.00**	**1,260.00**	**-2,548.00**	**-66.91%**	**2,856.00**	**1,596.00**	**126.67%**
Total Department: 44 - Mallinckrodt Center:		**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**
Total Fund: 20 - RECREATION:		**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**
Report Total:		**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 44 - Mallinckrodt Center										
Program: 100 - Operations										
46 - Rental Revenue	27,613.50	26,411.70	16,965.50	29,603.00	25,293.00	-4,310.00	-14.56%	30,527.50	5,234.50	20.70%
48 - Miscellaneous Revenue	-0.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	110,122.89	115,496.68	91,057.74	118,744.73	118,744.73	0.00	0.00%	124,603.19	5,858.46	4.93%
51 - Employee Benefits	19,615.26	20,208.96	15,055.29	21,912.57	22,012.57	100.00	0.46%	24,458.76	2,446.19	11.11%
52 - Contract Services	27,907.04	28,459.34	21,781.01	33,550.00	32,050.00	-1,500.00	-4.47%	30,742.00	-1,308.00	-4.08%
53 - Utilities	7,049.07	7,208.45	4,998.83	7,699.44	7,384.68	-314.76	-4.09%	7,166.84	-217.84	-2.95%
54 - Supplies	758.62	1,206.15	1,732.04	1,157.00	3,158.00	2,001.00	172.95%	3,290.00	132.00	4.18%
55 - Equipment and Repairs	5,992.92	2,033.56	650.78	4,777.00	4,777.00	0.00	0.00%	6,480.00	1,703.00	35.65%
60 - Transfers	10,380.00	6,866.00	863.00	17,474.00	14,000.00	-3,474.00	-19.88%	20,000.00	6,000.00	42.86%
Total Program: 100 - Operations:	**-154,212.55**	**-155,067.44**	**-119,173.19**	**-175,711.74**	**-176,833.98**	**-1,122.24**	**0.64%**	**-186,213.29**	**-9,379.31**	**5.30%**
Program: 128 - Safety Town										
44 - Fee Revenue	7,686.25	5,427.85	4,286.40	8,680.00	4,286.40	-4,393.60	-50.62%	5,358.00	1,071.60	25.00%
50 - Salaries & Wages	3,229.98	4,024.18	2,544.19	5,770.54	2,742.64	-3,027.90	-52.47%	1,978.54	-764.10	-27.86%
54 - Supplies	309.69	314.01	34.15	323.00	118.00	-205.00	-63.47%	347.00	229.00	194.07%
Total Program: 128 - Safety Town:	**4,146.58**	**1,089.66**	**1,708.06**	**2,586.46**	**1,425.76**	**-1,160.70**	**-44.88%**	**3,032.46**	**1,606.70**	**112.69%**
Program: 129 - Mallinckrodt Camps										
44 - Fee Revenue	104,097.25	90,423.60	95,852.00	94,998.00	95,852.00	854.00	0.90%	100,275.00	4,423.00	4.61%
52 - Contract Services	79,026.10	59,156.40	61,765.50	66,498.60	67,097.00	598.40	0.90%	70,192.50	3,095.50	4.61%
Total Program: 129 - Mallinckrodt Camps:	**25,071.15**	**31,267.20**	**34,086.50**	**28,499.40**	**28,755.00**	**255.60**	**0.90%**	**30,082.50**	**1,327.50**	**4.62%**
Program: 130 - Memberships										
44 - Fee Revenue	12,113.90	14,610.51	19,867.50	14,739.00	14,025.00	-714.00	-4.84%	14,560.00	535.00	3.81%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	16.00	16.00	0.00	0.00%	500.00	484.00	3,025.00%
Total Program: 130 - Memberships:	**12,113.90**	**14,610.51**	**19,867.50**	**14,723.00**	**14,009.00**	**-714.00**	**-4.85%**	**14,060.00**	**51.00**	**0.36%**
Program: 132 - Day Trips										
44 - Fee Revenue	5,692.00	3,945.00	3,838.00	6,470.00	4,788.00	-1,682.00	-26.00%	5,040.00	252.00	5.26%
50 - Salaries & Wages	281.25	199.56	0.00	208.00	208.00	0.00	0.00%	216.32	8.32	4.00%
52 - Contract Services	3,875.94	3,875.78	2,843.69	4,520.00	3,344.00	-1,176.00	-26.02%	3,726.00	382.00	11.42%
54 - Supplies	21.26	14.00	0.00	60.00	60.00	0.00	0.00%	62.00	2.00	3.33%
Total Program: 132 - Day Trips:	**1,513.55**	**-144.34**	**994.31**	**1,682.00**	**1,176.00**	**-506.00**	**-30.08%**	**1,035.68**	**-140.32**	**-11.93%**
Program: 134 - Classes										
44 - Fee Revenue	18,605.00	22,152.04	25,140.60	20,010.00	25,285.00	5,275.00	26.36%	26,550.00	1,265.00	5.00%
50 - Salaries & Wages	4,361.50	4,961.00	3,864.83	5,118.38	5,118.38	0.00	0.00%	5,370.00	251.62	4.92%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
52 - Contract Services	2,361.00	3,489.39	2,790.25	2,720.00	3,060.00	340.00	12.50%	3,165.00	105.00	3.43%
54 - Supplies	462.46	715.17	210.90	480.00	480.00	0.00	0.00%	496.00	16.00	3.33%
Total Program: 134 - Classes:	**11,420.04**	**12,986.48**	**18,274.62**	**11,691.62**	**16,626.62**	**4,935.00**	**42.21%**	**17,519.00**	**892.38**	**5.37%**
Program: 135 - Restore/Explore Series										
44 - Fee Revenue	0.00	0.00	0.00	550.00	550.00	0.00	0.00%	577.50	27.50	5.00%
48 - Miscellaneous Revenue	0.00	0.00	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	600.00	300.00	-300.00	-50.00%	600.00	300.00	100.00%
Total Program: 135 - Restore/Explore Series:	**0.00**	**0.00**	**0.00**	**100.00**	**400.00**	**300.00**	**300.00%**	**127.50**	**-272.50**	**-68.13%**
Program: 136 - Sr. Walking Club										
44 - Fee Revenue	5,369.26	5,668.26	7,454.00	3,526.00	4,515.00	989.00	28.05%	5,600.00	1,085.00	24.03%
Total Program: 136 - Sr. Walking Club:	**5,369.26**	**5,668.26**	**7,454.00**	**3,526.00**	**4,515.00**	**989.00**	**28.05%**	**5,600.00**	**1,085.00**	**24.03%**
Program: 137 - Group Exercise										
44 - Fee Revenue	74,452.80	77,308.23	77,606.80	76,484.00	76,484.00	0.00	0.00%	80,164.00	3,680.00	4.81%
50 - Salaries & Wages	23,934.45	34,342.12	28,149.18	33,392.44	33,392.44	0.00	0.00%	36,037.98	2,645.54	7.92%
52 - Contract Services	1,560.00	1,320.00	1,800.00	1,932.00	2,240.00	308.00	15.94%	1,932.00	-308.00	-13.75%
54 - Supplies	0.00	75.96	0.00	78.00	78.00	0.00	0.00%	80.00	2.00	2.56%
Total Program: 137 - Group Exercise:	**48,958.35**	**41,570.15**	**47,657.62**	**41,081.56**	**40,773.56**	**-308.00**	**-0.75%**	**42,114.02**	**1,340.46**	**3.29%**
Program: 138 - Sr. Programs										
44 - Fee Revenue	1,077.00	2,584.00	5,314.75	2,850.00	5,400.00	2,550.00	89.47%	5,580.00	180.00	3.33%
48 - Miscellaneous Revenue	1,000.00	0.00	500.00	1,500.00	1,000.00	-500.00	-33.33%	1,500.00	500.00	50.00%
52 - Contract Services	0.00	0.00	0.00	600.00	450.00	-150.00	-25.00%	600.00	150.00	33.33%
54 - Supplies	1,358.94	630.50	549.34	2,010.00	2,010.00	0.00	0.00%	2,073.00	63.00	3.13%
Total Program: 138 - Sr. Programs:	**718.06**	**1,953.50**	**5,265.41**	**1,740.00**	**3,940.00**	**2,200.00**	**126.44%**	**4,407.00**	**467.00**	**11.85%**
Program: 139 - Meditation/Restoration										
44 - Fee Revenue	0.00	0.00	28.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 139 - Meditation/Restoration:	**0.00**	**0.00**	**28.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 760 - Saturday Classes										
44 - Fee Revenue	0.00	10,245.20	3,553.00	9,520.00	4,186.00	-5,334.00	-56.03%	9,520.00	5,334.00	127.42%
52 - Contract Services	0.00	5,584.00	1,270.10	5,712.00	2,926.00	-2,786.00	-48.77%	6,664.00	3,738.00	127.75%
Total Program: 760 - Saturday Classes:	**0.00**	**4,661.20**	**2,282.90**	**3,808.00**	**1,260.00**	**-2,548.00**	**-66.91%**	**2,856.00**	**1,596.00**	**126.67%**
Total Department: 44 - Mallinckrodt Center:	**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**
Total Fund: 20 - RECREATION:	**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**
Report Total:	**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		-44,901.66	-41,404.82	18,445.73	-66,273.70	-63,953.04	2,320.66	-3.50%	-65,379.13	-1,426.09	2.23%
	Report Total:	**-44,901.66**	**-41,404.82**	**18,445.73**	**-66,273.70**	**-63,953.04**	**2,320.66**	**-3.50%**	**-65,379.13**	**-1,426.09**	**2.23%**

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

CRC Operations	Through December 31												Comparing 2026 proj to 2027 Budget	
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projections 2026	Budget 2027		
Revenue														
Property Taxes	$298,411	$306,970	$0	$0	$323,175	$344,678	$358,040	$395,279	$296,599	$10,000	$10,000	$10,000	$0	0.000%
Daily Fees	0	0	0	0	0	0	0	0	0	0	0	0	$0	
Fee Revenue	0	0	0	0	0	0	0	0	0	0	0	0	$0	
Membership Fees	0	0	0	0	0	0	0	0	0	0	0	0	$0	
Rental Revenue	85,008	78,395	69,436	17,725	26,691	58,493	71,019	63,844	56,559	75,334	75,334	79,100	$3,766	4.999%
Retail Sales	4,337	3,855	4,258	1,187	0	1,856	423	0	0	0	0	0	$0	
Miscellaneous Revenue	17,246	29,915	7,932	1,216	118,207	8,598	26,157	60,355	76,859	47,250	65,265	109,250	$43,985	67.394%
Total Revenue	405,001	419,135	81,626	20,128	468,073	413,624	455,639	519,479	430,016	132,584	150,599	198,350	$47,751	31.707%
Expenses														
Salaries & Wages	$430,670	$435,295	$355,209	$351,243	$287,177	$530,229	$678,468	$716,229	$788,162	$470,165	$442,198	$456,398	$14,200	3.211%
Employee Benefits	127,843	129,110	104,724	86,013	57,119	89,329	112,646	138,871	161,164	87,713	87,183	100,339	$13,156	15.090%
Contract Services	507,956	492,714	396,430	304,853	440,454	525,749	546,001	531,232	636,238	584,579	606,579	600,309	($6,270)	-1.034%
Utilities	205,850	213,086	206,226	185,995	193,501	153,619	163,752	193,569	173,852	259,629	187,140	152,254	($34,886)	-18.642%
Supplies	33,568	32,437	38,631	25,220	18,999	55,784	36,642	29,883	73,249	83,867	84,467	89,407	$4,940	5.848%
Repairs	24,456	24,807	27,580	27,780	16,024	34,781	40,848	10,897	24,032	50,427	36,404	40,704	$4,300	11.812%
Operating Expenses	$1,330,343	1,327,449	$1,128,801	981,105	1,013,274	1,389,489	1,578,357	1,620,682	1,856,697	1,536,381	1,443,972	1,439,412	($4,561)	-0.316%
Operating Surplus (Deficit)	(925,342)	(908,314)	(1,047,175)	(960,976)	(545,201)	(975,865)	(1,122,718)	(1,101,203)	(1,426,681)	(1,403,797)	(1,293,373)	(1,241,062)	$52,311	-4.045%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	74,257	462,871	115,105	115,105	44,071	($71,034)	-61.712%
Capital Transfer	-	-	-	-	975,215	4,447,279	6,570,544	1,100,000	5,900,000	5,000,000	5,300,000	-	($5,300,000)	
Overhead Transfer	(1,247,032)	(1,247,032)	16,500	(960,976)	(548,932)	(776,310)	(1,123,393)	(1,104,683)	(1,290,948)	(1,433,126)	(1,345,615)	(1,288,650)	$56,965	-4.233%
Total Non-Operating Expenses	(1,247,032)	(1,247,032)	16,500	(960,976)	426,283	3,670,969	5,447,151	69,574	5,071,923	3,681,979	4,069,490	(1,244,579)	($5,314,069)	-130.583%
Net Non-Operating Surplus (Deficit)	1,247,032	1,247,032	(16,500)	960,976	(426,283)	(3,670,969)	(5,447,151)	(69,574)	(5,071,923)	(3,681,979)	(4,069,490)	1,244,579	$5,314,069	-130.583%
Total Expenses	83,311	80,417	1,145,301	20,129	1,439,557	5,060,458	7,025,508	1,690,256	6,928,620	5,218,360	5,513,462	194,833	($5,318,630)	-96.466%
Net Surplus (Deficit)	321,690	338,718	(1,063,675)	(0)	(971,484)	(4,646,834)	(6,569,869)	(1,170,777)	(6,498,604)	(5,085,776)	(5,362,863)	3,517	$5,366,380	-100.066%
Capital Spending	39,300.66	34,633.88	97,238.53	562,410.92	956,492.18	878,224.00	488,062.51	79,944.04	170,772.38				3,307,079.10	



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 40 - Recreation Program Operations											
Program: 100 - Operations											
Category: 41 - Property Taxes											
20-40-100-4100	Property Taxes	395,279.28	296,598.50	5,523.01	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
	Total Category: 41 - Property Taxes :	**395,279.28**	**296,598.50**	**5,523.01**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**	**10,000.00**	**0.00**	**0.00%**
Category: 48 - Miscellaneous Revenue											
20-40-100-4800	Donations	51,770.00	61,417.50	42,521.00	28,000.00	50,010.00	22,010.00	78.61%	50,000.00	-10.00	-0.02%
20-40-100-4830	Sponsorship Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	40,000.00	40,000.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**51,770.00**	**61,417.50**	**42,521.00**	**28,000.00**	**50,010.00**	**22,010.00**	**78.61%**	**90,000.00**	**39,990.00**	**79.96%**
Category: 52 - Contract Services											
20-40-100-5290	Financial Assistance	71,100.94	101,305.10	95,767.99	75,000.00	97,000.00	22,000.00	29.33%	90,000.00	-7,000.00	-7.22%
	Total Category: 52 - Contract Services:	**71,100.94**	**101,305.10**	**95,767.99**	**75,000.00**	**97,000.00**	**22,000.00**	**29.33%**	**90,000.00**	**-7,000.00**	**-7.22%**
Category: 53 - Utilities											
20-40-100-5330	Electricity	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-100-5340	Natural Gas	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**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-40-100-5400	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: 100 - Operations:	**375,948.34**	**256,710.90**	**-47,723.98**	**-37,000.00**	**-36,990.00**	**10.00**	**-0.03%**	**10,000.00**	**46,990.00**	**-127.03%**
	Total Department: 40 - Recreation Program Operations:	**375,948.34**	**256,710.90**	**-47,723.98**	**-37,000.00**	**-36,990.00**	**10.00**	**-0.03%**	**10,000.00**	**46,990.00**	**-127.03%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 41 - Community Recreation Center											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-41-100-4680	Facility Rental	63,844.45	56,559.29	38,463.83	75,334.00	75,334.00	0.00	0.00%	79,100.00	3,766.00	5.00%
Total Category: 46 - Rental Revenue :		**63,844.45**	**56,559.29**	**38,463.83**	**75,334.00**	**75,334.00**	**0.00**	**0.00%**	**79,100.00**	**3,766.00**	**5.00%**
Category: 48 - Miscellaneous Revenue											
20-41-100-4910	Over/Short Revenue	6.50	15.46	5.24	0.00	5.24	5.24	0.00%	0.00	-5.24	-100.00%
20-41-100-4930	Vending Commissions	8,578.49	15,425.59	13,093.54	19,250.00	15,250.00	-4,000.00	-20.78%	19,250.00	4,000.00	26.23%
Total Category: 48 - Miscellaneous Revenue :		**8,584.99**	**15,441.05**	**13,098.78**	**19,250.00**	**15,255.24**	**-3,994.76**	**-20.75%**	**19,250.00**	**3,994.76**	**26.19%**
Category: 50 - Salaries & Wages											
20-41-100-5000	Administration	364,713.11	418,618.23	83,920.35	294,902.62	294,902.62	0.00	0.00%	303,473.04	8,570.42	2.91%
20-41-100-5010	Recruitment Incentives	2,100.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5020	Maintenance	147,885.24	167,791.86	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5025	Driver	0.00	14,534.15	18,371.27	14,823.00	18,371.27	3,548.27	23.94%	18,934.00	562.73	3.06%
20-41-100-5040	PT Attendant	134,837.02	110,486.64	92,286.35	160,439.26	128,826.26	-31,613.00	-19.70%	133,991.32	5,165.06	4.01%
20-41-100-5070	PT Maintenance	44,393.89	57,167.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5080	Overtime FT	22,173.64	19,503.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5085	Overtime PT	126.05	60.00	97.90	0.00	97.90	97.90	0.00%	0.00	-97.90	-100.00%
Total Category: 50 - Salaries & Wages:		**716,228.95**	**788,162.00**	**194,675.87**	**470,164.88**	**442,198.05**	**-27,966.83**	**-5.95%**	**456,398.36**	**14,200.31**	**3.21%**
Category: 51 - Employee Benefits											
20-41-100-5110	Health Insurance Premiums	129,272.05	143,321.67	50,398.79	75,372.41	75,372.41	0.00	0.00%	84,458.36	9,085.95	12.05%
20-41-100-5150	Training & Education	5,637.91	13,559.70	6,951.00	8,058.00	8,058.00	0.00	0.00%	11,413.00	3,355.00	41.64%
20-41-100-5160	Dues	795.00	1,800.00	530.00	1,250.00	720.00	-530.00	-42.40%	1,344.00	624.00	86.67%
20-41-100-5170	Awards and Meetings	3,166.52	2,482.87	1,537.53	3,033.00	3,033.00	0.00	0.00%	3,124.00	91.00	3.00%
Total Category: 51 - Employee Benefits :		**138,871.48**	**161,164.24**	**59,417.32**	**87,713.41**	**87,183.41**	**-530.00**	**-0.60%**	**100,339.36**	**13,155.95**	**15.09%**
Category: 52 - Contract Services											
20-41-100-5200	Building Maintenance Services	162,838.31	174,017.80	125,338.22	178,390.00	178,390.00	0.00	0.00%	178,389.88	-0.12	0.00%
20-41-100-5205	Equipment Maintenance Servi	34,900.23	60,679.28	16,888.76	45,540.00	45,540.00	0.00	0.00%	46,906.00	1,366.00	3.00%
20-41-100-5220	Transportation	626.40	2,231.46	158.14	2,575.00	2,575.00	0.00	0.00%	2,652.00	77.00	2.99%
20-41-100-5225	Misc. Contract Services	229,366.70	267,806.13	188,116.23	244,336.25	244,336.25	0.00	0.00%	243,267.00	-1,069.25	-0.44%
20-41-100-5250	Misc. Professional Services	2,693.19	1,187.55	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5255	Marketing	201.41	0.00	6,059.41	11,000.00	11,000.00	0.00	0.00%	10,400.00	-600.00	-5.45%
20-41-100-5260	Advertising	0.00	0.00	165.00	200.00	200.00	0.00	0.00%	330.00	130.00	65.00%
20-41-100-5265	Printing	0.00	0.00	0.00	210.00	210.00	0.00	0.00%	216.00	6.00	2.86%
20-41-100-5280	Equipment Rental	29,504.97	29,011.07	22,686.05	27,328.00	27,328.00	0.00	0.00%	28,148.00	820.00	3.00%
Total Category: 52 - Contract Services:		**460,131.21**	**534,933.29**	**359,411.81**	**509,579.25**	**509,579.25**	**0.00**	**0.00%**	**510,308.88**	**729.63**	**0.14%**
Category: 53 - Utilities											
20-41-100-5310	Communications	1,300.08	1,633.04	344.26	1,482.48	529.00	-953.48	-64.32%	1,526.88	997.88	188.64%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-100-5320	Water	7,760.63	10,336.26	4,273.28	10,027.00	10,027.00	0.00	0.00%	10,528.00	501.00	5.00%
20-41-100-5330	Electricity	148,903.40	128,272.14	106,738.39	204,000.00	145,000.00	-59,000.00	-28.92%	108,479.00	-36,521.00	-25.19%
20-41-100-5340	Natural Gas	31,154.76	29,070.12	18,564.55	39,600.00	27,064.00	-12,536.00	-31.66%	27,200.00	136.00	0.50%
20-41-100-5350	Misc. Utilities	4,450.30	4,540.73	3,094.65	4,520.00	4,520.00	0.00	0.00%	4,520.04	0.04	0.00%
	Total Category: 53 - Utilities :	**193,569.17**	**173,852.29**	**133,015.13**	**259,629.48**	**187,140.00**	**-72,489.48**	**-27.92%**	**152,253.92**	**-34,886.08**	**-18.64%**
Category: 54 - Supplies											
20-41-100-5400	Program Operation Supplies	238.05	4,769.65	325.82	1,710.00	1,710.00	0.00	0.00%	2,488.00	778.00	45.50%
20-41-100-5410	Office Supplies	4,256.33	4,016.05	2,939.67	6,032.00	6,032.00	0.00	0.00%	4,668.00	-1,364.00	-22.61%
20-41-100-5420	Building Supplies	20,893.53	30,829.04	20,913.70	29,200.00	29,200.00	0.00	0.00%	30,036.00	836.00	2.86%
20-41-100-5430	Equipment Supplies	492.49	537.26	0.00	500.00	0.00	-500.00	-100.00%	515.00	515.00	0.00%
20-41-100-5450	Fuel Supplies	3,410.84	4,838.82	2,277.69	3,265.00	4,278.00	1,013.00	31.03%	4,278.00	0.00	0.00%
20-41-100-5460	Uniform Supplies	496.71	1,596.09	2,147.49	2,060.00	2,147.49	87.49	4.25%	2,122.00	-25.49	-1.19%
20-41-100-5470	Misc. Supplies	250.46	0.00	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	26,661.86	39,065.72	41,100.00	41,100.00	0.00	0.00%	45,300.00	4,200.00	10.22%
20-41-100-5490	Cost of Goods Sold	-155.56	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**29,882.85**	**73,248.77**	**67,670.09**	**83,867.00**	**84,467.49**	**600.49**	**0.72%**	**89,407.00**	**4,939.51**	**5.85%**
Category: 55 - Equipment and Repairs											
20-41-100-5510	Building Repairs	6,275.67	16,391.28	7,806.39	42,023.00	28,000.00	-14,023.00	-33.37%	31,164.00	3,164.00	11.30%
20-41-100-5520	Equipment Repairs	3,374.04	7,640.38	5,676.27	8,404.00	8,404.00	0.00	0.00%	9,540.00	1,136.00	13.52%
20-41-100-5850	Equipment	1,247.19	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	**10,896.90**	**24,031.66**	**13,482.66**	**50,427.00**	**36,404.00**	**-14,023.00**	**-27.81%**	**40,704.00**	**4,300.00**	**11.81%**
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	-1,104,683.00	-1,290,948.00	-622,107.00	-1,433,126.00	-1,345,615.00	87,511.00	-6.11%	-1,288,650.00	56,965.00	-4.23%
20-41-100-6050	Transfer to Capital Fund	1,174,257.00	6,362,871.50	743.00	5,115,105.00	5,415,105.00	300,000.00	5.86%	44,071.00	-5,371,034.00	-99.19%
	Total Category: 60 - Transfers :	**69,574.00**	**5,071,923.50**	**-621,364.00**	**3,681,979.00**	**4,069,490.00**	**387,511.00**	**10.52%**	**-1,244,579.00**	**-5,314,069.00**	**-130.58%**
	Total Program: 100 - Operations:	**-1,546,725.12**	**-6,755,315.41**	**-154,746.27**	**-5,048,776.02**	**-5,325,872.96**	**-277,096.94**	**5.49%**	**-6,482.52**	**5,319,390.44**	**-99.88%**
	Total Department: 41 - Community Recreation Center:	**-1,546,725.12**	**-6,755,315.41**	**-154,746.27**	**-5,048,776.02**	**-5,325,872.96**	**-277,096.94**	**5.49%**	**-6,482.52**	**5,319,390.44**	**-99.88%**
	Total Fund: 20 - RECREATION:	**-1,170,776.78**	**-6,498,604.51**	**-202,470.25**	**-5,085,776.02**	**-5,362,862.96**	**-277,086.94**	**5.45%**	**3,517.48**	**5,366,380.44**	**-100.07%**
	Report Total:	**-1,170,776.78**	**-6,498,604.51**	**-202,470.25**	**-5,085,776.02**	**-5,362,862.96**	**-277,086.94**	**5.45%**	**3,517.48**	**5,366,380.44**	**-100.07%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 40 - Recreation Program Operations										
Program: 100 - Operations										
41 - Property Taxes	395,279.28	296,598.50	5,523.01	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
48 - Miscellaneous Revenue	51,770.00	61,417.50	42,521.00	28,000.00	50,010.00	22,010.00	78.61%	90,000.00	39,990.00	79.96%
52 - Contract Services	71,100.94	101,305.10	95,767.99	75,000.00	97,000.00	22,000.00	29.33%	90,000.00	-7,000.00	-7.22%
53 - Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 100 - Operations:	**375,948.34**	**256,710.90**	**-47,723.98**	**-37,000.00**	**-36,990.00**	**10.00**	**-0.03%**	**10,000.00**	**46,990.00**	**-127.03%**
Total Department: 40 - Recreation Program Operations:	**375,948.34**	**256,710.90**	**-47,723.98**	**-37,000.00**	**-36,990.00**	**10.00**	**-0.03%**	**10,000.00**	**46,990.00**	**-127.03%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 41 - Community Recreation Center										
Program: 100 - Operations										
46 - Rental Revenue	63,844.45	56,559.29	38,463.83	75,334.00	75,334.00	0.00	0.00%	79,100.00	3,766.00	5.00%
48 - Miscellaneous Revenue	8,584.99	15,441.05	13,098.78	19,250.00	15,255.24	-3,994.76	-20.75%	19,250.00	3,994.76	26.19%
50 - Salaries & Wages	716,228.95	788,162.00	194,675.87	470,164.88	442,198.05	-27,966.83	-5.95%	456,398.36	14,200.31	3.21%
51 - Employee Benefits	138,871.48	161,164.24	59,417.32	87,713.41	87,183.41	-530.00	-0.60%	100,339.36	13,155.95	15.09%
52 - Contract Services	460,131.21	534,933.29	359,411.81	509,579.25	509,579.25	0.00	0.00%	510,308.88	729.63	0.14%
53 - Utilities	193,569.17	173,852.29	133,015.13	259,629.48	187,140.00	-72,489.48	-27.92%	152,253.92	-34,886.08	-18.64%
54 - Supplies	29,882.85	73,248.77	67,670.09	83,867.00	84,467.49	600.49	0.72%	89,407.00	4,939.51	5.85%
55 - Equipment and Repairs	10,896.90	24,031.66	13,482.66	50,427.00	36,404.00	-14,023.00	-27.81%	40,704.00	4,300.00	11.81%
60 - Transfers	69,574.00	5,071,923.50	-621,364.00	3,681,979.00	4,069,490.00	387,511.00	10.52%	-1,244,579.00	-5,314,069.00	-130.58%
Total Program: 100 - Operations:	**-1,546,725.12**	**-6,755,315.41**	**-154,746.27**	**-5,048,776.02**	**-5,325,872.96**	**-277,096.94**	**5.49%**	**-6,482.52**	**5,319,390.44**	**-99.88%**
Total Department: 41 - Community Recreation Center:	**-1,546,725.12**	**-6,755,315.41**	**-154,746.27**	**-5,048,776.02**	**-5,325,872.96**	**-277,096.94**	**5.49%**	**-6,482.52**	**5,319,390.44**	**-99.88%**
Total Fund: 20 - RECREATION:	**-1,170,776.78**	**-6,498,604.51**	**-202,470.25**	**-5,085,776.02**	**-5,362,862.96**	**-277,086.94**	**5.45%**	**3,517.48**	**5,366,380.44**	**-100.07%**
Report Total:	**-1,170,776.78**	**-6,498,604.51**	**-202,470.25**	**-5,085,776.02**	**-5,362,862.96**	**-277,086.94**	**5.45%**	**3,517.48**	**5,366,380.44**	**-100.07%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		-1,170,776.78	-6,498,604.51	-202,470.25	-5,085,776.02	-5,362,862.96	-277,086.94	5.45%	3,517.48	5,366,380.44	-100.07%
	Report Total:	**-1,170,776.78**	**-6,498,604.51**	**-202,470.25**	**-5,085,776.02**	**-5,362,862.96**	**-277,086.94**	**5.45%**	**3,517.48**	**5,366,380.44**	**-100.07%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation

Re: Proposed 2027 Lakefront Budget

This 2027 Budget for Lakefront Operations is presented for your consideration. The following budgets are grouped by Division. Highlights are included below

Lakefront
GL Code: 20-43
Revenue Code: 4xxx
Expense Code 5xxx

General Notes: Lakefront Operations are impacted by both weather and water conditions. Accurately predicting the impact of either (or both) is challenging. To compensate for the unpredictability from year to year a three-year average was taken into account. A three-year period was selected because it represents the most consistent overall lakefront operations profile with 2027 operational plans. There are also examples of up to a 5% increase in fees or up to a 4% increase in wages that we considered when establishing 2027 the 2027 budget. Increases in overall fee revenue or wage expenses greater than 5% and 4% respectively represent an increase in volume.

Camp fees for Great Gillson and Summer's End up 5%
Aquatics activity camps no increase.
Sailing fees up 5%.

100 Main Beach

100-4300, 4310, 4360 Daily Fees
These fees are not increasing based upon market. $11 R/$17NR

100-4400 Program Fees (Camp transfer fees)

100-4500 & 4510 Membership Fees (Season Passes)

These rates are all being restructured and streamlined. It is difficult to accurately predict how the change will impact total revenue. These lines are being budgeted based upon flat revenue from 2026. The simplified pricing structure is designed to encourage increased pass sales.

100-4530 Resident Parking Passes
Season parking pass fees are up 5%. Daily fee stays at $17 weekday and $21 weekend.

100-4540 Non Resident Parking Passes
Season parking pass fees have not increased. Daily fee stays at $21 weekday and $26 weekend.

100-4680 Facility Rental (Equipment Rental)
Permit pricing is varied in this line. Some areas remain at no increase while others increase by 5%.

100-4900 Misc. Fees (Parking ticket revenue share)
This is the amount shared by the Village of Wilmette for parking enforcement. Budgeted amounts are based upon previous revenue totals and enforcement trends.

100-4990 Grant Revenue
This is a grant from IDPH applied for on a year-to-year basis.

100-5040	PT Attendant	one additional Park Patrol position in 2027
100-5060	PT Guard	+14.4% (3yr avg. +4%)

100-5160 Dues
This includes audit fees. Successfully passing an audit results in reimbursement of fees. Full audit fees must be budgeted.

100-5150 Training & Education
Up 40% due to one LF staff budgeted for NRPA National Conference in 2027

100-5205 Equipment Maintenance Services Up 138%
Several maintenance services were combined into this account. These are annual services that were not previously being done annually.

140 Langdon

140-5040	PT Attendant	+66.9% $15,312 (3yr avg. = $17,418)
140-5060	PT Guard	+16.7% $30,578 (3yr avg.)

142 Sailing

142-4430 Sailing Lessons
Fees up 3%

142-5000 Administration up 40,5%

2026 without FT staff for a period. One entire FT staff expense is in this line.

142-5040 PT Attendant
In 2026 there was a reduction in staff (cashier & gate). 2027 is budgeted for similar staffing plus 4%.

142-5210 Ground Maintenance Services
Underspent beach grading budget in 2026.

142-5225 Misc Contract Services up 27.2%
Credit Card Fees based on percentage of revenue.

143 Gillson Programs (Campout & Bunny Brunch)

143-5040 PT Attendant budgeted at $2100
2026 wages were posted in a different line. 2027 represents a return to normal and includes Bunny Brunch (avg. $2352)

143-5400 Program Operation Supplies up $2132.60
Bunny Brunch was added to this line for 2027

145 Lakeview Rental

145-5000 Administration
A FT employee salary comes from this line. Administratively makes sense instead of splitting up expense. It has a huge impact on the bottom line in this program.

145-5040 PT Attendant
PT wages are up with increased rental revenue.

147 Sailing Camp
147-5050 PT Counselor

148 Paddle Sports Northwest Passage (Service Provider)
2026 saw a reduction in offerings from the provider which we anticipate continuing through 2027.

151 Great Gillson

151-5030 PT Supervisor Up 7.6% (3yr avg. +4%)
151-5050 PT Counselor Up 8.8% but $51,381 is at the 3yr avg.

746 Aquatics Camp
746-5050 PT Counselor up 26.6% (2 yr. Average)

750 South Beach
Access fees stay the same $5R/$10NR

750-4300 & 4310 R/NR Daily Fees Budgeted well below 3yr avg.
2024 skews the data significantly.

750-5030 PT Supervisor up 13% at 3yr avg.
750-5060 PT Guard up 15.5% but below 3yr avg.

750-5400 Program Operation Supplies up 32%
Daily wristbands & dune fencing needed for increased beach depth.

753 Summers End

753-4400 Fees Overall up 21.7%
Before and After Camp Recreation fees were not applied to this account in 2026. The increase beyond 5% represents properly allocated revenue.

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Lakefront Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projection 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	317,869	393,059	345,116	(126)	302,327	400,623	516,168	902,012	838,757	836,631	754,706	796,183	41,477.00	5.496%
Fee Revenue	545,108	510,288	520,412	141,477	588,810	505,156	766,903	903,330	719,109	593,822	501,505	538,706	37,200.83	7.418%
Membership Fees	416,866	479,417	503,314	1,073,795	1,256,299	1,010,229	997,336	956,272	897,954	893,360	940,301	951,914	11,613.09	1.235%
Rental Revenue	477,249	490,246	490,871	422,307	595,045	617,247	667,870	797,547	835,302	860,887	851,397	881,562	30,165.13	3.543%
Retail Sales	0	0	0	0	0	1,073	0	0	0	0	0	0	-	
Miscellaneous Revenue	37,635	24,992	21,224	82	8,241	12,992	34,592	12,977	89,092	85,050	74,992	78,965	3,973.30	5.298%
Total Revenue	1,794,728	1,898,001	1,880,936	1,637,535	2,750,721	2,547,320	2,982,868	3,572,138	3,380,214	3,269,750	3,122,901	3,247,330	124,429.35	3.984%
Expenses														
Salaries & Wages	$635,774	$660,691	$684,154	$582,968	$688,531	$950,445	$991,335	$1,190,182	$1,191,849	$1,281,116	$1,040,010	$1,149,272	109,261.78	10.506%
Employee Benefits	49,180	50,593	47,302	24,556	31,541	40,389	42,015	62,373	68,655	74,638	73,400	62,239	(11,160.92)	-15.206%
Contract Services	124,545	135,613	130,365	126,993	192,324	198,250	318,604	403,718	324,310	290,084	227,569	254,355	26,785.95	11.770%
Utilities	46,190	41,807	41,919	41,867	42,973	39,288	43,649	58,100	47,554	67,544	47,413	54,362	6,948.71	14.656%
Supplies	89,256	63,567	63,398	19,269	56,897	69,549	87,421	106,777	73,327	89,594	78,593	74,139	(4,453.14)	-5.666%
Repairs	11,158	7,868	4,502	4,550	14,661	12,518	23,119	12,684	10,677	17,737	26,402	15,085	(11,316.87)	-42.864%
Operating Expenses	$956,103	960,139	$971,640	800,202	1,026,928	1,310,440	1,506,142	1,833,835	1,716,371	1,820,714	1,493,386	1,609,452	116,065.51	7.772%
Operating Surplus (Deficit)	838,624	937,862	909,296	837,333	1,723,793	1,236,880	1,476,726	1,738,303	1,663,843	1,449,036	1,629,515	1,637,878	8,363.84	0.513%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Transfer	74,970	74,970	370,000	-	558,207	651,072	-	-	-	-	-	-		
Overhead Transfer	170,432	170,432	170,500	44,010	99,029	122,596	-	135,676	89,746	238,124	203,000	273,000	70,000.00	34.483%
Total Non-Operating Expenses	245,402	245,402	540,500	44,010	657,236	773,668	-	135,676	89,746	238,124	203,000	273,000	70,000.00	34.483%
Net Non-Operating Surplus (Deficit)	(245,402)	(245,402)	(540,500)	(44,010)	(657,236)	(773,668)	-	(135,676)	(89,746)	(238,124)	(203,000)	(273,000)	(70,000.00)	34.483%
Total Expenses	1,201,505	1,205,540	1,512,140	844,212	1,684,164	2,084,107	1,506,142	1,969,511	1,806,117	2,058,838	1,696,386	1,882,452	186,065.51	10.968%
Net Surplus (Deficit)	593,223	692,460	368,796	793,323	1,066,557	463,213	1,476,726	1,602,627	1,574,097	1,210,912	1,426,515	1,364,878	(61,636.16)	-4.321%
Capital Spending (includes Langdon Park Spending)	176,916.76	2,948,383.86	7,168,428.43	89,422.84	300,597.67	887,351.38	2,107,684.92	4,514,082.99	3,728,853.41				21,921,722.26	

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 43 - Lakefront Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	63,712.00	63,968.00	55,128.00	63,965.00	55,128.00	-8,837.00	-13.82%	59,548.00	4,420.00	8.02%
20-43-100-4310	Daily Fees - Non-Resident	391,731.00	384,175.00	351,478.00	384,200.00	351,478.00	-32,722.00	-8.52%	367,826.00	16,348.00	4.65%
20-43-100-4360	Guest Daily Fees	142,948.00	162,393.00	163,650.00	156,608.00	163,760.00	7,152.00	4.57%	159,752.00	-4,008.00	-2.45%
	Total Category: 43 - Daily Fees :	**598,391.00**	**610,536.00**	**570,256.00**	**604,773.00**	**570,366.00**	**-34,407.00**	**-5.69%**	**587,126.00**	**16,760.00**	**2.94%**
Category: 44 - Fee Revenue											
20-43-100-4400	Program Fees	0.00	13,237.96	11,160.60	13,276.00	11,160.60	-2,115.40	-15.93%	12,000.00	839.40	7.52%
	Total Category: 44 - Fee Revenue :	**0.00**	**13,237.96**	**11,160.60**	**13,276.00**	**11,160.60**	**-2,115.40**	**-15.93%**	**12,000.00**	**839.40**	**7.52%**
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	336,942.36	391,015.89	428,423.95	402,053.00	428,558.19	26,505.19	6.59%	428,404.00	-154.19	-0.04%
20-43-100-4510	Membership Fees - Non - Resic	151,298.15	146,134.26	144,061.72	150,497.00	144,081.72	-6,415.28	-4.26%	144,061.00	-20.72	-0.01%
20-43-100-4530	Parking Pass - Resident	237,501.11	185,093.00	194,660.00	170,560.00	194,744.00	24,184.00	14.18%	204,372.00	9,628.00	4.94%
20-43-100-4540	Parking Pass - Non-Resident	182,159.00	131,627.00	125,919.00	126,063.00	125,919.00	-144.00	-0.11%	126,063.00	144.00	0.11%
	Total Category: 45 - Membership Fees :	**907,900.62**	**853,870.15**	**893,064.67**	**849,173.00**	**893,302.91**	**44,129.91**	**5.20%**	**902,900.00**	**9,597.09**	**1.07%**
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	64,289.66	53,760.50	56,655.70	52,800.00	58,522.70	5,722.70	10.84%	58,750.00	227.30	0.39%
	Total Category: 46 - Rental Revenue :	**64,289.66**	**53,760.50**	**56,655.70**	**52,800.00**	**58,522.70**	**5,722.70**	**10.84%**	**58,750.00**	**227.30**	**0.39%**
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	0.00	54,192.00	272.00	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
20-43-100-4910	Over/Short Revenue	879.00	1,789.00	-111.00	0.00	-111.00	-111.00	0.00%	0.00	111.00	-100.00%
20-43-100-4930	Vending Commissions	1,936.69	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-4990	Grant Revenue	0.00	0.00	0.00	15,000.00	12,500.00	-2,500.00	-16.67%	12,500.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**2,815.69**	**55,981.00**	**161.00**	**45,000.00**	**42,389.00**	**-2,611.00**	**-5.80%**	**42,500.00**	**111.00**	**0.26%**
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	120,044.04	146,742.56	115,515.18	150,051.17	150,051.17	0.00	0.00%	154,493.22	4,442.05	2.96%
20-43-100-5030	PT Supervisor	47,946.88	64,113.71	62,040.08	69,590.71	62,040.08	-7,550.63	-10.85%	61,664.75	-375.33	-0.60%
20-43-100-5035	PT Coordinator	14,035.84	297.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5040	PT Attendant	169,298.64	174,039.44	164,767.51	199,839.76	165,767.51	-34,072.25	-17.05%	186,143.32	20,375.81	12.29%
20-43-100-5060	PT Guard	109,057.58	107,997.27	94,082.11	123,446.40	94,282.00	-29,164.40	-23.63%	107,860.48	13,578.48	14.40%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-100-5070	PT Maintenance	2,216.50	2,952.51	2,444.26	3,447.60	2,444.26	-1,003.34	-29.10%	2,639.52	195.26	7.99%
20-43-100-5080	Overtime FT	405.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5085	Overtime PT	555.81	687.85	1,472.95	800.00	1,472.95	672.95	84.12%	1,516.00	43.05	2.92%
Total Category: 50 - Salaries & Wages:		**463,560.32**	**496,830.34**	**440,322.09**	**547,175.64**	**476,057.97**	**-71,117.67**	**-13.00%**	**514,317.29**	**38,259.32**	**8.04%**
Category: 51 - Employee Benefits											
20-43-100-5110	Health Insurance Premiums	22,109.00	26,305.87	16,153.47	24,157.82	24,157.82	0.00	0.00%	27,069.95	2,912.13	12.05%
20-43-100-5150	Training & Education	3,744.07	6,789.23	5,176.38	8,090.00	5,626.38	-2,463.62	-30.45%	7,928.00	2,301.62	40.91%
20-43-100-5160	Dues	795.00	530.00	2,545.00	795.00	2,545.00	1,750.00	220.13%	2,702.00	157.00	6.17%
20-43-100-5170	Awards and Meetings	1,177.63	1,513.12	1,207.03	1,850.00	1,850.00	0.00	0.00%	1,880.00	30.00	1.62%
Total Category: 51 - Employee Benefits :		**27,825.70**	**35,138.22**	**25,081.88**	**34,892.82**	**34,179.20**	**-713.62**	**-2.05%**	**39,579.95**	**5,400.75**	**15.80%**
Category: 52 - Contract Services											
20-43-100-5200	Building Maintenance Services	7,986.00	12,828.00	8,552.00	12,828.00	12,828.00	0.00	0.00%	12,828.00	0.00	0.00%
20-43-100-5205	Equipment Maintenance Servi	2,725.60	2,831.25	4,102.69	3,500.00	4,300.00	800.00	22.86%	10,240.00	5,940.00	138.14%
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	100,312.84	101,350.30	68,488.04	97,520.00	97,520.00	0.00	0.00%	99,727.67	2,207.67	2.26%
20-43-100-5255	Marketing	165.00	0.00	9.64	0.00	9.64	9.64	0.00%	0.00	-9.64	-100.00%
20-43-100-5265	Printing	2,359.18	2,382.59	1,149.81	1,605.00	1,605.00	0.00	0.00%	1,100.00	-505.00	-31.46%
20-43-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5280	Equipment Rental	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:		**113,548.62**	**119,392.14**	**82,302.18**	**115,753.00**	**116,262.64**	**509.64**	**0.44%**	**124,195.67**	**7,933.03**	**6.82%**
Category: 53 - Utilities											
20-43-100-5310	Communications	5,991.23	5,401.91	3,966.76	2,562.00	5,493.37	2,931.37	114.42%	6,889.68	1,396.31	25.42%
20-43-100-5320	Water	9,718.68	4,029.44	24.11	4,539.00	4,539.00	0.00	0.00%	4,765.00	226.00	4.98%
20-43-100-5330	Electricity	21,134.65	20,192.20	13,089.33	33,600.00	18,200.00	-15,400.00	-45.83%	22,265.00	4,065.00	22.34%
20-43-100-5350	Misc. Utilities	2,114.70	2,146.30	1,479.20	2,160.00	2,160.00	0.00	0.00%	2,285.40	125.40	5.81%
Total Category: 53 - Utilities :		**38,959.26**	**31,769.85**	**18,559.40**	**42,861.00**	**30,392.37**	**-12,468.63**	**-29.09%**	**36,205.08**	**5,812.71**	**19.13%**
Category: 54 - Supplies											
20-43-100-5400	Program Operation Supplies	8,513.03	6,267.67	8,028.62	8,710.00	8,710.00	0.00	0.00%	8,660.00	-50.00	-0.57%
20-43-100-5410	Office Supplies	687.02	439.35	102.67	600.00	280.00	-320.00	-53.33%	400.00	120.00	42.86%
20-43-100-5420	Building Supplies	2,295.22	592.94	1,220.23	2,500.00	2,500.00	0.00	0.00%	3,000.00	500.00	20.00%
20-43-100-5430	Equipment Supplies	5,559.37	9,109.48	4,895.98	10,502.00	10,502.00	0.00	0.00%	7,677.00	-2,825.00	-26.90%
20-43-100-5450	Fuel Supplies	1,537.78	1,130.31	2,259.34	1,838.55	2,259.34	420.79	22.89%	3,250.00	990.66	43.85%
20-43-100-5460	Uniform Supplies	11,088.27	11,141.89	10,983.95	11,022.00	10,983.95	-38.05	-0.35%	11,014.00	30.05	0.27%
20-43-100-5470	Misc. Supplies	5,029.66	1,900.01	325.37	1,500.00	1,325.37	-174.63	-11.64%	1,700.00	374.63	28.27%
Total Category: 54 - Supplies :		**34,710.35**	**30,581.65**	**27,816.16**	**36,672.55**	**36,560.66**	**-111.89**	**-0.31%**	**35,701.00**	**-859.66**	**-2.35%**
Category: 55 - Equipment and Repairs											
20-43-100-5510	Building Repairs	5,938.26	3,070.22	12,672.34	5,358.10	13,000.00	7,641.90	142.62%	7,000.00	-6,000.00	-46.15%
20-43-100-5520	Equipment Repairs	3,783.05	4,292.07	621.36	5,788.20	5,788.20	0.00	0.00%	4,000.00	-1,788.20	-30.89%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-100-5530	Grounds Repairs	0.00	0.00	1,022.67	0.00	1,022.67	1,022.67	0.00%	0.00	-1,022.67	-100.00%
Total Category: 55 - Equipment and Repairs :		**9,721.31**	**7,362.29**	**14,316.37**	**11,146.30**	**19,810.87**	**8,664.57**	**77.73%**	**11,000.00**	**-8,810.87**	**-44.47%**
Category: 60 - Transfers											
20-43-100-6010	Admin Overhead Charge	135,676.00	89,746.00	11,766.00	238,124.00	203,000.00	-35,124.00	-14.75%	273,000.00	70,000.00	34.48%
Total Category: 60 - Transfers :		**135,676.00**	**89,746.00**	**11,766.00**	**238,124.00**	**203,000.00**	**-35,124.00**	**-14.75%**	**273,000.00**	**70,000.00**	**34.48%**
Total Program: 100 - Operations:		**749,395.41**	**776,565.12**	**911,133.89**	**538,396.69**	**659,477.50**	**121,080.81**	**22.49%**	**569,277.01**	**-90,200.49**	**-13.68%**
Program: 140 - Langdon Operations											
Category: 43 - Daily Fees											
20-43-140-4300	Daily Fees - Resident	3,608.00	2,514.00	4,694.00	3,630.00	4,694.00	1,064.00	29.31%	4,719.00	25.00	0.53%
20-43-140-4310	Daily Fees - Non-Resident	5,746.00	4,526.00	6,238.00	5,695.00	6,238.00	543.00	9.53%	6,392.00	154.00	2.47%
Total Category: 43 - Daily Fees :		**9,354.00**	**7,040.00**	**10,932.00**	**9,325.00**	**10,932.00**	**1,607.00**	**17.23%**	**11,111.00**	**179.00**	**1.64%**
Category: 50 - Salaries & Wages											
20-43-140-5030	PT Supervisor	9,380.00	7,692.72	7,290.05	8,620.00	7,290.05	-1,329.95	-15.43%	6,780.00	-510.05	-7.00%
20-43-140-5040	PT Attendant	27,876.00	15,204.78	9,174.34	16,544.00	9,174.34	-7,369.66	-44.55%	15,312.00	6,137.66	66.90%
20-43-140-5060	PT Guard	34,750.00	30,785.00	26,200.07	34,848.00	26,200.07	-8,647.93	-24.82%	30,578.33	4,378.26	16.71%
20-43-140-5085	Overtime PT	0.00	1,008.67	202.95	0.00	202.95	202.95	0.00%	0.00	-202.95	-100.00%
Total Category: 50 - Salaries & Wages:		**72,006.00**	**54,691.17**	**42,867.41**	**60,012.00**	**42,867.41**	**-17,144.59**	**-28.57%**	**52,670.33**	**9,802.92**	**22.87%**
Category: 52 - Contract Services											
20-43-140-5225	Misc. Contract Services	17,000.00	0.00	0.00	326.00	0.00	-326.00	-100.00%	0.00	0.00	0.00%
20-43-140-5265	Printing	79.46	496.53	242.48	250.00	242.48	-7.52	-3.01%	200.00	-42.48	-17.52%
Total Category: 52 - Contract Services:		**17,079.46**	**496.53**	**242.48**	**576.00**	**242.48**	**-333.52**	**-57.90%**	**200.00**	**-42.48**	**-17.52%**
Category: 53 - Utilities											
20-43-140-5330	Electricity	688.44	624.68	556.48	798.00	735.00	-63.00	-7.89%	828.00	93.00	12.65%
20-43-140-5350	Misc. Utilities	744.45	500.64	854.35	930.00	930.00	0.00	0.00%	954.00	24.00	2.58%
Total Category: 53 - Utilities :		**1,432.89**	**1,125.32**	**1,410.83**	**1,728.00**	**1,665.00**	**-63.00**	**-3.65%**	**1,782.00**	**117.00**	**7.03%**
Category: 54 - Supplies											
20-43-140-5400	Program Operation Supplies	19.97	0.00	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00	0.00%
20-43-140-5430	Equipment Supplies	2,968.00	477.59	0.00	2,015.00	650.00	-1,365.00	-67.74%	440.00	-210.00	-32.31%
Total Category: 54 - Supplies :		**2,987.97**	**477.59**	**0.00**	**2,090.00**	**650.00**	**-1,440.00**	**-68.90%**	**440.00**	**-210.00**	**-32.31%**
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:		**-84,152.32**	**-49,750.61**	**-33,588.72**	**-55,081.00**	**-34,492.89**	**20,588.11**	**-37.38%**	**-43,981.33**	**-9,488.44**	**27.51%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 141 - Elmwood Dunes											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	0.00	21,785.00	19,403.00	26,850.00	19,403.00	-7,447.00	-27.74%	22,803.30	3,400.30	17.52%
Total Category: 48 - Miscellaneous Revenue :		**0.00**	**21,785.00**	**19,403.00**	**26,850.00**	**19,403.00**	**-7,447.00**	**-27.74%**	**22,803.30**	**3,400.30**	**17.52%**
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	27,876.00	21,784.80	19,403.00	26,850.00	19,403.00	-7,447.00	-27.74%	22,803.30	3,400.30	17.52%
Total Category: 50 - Salaries & Wages:		**27,876.00**	**21,784.80**	**19,403.00**	**26,850.00**	**19,403.00**	**-7,447.00**	**-27.74%**	**22,803.30**	**3,400.30**	**17.52%**
Total Program: 141 - Elmwood Dunes:		**-27,876.00**	**0.20**	**0.00**	**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	23,507.00	27,808.00	31,128.00	29,160.00	31,128.00	1,968.00	6.75%	30,120.00	-1,008.00	-3.24%
Total Category: 43 - Daily Fees :		**23,507.00**	**27,808.00**	**31,128.00**	**29,160.00**	**31,128.00**	**1,968.00**	**6.75%**	**30,120.00**	**-1,008.00**	**-3.24%**
Category: 44 - Fee Revenue											
20-43-142-4430	Lessons	6,030.75	5,900.00	2,528.00	7,900.00	2,528.00	-5,372.00	-68.00%	2,925.00	397.00	15.70%
Total Category: 44 - Fee Revenue :		**6,030.75**	**5,900.00**	**2,528.00**	**7,900.00**	**2,528.00**	**-5,372.00**	**-68.00%**	**2,925.00**	**397.00**	**15.70%**
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	11,827.00	9,497.42	10,072.17	9,697.00	10,072.17	375.17	3.87%	10,337.00	264.83	2.63%
20-43-142-4680	Facility Rental	622,872.45	672,501.00	689,975.00	689,390.00	666,454.00	-22,936.00	-3.33%	690,675.00	24,221.00	3.63%
Total Category: 46 - Rental Revenue :		**634,699.45**	**681,998.42**	**700,047.17**	**699,087.00**	**676,526.17**	**-22,560.83**	**-3.23%**	**701,012.00**	**24,485.83**	**3.62%**
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	43,348.80	39,495.31	39,128.09	75,689.55	57,359.19	-18,330.36	-24.22%	80,580.00	23,220.81	40.48%
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	31,596.24	33,492.41	31,076.80	31,536.96	31,076.80	-460.16	-1.46%	27,150.24	-3,926.56	-12.64%
20-43-142-5040	PT Attendant	118,697.65	118,464.08	80,363.50	144,343.56	80,363.50	-63,980.06	-44.32%	83,577.52	3,214.02	4.00%
20-43-142-5045	PT Instructor	1,066.95	1,594.16	680.56	2,111.00	680.56	-1,430.44	-67.76%	759.96	79.40	11.67%
20-43-142-5085	Overtime PT	114.57	57.04	194.58	150.00	194.58	44.58	29.72%	200.00	5.42	2.79%
Total Category: 50 - Salaries & Wages:		**194,824.21**	**193,103.00**	**151,443.53**	**253,831.07**	**169,674.63**	**-84,156.44**	**-33.15%**	**192,267.72**	**22,593.09**	**13.32%**
Category: 51 - Employee Benefits											
20-43-142-5110	Health Insurance Premiums	8,188.84	6,349.71	1,586.54	19,326.26	19,326.26	0.00	0.00%	150.24	-19,176.02	-99.22%
20-43-142-5150	Training & Education	0.00	0.00	0.00	0.00	34.00	34.00	0.00%	0.00	-34.00	-100.00%
Total Category: 51 - Employee Benefits :		**8,188.84**	**6,349.71**	**1,586.54**	**19,326.26**	**19,360.26**	**34.00**	**0.18%**	**150.24**	**-19,210.02**	**-99.22%**
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Service	29,620.00	26,730.00	18,560.00	30,000.00	18,560.00	-11,440.00	-38.13%	30,000.00	11,440.00	61.64%
20-43-142-5225	Misc. Contract Services	14,656.51	16,264.57	12,891.53	15,734.00	15,734.00	0.00	0.00%	20,009.14	4,275.14	27.17%
20-43-142-5280	Equipment Rental	7,915.56	2,661.52	5,914.40	7,451.76	7,451.76	0.00	0.00%	6,291.40	-1,160.36	-15.57%
Total Category: 52 - Contract Services:		**52,192.07**	**45,656.09**	**37,365.93**	**53,185.76**	**41,745.76**	**-11,440.00**	**-21.51%**	**56,300.54**	**14,554.78**	**34.87%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 53 - Utilities											
20-43-142-5320	Water	419.02	520.20	9.31	710.00	710.00	0.00	0.00%	745.00	35.00	4.93%
Total Category: 53 - Utilities :		**419.02**	**520.20**	**9.31**	**710.00**	**710.00**	**0.00**	**0.00%**	**745.00**	**35.00**	**4.93%**
Category: 54 - Supplies											
20-43-142-5400	Program Operation Supplies	3,592.12	4,664.70	3,418.28	4,950.00	4,950.00	0.00	0.00%	4,675.00	-275.00	-5.56%
20-43-142-5410	Office Supplies	177.20	204.82	0.00	210.00	210.00	0.00	0.00%	200.00	-10.00	-4.76%
20-43-142-5430	Equipment Supplies	7,643.14	6,293.25	6,332.35	6,851.00	6,851.00	0.00	0.00%	5,801.00	-1,050.00	-15.33%
20-43-142-5450	Fuel Supplies	715.73	730.12	521.59	751.90	751.90	0.00	0.00%	542.00	-209.90	-27.92%
20-43-142-5460	Uniform Supplies	2,564.59	2,752.47	2,782.50	2,819.00	2,782.50	-36.50	-1.29%	2,819.00	36.50	1.31%
Total Category: 54 - Supplies :		**14,692.78**	**14,645.36**	**13,054.72**	**15,581.90**	**15,545.40**	**-36.50**	**-0.23%**	**14,037.00**	**-1,508.40**	**-9.70%**
Category: 55 - Equipment and Repairs											
20-43-142-5510	Building Repairs	1,173.54	199.99	855.40	3,186.00	3,186.00	0.00	0.00%	1,500.00	-1,686.00	-52.92%
20-43-142-5520	Equipment Repairs	0.00	404.17	171.87	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		**1,173.54**	**604.16**	**1,027.27**	**3,786.00**	**3,786.00**	**0.00**	**0.00%**	**2,100.00**	**-1,686.00**	**-44.53%**
Total Program: 142 - Sailing Operations:		**392,746.74**	**454,827.90**	**529,215.87**	**389,726.01**	**459,360.12**	**69,634.11**	**17.87%**	**468,456.50**	**9,096.38**	**1.98%**
Program: 143 - Gillson Programs											
Category: 44 - Fee Revenue											
20-43-143-4400	Program Fees	34,070.75	30,095.65	23,531.40	17,625.00	23,531.40	5,906.40	33.51%	26,560.00	3,028.60	12.87%
Total Category: 44 - Fee Revenue :		**34,070.75**	**30,095.65**	**23,531.40**	**17,625.00**	**23,531.40**	**5,906.40**	**33.51%**	**26,560.00**	**3,028.60**	**12.87%**
Category: 50 - Salaries & Wages											
20-43-143-5000	Administration	12,247.98	4,944.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-143-5040	PT Attendant	3,085.77	1,619.75	340.00	1,860.00	340.00	-1,520.00	-81.72%	2,100.00	1,760.00	517.65%
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	6.38	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**15,333.75**	**6,570.16**	**340.00**	**1,860.00**	**340.00**	**-1,520.00**	**-81.72%**	**2,100.00**	**1,760.00**	**517.65%**
Category: 51 - Employee Benefits											
20-43-143-5110	Health Insurance Premiums	1,430.80	3,628.39	13,431.15	19,581.14	19,581.14	0.00	0.00%	21,655.96	2,074.82	10.60%
Total Category: 51 - Employee Benefits :		**1,430.80**	**3,628.39**	**13,431.15**	**19,581.14**	**19,581.14**	**0.00**	**0.00%**	**21,655.96**	**2,074.82**	**10.60%**
Category: 52 - Contract Services											
20-43-143-5225	Misc. Contract Services	5,336.30	2,124.00	973.00	1,838.00	1,183.00	-655.00	-35.64%	840.00	-343.00	-28.99%
20-43-143-5272	Entry Fees/Field Trips	3,092.17	988.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**8,428.47**	**3,112.34**	**973.00**	**1,838.00**	**1,183.00**	**-655.00**	**-35.64%**	**840.00**	**-343.00**	**-28.99%**
Category: 54 - Supplies											
20-43-143-5400	Program Operation Supplies	1,156.03	3,006.52	2,767.40	2,600.00	2,767.40	167.40	6.44%	4,900.00	2,132.60	77.06%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-143-5430	Equipment Supplies	0.00	281.01	213.84	250.00	213.84	-36.16	-14.46%	265.00	51.16	23.92%
	Total Category: 54 - Supplies :	**1,156.03**	**3,287.53**	**2,981.24**	**2,850.00**	**2,981.24**	**131.24**	**4.60%**	**5,165.00**	**2,183.76**	**73.25%**
	Total Program: 143 - Gillson Programs:	**7,721.70**	**13,497.23**	**5,806.01**	**-8,504.14**	**-553.98**	**7,950.16**	**-93.49%**	**-3,200.96**	**-2,646.98**	**477.81%**
Program: 144 - Beach House Concessions											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	10,161.00	11,326.16	13,200.00	13,200.00	13,200.00	0.00	0.00%	13,662.00	462.00	3.50%
	Total Category: 48 - Miscellaneous Revenue :	**10,161.00**	**11,326.16**	**13,200.00**	**13,200.00**	**13,200.00**	**0.00**	**0.00%**	**13,662.00**	**462.00**	**3.50%**
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	1,360.01	1,286.88	1,151.66	1,566.00	1,566.00	0.00	0.00%	1,700.00	134.00	8.56%
	Total Category: 53 - Utilities :	**1,360.01**	**1,286.88**	**1,151.66**	**1,566.00**	**1,566.00**	**0.00**	**0.00%**	**1,700.00**	**134.00**	**8.56%**
	Total Program: 144 - Beach House Concessions:	**8,800.99**	**10,039.28**	**12,048.34**	**11,634.00**	**11,634.00**	**0.00**	**0.00%**	**11,962.00**	**328.00**	**2.82%**
Program: 145 - Lakeview Center											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	98,558.25	99,543.00	119,078.00	109,000.00	116,348.00	7,348.00	6.74%	121,800.00	5,452.00	4.69%
	Total Category: 46 - Rental Revenue :	**98,558.25**	**99,543.00**	**119,078.00**	**109,000.00**	**116,348.00**	**7,348.00**	**6.74%**	**121,800.00**	**5,452.00**	**4.69%**
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	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 :	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	51,422.52	106,419.58	69,265.52	90,614.25	90,614.25	0.00	0.00%	94,238.82	3,624.57	4.00%
20-43-145-5040	PT Attendant	28,135.12	39,922.97	31,006.31	41,355.00	39,586.00	-1,769.00	-4.28%	41,940.00	2,354.00	5.95%
20-43-145-5085	Overtime PT	93.60	42.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**79,651.24**	**146,385.30**	**100,271.83**	**131,969.25**	**130,200.25**	**-1,769.00**	**-1.34%**	**136,178.82**	**5,978.57**	**4.59%**
Category: 51 - Employee Benefits											
20-43-145-5110	Health Insurance Premiums	15,136.30	15,890.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**15,136.30**	**15,890.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	22,640.87	17,112.00	12,023.00	17,112.00	17,112.00	0.00	0.00%	17,112.00	0.00	0.00%
20-43-145-5205	Equipment Maintenance Servi	4,480.14	1,292.41	1,150.00	2,470.00	2,470.00	0.00	0.00%	2,470.00	0.00	0.00%
20-43-145-5225	Misc. Contract Services	600.00	1,275.00	2,720.00	2,520.00	2,720.00	200.00	7.94%	1,860.00	-860.00	-31.62%
20-43-145-5255	Marketing	0.00	0.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-43-145-5265	Printing	0.00	0.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**27,721.01**	**19,679.41**	**15,893.00**	**23,102.00**	**23,302.00**	**200.00**	**0.87%**	**22,442.00**	**-860.00**	**-3.69%**
Category: 53 - Utilities											
20-43-145-5320	Water	686.95	988.02	0.00	710.00	710.00	0.00	0.00%	745.00	35.00	4.93%
20-43-145-5330	Electricity	7,044.88	6,730.71	4,363.12	13,500.00	5,900.00	-7,600.00	-56.30%	7,417.00	1,517.00	25.71%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-145-5340	Natural Gas	5,086.74	4,488.17	3,510.57	5,902.00	5,902.00	0.00	0.00%	5,200.00	-702.00	-11.89%
20-43-145-5350	Misc. Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 53 - Utilities :	**12,818.57**	**12,206.90**	**7,873.69**	**20,112.00**	**12,512.00**	**-7,600.00**	**-37.79%**	**13,362.00**	**850.00**	**6.79%**
Category: 54 - Supplies											
20-43-145-5410	Office Supplies	199.86	110.97	0.00	305.00	305.00	0.00	0.00%	185.00	-120.00	-39.34%
20-43-145-5420	Building Supplies	0.00	39.04	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
20-43-145-5430	Equipment Supplies	4,156.69	483.32	2,274.20	2,900.00	2,900.00	0.00	0.00%	1,000.00	-1,900.00	-65.52%
20-43-145-5470	Misc. Supplies	347.30	60.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**4,703.85**	**693.53**	**2,274.20**	**3,205.00**	**3,205.00**	**0.00**	**0.00%**	**2,685.00**	**-520.00**	**-16.22%**
Category: 55 - Equipment and Repairs											
20-43-145-5510	Building Repairs	1,789.48	2,710.29	1,456.06	2,805.00	2,805.00	0.00	0.00%	1,985.00	-820.00	-29.23%
20-43-145-5520	Equipment 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 :	**1,789.48**	**2,710.29**	**1,456.06**	**2,805.00**	**2,805.00**	**0.00**	**0.00%**	**1,985.00**	**-820.00**	**-29.23%**
	Total Program: 145 - Lakeview Center:	**-43,262.20**	**-98,022.72**	**-8,690.78**	**-72,193.25**	**-55,676.25**	**16,517.00**	**-22.88%**	**-54,852.82**	**823.43**	**-1.48%**
Program: 146 - Campus Clubs Lakeview											
Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	119,465.19	67,886.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	**119,465.19**	**67,886.66**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 50 - Salaries & Wages											
20-43-146-5000	Administration	3,250.80	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5030	PT Supervisor	11,355.75	6,777.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5040	PT Attendant	26,490.81	15,919.52	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5075	PT Driver	743.75	38.63	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**41,841.11**	**22,735.90**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 51 - Employee Benefits											
20-43-146-5110	Health Insurance Premiums	1,920.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**1,920.39**	**0.00**	**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 Servic	14,837.50	61,172.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5220	Transportation	12,744.00	9,120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**27,581.50**	**70,292.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-146-5400	Program Operation Supplies	2,602.20	49.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-146-5460	Uniform Supplies	249.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**2,851.80**	**49.69**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 146 - Campus Clubs Lakeview:	**45,270.39**	**-25,190.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 147 - Sailing Camp											
Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	207,047.37	37,819.40	42,389.85	38,100.00	42,389.85	4,289.85	11.26%	43,750.00	1,360.15	3.21%
	Total Category: 44 - Fee Revenue :	**207,047.37**	**37,819.40**	**42,389.85**	**38,100.00**	**42,389.85**	**4,289.85**	**11.26%**	**43,750.00**	**1,360.15**	**3.21%**
Category: 50 - Salaries & Wages											
20-43-147-5000	Administration	6,087.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5030	PT Supervisor	14,787.58	5,745.22	4,609.05	5,456.00	4,609.05	-846.95	-15.52%	5,523.00	913.95	19.83%
20-43-147-5050	PT Counselor	28,989.13	5,952.25	3,853.53	15,252.00	3,853.53	-11,398.47	-74.73%	5,099.01	1,245.48	32.32%
20-43-147-5085	Overtime PT	224.64	0.00	82.34	0.00	82.34	82.34	0.00%	0.00	-82.34	-100.00%
	Total Category: 50 - Salaries & Wages:	**50,089.08**	**11,697.47**	**8,544.92**	**20,708.00**	**8,544.92**	**-12,163.08**	**-58.74%**	**10,622.01**	**2,077.09**	**24.31%**
Category: 51 - Employee Benefits											
20-43-147-5110	Health Insurance Premiums	1,920.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5170	Awards and Meetings	83.56	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
	Total Category: 51 - Employee Benefits :	**2,003.95**	**0.00**	**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	0.00	520.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5280	Equipment Rental	-20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**-20.00**	**520.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	3,753.69	0.00	9.99	530.00	190.01	-339.99	-64.15%	150.00	-40.01	-21.06%
20-43-147-5430	Equipment Supplies	665.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5450	Fuel Supplies	0.00	461.87	300.00	475.00	475.00	0.00	0.00%	375.00	-100.00	-21.05%
20-43-147-5460	Uniform Supplies	1,376.10	0.00	0.00	240.00	240.00	0.00	0.00%	240.00	0.00	0.00%
	Total Category: 54 - Supplies :	**5,795.19**	**461.87**	**309.99**	**1,245.00**	**905.01**	**-339.99**	**-27.31%**	**765.00**	**-140.01**	**-15.47%**
	Total Program: 147 - Sailing Camp:	**149,179.15**	**25,140.06**	**33,534.94**	**16,087.00**	**32,939.92**	**16,852.92**	**104.76%**	**32,302.99**	**-636.93**	**-1.93%**
Program: 148 - Paddle Sports											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	74,532.00	73,820.20	27,736.10	81,238.00	28,390.20	-52,847.80	-65.05%	27,638.00	-752.20	-2.65%
	Total Category: 44 - Fee Revenue :	**74,532.00**	**73,820.20**	**27,736.10**	**81,238.00**	**28,390.20**	**-52,847.80**	**-65.05%**	**27,638.00**	**-752.20**	**-2.65%**
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Servic	50,621.76	0.00	19,135.20	56,867.00	19,153.20	-37,713.80	-66.32%	19,346.00	192.80	1.01%
	Total Category: 52 - Contract Services:	**50,621.76**	**0.00**	**19,135.20**	**56,867.00**	**19,153.20**	**-37,713.80**	**-66.32%**	**19,346.00**	**192.80**	**1.01%**
	Total Program: 148 - Paddle Sports:	**23,910.24**	**73,820.20**	**8,600.90**	**24,371.00**	**9,237.00**	**-15,134.00**	**-62.10%**	**8,292.00**	**-945.00**	**-10.23%**
Program: 149 - Dog Beach											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	23,594.00	22,614.00	24,795.00	22,204.00	24,732.00	2,528.00	11.39%	25,606.00	874.00	3.53%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-149-4510	Membership Fees - Non - Resic	24,777.25	21,470.00	22,266.00	21,983.00	22,266.00	283.00	1.29%	23,408.00	1,142.00	5.13%
Total Category: 45 - Membership Fees :		**48,371.25**	**44,084.00**	**47,061.00**	**44,187.00**	**46,998.00**	**2,811.00**	**6.36%**	**49,014.00**	**2,016.00**	**4.29%**
Category: 54 - Supplies											
20-43-149-5400	Program Operation Supplies	1,989.00	1,912.50	2,040.00	1,969.00	2,040.00	71.00	3.61%	2,040.00	0.00	0.00%
Total Category: 54 - Supplies :		**1,989.00**	**1,912.50**	**2,040.00**	**1,969.00**	**2,040.00**	**71.00**	**3.61%**	**2,040.00**	**0.00**	**0.00%**
Total Program: 149 - Dog Beach:		**46,382.25**	**42,171.50**	**45,021.00**	**42,218.00**	**44,958.00**	**2,740.00**	**6.49%**	**46,974.00**	**2,016.00**	**4.48%**
Program: 151 - Great Gillson											
Category: 44 - Fee Revenue											
20-43-151-4400	Program Fees	231,520.50	226,361.01	218,125.76	244,254.00	219,127.76	-25,126.24	-10.29%	235,928.00	16,800.24	7.67%
Total Category: 44 - Fee Revenue :		**231,520.50**	**226,361.01**	**218,125.76**	**244,254.00**	**219,127.76**	**-25,126.24**	**-10.29%**	**235,928.00**	**16,800.24**	**7.67%**
Category: 50 - Salaries & Wages											
20-43-151-5000	Administration	21,547.45	9,888.00	0.00	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	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5030	PT Supervisor	15,571.92	18,917.50	16,400.00	21,079.20	16,400.00	-4,679.20	-22.20%	17,640.48	1,240.48	7.56%
20-43-151-5050	PT Counselor	49,629.28	58,857.06	47,236.39	61,657.20	47,236.39	-14,420.81	-23.39%	51,381.00	4,144.61	8.77%
20-43-151-5075	PT Driver	1,323.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5085	Overtime PT	544.83	49.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**88,616.87**	**87,712.44**	**63,636.39**	**82,736.40**	**63,636.39**	**-19,100.01**	**-23.09%**	**69,021.48**	**5,385.09**	**8.46%**
Category: 51 - Employee Benefits											
20-43-151-5110	Health Insurance Premiums	5,401.68	7,256.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5150	Training & Education	0.00	0.00	0.00	120.00	102.00	-18.00	-15.00%	135.00	33.00	32.35%
20-43-151-5170	Awards and Meetings	202.92	321.59	177.47	508.00	177.47	-330.53	-65.06%	508.00	330.53	186.25%
Total Category: 51 - Employee Benefits :		**5,604.60**	**7,578.38**	**177.47**	**628.00**	**279.47**	**-348.53**	**-55.50%**	**643.00**	**363.53**	**130.08%**
Category: 52 - Contract Services											
20-43-151-5220	Transportation	6,606.28	5,782.35	5,552.05	6,400.00	5,552.05	-847.95	-13.25%	7,590.00	2,037.95	36.71%
20-43-151-5225	Misc. Contract Services	0.00	1,645.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5272	Entry Fees/Field Trips	26,354.52	10,691.50	14,501.28	27,450.00	16,280.10	-11,169.90	-40.69%	19,560.00	3,279.90	20.15%
Total Category: 52 - Contract Services:		**32,960.80**	**18,118.85**	**20,053.33**	**33,850.00**	**21,832.15**	**-12,017.85**	**-35.50%**	**27,150.00**	**5,317.85**	**24.36%**
Category: 53 - Utilities											
20-43-151-5310	Communications	316.22	278.12	247.46	567.42	567.42	0.00	0.00%	567.42	0.00	0.00%
Total Category: 53 - Utilities :		**316.22**	**278.12**	**247.46**	**567.42**	**567.42**	**0.00**	**0.00%**	**567.42**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-151-5400	Program Operation Supplies	2,860.05	1,815.45	2,585.35	5,608.00	2,585.35	-3,022.65	-53.90%	2,450.00	-135.35	-5.24%
20-43-151-5430	Equipment Supplies	0.00	-30.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-151-5460	Uniform Supplies	1,427.60	523.80	762.88	1,260.20	762.88	-497.32	-39.46%	791.40	28.52	3.74%
	Total Category: 54 - Supplies :	**4,287.65**	**2,308.27**	**3,348.23**	**6,868.20**	**3,348.23**	**-3,519.97**	**-51.25%**	**3,241.40**	**-106.83**	**-3.19%**
	Total Program: 151 - Great Gillson:	**99,734.36**	**110,364.95**	**130,662.88**	**119,603.98**	**129,464.10**	**9,860.12**	**8.24%**	**135,304.70**	**5,840.60**	**4.51%**
Program: 152 - Central Afterschool Clubs											
Category: 44 - Fee Revenue											
20-43-152-4400	Program Fees	105,385.54	56,496.00	32.00	0.00	32.00	32.00	0.00%	0.00	-32.00	-100.00%
	Total Category: 44 - Fee Revenue :	**105,385.54**	**56,496.00**	**32.00**	**0.00**	**32.00**	**32.00**	**0.00%**	**0.00**	**-32.00**	**-100.00%**
Category: 50 - Salaries & Wages											
20-43-152-5030	PT Supervisor	3,073.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**3,073.25**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-43-152-5215	Independent Contractor Servic	68,261.68	38,720.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-152-5225	Misc. Contract Services	-300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**67,961.68**	**38,720.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-152-5400	Program Operation Supplies	30.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**30.30**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 152 - Central Afterschool Clubs:	**34,320.31**	**17,776.00**	**32.00**	**0.00**	**32.00**	**32.00**	**0.00%**	**0.00**	**-32.00**	**-100.00%**
Program: 746 - Aquatics Camp											
Category: 44 - Fee Revenue											
20-43-746-4400	Program Fees	0.00	139,838.00	112,342.80	121,200.00	112,342.80	-8,857.20	-7.31%	116,760.00	4,417.20	3.93%
	Total Category: 44 - Fee Revenue :	**0.00**	**139,838.00**	**112,342.80**	**121,200.00**	**112,342.80**	**-8,857.20**	**-7.31%**	**116,760.00**	**4,417.20**	**3.93%**
Category: 50 - Salaries & Wages											
20-43-746-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-746-5030	PT Supervisor	0.00	4,831.96	5,901.00	6,184.75	5,901.00	-283.75	-4.59%	6,424.00	523.00	8.86%
20-43-746-5040	PT Attendant	0.00	0.00	985.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-746-5050	PT Counselor	0.00	26,019.98	16,985.48	22,074.80	16,985.48	-5,089.32	-23.05%	21,502.00	4,516.52	26.59%
	Total Category: 50 - Salaries & Wages:	**0.00**	**30,851.94**	**23,871.48**	**28,259.55**	**22,886.48**	**-5,373.07**	**-19.01%**	**27,926.00**	**5,039.52**	**22.02%**
Category: 51 - Employee Benefits											
20-43-746-5170	Awards and Meetings	0.00	70.24	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
	Total Category: 51 - Employee Benefits :	**0.00**	**70.24**	**0.00**	**150.00**	**0.00**	**-150.00**	**-100.00%**	**150.00**	**150.00**	**0.00%**
Category: 52 - Contract Services											
20-43-746-5225	Misc. Contract Services	0.00	1,510.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**1,510.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-746-5400	Program Operation Supplies	0.00	1,026.00	0.00	1,285.00	985.00	-300.00	-23.35%	100.00	-885.00	-89.85%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-746-5430	Equipment Supplies	0.00	1,698.52	0.00	3,200.00	3,200.00	0.00	0.00%	500.00	-2,700.00	-84.38%
20-43-746-5450	Fuel Supplies	0.00	0.00	250.00	300.00	300.00	0.00	0.00%	250.00	-50.00	-16.67%
20-43-746-5460	Uniform Supplies	0.00	522.00	1,144.00	2,010.00	2,010.00	0.00	0.00%	1,255.00	-755.00	-37.56%
	Total Category: 54 - Supplies :	**0.00**	**3,246.52**	**1,394.00**	**6,795.00**	**6,495.00**	**-300.00**	**-4.42%**	**2,105.00**	**-4,390.00**	**-67.59%**
	Total Program: 746 - Aquatics Camp:	**0.00**	**104,159.30**	**87,077.32**	**85,995.45**	**82,961.32**	**-3,034.13**	**-3.53%**	**86,579.00**	**3,617.68**	**4.36%**
Program: 748 - Jr Lifeguard Camp											
Category: 44 - Fee Revenue											
20-43-748-4400	Program Fees	0.00	7,278.00	16,039.16	12,652.00	16,039.16	3,387.16	26.77%	17,216.00	1,176.84	7.34%
	Total Category: 44 - Fee Revenue :	**0.00**	**7,278.00**	**16,039.16**	**12,652.00**	**16,039.16**	**3,387.16**	**26.77%**	**17,216.00**	**1,176.84**	**7.34%**
Category: 50 - Salaries & Wages											
20-43-748-5050	PT Counselor	0.00	3,414.45	2,998.00	3,642.00	2,998.00	-644.00	-17.68%	3,786.00	788.00	26.28%
	Total Category: 50 - Salaries & Wages:	**0.00**	**3,414.45**	**2,998.00**	**3,642.00**	**2,998.00**	**-644.00**	**-17.68%**	**3,786.00**	**788.00**	**26.28%**
Category: 52 - Contract Services											
20-43-748-5225	Misc. Contract Services	0.00	175.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**175.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-748-5400	Program Operation Supplies	0.00	0.00	0.00	257.00	0.00	-257.00	-100.00%	100.00	100.00	0.00%
	Total Category: 54 - Supplies :	**0.00**	**0.00**	**0.00**	**257.00**	**0.00**	**-257.00**	**-100.00%**	**100.00**	**100.00**	**0.00%**
	Total Program: 748 - Jr Lifeguard Camp:	**0.00**	**3,688.55**	**13,041.16**	**8,753.00**	**13,041.16**	**4,288.16**	**48.99%**	**13,330.00**	**288.84**	**2.21%**
Program: 750 - South Beach											
Category: 43 - Daily Fees											
20-43-750-4300	Daily Fees - Resident	40,570.00	23,794.00	19,978.00	23,794.00	19,978.00	-3,816.00	-16.04%	21,886.00	1,908.00	9.55%
20-43-750-4310	Daily Fees - Non-Resident	230,190.00	169,579.00	122,302.00	169,579.00	122,302.00	-47,277.00	-27.88%	145,940.00	23,638.00	19.33%
	Total Category: 43 - Daily Fees :	**270,760.00**	**193,373.00**	**142,280.00**	**193,373.00**	**142,280.00**	**-51,093.00**	**-26.42%**	**167,826.00**	**25,546.00**	**17.95%**
Category: 50 - Salaries & Wages											
20-43-750-5030	PT Supervisor	20,235.00	28,329.99	20,299.59	24,344.32	20,299.59	-4,044.73	-16.61%	22,954.33	2,654.74	13.08%
20-43-750-5060	PT Guard	96,403.00	76,512.00	68,820.70	84,586.32	68,820.70	-15,765.62	-18.64%	79,082.64	10,261.94	14.91%
	Total Category: 50 - Salaries & Wages:	**116,638.00**	**104,841.99**	**89,120.29**	**108,930.64**	**89,120.29**	**-19,810.35**	**-18.19%**	**102,036.97**	**12,916.68**	**14.49%**
Category: 52 - Contract Services											
20-43-750-5265	Printing	1,221.52	2,213.44	484.05	1,000.00	1,000.00	0.00	0.00%	500.00	-500.00	-50.00%
	Total Category: 52 - Contract Services:	**1,221.52**	**2,213.44**	**484.05**	**1,000.00**	**1,000.00**	**0.00**	**0.00%**	**500.00**	**-500.00**	**-50.00%**
Category: 53 - Utilities											
20-43-750-5310	Communications	2,794.04	366.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 53 - Utilities :	**2,794.04**	**366.29**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 54 - Supplies											
20-43-750-5400	Program Operation Supplies	16,909.36	3,955.00	1,960.91	8,000.00	4,530.00	-3,470.00	-43.38%	6,000.00	1,470.00	32.45%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-750-5430	Equipment Supplies	14,559.61	11,707.91	0.00	2,332.00	2,332.00	0.00	0.00%	1,760.00	-572.00	-24.53%
	Total Category: 54 - Supplies :	**31,468.97**	**15,662.91**	**1,960.91**	**10,332.00**	**6,862.00**	**-3,470.00**	**-33.58%**	**7,760.00**	**898.00**	**13.09%**
	Total Program: 750 - South Beach:	**118,637.47**	**70,288.37**	**50,714.75**	**73,110.36**	**45,297.71**	**-27,812.65**	**-38.04%**	**57,529.03**	**12,231.32**	**27.00%**
Program: 752 - CARE Lakefront											
Category: 44 - Fee Revenue											
20-43-752-4400	Program Fees	10,336.68	10,735.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	**10,336.68**	**10,735.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 752 - CARE Lakefront:	**10,336.68**	**10,735.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 753 - Summer's End											
Category: 44 - Fee Revenue											
20-43-753-4400	Program Fees	114,941.40	49,640.80	45,963.40	57,577.00	45,963.40	-11,613.60	-20.17%	55,929.00	9,965.60	21.68%
	Total Category: 44 - Fee Revenue :	**114,941.40**	**49,640.80**	**45,963.40**	**57,577.00**	**45,963.40**	**-11,613.60**	**-20.17%**	**55,929.00**	**9,965.60**	**21.68%**
Category: 50 - Salaries & Wages											
20-43-753-5010	Recruitment Incentives	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5030	PT Supervisor	7,540.00	1,422.50	2,168.00	2,428.11	2,168.00	-260.11	-10.71%	2,828.11	660.11	30.45%
20-43-753-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5050	PT Counselor	23,164.99	9,105.46	12,112.51	12,713.60	12,112.51	-601.09	-4.73%	12,713.60	601.09	4.96%
20-43-753-5075	PT Driver	1,340.35	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5085	Overtime PT	2,227.25	701.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**36,672.59**	**11,229.60**	**14,280.51**	**15,141.71**	**14,280.51**	**-861.20**	**-5.69%**	**15,541.71**	**1,261.20**	**8.83%**
Category: 51 - Employee Benefits											
20-43-753-5170	Awards and Meetings	262.74	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**262.74**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
20-43-753-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5220	Transportation	1,545.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-753-5272	Entry Fees/Field Trips	2,875.60	4,423.85	2,848.03	3,912.00	2,848.03	-1,063.97	-27.20%	3,381.00	532.97	18.71%
	Total Category: 52 - Contract Services:	**4,420.67**	**4,423.85**	**2,848.03**	**3,912.00**	**2,848.03**	**-1,063.97**	**-27.20%**	**3,381.00**	**532.97**	**18.71%**
Category: 54 - Supplies											
20-43-753-5400	Program Operation Supplies	365.65	0.00	0.00	1,228.00	0.00	-1,228.00	-100.00%	100.00	100.00	0.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-43-753-5460	Uniform Supplies	1,737.83	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**2,103.48**	**0.00**	**0.00**	**1,728.00**	**0.00**	**-1,728.00**	**-100.00%**	**100.00**	**100.00**	**0.00%**
	Total Program: 753 - Summer's End:	**71,481.92**	**33,987.35**	**28,834.86**	**36,795.29**	**28,834.86**	**-7,960.43**	**-21.63%**	**36,906.29**	**8,071.43**	**27.99%**
	Total Department: 43 - Lakefront Operations:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**
	Total Fund: 20 - RECREATION:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**
	Report Total:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 43 - Lakefront Operations										
Program: 100 - Operations										
43 - Daily Fees	598,391.00	610,536.00	570,256.00	604,773.00	570,366.00	-34,407.00	-5.69%	587,126.00	16,760.00	2.94%
44 - Fee Revenue	0.00	13,237.96	11,160.60	13,276.00	11,160.60	-2,115.40	-15.93%	12,000.00	839.40	7.52%
45 - Membership Fees	907,900.62	853,870.15	893,064.67	849,173.00	893,302.91	44,129.91	5.20%	902,900.00	9,597.09	1.07%
46 - Rental Revenue	64,289.66	53,760.50	56,655.70	52,800.00	58,522.70	5,722.70	10.84%	58,750.00	227.30	0.39%
48 - Miscellaneous Revenue	2,815.69	55,981.00	161.00	45,000.00	42,389.00	-2,611.00	-5.80%	42,500.00	111.00	0.26%
50 - Salaries & Wages	463,560.32	496,830.34	440,322.09	547,175.64	476,057.97	-71,117.67	-13.00%	514,317.29	38,259.32	8.04%
51 - Employee Benefits	27,825.70	35,138.22	25,081.88	34,892.82	34,179.20	-713.62	-2.05%	39,579.95	5,400.75	15.80%
52 - Contract Services	113,548.62	119,392.14	82,302.18	115,753.00	116,262.64	509.64	0.44%	124,195.67	7,933.03	6.82%
53 - Utilities	38,959.26	31,769.85	18,559.40	42,861.00	30,392.37	-12,468.63	-29.09%	36,205.08	5,812.71	19.13%
54 - Supplies	34,710.35	30,581.65	27,816.16	36,672.55	36,560.66	-111.89	-0.31%	35,701.00	-859.66	-2.35%
55 - Equipment and Repairs	9,721.31	7,362.29	14,316.37	11,146.30	19,810.87	8,664.57	77.73%	11,000.00	-8,810.87	-44.47%
60 - Transfers	135,676.00	89,746.00	11,766.00	238,124.00	203,000.00	-35,124.00	-14.75%	273,000.00	70,000.00	34.48%
Total Program: 100 - Operations:	**749,395.41**	**776,565.12**	**911,133.89**	**538,396.69**	**659,477.50**	**121,080.81**	**22.49%**	**569,277.01**	**-90,200.49**	**-13.68%**
Program: 140 - Langdon Operations										
43 - Daily Fees	9,354.00	7,040.00	10,932.00	9,325.00	10,932.00	1,607.00	17.23%	11,111.00	179.00	1.64%
50 - Salaries & Wages	72,006.00	54,691.17	42,867.41	60,012.00	42,867.41	-17,144.59	-28.57%	52,670.33	9,802.92	22.87%
52 - Contract Services	17,079.46	496.53	242.48	576.00	242.48	-333.52	-57.90%	200.00	-42.48	-17.52%
53 - Utilities	1,432.89	1,125.32	1,410.83	1,728.00	1,665.00	-63.00	-3.65%	1,782.00	117.00	7.03%
54 - Supplies	2,987.97	477.59	0.00	2,090.00	650.00	-1,440.00	-68.90%	440.00	-210.00	-32.31%
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:	**-84,152.32**	**-49,750.61**	**-33,588.72**	**-55,081.00**	**-34,492.89**	**20,588.11**	**-37.38%**	**-43,981.33**	**-9,488.44**	**27.51%**
Program: 141 - Elmwood Dunes										
48 - Miscellaneous Revenue	0.00	21,785.00	19,403.00	26,850.00	19,403.00	-7,447.00	-27.74%	22,803.30	3,400.30	17.52%
50 - Salaries & Wages	27,876.00	21,784.80	19,403.00	26,850.00	19,403.00	-7,447.00	-27.74%	22,803.30	3,400.30	17.52%
Total Program: 141 - Elmwood Dunes:	**-27,876.00**	**0.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 142 - Sailing Operations										
43 - Daily Fees	23,507.00	27,808.00	31,128.00	29,160.00	31,128.00	1,968.00	6.75%	30,120.00	-1,008.00	-3.24%
44 - Fee Revenue	6,030.75	5,900.00	2,528.00	7,900.00	2,528.00	-5,372.00	-68.00%	2,925.00	397.00	15.70%
46 - Rental Revenue	634,699.45	681,998.42	700,047.17	699,087.00	676,526.17	-22,560.83	-3.23%	701,012.00	24,485.83	3.62%
50 - Salaries & Wages	194,824.21	193,103.00	151,443.53	253,831.07	169,674.63	-84,156.44	-33.15%	192,267.72	22,593.09	13.32%
51 - Employee Benefits	8,188.84	6,349.71	1,586.54	19,326.26	19,360.26	34.00	0.18%	150.24	-19,210.02	-99.22%
52 - Contract Services	52,192.07	45,656.09	37,365.93	53,185.76	41,745.76	-11,440.00	-21.51%	56,300.54	14,554.78	34.87%
53 - Utilities	419.02	520.20	9.31	710.00	710.00	0.00	0.00%	745.00	35.00	4.93%
54 - Supplies	14,692.78	14,645.36	13,054.72	15,581.90	15,545.40	-36.50	-0.23%	14,037.00	-1,508.40	-9.70%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
55 - Equipment and Repairs	1,173.54	604.16	1,027.27	3,786.00	3,786.00	0.00	0.00%	2,100.00	-1,686.00	-44.53%
Total Program: 142 - Sailing Operations:	**392,746.74**	**454,827.90**	**529,215.87**	**389,726.01**	**459,360.12**	**69,634.11**	**17.87%**	**468,456.50**	**9,096.38**	**1.98%**
Program: 143 - Gillson Programs										
44 - Fee Revenue	34,070.75	30,095.65	23,531.40	17,625.00	23,531.40	5,906.40	33.51%	26,560.00	3,028.60	12.87%
50 - Salaries & Wages	15,333.75	6,570.16	340.00	1,860.00	340.00	-1,520.00	-81.72%	2,100.00	1,760.00	517.65%
51 - Employee Benefits	1,430.80	3,628.39	13,431.15	19,581.14	19,581.14	0.00	0.00%	21,655.96	2,074.82	10.60%
52 - Contract Services	8,428.47	3,112.34	973.00	1,838.00	1,183.00	-655.00	-35.64%	840.00	-343.00	-28.99%
54 - Supplies	1,156.03	3,287.53	2,981.24	2,850.00	2,981.24	131.24	4.60%	5,165.00	2,183.76	73.25%
Total Program: 143 - Gillson Programs:	**7,721.70**	**13,497.23**	**5,806.01**	**-8,504.14**	**-553.98**	**7,950.16**	**-93.49%**	**-3,200.96**	**-2,646.98**	**477.81%**
Program: 144 - Beach House Concessions										
48 - Miscellaneous Revenue	10,161.00	11,326.16	13,200.00	13,200.00	13,200.00	0.00	0.00%	13,662.00	462.00	3.50%
53 - Utilities	1,360.01	1,286.88	1,151.66	1,566.00	1,566.00	0.00	0.00%	1,700.00	134.00	8.56%
Total Program: 144 - Beach House Concessions:	**8,800.99**	**10,039.28**	**12,048.34**	**11,634.00**	**11,634.00**	**0.00**	**0.00%**	**11,962.00**	**328.00**	**2.82%**
Program: 145 - Lakeview Center										
46 - Rental Revenue	98,558.25	99,543.00	119,078.00	109,000.00	116,348.00	7,348.00	6.74%	121,800.00	5,452.00	4.69%
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	79,651.24	146,385.30	100,271.83	131,969.25	130,200.25	-1,769.00	-1.34%	136,178.82	5,978.57	4.59%
51 - Employee Benefits	15,136.30	15,890.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	27,721.01	19,679.41	15,893.00	23,102.00	23,302.00	200.00	0.87%	22,442.00	-860.00	-3.69%
53 - Utilities	12,818.57	12,206.90	7,873.69	20,112.00	12,512.00	-7,600.00	-37.79%	13,362.00	850.00	6.79%
54 - Supplies	4,703.85	693.53	2,274.20	3,205.00	3,205.00	0.00	0.00%	2,685.00	-520.00	-16.22%
55 - Equipment and Repairs	1,789.48	2,710.29	1,456.06	2,805.00	2,805.00	0.00	0.00%	1,985.00	-820.00	-29.23%
Total Program: 145 - Lakeview Center:	**-43,262.20**	**-98,022.72**	**-8,690.78**	**-72,193.25**	**-55,676.25**	**16,517.00**	**-22.88%**	**-54,852.82**	**823.43**	**-1.48%**
Program: 146 - Campus Clubs Lakeview										
44 - Fee Revenue	119,465.19	67,886.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	41,841.11	22,735.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
51 - Employee Benefits	1,920.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	27,581.50	70,292.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	2,851.80	49.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 146 - Campus Clubs Lakeview:	**45,270.39**	**-25,190.93**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 147 - Sailing Camp										
44 - Fee Revenue	207,047.37	37,819.40	42,389.85	38,100.00	42,389.85	4,289.85	11.26%	43,750.00	1,360.15	3.21%
50 - Salaries & Wages	50,089.08	11,697.47	8,544.92	20,708.00	8,544.92	-12,163.08	-58.74%	10,622.01	2,077.09	24.31%
51 - Employee Benefits	2,003.95	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
52 - Contract Services	-20.00	520.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	5,795.19	461.87	309.99	1,245.00	905.01	-339.99	-27.31%	765.00	-140.01	-15.47%
Total Program: 147 - Sailing Camp:	**149,179.15**	**25,140.06**	**33,534.94**	**16,087.00**	**32,939.92**	**16,852.92**	**104.76%**	**32,302.99**	**-636.93**	**-1.93%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 148 - Paddle Sports										
44 - Fee Revenue	74,532.00	73,820.20	27,736.10	81,238.00	28,390.20	-52,847.80	-65.05%	27,638.00	-752.20	-2.65%
52 - Contract Services	50,621.76	0.00	19,135.20	56,867.00	19,153.20	-37,713.80	-66.32%	19,346.00	192.80	1.01%
Total Program: 148 - Paddle Sports:	**23,910.24**	**73,820.20**	**8,600.90**	**24,371.00**	**9,237.00**	**-15,134.00**	**-62.10%**	**8,292.00**	**-945.00**	**-10.23%**
Program: 149 - Dog Beach										
45 - Membership Fees	48,371.25	44,084.00	47,061.00	44,187.00	46,998.00	2,811.00	6.36%	49,014.00	2,016.00	4.29%
54 - Supplies	1,989.00	1,912.50	2,040.00	1,969.00	2,040.00	71.00	3.61%	2,040.00	0.00	0.00%
Total Program: 149 - Dog Beach:	**46,382.25**	**42,171.50**	**45,021.00**	**42,218.00**	**44,958.00**	**2,740.00**	**6.49%**	**46,974.00**	**2,016.00**	**4.48%**
Program: 151 - Great Gillson										
44 - Fee Revenue	231,520.50	226,361.01	218,125.76	244,254.00	219,127.76	-25,126.24	-10.29%	235,928.00	16,800.24	7.67%
50 - Salaries & Wages	88,616.87	87,712.44	63,636.39	82,736.40	63,636.39	-19,100.01	-23.09%	69,021.48	5,385.09	8.46%
51 - Employee Benefits	5,604.60	7,578.38	177.47	628.00	279.47	-348.53	-55.50%	643.00	363.53	130.08%
52 - Contract Services	32,960.80	18,118.85	20,053.33	33,850.00	21,832.15	-12,017.85	-35.50%	27,150.00	5,317.85	24.36%
53 - Utilities	316.22	278.12	247.46	567.42	567.42	0.00	0.00%	567.42	0.00	0.00%
54 - Supplies	4,287.65	2,308.27	3,348.23	6,868.20	3,348.23	-3,519.97	-51.25%	3,241.40	-106.83	-3.19%
Total Program: 151 - Great Gillson:	**99,734.36**	**110,364.95**	**130,662.88**	**119,603.98**	**129,464.10**	**9,860.12**	**8.24%**	**135,304.70**	**5,840.60**	**4.51%**
Program: 152 - Central Afterschool Clubs										
44 - Fee Revenue	105,385.54	56,496.00	32.00	0.00	32.00	32.00	0.00%	0.00	-32.00	-100.00%
50 - Salaries & Wages	3,073.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	67,961.68	38,720.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	30.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 152 - Central Afterschool Clubs:	**34,320.31**	**17,776.00**	**32.00**	**0.00**	**32.00**	**32.00**	**0.00%**	**0.00**	**-32.00**	**-100.00%**
Program: 746 - Aquatics Camp										
44 - Fee Revenue	0.00	139,838.00	112,342.80	121,200.00	112,342.80	-8,857.20	-7.31%	116,760.00	4,417.20	3.93%
50 - Salaries & Wages	0.00	30,851.94	23,871.48	28,259.55	22,886.48	-5,373.07	-19.01%	27,926.00	5,039.52	22.02%
51 - Employee Benefits	0.00	70.24	0.00	150.00	0.00	-150.00	-100.00%	150.00	150.00	0.00%
52 - Contract Services	0.00	1,510.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	3,246.52	1,394.00	6,795.00	6,495.00	-300.00	-4.42%	2,105.00	-4,390.00	-67.59%
Total Program: 746 - Aquatics Camp:	**0.00**	**104,159.30**	**87,077.32**	**85,995.45**	**82,961.32**	**-3,034.13**	**-3.53%**	**86,579.00**	**3,617.68**	**4.36%**
Program: 748 - Jr Lifeguard Camp										
44 - Fee Revenue	0.00	7,278.00	16,039.16	12,652.00	16,039.16	3,387.16	26.77%	17,216.00	1,176.84	7.34%
50 - Salaries & Wages	0.00	3,414.45	2,998.00	3,642.00	2,998.00	-644.00	-17.68%	3,786.00	788.00	26.28%
52 - Contract Services	0.00	175.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	257.00	0.00	-257.00	-100.00%	100.00	100.00	0.00%
Total Program: 748 - Jr Lifeguard Camp:	**0.00**	**3,688.55**	**13,041.16**	**8,753.00**	**13,041.16**	**4,288.16**	**48.99%**	**13,330.00**	**288.84**	**2.21%**
Program: 750 - South Beach										
43 - Daily Fees	270,760.00	193,373.00	142,280.00	193,373.00	142,280.00	-51,093.00	-26.42%	167,826.00	25,546.00	17.95%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
50 - Salaries & Wages	116,638.00	104,841.99	89,120.29	108,930.64	89,120.29	-19,810.35	-18.19%	102,036.97	12,916.68	14.49%
52 - Contract Services	1,221.52	2,213.44	484.05	1,000.00	1,000.00	0.00	0.00%	500.00	-500.00	-50.00%
53 - Utilities	2,794.04	366.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	31,468.97	15,662.91	1,960.91	10,332.00	6,862.00	-3,470.00	-33.58%	7,760.00	898.00	13.09%
Total Program: 750 - South Beach:	**118,637.47**	**70,288.37**	**50,714.75**	**73,110.36**	**45,297.71**	**-27,812.65**	**-38.04%**	**57,529.03**	**12,231.32**	**27.00%**
Program: 752 - CARE Lakefront										
44 - Fee Revenue	10,336.68	10,735.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 752 - CARE Lakefront:	**10,336.68**	**10,735.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 753 - Summer's End										
44 - Fee Revenue	114,941.40	49,640.80	45,963.40	57,577.00	45,963.40	-11,613.60	-20.17%	55,929.00	9,965.60	21.68%
50 - Salaries & Wages	36,672.59	11,229.60	14,280.51	15,141.71	14,280.51	-861.20	-5.69%	15,541.71	1,261.20	8.83%
51 - Employee Benefits	262.74	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	4,420.67	4,423.85	2,848.03	3,912.00	2,848.03	-1,063.97	-27.20%	3,381.00	532.97	18.71%
54 - Supplies	2,103.48	0.00	0.00	1,728.00	0.00	-1,728.00	-100.00%	100.00	100.00	0.00%
Total Program: 753 - Summer's End:	**71,481.92**	**33,987.35**	**28,834.86**	**36,795.29**	**28,834.86**	**-7,960.43**	**-21.63%**	**36,906.29**	**8,071.43**	**27.99%**
Total Department: 43 - Lakefront Operations:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**
Total Fund: 20 - RECREATION:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**
Report Total:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		1,602,627.09	1,574,096.75	1,813,444.42	1,210,912.39	1,426,514.57	215,602.18	17.80%	1,364,878.41	-61,636.16	-4.32%
	Report Total:	**1,602,627.09**	**1,574,096.75**	**1,813,444.42**	**1,210,912.39**	**1,426,514.57**	**215,602.18**	**17.80%**	**1,364,878.41**	**-61,636.16**	**-4.32%**

MEMORANDUM

Date: 10/26/2026

To: Chris Lindgren, Executive Director

From: Dave Merrill, Superintendent of Recreation
Lindsay Thomas, Superintendent of Operations
Re: Proposed 2027 Community Appreciation Budget

This 2027 Budget for Community Appreciation is presented for your consideration. The following budgets are grouped by Program.
Highlights are included below:

101 Wicked Wilmette
In 2027 this event will be more in-line with a Community Appreciation events philosophy. This event will have a modest registration fee and be additionally subsidized by donations/sponsorships. This event is managed and operated by FT WPD staff.

104 July 3
104-4400 **Fee Revenue**
This includes revenue from Yankee Doodle Dash registration and sponsorship

104-5050 **PT Counselor**
Wages are reduced. This event is mostly managed by FT Staff

104-5225 **Misc. Contract Services**
This line includes Mad Bomber Fireworks and entertainment.

104-5280 **Equipment Rental**
Increased rental equipment (replace snow fence with barricade fence) as a labor-reduction measure

901 Seasonal Events
901-4400 **Fee Revenue** down from previous years and down $1982 from 2026
Breakfast with Santa transitioned to a separate event through The Lawn in 2026. This revenue has been removed. Fees for some special events (Royal Ball) were reduced based upon market.

901-5250 & 5225 **Professional Contract Services & Misc. Contract Services**
All contracted expenses for these special events are in 5225.

902 Sounds of Summer

Expenses associated with the production of SOS programming will be more accurately attributed to this program in a few lines. Previously some of these expenses were paid from GL 20-41-800 (Performing Arts)

902-5850 **Equipment ($2600)**
Rental Lighting for Wallace bowl theater/musical. Previously, lights were removed from CRC and moved to Wallace Bowl.

903 Mallinckrodt
All finances associated with this GL have moved to 902-Sounds of Summer

905 Block Party
The goal of this event is and always has been to break even. If a profit occurs, the funds are split between the Village and Park District and ultimately reinvested into the following year. Expenses have been adjusted in various lines such as supplies, where we can be more frugal, which allows us the ability to expand on entertainment and other unique elements while remaining flat overall in 2027.

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Community Appreciation

	Through December 31									
	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projection 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue										
Daily Fees	0	0	0	0	0	0	0	0	-	
Fee Revenue	24,220	54,616	59,345	74,188	86,085	69,910	42,938	51,366	8,428.00	19.628%
Membership Fees	0	0	0	0	0	0	0	0	-	
Rental Revenue	0	0	0	0	0	0	0	0	-	
Retail Sales	0	0	0	0	0	0	0	0	-	
Miscellaneous Revenue	19,265	7,500	42,401	37,414	80,744	44,375	91,099	92,725	1,626.00	1.785%
Total Revenue	43,485	62,116	101,746	111,601	166,829	114,285	134,037	144,091	10,054.00	7.501%
Expenses										
Salaries & Wages	$5,927	$6,390	$8,430	$7,844	$8,984	$9,058	$8,530	$13,867	5,337.40	62.572%
Employee Benefits	0	0	0	0	0	0	0	0	-	
Contract Services	87,088	83,648	154,982	167,983	227,154	213,286	195,487	229,431	33,944.45	17.364%
Utilities	0	0	0	0	0	0	0	0	-	
Supplies	15,062	52,449	95,694	41,167	57,591	43,865	61,475	57,718	(3,756.79)	-6.111%
Repairs	759	0	0	0	394	400	400	2,600	2,199.95	549.919%
Operating Expenses	108,835	142,488	259,105	216,994	294,124	266,609	265,892	303,617	37,725.01	14.188%
Operating Surplus (Deficit)	(65,351)	(80,372)	(157,359)	(105,392)	(127,295)	(152,324)	(131,855)	(159,526)	(27,671.01)	20.986%
Non-Operating Items										
Bond Proceeds	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-		
Non-Operating Expenses										
Capital	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	-	-	-	-		
Capital Transfer	-	-	-	-	-	-	-	-		
Overhead Transfer	-	-	-	-	-	-	-	-		
Total Non-Operating Expenses	-	-	-	-	-	-	-	-		
Net Non-Operating Surplus (Deficit)	-	-	-	-	-	-	-	-		
Total Expenses	108,835	142,488	259,105	216,994	294,124	266,609	265,892	303,617	37,725.01	14.188%
Net Surplus (Deficit)	(65,351)	(80,372)	(157,359)	(105,392)	(127,295)	(152,324)	(131,855)	(159,526)	(27,671.01)	20.986%

Capital Spending - NONE

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION											
Department: 45 - Community Appreciation Events											
Program: 101 - Wicked Wilmette											
Category: 44 - Fee Revenue											
20-45-101-4400	Program Fees	7,937.00	11,910.00	8,442.00	9,250.00	10,090.00	840.00	9.08%	10,700.00	610.00	6.05%
	Total Category: 44 - Fee Revenue :	**7,937.00**	**11,910.00**	**8,442.00**	**9,250.00**	**10,090.00**	**840.00**	**9.08%**	**10,700.00**	**610.00**	**6.05%**
Category: 50 - Salaries & Wages											
20-45-101-5050	PT Counselor	504.00	59.50	0.00	444.96	222.48	-222.48	-50.00%	154.24	-68.24	-30.67%
	Total Category: 50 - Salaries & Wages:	**504.00**	**59.50**	**0.00**	**444.96**	**222.48**	**-222.48**	**-50.00%**	**154.24**	**-68.24**	**-30.67%**
Category: 52 - Contract Services											
20-45-101-5225	Misc. Contract Services	7,909.00	3,689.66	6,452.93	3,775.00	6,452.93	2,677.93	70.94%	4,635.00	-1,817.93	-28.17%
	Total Category: 52 - Contract Services:	**7,909.00**	**3,689.66**	**6,452.93**	**3,775.00**	**6,452.93**	**2,677.93**	**70.94%**	**4,635.00**	**-1,817.93**	**-28.17%**
Category: 54 - Supplies											
20-45-101-5400	Program Operation Supplies	3,728.09	6,006.80	700.25	5,325.00	5,325.00	0.00	0.00%	5,455.00	130.00	2.44%
	Total Category: 54 - Supplies :	**3,728.09**	**6,006.80**	**700.25**	**5,325.00**	**5,325.00**	**0.00**	**0.00%**	**5,455.00**	**130.00**	**2.44%**
	Total Program: 101 - Wicked Wilmette:	**-4,204.09**	**2,154.04**	**1,288.82**	**-294.96**	**-1,910.41**	**-1,615.45**	**547.68%**	**455.76**	**2,366.17**	**-123.86%**
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	20,615.00	23,231.00	25,620.00	17,500.00	17,500.00	0.00	0.00%	27,300.00	9,800.00	56.00%
	Total Category: 44 - Fee Revenue :	**20,615.00**	**23,231.00**	**25,620.00**	**17,500.00**	**17,500.00**	**0.00**	**0.00%**	**27,300.00**	**9,800.00**	**56.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 48 - Miscellaneous Revenue											
20-45-104-4900	Miscellaneous Revenue	8,500.00	8,500.00	27,250.00	10,500.00	10,500.00	0.00	0.00%	13,000.00	2,500.00	23.81%
Total Category: 48 - Miscellaneous Revenue :		**8,500.00**	**8,500.00**	**27,250.00**	**10,500.00**	**10,500.00**	**0.00**	**0.00%**	**13,000.00**	**2,500.00**	**23.81%**
Category: 50 - Salaries & Wages											
20-45-104-5050	PT Counselor	6,570.00	3,825.00	1,760.00	6,500.00	6,500.00	0.00	0.00%	4,000.00	-2,500.00	-38.46%
20-45-104-5085	Overtime PT	37.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**6,607.50**	**3,825.00**	**1,760.00**	**6,500.00**	**6,500.00**	**0.00**	**0.00%**	**4,000.00**	**-2,500.00**	**-38.46%**
Category: 52 - Contract Services											
20-45-104-5225	Misc. Contract Services	76,305.80	96,259.49	75,265.57	90,000.00	75,265.57	-14,734.43	-16.37%	95,000.00	19,734.43	26.22%
20-45-104-5280	Equipment Rental	22,128.80	15,390.70	19,136.16	16,470.00	19,136.16	2,666.16	16.19%	25,000.00	5,863.84	30.64%
Total Category: 52 - Contract Services:		**98,434.60**	**111,650.19**	**94,401.73**	**106,470.00**	**94,401.73**	**-12,068.27**	**-11.33%**	**120,000.00**	**25,598.27**	**27.12%**
Category: 54 - Supplies											
20-45-104-5400	Program Operation Supplies	17,966.41	18,328.96	24,675.37	18,715.00	24,675.37	5,960.37	31.85%	19,000.00	-5,675.37	-23.00%
Total Category: 54 - Supplies :		**17,966.41**	**18,328.96**	**24,675.37**	**18,715.00**	**24,675.37**	**5,960.37**	**31.85%**	**19,000.00**	**-5,675.37**	**-23.00%**
Total Program: 104 - July 3:		**-93,893.51**	**-102,073.15**	**-67,967.10**	**-103,685.00**	**-97,577.10**	**6,107.90**	**-5.89%**	**-102,700.00**	**-5,122.90**	**5.25%**
Program: 106 - Misc Events											
Category: 54 - Supplies											
20-45-106-5400	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: 106 - Misc Events:		**0.00**	**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	45,635.50	50,944.00	15,078.40	43,160.00	15,348.00	-27,812.00	-64.44%	13,366.00	-1,982.00	-12.91%
Total Category: 44 - Fee Revenue :		**45,635.50**	**50,944.00**	**15,078.40**	**43,160.00**	**15,348.00**	**-27,812.00**	**-64.44%**	**13,366.00**	**-1,982.00**	**-12.91%**
Category: 50 - Salaries & Wages											
20-45-901-5050	PT Counselor	732.00	4,339.77	337.50	453.20	337.50	-115.70	-25.53%	550.36	212.86	63.07%
Total Category: 50 - Salaries & Wages:		**732.00**	**4,339.77**	**337.50**	**453.20**	**337.50**	**-115.70**	**-25.53%**	**550.36**	**212.86**	**63.07%**
Category: 52 - Contract Services											
20-45-901-5215	Independent Contractor Servic	23,007.00	32,702.50	2,270.29	29,932.50	2,270.29	-27,662.21	-92.42%	0.00	-2,270.29	-100.00%
20-45-901-5225	Misc. Contract Services	2,096.12	1,250.00	450.00	2,700.00	850.00	-1,850.00	-68.52%	1,576.40	726.40	85.46%
Total Category: 52 - Contract Services:		**25,103.12**	**33,952.50**	**2,720.29**	**32,632.50**	**3,120.29**	**-29,512.21**	**-90.44%**	**1,576.40**	**-1,543.89**	**-49.48%**
Category: 54 - Supplies											
20-45-901-5400	Program Operation Supplies	6,158.20	4,321.52	4,518.88	6,650.00	4,531.43	-2,118.57	-31.86%	4,543.01	11.58	0.26%
Total Category: 54 - Supplies :		**6,158.20**	**4,321.52**	**4,518.88**	**6,650.00**	**4,531.43**	**-2,118.57**	**-31.86%**	**4,543.01**	**11.58**	**0.26%**
Total Program: 901 - Seasonal Events:		**13,642.18**	**8,330.21**	**7,501.73**	**3,424.30**	**7,358.78**	**3,934.48**	**114.90%**	**6,696.23**	**-662.55**	**-9.00%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 902 - Sounds of Summer											
Category: 50 - Salaries & Wages											
20-45-902-5055	PT Administration	0.00	180.00	0.00	1,360.00	1,200.00	-160.00	-11.76%	8,862.78	7,662.78	638.57%
Total Category: 50 - Salaries & Wages:		**0.00**	**180.00**	**0.00**	**1,360.00**	**1,200.00**	**-160.00**	**-11.76%**	**8,862.78**	**7,662.78**	**638.57%**
Category: 52 - Contract Services											
20-45-902-5215	Independent Contractor Servic	4,490.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-902-5250	Misc. Professional Services	8,900.00	33,700.00	37,104.19	39,800.00	40,250.00	450.00	1.13%	39,950.00	-300.00	-0.75%
20-45-902-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,100.00	1,100.00	0.00%
20-45-902-5260	Advertising	586.77	809.08	66.00	600.00	600.00	0.00	0.00%	1,250.00	650.00	108.33%
20-45-902-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
20-45-902-5270	Postage	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:		**13,976.77**	**34,509.08**	**37,170.19**	**40,400.00**	**40,850.00**	**450.00**	**1.11%**	**46,300.00**	**5,450.00**	**13.34%**
Category: 54 - Supplies											
20-45-902-5400	Program Operation Supplies	0.00	58.21	0.00	50.00	50.00	0.00	0.00%	5,525.00	5,475.00	10,950.00%
20-45-902-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	240.00	240.00	0.00%
20-45-902-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	450.00	450.00	0.00%
Total Category: 54 - Supplies :		**0.00**	**58.21**	**0.00**	**50.00**	**50.00**	**0.00**	**0.00%**	**6,215.00**	**6,165.00**	**12,330.00%**
Category: 55 - Equipment and Repairs											
20-45-902-5520	Equipment Repairs	0.00	394.20	0.00	400.00	315.00	-85.00	-21.25%	0.00	-315.00	-100.00%
Total Category: 55 - Equipment and Repairs :		**0.00**	**394.20**	**0.00**	**400.00**	**315.00**	**-85.00**	**-21.25%**	**0.00**	**-315.00**	**-100.00%**
Category: 58 - Capital											
20-45-902-5850	Equipment	0.00	0.00	85.05	0.00	85.05	85.05	0.00%	2,600.00	2,514.95	2,957.03%
Total Category: 58 - Capital :		**0.00**	**0.00**	**85.05**	**0.00**	**85.05**	**85.05**	**0.00%**	**2,600.00**	**2,514.95**	**2,957.03%**
Total Program: 902 - Sounds of Summer:		**13,976.77**	**35,141.49**	**37,255.24**	**42,210.00**	**42,500.05**	**290.05**	**0.69%**	**63,977.78**	**21,477.73**	**50.54%**
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%**
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%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 905 - Wilmette Block Party											
Category: 48 - Miscellaneous Revenue											
20-45-905-4900	Miscellaneous Revenue	28,913.83	72,243.74	47,975.00	33,875.00	80,599.00	46,724.00	137.93%	79,725.00	-874.00	-1.08%
Total Category: 48 - Miscellaneous Revenue :		**28,913.83**	**72,243.74**	**47,975.00**	**33,875.00**	**80,599.00**	**46,724.00**	**137.93%**	**79,725.00**	**-874.00**	**-1.08%**
Category: 50 - Salaries & Wages											
20-45-905-5050	PT Counselor	0.00	580.00	270.00	300.00	270.00	-30.00	-10.00%	300.00	30.00	11.11%
Total Category: 50 - Salaries & Wages:		**0.00**	**580.00**	**270.00**	**300.00**	**270.00**	**-30.00**	**-10.00%**	**300.00**	**30.00**	**11.11%**
Category: 52 - Contract Services											
20-45-905-5225	Misc. Contract Services	21,304.00	40,767.99	42,471.97	27,675.00	47,800.00	20,125.00	72.72%	52,195.00	4,395.00	9.19%
20-45-905-5280	Equipment Rental	1,255.50	2,585.00	2,862.00	2,333.00	2,862.00	529.00	22.67%	4,725.00	1,863.00	65.09%
Total Category: 52 - Contract Services:		**22,559.50**	**43,352.99**	**45,333.97**	**30,008.00**	**50,662.00**	**20,654.00**	**68.83%**	**56,920.00**	**6,258.00**	**12.35%**
Category: 54 - Supplies											
20-45-905-5400	Program Operation Supplies	13,314.59	28,875.18	21,955.93	13,125.00	26,893.00	13,768.00	104.90%	22,505.00	-4,388.00	-16.32%
Total Category: 54 - Supplies :		**13,314.59**	**28,875.18**	**21,955.93**	**13,125.00**	**26,893.00**	**13,768.00**	**104.90%**	**22,505.00**	**-4,388.00**	**-16.32%**
Total Program: 905 - Wilmette Block Party:		**-6,960.26**	**-564.43**	**-19,584.90**	**-9,558.00**	**2,774.00**	**12,332.00**	**-129.02%**	**0.00**	**-2,774.00**	**-100.00%**
Total Department: 45 - Community Appreciation Events:		**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**
Total Fund: 20 - RECREATION:		**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**
Report Total:		**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 20 - RECREATION										
Department: 45 - Community Appreciation Events										
Program: 101 - Wicked Wilmette										
44 - Fee Revenue	7,937.00	11,910.00	8,442.00	9,250.00	10,090.00	840.00	9.08%	10,700.00	610.00	6.05%
50 - Salaries & Wages	504.00	59.50	0.00	444.96	222.48	-222.48	-50.00%	154.24	-68.24	-30.67%
52 - Contract Services	7,909.00	3,689.66	6,452.93	3,775.00	6,452.93	2,677.93	70.94%	4,635.00	-1,817.93	-28.17%
54 - Supplies	3,728.09	6,006.80	700.25	5,325.00	5,325.00	0.00	0.00%	5,455.00	130.00	2.44%
Total Program: 101 - Wicked Wilmette:	**-4,204.09**	**2,154.04**	**1,288.82**	**-294.96**	**-1,910.41**	**-1,615.45**	**547.68%**	**455.76**	**2,366.17**	**-123.86%**
Program: 102 - Golf Glow										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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										
44 - Fee Revenue	20,615.00	23,231.00	25,620.00	17,500.00	17,500.00	0.00	0.00%	27,300.00	9,800.00	56.00%
48 - Miscellaneous Revenue	8,500.00	8,500.00	27,250.00	10,500.00	10,500.00	0.00	0.00%	13,000.00	2,500.00	23.81%
50 - Salaries & Wages	6,607.50	3,825.00	1,760.00	6,500.00	6,500.00	0.00	0.00%	4,000.00	-2,500.00	-38.46%
52 - Contract Services	98,434.60	111,650.19	94,401.73	106,470.00	94,401.73	-12,068.27	-11.33%	120,000.00	25,598.27	27.12%
54 - Supplies	17,966.41	18,328.96	24,675.37	18,715.00	24,675.37	5,960.37	31.85%	19,000.00	-5,675.37	-23.00%
Total Program: 104 - July 3:	**-93,893.51**	**-102,073.15**	**-67,967.10**	**-103,685.00**	**-97,577.10**	**6,107.90**	**-5.89%**	**-102,700.00**	**-5,122.90**	**5.25%**
Program: 106 - Misc Events										
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 106 - Misc Events:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Program: 901 - Seasonal Events										
44 - Fee Revenue	45,635.50	50,944.00	15,078.40	43,160.00	15,348.00	-27,812.00	-64.44%	13,366.00	-1,982.00	-12.91%
50 - Salaries & Wages	732.00	4,339.77	337.50	453.20	337.50	-115.70	-25.53%	550.36	212.86	63.07%
52 - Contract Services	25,103.12	33,952.50	2,720.29	32,632.50	3,120.29	-29,512.21	-90.44%	1,576.40	-1,543.89	-49.48%
54 - Supplies	6,158.20	4,321.52	4,518.88	6,650.00	4,531.43	-2,118.57	-31.86%	4,543.01	11.58	0.26%
Total Program: 901 - Seasonal Events:	**13,642.18**	**8,330.21**	**7,501.73**	**3,424.30**	**7,358.78**	**3,934.48**	**114.90%**	**6,696.23**	**-662.55**	**-9.00%**
Program: 902 - Sounds of Summer										
50 - Salaries & Wages	0.00	180.00	0.00	1,360.00	1,200.00	-160.00	-11.76%	8,862.78	7,662.78	638.57%
52 - Contract Services	13,976.77	34,509.08	37,170.19	40,400.00	40,850.00	450.00	1.11%	46,300.00	5,450.00	13.34%
54 - Supplies	0.00	58.21	0.00	50.00	50.00	0.00	0.00%	6,215.00	6,165.00	12,330.00%
55 - Equipment and Repairs	0.00	394.20	0.00	400.00	315.00	-85.00	-21.25%	0.00	-315.00	-100.00%
58 - Capital	0.00	0.00	85.05	0.00	85.05	85.05	0.00%	2,600.00	2,514.95	2,957.03%
Total Program: 902 - Sounds of Summer:	**13,976.77**	**35,141.49**	**37,255.24**	**42,210.00**	**42,500.05**	**290.05**	**0.69%**	**63,977.78**	**21,477.73**	**50.54%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 904 - Gillson Programs (Beach Campout)										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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										
48 - Miscellaneous Revenue	28,913.83	72,243.74	47,975.00	33,875.00	80,599.00	46,724.00	137.93%	79,725.00	-874.00	-1.08%
50 - Salaries & Wages	0.00	580.00	270.00	300.00	270.00	-30.00	-10.00%	300.00	30.00	11.11%
52 - Contract Services	22,559.50	43,352.99	45,333.97	30,008.00	50,662.00	20,654.00	68.83%	56,920.00	6,258.00	12.35%
54 - Supplies	13,314.59	28,875.18	21,955.93	13,125.00	26,893.00	13,768.00	104.90%	22,505.00	-4,388.00	-16.32%
Total Program: 905 - Wilmette Block Party:	**-6,960.26**	**-564.43**	**-19,584.90**	**-9,558.00**	**2,774.00**	**12,332.00**	**-129.02%**	**0.00**	**-2,774.00**	**-100.00%**
Total Department: 45 - Community Appreciation Events:	**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**
Total Fund: 20 - RECREATION:	**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**
Report Total:	**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		-105,392.45	-127,294.82	-116,016.69	-152,323.66	-131,854.78	20,468.88	-13.44%	-159,525.79	-27,671.01	20.99%
	Report Total:	**-105,392.45**	**-127,294.82**	**-116,016.69**	**-152,323.66**	**-131,854.78**	**20,468.88**	**-13.44%**	**-159,525.79**	**-27,671.01**	**20.99%**

Memorandum

TO: Chris Lindgren, Executive Director
Wilmette Park District Board

FROM: Adam Kwiatkoski, Golf Course General Manager
Nick Marfise, Golf Course Superintendent

DATE: October 15, 2026

SUBJECT: Proposal for 2027 Golf Budget

OVERVIEW

Weather played a significant role in the 2026 golf season. The golf course was closed 6 different days for rain and was closed 2 days for smoke. Play continued to be strong with record numbers of participants in our Men's (OGC) and Women's Club (WGA). The course hosted different types of competitive formats from the Women's US Amateur Qualifier to the 3-club Turkey Shoot. A new fleet of golf carts has been received and will only enhance the club in 2027.

The budget highlights of each category are as follows:

DAILY FEES – This category includes green fees and driving range fees.

- Green fees will be increased by 2% in 2027 to stay in line with the market as we are higher than most of our competitors. Dynamic Pricing will be utilized, when necessary, in shoulder seasons.
- Driving Range fees will be increased by 8% as there is room within the market for a larger increase in this area. The repairs to the field in the past two seasons have allowed us to retain more golf ball inventory and better ball quality is anticipated in 2027.

FEE REVENUE – This category includes golf programming and golf outings.

- Golf classes and camp fees will have a 3-5% increase based on popularity and market.
- New adult practice and play classes will be offered on Sundays.
- Independent contractor fees increased significantly and offset with some additional payroll expense so that more classes can be offered in 2027.
- Golf Outing fees to be increased by 5% and maintain similar share of tee sheet utilization.

MEMBERSHIP FEES – This category includes Resident and NR memberships

- Gold (7-day), Silver (5-day) and Bronze (Mon-Thurs discounts) memberships will be offered again in 2027.
- Westmoreland's closure for most of the summer contributed to the significant increase in membership in 2026.
- A 5% increase in fees on average and an anticipated decline in number of members landed at a 2% increase in membership fees for 2027.

RENTAL REVENUE- This category includes driving carts, push carts and rental clubs.

- Starting in 2025, all fees in this category were hit with a 10% additional rental tax to the State of Illinois.
- A new cart fleet has been delivered and rental fees for driving carts will be increased by 10% in 2027.
- The rate increases and a more normal weather year should yield an 18% increase in revenue over 2026 projections.

RETAIL SALES – Pro Shop merchandise sales

- Based on three-year average and expected rebound in rounds of golf, a 5% increase in retail sales over 2026 projections is anticipated in 2027.

MISCELLANEOUS REVENUE

- Increase in 2027 revenues will be based on agreement with restaurant vendor.

SALARIES & WAGES

- Golf Maintenance team will have three employees move from PT hourly to FT hourly in 2027. More overall hours are being budgeted for in 2027 as members of the team left early in 2026. A 4% increase in hourly rate is budgeted.
- Golf Operations staff hourly rate increased from $15 to $16 per hour due to minimum wage increase.
- Increase in programming payroll due to planning to utilize PGA golf professionals more in adult programming and to be able to increase offerings.

EMPLOYEE BENEFITS

- Large increase in this expense is due to classification change of three full-time employees being offered Health Insurance in 2027.

CONTRACT SERVICES

- Golf Cart GPS Lease and credit card fees are the big-ticket items that have caused this category to increase dramatically.
- Have decided not to use autonomous mowers in 2027.

UTILITIES, SUPPLIES, EQUIPMENT & REPAIRS

- Increases are in line with budget memo guidance.

Wilmette Park District
Revenue and Expense Statement(s)
2017 through 2027

Golf Operations	Through December 31													
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projection 2026	Budget 2027	Comparing 2026 proj to 2027 Budget	
Revenue														
Daily Fees	599,718	700,610	824,305	1,351,924	1,270,472	1,343,088	1,568,714	1,787,571	1,712,947	1,702,800	1,612,646	1,698,050	85,404.00	5.296%
Fee Revenue	239,475	189,293	205,027	171,784	241,118	226,183	280,792	312,517	352,863	362,450	370,652	388,385	17,732.85	4.784%
Membership Fees	308,924	241,896	209,429	151,624	312,435	294,195	374,899	468,756	449,256	460,757	523,784	522,435	(1,349.00)	-0.258%
Rental Revenue	161,767	177,570	185,953	282,890	293,121	343,790	346,920	320,117	314,235	303,920	287,960	336,745	48,785.00	16.942%
Retail Sales	111,157	111,756	114,557	98,312	98,988	122,386	141,891	140,903	149,656	149,000	141,500	149,000	7,500.00	5.300%
Miscellaneous Revenue	147,127	151,411	84,958	51,666	80,102	21,995	77,613	59,041	107,601	89,500	89,500	94,600	5,100.00	5.698%
Total Revenue	1,568,168	1,572,537	1,624,230	2,108,200	2,296,236	2,351,637	2,790,830	3,088,905	3,086,558	3,068,427	3,026,042	3,189,215	163,172.85	5.392%
Expenses														
Salaries & Wages	$829,598	$748,485	$730,051	$761,634	$776,486	$943,496	$1,118,417	$1,151,061	$1,182,557	$1,235,927	$1,214,638	$1,268,881	54,242.96	4.466%
Employee Benefits	127,457	117,173	95,520	110,465	71,886	107,111	110,398	145,679	135,390	154,370	151,972	239,077	87,104.87	57.316%
Contract Services	102,830	100,005	129,470	132,060	153,623	169,988	221,910	229,650	230,669	260,707	254,759	257,879	3,120.33	1.225%
Utilities	85,290	85,901	80,636	101,471	92,388	77,675	138,992	120,280	134,573	150,243	124,385	152,949	28,564.66	22.965%
Supplies	290,410	289,187	337,144	270,250	326,275	379,187	386,473	411,280	381,589	419,339	423,210	441,659	18,449.00	4.359%
Repairs	98,003	93,828	80,417	99,392	128,961	154,840	159,651	171,801	181,580	166,006	162,265	174,757	12,492.00	7.699%
Operating Expenses	$1,533,588	1,434,580	$1,453,237	1,475,272	1,549,619	1,832,297	2,135,841	2,229,751	2,246,358	2,386,592	2,331,228	2,535,202	203,973.82	8.750%
Operating Surplus (Deficit)	34,580	137,957	170,993	632,928	746,618	519,340	654,989	859,153	840,200	681,835	694,814	654,013	(40,800.97)	-5.872%
Non-Operating Items														
Bond Proceeds	-	-	-	-	-	-	-	-	-	-	-	-		
Capital Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-		
Total Non-Operating Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
Non-Operating Expenses														
Capital	-	-	-	-	-	-	-	-	-	-	-	-		
Debt Service	-	-	-	-	42,173	42,108	86,673	85,585	89,498	88,338	88,338	87,178	(1,160.00)	-1.313%
Capital Transfer	129,948	-	-	-	260,379	242,428	-	-		-	-	-	-	
Overhead Transfer	318,053	318,053	198,000	198,000	84,425	104,433	-	116,072	76,779	190,384	162,000	218,000	56,000.00	34.568%
Total Non-Operating Expenses	448,001	318,053	198,000	198,000	386,977	388,969	86,673	201,657	166,277	278,722	250,338	305,178	54,840.00	21.906%
Net Non-Operating Surplus (Deficit)	(448,001)	(318,053)	(198,000)	(198,000)	(386,977)	(388,969)	(86,673)	(201,657)	(166,277)	(278,722)	(250,338)	(305,178)	(54,840.00)	21.906%
Total Expenses	1,981,588	1,752,632	1,651,237	1,673,272	1,936,596	2,221,267	2,222,514	2,431,408	2,412,635	2,665,314	2,581,566	2,840,380	258,813.82	10.025%
Net Surplus (Deficit)	(413,421)	(180,096)	(27,007)	434,928	359,641	130,371	568,316	657,496	673,923	403,113	444,476	348,835	(95,640.97)	-21.518%
Capital Spending	598,037.66	151,158.21	237,742.76	949,953.76	999,205.51	678,295.93	396,580.87	225,447.25	394,783.35				4,631,205.30	
Debt Service Covered by the Facility				(850,000.00)										
				99,954										



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	147,336.00	170,138.00	103,339.00	178,800.00	129,850.00	-48,950.00	-27.38%	143,050.00	13,200.00	10.17%
20-33-100-4330	Green Fees - Non-Members	1,184,098.48	1,119,791.59	1,009,092.73	1,104,000.00	1,085,450.00	-18,550.00	-1.68%	1,124,600.00	39,150.00	3.61%
20-33-100-4360	Guest Daily Fees	15,691.00	20,369.00	16,242.00	20,000.00	17,200.00	-2,800.00	-14.00%	20,000.00	2,800.00	16.28%
	Total Category: 43 - Daily Fees :	**1,347,125.48**	**1,310,298.59**	**1,128,673.73**	**1,302,800.00**	**1,232,500.00**	**-70,300.00**	**-5.40%**	**1,287,650.00**	**55,150.00**	**4.47%**
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	139,365.00	175,704.00	171,626.00	176,000.00	181,355.00	5,355.00	3.04%	181,000.00	-355.00	-0.20%
	Total Category: 44 - Fee Revenue :	**139,365.00**	**175,704.00**	**171,626.00**	**176,000.00**	**181,355.00**	**5,355.00**	**3.04%**	**181,000.00**	**-355.00**	**-0.20%**
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	270,400.00	294,100.00	343,125.00	298,850.00	343,125.00	44,275.00	14.82%	350,380.00	7,255.00	2.11%
20-33-100-4510	Membership Fees - Non - Resic	198,356.00	155,156.00	180,659.00	161,907.00	180,659.00	18,752.00	11.58%	172,055.00	-8,604.00	-4.76%
	Total Category: 45 - Membership Fees :	**468,756.00**	**449,256.00**	**523,784.00**	**460,757.00**	**523,784.00**	**63,027.00**	**13.68%**	**522,435.00**	**-1,349.00**	**-0.26%**
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	284,382.00	279,136.32	225,620.99	268,000.00	255,000.00	-13,000.00	-4.85%	301,025.00	46,025.00	18.05%
20-33-100-4640	Pull Car Rental	15,349.50	14,919.57	12,433.14	15,120.00	12,960.00	-2,160.00	-14.29%	15,120.00	2,160.00	16.67%
20-33-100-4650	Locker Rental	2,135.00	1,125.00	1,500.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
20-33-100-4660	Equipment Rental	3,250.00	4,054.55	2,956.95	4,000.00	3,200.00	-800.00	-20.00%	3,800.00	600.00	18.75%
20-33-100-4680	Facility Rental	15,000.00	15,000.00	11,875.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
	Total Category: 46 - Rental Revenue :	**320,116.50**	**314,235.44**	**254,386.08**	**303,920.00**	**287,960.00**	**-15,960.00**	**-5.25%**	**336,745.00**	**48,785.00**	**16.94%**
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	2,593.46	2,437.08	885.62	1,500.00	1,500.00	0.00	0.00%	1,000.00	-500.00	-33.33%
20-33-100-4910	Over/Short Revenue	-566.95	-86.32	-29.76	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-4940	Concessionaire Fees	56,250.00	104,750.00	75,000.00	88,000.00	88,000.00	0.00	0.00%	93,600.00	5,600.00	6.36%
	Total Category: 48 - Miscellaneous Revenue :	**58,276.51**	**107,100.76**	**75,855.86**	**89,500.00**	**89,500.00**	**0.00**	**0.00%**	**94,600.00**	**5,100.00**	**5.70%**
Category: 50 - Salaries & Wages											
20-33-100-5000	Administration	279,490.87	290,117.52	230,608.81	296,530.00	299,449.00	2,919.00	0.98%	310,180.00	10,731.00	3.58%
20-33-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-5040	PT Attendant	77,443.30	68,511.25	64,064.31	79,900.00	76,840.00	-3,060.00	-3.83%	83,700.00	6,860.00	8.93%
20-33-100-5055	PT Administration	46,432.30	67,820.92	47,345.96	65,100.00	59,100.00	-6,000.00	-9.22%	66,240.00	7,140.00	12.08%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-33-100-5085	Overtime PT	266.44	0.00	124.97	0.00	124.97	124.97	0.00%	0.00	-124.97	-100.00%
	Total Category: 50 - Salaries & Wages:	**403,632.91**	**426,449.69**	**342,144.05**	**441,530.00**	**435,513.97**	**-6,016.03**	**-1.36%**	**460,120.00**	**24,606.03**	**5.65%**
Category: 51 - Employee Benefits											
20-33-100-5110	Health Insurance Premiums	35,415.06	36,497.99	26,311.92	39,509.32	39,509.32	0.00	0.00%	44,014.40	4,505.08	11.40%
20-33-100-5150	Training & Education	3,219.27	2,324.79	2,665.53	3,200.00	2,665.53	-534.47	-16.70%	3,200.00	534.47	20.05%
20-33-100-5160	Dues	1,539.59	1,465.59	1,693.00	1,600.00	1,693.00	93.00	5.81%	1,735.00	42.00	2.48%
20-33-100-5170	Awards and Meetings	145.88	732.94	477.10	800.00	750.00	-50.00	-6.25%	800.00	50.00	6.67%
	Total Category: 51 - Employee Benefits :	**40,319.80**	**41,021.31**	**31,147.55**	**45,109.32**	**44,617.85**	**-491.47**	**-1.09%**	**49,749.40**	**5,131.55**	**11.50%**
Category: 52 - Contract Services											
20-33-100-5200	Building Maintenance Services	28,381.00	31,161.60	21,070.61	32,442.00	31,000.00	-1,442.00	-4.44%	32,400.00	1,400.00	4.52%
20-33-100-5205	Equipment Maintenance Servi	27,215.19	15,476.46	8,489.00	17,850.00	17,850.00	0.00	0.00%	18,385.00	535.00	3.00%
20-33-100-5225	Misc. Contract Services	104,022.06	66,762.58	108,003.03	118,857.00	119,815.00	958.00	0.81%	124,257.00	4,442.00	3.71%
20-33-100-5250	Misc. Professional Services	0.00	576.58	1,530.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-5255	Marketing	10,172.85	6,363.22	7,185.75	11,000.00	9,000.00	-2,000.00	-18.18%	11,000.00	2,000.00	22.22%
20-33-100-5265	Printing	1,289.23	876.05	1,006.82	2,282.00	1,850.00	-432.00	-18.93%	2,282.00	432.00	23.35%
20-33-100-5270	Postage	0.00	108.43	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
20-33-100-5271	Principal - Lease	0.00	50,271.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-5273	Interest - Lease	0.00	5,729.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-5280	Equipment Rental	2,008.50	2,655.34	1,260.86	2,100.00	1,906.67	-193.33	-9.21%	1,944.00	37.33	1.96%
	Total Category: 52 - Contract Services:	**173,088.83**	**179,980.26**	**148,546.07**	**184,731.00**	**181,621.67**	**-3,109.33**	**-1.68%**	**190,468.00**	**8,846.33**	**4.87%**
Category: 53 - Utilities											
20-33-100-5310	Communications	593.33	561.40	315.08	600.00	433.25	-166.75	-27.79%	1,280.00	846.75	195.44%
20-33-100-5320	Water	10,841.60	10,462.65	6,915.70	13,238.00	10,238.00	-3,000.00	-22.66%	13,899.00	3,661.00	35.76%
20-33-100-5330	Electricity	38,569.84	45,107.65	20,563.54	51,507.00	40,000.00	-11,507.00	-22.34%	51,507.00	11,507.00	28.77%
20-33-100-5340	Natural Gas	18,729.70	18,922.36	14,348.33	20,600.00	17,394.00	-3,206.00	-15.56%	21,000.00	3,606.00	20.73%
20-33-100-5350	Misc. Utilities	4,417.53	4,555.72	3,691.15	4,233.00	4,986.00	753.00	17.79%	5,328.00	342.00	6.86%
	Total Category: 53 - Utilities :	**73,152.00**	**79,609.78**	**45,833.80**	**90,178.00**	**73,051.25**	**-17,126.75**	**-18.99%**	**93,014.00**	**19,962.75**	**27.33%**
Category: 54 - Supplies											
20-33-100-5400	Program Operation Supplies	8,408.59	5,953.41	5,275.95	5,918.00	5,900.00	-18.00	-0.30%	6,095.00	195.00	3.31%
20-33-100-5410	Office Supplies	701.67	345.98	793.25	550.00	1,000.00	450.00	81.82%	800.00	-200.00	-20.00%
20-33-100-5420	Building Supplies	796.92	2,194.57	2,805.18	1,730.00	3,200.00	1,470.00	84.97%	3,000.00	-200.00	-6.25%
20-33-100-5430	Equipment Supplies	495.99	1,291.04	641.69	1,787.00	1,787.00	0.00	0.00%	1,840.00	53.00	2.97%
20-33-100-5460	Uniform Supplies	3,385.85	2,590.11	3,964.22	3,600.00	3,964.22	364.22	10.12%	3,700.00	-264.22	-6.67%
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 :	**13,789.02**	**12,375.11**	**13,480.29**	**14,085.00**	**15,851.22**	**1,766.22**	**12.54%**	**15,935.00**	**83.78**	**0.53%**
Category: 55 - Equipment and Repairs											
20-33-100-5510	Building Repairs	13,049.94	13,489.96	4,888.38	18,411.00	18,411.00	0.00	0.00%	19,500.00	1,089.00	5.91%
20-33-100-5520	Equipment Repairs	15,324.96	28,224.70	7,896.83	8,200.00	8,200.00	0.00	0.00%	8,445.00	245.00	2.99%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-33-100-5850	Equipment	9,644.78	12,314.54	1,466.79	13,800.00	10,800.00	-3,000.00	-21.74%	14,000.00	3,200.00	29.63%
Total Category: 55 - Equipment and Repairs :		**38,019.68**	**54,029.20**	**14,252.00**	**40,411.00**	**37,411.00**	**-3,000.00**	**-7.42%**	**41,945.00**	**4,534.00**	**12.12%**
Category: 60 - Transfers											
20-33-100-6010	Admin Overhead Charge	116,072.00	76,779.00	9,407.00	190,384.00	162,000.00	-28,384.00	-14.91%	218,000.00	56,000.00	34.57%
20-33-100-6050	Transfer to Capital Fund	85,585.00	89,498.00	4,169.00	88,338.00	88,338.00	0.00	0.00%	87,178.00	-1,160.00	-1.31%
Total Category: 60 - Transfers :		**201,657.00**	**166,277.00**	**13,576.00**	**278,722.00**	**250,338.00**	**-28,384.00**	**-10.18%**	**305,178.00**	**54,840.00**	**21.91%**
Total Program: 100 - Operations:		**1,389,980.25**	**1,396,852.44**	**1,545,345.91**	**1,238,210.68**	**1,276,694.04**	**38,483.36**	**3.11%**	**1,266,020.60**	**-10,673.44**	**-0.84%**
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-33-120-4700	Pro Shop Sales	140,903.01	149,656.12	123,959.17	149,000.00	141,500.00	-7,500.00	-5.03%	149,000.00	7,500.00	5.30%
Total Category: 47 - Retail Sales :		**140,903.01**	**149,656.12**	**123,959.17**	**149,000.00**	**141,500.00**	**-7,500.00**	**-5.03%**	**149,000.00**	**7,500.00**	**5.30%**
Category: 54 - Supplies											
20-33-120-5490	Cost of Goods Sold	100,506.03	116,016.17	81,676.14	106,281.70	116,281.70	10,000.00	9.41%	115,504.80	-776.90	-0.67%
Total Category: 54 - Supplies :		**100,506.03**	**116,016.17**	**81,676.14**	**106,281.70**	**116,281.70**	**10,000.00**	**9.41%**	**115,504.80**	**-776.90**	**-0.67%**
Total Program: 120 - Pro Shop:		**40,396.98**	**33,639.95**	**42,283.03**	**42,718.30**	**25,218.30**	**-17,500.00**	**-40.97%**	**33,495.20**	**8,276.90**	**32.82%**
Program: 170 - Lessons - Private											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	7,990.00	5,305.00	5,450.00	7,720.00	7,400.00	-320.00	-4.15%	11,000.00	3,600.00	48.65%
Total Category: 44 - Fee Revenue :		**7,990.00**	**5,305.00**	**5,450.00**	**7,720.00**	**7,400.00**	**-320.00**	**-4.15%**	**11,000.00**	**3,600.00**	**48.65%**
Total Program: 170 - Lessons - Private:		**7,990.00**	**5,305.00**	**5,450.00**	**7,720.00**	**7,400.00**	**-320.00**	**-4.15%**	**11,000.00**	**3,600.00**	**48.65%**
Program: 171 - Lessons - Group											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	22,566.25	31,088.25	28,057.00	31,510.00	28,265.00	-3,245.00	-10.30%	33,995.00	5,730.00	20.27%
Total Category: 44 - Fee Revenue :		**22,566.25**	**31,088.25**	**28,057.00**	**31,510.00**	**28,265.00**	**-3,245.00**	**-10.30%**	**33,995.00**	**5,730.00**	**20.27%**
Total Program: 171 - Lessons - Group:		**22,566.25**	**31,088.25**	**28,057.00**	**31,510.00**	**28,265.00**	**-3,245.00**	**-10.30%**	**33,995.00**	**5,730.00**	**20.27%**
Program: 172 - Camps											
Category: 44 - Fee Revenue											
20-33-172-4400	Program Fees	142,596.13	140,765.95	153,131.15	147,220.00	153,632.15	6,412.15	4.36%	162,390.00	8,757.85	5.70%
Total Category: 44 - Fee Revenue :		**142,596.13**	**140,765.95**	**153,131.15**	**147,220.00**	**153,632.15**	**6,412.15**	**4.36%**	**162,390.00**	**8,757.85**	**5.70%**
Category: 50 - Salaries & Wages											
20-33-172-5045	PT Instructor	32,946.75	28,776.15	27,540.67	29,475.00	27,675.00	-1,800.00	-6.11%	34,950.00	7,275.00	26.29%
20-33-172-5085	Overtime PT	12.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		**32,959.50**	**28,776.15**	**27,540.67**	**29,475.00**	**27,675.00**	**-1,800.00**	**-6.11%**	**34,950.00**	**7,275.00**	**26.29%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
20-33-172-5400	Program Operation Supplies	316.39	1,975.26	2,095.08	2,500.00	2,095.08	-404.92	-16.20%	2,000.00	-95.08	-4.54%
	Total Category: 54 - Supplies :	**316.39**	**1,975.26**	**2,095.08**	**2,500.00**	**2,095.08**	**-404.92**	**-16.20%**	**2,000.00**	**-95.08**	**-4.54%**
	Total Program: 172 - Camps:	**109,320.24**	**110,014.54**	**123,495.40**	**115,245.00**	**123,862.07**	**8,617.07**	**7.48%**	**125,440.00**	**1,577.93**	**1.27%**
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	185,924.82	192,621.42	152,816.70	197,246.35	198,263.77	1,017.42	0.52%	205,920.00	7,656.23	3.86%
20-33-176-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5020	Maintenance	128,855.68	140,683.35	106,787.30	137,758.40	138,684.90	926.50	0.67%	285,646.40	146,961.50	105.97%
20-33-176-5070	PT Maintenance	335,208.41	337,758.25	273,701.99	365,495.20	355,000.00	-10,495.20	-2.87%	220,871.00	-134,129.00	-37.78%
20-33-176-5080	Overtime FT	17,698.84	13,959.43	13,052.53	15,027.50	15,500.00	472.50	3.14%	30,915.00	15,415.00	99.45%
20-33-176-5085	Overtime PT	46,780.42	42,308.91	31,255.84	49,394.66	44,000.00	-5,394.66	-10.92%	30,458.20	-13,541.80	-30.78%
	Total Category: 50 - Salaries & Wages:	**714,468.17**	**727,331.36**	**577,614.36**	**764,922.11**	**751,448.67**	**-13,473.44**	**-1.76%**	**773,810.60**	**22,361.93**	**2.98%**
Category: 51 - Employee Benefits											
20-33-176-5110	Health Insurance Premiums	96,181.16	92,409.49	66,723.61	98,054.01	98,054.01	0.00	0.00%	177,788.48	79,734.47	81.32%
20-33-176-5150	Training & Education	6,774.74	320.00	5,392.10	8,895.00	7,000.00	-1,895.00	-21.30%	9,161.85	2,161.85	30.88%
20-33-176-5160	Dues	1,150.00	1,345.00	695.00	1,508.00	1,500.00	-8.00	-0.53%	1,549.00	49.00	3.27%
20-33-176-5170	Awards and Meetings	1,253.78	294.00	398.23	804.00	800.00	-4.00	-0.50%	828.00	28.00	3.50%
	Total Category: 51 - Employee Benefits :	**105,359.68**	**94,368.49**	**73,208.94**	**109,261.01**	**107,354.01**	**-1,907.00**	**-1.75%**	**189,327.33**	**81,973.32**	**76.36%**
Category: 52 - Contract Services											
20-33-176-5200	Building Maintenance Services	1,465.50	762.42	589.20	736.00	790.20	54.20	7.36%	800.00	9.80	1.24%
20-33-176-5205	Equipment Maintenance Servi	1,964.87	1,729.05	12.75	2,780.00	1,500.00	-1,280.00	-46.04%	2,863.40	1,363.40	90.89%
20-33-176-5210	Grounds Maintenance Services	400.00	166.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5215	Independent Contractor Servic	8,385.75	10,040.85	8,809.46	13,200.00	13,200.00	0.00	0.00%	13,596.00	396.00	3.00%
20-33-176-5225	Misc. Contract Services	26,771.30	20,974.50	16,401.36	41,740.00	42,000.00	260.00	0.62%	32,531.80	-9,468.20	-22.54%
20-33-176-5280	Equipment Rental	3,250.00	3,450.00	0.00	3,100.00	3,100.00	0.00	0.00%	3,200.00	100.00	3.23%
	Total Category: 52 - Contract Services:	**42,237.42**	**37,123.57**	**25,812.77**	**61,556.00**	**60,590.20**	**-965.80**	**-1.57%**	**52,991.20**	**-7,599.00**	**-12.54%**
Category: 53 - Utilities											
20-33-176-5310	Communications	720.44	599.45	315.08	672.00	433.25	-238.75	-35.53%	692.16	258.91	59.76%
20-33-176-5320	Water	0.00	0.00	0.00	0.01	0.01	0.00	0.00%	0.01	0.00	0.00%
20-33-176-5330	Electricity	44,376.09	51,898.07	23,659.13	56,493.00	48,000.00	-8,493.00	-15.03%	56,493.00	8,493.00	17.69%
20-33-176-5340	Natural Gas	2,031.88	2,465.51	1,870.07	2,900.00	2,900.00	0.00	0.00%	2,750.00	-150.00	-5.17%
	Total Category: 53 - Utilities :	**47,128.41**	**54,963.03**	**25,844.28**	**60,065.01**	**51,333.26**	**-8,731.75**	**-14.54%**	**59,935.17**	**8,601.91**	**16.76%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
20-33-176-5400	Program Operation Supplies	33,647.73	22,253.06	16,083.59	20,482.00	20,482.00	0.00	0.00%	21,096.46	614.46	3.00%
20-33-176-5420	Building Supplies	544.93	405.21	12.39	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-33-176-5430	Equipment Supplies	16,472.99	8,393.09	17,378.28	17,170.00	18,000.00	830.00	4.83%	17,685.10	-314.90	-1.75%
20-33-176-5440	Grounds Supplies	154,800.57	151,408.32	147,569.02	161,463.75	160,000.00	-1,463.75	-0.91%	169,536.93	9,536.93	5.96%
20-33-176-5445	Organic/Natural Supplies	31,565.65	31,564.30	31,053.50	33,000.00	33,000.00	0.00	0.00%	33,990.00	990.00	3.00%
20-33-176-5450	Fuel Supplies	25,183.14	20,155.48	19,577.68	34,656.63	30,000.00	-4,656.63	-13.44%	36,042.89	6,042.89	20.14%
20-33-176-5460	Uniform Supplies	1,765.78	3,030.16	1,689.12	3,944.00	4,000.00	56.00	1.42%	4,062.24	62.24	1.56%
20-33-176-5470	Misc. Supplies	1,045.88	2,525.31	1,951.78	1,656.00	2,000.00	344.00	20.77%	1,705.68	-294.32	-14.72%
	Total Category: 54 - Supplies :	**265,026.67**	**239,734.93**	**235,315.36**	**272,872.38**	**267,982.00**	**-4,890.38**	**-1.79%**	**284,619.30**	**16,637.30**	**6.21%**
Category: 55 - Equipment and Repairs											
20-33-176-5510	Building Repairs	2,732.91	1,849.47	2,854.00	3,960.00	2,854.00	-1,106.00	-27.93%	4,200.00	1,346.00	47.16%
20-33-176-5520	Equipment Repairs	29,964.84	34,812.11	19,747.91	26,080.00	27,000.00	920.00	3.53%	27,677.80	677.80	2.51%
20-33-176-5530	Grounds Repairs	89,889.76	83,557.23	62,322.82	83,820.00	84,000.00	180.00	0.21%	88,849.20	4,849.20	5.77%
20-33-176-5540	Misc. Repairs	0.00	0.00	180.46	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5850	Equipment	11,193.60	7,331.99	2,613.57	11,735.00	11,000.00	-735.00	-6.26%	12,085.00	1,085.00	9.86%
	Total Category: 55 - Equipment and Repairs :	**133,781.11**	**127,550.80**	**87,718.76**	**125,595.00**	**124,854.00**	**-741.00**	**-0.59%**	**132,812.00**	**7,958.00**	**6.37%**
	Total Program: 176 - Maintenance:	**-1,307,501.46**	**-1,280,572.18**	**-1,025,514.47**	**-1,394,271.51**	**-1,363,562.14**	**30,709.37**	**-2.20%**	**-1,493,495.60**	**-129,933.46**	**9.53%**
Program: 178 - Driving Range											
Category: 43 - Daily Fees											
20-33-178-4350	Driving Range Fees	440,446.00	402,648.01	339,660.21	400,000.00	380,146.00	-19,854.00	-4.96%	410,400.00	30,254.00	7.96%
	Total Category: 43 - Daily Fees :	**440,446.00**	**402,648.01**	**339,660.21**	**400,000.00**	**380,146.00**	**-19,854.00**	**-4.96%**	**410,400.00**	**30,254.00**	**7.96%**
Category: 52 - Contract Services											
20-33-178-5225	Misc. Contract Services	14,324.14	13,564.76	7,924.50	14,420.00	12,547.00	-1,873.00	-12.99%	14,420.00	1,873.00	14.93%
	Total Category: 52 - Contract Services:	**14,324.14**	**13,564.76**	**7,924.50**	**14,420.00**	**12,547.00**	**-1,873.00**	**-12.99%**	**14,420.00**	**1,873.00**	**14.93%**
Category: 54 - Supplies											
20-33-178-5400	Program Operation Supplies	31,641.72	11,487.94	12,980.62	23,600.00	21,000.00	-2,600.00	-11.02%	23,600.00	2,600.00	12.38%
	Total Category: 54 - Supplies :	**31,641.72**	**11,487.94**	**12,980.62**	**23,600.00**	**21,000.00**	**-2,600.00**	**-11.02%**	**23,600.00**	**2,600.00**	**12.38%**
	Total Program: 178 - Driving Range:	**394,480.14**	**377,595.31**	**318,755.09**	**361,980.00**	**346,599.00**	**-15,381.00**	**-4.25%**	**372,380.00**	**25,781.00**	**7.44%**
Program: 179 - Golf Project Surcharge											
Category: 48 - Miscellaneous Revenue											
20-33-179-4930	Golf Project Surcharge	264.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	**264.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Program: 179 - Golf Project Surcharge:	**264.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Report Total:	**657,496.40**	**673,923.31**	**1,037,871.96**	**403,112.47**	**444,476.27**	**41,363.80**	**10.26%**	**348,835.20**	**-95,641.07**	**-21.52%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Program: 100 - Operations										
43 - Daily Fees	1,347,125.48	1,310,298.59	1,128,673.73	1,302,800.00	1,232,500.00	-70,300.00	-5.40%	1,287,650.00	55,150.00	4.47%
44 - Fee Revenue	139,365.00	175,704.00	171,626.00	176,000.00	181,355.00	5,355.00	3.04%	181,000.00	-355.00	-0.20%
45 - Membership Fees	468,756.00	449,256.00	523,784.00	460,757.00	523,784.00	63,027.00	13.68%	522,435.00	-1,349.00	-0.26%
46 - Rental Revenue	320,116.50	314,235.44	254,386.08	303,920.00	287,960.00	-15,960.00	-5.25%	336,745.00	48,785.00	16.94%
48 - Miscellaneous Revenue	58,276.51	107,100.76	75,855.86	89,500.00	89,500.00	0.00	0.00%	94,600.00	5,100.00	5.70%
50 - Salaries & Wages	403,632.91	426,449.69	342,144.05	441,530.00	435,513.97	-6,016.03	-1.36%	460,120.00	24,606.03	5.65%
51 - Employee Benefits	40,319.80	41,021.31	31,147.55	45,109.32	44,617.85	-491.47	-1.09%	49,749.40	5,131.55	11.50%
52 - Contract Services	173,088.83	179,980.26	148,546.07	184,731.00	181,621.67	-3,109.33	-1.68%	190,468.00	8,846.33	4.87%
53 - Utilities	73,152.00	79,609.78	45,833.80	90,178.00	73,051.25	-17,126.75	-18.99%	93,014.00	19,962.75	27.33%
54 - Supplies	13,789.02	12,375.11	13,480.29	14,085.00	15,851.22	1,766.22	12.54%	15,935.00	83.78	0.53%
55 - Equipment and Repairs	38,019.68	54,029.20	14,252.00	40,411.00	37,411.00	-3,000.00	-7.42%	41,945.00	4,534.00	12.12%
60 - Transfers	201,657.00	166,277.00	13,576.00	278,722.00	250,338.00	-28,384.00	-10.18%	305,178.00	54,840.00	21.91%
Total Program: 100 - Operations:	**1,389,980.25**	**1,396,852.44**	**1,545,345.91**	**1,238,210.68**	**1,276,694.04**	**38,483.36**	**3.11%**	**1,266,020.60**	**-10,673.44**	**-0.84%**
Program: 120 - Pro Shop										
47 - Retail Sales	140,903.01	149,656.12	123,959.17	149,000.00	141,500.00	-7,500.00	-5.03%	149,000.00	7,500.00	5.30%
54 - Supplies	100,506.03	116,016.17	81,676.14	106,281.70	116,281.70	10,000.00	9.41%	115,504.80	-776.90	-0.67%
Total Program: 120 - Pro Shop:	**40,396.98**	**33,639.95**	**42,283.03**	**42,718.30**	**25,218.30**	**-17,500.00**	**-40.97%**	**33,495.20**	**8,276.90**	**32.82%**
Program: 170 - Lessons - Private										
44 - Fee Revenue	7,990.00	5,305.00	5,450.00	7,720.00	7,400.00	-320.00	-4.15%	11,000.00	3,600.00	48.65%
Total Program: 170 - Lessons - Private:	**7,990.00**	**5,305.00**	**5,450.00**	**7,720.00**	**7,400.00**	**-320.00**	**-4.15%**	**11,000.00**	**3,600.00**	**48.65%**
Program: 171 - Lessons - Group										
44 - Fee Revenue	22,566.25	31,088.25	28,057.00	31,510.00	28,265.00	-3,245.00	-10.30%	33,995.00	5,730.00	20.27%
Total Program: 171 - Lessons - Group:	**22,566.25**	**31,088.25**	**28,057.00**	**31,510.00**	**28,265.00**	**-3,245.00**	**-10.30%**	**33,995.00**	**5,730.00**	**20.27%**
Program: 172 - Camps										
44 - Fee Revenue	142,596.13	140,765.95	153,131.15	147,220.00	153,632.15	6,412.15	4.36%	162,390.00	8,757.85	5.70%
50 - Salaries & Wages	32,959.50	28,776.15	27,540.67	29,475.00	27,675.00	-1,800.00	-6.11%	34,950.00	7,275.00	26.29%
54 - Supplies	316.39	1,975.26	2,095.08	2,500.00	2,095.08	-404.92	-16.20%	2,000.00	-95.08	-4.54%
Total Program: 172 - Camps:	**109,320.24**	**110,014.54**	**123,495.40**	**115,245.00**	**123,862.07**	**8,617.07**	**7.48%**	**125,440.00**	**1,577.93**	**1.27%**
Program: 176 - Maintenance										
48 - Miscellaneous Revenue	500.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	714,468.17	727,331.36	577,614.36	764,922.11	751,448.67	-13,473.44	-1.76%	773,810.60	22,361.93	2.98%
51 - Employee Benefits	105,359.68	94,368.49	73,208.94	109,261.01	107,354.01	-1,907.00	-1.75%	189,327.33	81,973.32	76.36%
52 - Contract Services	42,237.42	37,123.57	25,812.77	61,556.00	60,590.20	-965.80	-1.57%	52,991.20	-7,599.00	-12.54%
53 - Utilities	47,128.41	54,963.03	25,844.28	60,065.01	51,333.26	-8,731.75	-14.54%	59,935.17	8,601.91	16.76%
54 - Supplies	265,026.67	239,734.93	235,315.36	272,872.38	267,982.00	-4,890.38	-1.79%	284,619.30	16,637.30	6.21%

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
55 - Equipment and Repairs	133,781.11	127,550.80	87,718.76	125,595.00	124,854.00	-741.00	-0.59%	132,812.00	7,958.00	6.37%
Total Program: 176 - Maintenance:	**-1,307,501.46**	**-1,280,572.18**	**-1,025,514.47**	**-1,394,271.51**	**-1,363,562.14**	**30,709.37**	**-2.20%**	**-1,493,495.60**	**-129,933.46**	**9.53%**
Program: 178 - Driving Range										
43 - Daily Fees	440,446.00	402,648.01	339,660.21	400,000.00	380,146.00	-19,854.00	-4.96%	410,400.00	30,254.00	7.96%
52 - Contract Services	14,324.14	13,564.76	7,924.50	14,420.00	12,547.00	-1,873.00	-12.99%	14,420.00	1,873.00	14.93%
54 - Supplies	31,641.72	11,487.94	12,980.62	23,600.00	21,000.00	-2,600.00	-11.02%	23,600.00	2,600.00	12.38%
Total Program: 178 - Driving Range:	**394,480.14**	**377,595.31**	**318,755.09**	**361,980.00**	**346,599.00**	**-15,381.00**	**-4.25%**	**372,380.00**	**25,781.00**	**7.44%**
Program: 179 - Golf Project Surcharge										
48 - Miscellaneous Revenue	264.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:	**264.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Report Total:	**657,496.40**	**673,923.31**	**1,037,871.96**	**403,112.47**	**444,476.27**	**41,363.80**	**10.26%**	**348,835.20**	**-95,641.07**	**-21.52%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20 - RECREATION		657,496.40	673,923.31	1,037,871.96	403,112.47	444,476.27	41,363.80	10.26%	348,835.20	-95,641.07	-21.52%
	Report Total:	**657,496.40**	**673,923.31**	**1,037,871.96**	**403,112.47**	**444,476.27**	**41,363.80**	**10.26%**	**348,835.20**	**-95,641.07**	**-21.52%**

STAFF MEMO

Memorandum

TO: Wilmette Park District Board

FROM: Chris Lindgren, Executive Director
Adam Kwiatkoski, General Manager Wilmette Golf Club

DATE: October 22, 2026

SUBJECT: The Lawn Restaurant Agreement (Madden Restaurant Concepts LLC)

OVERVIEW

From concept through construction and continued excellent execution, The Lawn at the Wilmette Golf Club has been serving golfers and the community for the last five years. The relationship between the district and the restaurant has been productive and cooperative since its inception.

Wilmette Park District staff and The Lawn team work together to deliver:

- Daily food and beverage service
- Golf outings and league events
- Community fundraisers
- Annual events, including Breakfast with Santa

COMMUNITY AND FACILITY IMPACT

The quality of food and drink from The Lawn has exceeded the district's original expectations. It has enhanced the golfer experience, supported strong financial performance, and improved the facility overall. As a result, the golf course has become a welcoming destination for families and other community members, whether or not they play golf.

CHANGES TO THE LEASE

We made some changes to the agreement moving forward, the highlights of which can be found below:

- We have eliminated the bonus payment and incorporated it into the monthly rent.
- This has increased the monthly payment from $6,500 a month in 2026 to $8,200 a month in 2027. A 3% annual increase will be imposed for the remainder of the agreement.
- The equipment list has been updated and terms for replacement clarified.
- We have added a specified 25% staff discount for park district employees.

We are excited to extend our relationship with The Lawn and move this agreement forward and serve the public through this amenity for another five years.

WILMETTE PARK DISTRICT

WILMETTE GOLF CLUB
FOOD AND BEVERAGE CONCESSION LICENSE AGREEMENT

This Food and Beverage Concession License Agreement ("Agreement") is made and entered into as of the ___ day of _____, 2026, by and between the **WILMETTE PARK DISTRICT**, an Illinois park district and unit of local government ("Park District"), and **MADDEN RESTAURANT CONCEPTS LLC**, an Illinois limited liability company ("Concessionaire"). Park District and Concessionaire are hereinafter sometimes referred to individually as a "Party" or jointly as the "Parties."

RECITALS

A. Park District owns and operates an outdoor golf course facility known as the Wilmette Golf Club in Wilmette, Illinois ("Golf Club" or "Premises"), which is improved with, among other things, a Clubhouse ("Clubhouse"), and in conjunction with such operation desires to contract with a responsible independent contractor to provide a quality food and beverage concession service ("Food Concession") for Golf Club patrons and the general public.

B. Concessionaire has represented to Park District that Concessionaire is an experienced food service operator capable of providing quality food and beverage concession services for Golf Club patrons and the general public, and Concessionaire desires to obtain a license from Park District to operate the Food Concession at the Golf Club.

C. Park District deems it in the best interest of Park District, its residents, and the general public to grant such license to Concessionaire.

NOW THEREFORE, in view of the foregoing premises and in consideration of the mutual promises hereinafter contained, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows.

1. Grant of License. Subject to the terms and conditions of this Agreement, the Park District hereby grants to Concessionaire a license ("License") to sell food, beverages and related products as provided in this Agreement (collectively "Food Items") from the portion of the interior of the Clubhouse designated by Park District (such designated location being referred to in this Agreement as the "Licensed Space") to Golf Club patrons and members of the public. Concessionaire is also granted a right of ingress and egress over portions of the Golf Club designated by Park District for the purpose of operating the Food Concession; provided, however that Concessionaire may only accept deliveries by vendors at hours which are not disruptive to Park District's activities at the Golf Club.

2. Use of Park District Equipment.

   a. In its conduct of the Food Concession, Concessionaire shall be permitted to use the furniture and equipment owned by the Park District and listed on **Exhibit A** attached to and incorporated by reference in this Agreement (collectively, "Initial Licensed Equipment"). All improvements, fixtures, and Initial Licensed Equipment located in, on or affixed to the Licensed Space prior to Concessionaire's first entrance therein, but specifically excluding any improvements, fixtures, or other property specifically designated by the Parties as Concessionaire's Property (as hereinafter defined), are and shall remain the property of Park District ("Initial Licensed Property").

b. Concessionaire's equipment that is subsequently brought into or installed into the licensed space and designated as such shall be the sole property of the Concessionaire ("Concessionaire's Property"). In its conduct of the Food Concession, Concessionaire shall also be permitted to use the furniture and equipment that is subsequently purchased by the Park District (collectively "Subsequent Licensed Property") (hereinafter "Initial Licensed Property" and "Subsequent Licensed Property" collectively referred to as "Licensed Property").

c. All improvements, fixtures and equipment that are installed in or affixed on to the Licensed Space after Concessionaire's first entrance therein, shall be designated by the Parties, prior to installation, as Concessionaire's Property or as Licensed Property.

d. Concessionaire shall exercise good care in its use of the Licensed Property and shall be responsible for maintaining the Licensed Property in as good or better condition as existed immediately prior to Concessionaire's use thereof, ordinary wear and tear accepted. The maintenance of an orderly and clean appearance of the Licensed Space and maintenance in good condition and repair of the furnishings and equipment in the Licensed Space is an essential obligation of Concessionaire. Concessionaire shall not remove any of the Licensed Property from the Licensed Space. In the event that during the License Term any of the Licensed Property is damaged, destroyed, or fails to operate because of Concessionaire's wrongful act, omission, or neglect, or is otherwise missing, Concessionaire shall pay the entire cost for repair or replacement as determined necessary by Park District in its sole discretion.

e. Notwithstanding anything contained in this Agreement to the contrary, the Park District shall have no obligation to repair, replace, upgrade, or purchase any Licensed Property that has reached the end of its useful life, become obsolete, or experienced normal wear and tear through ordinary use. Concessionaire acknowledges that it has inspected the Licensed Property and accepts the equipment in its existing condition. If any Licensed Property becomes unusable due to age, ordinary wear and tear, or the expiration of its useful life, Concessionaire shall be solely responsible, at its expense, for obtaining replacement equipment necessary for its operations unless the Park District expressly agrees otherwise in writing. Any replacement equipment purchased by Concessionaire shall be deemed Concessionaire's Property unless otherwise agreed in writing by the Parties.

f. Under no circumstances shall the decision of Park District not to repair or replace any Licensed Property or the failure of Park District to repair or replace any Licensed Property constitute a breach by Park District of its obligations under this Agreement, or otherwise permit Concessionaire to terminate this Agreement, it being understood that the provision by Park District to Concessionaire of the use of the Licensed Property is not an obligation of Park District under this Agreement. Concessionaire shall provide all furniture and equipment not provided by Park District which is necessary for Concessionaire to properly carry out its obligations under this Agreement. As stated in Section 2(b), Concessionaire's property shall be owned by Concessionaire.

g. Any Licensed Property or Concessionaire's Property that needs to be moved or changed in any way must be done in conjunction with appropriate Park District staff. Any new pieces of equipment to be brought in to or located on the Licensed Space must be first approved by the General Manager of the Golf Course and installed by appropriate Park District staff. Should Concessionaire inadvertently not provide proper notice of any new pieces of equipment or fail to abide by the terms herein the Park District shall give Concessionaire a reasonable opportunity of at least 10 business days to cure the breach. If after being given notice,

Concessionaire deliberately fails to cure the breach then Concessionaire's breach may constitute an event of default and a material breach of this Agreement, and may, in the Park District's sole discretion, result in termination of this Agreement and the License granted hereunder.

3. License Term. The term of the License shall commence on January 1, 2027 and terminate on December 31, 2031 ("License Term"), unless earlier terminated pursuant to Paragraph 18 of this Agreement.

4. Food Items. Concessionaire understands that it is the desire of the Park District to offer to Golf Club patrons the widest quality menu possible consistent with considerations of safe and sanitary Golf Club facility operation, space and equipment limitations, cost and consumer demand. Subject to compliance with applicable laws pertaining to the preparation and/or sale or delivery of same, Concessionaire is authorized to sell and serve food, hot and cold beverages, including alcoholic beverages, and confections. Any menus posted by Concessionaire shall be professional in appearance and shall not contain hand lettering. The Concessionaire shall make the menus regularly available to the Park District for review. In the event the Park District has an issue with a menu, the Concessionaire will make every reasonable effort to address that given issue. Concessionaire shall also make every reasonable effort to ensure that all menu items shall be available and in stock at all times during the agreed days and hours of minimum operation as contemplated hereunder. Concessionaire's menu shall initially include the Food Items listed in **Exhibit B** attached to and incorporated by reference in this Agreement, with the exception that certain items may be modified within reason based on supply and demand. The menu may expand or contract depending upon the foregoing considerations. Concessionaire shall not sell, or otherwise make available, any food or alcoholic beverage without first obtaining all required licenses and permits. Concessionaire shall be responsible to pay any and all fees, costs, fines and expenses relating to the issuance of any liquor license or permit necessary for the sale of liquor on the Premises, or arising from the sale or consumption of liquor on the Premises, including but not limited to facility liquor licenses and dram shop insurance coverage reasonably required by the Park District in connection with Concessionaire's sale of liquor on the Premises. Concessionaire shall post its menu in a place clearly visible to the public. The size, type, location and method of installation of all signage must by approved by the Park District.

Park District Employee Discount. During the License Term, Concessionaire shall provide all current Wilmette Park District employees a twenty-five percent (25%) discount on regularly priced food and non-alcoholic beverages purchased for the employee's personal use at the Food Concession. Employees must present a valid Park District employee identification card or other proof of current employment acceptable to Concessionaire at the time of purchase. The discount shall not apply to alcoholic beverages, banquet or catering services, private events, taxes, gratuities, or items already subject to another discount or promotional price, and may not be combined with any other offer.

5. Days/Hours of Operation/Standard of Service. Concessionaire shall operate the Food Concession during all days and hours set forth in the schedule attached as **Exhibit C** which is incorporated by reference in this Agreement or as otherwise agreed by the Parties in writing. The food service provided by Concessionaire shall at all times be sanitary, courteous, efficient and sufficient to meet the demands of Golf Club patrons and the food products shall be of the highest quality. Park District shall be the sole determiner of the adequacy of the service and quality of the products.

6. Fees and Payment.

As compensation for the License, Concessionaire shall pay to Park District fees as follows:

a. During the License Term, Concessionaire shall pay to Park District a license fee ("License Fee") as follows:

Year	Monthly Amount	Total Annual Amount
Year 1 (01/01/27 – 12/31/27)	$8,200.00	$98,400.00
Year 2 (01/01/28 – 12/31/28)	Year 1 License Fee plus the greater of CPI-U or 3%	
Year 3 (01/01/29 – 12/31/29)	Year 2 License Fee plus the greater of CPI-U or 3%	
Year 4 (01/01/30 – 12/31/30)	Year 3 License Fee plus the greater of CPI-U or 3%	
Year 5 (01/01/31 – 12/31/31)	Year 4 License Fee plus the greater of CPI-U or 3%	

The License Fee shall be paid on a monthly basis on or before the first day of the month commencing on January 1 and ending on December 1 of each calendar year during the License Term (no payments for January-March 2022).

b. License Fee Late Payments: Starting in January of 2027 and throughout the term of this agreement, Concessionaire shall be given two grace periods of up to five business days for late payments of the license fee to the Park District. The two grace periods may be used throughout the term and in consecutive months but they may not be used for the same month. In the event that Concessionaire's payment is late but is then paid within the grace period, Concessionaire shall not be required to make any late payments to the Park District. However, if Concessionaire fails to make the required license payment within the applicable grace periods or if the grace periods have already been utilized and Concessionaire fails to make the required payment by the due date, then Concessionaire will be subject to a late charge of $15 per day (or $105 per week) for each day any portion of the License Fee remains unpaid after the due date; provided, however, that the grace period and/or late charge is not intended to be a substitute for, waiver of, or limitation on, any other remedy to which Park District may otherwise be entitled because of Concessionaire's non-payment or late payment of all or any portion of the License Fee.

c. Special Events. As further consideration for the License granted hereunder, Licensee shall provide food and beverage services for Park District and/or Ouilmette Foundation meetings, programs, and events (collectively, "Park District Special Events") at cost two times per calendar year during the term of this Agreement. At cost shall be at around 50-60% of what normally would be charged for any similar event and include the cost for food and beverage, labor, and other related expense. Licensee shall not charge Park District or Ouilmette Foundation a room fee or set-up fee for Park District Special Events. The Parties shall meet from time-to-time to discuss the Park District Special Events and shall mutually agree on the number, dates, times, and durations of the Park District Special Events. In the event that the Park District chooses to hold an event in the space without using the Licensee for food and beverage service, it may do so in lieu of doing it at cost as outlined above in this section.

7. Security Deposit. As security for the performance of Concessionaire's obligations under this License Agreement, contemporaneous with the execution and delivery of this License Agreement, Concessionaire shall deposit (the "Security Deposit") with Park District the sum of Three Thousand

and 00/100 Dollars ($3,000.00). Park District shall not be required to keep this Security Deposit in a separate account and Concessionaire shall not be entitled to interest thereon.

If Concessionaire shall fully and faithfully comply with and discharge its responsibilities under all of the provisions of this Agreement, the Security Deposit or any balance thereof shall be returned to Concessionaire at the expiration of this License. If Concessionaire defaults under or breaches any provision of this Agreement, including without limitation those provisions relating to the payment of the License Fee, then Concessionaire, unless otherwise stated herein, shall be given ten business days to cure any default. If upon notice Concessionaire fails to cure said default within ten-business days, unless otherwise stated herein or agreed to between the parties, Park District may use, apply or retain all or any part of the Security Deposit towards the payment of any sum in default, or towards the payment of any other amount which Park District may spend or become obligated to spend by reason of Concessionaire's breach or default, or to compensate Park District for any other loss, cost, damage or expense which Park District may incur or suffer by reason of Concessionaire's breach or default. The Park District will provide written notice to Concessionaire before using, applying or retaining all or any part of the Security deposit, In the event Park District uses all or any portion of the Security Deposit as permitted in this Paragraph 7, and as a condition to continuation of the License, Park District reserves the right to require Concessionaire to deposit additional sums necessary to restore the Security Deposit to the required amount.

Concessionaire understands and acknowledges that the Security Deposit does not constitute prepayment of all or any portion of the monthly Concessionaire fee payable under this License Agreement and is deposited solely as security for Concessionaire's full and faithful performance under and compliance with the provisions of this Agreement, and Concessionaire may not and shall not apply all or any portion of the Security Deposit, or any balance thereof, towards payment of any one or more installments of the monthly License Fee provided for in Paragraph 6, above. Concessionaire further understands and acknowledges that the Security Deposit is not intended to constitute and shall not constitute a deposit in the nature of liquidated damages in the event of Concessionaire's breach of or default under this Agreement. The right of Park District to use the Security Deposit in the manner permitted by this Agreement and the Park District's exercise of such right shall not constitute a waiver of or preclude Park District from exercising any other rights and remedies, or from recovering damages, available at law or in equity by virtue of Concessionaire's failure to carry out its obligations under, or its breach of or default under, this Agreement.

8. Reporting. In addition to annual reporting requirements, Concessionaire shall, upon the Park District's request, provide the Park District with a quarterly report of gross sales figures. Said quarterly report shall include separate entries for "Food," "Non-Alcoholic Beverages" and "Alcoholic Beverages." Any requested reports pursuant to this Paragraph 8 shall be submitted by Concessionaire to the Park District during the month immediately following the final month in which the sales detailed in said report have been completed, and shall be delivered to the Park District within a mutually agreed upon reasonable time. Concessionaire shall provide the Park District with copies of all point-of-sale summary data and evidence of payment of sales taxes relevant to Wilmette Park District sales on a monthly basis. Given the fluid nature of financial reporting during the year and the likelihood that such quarterly reporting may be created in-house rather than a costly outside accounting firm, the Park District acknowledges that various entries in the quarterly reporting may be modified in the official certified end of the year annual accounting..

9. Duty of Care: Maintenance; Repairs and Alterations. Concessionaire (a) has examined the Golf Club, the Licensed Space, and the Licensed Equipment prior to execution of this Agreement and is satisfied with their condition; (b) acknowledges that no representation as to the condition or repair

thereof has been made by Park District other than as expressly contained in this Agreement; (c) acknowledges that no agreement or promise to alter, repair or improve the Golf Club, the Licensed Space, or Licensed Property other than as expressly contained in this Agreement, has been made by Park District; and (d) agrees to return to Park District, the Licensed Space and the Licensed Property, in a condition as good or better as when first used by Concessionaire, reasonable wear and tear excepted.

Concessionaire shall maintain the Licensed Space and all fixtures, equipment, machinery and other personal property located thereon and therein in a clean, neat, orderly, sanitary, pest-free and safe condition and in conformity with applicable federal, state, county and local laws, ordinances, rules and regulations. Park District shall maintain and repair all structural and mechanical components of the Premises and Licensed Space, and shall supply heat, water and electricity for the Licensed Space.

Concessionaire shall provide all janitorial supplies and services required to properly clean and operate the Licensed Space and the equipment and furnishings.

Concessionaire shall be responsible for sanitation of garbage containers and the garbage storage areas of the Licensed Space. Park District shall provide for hauling the garbage and refuse from the Licensed Space. Concessionaire shall not be responsible for the cost for hauling the garbage and refuse from the licensed space.

Concessionaire shall permit inspection of the Licensed Space by authorized representatives of state, county or local departments of public health or any other agency exercising similar jurisdiction and by representatives of the Village of Wilmette to ensure compliance with Village laws, rules and regulations pertaining to liquor control; shall promptly and fully comply with any recommendations or requirements of same; and shall be solely responsible for any fines or citations issued in connection therewith.

Concessionaire shall not perform any repairs (other than to Concessionaire's Property) or make any installations or alterations to any of the licensed property without notification to and prior written permission from Park District. Any remodeling or repairs required as the result of the installation or removal of any licensed property shall be completed only with Park District's prior written consent and at the cost and expense as determined by the parties. For purposes of this section notification and written permission is not needed for minor day to day wear and tear repairs that do not require the removal of parts and/or do not substantively alter or modify the property.

Any equipment installation remodeling, or repairs by Concessionaire shall be in accordance with applicable building codes and health ordinances and any conditions imposed by Park District.

Any remodeling or repairs required as the result of the installation or removal of any Licensed Property or Concessionaire's property shall also be completed to the satisfaction of the Park District.

Alterations, improvements and fixtures made or installed by Concessionaire shall become the property of Park District at the end of the License Term, unless agreed to in writing by the parties or if Park District requires Concessionaire to remove same. Concessionaire shall be responsible for and shall pay to Park District promptly, upon demand and proof of the same, the cost of any restoration or repair to the Premises, Licensed Space, or Licensed Property which results from the removal of such alterations, improvements and/or fixtures.

10. Access; Inspection. Park District shall retain keys to the Clubhouse and Licensed Space and shall provide Concessionaire with duplicate keys thereto. Concessionaire shall not change the locks. At times when the Golf Club is not staffed by Park District personnel, Concessionaire is responsible for facility supervision and securing the Clubhouse at the conclusion of Concessionaire's events. Park District reserves the right to enter upon the Licensed Space at any reasonable time to insure compliance by Concessionaire with the covenants of this Agreement, and to do any and all work of any nature which it deems necessary for the preservation, maintenance and operation of the Licensed Space or other portions of the Golf Club affected by Concessionaire's operations. In an effort not to disrupt Concessionaire's flow of operations and to best address any potential concerns, Park district shall provide Concessionaire with 24 hours' notice should it wish exercise its right to enter upon the licensed space for inspection. Concessionaire shall be liable for all expenses incurred by Park District, including hourly labor charges, for work done to preserve and maintain the Licensed Space or other affected portions of the Golf Club when such work is required by virtue of Concessionaire's negligence or non-compliance with its obligations under this Agreement. Non-compliance with any obligations shall be subject to the notice requirements provided for herein.

Park District also reserves the right to evaluate the services of Concessionaire and its performance under this Agreement, generally, and in the event such services or performance are not in conformity with the requirements of this Agreement as determined by Park District, despite appropriate notice being given and an appropriate opportunity to cure said issue being provided to Concessionaire, as set forth in this agreement, then the Park District may terminate the License in accordance with Paragraph 18, below. The foregoing rights of Park District are not intended to create and shall not be construed as creating or imposing any affirmative obligation on the part of Park District to inspect, maintain or repair the Licensed Space or any other portions of the Golf Club, nor any liability on the part of Park District for its failure to make any such inspections or repairs or to perform any maintenance function required otherwise to be performed by Concessionaire under this Agreement.

11. Independent Contractor Relationship.

a. It is understood, acknowledged and agreed by the Parties that the relationship of Concessionaire to Park District arising out of this Agreement shall be that of an independent contractor. Concessionaire has sole and exclusive rights and responsibilities with respect to and control over (i) the means and methods by which it conducts the Food Concession; (ii) its employees, including without limitation their terms of employment, working conditions, compensation and discipline; and (iii) the terms under which it contracts with third parties. Neither Concessionaire nor any employee or agent of Concessionaire is an employee or agent of Park District and therefore is not entitled to any benefits provided by Park District to its employees. Concessionaire has no authority to employ/retain any person as an employee or agent for or on behalf of Park District for any purpose. Neither Concessionaire nor any person engaging in any work or services related to the License at the request, or with the actual or implied consent, of Concessionaire may represent himself to others as an employee of Park District. Should any person indicate to Concessionaire or any employee or agent of Concessionaire, by written or oral communication, course of dealing, or otherwise, that such person believes Concessionaire or any employee or agent of Concessionaire to be either an employee or agent of Park District, Concessionaire shall immediately notify Park District in writing of such contact and shall use its best efforts to correct such belief. In accepting delivery or paying for any goods or services for the Food Concession, Concessionaire shall do so in Concessionaire's own business name and not in the name of Park District. Concessionaire shall not include the words "Wilmette Park District" or variations thereof on any checks, drafts, notes,

invoices or in the letterhead of any stationery of Concessionaire. However, for the sole purpose of delivery of supplies, Concessionaire shall be allowed to use the name "Wilmette Golf Club" as a reference to location only.

b. Prior to commencing Concession operations or prior to the first utilization of a vendor, Concessionaire shall provide Park District with a complete list of the names and addresses of vendors from whom Concessionaire will be purchasing goods and/or services in connection with the Food Concession. Concessionaire understands and acknowledges that the purpose of such list is to enable Park District, if it chooses, to notify the vendors of the independent relationship of Concessionaire and to advise them that Concessionaire and not Park District is solely responsible for the payment of goods or services purchased from such vendors.

12. No Liability of Park District. Park District is not responsible or liable for any injury, damages, loss or costs sustained or incurred by any person including without limitation Concessionaire's employees, or for any damage to, destruction, theft or misappropriation of any property, relating in any way, directly or indirectly, to the License or operation of the Food Concession. Park District is not liable for acts or omissions of Concessionaire or any of the Concessionaire's employees, contractors, agents or other persons purporting to act at the direction or request, on behalf, or with the implied or actual consent, of Concessionaire.

13. Indemnification of Park District. To the fullest extent permitted by law, Concessionaire shall indemnify and hold harmless Park District, its park commissioners, officers, employees, agents and volunteers against and from any and all liability, loss, damage, cost or expense, including court costs and reasonable attorneys' fees, which any such indemnified person or entity may sustain, incur or be required to pay for injuries to, or deaths of persons, or damage to or destruction of property directly or indirectly arising out of or connected with or incident to the granting of the License or the operation of the Food Concession and the activities contemplated by this Agreement, except that Concessionaire shall have no liability for damages or the costs incident thereto caused solely by the negligent or intentional wrongful act of Park District. Concessionaire shall similarly protect, indemnify and save harmless the Park District, its park commissioners, officers, employees, agents and volunteers against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of Concessionaire's breach of any of its obligations under, or Concessionaire's default of, any provision of this Agreement. Nothing contained in this Agreement is intended to be, or shall operate as, a waiver by Park District of the immunities afforded under the Local Governmental and Governmental Employees Tort Immunity Act.

14. Insurance. In furtherance and not in limitation of its foregoing indemnification obligation, Concessionaire shall obtain and maintain at all times during the License Term insurance coverage written for not less than the limits of liability, and under all the other terms and conditions, set forth in **Exhibit D** attached to and incorporated by reference in this Agreement, and shall name Park District as an additional insured with respect to all such coverage.

15. Compliance With Laws.

Concessionaire shall comply fully and cause its employees to comply fully with all federal, state, county and local laws, rules and regulations applicable to its operation of the Food Concession and performance of its obligations under this Agreement, and shall obtain at its own cost and expense all permits and licenses which may be required in order for Concessionaire to conduct its business operations with respect to the Food Concession, including without limitation the following:

a. Concessionaire shall comply fully and cause its employees to comply fully with all laws, ordinances, rules and regulations pertaining to food preparation, service and sanitation, and sale and service of alcoholic beverages. Without limiting the generality of the forgoing, Concessionaire shall strictly obey all federal, state and local laws, ordinances, rules and regulations pertaining to the sale and service of alcoholic beverages, including, but not limited to, the Wilmette Village Code as now and hereafter amended and prohibition on sales or service to minors. Concessionaire shall not sell, or otherwise make available any food or alcoholic beverage without first obtaining all required licenses and permits.

b. Concessionaire shall comply and to cause its employees to comply fully with the Title VII of the federal Civil Rights Act of 1964, the Civil Rights Act of 1991, the Age Discrimination in Employment Act, the Illinois Human Rights Act and the Americans with Disabilities Act and with all applicable rules and regulations promulgated thereunder, and Concessionaire represents, certifies and agrees that no person shall be denied or refused service or other full or equal use of Concessionaire's services, nor denied employment opportunities by Concessionaire, on the basis of race, creed, color, religion, sex, national origin or ancestry, citizenship status, age, physical or mental handicap unrelated to ability, marital status, unfavorable discharge from military service, association with a person with a disability, or any other basis prohibited by applicable law.

Concessionaire certifies that it currently has in place, and shall maintain in place during the License Term, a written sexual harassment policy as required under the Illinois Human Rights Act.

c. Concessionaire certifies that no official, employee or agent of Park District has been employed or retained to solicit or aid in the procuring of this Agreement, or will be employed or otherwise benefit from this Agreement.

d. Concessionaire certifies that neither it nor any of its officers or directors has been convicted of bribery or attempting to bribe an officer or employee of the State of Illinois, or made an admission to guilt of such conduct which is a matter of record but has not been prosecuted for such conduct, in violation of the Illinois Purchasing Act.

e. Concessionaire certifies that neither it nor any of its officers or directors has been convicted of a violation of either Section 33E-3 or Section 33E-4 of the Illinois Criminal Code, pertaining to bid rigging or bid rotating.

f. Concessionaire shall notify Park District immediately if at any time during the License Term circumstances change such that any such information or representation becomes untrue or misleading in any respect.

16. Real Estate/Leasehold Taxes and Utilities. Concessionaire shall be responsible to pay any and all real estate, leasehold, or other tax, which may be assessed against all or any portion of the Premises solely as the result of Concessionaire's operation of the Food Concession or the grant of the License to Concessionaire. Except if otherwise agreed to between the parties Concessionaire shall not be obligated to pay any utilities for the Licensed Space.

17. No Lease. The Licensed Space is not leased to Concessionaire; it is a licensee and not a lessee thereof and its continued use of the Licensed Space is specifically subject to the terms of this Agreement.

18. Termination.

a. This Agreement and the License granted hereunder may be terminated prior to its expiration under any of the following circumstances;

i. In the event Concessionaire shall breach or be in default, under any of the provisions of this Agreement (with the exception of Paragraph 14 or subparagraphs 15a, 15b, 15c, 15d or 15e), District may terminate this Agreement and License if Concessionaire shall not have cured (or commenced to cure in the event such breach of default is of a nature that it cannot be cured within five days) such default within five (5) days after District shall have notified Concessionaire thereof in writing; provided, however, that if Concessionaire shall have breached or been in default under the same or any other provision of this Agreement on a previous occasion, District may terminate the Agreement and License immediately without affording Concessionaire an opportunity to cure the breach or default, upon written notice to Concessionaire. Park District shall have the right to suspend Concessionaire's License during a cure period.

ii. In the event Concessionaire shall breach or be in default under Paragraph 14 or subparagraphs 15a, 15b, 15c, 15d or 15e of this Agreement, District may terminate the License immediately upon written notice to Concessionaire or in the case of Paragraph 14 may suspend the License until such insurance coverages are obtained, without affording Concessionaire an opportunity to cure the breach or default.

iii. In the event Concessionaire shall have (1) filed a voluntary petition in bankruptcy or made an assignment for benefit of creditors; (2) consented to the appointment of a receiver or trustee of all or part of his property; or (3) an involuntary petition in bankruptcy shall have been filed in regard to Concessionaire and the same shall not have been dismissed within ten (10) days of such filing, the Agreement and License shall automatically terminate.

iv. In the event District discontinues the operation of the Golf Club for any reason whatsoever, the License shall automatically terminate. In the event District suspends the operation of the Golf Club for any reason the License shall automatically be suspended for the same period.

v. In the event the Licensed Space is rendered unusable by reason of fire or other casualty, the Park District may terminate this Agreement or elect to repair. If Park District elects to repair, this Agreement shall remain in effect, provided that if the Park District does not complete such repairs within thirty (30) days from the date of the occurrence of the casualty, Concessionaire shall have the option to terminate this Agreement.

vi. In the event Park District shall fail to perform any of its material obligations under this Agreement, Concessionaire may terminate this Agreement and License if Park District shall not have cured (or commenced to cure in the event such failure is of

such a nature that it cannot be cured within five days) such failure within five (5) days after Concessionaire shall have notified Park District thereof in writing.

In the event of termination under this Paragraph 18, all rights of Concessionaire and obligations of Park District shall cease. Park District's right to collect sums due from Concessionaire under this Agreement and remedies for breach of this Agreement and Concessionaire's obligations to make such payments and compensate Park District for such breach shall continue after termination of this Agreement and License.

19. Notices. All notices required or permitted to be given under this Agreement shall be deemed given when such notice is deposited in the United State mail, with postage thereon prepaid, addressed to the other party at the following addresses:

If to Park District: Wilmette Park District
1200 Wilmette Avenue
Wilmette, IL 60091
Attention: Executive Director

If to Concessionaire: Madden Restaurant Concepts LLC
Madden Restaurant Concepts LLC
122 S. Richmond Lane
` Wilmette, IL 60091
Attention: Michael Madden

EMAIL
To Michael Madden (mfm@lcfaj.com)
cc: David J. Rivelli, esq. (rivellilaw@gmail.com)

20. No Waiver. The waiver by Park District of any breach or default under any provisions of this Agreement shall not be deemed to constitute a waiver of such provision for any subsequent breach or default of the same or any other provision. The acceptance of any payment by Park District shall not be deemed to constitute a waiver of any prior occurring breach or default by Concessionaire of any provision of this Agreement regardless of the knowledge of Park District of such breach or default at the time of its acceptance of such payment.

21. Entire Agreement; Modifications. This Agreement contains all of the terms and conditions agreed on by the Parties with respect to the subject matter hereof, and no other alleged communications or agreements among the Parties, written or otherwise, shall vary the terms hereof. Any modifications of this Agreement and the License granted herein must be in writing signed by all Parties and dated on or subsequent to the date hereof.

22. Governing Law. This Agreement shall be governed by and construed in accordance with the laws of the State of Illinois.

23. License Non-Transferable. Concessionaire shall have no authority or power to sell, transfer or assign this Agreement or the License, or any interest therein, nor any power or authority to permit any other person or entity to have any interest in or use any part of the Licensed Space for any purposes whatsoever without the prior written consent of Park District, it being the intention of this Agreement to grant the License solely to Concessionaire and neither directly or indirectly to any other person or entity.

24. Counterparts. This Agreement may be signed upon any number of counterparts with the same effect as if the signatures to each were upon the same Agreement.

25. Severability. The invalidity of any section, paragraph or subparagraph of this Agreement shall not impair the validity of any other section, paragraph or subparagraph. If any provision of this Agreement is determined to be unenforceable, such provision shall be deemed severable and the Agreement may be enforced with such provision severed or as modified by such court.

26. No Third Party Beneficiaries. This Agreement is entered into solely for the benefit of the Parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement or to acknowledge, establish, or impose any legal duty to any third party.

* * *

Remainder of Page Intentionally Blank

Signature Page to Follow

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

WILMETTE PARK DISTRICT	**MADDEN RESTAURANT CONCEPTS LLC**
By: _____	By: _____
Title: _____	Title: _____
ATTEST: _____	ATTEST: _____
Title: _____	Title: _____
Date: _____	Date: _____

EXHIBIT A

EQUIPMENT LIST

- **Beverage-Air Bar Fridge & Freezer, Sautee Fridge, Grill Fridge**
- **Continental Bar Fridge**
- **Blodgett top & bottom convection oven**
- **Model #23050-0011 S/N#SNG0070082 Model#23050-0010 S/N#SNG0030730**
- **Scotsman Ice maker nugget style Model# MDT5N40A-1B S/N #04111320012067**
- **Perlick Snack Bar Fridge**
- **True Stand up fridge**
- **Salad Boy Low Fridge**
- **Avantico Snack Bar, Service Bar & Freezer**
- **Food Warmers Back Bar Wells Model3MOD-100D S/N#CAD42787 Kitchen counter APW/WYOTT Model# W-3VI S/N#814701304026 Model# W-6 S/N 803401606002 Hatco Model # HW-FUL S/N#C936331522**
- **Vulcan Char-broiler Model#VCCB30-9 S/N#2038351A05 Gas range Model#GH45 S/N#481525276**
- **Pitco Fryer Model (Left & Right) #SG14-S S/N#G05EA010399 G05EA010400**
- **Flat top grill Star Ultra-max**
- **Sandwich carts Turbo-air Model#TST-605D S/N#KS616BX028 Model#TST-36SD S/N#S310B12009**
- **Reach in freezer True Model#T-23F-2 S/N#840966**
- **Double door reach in refrigerator True Model#TS-28-2PT S/N#1-3483125**
- **Heat Lamps Hatco Model# GRAH-30 S/N 9557061706 Model#GRAH-54 S/N9463501703**
- **Manitowoc Ice Maker**
- **Center Line Meat Slicer**
- **Wolf Grill**
- **Hood System**
- **Dishwasher Hobart Conveyor type Model#C64A S/N#851046656**
- **Kolpak Keg Cooler Walk-in cooler/freezer**

FURNITURE

- **Event Tent**
- **AMX Pendant Lights (4)**
- **Maharam Rugs (3)**
- **Green Lounge Chairs (6)**
- **Aria Lounge Chairs (6)**
- **Terazzo Coffee Tables (3)**
- **Outdoor Dining Chairs (82)**
- **Bar Stools (24)**
- **Adirondack Chairs (12)**
- **Interior Tables (16)**
- **Exterior Tables (18)**
- **Interior Chairs (68)**

EXHIBIT B

Proposed Menu

Current Menus posted on website for Brunch, Lunch, Dinner, Drinks and Events.

EXHIBIT C

DAYS AND HOURS OF OPERATION

Concessionaire shall operate the Food Concession during all days and hours listed below. Any changes to such days or hours of operation shall require advanced written agreement of Park District and Concessionaire.

Hours of Minimum Operation:

Golf Season: March 16 – November 30

Weekdays (Monday-Thursday) 8:00 a.m. – Sunset
Weekends: 7:00 a.m. (or dawn) – Sunset

Off-Season: December 1 – March 15

Weekdays: At discretion of Vendor

Beverage Cart:

May 15 – October 15:	REQUIRED on the course 11:00-7:00 daily. On slow days check with golf staff about reducing daily hours.
October 16 – May 14:	When Weather Permits.

Banquets:

Large Room

April 15 – October 15:	Buyouts ONLY for Golf-related banquets may be held during the golf season.
October 16 – April 14:	Booked anytime - Must accommodate golfers if course is open

Small Room, Tent & Pro Shop Patio

May be booked anytime with parking considerations and approval of Golf General Manager

.

EXHIBIT D

INSURANCE COVERAGE

LIQUOR – SALE/SERVING

Concessionaire shall procure and maintain for the duration of this Concession Agreement insurance against claims for injuries to persons or damages to property which may arise from or in connection with Concessionaire's operation and use of the Licensed Space. The cost of such insurance shall be borne by Concessionaire.

A. Commercial General and Umbrella Liability Insurance

Concessionaire shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than $1,000,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this location.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

Liquor liability coverage and product liability coverage is also to be provided with a limit not less than $1,000,000 per occurrence.

Park District shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 26 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to Park District.

B. Business Auto and Umbrella Liability Insurance

If applicable, Concessionaire shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than $1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos.

Business auto insurance shall be written on Insurance Services Office (ISO) form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage equivalent to that provided in the 1990 and later editions of CA 00 01.

C. Workers Compensation Insurance

If applicable, Concessionaire shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than $1,000,000 each accident for bodily injury by accident or $1,000,000 each employee for bodily injury by disease.

D. If Park District has not been included as an insured under the CGL using ISO additional insured endorsement CG 20 26 under the Commercial General and Umbrella Liability Insurance required in this Contract, Concessionaire waives all rights against Park District and its officers, officials, employees,

volunteers and agents for recovery of damages arising out of or incident to the Concessionaire's use of the premises.

E. General Insurance Provisions

1. Evidence of Insurance

Prior to using premises, Concessionaire shall furnish Park District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

All certificates shall provide for 30 days' written notice to Park District prior to the cancellation or material change of any insurance referred to therein. Written notice to Park District shall be by certified mail, return receipt requested.

Failure of Park District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of Park District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Concessionaire's obligation to maintain such insurance.

Park District shall have the right, but not the obligation, of prohibiting Concessionaire from occupying the premises until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by Park District.

Failure to maintain the required insurance may result in termination of this use agreement at Park District's option.

Concessionaire shall provide certified copies of all insurance policies required above within 10 days of Park Districts' written request for said copies.

2. Acceptability of Insurers

For insurance companies which obtain a rating from A.M. Best, that rating should be no less than A VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A VII or a Best's rating is not obtained, Park District has the right to reject insurance written by an insurer it deems unacceptable.

3. Cross-Liability Coverage

If Concessionaire's liability policies do not contain the standard ISO separation of insureds provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.

4. Deductibles and Self-Insured Retentions

Any deductibles or self-insured retentions must be declared to Park District. At the option of Park District, Concessionaire may be asked to eliminate such deductibles or self-insured retentions as respects Park District, its officers, officials, employees, volunteers and agents or required to procure a bond guaranteeing payment of losses and other related costs including but not limited to investigations, claim administration and defense expenses.

F. Indemnification

Concessionaire shall indemnify and hold harmless Park District and its officers, officials, employees, volunteers and agents from and against all claims, damages, losses and expenses, including but not limited to legal fees (attorney's and paralegals' fees and court costs), arising from or in any way connected with (i) the use of the premises or of any business or activity thereon, or any work or thing whatsoever done, or condition created in or about the premises during the use; (ii) any act, omission, wrongful act or negligence of Concessionaire or any of Concessionaire's contractors or subcontractors, or the partners, directors, officers, agents, employees, invitees Concessionaire or Concessionaire's contractors or subcontractors; (iii) any accident, injury or damage whatsoever occurring in or at the premises regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. Concessionaire shall similarly protect, indemnify and hold and save harmless Park District, its officers, officials, employees, volunteers and agents against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of Concessionaire's breach of any of its obligations under, or Concessionaire's default of, any provision of the Contract

STAFF MEMO

Memorandum

Date: October 26, 2026

To: Chris Lindgren, Executive Director

From: Josh Wallace, Superintendent of Parks & Planning

Re: Centennial Cooling Tower Project – Water Main Relocation

Statement

As part of the Centennial Cooling Tower Replacement project, the existing water main supplying the fire hydrant needs to be relocated to accommodate the new cooling tower installation. During excavation, it was determined that the previously identified and marked water main was not located exactly where it was marked, creating a conflict with the proposed cooling tower location.

If the water main remains in its original location, the cooling tower would impede the adjacent drive lane, reducing the available width for vehicle access. Relocating the water main allows the cooling tower to be installed in the planned location while maintaining the existing drive lane.

Next Steps

Staff are currently soliciting bids for the water main relocation work. Once bids are received and evaluated, staff will return to the Board in November with a recommendation for contract award.