

ORDINANCE 25.26.xx

AN ORDINANCE ADOPTING A COMBINED ANNUAL BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CRYSTAL LAKE PARK DISTRICT, CRYSTAL LAKE, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2026 AND ENDING APRIL 30, 2027, AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT OR PURPOSE

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CRYSTAL LAKE PARK DISTRICT:

SECTION I.

- A. The Board has heretofore caused to be prepared a combined Annual Budget and Appropriation Ordinance in tentative form, which Ordinance has been conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and
- B. A public hearing was held at the Crystal Lake Park District's Main Beach Pavillion located at 300 Lakeshore Drive, Crystal Lake, Illinois on the 20th day of April 2026 on said Ordinance, notice of said hearing having been given at least one (1) week prior to such hearing by publication in the Northwest Herald, a newspaper published within the Park District; and
- C. That all other legal requirements for the adoption of the Annual Budget and Appropriation Ordinance of the Park District for the fiscal year beginning May 1, 2026 and ending April 30, 2027 have heretofore been performed.

SECTION II.

As part of the annual budget, it is stated:

- A. That the estimated cash on hand at the beginning of the fiscal year is \$12,343,819.
- B. That the estimated cash expected to be received during the fiscal year from all sources is \$20,891,224.
- C. That the estimated expenditures contemplated for the fiscal year are \$26,492,761.
- D. That the estimated cash expected to be on hand at the end of the fiscal year is \$6,742,281.
- E. That the estimated amount of taxes to be received by the CRYSTAL LAKE PARK DISTRICT during the fiscal year is \$9,791,110.

SECTION III.

That the total amount of \$26,492,761 is hereby budgeted and the total amount of \$30,466,676 or so much thereof as may be authorized by law, is hereby appropriated for the corporate and special purposes of the CRYSTAL LAKE PARK DISTRICT, as hereinafter specified for the fiscal year beginning May 1, 2026, and ending April 30, 2027.

Crystal Lake Park District

Amounts Budgeted and Appropriated: 2026-2027

	Budgeted	Appropriated
<u>A. General Fund</u>		
Salaries and Wages	2,487,844	2,861,021
Contractual Services	1,356,362	1,559,816
Commodities	417,407	480,018
Insurance	402,544	462,926
Uncapitalized Improvements	376,150	432,573
Maintenance and Repairs	1,200	1,380
Operating Transfer	187,800	215,970
Other Expenses	156,358	179,812
Debt Services	-	-
TOTAL	\$ 5,385,665	\$ 6,193,515
<u>B. Recreation Fund</u>		
Program Salaries and Wages	1,692,724	1,946,632
Program Contractual Services	807,600	928,740
Program Commodities	219,313	252,210
Salaries and Wages	2,130,765	2,450,380
Contractual Services	515,423	592,736
Commodities	254,681	292,883
Insurance	403,729	464,288
Uncapitalized Improvements	48,850	56,178
Maintenance and Repairs	-	-
Other Expenses	55,786	64,154
TOTAL	\$ 6,128,871	\$ 7,048,201
<u>C. IMRF</u>		
Contractual Services	373,000	428,950
TOTAL	\$ 373,000	\$ 428,950
<u>D. Liability Fund</u>		
Salaries and Wages	46,758	53,772
Contractual Services	7,000	8,050
Commodities	3,000	3,450
Insurance	255,375	293,681
TOTAL	\$ 312,133	\$ 358,953

	Budgeted	Appropriated
<u>E. Bond and Interest Fund</u>		
Other Expenses	204,510	235,187
Bond and Debt Services	2,700,178	3,105,205

TOTAL	\$ 2,904,688	\$ 3,340,391
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F. Audit

Contractual Services	37,000	42,550
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TOTAL	\$ 37,000	\$ 42,550
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G. Special Recreation Fund

Salaries and Wages	356,376	409,832
Contractual Services	6,000	6,900
NISRA Contribution	387,575	445,711
Other Expenses	350,000	402,500

TOTAL	\$ 1,099,951	\$ 1,264,944
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H. Natural History Fund

Program Salaries and Wages	25,450	29,268
Program Contractual Services	1,500	1,725
Program Commodities	8,500	9,775
Salaries and Wages	280,253	322,291
Contractual Services	19,990	22,989
Commodities	32,150	36,973
Insurance	69,025	79,379
Uncapitalized Improvements	1,000	1,150
Other Expenses	500	575

TOTAL	\$ 438,368	\$ 504,123
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I. Lake Usage Decals Fund

Contractual Services	107,480	123,602
Commodities	1,800	2,070
Other Expenses	30,500	35,075

TOTAL	\$ 139,780	\$ 160,747
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	Budgeted	Appropriated
<u>J. Aquatic Fund</u>		
Program Salaries and Wages	31,043	35,699
Program Contractual Services	6,900	7,935
Program Commodities	2,700	3,105
Salaries and Wages	350,506	403,082
Contractual Services	6,700	7,705
Commodities	38,775	44,591
Maintenance and Repairs	-	-
Other Expenses	9,360	10,764

TOTAL	\$ 445,984	\$ 512,882
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K. Food Service

Salaries and Wages	58,469	67,239
Contractual Services	8,100	9,315
Commodities	124,265	142,905
Maintenance and Repairs	-	-
Other Expenses	50	58

TOTAL	\$ 190,884	\$ 219,517
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L. Capital Projects

CERF Other Expenses	-	-
Contractual Services	264,000	303,600
Projects	7,026,598	8,080,588

TOTAL	\$ 7,290,598	\$ 8,384,188
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M. Driving Range Fund

Salaries and Wages	78,880	90,712
Contractual Services	22,300	25,645
Commodities	19,605	22,546
Uncapitalized Improvements	25,410	29,222
Maintenance and Repairs	6,950	7,993
Other Expenses	64,725	74,434
Pro Shop	-	-

TOTAL	\$ 217,870	\$ 250,551
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	Budgeted	Appropriated
<u>N. Racket Club Fund</u>		
Program Salaries and Wages	16,800	19,320
Program Contractual Services	-	-
Program Commodities	500	575
Salaries and Wages	929,584	1,069,021
Contractual Services	144,406	166,067
Commodities	67,665	77,815
Insurance	112,950	129,893
Uncapitalized Improvements	88,950	102,293
Maintenance and Repairs	51,975	59,771
Other Expenses	65,550	75,383
Pro Shop	49,590	57,029
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TOTAL	\$ 1,527,970	\$ 1,757,165

DRAFT

BUDGET AND APPROPRIATION SUMMARY

	BUDGETED	APPROPRIATED
General Fund	5,385,665	6,193,515
Recreation Fund	6,128,871	7,048,201
IMRF	373,000	428,950
Liability	312,133	358,953
Bond and Interest	2,904,688	3,340,391
Audit	37,000	42,550
Special Recreation	1,099,951	1,264,944
Natural History	438,368	504,123
Lake Usage Decals	139,780	160,747
Aquatic	445,984	512,882
Food Service	190,884	219,517
Capital Projects	7,290,598	8,384,188
Driving Range	217,870	250,551
Racket Club	1,527,970	1,757,165
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GRAND TOTAL ESTIMATED EXPENDITURES AND TOTAL APPROPRIATIONS	26,492,761	30,466,676

DRAFT

SECTION IV.

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of the District during the fiscal year beginning May 1, 2026 and ending April 30, 2027 for the respective purposes set forth.

All unexpended balances of the appropriation for the fiscal year ended April 30, 2026 and prior years are hereby specifically reappropriated for the same general purpose for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

SECTION V.

The receipts and revenues of the Crystal Lake Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balance from the preceding fiscal year not required for the purposed for which they were appropriated and levied, shall constitute the General Fund and shall be placed to the credit of such fund.

SECTION VI.

This ordinance shall be in full force and effect from and after its passage and approval and publication as required by law.

PASSED this _____ day of _____, 2026.

AYES: _____ ABSENT: _____

NAYS: _____ ABSTAIN: _____

CRYSTAL LAKE PARK DISTRICT

[SEAL]

By: _____
Board President

ATTEST: _____
Board Secretary

THE CERTIFICATION OF ESTIMATE
OF REVENUES FOR FISCAL YEAR ENDING APRIL 30, 2027

Following are the anticipated revenues of the Crystal Lake Park District for its fiscal year beginning May 1, 2026 and ending April 30, 2027:

SOURCE

Real Estate Taxes	9,721,110
IL Replacement Taxes	70,000
Grants	2,500
Program Revenue	3,968,956
User Fees	353,218
Debt Proceeds	2,843,570
Interfund Transfer	482,810
Interest Income	245,900
Operations Income:	
Driving Range	248,548
Racket Club	1,576,943
Developer Donations	600,000
Miscellaneous	<u>777,669</u>
Total	\$ 20,891,224

I hereby certify that I am the Treasurer of the Crystal Lake Park District and that the above figures are a true and accurate estimate of the District's anticipated revenues.

Treasurer
CRYSTAL LAKE PARK DISTRICT



Date: March 20, 2026

To: Board of Commissioners

**From: Jason Herbster, Executive Director
Tina Becke, Superintendent of Business Services**

Re: Proposed Budget Highlights after March 18, 2026 Board Meeting

The Crystal Lake Park District experienced a strong and impactful Fiscal Year 2025–2026, marked by continued growth in participation and increased demand for District programs, services, and facilities. The community's engagement reflects the important role the Park District plays in enhancing quality of life for residents of all ages.

Throughout the year, staff demonstrated exceptional dedication, professionalism, and adaptability, consistently delivering high-quality services and meaningful recreational opportunities. Their commitment ensured continuity, responsiveness, and excellence during a period of organizational transition.

The Crystal Lake Park District remains a cornerstone of the community's infrastructure, supporting health, wellness, environmental stewardship, and community connection. With a solid operational and financial foundation, the District is well positioned to continue meeting evolving community needs and advancing its mission in the years ahead.

Attached is a copy of the 2026-2027 Proposed Budget for the Crystal Lake Park District along with various corresponding documents including:

- Agency Goals formed by the Comprehensive Master Plan
- Organizational Chart updates
- Proposed Budget Schedule
- Graphs
- Budget Summary Reports
- Operating Coverage Spreadsheet by Fund with total projected figures for Fiscal Year 2025-2026, and budgeted figures for Fiscal Year 2026-2027
- Budget Detail by Fund

Staff developed the Fiscal Year 2026–2027 budget using a zero-based budgeting approach, requiring each expenditure to be evaluated and justified based on current operational needs. This represents the second consecutive year utilizing this method, reinforcing the District's commitment to fiscal discipline and transparent resource allocation.

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The summary below reflects the budget in relation to the District's Fund Balance Policy, which establishes minimum fund balance levels to ensure financial stability. The Fiscal Year 2026–2027 budget includes a planned total fund balance reduction of \$5,601,537, representing a significant improvement from the Fiscal Year 2025–2026 planned reduction of \$7,818,276.

Financial performance for Fiscal Year 2025–2026 continues to trend more favorably than originally projected. Through careful expense monitoring and the timing of certain capital and operational projects, staff anticipate ending the year under budget. This favorable performance strengthens the District's overall financial position and supports long-term sustainability.

Beginning and ending fund balances are evaluated as part of the District's annual tax levy and budget development processes to ensure alignment with the Fund Balance Policy. This approach allows staff to maintain fund balances at appropriate levels, avoiding excess accumulation while preserving sufficient reserves to support operations, financial stability, maintenance, and long-term planning.

The projected change in fund balance for Fiscal Year 2026–2027 is outlined below on a fund-by-fund basis:

The **Combined Corporate Fund (Corporate and Additional Corporate)** is projected to have an ending fund balance of \$3,782,381 as of April 30, 2026. Following completion of the Fiscal Year 2024–2025 Annual Comprehensive Financial Report, the District's new audit firm reclassified developer impact fees from *assigned* to *restricted*. Under the District's Fund Balance Policy, restricted funds are not considered available for operating purposes and are therefore excluded from the operating fund balance calculation.

Of the projected April 30, 2026 fund balance, \$1,836,217 is restricted, reflecting an \$800,000 transfer of restricted developer impact fees to the Capital Projects Fund during Fiscal Year 2025–2026. Based on the remaining unrestricted balance, the Combined Corporate Fund is projected to provide 31% operating coverage, which is in compliance with the District's Fund Balance Policy target.

Staff will transfer the remaining restricted developer impact fees to the Capital Projects Fund during Fiscal Year 2025–2026 to ensure the Combined Corporate Fund reflects only unrestricted, policy-eligible operating reserves. Upon completion of the Fiscal Year 2025–2026 audit in October 2026, staff is not recommending any additional transfers from the Corporate Fund to the Capital Projects Fund.

Looking ahead, the Combined Corporate Fund is projected to end Fiscal Year 2026–2027 with a fund balance of \$888,067, or approximately 14% operating coverage, which is below the District's 30% target. This decrease is primarily due to the reclassification and transfer of developer impact fees, along with adjustments to the tax levy to provide additional support to the Recreation and Museum Funds following reductions in the 2024 levy. Staff will continue to monitor this fund closely and work toward restoring compliance with the 30% operating coverage target during the Fiscal Year 2027–2028 budget cycle. Per General Practices Manual Policy 9.4 - Fund Balance Policy, the District has three years to bring the fund balance back into compliance.

The **Corporate Fund** includes a transfer of \$187,800 to the Debt Service Fund to cover the June interest payment on the District's Alternate Revenue Source (ARS) bonds. Although these bonds are intended to be paid from non-property tax revenues, bond requirements state that the payment amount must first be set aside in the Debt Service Fund before the Board can formally approve the annual abatement that prevents a property tax levy for this debt.

This transfer does not represent an additional expense to the District but rather ensures compliance with bond requirements and proper accounting. The funds remain within the District's overall financial structure and will be reflected in the Debt Service Fund's ending fund balance at fiscal year-end.

The **Recreation Fund** has a budgeted increase in fund balance of \$345,227. The budgeted ending fund balance of \$2,664,144 provides for 43% in operating coverage. Staff did not budget for a transfer from the Recreation Fund to the Capital Projects Fund.

The **IMRF** Fund reflects a budgeted decrease in fund balance of \$14,210 for Fiscal Year 2026–2027. The projected ending fund balance of \$30,857 represents approximately 8% operating coverage, which is below the District's Fund Balance Policy target.

The employer contribution rate for 2026 is 8.58%, an increase of 0.63% from the 2025 rate of 7.95%. This represents the first increase in the employer rate following four consecutive years of declining rates, which had decreased from 12.89% in 2021 to 8.46% in 2024. While the current rate remains significantly lower than historical levels, the increase has contributed to the planned reduction in fund balance along with the addition of two proposed full-time positions.

Staff will continue to closely monitor employer contribution rates, expenditures, and fund balance levels, and will evaluate adjustments as needed to restore compliance with the District's Fund Balance Policy in future budget cycles.

The **Liability Fund** has a budgeted increase in fund balance of \$8,782 even with PDRMA rates increasing for Fiscal Year 2026-2027.

The **Audit Fund** reflects a planned decrease in fund balance of \$952. The projected 2026–2027 balance accounts for anticipated increases in required actuarial services related to Other Post-Employment Benefits (OPEB), as well as costs associated with audit-related certification programs, including the Government Finance Officers Association Certificate of Achievement and the Popular Annual Financial Report (PAFR) Award. In addition, potential grant awards may require single audits, and the associated costs have been included in this fund to ensure compliance with state reporting requirements.

The **Special Recreation Fund** reflects a budgeted decrease in fund balance of \$131,412. The 2025 tax levy extension of \$959,839 is intended to support the District's NISRA contribution and inclusion services, both of which have increased in the proposed budget year. The NISRA contribution has risen in proportion to the District's increasing Equalized Assessed Value (EAV), while inclusion services funding has increased significantly to address the growing demand for accommodation support. Additionally, \$350,000 has been allocated for ADA improvement projects, which will

advance accessibility initiatives while bringing the fund balance closer to the District's Fund Balance Policy target.

The **Museum Fund** supports the operations and programming of the Nature Center and the Colonel Palmer House. This fund reflects a budgeted increase in fund balance of \$34,361, representing a positive turnaround from the Fiscal Year 2025–2026 projected deficit of \$205,283. The 2025 tax levy request increased by \$285,929 compared to the prior year, enabling the fund balance to recover to the projected 21% level, consistent with the District's Fund Balance Operating Coverage Policy target. Staff will continue to closely monitor this fund to ensure long-term financial stability.

The **Lippold Family Golf Center Fund** has a budgeted increase in fund balance of \$30,678. This fund is projected to end the fiscal year 2026–2027 with 113% in operating coverage. Included in the 2026–2027 Proposed Budget are electrical repairs and the purchase of a new zero-turn mower to support the Golf Center maintenance. The transfer of surplus fund balance to the Capital Projects fund is an option for discussion.

The **Racket Club Fund** is projected to end Fiscal Year 2026–2027 with a positive fund balance of \$442,838, representing approximately 29% of operating expenditures. This exceeds the District's Fund Balance Policy minimum of 20%, indicating a strong and stable financial position. Facility usage has increased over the past fiscal year, supporting continued financial stability and enabling planned transfers to the Capital Projects Fund. A transfer of \$60,000 is budgeted for Fiscal Year 2026–2027, representing the third year of an annual repayment plan for the outdoor tennis court replacement completed in Fiscal Year 2023–2024. The budget continues to follow the five-year plan previously developed.

The **Bond and Interest Fund** is budgeted as net zero for Fiscal Year 2026–2027, with estimated rollover bond proceeds of \$1,343,570. Proceeds are calculated using the Debt Service Extension Base (DSEB), which determines the portion of property taxes available for debt service. Projected for capital projects is \$204,510 supporting improvements while staying within DSEB limits.

The **Capital Projects Fund** will carry over Funds not spent in the 2025–2026 Fiscal Year to complete Board approved projects in this budget totaling \$3,270,248. This budget includes the amount in bond issuance capacity used toward capital improvements of \$204,510. Every other year \$1,500,000 has been issued in Alternate Revenue Source Bonds to support capital projects. Fiscal Year 2026–2027 is the year of this issuance. Staff is recommending the issuance of \$1,500,000 Alternate Revenue Source Bonds to support the renovation of the Parks Maintenance Facility.

Also included is the transfer of \$60,000 from the Racket Club Fund, representing the third installment of the outdoor court replacement completed in the 2023–2024 Fiscal Year. Transfers from the Corporate Fund, Recreation Fund, and the Lippold Family Golf Center Fund are not proposed in the 2026–2027 budget.

The proposed fiscal year 2026–2027 budget reflects the District's continued commitment to high-quality services, responsible stewardship of facilities, and investment in both community programs and staff.

A 3.5% merit-based salary and wage increase pool is included, along with continued compliance with the \$15 minimum wage standard. These adjustments are designed to reward strong performance, support employee retention, and remain competitive in the labor market.

To address the growing demand for inclusion services, staff are proposing the addition of a full-time Manager of Inclusion position. Over the past several years, the number of participants requiring one-on-one support has increased significantly and now exceeds 100 individuals annually. This new role will oversee inclusion programming, coordinate aide staffing, and help ensure participants of all abilities can successfully engage in District programs.

The Crystal Lake Park District maintains more than 1,400 acres of park land. Industry benchmarks from the Association of Physical Plant Administrators indicate that municipal park systems typically maintain between 18 and 20 acres per full-time maintenance employee to sustain standard service levels. Based on this benchmark, the District would require approximately 70 full-time Park Services Maintenance employees to maintain current assets at industry standards. The District currently employs 35 full-time Park Services Maintenance staff, reflecting a staffing level significantly below recommended benchmarks. While the benchmark of 70 full-time Parks Services Maintenance staff may be high, 35 is low.

The budget includes funding for one additional full-time Park Services Maintenance position. This position will strengthen the District's ability to maintain the equipment used to maintain parks, athletic fields, playgrounds, and facilities to appropriate standards, and improve response times for maintenance needs. Seasonal staff and contractual services will continue to help lessen the existing gap.

Contracted IT providers will continue to manage cybersecurity monitoring, network security, Microsoft 365 administration, and cloud backup services, ensuring the District maintains compliance and strong protection against cybersecurity threats.

Capital projects are always a major component of the budget. While this year staff's approach is to use the 2026-2027 year as a year to catch up and get our feet back underneath us, there are some large projects still planned to be completed. Capital projects scheduled for the 2026-2027 Proposed Budget are as follows:

- Woodscreek court and shelter renovation project
- Park Services maintenance facility renovation
- West Beach boat launch repair/reconstruction project
- Nature Center HVAC upgrade

Professional services have been budgeted for several areas to prepare for projects that are to be completed in the near future, so they are "shovel ready" and grant ready if appropriate grants become available. Some of these projects are:

- Knaack Park Playground replacement
- Skate Park replacement
- Various asphalt projects (courts, trails, and parking lots)

The budget also prioritizes security and facility improvements across the system. Planned upgrades include expanded security camera installations and several operational capital projects such as:

- Bathroom renovations at Boncosky Complex, Spoerl Building, Grand Oaks, Main Beach, and Oakwoods Lodge
- Batting cage and pitching mound enhancements at the newly renovated Sund Complex
- Renovations to the Administrative Building art room
- Racket Club locker room renovations and building upgrades, including new windows and curtains (funded through the 20 Fund)

Strong revenue performance is projected across multiple areas. Rental facilities continue to see increased bookings and pricing adjustments have strengthened cost recovery. Additional revenue growth is anticipated from new automated batting cage equipment and continued high demand for summer camp programs following record registration levels last year.

The District will also expand its special events lineup. In addition to long-standing favorites such as Concerts in the Park, Puzzle Palooza, Truck & Treat, and the Luminaria Walk, new offerings will include a youth formal dance, themed movie events, and a Halloween Bash.

The District will continue to serve as a community hub by hosting numerous partner and charitable events, including the Special Olympics Polar Plunge, MCYSA International Baseball Tournament, Cardboard Cup Regatta, school district events, the Crystal Lake Soccer Federation Force Tournament, and many nonprofit community gatherings throughout our parks and facilities.

To support the growing maintenance needs of the District's parks and facilities, the District purchased a new facility in 2024 that will be renovated to serve as a centralized Parks Maintenance Operations Center. This facility will house maintenance staff, vehicles, and equipment, improving operational efficiency and response times. Storing equipment indoors will help extend its useful life and reduce long-term replacement costs.

Health insurance is anticipated to increase no more than 9% as part of the previous year's agreement with Blue Cross Blue Shield. The two proposed full-time positions are included in the budgeted health insurance.

Debt service payments included in the budget: Series 2022B principal plus interest \$370,600; Series 2024A principal plus interest \$715,100; Series 2024B interest \$195,000; Series 2025 principal plus interest \$1,355,816; and estimated Series 2026A interest \$55,103. June interest was transferred from the Corporate Fund into the Bond and Interest Fund.

The CPI used for the 2025 Tax Levy was 2.9% and to capture the new property, 3.94% was requested for capped funds. When including the non-capped funds for Special Recreation and Debt Service, the total levy requested was 6.279%. The County Clerk will only extend the funds which are legally permitted. The levy amounts will be reduced if the Park District is over the limit but never added to if the levy is under the limit. The County Clerk sent out the confirmations and the District's request was reduced by \$125,030. The 2025 Tax Levy will be collected and used in the 2026-2027 Budget.

Below are the previous CPI limitations:

- From 2019 to 2020 (levy year 2021), consumer prices for all items rose 1.4 percent.
- From 2020 to 2021 (levy year 2022), consumer prices for all items rose 7.0 percent.
- From 2021 to 2022 (levy year 2023), consumer prices for all items rose 6.5 percent.
- From 2022 to 2023 (levy year 2024), consumer prices for all items rose 3.4 percent.

For the 2026-2027 Proposed Budget:

- From 2023 to 2024 (levy year 2025), consumer prices for all items rose 2.9 percent.

For the future 2027-2028 Budget:

- From 2024 to 2025 (levy year 2026), consumer prices for all items rose 2.7 percent.



MEMORANDUM

DATE: September 12, 2025

TO: Staff/Commissioners

FROM: Jason Herbster, Executive Director
Tina Becke, Superintendent of Business Services

SUBJECT: Fiscal 2026-2027 Budget Timeline

Please see the proposed budget timeline below:

RECOMMENDATION:

Staff Incode budget entry open since July

January 30, 2026—Deadline for budget and projections to be entered in Incode

February 2-13, 2026—Department & Staff budget review/Management Staff budget meetings

February 23, 2026—Draft Budget to Board of Commissioners

March 2, 2026—Budget workshop meeting with Board of Commissioners to review budget

March 18, 2026 - Budget and appropriation ordinance, in tentative form, on file for public inspection (at least 30 days prior to final action)

April 7, 2026 - Publish notice of public hearing on the budget and appropriation ordinance (at least one week prior to hearing)

April 20, 2026 - Hold hearing/enact ordinance to adopt budget

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**PROPOSED BUDGET SUMMARY
ALL FUNDS COMBINED
2026-2027 FISCAL YEAR**

REVENUE

Taxes	\$ 9,791,110
User Fees	353,218
Program Revenue	3,968,956
Operations Income	3,203,160
Debt Proceeds	2,843,570
Operating Transfer In	482,810
Grants	2,500
Interest Income	<u>245,900</u>
Total Revenue	\$ 20,891,224

EXPENSE

Program Expenses	\$ 1,047,012
Program Salaries & Wages	1,766,017
Salaries & Wages	6,719,435
Contractual Services	3,014,180
Commodities	1,008,938
Insurance	1,243,623
Maintenance/Repair	600,485
Debt Service	2,700,178
Park Development/Capital Improvement	7,522,508
NISRA Contribution	387,575
Operating Transfer Out	<u>482,810</u>
Total Expenses	\$ 26,492,761

Net Fund Income/Loss	\$ (5,601,537)
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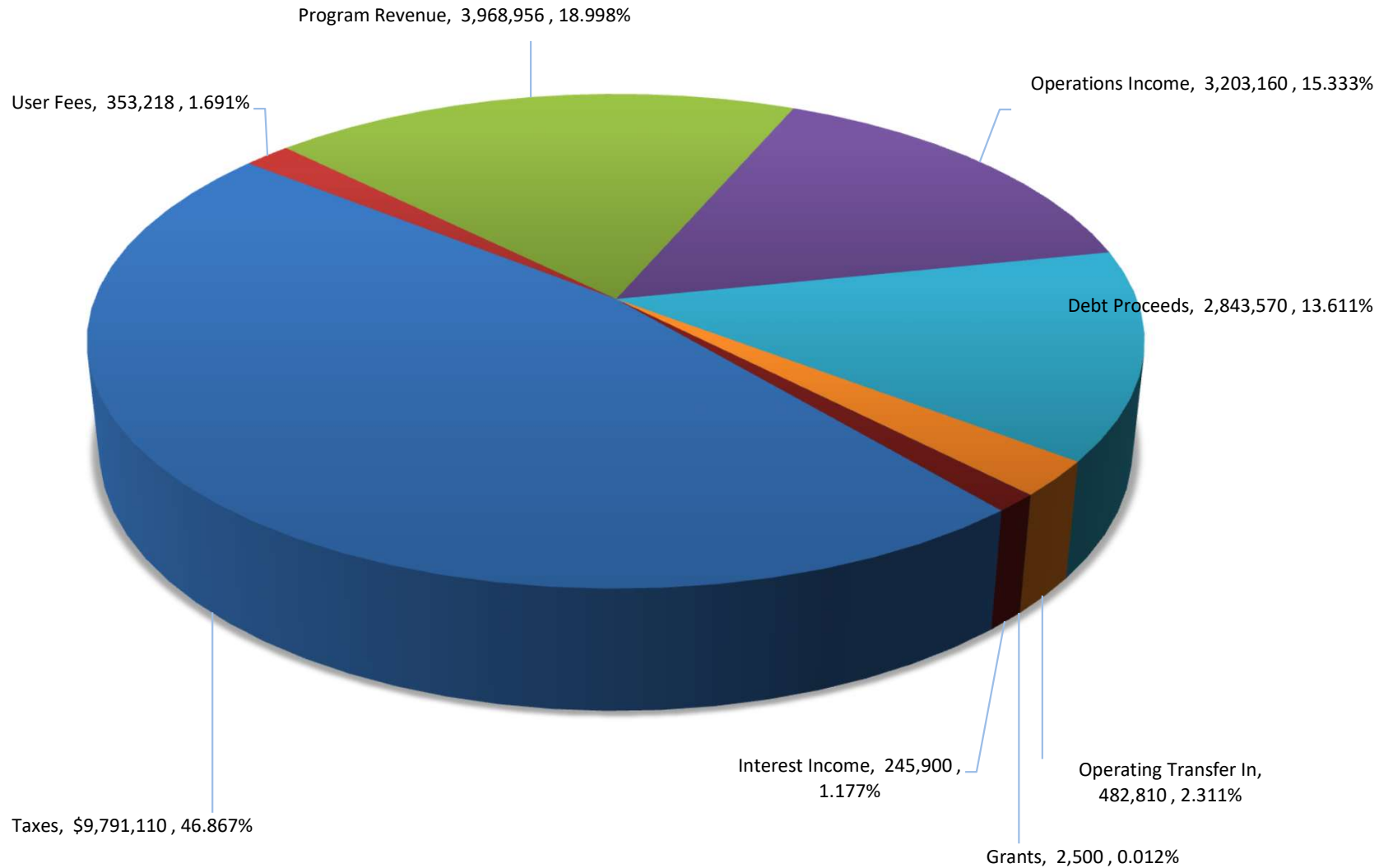
Projected Beginning Fund Balance 5/1/2026	\$ 12,343,819
Total Revenue	20,891,224
Total Expense	<u>(26,492,761)</u>
Estimated Ending Fund Balance 4/30/2027	<u>\$ 6,742,282</u>



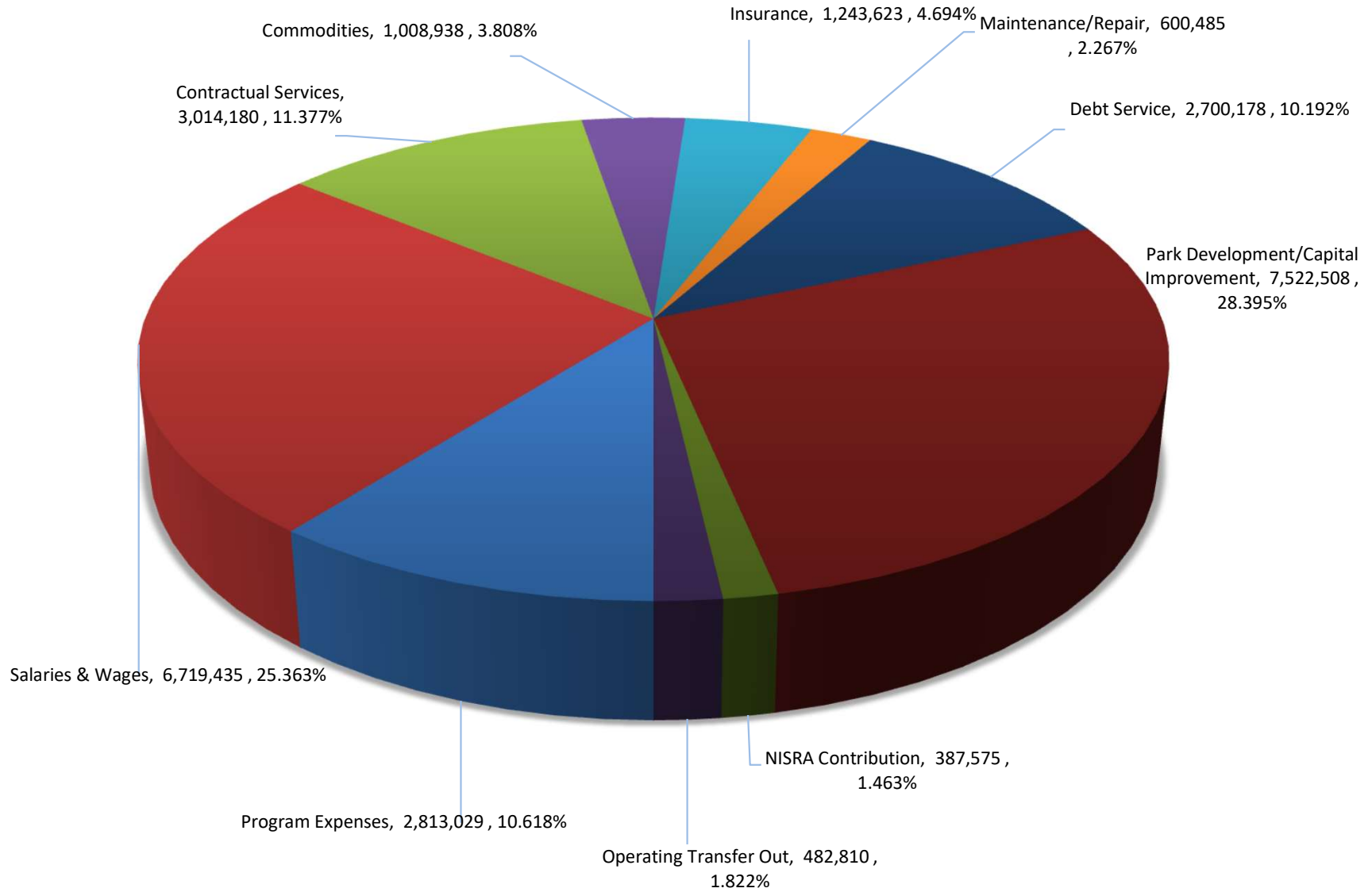
Budget Operating Coverage

Fund	(01),(09),(10),(11),(12)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(15) Capital	(16)	(19)	(20)	
FY 2026-2027	Corporate*	Recreation	IMRF	Liability	Bond/Int	Audit	Special Recreation	Museum	Equipment Replacement	Capital Projects	Lippold Family Golf	Racket Club	Total
PROJECTED BUDGETED FUNDS	Corporate*	Recreation	IMRF	Liability	Bond/Int	Audit	Special Recreation	Museum	Equipment Replacement	Capital Projects	Lippold Family Golf	Racket Club	Total
Estimated Beginning Fund Balance 5/1/26	\$ 1,946,164	\$ 2,318,916	\$ 45,067	\$ 62,474	\$ 212,938	\$ 25,267	\$ 185,788	\$ 55,562	\$ 58,359	\$ 6,824,690	\$ 214,728	\$ 393,865	\$ 12,343,819
Projected Budgeted Revenues	\$ 5,104,216	\$ 6,474,098	\$ 358,790	\$ 320,915	\$ 2,904,688	\$ 36,048	\$ 968,539	\$ 472,729	\$ 10,500	\$ 2,415,210	\$ 248,548	\$ 1,576,943	\$ 20,891,224
Projected Budgeted Expenses	\$ (6,162,313)	\$ (6,128,871)	\$ (373,000)	\$ (312,133)	\$ (2,904,688)	\$ (37,000)	\$ (1,099,951)	\$ (438,368)	\$ -	\$ (7,290,598)	\$ (217,870)	\$ (1,527,970)	\$ (26,492,761)
Change in fund balance	\$ (1,058,097)	\$ 345,227	\$ (14,210)	\$ 8,782	\$ -	\$ (952)	\$ (131,412)	\$ 34,361	\$ 10,500	\$ (4,875,388)	\$ 30,678	\$ 48,974	\$ (5,601,537)
Estimated Ending Fund Balance 4/30/27	\$ 888,067	\$ 2,664,144	\$ 30,857	\$ 71,256	\$ 212,938	\$ 24,315	\$ 54,376	\$ 89,923	\$ 68,859	\$ 1,949,302	\$ 245,406	\$ 442,838	\$ 6,742,281
Restricted fund balance													\$ -
Unrestricted fund balance	888,067												6,742,281
Percent Operating Coverage	14%	43%	8%	23%	7%	66%	5%	21%		27%	113%	29%	
Operating coverage minimum per policy													
Amount	\$ 1,848,694	\$ 1,532,218	\$ 37,300	\$ 31,213		\$ 3,700	\$ 109,995	\$ 87,674			\$ 43,574	\$ 305,594	\$ 3,999,962
Percent	30%	25%	10%	10%	N/A	10%	10%	20%	N/A	N/A	20%	20%	
* Corporate combines the Corporate , Lake Usage Decals, Aquatics, and Food Service Funds													
		02	03	04	05	06	07	08	15	16	19	20	
Difference	\$ (960,627)	\$ 1,131,926	\$ (6,443)	\$ 40,043	\$ 212,938	\$ 20,615	\$ (55,619)	\$ 2,250	\$ 68,859	\$ 1,949,302	\$ 201,832	\$ 137,245	\$ 2,742,320

Crystal Lake Park District 2026-2027 Budgeted Revenues - All Funds



Crystal Lake Park District 2026-2027 Budgeted Expenses - All Funds





Annual Budget
Fiscal Year 2026-2027
Combined Corporate
Funds (01, 10, 11, 12)

(Including Corporate, Park Services, Lake Usage Decals, Aquatics & Food Service)

This fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 01 - CORPORATE							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	4,015,108.52	4,131,586.58	4,939,167.26	4,923,675.00	4,013,601.00	-910,074.00	-18.48%
440 - OPERATIONS INCOME	332,743.69	210,683.15	111,911.03	92,825.00	96,225.00	3,400.00	3.66%
Total Revenue:	4,347,852.21	4,342,269.73	5,051,078.29	5,016,500.00	4,109,826.00	-906,674.00	-18.07%
Expense							
510 - SALARIES & WAGES	904,941.98	1,020,966.95	804,250.75	1,094,041.00	1,117,566.00	23,525.00	2.15%
520 - CONTRACTUAL SERVICES	329,857.32	356,896.91	289,240.11	377,164.00	546,862.00	169,698.00	44.99%
530 - COMMODITIES	44,529.20	36,828.23	32,399.57	69,434.00	82,275.00	12,841.00	18.49%
540 - INSURANCE	174,283.80	254,345.60	273,680.00	353,500.00	402,544.00	49,044.00	13.87%
570 - OTHER EXPENSES	1,780,707.25	989,514.03	1,086,293.53	1,114,242.00	298,358.00	-815,884.00	-73.22%
590 - BOND & DEBT SERVICES	142,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	3,377,119.55	2,658,551.72	2,485,863.96	3,008,381.00	2,447,605.00	-560,776.00	-18.64%
Total Center: 11 - ADMINISTRATION:	970,732.66	1,683,718.01	2,565,214.33	2,008,119.00	1,662,221.00	-345,898.00	-17.22%
Center: 12 - PARK MAINTENANCE							
Revenue							
440 - OPERATIONS INCOME	92,739.60	88,276.25	48,185.53	98,650.00	93,420.00	-5,230.00	-5.30%
Total Revenue:	92,739.60	88,276.25	48,185.53	98,650.00	93,420.00	-5,230.00	-5.30%
Expense							
510 - SALARIES & WAGES	853,851.26	923,224.49	753,892.22	1,003,801.00	1,127,457.00	123,656.00	12.32%
520 - CONTRACTUAL SERVICES	553,207.97	837,775.64	574,393.55	1,143,975.00	767,500.00	-376,475.00	-32.91%
530 - COMMODITIES	255,631.93	264,189.35	205,189.29	302,633.00	317,600.00	14,967.00	4.95%
550 - UNCAPITALIZED IMPROVEMENTS	310,208.85	383,172.83	276,689.79	612,600.00	337,900.00	-274,700.00	-44.84%
570 - OTHER EXPENSES	181,684.99	188,630.45	36,767.47	122,300.00	28,800.00	-93,500.00	-76.45%
Total Expense:	2,154,585.00	2,596,992.76	1,846,932.32	3,185,309.00	2,579,257.00	-606,052.00	-19.03%
Total Center: 12 - PARK MAINTENANCE:	-2,061,845.40	-2,508,716.51	-1,798,746.79	-3,086,659.00	-2,485,837.00	600,822.00	-19.47%
Center: 13 - PARK DEVELOPMENT							
Revenue							
440 - OPERATIONS INCOME	885,540.00	718,382.20	0.00	700,000.00	0.00	-700,000.00	-100.00%
Total Revenue:	885,540.00	718,382.20	0.00	700,000.00	0.00	-700,000.00	-100.00%
Expense							
570 - OTHER EXPENSES	77,632.39	0.00	30,053.50	30,000.00	0.00	-30,000.00	-100.00%
Total Expense:	77,632.39	0.00	30,053.50	30,000.00	0.00	-30,000.00	-100.00%
Total Center: 13 - PARK DEVELOPMENT:	807,907.61	718,382.20	-30,053.50	670,000.00	0.00	-670,000.00	-100.00%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Center: 14 - POLICE							
Revenue							
440 - OPERATIONS INCOME	2,460.00	2,965.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Revenue:	2,460.00	2,965.00	0.00	2,500.00	2,500.00	0.00	0.00%
Expense							
510 - SALARIES & WAGES	114,669.89	137,098.10	92,953.76	140,974.00	153,075.00	12,101.00	8.58%
520 - CONTRACTUAL SERVICES	27,608.98	27,888.48	22,956.74	31,000.00	32,000.00	1,000.00	3.23%
530 - COMMODITIES	632.47	868.09	427.78	1,000.00	1,000.00	0.00	0.00%
550 - UNCAPITALIZED IMPROVEMENTS	13,740.83	17,908.73	11,594.58	16,500.00	38,250.00	21,750.00	131.82%
560 - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
570 - OTHER EXPENSES	13,269.60	14,078.26	11,054.27	15,000.00	15,000.00	0.00	0.00%
Total Expense:	169,921.77	197,841.66	138,987.13	204,474.00	240,525.00	36,051.00	17.63%
Total Center: 14 - POLICE:	-167,461.77	-194,876.66	-138,987.13	-201,974.00	-238,025.00	-36,051.00	17.85%
Center: 23 - FACILITY RENTAL OPERATIONS							
Revenue							
440 - OPERATIONS INCOME	192,874.30	174,296.75	177,829.00	226,618.00	266,912.00	40,294.00	17.78%
490 - MERCHANDISE	2,212.03	1,139.16	2,061.16	3,383.00	3,712.00	329.00	9.73%
Total Revenue:	195,086.33	175,435.91	179,890.16	230,001.00	270,624.00	40,623.00	17.66%
Expense							
510 - SALARIES & WAGES	60,562.54	73,101.89	71,217.18	81,875.00	89,746.00	7,871.00	9.61%
520 - CONTRACTUAL SERVICES	11,671.02	9,390.77	9,260.73	9,900.00	10,000.00	100.00	1.01%
530 - COMMODITIES	17,387.20	8,640.53	12,447.28	16,733.00	16,532.00	-201.00	-1.20%
570 - OTHER EXPENSES	6,747.65	2,937.06	6,077.63	6,000.00	2,000.00	-4,000.00	-66.67%
Total Expense:	96,368.41	94,070.25	99,002.82	114,508.00	118,278.00	3,770.00	3.29%
Total Center: 23 - FACILITY RENTAL OPERATIONS:	98,717.92	81,365.66	80,887.34	115,493.00	152,346.00	36,853.00	31.91%
Total Fund: 01 - CORPORATE:	-351,948.98	-220,127.30	678,314.25	-495,021.00	-909,295.00	-414,274.00	83.69%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 10 - LAKE USAGE DECALS							
Center: 11 - ADMINISTRATION							
Revenue							
420 - USER FEES	39,625.00	65,631.00	101,770.00	102,625.00	103,250.00	625.00	0.61%
Total Revenue:	39,625.00	65,631.00	101,770.00	102,625.00	103,250.00	625.00	0.61%
Expense							
520 - CONTRACTUAL SERVICES	14,850.00	47,188.82	35,042.70	65,625.00	107,480.00	41,855.00	63.78%
530 - COMMODITIES	52.59	1,092.74	0.00	6,500.00	1,800.00	-4,700.00	-72.31%
570 - OTHER EXPENSES	0.00	12,147.25	14,881.03	30,500.00	30,500.00	0.00	0.00%
Total Expense:	14,902.59	60,428.81	49,923.73	102,625.00	139,780.00	37,155.00	36.20%
Total Center: 11 - ADMINISTRATION:	24,722.41	5,202.19	51,846.27	0.00	-36,530.00	-36,530.00	0.00%
Total Fund: 10 - LAKE USAGE DECALS:	24,722.41	5,202.19	51,846.27	0.00	-36,530.00	-36,530.00	0.00%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 11 - AQUATIC							
Center: 11 - ADMINISTRATION							
Revenue							
420 - USER FEES	51,580.43	57,859.66	40,009.85	53,785.00	51,245.00	-2,540.00	-4.72%
430 - PROGRAM REVENUE	35,509.25	28,594.70	34,713.00	39,329.00	41,678.00	2,349.00	5.97%
440 - OPERATIONS INCOME	3,096.30	3,319.60	0.00	10,005.00	11,000.00	995.00	9.95%
Total Revenue:	90,185.98	89,773.96	74,722.85	103,119.00	103,923.00	804.00	0.78%
Expense							
501 - PROGRAM SALARIES & WAGES	17,156.12	16,935.14	19,109.12	22,310.00	31,043.00	8,733.00	39.14%
502 - PROGRAM CONTRACTUAL SERVICES	2,173.00	7,984.82	300.00	3,185.00	6,900.00	3,715.00	116.64%
503 - PROGRAM COMMODITIES	1,715.04	2,158.17	1,124.85	3,804.00	2,700.00	-1,104.00	-29.02%
510 - SALARIES & WAGES	70,990.32	82,470.34	66,876.14	86,752.00	88,391.00	1,639.00	1.89%
520 - CONTRACTUAL SERVICES	0.00	0.00	0.00	2,590.00	0.00	-2,590.00	-100.00%
530 - COMMODITIES	22,932.80	54,853.03	9,673.08	37,675.00	34,920.00	-2,755.00	-7.31%
560 - MAINTENANCE & REPAIRS	236.88	0.00	0.00	0.00	0.00	0.00	0.00%
570 - OTHER EXPENSES	2,589.79	17,023.02	2,596.77	4,650.00	6,760.00	2,110.00	45.38%
Total Expense:	117,793.95	181,424.52	99,679.96	160,966.00	170,714.00	9,748.00	6.06%
Total Center: 11 - ADMINISTRATION:	-27,607.97	-91,650.56	-24,957.11	-57,847.00	-66,791.00	-8,944.00	15.46%
Center: 21 - MAIN BEACH							
Revenue							
420 - USER FEES	204,061.50	169,116.01	142,138.59	193,373.00	188,768.00	-4,605.00	-2.38%
440 - OPERATIONS INCOME	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:	204,066.50	169,116.01	142,138.59	193,373.00	188,768.00	-4,605.00	-2.38%
Expense							
510 - SALARIES & WAGES	209,930.24	195,690.91	180,123.31	232,620.00	232,350.00	-270.00	-0.12%
520 - CONTRACTUAL SERVICES	5,527.85	5,657.42	3,378.80	5,700.00	5,850.00	150.00	2.63%
530 - COMMODITIES	3,940.99	3,632.90	209.98	11,500.00	2,030.00	-9,470.00	-82.35%
570 - OTHER EXPENSES	3,129.47	1,500.65	1,399.54	2,900.00	2,600.00	-300.00	-10.34%
Total Expense:	222,528.55	206,481.88	185,111.63	252,720.00	242,830.00	-9,890.00	-3.91%
Total Center: 21 - MAIN BEACH:	-18,462.05	-37,365.87	-42,973.04	-59,347.00	-54,062.00	5,285.00	-8.91%
Center: 22 - WEST BEACH							
Revenue							
420 - USER FEES	7,528.00	9,814.50	12,059.00	7,839.00	9,955.00	2,116.00	26.99%
Total Revenue:	7,528.00	9,814.50	12,059.00	7,839.00	9,955.00	2,116.00	26.99%
Expense							
510 - SALARIES & WAGES	29,841.50	24,897.04	27,552.12	30,900.00	29,765.00	-1,135.00	-3.67%
520 - CONTRACTUAL SERVICES	1,165.87	1,105.82	726.50	1,350.00	850.00	-500.00	-37.04%

Budget Comparison Report

SubAccoun...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
530 - COMMODITIES	0.00	1,714.37	0.00	1,120.00	1,825.00	705.00	62.95%
570 - OTHER EXPENSES	8.00	-63.76	-55.45	50.00	0.00	-50.00	-100.00%
Total Expense:	31,015.37	27,653.47	28,223.17	33,420.00	32,440.00	-980.00	-2.93%
Total Center: 22 - WEST BEACH:	-23,487.37	-17,838.97	-16,164.17	-25,581.00	-22,485.00	3,096.00	-12.10%
Total Fund: 11 - AQUATIC:	-69,557.39	-146,855.40	-84,094.32	-142,775.00	-143,338.00	-563.00	0.39%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 12 - FOOD SERVICE							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	4,886.93	3,146.25	6,101.85	8,200.00	9,200.00	1,000.00	12.20%
490 - MERCHANDISE	167,338.50	169,223.50	183,170.45	164,250.00	212,750.00	48,500.00	29.53%
Total Revenue:	172,225.43	172,369.75	189,272.30	172,450.00	221,950.00	49,500.00	28.70%
Expense							
510 - SALARIES & WAGES	50,406.52	53,377.90	51,883.02	54,170.00	58,469.00	4,299.00	7.94%
520 - CONTRACTUAL SERVICES	5,985.57	7,307.66	6,787.46	5,500.00	8,100.00	2,600.00	47.27%
530 - COMMODITIES	107,641.21	104,074.51	103,394.94	93,025.00	124,265.00	31,240.00	33.58%
570 - OTHER EXPENSES	1,337.47	310.25	71.24	825.00	50.00	-775.00	-93.94%
Total Expense:	165,370.77	165,070.32	162,136.66	153,520.00	190,884.00	37,364.00	24.34%
Total Center: 11 - ADMINISTRATION:	6,854.66	7,299.43	27,135.64	18,930.00	31,066.00	12,136.00	64.11%
Total Fund: 12 - FOOD SERVICE:	6,854.66	7,299.43	27,135.64	18,930.00	31,066.00	12,136.00	64.11%
Report Total:	-389,929.30	-354,481.08	673,201.84	-618,866.00	-1,058,097.00	-439,231.00	70.97%

Budget Comparison Report

Fund Summary

Fund	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
01 - CORPORATE	-351,948.98	-220,127.30	678,314.25	-495,021.00	-909,295.00	-414,274.00	83.69%
10 - LAKE USAGE DECALS	24,722.41	5,202.19	51,846.27	0.00	-36,530.00	-36,530.00	0.00%
11 - AQUATIC	-69,557.39	-146,855.40	-84,094.32	-142,775.00	-143,338.00	-563.00	0.39%
12 - FOOD SERVICE	6,854.66	7,299.43	27,135.64	18,930.00	31,066.00	12,136.00	64.11%
Report Total:	-389,929.30	-354,481.08	673,201.84	-618,866.00	-1,058,097.00	-439,231.00	70.97%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 01 - CORPORATE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
01-11-00-410003	PROPERTY TAX	1,326,222.80	1,507,343.09	1,667,869.20	1,659,187.00	1,661,650.00	2,463.00	0.15%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Corporate property tax		0.00	0.00	-1,661,650.00			
01-11-00-410005	ADDITIONAL (REFERENDUM) T.	2,511,447.00	2,515,298.40	3,180,851.30	3,164,488.00	2,281,951.00	-882,537.00	-27.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Additional Corporate levy		0.00	0.00	-2,261,500.00			
2026-2027	Revenue recapture provided by county		0.00	0.00	-20,451.00			
01-11-00-410015	REPLACEMENT TAX	177,438.72	108,945.09	90,446.76	100,000.00	70,000.00	-30,000.00	-30.00%
Total SubAccount: 410 - TAXES:		4,015,108.52	4,131,586.58	4,939,167.26	4,923,675.00	4,013,601.00	-910,074.00	-18.48%
SubAccount: 440 - OPERATIONS INCOME								
01-11-00-440014	INTEREST--MM/ILLINOIS FUND	128,512.47	133,060.97	88,561.71	50,000.00	65,000.00	15,000.00	30.00%
01-11-00-440019	INVESTMENT INTEREST - CD'S	10,319.78	29,353.85	6,534.80	5,000.00	5,000.00	0.00	0.00%
01-11-00-440021	REIMBURSEMENT	1,137.96	1,317.00	1,741.00	500.00	500.00	0.00	0.00%
01-11-00-440022	INTEREST EARNED - CHECKING	6,042.93	5,549.47	524.48	5,000.00	500.00	-4,500.00	-90.00%
01-11-00-440023	OTHER INCOME	10,409.55	12,394.86	536.59	5,000.00	1,000.00	-4,000.00	-80.00%
01-11-00-440029	DONATIONS/SPONSORSHIPS	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%
01-11-00-440040	BID DEPOSITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-440083	OPERATING TRANSFER IN	141,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-440196	CITATIONS	5,355.00	2,710.00	2,205.45	5,000.00	2,000.00	-3,000.00	-60.00%
01-11-00-440197	ELECTRONIC CITATIONS	46.00	22.00	10.00	25.00	25.00	0.00	0.00%
01-11-00-440273	FARM LEASE	7,200.00	7,200.00	0.00	7,200.00	7,200.00	0.00	0.00%
01-11-00-440355	SPECIAL EVENT INSURANCE	22,320.00	19,075.00	11,797.00	15,000.00	15,000.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		332,743.69	210,683.15	111,911.03	92,825.00	96,225.00	3,400.00	3.66%
Total Revenue:		4,347,852.21	4,342,269.73	5,051,078.29	5,016,500.00	4,109,826.00	-906,674.00	-18.07%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-11-00-510001	DIRECTOR	89,383.60	92,370.83	71,136.58	95,800.00	123,977.00	28,177.00	29.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Executive Director		0.00	0.00	123,977.00			
01-11-00-510002	SUPT OF BUSINESS SERVICES	72,889.55	75,892.99	58,285.44	82,018.00	83,873.00	1,855.00	2.26%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Business Services		0.00	0.00	83,873.00			
01-11-00-510003	SUPT OF REC PROGRAMS & FACI	57,689.78	60,199.02	46,782.69	64,145.00	65,826.00	1,681.00	2.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Rec Programs & Facilities		0.00	0.00	65,826.00			
01-11-00-510004	MANAGER REC FACILITY SERVI	29,302.49	30,839.83	23,610.24	32,862.00	34,097.00	1,235.00	3.76%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Manager of Recreation Facility Services		0.00	0.00	34,097.00			
01-11-00-510005	SUPT OF PARKS SERVICES	34,910.71	36,486.76	27,687.26	37,714.00	38,965.00	1,251.00	3.32%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Park Services		0.00	0.00	38,965.00			
01-11-00-510007	OFFICE STAFF	59,104.26	69,494.12	57,865.25	85,404.00	76,615.00	-8,789.00	-10.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Executive Assistant/Office Manager		0.00	0.00	40,258.00			
2026-2027	Guest Services Associate FT		0.00	0.00	24,374.00			
2026-2027	Guest Services Associate PT		0.00	0.00	11,983.00			
01-11-00-510008	CLERICAL-PART TIME	13,360.00	18,332.67	0.00	0.00	0.00	0.00	0.00%
01-11-00-510015	PUBLIC RELATIONS COORDINA	15,133.05	121.34	0.00	0.00	0.00	0.00	0.00%
01-11-00-510016	SUPT OF MARKETING	0.00	17,233.43	14,523.40	18,159.00	20,450.00	2,291.00	12.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Marketing		0.00	0.00	20,450.00			
01-11-00-510018	ACCOUNTANTS	75,939.96	100,231.09	86,523.96	109,434.00	119,692.00	10,258.00	9.37%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	A/P Accountant			0.00	0.00	24,374.00	
2026-2027	A/R Accountant			0.00	0.00	11,718.00	
2026-2027	Manager of Business Services			0.00	0.00	44,851.00	
2026-2027	Payroll Accountant			0.00	0.00	34,024.00	
2026-2027	Seasonal Accountant			0.00	0.00	4,725.00	
01-11-00-510041	MANAGER OF PARK PLANNING	72,036.27	75,448.11	57,233.93	79,473.00	82,655.00	3,182.00 4.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Manager of Park Planning and Development			0.00	0.00	82,655.00	
01-11-00-510044	FACILITY RENTAL/FOOD/BEVER	57,581.42	58,864.21	43,995.29	59,157.00	63,538.00	4,381.00 7.41%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Facility Rental, Food & Bev Supervisor			0.00	0.00	63,538.00	
01-11-00-510054	SAFETY/1ST AID TRAINING	0.00	0.00	0.00	13,650.00	13,585.00	-65.00 -0.48%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	PT Human Resources Assistant			0.00	0.00	13,585.00	
01-11-00-510070	HUMAN RESOURCE MANAGER	58,971.24	65,441.25	49,842.07	68,172.00	76,500.00	8,328.00 12.22%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Human Resources Manager			0.00	0.00	76,500.00	
01-11-00-510300	SAFETY / HUMAN RESOURCE SI	5,735.75	26,394.55	5,398.29	8,053.00	7,793.00	-260.00 -3.23%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Safety/HR Specialist			0.00	0.00	7,793.00	
01-11-00-510405	FICA/MEDICARE	262,903.90	293,316.75	261,366.35	340,000.00	310,000.00	-30,000.00 -8.82%
01-11-00-510450	AWARDS	0.00	300.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 510 - SALARIES & WAGES:		904,941.98	1,020,966.95	804,250.75	1,094,041.00	1,117,566.00	23,525.00 2.15%
SubAccount: 520 - CONTRACTUAL SERVICES							
01-11-00-520206	ELECTRICITY	36,791.55	43,909.35	50,569.87	38,000.00	60,000.00	22,000.00 57.89%
01-11-00-520207	HEAT	15,888.65	17,291.61	13,622.61	17,000.00	23,000.00	6,000.00 35.29%
01-11-00-520208	WATER/SEWER	30,383.23	31,835.08	37,992.10	33,000.00	40,000.00	7,000.00 21.21%
01-11-00-520209	COMMUNICATION	52,717.13	54,854.26	36,748.96	50,500.00	55,000.00	4,500.00 8.91%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
01-11-00-520212	PROFESSIONAL SERVICES	5,128.75	17,289.00	13,749.43	14,900.00	58,000.00	43,100.00	289.26%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Board meeting sound, broadcast	0.00	0.00	25,000.00		
	2026-2027		Board retreat facilitator	1.00	3,000.00	3,000.00		
	2026-2027		Recruiting Firm Fee for ED Search-HR	0.00	0.00	30,000.00		
01-11-00-520213	COMPUTER/SOFTWARE EXPEN	87,112.53	76,804.90	55,647.75	95,614.00	132,237.00	36,623.00	38.30%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Adobe suite (1/2) 16 AO	0.00	0.00	167.00		
	2026-2027		AutoCAD / LandFX CAD	0.00	0.00	1,470.00		
	2026-2027		BambooHR-HR	0.00	0.00	33,000.00		
	2026-2027		Dropbox Board packets	0.00	0.00	900.00		
	2026-2027		Easy Archive file storage	0.00	0.00	25,000.00		
	2026-2027		ExecuTime time clock maintenance	0.50	2,900.00	1,450.00		
	2026-2027		ExecuTime time, attendance	0.50	15,000.00	7,500.00		
	2026-2027		HSI-HR	0.00	0.00	1,500.00		
	2026-2027		Incode maintenance	0.00	0.00	28,000.00		
	2026-2027		Informacast-HR	0.00	0.00	2,500.00		
	2026-2027		IT Monthly Office 365 Basic / Standard	0.00	0.00	7,950.00		
	2026-2027		Microsoft 365 training	0.00	0.00	1,000.00		
	2026-2027		RecTrac service maintenance	0.00	0.00	19,000.00		
	2026-2027		Spam filter/security certificates	0.00	0.00	2,800.00		
01-11-00-520215	MAINTENANCE AGREEMENTS	5,322.95	5,368.62	4,098.59	2,907.00	5,088.00	2,181.00	75.03%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Admin Mktg Kyocera Copiers Front Desk ExC	0.00	0.00	5,088.00		
01-11-00-520216	OFFICE EQUIPMENT LEASE	769.44	741.09	640.19	4,995.00	3,195.00	-1,800.00	-36.04%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Admin Copiers Great America Lease Agreem	0.00	0.00	2,395.00		
	2026-2027		Pitney Bowes Lease Agreement	0.00	0.00	800.00		
01-11-00-520217	SECURITY SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-520220	LEGAL FEES	25,078.53	28,387.27	15,616.93	26,250.00	30,000.00	3,750.00	14.29%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	75% of \$40,000 of Legal Fees	1.00	30,000.00	30,000.00			
01-11-00-520222	SUBSCRIPTIONS	470.80	3,762.84	1,125.35	645.00	2,565.00	1,920.00 297.67%
Budget Detail	Description	Units	Price	Amount			
2026-2027	Adobe Acrobat Pro Monthly (3 Parks Staff)	12.00	75.00	900.00			
2026-2027	Amazon Business	0.00	0.00	400.00			
2026-2027	Chat GPT Business Services	12.00	20.00	240.00			
2026-2027	Drop Box	0.00	0.00	450.00			
2026-2027	IAPD Publications	0.00	0.00	500.00			
2026-2027	Northwest Herald Online Subscription	0.00	0.00	75.00			
01-11-00-520223	DUES	9,796.97	11,057.48	5,923.08	12,443.00	13,165.00	722.00 5.80%
Budget Detail	Description	Units	Price	Amount			
2026-2027	ASLA Membership AO	0.00	0.00	455.00			
2026-2027	Chamber Ambassador Dues	1.00	50.00	50.00			
2026-2027	CL ARB membership AO	0.00	0.00	220.00			
2026-2027	Crystal Lake Chamber Annual Dues	1.00	650.00	650.00			
2026-2027	Crystal Lake Historical Society	1.00	100.00	100.00			
2026-2027	GFOA / IGFOA	0.00	0.00	900.00			
2026-2027	IAPD Annual Dues	1.00	3,800.00	3,800.00			
2026-2027	IPRA membership AO	0.00	0.00	245.00			
2026-2027	IPRA Memberships (JH,TB WL, RAE, JC, JL, JV	7.00	245.00	1,715.00			
2026-2027	ISA membership AO	0.00	0.00	190.00			
2026-2027	Landscape Illinois - Govnt	0.00	0.00	495.00			
2026-2027	NRPA Agency Membership Dues (\$900 01 &	1.00	900.00	900.00			
2026-2027	NRPA certification AO	0.00	0.00	70.00			
2026-2027	Sam's Club Membership	0.00	0.00	1,375.00			
2026-2027	SHRM/Stateline/HR Source/ASSP-HR	0.00	0.00	2,000.00			
01-11-00-520225	EDUCATION/SEMINARS	1,163.40	2,823.05	4,590.00	9,500.00	32,500.00	23,000.00 242.11%
Budget Detail	Description	Units	Price	Amount			
2026-2027	All Staff Meeting Speaker-HR	0.00	0.00	1,000.00			
2026-2027	ASSP Certification/Safety-HR	0.00	0.00	2,500.00			
2026-2027	ERP Pro 10 training Bus Srv staff	0.00	0.00	3,000.00			
2026-2027	Lunch N Learns-HR	0.00	0.00	1,000.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Mgr Professional Dev.-HR		0.00	0.00	18,000.00			
2026-2027	RecTrac training Bus Svcs staff		0.00	0.00	3,000.00			
2026-2027	Seasonal Training-Deescalation-HR		0.00	0.00	2,000.00			
2026-2027	Tyler/MCC/SHRM/HR Source-HR		0.00	0.00	2,000.00			
01-11-00-520228	PROSECUTION	4,745.00	5,495.00	3,854.00	7,000.00	7,000.00	0.00	0.00%
01-11-00-520250	MISCELLANEOUS	1,892.50	3,248.36	3,271.46	3,000.00	5,000.00	2,000.00	66.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Background Checks-HR		125.00	40.00	5,000.00			
01-11-00-520255	MISCELLANEOUS BANK CHARG	4,681.01	4,276.14	4,325.15	6,000.00	6,000.00	0.00	0.00%
01-11-00-520265	IT SERVICE	26,669.24	21,460.72	20,361.55	32,910.00	52,612.00	19,702.00	59.87%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Cloud Backup service file storage		0.00	0.00	1,800.00			
2026-2027	IT Services equipment		0.00	0.00	6,456.00			
2026-2027	IT Services Network Administration		0.00	0.00	44,356.00			
01-11-00-520337	UNEMPLOYMENT BENEFITS	-589.50	7,981.00	0.00	5,000.00	4,000.00	-1,000.00	-20.00%
01-11-00-520355	SPECIAL EVENT INSURANCE	19,790.00	18,510.00	15,825.00	15,000.00	15,000.00	0.00	0.00%
01-11-00-520554	OFFICE EQUIPMENT REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-520574	POSTAGE	2,045.14	1,801.14	1,278.09	2,500.00	2,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bus Svcs, Rec & Comm Mtg Notices		0.00	0.00	2,500.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		329,857.32	356,896.91	289,240.11	377,164.00	546,862.00	169,698.00	44.99%
SubAccount: 530 - COMMODITIES								
01-11-00-530250	MISCELLANEOUS	752.50	888.97	471.48	2,000.00	1,000.00	-1,000.00	-50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Job Postings-HR		0.00	0.00	1,000.00			
01-11-00-530318	SAFETY EQUIPMENT	4,539.23	4,284.19	2,720.68	9,000.00	12,500.00	3,500.00	38.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	AED Replacement Parts & Equip, etc.-HR		0.00	0.00	12,500.00			
01-11-00-530365	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-530366	LEGAL ADS	1,200.60	2,344.06	912.78	2,500.00	1,000.00	-1,500.00	-60.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code				Amount			
2026-2027				1,000.00			
01-11-00-530395	1,583.60	1,051.94	400.41	2,500.00	2,250.00	-250.00	-10.00%
Budget Detail							
Budget Code				Amount			
2026-2027				2,250.00			
01-11-00-530425	660.78	583.17	398.30	834.00	500.00	-334.00	-40.05%
Budget Detail							
Budget Code				Amount			
2026-2027				500.00			
01-11-00-530550	260.71	437.53	166.50	400.00	425.00	25.00	6.25%
Budget Detail							
Budget Code				Amount			
2026-2027				425.00			
01-11-00-530551	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
Budget Detail							
Budget Code				Amount			
2026-2027				500.00			
01-11-00-530552	0.00	0.00	0.00	200.00	50.00	-150.00	-75.00%
Budget Detail							
Budget Code				Amount			
2026-2027				50.00			
01-11-00-530553	10,835.37	11,799.77	8,354.78	11,000.00	15,750.00	4,750.00	43.18%
Budget Detail							
Budget Code				Amount			
2026-2027				15,750.00			
01-11-00-530560	1,150.68	1,497.50	202.91	1,500.00	1,500.00	0.00	0.00%
Budget Detail							
Budget Code				Amount			
2026-2027				1,500.00			
01-11-00-530563	19,580.33	10,257.02	13,393.73	35,500.00	39,800.00	4,300.00	12.11%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Board iPads	0.00	0.00	2,000.00				
2026-2027	Computer replacements	0.00	0.00	20,000.00				
2026-2027	Document server replacement	0.00	0.00	5,000.00				
2026-2027	Firewall replacements	0.00	0.00	5,000.00				
2026-2027	Miscellaneous computer supplies	0.00	0.00	3,500.00				
2026-2027	Police Toughbooks lease	0.50	5,100.00	2,550.00				
2026-2027	Printer -Marketing Dept	0.00	0.00	1,750.00				
01-11-00-530694	UNIFORMS	3,965.40	3,684.08	5,378.00	4,000.00	7,000.00	3,000.00	75.00%
Total SubAccount: 530 - COMMODITIES:		44,529.20	36,828.23	32,399.57	69,434.00	82,275.00	12,841.00	18.49%
SubAccount: 540 - INSURANCE								
01-11-00-540507	INSURANCE/HEALTH	174,283.80	254,345.60	273,680.00	353,500.00	402,544.00	49,044.00	13.87%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	AllOne EAP	0.00	0.00	1,000.00				
2026-2027	Health Ins	0.00	0.00	349,894.00				
2026-2027	HSA ER Cont	0.00	0.00	50,400.00				
2026-2027	HSA FAB Admin Fees	0.00	0.00	250.00				
2026-2027	TASC FMLA & Retiree Admin Fees	0.00	0.00	1,000.00				
Total SubAccount: 540 - INSURANCE:		174,283.80	254,345.60	273,680.00	353,500.00	402,544.00	49,044.00	13.87%
SubAccount: 570 - OTHER EXPENSES								
01-11-00-570014	REAL ESTATE TAXES	4,905.56	5,180.66	10,181.59	5,500.00	5,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Sunset Meadows property tax	0.00	0.00	5,500.00				
01-11-00-570028	FURNITURE/FIXTURES	6,584.37	14,777.93	6,584.13	9,100.00	16,000.00	6,900.00	75.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Conference table, chairs CN	1.00	2,500.00	2,500.00				
2026-2027	Marketing Suite desks, cabinets	0.00	0.00	5,000.00				
2026-2027	Personnel fire proof filing cabinets	2.00	3,000.00	6,000.00				
2026-2027	Supt Prg & Fac Srvs desk, cabinets	0.00	0.00	2,500.00				
01-11-00-570040	COMMUNICATION EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-570250	EMPLOYEE ENGAGEMENT	6,835.36	16,123.64	6,665.66	19,250.00	19,600.00	350.00	1.82%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	All Staff Meetings Food&Bev-HR	4.00	500.00	2,000.00			
2026-2027	Board Retreat Refreshments	1.00	200.00	200.00			
2026-2027	Chamber Awards Dinner Table	1.00	1,000.00	1,000.00			
2026-2027	Chamber State of the Community Luncheon	1.00	600.00	600.00			
2026-2027	Fraud Transactions	0.00	0.00	100.00			
2026-2027	Funeral/Get Well Arrangements-HR	0.00	0.00	500.00			
2026-2027	Health & Wellness Initiatives-HR	0.00	0.00	1,000.00			
2026-2027	IPRA Conference Staff Dinner (01 & 02)	1.00	950.00	950.00			
2026-2027	On Spot Recognition-HR	0.00	0.00	500.00			
2026-2027	Onboarding Kits-HR	0.00	0.00	1,000.00			
2026-2027	Retirement Celebrations-HR	4.00	1,000.00	4,000.00			
2026-2027	SPARK Committee & Staff Events-HR	0.00	0.00	4,000.00			
2026-2027	Staff Appreciation/Welcome Lunches-HR	0.00	0.00	750.00			
2026-2027	Staff ID Supplies-HR	0.00	0.00	500.00			
2026-2027	Staff Service Awards-HR	0.00	0.00	2,500.00			
01-11-00-570676	MEETINGS/CONFERENCES	21,646.32	20,519.05	21,551.13	36,225.00	55,458.00	19,233.00 53.09%

Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	AB Show Athletic Supvr reg,hotel,per diem	1.00	1,300.00	1,300.00			
2026-2027	American Society Safety reg,hotel,per diem-	2.00	1,437.00	2,874.00			
2026-2027	ASLA Conference reg hotel, per diem, Sept/C	0.00	0.00	3,000.00			
2026-2027	Chamber Golf Outing	1.00	800.00	800.00			
2026-2027	CS Workshop Seminars, Per Diem Front Desl	0.00	0.00	1,000.00			
2026-2027	IAPD Annual Legal Symposium ED/BS/HR/Br	4.00	150.00	600.00			
2026-2027	IAPD Legislative Conf reg, hotel (ED/Brd or D	2.00	400.00	800.00			
2026-2027	IGFOA Conference reg, per diem, hotel	0.00	0.00	2,500.00			
2026-2027	IPRA Annual Conf Bus Svc reg, per diem	5.00	175.00	875.00			
2026-2027	IPRA Annual Conf Bus Svc reg,hotel,per diem	2.00	1,450.00	2,900.00			
2026-2027	IPRA Annual Conf Dir,Board reg,hotel,per diem	3.00	1,450.00	4,350.00			
2026-2027	IPRA Annual Conf Facility Mgr. reg, hotel, pe	1.00	1,475.00	1,475.00			
2026-2027	IPRA Annual Conf Parks reg,hotel,per diem	5.00	1,450.00	7,250.00			
2026-2027	IPRA Annual Conf reg, hotel, per diem-HR	2.00	737.00	1,474.00			
2026-2027	ISA Conference Nov, per diem AO	0.00	0.00	410.00			
2026-2027	NISRA Golf Outing	1.00	600.00	600.00			
2026-2027	NISRA Women's Golf Outing	2.00	500.00	1,000.00			
2026-2027	NRPA Conf reg,hotel,per diem ED/Dept Hd/z	4.00	2,500.00	10,000.00			
2026-2027	SFMA Conf Athl. Fields Spec. reg, hotel, per c	1.00	1,400.00	1,400.00			

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027				1,925.00				
2026-2027				1,925.00				
2026-2027				3,000.00				
2026-2027				4,000.00				
01-11-00-570677	TRAVELING EXPENSE	7,853.97	8,487.75	6,074.02	8,950.00	14,000.00	5,050.00	56.42%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	AB Show Athletic Supv flight	0.00	0.00	500.00				
2026-2027	ASLA Flight AO	0.00	0.00	600.00				
2026-2027	ASSP Flight-HR,PK	2.00	600.00	1,200.00				
2026-2027	Mileage reimbursement	0.00	0.00	8,000.00				
2026-2027	NRPA Conf flights 2 staff/2 board	4.00	500.00	2,000.00				
2026-2027	SFMA Conf Athl. Fields Spec flight	0.00	0.00	500.00				
2026-2027	SHRM flight (Supt Park Services)	0.00	0.00	600.00				
2026-2027	SHRM flight- HR	0.00	0.00	600.00				
01-11-00-570959	OPERATING TRANSFER OUT	1,732,881.67	924,425.00	1,035,217.00	1,035,217.00	187,800.00	-847,417.00	-81.86%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	June interest 2022B, 2024B	0.00	0.00	187,800.00				
01-11-00-570960	CASH OVER/SHORT	0.00	0.00	20.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		1,780,707.25	989,514.03	1,086,293.53	1,114,242.00	298,358.00	-815,884.00	-73.22%
SubAccount: 590 - BOND & DEBT SERVICES								
01-11-00-590017	BOND INTEREST	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-11-00-590018	BOND PRINCIPAL	140,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 590 - BOND & DEBT SERVICES:		142,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:		3,377,119.55	2,658,551.72	2,485,863.96	3,008,381.00	2,447,605.00	-560,776.00	-18.64%
Total Center: 11 - ADMINISTRATION:		970,732.66	1,683,718.01	2,565,214.33	2,008,119.00	1,662,221.00	-345,898.00	-17.22%
Center: 12 - PARK MAINTENANCE								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-12-00-440017	GRANTS	10,000.00	15,000.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-440021	REIMBURSEMENT	0.00	0.00	450.50	0.00	0.00	0.00	0.00%
01-12-00-440026	MEMORIALS	12,965.00	6,900.00	7,200.00	12,000.00	13,500.00	1,500.00	12.50%
01-12-00-440029	DONATIONS/SPONSORSHIPS	530.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00%
01-12-00-440043	RECYCLING INCOME	28.60	0.00	41.00	0.00	50.00	50.00	0.00%
01-12-00-440046	FIELD RENTAL	1,350.00	2,120.00	0.00	2,250.00	2,500.00	250.00	11.11%

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2025-2026 2025-2026	2026-2027 2026-2027		
01-12-00-440050	PICNIC SHELTER RENTAL	17,225.00	13,425.00	15,652.00	20,400.00	17,370.00	-3,030.00	-14.85%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Jaycee		35.00	-240.00	-8,400.00			
2026-2027	Picnic Areas (NR)		6.00	-70.00	-420.00			
2026-2027	Picnic Areas (R)		10.00	-35.00	-350.00			
2026-2027	Rotary		65.00	-120.00	-7,800.00			
2026-2027	Weekday		20.00	-20.00	-400.00			
01-12-00-440083	OPERATING TRANSFER IN	0.00	6,647.25	9,381.03	25,000.00	25,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Harvester employee hours		0.00	0.00	-25,000.00			
01-12-00-440100	FIELD MAINTENANCE REIMBUF	33,885.00	35,258.00	14,461.00	34,000.00	35,000.00	1,000.00	2.94%
01-12-00-440271	EQUIPMENT DISPOSAL	16,756.00	7,926.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		92,739.60	88,276.25	48,185.53	98,650.00	93,420.00	-5,230.00	-5.30%
Total Revenue:		92,739.60	88,276.25	48,185.53	98,650.00	93,420.00	-5,230.00	-5.30%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-12-00-510005	SUPT OF PARKS SERVICES	34,910.71	36,486.76	27,687.26	37,714.00	38,965.00	1,251.00	3.32%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Park Services		0.00	0.00	38,965.00			
01-12-00-510020	PARK SUPERVISOR	54,315.26	56,102.05	43,163.94	59,102.00	66,992.00	7,890.00	13.35%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Parks Maintenance Manager		0.00	0.00	66,992.00			
01-12-00-510028	GROUNDS SUPERVISOR	58,838.11	51,389.12	40,309.22	55,536.00	60,646.00	5,110.00	9.20%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Parks Grounds Manager		0.00	0.00	60,646.00			
01-12-00-510035	MAINTENANCE STAFF	493,968.27	570,120.42	460,143.67	597,255.00	682,834.00	85,579.00	14.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Athletic/Field Maint Specialist		0.00	0.00	13,353.00			
2026-2027	Budgeted Overtime		0.00	0.00	58,331.00			

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027		Maint Specialist.a.3	0.00	0.00	27,126.00			
2026-2027		Parks Maintenance Crew Leader Mechanic	0.00	0.00	36,178.00			
2026-2027		Parks Maintenance Ground Crew Leader	0.00	0.00	24,374.00			
2026-2027		Parks Maintenance Irrigation/Turf Crew Leader	0.00	0.00	29,539.00			
2026-2027		Parks Maintenance Laborer.a.1	0.00	0.00	23,330.00			
2026-2027		Parks Maintenance Laborer.a.2	0.00	0.00	19,151.00			
2026-2027		Parks Maintenance Laborer.a.3	0.00	0.00	20,115.00			
2026-2027		Parks Maintenance Laborer.b.1	0.00	0.00	28,098.00			
2026-2027		Parks Maintenance Laborer.b.2	0.00	0.00	24,386.00			
2026-2027		Parks Maintenance Laborer.b.3	0.00	0.00	19,214.00			
2026-2027		Parks Maintenance Laborer.b.4	0.00	0.00	19,151.00			
2026-2027		Parks Maintenance Laborer.b.5	0.00	0.00	20,097.00			
2026-2027		Parks Maintenance Laborer.d 1	0.00	0.00	19,151.00			
2026-2027		Parks Maintenance Laborer.d 2	0.00	0.00	19,151.00			
2026-2027		Parks Maintenance Laborer.d 3	0.00	0.00	19,151.00			
2026-2027		Parks Maintenance Landscape Crew Leader	0.00	0.00	24,954.00			
2026-2027		Parks Maintenance Lippold Mowing Specialist	0.00	0.00	21,473.00			
2026-2027		Parks Maintenance Mowing Crew Leader	0.00	0.00	30,433.00			
2026-2027		Parks Maintenance Park Projects Crew Leader	0.00	0.00	39,706.00			
2026-2027		Parks Maintenance Pks Svcs Admin Asst	0.00	0.00	26,823.00			
2026-2027		Parks Maintenance Specialist HVAC/Electric	0.00	0.00	36,120.00			
2026-2027		Parks Maintenance Specialist Playgrounds	0.00	0.00	32,917.00			
2026-2027		Parks Maintenance Specialist.a.1	0.00	0.00	30,212.00			
2026-2027		Parks Maintenance Specialist.a.2	0.00	0.00	20,300.00			
01-12-00-510046	MANAGER OF NATURAL RESOL	90,133.31	94,837.11	71,621.66	98,446.00	103,431.00	4,985.00	5.06%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Manager of Interpretive Services	0.00	0.00	23,423.00				
2026-2027	Manager of Natural Resources	0.00	0.00	80,008.00				
01-12-00-510058	PART-TIME MAINTENANCE	68,618.64	78,696.90	67,449.52	90,000.00	101,429.00	11,429.00	12.70%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Budgeted Overtime	0.00	0.00	1,093.00				
2026-2027	Park Services Part time	0.00	0.00	90,000.00				
2026-2027	PT fields maintenance and grounds mainten	544.00	19.00	10,336.00				
01-12-00-510065	BUILDING CUSTODIAN	47,712.11	30,356.90	40,898.99	61,748.00	67,160.00	5,412.00	8.76%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Budgeted Overtime			0.00	0.00	7,469.00	
2026-2027	Custodian Supervisor			0.00	0.00	19,101.00	
2026-2027	Parks Custodian 1			0.00	0.00	13,530.00	
2026-2027	Parks Custodian 2			0.00	0.00	13,530.00	
2026-2027	Parks Custodian 3			0.00	0.00	13,530.00	
01-12-00-510694	UNIFORM REIMBURSEMENT	5,354.85	5,235.23	2,617.96	4,000.00	6,000.00	2,000.00 50.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Full time uniform reimbursement			0.00	0.00	4,000.00	
2026-2027	Part time uniform reimbursement			0.00	0.00	2,000.00	
Total SubAccount: 510 - SALARIES & WAGES:		853,851.26	923,224.49	753,892.22	1,003,801.00	1,127,457.00	123,656.00 12.32%
SubAccount: 520 - CONTRACTUAL SERVICES							
01-12-00-520141	BUILDING/WOODSCREEK	4,257.22	13,420.31	1,516.24	5,000.00	5,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Misc Maintenance			0.00	0.00	5,000.00	
01-12-00-520151	BUILDING/BONCOSKY	7,497.78	7,035.65	5,214.04	35,600.00	7,150.00	-28,450.00 -79.92%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Fridge			1.00	350.00	350.00	
2026-2027	Misc Maintenance			0.00	0.00	5,000.00	
2026-2027	Water Softener-Monthly			12.00	150.00	1,800.00	
01-12-00-520152	BUILDING/MAIN BEACH	26,761.41	26,937.46	24,366.87	122,300.00	11,700.00	-110,600.00 -90.43%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Misc Maintenance			0.00	0.00	10,000.00	
2026-2027	Power Wash Boat House			4.00	425.00	1,700.00	
01-12-00-520153	BUILDING/GARAGE	7,927.10	26,436.24	2,140.48	10,000.00	10,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Misc Maintenance			0.00	0.00	10,000.00	
01-12-00-520154	BUILDING/WEST	8,035.25	17,688.34	21,967.03	21,375.00	8,675.00	-12,700.00 -59.42%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	5,000.00		
2026-2027		Power Wash	7.00	525.00	3,675.00		
01-12-00-520155	BUILDING/V.A.	19,754.46	21,510.09	8,457.60	17,300.00	6,250.00	-11,050.00 -63.87%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	5,000.00		
2026-2027		Replace Custodial Door	1.00	1,250.00	1,250.00		
01-12-00-520156	BUILDINGS/FARM	11,149.82	10,452.89	5,705.95	11,500.00	3,000.00	-8,500.00 -73.91%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	3,000.00		
01-12-00-520157	BUILDING/NATURE CENTER	7,369.41	7,064.55	18,443.37	35,000.00	5,000.00	-30,000.00 -85.71%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	5,000.00		
01-12-00-520158	BUILDING/SPOERL	7,431.00	9,757.63	5,559.50	43,000.00	3,000.00	-40,000.00 -93.02%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	3,000.00		
01-12-00-520159	BUILDING/ADMINISTRATIVE CE	18,266.24	100,641.76	21,775.71	43,750.00	10,000.00	-33,750.00 -77.14%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	10,000.00		
01-12-00-520160	BUILDING/ROTARY	8,350.62	8,339.66	32,375.86	59,250.00	3,000.00	-56,250.00 -94.94%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	3,000.00		
01-12-00-520161	BUILDING/BEALS	0.00	350.00	0.00	2,000.00	1,000.00	-1,000.00 -50.00%
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Maintenance	0.00	0.00	1,000.00		
01-12-00-520163	BUILDING/CHRIST	0.00	0.00	0.00	1,000.00	1,000.00	0.00 0.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code				Amount				
2026-2027				1,000.00				
01-12-00-520164	BUILDING/GRAND OAKS	11,673.87	36,777.67	13,771.23	54,200.00	9,000.00	-45,200.00	-83.39%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Door Replacements		2.00	1,500.00	3,000.00			
2026-2027	Misc Maintenance		0.00	0.00	6,000.00			
01-12-00-520168	BUILDING/LAKEWOOD MEADC	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	1,000.00			
01-12-00-520171	BUILDING/COLONEL PALMER H	684.00	1,604.34	511.48	12,000.00	2,000.00	-10,000.00	-83.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-520173	BUILDING/POLICE HEADQUART	499.24	695.66	573.85	2,000.00	2,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-520205	GARBAGE DISPOSAL	42,412.54	42,744.31	27,605.10	45,000.00	46,000.00	1,000.00	2.22%
01-12-00-520209	COMMUNICATION	18,026.19	17,514.26	12,007.92	16,500.00	19,000.00	2,500.00	15.15%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Cell phones		0.00	0.00	17,000.00			
2026-2027	GIS software		0.00	0.00	2,000.00			
01-12-00-520219	CONTRACTUAL MOWING	42,250.00	52,075.36	47,661.86	60,000.00	70,000.00	10,000.00	16.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Contractual mowing 26/27		0.00	0.00	70,000.00			
01-12-00-520221	TREE CARE	102,362.46	105,783.75	42,190.45	100,000.00	100,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Tree care and planting all parks		0.00	0.00	100,000.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
01-12-00-520224	EQUIPMENT RENTAL	2,600.09	4,616.22	2,491.25	5,000.00	4,000.00	-1,000.00	-20.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Grounds rental	0.00	0.00	1,500.00		
	2026-2027		Maintenance rental	0.00	0.00	2,500.00		
01-12-00-520225	EDUCATION/SEMINARS	10,255.30	9,720.77	7,633.36	12,000.00	15,025.00	3,025.00	25.21%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		ADA coordinator training AO	0.00	0.00	500.00		
	2026-2027		Educational/Certifications Parks Maint staff	0.00	0.00	13,300.00		
	2026-2027		IPRA Membership Erik Preston Jess Kyle Am	0.00	0.00	1,225.00		
01-12-00-520383	LIGHTING	1,640.50	531.29	0.00	3,000.00	3,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Lighting upgrades	0.00	0.00	3,000.00		
01-12-00-520660	VEHICLE/FLEET LEASE	57,480.62	212,786.92	161,768.06	290,000.00	290,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Vehicle fleet	0.00	0.00	290,000.00		
01-12-00-520673	EQUIPMENT REPAIRS	12,340.34	14,465.65	12,180.07	15,000.00	15,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Equipment repairs	0.00	0.00	15,000.00		
01-12-00-520675	MOWER REPAIRS	14,539.21	5,324.63	11,266.82	10,000.00	15,000.00	5,000.00	50.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Mower repairs	0.00	0.00	15,000.00		
01-12-00-520691	TRUCK REPAIRS	38,264.82	24,769.96	17,142.77	30,000.00	30,000.00	0.00	0.00%
	Budget Detail							
	Budget Code		Description	Units	Price	Amount		
	2026-2027		Truck repairs	0.00	0.00	30,000.00		
01-12-00-520692	AUTO REPAIRS	473.88	70.00	20.00	200.00	200.00	0.00	0.00%
01-12-00-520693	RADIO REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-520694	TRAFFIC SIGNAL MAINT.	1,617.03	2,156.04	1,617.03	2,000.00	2,500.00	500.00	25.00%
01-12-00-520695	LAKE CONSULTANT/IMPROVEN	69,287.57	56,504.23	68,429.65	80,000.00	69,000.00	-11,000.00	-13.75%

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Lake Management		0.00	0.00	69,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		553,207.97	837,775.64	574,393.55	1,143,975.00	767,500.00	-376,475.00	-32.91%
SubAccount: 530 - COMMODITIES								
01-12-00-530107	LAND IMPROVEMENT MATERI/	0.00	9,148.75	267.69	10,000.00	10,000.00	0.00	0.00%
01-12-00-530116	AUTO PARTS & REPAIRS	346.09	271.95	0.00	500.00	500.00	0.00	0.00%
01-12-00-530227	EXPENDABLE TOOL & SHOP SU	18,237.15	21,185.10	11,760.32	20,000.00	18,000.00	-2,000.00	-10.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Tools and supplies		0.00	0.00	18,000.00			
01-12-00-530228	MECHANIC TOOLS/SUPPLIES	7,595.03	6,613.06	2,349.82	5,000.00	20,000.00	15,000.00	300.00%
01-12-00-530260	GAS & DIESEL FUEL	75,268.93	84,114.82	68,321.04	90,000.00	90,000.00	0.00	0.00%
01-12-00-530317	LUBRICANTS & MOTOR OIL	1,406.68	3,735.15	2,048.13	3,500.00	3,500.00	0.00	0.00%
01-12-00-530318	SAFETY EQUIPMENT	11,616.78	18,238.46	9,215.54	15,000.00	15,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Safety		0.00	0.00	15,000.00			
01-12-00-530335	STATE INSPECTION & LICENSIN	4,515.00	6,618.25	5,628.09	7,000.00	7,000.00	0.00	0.00%
01-12-00-530353	CUSTODIAL SUPPLIES	10,764.65	10,168.78	10,011.97	12,000.00	15,000.00	3,000.00	25.00%
01-12-00-530354	BULB RECYCLING PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-12-00-530425	COFFEE	368.27	229.81	442.92	833.00	500.00	-333.00	-39.98%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Coffee supplies		0.00	0.00	500.00			
01-12-00-530553	OFFICE SUPPLIES	5,870.16	4,192.51	2,396.00	4,000.00	4,000.00	0.00	0.00%
01-12-00-530620	HOLIDAY DECORATIONS	4,799.29	4,708.81	3,551.95	5,800.00	6,300.00	500.00	8.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall Decorations		0.00	0.00	500.00			
2026-2027	Spring decorations		0.00	0.00	500.00			
2026-2027	Winter decorations and events		0.00	0.00	5,300.00			
01-12-00-530625	SNOW & ICE CONTROL	12,067.55	3,464.89	6,528.34	10,000.00	10,000.00	0.00	0.00%
01-12-00-530630	PARK SIGNAGE	10,857.89	12,496.42	11,118.00	26,500.00	12,000.00	-14,500.00	-54.72%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Park Signage	0.00	0.00	12,000.00				
01-12-00-530665	TIRES & TUBES	5,488.01	7,315.83	2,856.76	7,500.00	7,500.00	0.00	
01-12-00-530667	ELECTRIC/LIGHTING SUPPLIES	417.97	592.08	848.16	1,500.00	1,000.00	-500.00	
01-12-00-530668	PAINT SUPPLIES	3,354.53	3,871.75	3,291.08	2,500.00	3,000.00	500.00	
01-12-00-530669	SIGN MATERIALS	8,636.02	6,098.81	1,945.85	6,000.00	5,000.00	-1,000.00	
01-12-00-530670	PICNIC TABLE REPAIR MATERIA	3,482.67	884.56	4,399.27	3,000.00	5,000.00	2,000.00	
01-12-00-530672	FASTENERS	1,279.07	1,075.76	418.25	1,200.00	1,200.00	0.00	
01-12-00-530673	EQUIPMENT REPAIR PARTS	10,109.58	9,937.56	7,130.37	6,000.00	7,500.00	1,500.00	
01-12-00-530674	BOAT EQUIPMENT/SERVICE/RE	1,358.13	1,249.81	1,207.82	2,000.00	2,000.00	0.00	
01-12-00-530675	MOWER REPAIR PARTS	4,428.38	6,103.70	8,881.65	7,000.00	9,000.00	2,000.00	
01-12-00-530691	TRUCK REPAIR PARTS	6,301.29	4,284.41	1,638.88	3,500.00	3,500.00	0.00	
01-12-00-530693	RADIOS/COMMUNICATION EQ	202.45	33.00	0.00	300.00	300.00	0.00	
01-12-00-530694	UNIFORMS	5,256.33	5,417.31	4,497.01	7,000.00	8,000.00	1,000.00	
01-12-00-530695	SEED/FERTILIZER	18,704.72	10,249.03	10,085.35	14,000.00	20,000.00	6,000.00	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Natural area seeding	0.00	0.00	6,000.00				
2026-2027	Seed fertilizer	0.00	0.00	14,000.00				
01-12-00-530696	FERTILIZER/WEED CONTROL	14,963.54	14,570.01	15,605.66	15,000.00	22,800.00	7,800.00	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	In house herbaceous control	0.00	0.00	4,000.00				
2026-2027	True green applications	0.00	0.00	18,800.00				
01-12-00-530697	IRRIGATION REPAIRS	7,935.77	7,318.97	8,743.37	16,000.00	10,000.00	-6,000.00	
Total SubAccount: 530 - COMMODITIES:		255,631.93	264,189.35	205,189.29	302,633.00	317,600.00	14,967.00	4.95%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
01-12-00-550106	BUILDING/STERNES	283.52	122.39	1,160.96	2,500.00	2,000.00	-500.00	
01-12-00-550151	BUILDING/WOODSCREEK	1,215.73	2,453.60	4,333.21	2,000.00	4,000.00	2,000.00	
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Misc Maintenance	0.00	0.00	4,000.00				
01-12-00-550152	BUILDING/MAIN BEACH	6,929.43	11,104.30	7,379.95	8,000.00	8,000.00	0.00	

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code				Amount				
2026-2027				8,000.00				
01-12-00-550153	BUILDING/GARAGE	4,086.56	4,456.67	1,041.86	5,000.00	5,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550154	BUILDING/WEST	1,877.24	3,987.31	1,399.79	2,000.00	2,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550155	BUILDING/V.A.	5,152.09	3,487.25	1,589.48	5,000.00	5,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550156	BUILDING/FARM	785.21	1,937.14	199.78	2,000.00	6,000.00	4,000.00	200.00%
Budget Detail								
Budget Code	Description							
2026-2027	Canopy post footing repair							
2026-2027	Misc Maintenance							
01-12-00-550157	BUILDING/NATURE CENTER	2,775.24	567.07	1,312.41	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550158	BUILDING/SPOERL	685.61	117.06	869.97	500.00	500.00	0.00	0.00%
01-12-00-550159	BUILDING/ADMINISTRATIVE CE	4,491.55	8,226.42	3,415.78	10,000.00	10,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550160	BUILDING/ROTARY	2,314.97	961.18	918.60	2,000.00	2,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description							
2026-2027	Misc Maintenance							
01-12-00-550161	GROUNDS/BEALS	351.33	0.00	13.31	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 2025-2026	2026-2027 2026-2027		
01-12-00-550163	GROUNDS/CHRIST	0.00	45.89	0.00	200.00	200.00	0.00	0.00%
01-12-00-550164	BUILDING/GRAND OAKS	1,722.87	4,088.53	1,514.17	5,000.00	5,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	5,000.00			
01-12-00-550168	BUILDING/LAKEWOOD MEADC	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	2,000.00			
01-12-00-550170	BUILDING/LIPPOLD STORAGE C	7,264.30	7,457.16	1,996.58	30,000.00	10,000.00	-20,000.00	-66.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	10,000.00			
01-12-00-550171	BUILDING/PALMER HOUSE	417.70	122.39	385.88	500.00	500.00	0.00	0.00%
01-12-00-550172	BUILDING/BONCOSKY COMPLE	15,360.67	19,120.77	25,156.60	54,150.00	5,000.00	-49,150.00	-90.77%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	5,000.00			
01-12-00-550173	BUILDING/POLICE HEADQUART	29.98	116.85	184.31	500.00	500.00	0.00	0.00%
01-12-00-550176	BUILDING/SHAMROCK HILLS	753.13	1,634.42	1,430.72	3,000.00	3,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc Maintenance		0.00	0.00	3,000.00			
01-12-00-550556	GROUNDS/MAIN	63,366.03	19,876.05	29,419.49	57,000.00	29,800.00	-27,200.00	-47.72%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Annuals		0.00	0.00	1,800.00			
2026-2027	Fall Clean up		0.00	0.00	1,500.00			
2026-2027	General		0.00	0.00	15,000.00			
2026-2027	Perennials playground, building		0.00	0.00	3,000.00			
2026-2027	Perry weather subscription		0.00	0.00	3,500.00			
2026-2027	Sand		0.00	0.00	3,000.00			
2026-2027	Turf repairs		0.00	0.00	2,000.00			
01-12-00-550557	GROUNDS/WEST	16,960.41	7,956.38	10,597.61	21,300.00	12,000.00	-9,300.00	-43.66%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Annuals	0.00	0.00	500.00			
2026-2027	Fall clean up	0.00	0.00	1,000.00			
2026-2027	Misc	0.00	0.00	1,500.00			
2026-2027	Mulch	0.00	0.00	1,000.00			
2026-2027	Perennials	0.00	0.00	1,500.00			
2026-2027	Perry weather subscription	0.00	0.00	3,500.00			
2026-2027	Sand	0.00	0.00	3,000.00			
01-12-00-550558	GROUNDS/V.A.	49,121.39	106,586.61	23,397.76	75,100.00	30,250.00	-44,850.00 -59.72%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Fall clean up	0.00	0.00	1,700.00			
2026-2027	Gravel screenings	0.00	0.00	2,000.00			
2026-2027	Hand Tools, Rakes	1.00	750.00	750.00			
2026-2027	Infield Supplies	1.00	5,000.00	5,000.00			
2026-2027	Landscape plantings	0.00	0.00	5,000.00			
2026-2027	Misc	0.00	0.00	5,000.00			
2026-2027	Oakwoods Patio Area	1.00	8,000.00	8,000.00			
2026-2027	Steel Mat Drag	1.00	800.00	800.00			
2026-2027	Turf repairs	0.00	0.00	2,000.00			
01-12-00-550559	NEIGHBORHOOD PARKS--NOR1	19,622.26	17,668.98	14,786.06	50,700.00	44,300.00	-6,400.00 -12.62%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Annuals	0.00	0.00	300.00			
2026-2027	Hardwood mulch	0.00	0.00	2,000.00			
2026-2027	Misc	0.00	0.00	20,000.00			
2026-2027	Playground mulch	0.00	0.00	20,000.00			
2026-2027	Turf repairs	0.00	0.00	2,000.00			
01-12-00-550560	GROUNDS/FARM	1,118.75	1,367.99	917.80	2,000.00	2,000.00	0.00 0.00%
01-12-00-550561	TRAIL MAINTENANCE	671.00	0.00	529.07	15,000.00	10,000.00	-5,000.00 -33.33%
01-12-00-550566	GROUNDS/STERNES	615.67	7,185.08	597.92	5,000.00	2,000.00	-3,000.00 -60.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Gravel screenings	0.00	0.00	2,000.00			
01-12-00-550568	GROUNDS/LAKEWOOD MEADC	0.00	0.00	0.00	0.00	3,000.00	3,000.00 0.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code		Units	Price	Amount			
2026-2027		Misc Grounds	0.00	0.00	3,000.00		
01-12-00-550571	43,331.89	22,228.97	40,888.32	54,500.00	29,000.00	-25,500.00	-46.79%
Budget Detail							
Budget Code		Description	Units	Price	Amount		
2026-2027		Fall Clean up	0.00	0.00	3,000.00		
2026-2027		Gravel Screenings	0.00	0.00	4,000.00		
2026-2027		Hound Town fence guard	0.00	0.00	10,000.00		
2026-2027		Misc	0.00	0.00	5,000.00		
2026-2027		Perryweather subscription	0.00	0.00	7,000.00		
01-12-00-550573	967.15	606.54	15,054.76	13,000.00	6,500.00	-6,500.00	-50.00%
Budget Detail							
Budget Code		Description	Units	Price	Amount		
2026-2027		Field Defense System (Field Mats)	1.00	6,500.00	6,500.00		
01-12-00-550574	3,563.64	883.56	964.45	2,000.00	2,000.00	0.00	0.00%
01-12-00-550661	3,459.20	5,050.21	40,562.59	35,200.00	2,700.00	-32,500.00	-92.33%
Budget Detail							
Budget Code		Description	Units	Price	Amount		
2026-2027		Annuals	0.00	0.00	200.00		
2026-2027		Misc	0.00	0.00	1,000.00		
2026-2027		Native plants	0.00	0.00	500.00		
2026-2027		Turf repair	0.00	0.00	1,000.00		
01-12-00-550664	32,465.67	74,446.38	28,445.17	68,600.00	35,000.00	-33,600.00	-48.98%
Budget Detail							
Budget Code		Description	Units	Price	Amount		
2026-2027		Garbage cans and lids	0.00	0.00	5,000.00		
2026-2027		Misc	0.00	0.00	8,000.00		
2026-2027		Playground mulch	0.00	0.00	20,000.00		
2026-2027		Turf repair	0.00	0.00	2,000.00		
01-12-00-550665	7,524.67	2,094.99	7,149.00	17,000.00	9,000.00	-8,000.00	-47.06%
Budget Detail							
Budget Code		Description	Units	Price	Amount		
2026-2027		Contractual management	0.00	0.00	5,000.00		
2026-2027		Misc	0.00	0.00	2,000.00		

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Turf repair		0.00	0.00	2,000.00			
01-12-00-550666	GROUNDS/FOUR COLONIES	1,293.70	2,146.80	2,269.75	9,000.00	8,000.00	-1,000.00	-11.11%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Gravel screening		0.00	0.00	2,000.00			
2026-2027	Misc		0.00	0.00	4,000.00			
2026-2027	Turf repair		0.00	0.00	2,000.00			
01-12-00-550667	GROUNDS/WOODSCREEK	3,338.29	36,206.08	2,474.12	10,700.00	8,900.00	-1,800.00	-16.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall cleanup		0.00	0.00	1,900.00			
2026-2027	Misc		0.00	0.00	5,000.00			
2026-2027	Turf repair		0.00	0.00	2,000.00			
01-12-00-550668	GROUNDS/SAM JOHNS	23.97	0.00	0.00	3,700.00	2,000.00	-1,700.00	-45.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc		0.00	0.00	2,000.00			
01-12-00-550669	GROUNDS/FEINBERG	1,018.66	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc grounds		0.00	0.00	1,000.00			
2026-2027	Turf repair		0.00	0.00	2,000.00			
01-12-00-550670	GROUNDS/KEN BIRD	475.85	0.00	0.00	10,000.00	4,500.00	-5,500.00	-55.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc grounds		0.00	0.00	2,000.00			
2026-2027	Pollinator pocket		0.00	0.00	500.00			
2026-2027	Turf repairs		0.00	0.00	2,000.00			
01-12-00-550671	GROUNDS/PALMER HOUSE	944.01	1,201.41	158.20	2,000.00	3,500.00	1,500.00	75.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc grounds		0.00	0.00	2,000.00			
2026-2027	Shrub removal, replacement		0.00	0.00	1,000.00			
2026-2027	Water hose PVC		0.00	0.00	500.00			
01-12-00-550672	GROUNDS/WILLOWS EDGE	0.00	1,218.50	7.70	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Misc grounds	0.00	0.00	1,000.00			
2026-2027	Turf repair	0.00	0.00	1,000.00			
01-12-00-550674	GROUNDS/GRAND OAKS	789.51	2,714.90	1,184.97	15,950.00	4,650.00	-11,300.00 -70.85%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Annuals	0.00	0.00	150.00			
2026-2027	Fall clean up	0.00	0.00	500.00			
2026-2027	Misc grounds	0.00	0.00	2,000.00			
2026-2027	Paver work	0.00	0.00	2,000.00			
01-12-00-550675	GROUNDS/OAK HOLLOW	0.00	0.00	0.00	200.00	200.00	0.00 0.00%
01-12-00-550676	GROUNDS/SHAMROCK HILLS	3,040.00	3,727.00	2,981.69	4,800.00	10,400.00	5,600.00 116.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Fall Clean up	0.00	0.00	900.00			
2026-2027	Grounds landscaping	0.00	0.00	5,000.00			
2026-2027	Misc	0.00	0.00	2,000.00			
2026-2027	Porta Potty	0.00	0.00	2,500.00			
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		310,208.85	383,172.83	276,689.79	612,600.00	337,900.00	-274,700.00 -44.84%
SubAccount: 570 - OTHER EXPENSES							
01-12-00-570024	MEMORIALS	15,656.73	2,515.23	18,963.72	12,000.00	13,500.00	1,500.00 12.50%
01-12-00-570030	EQUIPMENT PURCHASE	136,591.96	178,766.22	3,311.20	95,000.00	0.00	-95,000.00 -100.00%
01-12-00-570060	LAKE STOCK	22,694.75	7,349.00	14,429.00	15,000.00	15,000.00	0.00 0.00%
01-12-00-570800	VANDALISM REPAIR	6,741.55	0.00	63.55	300.00	300.00	0.00 0.00%
Total SubAccount: 570 - OTHER EXPENSES:		181,684.99	188,630.45	36,767.47	122,300.00	28,800.00	-93,500.00 -76.45%
Total Expense:		2,154,585.00	2,596,992.76	1,846,932.32	3,185,309.00	2,579,257.00	-606,052.00 -19.03%
Total Center: 12 - PARK MAINTENANCE:		-2,061,845.40	-2,508,716.51	-1,798,746.79	-3,086,659.00	-2,485,837.00	600,822.00 -19.47%
Center: 13 - PARK DEVELOPMENT							
Revenue							
SubAccount: 440 - OPERATIONS INCOME							
01-13-00-440285	BLD DEVELOPER CONTRIBUTIO	885,540.00	718,382.20	0.00	700,000.00	0.00	-700,000.00 -100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		885,540.00	718,382.20	0.00	700,000.00	0.00	-700,000.00 -100.00%
Total Revenue:		885,540.00	718,382.20	0.00	700,000.00	0.00	-700,000.00 -100.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Expense								
SubAccount: 570 - OTHER EXPENSES								
01-13-00-570029	NEIGHBORHOOD PARK IMPRO'	77,632.39	0.00	30,053.50	30,000.00	0.00	-30,000.00	-100.00%
Total SubAccount: 570 - OTHER EXPENSES:		77,632.39	0.00	30,053.50	30,000.00	0.00	-30,000.00	-100.00%
Total Expense:		77,632.39	0.00	30,053.50	30,000.00	0.00	-30,000.00	-100.00%
Total Center: 13 - PARK DEVELOPMENT:		807,907.61	718,382.20	-30,053.50	670,000.00	0.00	-670,000.00	-100.00%
Center: 14 - POLICE								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-14-00-440017	GRANTS	2,460.00	2,940.00	0.00	2,500.00	2,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Starcom grant		0.00	0.00	-2,500.00			
01-14-00-440021	REIMBURSEMENT	0.00	25.00	0.00	0.00	0.00	0.00	0.00%
01-14-00-440034	SPECIAL DUTY PATROL FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		2,460.00	2,965.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total Revenue:		2,460.00	2,965.00	0.00	2,500.00	2,500.00	0.00	0.00%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-14-00-510008	CLERICAL PART-TIME	10,669.94	10,772.13	8,121.36	11,039.00	13,070.00	2,031.00	18.40%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Police Admin Asst		0.00	0.00	13,070.00			
01-14-00-510074	PARK POLICE CHIEF	32,173.72	33,953.78	26,809.33	36,046.00	38,729.00	2,683.00	7.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Park Police Chief		0.00	0.00	38,729.00			
01-14-00-510075	P.T. POLICE	51,779.51	66,268.63	32,923.53	67,000.00	67,500.00	500.00	0.75%
01-14-00-510076	F.T. POLICE	20,046.72	26,103.56	19,753.29	26,889.00	28,776.00	1,887.00	7.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Budgeted Overtime		0.00	0.00	391.00			
2026-2027	Police Officer 1		0.00	0.00	28,385.00			
01-14-00-510134	PARK POLICE SPECIAL DUTY	0.00	0.00	5,346.25	0.00	5,000.00	5,000.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		114,669.89	137,098.10	92,953.76	140,974.00	153,075.00	12,101.00	8.58%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
SubAccount: 520 - CONTRACTUAL SERVICES								
01-14-00-520209	COMMUNICATION	2,323.66	2,391.60	1,476.69	2,500.00	2,500.00	0.00	0.00%
01-14-00-520225	EDUCATION/SEMINARS	596.60	626.32	1,542.43	2,000.00	3,000.00	1,000.00	50.00%
01-14-00-520227	PHYSICAL EXAMINATIONS	1,695.00	1,115.00	760.00	1,500.00	1,500.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Police Pre-employment Testing	0.00	0.00	1,500.00				
01-14-00-520290	DISPATCH FEE	22,993.72	23,755.56	19,177.62	25,000.00	25,000.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		27,608.98	27,888.48	22,956.74	31,000.00	32,000.00	1,000.00	3.23%
SubAccount: 530 - COMMODITIES								
01-14-00-530553	OFFICE SUPPLIES	632.47	868.09	427.78	1,000.00	1,000.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		632.47	868.09	427.78	1,000.00	1,000.00	0.00	0.00%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
01-14-00-550600	SECURITY EQUIPMENT	141.99	480.24	567.96	2,500.00	20,250.00	17,750.00	710.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	General security	0.00	0.00	2,000.00				
2026-2027	Liscence plate readers	0.00	0.00	18,250.00				
01-14-00-550601	MISCELLANEOUS SUPPLIES	1,145.86	203.12	1,193.74	500.00	2,000.00	1,500.00	300.00%
01-14-00-550602	UNIFORMS	4,150.48	8,853.03	1,354.69	3,500.00	4,000.00	500.00	14.29%
01-14-00-550603	MEMBERSHIP & TRAINING	5,642.50	5,312.34	5,928.19	7,000.00	9,000.00	2,000.00	28.57%
01-14-00-550605	COMMUNICATION EQUIPMEN	2,660.00	3,060.00	2,550.00	3,000.00	3,000.00	0.00	0.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		13,740.83	17,908.73	11,594.58	16,500.00	38,250.00	21,750.00	131.82%
SubAccount: 560 - MAINTENANCE & REPAIRS								
01-14-00-560604	COMMUNICATION EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
01-14-00-560605	VEHICLE MAINTENANCE	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
01-14-00-560607	SNOWMOBILE/ATV REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
SubAccount: 570 - OTHER EXPENSES								
01-14-00-570030	EQUIPMENT PURCHASE	13,269.60	14,078.26	11,054.27	15,000.00	15,000.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		13,269.60	14,078.26	11,054.27	15,000.00	15,000.00	0.00	0.00%
Total Expense:		169,921.77	197,841.66	138,987.13	204,474.00	240,525.00	36,051.00	17.63%
Total Center: 14 - POLICE:		-167,461.77	-194,876.66	-138,987.13	-201,974.00	-238,025.00	-36,051.00	17.85%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Center: 23 - FACILITY RENTAL OPERATIONS								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
01-23-00-440051	RENTAL OF FACILITIES	131,536.75	139,226.50	126,823.50	166,258.00	200,246.00	33,988.00	20.44%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Chairs/Highboy Rental	6.00	-475.00	-2,850.00				
2026-2027	Grand Oaks (Based on 60 Rentals)	60.00	-725.00	-43,500.00				
2026-2027	Main Beach Events (Based on 12 Events)	12.00	-2,100.00	-25,200.00				
2026-2027	Main Beach Fundraisers (Based on 2 Events)	2.00	-1,800.00	-3,600.00				
2026-2027	Main Beach Weddings (Based on 10 Events)	10.00	-4,350.00	-43,500.00				
2026-2027	Oakwoods (Based on 26 rentals)	26.00	-135.00	-3,510.00				
2026-2027	Outdoor Wedding Ceremony	6.00	-500.00	-3,000.00				
2026-2027	Rotary (Based on 88 Rentals)	88.00	-473.00	-41,624.00				
2026-2027	Spoerl (Based on 62 Rentals)	62.00	-180.00	-11,160.00				
2026-2027	West Beach (Based on 51 Rentals)	51.00	-352.00	-17,952.00				
2026-2027	Woods creek (Based on 30 Rentals)	30.00	-145.00	-4,350.00				
01-23-00-440210	BAR/BEVERAGE INCOME	41,355.00	21,591.00	30,474.00	39,800.00	43,680.00	3,880.00	9.75%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Bar Packages (13 B&W Pckg/ 5 Hours / \$30p	13.00	-2,700.00	-35,100.00				
2026-2027	Cash Bar (13 Events with a \$780 Avg)	11.00	-780.00	-8,580.00				
01-23-00-440220	LINEN INCOME	13,790.00	9,826.00	14,846.00	12,600.00	14,250.00	1,650.00	13.10%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Linen (10 rounds, 90 napkins, 5 - 8ft tables)	1.00	-14,250.00	-14,250.00				
01-23-00-440230	GRATUITY	6,192.55	3,653.25	5,685.50	7,960.00	8,736.00	776.00	9.75%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	20% Gratuity	1.00	-8,736.00	-8,736.00				
Total SubAccount: 440 - OPERATIONS INCOME:		192,874.30	174,296.75	177,829.00	226,618.00	266,912.00	40,294.00	17.78%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
SubAccount: 490 - MERCHANDISE								
01-23-00-490589	SALES TAX	2,212.03	1,139.16	2,061.16	3,383.00	3,712.00	329.00	9.73%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	8.5% Sales Tax (8.5% Sales Tax on Bar Packağ	1.00	-3,712.00	-3,712.00				
Total SubAccount: 490 - MERCHANDISE:		2,212.03	1,139.16	2,061.16	3,383.00	3,712.00	329.00	9.73%
Total Revenue:		195,086.33	175,435.91	179,890.16	230,001.00	270,624.00	40,623.00	17.66%
Expense								
SubAccount: 510 - SALARIES & WAGES								
01-23-00-510048	PART-TIME STAFF	33,932.52	44,988.05	40,202.81	42,435.00	41,096.00	-1,339.00	-3.16%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Assistant	1.00	28,500.00	28,500.00				
2026-2027	Facility Attendants	1.00	8,576.00	8,576.00				
2026-2027	Main Beach Attendants	1.00	4,020.00	4,020.00				
01-23-00-510051	BEER SALES	2,519.75	1,663.25	2,220.00	2,250.00	2,289.00	39.00	1.73%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Bar Staff (25 days x 6 hrs)	150.00	15.26	2,289.00				
01-23-00-510058	PART-TIME MAINTENANCE	17,836.12	22,880.94	23,108.87	29,230.00	37,625.00	8,395.00	28.72%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Custodian 1	1,000.00	17.00	17,000.00				
2026-2027	Custodian 2	1,250.00	16.50	20,625.00				
01-23-00-510210	GRATUITY	6,274.15	3,569.65	5,685.50	7,960.00	8,736.00	776.00	9.75%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	20% Gratuity	1.00	8,736.00	8,736.00				
Total SubAccount: 510 - SALARIES & WAGES:		60,562.54	73,101.89	71,217.18	81,875.00	89,746.00	7,871.00	9.61%
SubAccount: 520 - CONTRACTUAL SERVICES								
01-23-00-520238	LICENSES	2,002.88	1,544.44	1,128.88	1,500.00	1,600.00	100.00	6.67%
01-23-00-520260	LINEN EXPENSE	9,668.14	7,846.33	8,131.85	8,400.00	8,400.00	0.00	0.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)				
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Linens 10R / 90n / 5-8ft / \$50 delivery fee	1.00	8,400.00	8,400.00						
Total SubAccount: 520 - CONTRACTUAL SERVICES:				11,671.02	9,390.77	9,260.73	9,900.00	10,000.00	100.00	1.01%
SubAccount: 530 - COMMODITIES										
01-23-00-530015	PRODUCT-POP & NON-ALCOHOL	502.10	842.05	808.82	400.00	400.00	0.00	0.00%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Bar Supplies - Non-Alcoholic	1.00	400.00	400.00						
01-23-00-530016	PRODUCT - BEER & ALCOHOL	10,540.94	4,820.04	8,896.91	9,950.00	10,920.00	970.00	9.75%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Bar Supplies - Liquor (25% of Revenue)	1.00	10,920.00	10,920.00						
01-23-00-530250	MISCELLANEOUS SUPPLIES	3,183.16	1,376.24	373.68	3,000.00	1,500.00	-1,500.00	-50.00%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Supplies	1.00	1,500.00	1,500.00						
01-23-00-530645	SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%		
01-23-00-530735	SALES TAX	3,161.00	1,602.20	2,367.87	3,383.00	3,712.00	329.00	9.73%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	8.5% Sales on Bar Packages	1.00	3,712.00	3,712.00						
Total SubAccount: 530 - COMMODITIES:				17,387.20	8,640.53	12,447.28	16,733.00	16,532.00	-201.00	-1.20%
SubAccount: 570 - OTHER EXPENSES										
01-23-00-570028	FURNITURE/FIXTURES	6,611.38	2,965.06	6,076.63	6,000.00	2,000.00	-4,000.00	-66.67%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Furniture	1.00	2,000.00	2,000.00						
01-23-00-570677	TRAVELING EXPENSE	157.27	0.00	-3.00	0.00	0.00	0.00	0.00%		

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
01-23-00-570960 CASH OVER/SHORT	-21.00	-28.00	4.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:	6,747.65	2,937.06	6,077.63	6,000.00	2,000.00	-4,000.00	-66.67%
Total Expense:	96,368.41	94,070.25	99,002.82	114,508.00	118,278.00	3,770.00	3.29%
Total Center: 23 - FACILITY RENTAL OPERATIONS:	98,717.92	81,365.66	80,887.34	115,493.00	152,346.00	36,853.00	31.91%
Total Fund: 01 - CORPORATE:	-351,948.98	-220,127.30	678,314.25	-495,021.00	-909,295.00	-414,274.00	83.69%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Fund: 10 - LAKE USAGE DECALS								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 420 - USER FEES								
10-11-00-420526	BOAT DECAL NON-MOTORIZED	6,300.00	9,980.00	14,740.00	16,000.00	14,800.00	-1,200.00	-7.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Non Motorized Watercraft		0.00	0.00	-14,800.00			
10-11-00-420527	BOAT DECAL UP TO 39 HP	1,550.00	1,600.00	4,500.00	3,000.00	5,500.00	2,500.00	83.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	0-39 HP Watercraft		0.00	0.00	-5,500.00			
10-11-00-420528	BOAT DECAL 40 - 99 HP	7,275.00	8,926.00	15,525.00	15,750.00	15,600.00	-150.00	-0.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	40-99 HP Watercraft		0.00	0.00	-15,600.00			
10-11-00-420529	BOAT DECAL 100 - 199 HP	11,500.00	21,125.00	33,375.00	31,875.00	33,750.00	1,875.00	5.88%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	100-199 HP Watercraft		0.00	0.00	-33,750.00			
10-11-00-420532	BOAT DECAL 200 + / UNSPECIF	13,000.00	24,000.00	33,630.00	36,000.00	33,600.00	-2,400.00	-6.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	200+ HP Watercraft		0.00	0.00	-33,600.00			
Total SubAccount: 420 - USER FEES:		39,625.00	65,631.00	101,770.00	102,625.00	103,250.00	625.00	0.61%
Total Revenue:		39,625.00	65,631.00	101,770.00	102,625.00	103,250.00	625.00	0.61%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Expense							
SubAccount: 520 - CONTRACTUAL SERVICES							
10-11-00-520532	BOAT DECALS CONTRACTUAL	14,850.00	35,615.50	25,240.00	37,150.00	37,480.00	330.00 0.89%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Payments to Lakewood 0-39 HP	0.00	0.00	3,300.00			
2026-2027	Payments to Lakewood 100-199HP	0.00	0.00	8,100.00			
2026-2027	Payments to Lakewood 200+HP	0.00	0.00	5,040.00			
2026-2027	Payments to Lakewood 40-99 HP	0.00	0.00	6,240.00			
2026-2027	Payments to Lakewood Non Motorized	0.00	0.00	14,800.00			
10-11-00-520574	POSTAGE	0.00	568.32	0.00	700.00	0.00	-700.00 -100.00%
10-11-00-520695	LAKE MGMT / IMPROVEMENTS	0.00	11,005.00	9,802.70	27,775.00	70,000.00	42,225.00 152.03%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Milfoil Treatment	1.00	70,000.00	70,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		14,850.00	47,188.82	35,042.70	65,625.00	107,480.00	41,855.00 63.78%
SubAccount: 530 - COMMODITIES							
10-11-00-530532	BOAT DECALS SUPPLIES	52.59	939.00	0.00	1,500.00	800.00	-700.00 -46.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	2026-2027 Lake Usage Decals	0.00	0.00	800.00			
10-11-00-530673	EQUIPMENT REPAIR PARTS	0.00	153.74	0.00	5,000.00	1,000.00	-4,000.00 -80.00%
Total SubAccount: 530 - COMMODITIES:		52.59	1,092.74	0.00	6,500.00	1,800.00	-4,700.00 -72.31%
SubAccount: 570 - OTHER EXPENSES							
10-11-00-570959	OPERATING TRANSFER OUT	0.00	12,147.25	14,881.03	30,500.00	30,500.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Harvester	0.00	0.00	5,500.00			
2026-2027	Staff	0.00	0.00	25,000.00			
Total SubAccount: 570 - OTHER EXPENSES:		0.00	12,147.25	14,881.03	30,500.00	30,500.00	0.00 0.00%
Total Expense:		14,902.59	60,428.81	49,923.73	102,625.00	139,780.00	37,155.00 36.20%
Total Center: 11 - ADMINISTRATION:		24,722.41	5,202.19	51,846.27	0.00	-36,530.00	-36,530.00 0.00%
Total Fund: 10 - LAKE USAGE DECALS:		24,722.41	5,202.19	51,846.27	0.00	-36,530.00	-36,530.00 0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 11 - AQUATIC								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 420 - USER FEES								
11-11-00-420266	CARDBOARD BOAT REGATTA A	0.00	7,965.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-420503	VEHICLE STICKERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-11-00-420520	BOAT GATE KEYS	40,424.83	39,894.17	31,052.73	42,750.00	40,275.00	-2,475.00	-5.79%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Boat Keys-Under 60		325.00	-90.00	-29,250.00			
2026-2027	Senior Boat Keys		245.00	-45.00	-11,025.00			
11-11-00-420521	FISHERMEN'S KEYS	1,312.50	490.00	527.40	700.00	700.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	West Beach Fishing Gate Keys		20.00	-35.00	-700.00			
11-11-00-420525	DRY STORAGE	3,963.10	3,945.49	3,674.72	4,035.00	4,050.00	15.00	0.37%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Kayak/Canoe Storage		34.00	-90.00	-3,060.00			
2026-2027	Sailboat Storage		6.00	-165.00	-990.00			
11-11-00-420540	N.R. ADULT BEACH PASSES	850.00	745.00	690.00	810.00	760.00	-50.00	-6.17%
11-11-00-420541	N.R. YOUTH BEACH PASSES	560.00	330.00	490.00	490.00	460.00	-30.00	-6.12%
11-11-00-420546	RESIDENT BEACH PASSES	4,470.00	4,490.00	3,575.00	5,000.00	5,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Resident Beach Passes		500.00	-10.00	-5,000.00			
Total SubAccount: 420 - USER FEES:		51,580.43	57,859.66	40,009.85	53,785.00	51,245.00	-2,540.00	-4.72%
SubAccount: 430 - PROGRAM REVENUE								
11-11-00-430165	SAILING INSTRUCTION	4,206.00	2,580.40	2,790.00	4,910.00	4,045.00	-865.00	-17.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Buddy Lessons (4 hr)		4.00	-115.00	-460.00			
2026-2027	Private Lessons (4 hr)		15.00	-185.00	-2,775.00			
2026-2027	Sailing Charters		9.00	-90.00	-810.00			
11-11-00-430266	CARDBOARD BOAT REGATTA	0.00	3,415.00	0.00	0.00	3,000.00	3,000.00	0.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Beer Sales	0.00	0.00	-3,000.00			
11-11-00-430337	KAYAK/CANOE LESSONS	0.00	451.80	1,331.00	4,280.00	3,100.00	-1,180.00 -27.57%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Lake Leisure Camp	10.00	-160.00	-1,600.00			
2026-2027	Pontoon Rides	30.00	-50.00	-1,500.00			
11-11-00-430375	SWIMMING-LESSONS	31,303.25	22,147.50	30,592.00	30,139.00	31,533.00	1,394.00 4.63%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Group Lessons-NR	67.00	-88.00	-5,896.00			
2026-2027	Group Lessons-R	160.00	-68.00	-10,880.00			
2026-2027	Junior Lifeguard Camp	15.00	-275.00	-4,125.00			
2026-2027	Lifeguard Certification Classes	24.00	-250.00	-6,000.00			
2026-2027	Lifeguard class reimbursement	10.00	150.00	1,500.00			
2026-2027	Private Swim Lessons	42.00	-146.00	-6,132.00			
Total SubAccount: 430 - PROGRAM REVENUE:		35,509.25	28,594.70	34,713.00	39,329.00	41,678.00	2,349.00 5.97%
SubAccount: 440 - OPERATIONS INCOME							
11-11-00-440021	REIMBURSEMENT	3,096.30	2,839.60	0.00	2,000.00	2,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	PDRMA Audit Reimbursement Program	2.00	-1,000.00	-2,000.00			
11-11-00-440545	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	6,000.00	6,000.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	4th of July	1.00	-3,000.00	-3,000.00			
2026-2027	Main Beach	1.00	-2,500.00	-2,500.00			
2026-2027	West Beach	1.00	-500.00	-500.00			
11-11-00-440602	UNIFORM REIMBURSEMENT	0.00	0.00	0.00	1,755.00	3,000.00	1,245.00 70.94%
11-11-00-440645	SPECIAL EVENTS	0.00	480.00	0.00	250.00	0.00	-250.00 -100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		3,096.30	3,319.60	0.00	10,005.00	11,000.00	995.00 9.95%
Total Revenue:		90,185.98	89,773.96	74,722.85	103,119.00	103,923.00	804.00 0.78%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
11-11-00-501165	BOATING-SAILING INSTRUCTIO	2,138.52	2,038.75	1,920.84	2,350.00	2,532.00	182.00	7.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Prep		12.00	15.50	186.00			
2026-2027	Sailing Instructors		25.50	92.00	2,346.00			
11-11-00-501266	CARDBOARD BOAT REGATTA S.	0.00	2,544.22	0.00	0.00	2,750.00	2,750.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Aquatic Staff		0.00	0.00	2,750.00			
11-11-00-501337	KAYAK/CANOE LESSONS SALAR	0.00	0.00	0.00	2,050.00	1,528.00	-522.00	-25.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Lake Leisure Camp		28.00	16.50	462.00			
2026-2027	Lake Leisure Prep		4.00	16.50	66.00			
2026-2027	Pontoon Rides		50.00	20.00	1,000.00			
11-11-00-501375	SWIMMING-INSTRUCTION SAL	15,017.60	12,352.17	17,188.28	17,400.00	24,233.00	6,833.00	39.27%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Lifeguard Classes		168.00	18.50	3,108.00			
2026-2027	Swim Instructors		1,300.00	16.25	21,125.00			
11-11-00-501645	SPECIAL EVENTS SALARIES & W	0.00	0.00	0.00	510.00	0.00	-510.00	-100.00%
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		17,156.12	16,935.14	19,109.12	22,310.00	31,043.00	8,733.00	39.14%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
11-11-00-502152	BOATING SAFETY CONTRACTU	0.00	219.75	0.00	400.00	0.00	-400.00	-100.00%
11-11-00-502266	CARDBOARD BOAT REGATTA C	0.00	6,895.07	0.00	0.00	600.00	600.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Dumpster Rental		0.00	0.00	600.00			
11-11-00-502375	SWIMMING-INSTRUCTION COM	2,173.00	870.00	300.00	2,785.00	6,300.00	3,515.00	126.21%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	SGE Flat Rate-Lifeguards		1.00	4,500.00	4,500.00			

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027		6.00	300.00	1,800.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:	2,173.00	7,984.82	300.00	3,185.00	6,900.00	3,715.00	116.64%
SubAccount: 503 - PROGRAM COMMODITIES							
11-11-00-503165	BOATING-SAILING INSTRUCTIO	0.00	0.00	0.00	1,448.00	200.00	-1,248.00 -86.19%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Sailing lesson supplies	0.00	0.00	200.00			
11-11-00-503266	CARDBOARD BOAT REGATTA C	0.00	1,844.93	0.00	0.00	0.00	0.00 0.00%
11-11-00-503375	SWIMMING-INSTRUCTION COM	1,715.04	313.24	1,124.85	2,356.00	2,500.00	144.00 6.11%
Total SubAccount: 503 - PROGRAM COMMODITIES:	1,715.04	2,158.17	1,124.85	3,804.00	2,700.00	-1,104.00	-29.02%
SubAccount: 510 - SALARIES & WAGES							
11-11-00-510020	PARK SUPERVISOR	3,195.14	3,300.29	2,538.93	3,477.00	3,941.00	464.00 13.34%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Parks Maintenance Manager	0.00	0.00	3,941.00			
11-11-00-510028	GROUNDS SUPERVISOR	3,676.72	3,212.11	2,519.38	3,471.00	3,791.00	320.00 9.22%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Parks Grounds Manager	0.00	0.00	3,791.00			
11-11-00-510035	MAINTENANCE STAFF	45,870.34	53,005.72	43,075.61	55,620.00	62,916.00	7,296.00 13.12%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Budgeted Overtime	0.00	0.00	4,704.00			
2026-2027	Maint Specialist.a.3	0.00	0.00	2,584.00			
2026-2027	Parks Maintenance Crew Leader Mechanic	0.00	0.00	3,446.00			
2026-2027	Parks Maintenance Ground Crew Leader	0.00	0.00	2,322.00			
2026-2027	Parks Maintenance Irrigation/Turf Crew Lead	0.00	0.00	2,814.00			
2026-2027	Parks Maintenance Laborer.a.1	0.00	0.00	2,222.00			
2026-2027	Parks Maintenance Laborer.a.2	0.00	0.00	1,824.00			
2026-2027	Parks Maintenance Laborer.a.3	0.00	0.00	1,916.00			
2026-2027	Parks Maintenance Laborer.b.1	0.00	0.00	2,676.00			
2026-2027	Parks Maintenance Laborer.b.2	0.00	0.00	2,323.00			
2026-2027	Parks Maintenance Laborer.b.3	0.00	0.00	1,830.00			
2026-2027	Parks Maintenance Laborer.b.4	0.00	0.00	1,824.00			
2026-2027	Parks Maintenance Laborer.b.5	0.00	0.00	1,914.00			
2026-2027	Parks Maintenance Laborer.d 1	0.00	0.00	1,824.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Parks Maintenance Laborer.d 2		0.00	0.00	1,824.00			
2026-2027	Parks Maintenance Laborer.d 3		0.00	0.00	1,824.00			
2026-2027	Parks Maintenance Landscape Crew Leader		0.00	0.00	2,377.00			
2026-2027	Parks Maintenance Lippold Mowing Speciali:		0.00	0.00	2,045.00			
2026-2027	Parks Maintenance Mowing Crew Leader		0.00	0.00	2,899.00			
2026-2027	Parks Maintenance Park Projects Crew Lead		0.00	0.00	3,782.00			
2026-2027	Parks Maintenance Pks Svcs Admin Asst		0.00	0.00	2,555.00			
2026-2027	Parks Maintenance Specialist HVAC/Electric		0.00	0.00	3,440.00			
2026-2027	Parks Maintenance Specialist Playgrounds		0.00	0.00	3,135.00			
2026-2027	Parks Maintenance Specialist.a.1		0.00	0.00	2,878.00			
2026-2027	Parks Maintenance Specialist.a.2		0.00	0.00	1,934.00			
11-11-00-510056	MGR OF RECREATION SERVICE:	5,487.71	8,988.03	7,079.25	9,434.00	10,225.00	791.00	8.38%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Manager of Recreation Services		0.00	0.00	10,225.00			
11-11-00-510058	PART-TIME MAINTENANCE	5,814.92	6,667.56	5,715.10	6,500.00	93.00	-6,407.00	-98.57%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Budgeted Overtime		0.00	0.00	93.00			
11-11-00-510374	INSERVICE TRAINING	6,945.49	7,296.63	5,947.87	8,250.00	7,425.00	-825.00	-10.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Weekly Inservices		450.00	16.50	7,425.00			
Total SubAccount: 510 - SALARIES & WAGES:		70,990.32	82,470.34	66,876.14	86,752.00	88,391.00	1,639.00	1.89%
SubAccount: 520 - CONTRACTUAL SERVICES								
11-11-00-520645	SPECIAL EVENTS	0.00	0.00	0.00	2,590.00	0.00	-2,590.00	-100.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		0.00	0.00	0.00	2,590.00	0.00	-2,590.00	-100.00%
SubAccount: 530 - COMMODITIES								
11-11-00-530200	FIRST AID SUPPLIES	2,456.26	1,522.82	159.99	3,000.00	3,000.00	0.00	0.00%
11-11-00-530220	OFFICE SUPPLIES	2,157.09	2,323.31	3,939.17	4,585.00	3,735.00	-850.00	-18.54%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Acrylic Sign Replacement		1.00	200.00	200.00			
2026-2027	Beach Pass Lanyards		1.00	150.00	150.00			
2026-2027	End of season manager appreciation gifts		10.00	20.00	200.00			
2026-2027	End of Year event		1.00	150.00	150.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Food for Staff Trainings		1.00	500.00	500.00			
2026-2027	Holiday Cards		1.00	125.00	125.00			
2026-2027	Ink-Toner		1.00	500.00	500.00			
2026-2027	Misc		1.00	500.00	500.00			
2026-2027	Office Supplies		1.00	500.00	500.00			
2026-2027	Radios & Ear Pieces		1.00	200.00	200.00			
2026-2027	Receipt Paper		1.00	250.00	250.00			
2026-2027	Sand Toy Rentals		1.00	100.00	100.00			
2026-2027	Staff of the Week Prizes		24.00	15.00	360.00			
11-11-00-530225	VEHICLE STICKERS	84.00	117.50	130.57	100.00	200.00	100.00	100.00%
11-11-00-530230	BOAT GATE KEYS	562.50	0.00	426.86	600.00	500.00	-100.00	-16.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Lanyards		1.00	500.00	500.00			
11-11-00-530235	FISHING KEYS	187.50	839.00	0.00	350.00	0.00	-350.00	-100.00%
11-11-00-530245	SIGN MATERIALS	257.70	0.00	100.00	1,000.00	2,000.00	1,000.00	100.00%
11-11-00-530246	BOAT REPAIRS	946.07	1,807.65	0.00	1,500.00	1,500.00	0.00	0.00%
11-11-00-530270	RESCUE EQUIPMENT	5,955.54	36,398.51	0.00	6,800.00	5,800.00	-1,000.00	-14.71%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	CPR Mannequins		1.00	1,000.00	1,000.00			
2026-2027	CPR Masks		50.00	8.00	400.00			
2026-2027	Fins & Goggle Replacement		1.00	200.00	200.00			
2026-2027	Lifeguard Hip Packs		50.00	8.00	400.00			
2026-2027	Lifeguard Whistles		60.00	3.50	210.00			
2026-2027	Rescue Board		2.00	600.00	1,200.00			
2026-2027	Ring Buoys		3.00	130.00	390.00			
2026-2027	Spinal Board		2.00	500.00	1,000.00			
2026-2027	Trainer AED		1.00	1,000.00	1,000.00			
11-11-00-530374	INSERVICE TRAINING	4,169.50	3,784.00	2,980.00	5,040.00	5,240.00	200.00	3.97%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Boat Safety Certifications		12.00	20.00	240.00			
2026-2027	SGE Flat Rate (Audits, Supervisor Training)		1.00	5,000.00	5,000.00			
11-11-00-530525	DRY STORAGE	0.00	0.00	0.00	525.00	0.00	-525.00	-100.00%
11-11-00-530545	REGISTER BANK	0.00	2,710.00	-1,975.35	6,000.00	6,000.00	0.00	0.00%
11-11-00-530602	UNIFORMS	5,828.32	5,182.74	2,532.97	5,100.00	6,945.00	1,845.00	36.18%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Cold Weather Gear (Reimbursed by Employee)	1.00	3,000.00	3,000.00			
2026-2027	Lifeguard Swimsuits	45.00	35.00	1,575.00			
2026-2027	Manager Jackets	4.00	55.00	220.00			
2026-2027	Staff Tshirts	60.00	30.00	1,800.00			
2026-2027	Swim Instructor Swimsuits	10.00	35.00	350.00			
11-11-00-530645	SPECIAL EVENTS	328.32	167.50	1,378.87	3,075.00	0.00	-3,075.00 -100.00%
Total SubAccount: 530 - COMMODITIES:		22,932.80	54,853.03	9,673.08	37,675.00	34,920.00	-2,755.00 -7.31%
SubAccount: 560 - MAINTENANCE & REPAIRS							
11-11-00-560672	MAINTENANCE/REPAIR	236.88	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		236.88	0.00	0.00	0.00	0.00	0.00 0.00%
SubAccount: 570 - OTHER EXPENSES							
11-11-00-570010	BOATS	628.84	16,738.77	2,596.77	3,750.00	2,000.00	-1,750.00 -46.67%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Kayaks, Paddles etc.	1.00	2,000.00	2,000.00			
11-11-00-570021	BEACH EQUIPMENT	1,960.95	284.25	0.00	900.00	4,760.00	3,860.00 428.89%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Boathouse Lawn Chairs	2.00	15.00	30.00			
2026-2027	Buoy Line Replacement	1.00	4,500.00	4,500.00			
2026-2027	Lifeguard umbrellas	2.00	100.00	200.00			
2026-2027	Thermometers	2.00	15.00	30.00			
Total SubAccount: 570 - OTHER EXPENSES:		2,589.79	17,023.02	2,596.77	4,650.00	6,760.00	2,110.00 45.38%
Total Expense:		117,793.95	181,424.52	99,679.96	160,966.00	170,714.00	9,748.00 6.06%
Total Center: 11 - ADMINISTRATION:		-27,607.97	-91,650.56	-24,957.11	-57,847.00	-66,791.00	-8,944.00 15.46%
Center: 21 - MAIN BEACH							
Revenue							
SubAccount: 420 - USER FEES							
11-21-00-420498	RESIDENT DAILY ADMISSION	11,161.00	9,530.00	6,987.85	10,000.00	9,226.00	-774.00 -7.74%
11-21-00-420500	NON RES DAILY ADMISSION/YC	37,115.50	31,140.01	22,842.24	35,670.00	35,365.00	-305.00 -0.86%
11-21-00-420501	NON RES DAILY ADMISSION/AT	90,523.00	79,202.00	66,715.00	87,525.00	88,815.00	1,290.00 1.47%
11-21-00-420505	RESIDENT ADDITIONAL GUESTS	3,976.00	3,416.00	3,020.00	4,470.00	3,970.00	-500.00 -11.19%
11-21-00-420507	GROUP RENTAL	12,068.00	9,739.00	7,806.00	8,044.00	8,146.00	102.00 1.27%
11-21-00-420509	DRAGON BOAT RENTAL	6.00	104.00	54.00	3,300.00	2,500.00	-800.00 -24.24%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
11-21-00-420510	CANOE RENTAL	1,050.00	262.00	328.00	740.00	546.00	-194.00	-26.22%
11-21-00-420511	ROWBOAT RENTAL	736.00	320.00	350.50	528.00	1,240.00	712.00	134.85%
11-21-00-420512	SAILBOAT RENTAL	2,502.00	528.00	692.00	1,756.00	1,240.00	-516.00	-29.38%
11-21-00-420514	PADDLE BOAT RENTAL	13,180.00	9,704.00	7,474.00	10,010.00	10,126.00	116.00	1.16%
11-21-00-420515	KAYAK RENTAL	6,109.00	3,945.00	3,399.00	5,210.00	4,484.00	-726.00	-13.93%
11-21-00-420516	PADDLE BOARD RENTAL	6,190.00	4,176.00	4,428.00	6,120.00	4,931.00	-1,189.00	-19.43%
11-21-00-420530	FIREWORKS ADMISSIONS	19,445.00	17,050.00	18,042.00	20,000.00	18,179.00	-1,821.00	-9.11%
Total SubAccount: 420 - USER FEES:		204,061.50	169,116.01	142,138.59	193,373.00	188,768.00	-4,605.00	-2.38%
SubAccount: 440 - OPERATIONS INCOME								
11-21-00-440003	REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
11-21-00-440230	GRATUITY	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		5.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Revenue:		204,066.50	169,116.01	142,138.59	193,373.00	188,768.00	-4,605.00	-2.38%
Expense								
SubAccount: 510 - SALARIES & WAGES								
11-21-00-510019	BEACH MANAGER	34,305.33	35,384.07	36,537.16	39,600.00	38,850.00	-750.00	-1.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Beach Managers-Main Beach		2,100.00	18.50	38,850.00			
11-21-00-510021	LIFEGUARDS	89,521.24	88,626.29	72,414.85	94,400.00	94,400.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Main Beach Lifeguards		5,900.00	16.00	94,400.00			
11-21-00-510022	HEAD GUARD	12,400.55	5,947.34	7,257.45	13,035.00	13,035.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Head Lifeguards		16.50	790.00	13,035.00			
11-21-00-510023	LOT/GATE/BOAT RENTAL STAFI	64,937.45	61,076.08	59,436.42	74,725.00	74,725.00	0.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Beach Staff		4,900.00	15.25	74,725.00			
11-21-00-510032	BEACH DIRECTOR	8,765.67	4,657.13	4,477.43	10,860.00	11,340.00	480.00	4.42%

Budget Comparison Report

Account Number	Budget Detail	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
						2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
		Beach Director		540.00	21.00	11,340.00			
Total SubAccount: 510 - SALARIES & WAGES:			209,930.24	195,690.91	180,123.31	232,620.00	232,350.00	-270.00	-0.12%
SubAccount: 520 - CONTRACTUAL SERVICES									
11-21-00-520204		WATER TESTING	650.00	650.00	0.00	700.00	850.00	150.00	21.43%
11-21-00-520211		COUPONS MB	0.00	83.00	79.00	0.00	0.00	0.00	0.00%
11-21-00-520255		MISCELLANEOUS BANK CHARG	4,877.85	4,924.42	3,299.80	5,000.00	5,000.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:			5,527.85	5,657.42	3,378.80	5,700.00	5,850.00	150.00	2.63%
SubAccount: 530 - COMMODITIES									
11-21-00-530210		BEACH ACCESSORIES	3,291.20	2,858.49	209.98	3,000.00	2,030.00	-970.00	-32.33%
Budget Detail									
	Budget Code	Description	Units	Price	Amount				
	2026-2027	Misc	1.00	1,000.00	1,000.00				
	2026-2027	Splash mat	1.00	1,000.00	1,000.00				
	2026-2027	Tot slide	2.00	15.00	30.00				
11-21-00-530315		SAND	0.00	729.36	0.00	7,500.00	0.00	-7,500.00	-100.00%
11-21-00-530515		MISCELLANEOUS	649.79	45.05	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total SubAccount: 530 - COMMODITIES:			3,940.99	3,632.90	209.98	11,500.00	2,030.00	-9,470.00	-82.35%
SubAccount: 570 - OTHER EXPENSES									
11-21-00-570530		FIREWORKS	2,816.26	2,042.72	1,426.00	2,400.00	2,600.00	200.00	8.33%
Budget Detail									
	Budget Code	Description	Units	Price	Amount				
	2026-2027	Fireworks Wristbands	1.00	800.00	800.00				
	2026-2027	Food for staff	1.00	1,000.00	1,000.00				
	2026-2027	Misc Supplies	1.00	800.00	800.00				
11-21-00-570960		CASH OVER/SHORT	313.21	-542.07	-26.46	500.00	0.00	-500.00	-100.00%
Total SubAccount: 570 - OTHER EXPENSES:			3,129.47	1,500.65	1,399.54	2,900.00	2,600.00	-300.00	-10.34%
Total Expense:			222,528.55	206,481.88	185,111.63	252,720.00	242,830.00	-9,890.00	-3.91%
Total Center: 21 - MAIN BEACH:			-18,462.05	-37,365.87	-42,973.04	-59,347.00	-54,062.00	5,285.00	-8.91%
Center: 22 - WEST BEACH									
Revenue									
SubAccount: 420 - USER FEES									
11-22-00-420498		RESIDENT DAILY ADMISSION	1,886.00	2,062.00	2,674.00	1,970.00	2,500.00	530.00	26.90%
11-22-00-420500		NON RES DAILY ADMISSION/YI	1,548.00	607.50	1,905.00	1,137.00	1,350.00	213.00	18.73%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
11-22-00-420501	NON RES DAILY ADMISSION/AI	3,666.00	6,234.00	6,615.00	4,240.00	5,505.00	1,265.00	29.83%
11-22-00-420505	RESIDENT ADDITIONAL GUESTS	428.00	348.00	865.00	442.00	550.00	108.00	24.43%
11-22-00-420507	GROUP RENTAL	0.00	563.00	0.00	50.00	50.00	0.00	0.00%
Total SubAccount: 420 - USER FEES:		7,528.00	9,814.50	12,059.00	7,839.00	9,955.00	2,116.00	26.99%
Total Revenue:		7,528.00	9,814.50	12,059.00	7,839.00	9,955.00	2,116.00	26.99%
Expense								
SubAccount: 510 - SALARIES & WAGES								
11-22-00-510019	BEACH MANAGER	8,923.93	7,990.48	7,655.54	9,450.00	8,325.00	-1,125.00	-11.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	West Beach Manager		450.00	18.50	8,325.00			
11-22-00-510021	LIFEGUARDS	20,917.57	16,906.56	19,896.58	21,450.00	21,440.00	-10.00	-0.05%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	West Beach Lifeguards		1,340.00	16.00	21,440.00			
Total SubAccount: 510 - SALARIES & WAGES:		29,841.50	24,897.04	27,552.12	30,900.00	29,765.00	-1,135.00	-3.67%
SubAccount: 520 - CONTRACTUAL SERVICES								
11-22-00-520204	WATER TESTING	650.00	650.00	0.00	700.00	0.00	-700.00	-100.00%
11-22-00-520255	MISC BANK CHARGES	515.87	455.82	726.50	650.00	850.00	200.00	30.77%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		1,165.87	1,105.82	726.50	1,350.00	850.00	-500.00	-37.04%
SubAccount: 530 - COMMODITIES								
11-22-00-530210	BEACH ACCESSORIES	0.00	985.00	0.00	1,120.00	1,825.00	705.00	62.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Splash Mat - AG 18		1.00	1,825.00	1,825.00			
11-22-00-530315	SAND	0.00	729.37	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		0.00	1,714.37	0.00	1,120.00	1,825.00	705.00	62.95%
SubAccount: 570 - OTHER EXPENSES								
11-22-00-570960	CASH OVER/SHORT	8.00	-63.76	-55.45	50.00	0.00	-50.00	-100.00%
Total SubAccount: 570 - OTHER EXPENSES:		8.00	-63.76	-55.45	50.00	0.00	-50.00	-100.00%
Total Expense:		31,015.37	27,653.47	28,223.17	33,420.00	32,440.00	-980.00	-2.93%
Total Center: 22 - WEST BEACH:		-23,487.37	-17,838.97	-16,164.17	-25,581.00	-22,485.00	3,096.00	-12.10%
Total Fund: 11 - AQUATIC:		-69,557.39	-146,855.40	-84,094.32	-142,775.00	-143,338.00	-563.00	0.39%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Fund: 12 - FOOD SERVICE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
12-11-01-440021	REIMBURSEMENT	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
12-11-01-440544	VENDING COMMISSION	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
12-11-01-440545	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
12-11-04-440021	REIMBURSEMENT	0.00	0.00	235.00	0.00	0.00	0.00	0.00%
12-11-04-440230	GRATUITY	1,098.93	901.25	1,603.09	1,000.00	1,500.00	500.00	50.00%
12-11-04-440543	REGISTER BANK REIMBURSEMI	0.00	-350.00	0.00	600.00	600.00	0.00	0.00%
12-11-04-440544	VENDING COMMISSION	2,288.00	2,595.00	4,263.76	6,000.00	6,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Food Trucks and Kona	1.00	-6,000.00	-6,000.00				
Total SubAccount: 440 - OPERATIONS INCOME:		4,886.93	3,146.25	6,101.85	8,200.00	9,200.00	1,000.00	12.20%
SubAccount: 490 - MERCHANDISE								
12-11-01-490003	RESALE-FOOD	31,612.00	34,527.00	33,385.50	34,600.00	38,500.00	3,900.00	11.27%
12-11-01-490005	RESALE-CANDY	3,932.00	4,092.00	5,266.00	4,100.00	7,000.00	2,900.00	70.73%
12-11-01-490010	RESALE-ICE CREAM	31,236.00	28,323.50	25,026.00	31,500.00	32,000.00	500.00	1.59%
12-11-01-490015	RESALE-POP	9,346.00	9,105.50	9,247.00	9,350.00	10,200.00	850.00	9.09%
12-11-01-490016	RESALE-BEER	5,130.00	4,270.00	17,353.00	11,000.00	14,500.00	3,500.00	31.82%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Card Board Regatta	1.00	-3,500.00	-3,500.00				
2026-2027	Hocus Pocus Special Event	1.00	-11,000.00	-11,000.00				
12-11-04-490003	RESALE-FOOD	42,062.50	46,131.50	45,869.00	37,000.00	56,500.00	19,500.00	52.70%
12-11-04-490005	RESALE-CANDY	7,362.00	7,496.00	7,264.00	5,000.00	8,800.00	3,800.00	76.00%
12-11-04-490010	RESALE-ICE CREAM	2,814.00	2,252.00	1,434.00	2,000.00	1,500.00	-500.00	-25.00%
12-11-04-490015	RESALE-POP	25,237.00	26,747.00	26,685.00	24,200.00	30,500.00	6,300.00	26.03%
12-11-04-490016	RESALE-BEER	8,607.00	6,279.00	11,640.95	5,500.00	13,250.00	7,750.00	140.91%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Boncosky Beer Garden	1.00	-13,250.00	-13,250.00				
Total SubAccount: 490 - MERCHANDISE:		167,338.50	169,223.50	183,170.45	164,250.00	212,750.00	48,500.00	29.53%
Total Revenue:		172,225.43	172,369.75	189,272.30	172,450.00	221,950.00	49,500.00	28.70%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Expense								
SubAccount: 510 - SALARIES & WAGES								
12-11-01-510045	CONCESSIONS COORDINATOR	0.00	640.00	466.16	780.00	780.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Concessions Coordinator	48.00	16.25	780.00				
12-11-01-510047	CONCESSIONS STAFF	25,639.33	27,753.63	21,596.05	28,304.00	23,485.00	-4,819.00	-17.03%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Closing Shift	325.00	15.25	4,956.25				
2026-2027	Lunch Shift	325.00	15.25	4,956.25				
2026-2027	Mid-Shift	325.00	15.25	4,956.25				
2026-2027	Opening Shift	325.00	15.25	4,956.25				
2026-2027	Tuesday Night Concert	72.00	15.25	1,098.00				
2026-2027	Weekend Opening and Closing	168.00	15.25	2,562.00				
12-11-04-510045	CONCESSIONS COORDINATOR	482.00	1,370.57	460.85	1,300.00	594.00	-706.00	-54.31%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Concessions Coordinator	36.00	16.50	594.00				
12-11-04-510047	CONCESSIONS STAFF	20,152.48	19,541.02	23,814.80	19,186.00	24,180.00	4,994.00	26.03%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Griller	280.00	15.50	4,340.00				
2026-2027	Monday Night	104.00	15.50	1,612.00				
2026-2027	Weekend Closing Shift	280.00	15.50	4,340.00				
2026-2027	Weekend Mid-Shift	200.00	15.50	3,100.00				
2026-2027	Weekend Opening Shift	280.00	15.50	4,340.00				
2026-2027	Weeknights	416.00	15.50	6,448.00				
12-11-04-510051	BEER SALES	2,957.75	3,201.00	3,937.50	3,600.00	7,930.00	4,330.00	120.28%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Bartenders	520.00	15.25	7,930.00				
12-11-04-510210	GRATUITY	1,174.96	871.68	1,607.66	1,000.00	1,500.00	500.00	50.00%
Total SubAccount: 510 - SALARIES & WAGES:		50,406.52	53,377.90	51,883.02	54,170.00	58,469.00	4,299.00	7.94%
SubAccount: 520 - CONTRACTUAL SERVICES								
12-11-01-520238	LICENSES	23.94	482.00	0.00	200.00	500.00	300.00	150.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
12-11-01-520255	MISCELLANEOUS BANK CHARG	2,083.12	2,437.62	2,059.41	2,100.00	2,100.00	0.00	0.00%
12-11-04-520238	LICENSES	655.00	495.00	0.00	200.00	500.00	300.00	150.00%
12-11-04-520255	MISCELLANEOUS BANK CHARG	3,223.51	3,893.04	4,728.05	3,000.00	5,000.00	2,000.00	66.67%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		5,985.57	7,307.66	6,787.46	5,500.00	8,100.00	2,600.00	47.27%
SubAccount: 530 - COMMODITIES								
12-11-01-530003	PRODUCT-FOOD	10,320.87	13,189.50	14,417.37	13,500.00	16,000.00	2,500.00	18.52%
12-11-01-530005	PRODUCT-CANDY	3,187.82	2,621.60	4,093.41	2,775.00	4,000.00	1,225.00	44.14%
12-11-01-530010	PRODUCT-ICE CREAM	16,894.87	12,533.25	11,943.50	15,000.00	15,000.00	0.00	0.00%
12-11-01-530015	PRODUCT-POP	7,153.86	8,218.75	10,685.46	8,300.00	11,500.00	3,200.00	38.55%
12-11-01-530016	PRODUCT - BEER & ALCOHOL	2,654.81	1,893.64	5,458.00	3,000.00	4,500.00	1,500.00	50.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Card Board Regatta		1.00	1,500.00	1,500.00			
2026-2027	Hocus Pocus Event		1.00	3,000.00	3,000.00			
12-11-01-530020	MISC. CONCESSION PRODUCT	213.65	0.00	96.37	150.00	150.00	0.00	0.00%
12-11-01-530025	PAPER PRODUCTS	1,641.61	2,100.90	1,444.34	2,000.00	1,500.00	-500.00	-25.00%
12-11-01-530545	REGISTER BANK	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
12-11-01-530735	SALES TAX	5,658.00	5,968.00	7,057.49	5,500.00	7,500.00	2,000.00	36.36%
12-11-01-530741	MISCELLANEOUS SUPPLIES	302.28	720.03	186.09	150.00	555.00	405.00	270.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc		1.00	225.00	225.00			
2026-2027	Scheduling software		1.00	330.00	330.00			
12-11-01-530742	CONCESSION EQUIPMENT	0.00	0.00	499.99	0.00	775.00	775.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Ovens		1.00	775.00	775.00			
12-11-04-530003	PRODUCT-FOOD	20,476.63	18,235.43	15,115.56	13,500.00	19,500.00	6,000.00	44.44%
12-11-04-530005	PRODUCT-CANDY	5,497.25	5,744.17	4,029.40	3,500.00	5,000.00	1,500.00	42.86%
12-11-04-530010	PRODUCT-ICE CREAM	910.50	2,327.95	825.00	1,000.00	1,250.00	250.00	25.00%
12-11-04-530015	PRODUCT-POP	16,568.95	16,750.31	15,295.05	10,500.00	18,000.00	7,500.00	71.43%
12-11-04-530016	PRODUCT - BEER & ALCOHOL	5,393.40	4,188.15	2,147.90	4,000.00	5,750.00	1,750.00	43.75%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Beer Garden Product		1.00	5,750.00	5,750.00			
12-11-04-530020	MISC. CONCESSION PRODUCT	676.12	8.94	37.79	200.00	225.00	25.00	12.50%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
12-11-04-530025	PAPER PRODUCTS	3,141.02	2,532.63	1,320.55	2,500.00	2,000.00	-500.00	-20.00%
12-11-04-530545	REGISTER BANK	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
12-11-04-530735	SALES TAX	5,905.00	6,628.48	8,576.19	6,000.00	9,200.00	3,200.00	53.33%
12-11-04-530741	MISCELLANEOUS SUPPLIES	261.68	412.78	165.48	250.00	660.00	410.00	164.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Scheduling software		1.00	660.00	660.00			
12-11-04-530742	CONCESSION EQUIPMENT	782.89	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		107,641.21	104,074.51	103,394.94	93,025.00	124,265.00	31,240.00	33.58%
SubAccount: 570 - OTHER EXPENSES								
12-11-01-570030	EQUIPMENT PURCHASE	1,205.59	0.00	0.00	775.00	0.00	-775.00	-100.00%
12-11-01-570960	CASH OVER/SHORT	89.36	255.40	193.49	25.00	25.00	0.00	0.00%
12-11-04-570030	EQUIPMENT PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
12-11-04-570960	CASH OVER/SHORT	42.52	54.85	-122.25	25.00	25.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		1,337.47	310.25	71.24	825.00	50.00	-775.00	-93.94%
Total Expense:		165,370.77	165,070.32	162,136.66	153,520.00	190,884.00	37,364.00	24.34%
Total Center: 11 - ADMINISTRATION:		6,854.66	7,299.43	27,135.64	18,930.00	31,066.00	12,136.00	64.11%
Total Fund: 12 - FOOD SERVICE:		6,854.66	7,299.43	27,135.64	18,930.00	31,066.00	12,136.00	64.11%
Report Total:		-389,929.30	-354,481.08	673,201.84	-618,866.00	-1,058,097.00	-439,231.00	70.97%



Annual Budget
Fiscal Year 2026-2027
Recreation
Fund (02)

This fund is a Special Revenue Fund. It is used to account for the operations of the recreation programs. Financing is provided primarily from an annual restricted property tax levy, and from fees charged for programs and activities that are formally committed by the Board to fund future recreation programs.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 02 - RECREATION							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	1,907,066.07	2,089,373.54	1,509,636.82	1,501,807.00	2,341,720.00	839,913.00	55.93%
440 - OPERATIONS INCOME	134,889.68	150,472.09	90,406.12	79,250.00	90,450.00	11,200.00	14.13%
Total Revenue:	2,041,955.75	2,239,845.63	1,600,042.94	1,581,057.00	2,432,170.00	851,113.00	53.83%
Expense							
510 - SALARIES & WAGES	1,283,348.71	1,462,358.34	1,182,920.60	1,642,626.00	1,674,504.29	31,878.29	1.94%
520 - CONTRACTUAL SERVICES	386,081.55	431,604.23	294,393.06	444,601.00	493,423.00	48,822.00	10.98%
530 - COMMODITIES	157,495.65	172,165.73	144,759.07	238,738.00	247,891.00	9,153.00	3.83%
540 - INSURANCE	215,646.95	262,242.97	282,814.65	354,500.00	403,729.00	49,229.00	13.89%
570 - OTHER EXPENSES	876,680.25	268,416.06	22,098.09	48,810.00	55,786.00	6,976.00	14.29%
Total Expense:	2,919,253.11	2,596,787.33	1,926,985.47	2,729,275.00	2,875,333.29	146,058.29	5.35%
Total Center: 11 - ADMINISTRATION:	-877,297.36	-356,941.70	-326,942.53	-1,148,218.00	-443,163.29	705,054.71	-61.40%
Center: 14 - POLICE							
Expense							
510 - SALARIES & WAGES	114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%
550 - UNCAPITALIZED IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%
Total Center: 14 - POLICE:	114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%
Center: 62 - ADULT RECREATION							
Revenue							
430 - PROGRAM REVENUE	80,675.14	79,534.26	54,571.52	80,635.00	83,660.00	3,025.00	3.75%
Total Revenue:	80,675.14	79,534.26	54,571.52	80,635.00	83,660.00	3,025.00	3.75%
Expense							
501 - PROGRAM SALARIES & WAGES	50,393.14	53,139.39	36,183.60	52,687.00	52,948.00	261.00	0.50%
502 - PROGRAM CONTRACTUAL SERVICES	1,496.52	1,955.10	1,684.90	1,248.00	4,733.00	3,485.00	279.25%
503 - PROGRAM COMMODITIES	3,730.97	3,451.67	1,773.40	6,430.00	5,340.00	-1,090.00	-16.95%
Total Expense:	55,620.63	58,546.16	39,641.90	60,365.00	63,021.00	2,656.00	4.40%
Total Center: 62 - ADULT RECREATION:	25,054.51	20,988.10	14,929.62	20,270.00	20,639.00	369.00	1.82%
Center: 63 - YOUTH RECREATION							
Revenue							
430 - PROGRAM REVENUE	2,446,910.23	2,602,962.10	2,246,212.31	2,938,450.00	3,277,990.00	339,540.00	11.56%
Total Revenue:	2,446,910.23	2,602,962.10	2,246,212.31	2,938,450.00	3,277,990.00	339,540.00	11.56%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Expense							
501 - PROGRAM SALARIES & WAGES	1,186,532.25	1,229,423.45	1,009,749.18	1,498,938.00	1,488,511.35	-10,426.65	-0.70%
502 - PROGRAM CONTRACTUAL SERVICES	486,507.78	528,936.39	443,701.27	562,556.00	655,496.68	92,940.68	16.52%
503 - PROGRAM COMMODITIES	85,744.49	79,260.23	75,002.01	82,879.00	93,656.00	10,777.00	13.00%
Total Expense:	1,758,784.52	1,837,620.07	1,528,452.46	2,144,373.00	2,237,664.03	93,291.03	4.35%
Total Center: 63 - YOUTH RECREATION:	688,125.71	765,342.03	717,759.85	794,077.00	1,040,325.97	246,248.97	31.01%
Center: 64 - PROGRAMS FOR ALL AGES							
Revenue							
430 - PROGRAM REVENUE	161,289.40	195,082.84	150,801.59	210,910.00	234,594.00	23,684.00	11.23%
Total Revenue:	161,289.40	195,082.84	150,801.59	210,910.00	234,594.00	23,684.00	11.23%
Expense							
501 - PROGRAM SALARIES & WAGES	32,295.13	42,349.84	30,972.86	43,890.00	42,643.00	-1,247.00	-2.84%
502 - PROGRAM CONTRACTUAL SERVICES	17,344.29	18,539.70	31,625.50	32,184.00	80,410.00	48,226.00	149.84%
503 - PROGRAM COMMODITIES	30,283.55	31,379.76	17,381.66	28,565.00	69,727.00	41,162.00	144.10%
Total Expense:	79,922.97	92,269.30	79,980.02	104,639.00	192,780.00	88,141.00	84.23%
Total Center: 64 - PROGRAMS FOR ALL AGES:	81,366.43	102,813.54	70,821.57	106,271.00	41,814.00	-64,457.00	-60.65%
Center: 65 - SENIOR CITIZENS							
Revenue							
430 - PROGRAM REVENUE	56,894.12	44,891.58	43,159.86	41,795.00	50,509.00	8,714.00	20.85%
Total Revenue:	56,894.12	44,891.58	43,159.86	41,795.00	50,509.00	8,714.00	20.85%
Expense							
501 - PROGRAM SALARIES & WAGES	20,494.34	22,106.53	17,446.35	22,447.00	27,986.50	5,539.50	24.68%
502 - PROGRAM CONTRACTUAL SERVICES	36,415.71	22,168.89	23,890.20	23,814.00	27,165.00	3,351.00	14.07%
503 - PROGRAM COMMODITIES	6,840.14	4,406.53	3,831.05	4,720.00	5,340.00	620.00	13.14%
Total Expense:	63,750.19	48,681.95	45,167.60	50,981.00	60,491.50	9,510.50	18.65%
Total Center: 65 - SENIOR CITIZENS:	-6,856.07	-3,790.37	-2,007.74	-9,186.00	-9,982.50	-796.50	8.67%
Center: 66 - SPECIAL EVENTS							
Revenue							
430 - PROGRAM REVENUE	26,485.22	30,260.33	41,773.68	56,400.00	49,375.00	-7,025.00	-12.46%
Total Revenue:	26,485.22	30,260.33	41,773.68	56,400.00	49,375.00	-7,025.00	-12.46%
Expense							
501 - PROGRAM SALARIES & WAGES	1,026.38	2,161.89	2,496.50	3,380.00	3,755.00	375.00	11.09%
502 - PROGRAM CONTRACTUAL SERVICES	11,799.10	31,749.06	29,048.50	28,790.00	37,875.00	9,085.00	31.56%
503 - PROGRAM COMMODITIES	43,953.65	28,343.56	14,534.59	18,250.00	16,355.00	-1,895.00	-10.38%
Total Expense:	56,779.13	62,254.51	46,079.59	50,420.00	57,985.00	7,565.00	15.00%
Total Center: 66 - SPECIAL EVENTS:	-30,293.91	-31,994.18	-4,305.91	5,980.00	-8,610.00	-14,590.00	-243.98%

Budget Comparison Report

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Center: 68 - LIPPOLD PARK COMPLEX							
Revenue							
430 - PROGRAM REVENUE	137,551.98	151,871.76	150,846.07	161,790.00	164,300.00	2,510.00	1.55%
440 - OPERATIONS INCOME	107,113.50	131,788.60	135,566.09	150,500.00	181,500.00	31,000.00	20.60%
Total Revenue:	244,665.48	283,660.36	286,412.16	312,290.00	345,800.00	33,510.00	10.73%
Expense							
501 - PROGRAM SALARIES & WAGES	55,785.96	58,359.38	63,087.74	61,422.00	76,880.00	15,458.00	25.17%
502 - PROGRAM CONTRACTUAL SERVICES	1,407.00	738.00	2,025.00	2,190.00	1,920.00	-270.00	-12.33%
503 - PROGRAM COMMODITIES	31,006.82	22,241.89	24,062.60	26,301.00	28,895.00	2,594.00	9.86%
510 - SALARIES & WAGES	189,615.40	237,550.55	200,684.34	295,649.00	308,186.00	12,537.00	4.24%
520 - CONTRACTUAL SERVICES	18,965.67	21,321.64	13,844.92	21,500.00	22,000.00	500.00	2.33%
530 - COMMODITIES	11,234.98	6,183.99	1,700.49	6,070.00	6,790.00	720.00	11.86%
550 - UNCAPITALIZED IMPROVEMENTS	71,824.17	77,342.51	51,162.89	118,700.00	48,850.00	-69,850.00	-58.85%
Total Expense:	379,840.00	423,737.96	356,567.98	531,832.00	493,521.00	-38,311.00	-7.20%
Total Center: 68 - LIPPOLD PARK COMPLEX:	-135,174.52	-140,077.60	-70,155.82	-219,542.00	-147,721.00	71,821.00	-32.71%
Total Fund: 02 - RECREATION:	-369,745.10	219,241.72	312,491.53	-591,322.00	345,227.18	936,549.18	-158.38%
Report Total:	-369,745.10	219,241.72	312,491.53	-591,322.00	345,227.18	936,549.18	-158.38%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 02 - RECREATION								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
02-11-00-410003	PROPERTY TAX	1,907,066.07	2,089,373.54	1,509,636.82	1,501,807.00	2,341,720.00	839,913.00	55.93%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Recreation levy		0.00	0.00	-2,341,720.00			
Total SubAccount: 410 - TAXES:		1,907,066.07	2,089,373.54	1,509,636.82	1,501,807.00	2,341,720.00	839,913.00	55.93%
SubAccount: 440 - OPERATIONS INCOME								
02-11-00-440014	INTEREST--MM/ILLINOIS FUND	103,213.79	107,588.23	72,078.61	50,000.00	60,000.00	10,000.00	20.00%
02-11-00-440019	INVESTMENT INTEREST - CD'S	6,397.89	16,706.86	4,051.36	5,000.00	5,000.00	0.00	0.00%
02-11-00-440021	REIMBURSEMENT	888.00	217.00	762.98	250.00	350.00	100.00	40.00%
02-11-00-440023	OTHER INCOME	0.00	20.00	23.00	0.00	100.00	100.00	0.00%
02-11-00-440029	DONATIONS/SPONSORSHIPS	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Foundation Scholarships		0.00	0.00	-3,000.00			
02-11-00-440037	BROCHURE ADVERTISING REVE	24,390.00	25,940.00	13,490.17	24,000.00	22,000.00	-2,000.00	-8.33%
Total SubAccount: 440 - OPERATIONS INCOME:		134,889.68	150,472.09	90,406.12	79,250.00	90,450.00	11,200.00	14.13%
Total Revenue:		2,041,955.75	2,239,845.63	1,600,042.94	1,581,057.00	2,432,170.00	851,113.00	53.83%
Expense								
SubAccount: 510 - SALARIES & WAGES								
02-11-00-510001	DIRECTOR	89,383.29	92,370.82	71,136.50	95,800.00	123,977.00	28,177.00	29.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Executive Director		0.00	0.00	123,977.00			
02-11-00-510002	SUPT OF BUSINESS SERVICES	53,010.97	55,194.83	42,731.54	60,622.00	61,994.00	1,372.00	2.26%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code				Amount				
2026-2027				61,994.00				
02-11-00-510003	SUPT OF REC PROGRAMS & FA	57,688.40	60,198.96	46,782.68	64,145.00	65,826.00	1,681.00	2.62%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Recreation Programs & Fa		0.00	0.00	65,826.00			
02-11-00-510004	MANAGER REC FACILITY SERVI	39,071.38	41,119.20	31,480.02	43,816.00	45,463.00	1,647.00	3.76%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Manager of Recreation Facility Services		0.00	0.00	45,463.00			
02-11-00-510005	SUPT OF PARKS SERVICES	34,910.71	36,486.76	27,687.26	37,714.00	39,485.00	1,771.00	4.70%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Superintendent of Park Services		0.00	0.00	39,485.00			
02-11-00-510007	OFFICE STAFF	58,778.88	69,492.57	57,863.85	85,404.00	76,615.00	-8,789.00	-10.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Executive Assistant/Office Manager		0.00	0.00	40,258.00			
2026-2027	Guest Services Associate FT		0.00	0.00	24,374.00			
2026-2027	Guest Services Associate PT		0.00	0.00	11,983.00			
02-11-00-510009	RECREATIONAL SUPERVISORS	230,394.94	251,023.18	177,226.28	263,653.00	254,770.00	-8,883.00	-3.37%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Aquatics Supervisor		0.00	0.00	67,959.00			
2026-2027	Athletics Supervisor		0.00	0.00	63,781.00			
2026-2027	Cultural Arts/Special Events Supervisor		0.00	0.00	59,249.00			
2026-2027	Fitness, Teens, and Youth Supervisor		0.00	0.00	63,781.00			
02-11-00-510015	MARKETING MANAGER	45,398.79	63,670.15	55,649.18	76,907.00	76,537.00	-370.00	-0.48%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Marketing Manager		0.00	0.00	76,537.00			
02-11-00-510016	SUPT OF MARKETING	0.00	51,700.80	43,570.25	54,475.00	61,349.00	6,874.00	12.62%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Superintendent of Marketing	0.00	0.00	61,349.00			
02-11-00-510018	ACCOUNTANTS	75,939.38	100,230.27	86,522.95	109,434.00	119,692.00	10,258.00 9.37%
Budget Detail	Description	Units	Price	Amount			
2026-2027	A/P Accountant	0.00	0.00	24,374.00			
2026-2027	A/R Accountant	0.00	0.00	11,718.00			
2026-2027	Manager of Business Services	0.00	0.00	44,851.00			
2026-2027	Payroll Accountant	0.00	0.00	34,024.00			
2026-2027	Seasonal Accountant	0.00	0.00	4,725.00			
02-11-00-510035	MAINTENANCE STAFF	275,214.78	318,027.11	258,457.92	333,687.00	377,452.00	43,765.00 13.12%
Budget Detail	Description	Units	Price	Amount			
2026-2027	Budgeted Overtime	0.00	0.00	28,218.00			
2026-2027	Maint Specialist.a.3	0.00	0.00	15,501.00			
2026-2027	Parks Maintenance Crew Leader Mechanic	0.00	0.00	20,673.00			
2026-2027	Parks Maintenance Ground Crew Leader	0.00	0.00	13,928.00			
2026-2027	Parks Maintenance Irrigation/Turf Crew Lead	0.00	0.00	16,880.00			
2026-2027	Parks Maintenance Laborer.a.1	0.00	0.00	13,331.00			
2026-2027	Parks Maintenance Laborer.a.2	0.00	0.00	10,944.00			
2026-2027	Parks Maintenance Laborer.a.3	0.00	0.00	11,494.00			
2026-2027	Parks Maintenance Laborer.b.1	0.00	0.00	16,056.00			
2026-2027	Parks Maintenance Laborer.b.2	0.00	0.00	13,935.00			
2026-2027	Parks Maintenance Laborer.b.3	0.00	0.00	10,980.00			
2026-2027	Parks Maintenance Laborer.b.4	0.00	0.00	10,944.00			
2026-2027	Parks Maintenance Laborer.b.5	0.00	0.00	11,484.00			
2026-2027	Parks Maintenance Laborer.d 1	0.00	0.00	10,944.00			
2026-2027	Parks Maintenance Laborer.d 2	0.00	0.00	10,944.00			
2026-2027	Parks Maintenance Laborer.d 3	0.00	0.00	10,944.00			
2026-2027	Parks Maintenance Landscape Crew Leader	0.00	0.00	14,260.00			
2026-2027	Parks Maintenance Lippold Mowing Speciali:	0.00	0.00	12,270.00			
2026-2027	Parks Maintenance Mowing Crew Leader	0.00	0.00	17,390.00			
2026-2027	Parks Maintenance Park Projects Crew Lead	0.00	0.00	22,690.00			
2026-2027	Parks Maintenance Pks Svcs Admin Asst	0.00	0.00	15,328.00			
2026-2027	Parks Maintenance Specialist HVAC/Electric	0.00	0.00	20,640.00			
2026-2027	Parks Maintenance Specialist Playgrounds	0.00	0.00	18,810.00			
2026-2027	Parks Maintenance Specialist.a.1	0.00	0.00	17,264.00			

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027				11,600.00				
02-11-00-510041	MANAGER OF PARK PLANNING	24,012.14	25,149.31	19,077.91	26,491.00	27,552.00	1,061.00	4.01%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Manager of Park Planning and Development	0.00	0.00	27,552.00				
02-11-00-510054	SAFETY/1ST AID TRAINING	0.00	0.00	0.00	13,650.00	13,585.00	-65.00	-0.48%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	PT Human Resources Assistant	0.00	0.00	13,585.00				
02-11-00-510056	MGR OF RECREATION SERVICE'	49,388.95	80,894.52	63,713.47	84,899.00	92,023.00	7,124.00	8.39%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Manager of Recreation Services	0.00	0.00	92,023.00				
02-11-00-510057	PART-TIME RECREATION	0.00	4,516.00	8,612.00	6,000.00	7,680.00	1,680.00	28.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Recreation Intern - 12 weeks	480.00	16.00	7,680.00				
02-11-00-510058	PART-TIME MAINTENANCE	30,238.71	34,679.87	29,723.56	33,000.00	481.29	-32,518.71	-98.54%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Budgeted Overtime	0.00	0.00	481.29				
02-11-00-510059	PART-TIME MARKETING	0.00	0.00	7,208.00	16,320.00	10,200.00	-6,120.00	-37.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Marketing Intern	600.00	17.00	10,200.00				
02-11-00-510063	MARKETING COORDINATOR	62,202.88	7,518.82	0.00	0.00	0.00	0.00	0.00%
02-11-00-510065	BUILDING CUSTODIAN	72,894.56	46,377.72	62,485.71	94,336.00	102,607.00	8,271.00	8.77%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Budgeted Overtime	0.00	0.00	11,411.00				
2026-2027	Custodian Supervisor	0.00	0.00	29,183.00				
2026-2027	Parks Custodian 1	0.00	0.00	20,671.00				
2026-2027	Parks Custodian 2	0.00	0.00	20,671.00				
2026-2027	Parks Custodian 3	0.00	0.00	20,671.00				

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
02-11-00-510070	HUMAN RESOURCE MANAGER	22,589.52	25,169.53	19,170.14	26,220.00	29,423.00	3,203.00	12.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Human Resources Manager		0.00	0.00	29,423.00			
02-11-00-510300	SAFETY / HUMAN RESOURCE SI	0.00	26,199.02	5,398.28	8,053.00	7,793.00	-260.00	-3.23%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Safety/HR Specialist		0.00	0.00	7,793.00			
02-11-00-510405	FICA/MEDICARE	62,230.43	72,138.90	68,423.10	108,000.00	80,000.00	-28,000.00	-25.93%
02-11-00-510450	AWARDS	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 510 - SALARIES & WAGES:		1,283,348.71	1,462,358.34	1,182,920.60	1,642,626.00	1,674,504.29	31,878.29	1.94%
SubAccount: 520 - CONTRACTUAL SERVICES								
02-11-00-520201	SCHOLARSHIP	2,202.60	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%
02-11-00-520205	GARBAGE DISPOSAL	2,317.76	6,782.17	2,656.96	4,000.00	4,000.00	0.00	0.00%
02-11-00-520206	ELECTRICITY	36,791.54	43,908.83	28,790.31	38,000.00	45,000.00	7,000.00	18.42%
02-11-00-520207	HEAT	15,888.41	17,484.04	13,622.58	19,000.00	23,000.00	4,000.00	21.05%
02-11-00-520208	WATER/SEWER	29,400.06	30,480.65	32,074.09	33,000.00	35,000.00	2,000.00	6.06%
02-11-00-520209	COMMUNICATION	55,047.10	56,063.97	37,314.58	52,500.00	56,000.00	3,500.00	6.67%
02-11-00-520211	COUPONS RECREATION	342.00	365.00	599.00	300.00	500.00	200.00	66.67%
02-11-00-520212	PROFESSIONAL SERVICES	4,142.00	3,415.00	0.00	4,900.00	0.00	-4,900.00	-100.00%
02-11-00-520213	COMPUTER/SOFTWARE EXPEN	84,412.54	76,059.56	54,111.04	102,114.00	105,067.00	2,953.00	2.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Adobe suite (1/2) AO		0.00	0.00	167.00			
2026-2027	BambooHR-HR		0.00	0.00	33,000.00			
2026-2027	Dropbox ET		0.00	0.00	200.00			
2026-2027	ExecuTime time clock maintenance		0.50	2,900.00	1,450.00			
2026-2027	ExecuTime time, attendance		0.50	15,000.00	7,500.00			
2026-2027	HSI-HR		0.00	0.00	1,500.00			
2026-2027	Incode maintenance		0.00	0.00	28,000.00			
2026-2027	Informacast-HR		0.00	0.00	2,500.00			
2026-2027	IT Monthly Office 365 Basic / Standard		0.00	0.00	7,950.00			
2026-2027	Microsoft 365 training		0.00	0.00	1,000.00			
2026-2027	RecTrac service maintenance		0.00	0.00	19,000.00			
2026-2027	Spam filter/security certificates		0.00	0.00	2,800.00			
02-11-00-520215	MAINTENANCE AGREEMENTS	5,323.07	5,398.04	4,098.76	2,907.00	5,088.00	2,181.00	75.03%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Admin Mktg Kyocera Copiers Front Desk ExC	0.00	0.00	5,088.00			
02-11-00-520216	OFFICE EQUIPMENT LEASE	769.44	741.09	640.18	4,995.00	3,195.00	-1,800.00 -36.04%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Admin Copiers Great America Lease Agreem	0.00	0.00	2,395.00			
2026-2027	Pitney Bowes Lease Agreement	0.00	0.00	800.00			
02-11-00-520220	LEGAL FEES	8,034.45	9,462.37	5,205.62	8,750.00	10,000.00	1,250.00 14.29%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	25% of \$40,000 of Legal Fees	1.00	10,000.00	10,000.00			
02-11-00-520222	SUBSCRIPTIONS	275.82	2,743.92	1,648.95	1,775.00	8,136.00	6,361.00 358.37%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Adobe Acrobat licenses (KR, HS, SS,BG)	4.00	288.00	1,152.00			
2026-2027	Adobe Acrobat Pro Monthly (4 Admin Staff)	12.00	100.00	1,200.00			
2026-2027	Amazon Business	0.00	0.00	400.00			
2026-2027	Canva (EK & SS)	2.00	120.00	240.00			
2026-2027	Chat GPT (KR, HS)	24.00	20.00	480.00			
2026-2027	Chat GPT-HR	24.00	20.00	480.00			
2026-2027	Jot Form	0.00	0.00	250.00			
2026-2027	Kahoot	0.00	0.00	475.00			
2026-2027	Northwest Herald Online Subscription	0.00	0.00	75.00			
2026-2027	Rainout Hotline	0.00	0.00	400.00			
2026-2027	Remarkable-HR	24.00	3.00	72.00			
2026-2027	Survey Monkey	0.00	0.00	1,100.00			
2026-2027	WhenToWork	0.00	0.00	1,620.00			
2026-2027	Zoom	12.00	16.00	192.00			
02-11-00-520223	DUES	8,190.62	9,884.72	6,903.72	11,500.00	13,185.00	1,685.00 14.65%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	ASCAP Music License	0.00	0.00	500.00			
2026-2027	IAPD Dues	1.00	3,800.00	3,800.00			
2026-2027	IPRA Membership (2 Marketing Staff)	2.00	245.00	490.00			
2026-2027	IPRA Professional Non-Metro Membership	16.00	245.00	3,920.00			
2026-2027	NPRA Annual Membership Dues (50% 01 & C	1.00	900.00	900.00			

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027		0.00	0.00	1,375.00				
2026-2027		0.00	0.00	2,000.00				
2026-2027		4.00	50.00	200.00				
02-11-00-520225	EDUCATION/SEMINARS	1,435.23	5,670.34	994.00	5,000.00	4,465.00	-535.00	-10.70%
Budget Detail	Description	Units	Price	Amount				
2026-2027	PDRMA Risk Management - Recreation Staff	5.00	75.00	375.00				
2026-2027	Rec and Facility Training Opportunities	1.00	4,000.00	4,000.00				
2026-2027	SPRA Entertainment Showcase	3.00	30.00	90.00				
02-11-00-520250	MISCELLANEOUS	1,601.48	21,445.52	3,271.46	3,000.00	5,000.00	2,000.00	66.67%
Budget Detail	Description	Units	Price	Amount				
2026-2027	Background Checks-HR	125.00	40.00	5,000.00				
02-11-00-520255	MISCELLANEOUS BANK CHARG	77,058.82	81,661.49	55,958.26	80,000.00	80,000.00	0.00	0.00%
02-11-00-520265	IT SERVICE	26,669.24	21,460.72	20,361.55	32,910.00	52,612.00	19,702.00	59.87%
Budget Detail	Description	Units	Price	Amount				
2026-2027	Cloud Backup	0.00	0.00	1,800.00				
2026-2027	IT Services equipment	0.00	0.00	6,456.00				
2026-2027	IT Services Network Administration	0.00	0.00	44,356.00				
02-11-00-520337	UNEMPLOYMENT BENEFITS	-589.50	0.00	0.00	0.00	0.00	0.00	0.00%
02-11-00-520574	POSTAGE	26,768.87	38,576.80	26,142.00	36,950.00	43,175.00	6,225.00	16.85%
Budget Detail	Description	Units	Price	Amount				
2026-2027	Bus Srvs, Rec & Comm Mtg Notices	0.00	0.00	5,000.00				
2026-2027	Dec 2026 (Popular Annual Financial Report)	1.00	5,500.00	5,500.00				
2026-2027	Fall 2026 Activity Guide Postage	1.00	6,000.00	6,000.00				
2026-2027	Jun/Jul (Summer 2026) Park Report Postage	1.00	5,200.00	5,200.00				
2026-2027	Mar/Apr (Spring 2027) Park Report Postage	1.00	5,200.00	5,200.00				
2026-2027	Marketing Postcards Misc Postage	1.00	2,500.00	2,500.00				
2026-2027	Summer 2027 Activity Guide Postage	1.00	6,500.00	6,500.00				
2026-2027	USPS Annual Permit	1.00	475.00	475.00				
2026-2027	Winter Spring 2026-2027 Activity Guide Post	1.00	6,800.00	6,800.00				
Total SubAccount: 520 - CONTRACTUAL SERVICES:		386,081.55	431,604.23	294,393.06	444,601.00	493,423.00	48,822.00	10.98%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
SubAccount: 530 - COMMODITIES								
02-11-00-530250	MISCELLANEOUS	780.96	892.68	495.93	1,000.00	1,000.00	0.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Job Postings-HR	0.00	0.00	1,000.00				
02-11-00-530260	GAS & DIESEL FUEL	0.00	85.98	0.00	0.00	0.00	0.00	0.00%
02-11-00-530318	SAFETY EQUIPMENT	3,130.85	3,783.65	2,450.69	9,000.00	12,500.00	3,500.00	38.89%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	AED Replacement Parts & Equip, etc.-HR	0.00	0.00	12,500.00				
02-11-00-530353	CUSTODIAL SUPPLIES	22,155.80	20,455.65	21,211.08	15,000.00	20,000.00	5,000.00	33.33%
02-11-00-530360	PUBLIC INFORMATION SUPPLIE	30,680.53	27,972.57	24,606.22	53,825.00	53,546.00	-279.00	-0.52%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	123 RF Stock Photo Subscription	1.00	500.00	500.00				
2026-2027	2027 Digital Camp Guide	1.00	1,500.00	1,500.00				
2026-2027	Adobe Creative Cloud (2 Marketing)	12.00	250.00	3,000.00				
2026-2027	Canva Subscription	1.00	500.00	500.00				
2026-2027	ChatGPT Subscription Marketing	12.00	28.00	336.00				
2026-2027	Community Mural Summer Promo Program	1.00	2,500.00	2,500.00				
2026-2027	Contest Gift Card (CLPD) Prizes	1.00	300.00	300.00				
2026-2027	Expo Booth Fees	1.00	500.00	500.00				
2026-2027	Facility Tour Videos/Drone Tours	1.00	2,850.00	2,850.00				
2026-2027	Fall 2026 Digital Guide	1.00	2,600.00	2,600.00				
2026-2027	Hootsuite Subscription	1.00	1,200.00	1,200.00				
2026-2027	Misc Display Items	1.00	750.00	750.00				
2026-2027	Photography Services (Events & Programs)	1.00	3,000.00	3,000.00				
2026-2027	Program/Event Videos	1.00	2,600.00	2,600.00				
2026-2027	Promo/Giveaway Items	1.00	2,600.00	2,600.00				
2026-2027	Purei CMS Annual License	1.00	800.00	800.00				
2026-2027	REACH License New Location (NC)	1.00	1,000.00	1,000.00				
2026-2027	REACH Media Monitor Subscription	1.00	1,900.00	1,900.00				
2026-2027	REACH Monitor for New Location (NC)	1.00	1,200.00	1,200.00				
2026-2027	REACH Replacement Hardware	1.00	1,000.00	1,000.00				
2026-2027	REACH Replacement Monitor	1.00	1,000.00	1,000.00				
2026-2027	Register.com Domain Renewal (TRC, CLPD)	1.00	400.00	400.00				
2026-2027	See My Legacy Software	1.00	2,500.00	2,500.00				
2026-2027	Shaw Archive Subscription	12.00	5.00	60.00				

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027		Sponsor Thank You Items/Events	1.00	500.00	500.00			
2026-2027		Staff Headshots -New Staff/Retakes	1.00	450.00	450.00			
2026-2027		Summer 2026 Digital Guide	1.00	2,600.00	2,600.00			
2026-2027		The Knot	1.00	3,000.00	3,000.00			
2026-2027		Website Accessibility Monitoring	1.00	1,800.00	1,800.00			
2026-2027		Website Hosting Plan	1.00	2,800.00	2,800.00			
2026-2027		Website Module Add-Ons	1.00	2,800.00	2,800.00			
2026-2027		Winter Spring 2027 Digital Guide	1.00	2,600.00	2,600.00			
2026-2027		Zix Social Archive Subscription	12.00	200.00	2,400.00			
02-11-00-530365	ADVERTISING	6,543.99	24,865.14	13,121.87	26,880.00	24,320.00	-2,560.00	-9.52%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Chamber of Commerce Guide Full Page Ad	1.00	2,200.00	2,200.00				
2026-2027	Constant Contact E-Newsletter Subscription	12.00	325.00	3,900.00				
2026-2027	Event Guide Listing Upgrades	1.00	300.00	300.00				
2026-2027	HIBU Local Search Subscription Main Beach	12.00	360.00	4,320.00				
2026-2027	Northwest Herald Monthly Advertising	12.00	525.00	6,300.00				
2026-2027	Other Media Ads-Radio, Visitor Guides etc	1.00	5,500.00	5,500.00				
2026-2027	Social Media Advertising	12.00	150.00	1,800.00				
02-11-00-530366	LEGAL ADS	0.00	0.00	0.00	0.00	800.00	800.00	0.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Legal Ads -Financial & Bids Public Notices	0.00	0.00	800.00				
02-11-00-530395	PRINTING	66,800.55	60,945.50	54,167.12	74,100.00	74,250.00	150.00	0.20%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	At A Glance Reprint	1.00	800.00	800.00				
2026-2027	Banners for Stands Printing	1.00	2,500.00	2,500.00				
2026-2027	Bus Cards AP/Reg Envelopes Name Tags Nar	0.00	0.00	2,250.00				
2026-2027	Dec 2026 Popular Annual Fin Report Printing	1.00	4,800.00	4,800.00				
2026-2027	Fall 2026 Activity Guide Printing	1.00	16,800.00	16,800.00				
2026-2027	Jun/Jul 2026 (Summer) Park Report Printing	1.00	2,700.00	2,700.00				
2026-2027	Mar/Apr 2027 (Spring) Park Report Printing	1.00	2,700.00	2,700.00				
2026-2027	Printing-Lg Qty/Lg Scale (Interp Signs)	1.00	5,000.00	5,000.00				
2026-2027	Rack Card Reprints	1.00	1,800.00	1,800.00				
2026-2027	Summer 2026 Activity Guide Printing	1.00	17,900.00	17,900.00				
2026-2027	Winter Spring 2027 Activity Guide Printing	1.00	17,000.00	17,000.00				

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2025-2026 2025-2026	2026-2027 2026-2027		
02-11-00-530425	COFFEE	660.75	583.16	398.30	833.00	500.00	-333.00	-39.98%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Coffee supplies		0.00	0.00	500.00			
02-11-00-530550	RESOURCE MATERIALS	260.71	273.51	0.00	400.00	425.00	25.00	6.25%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Labor Law Posters-HR		17.00	25.00	425.00			
02-11-00-530553	OFFICE SUPPLIES	12,301.96	12,285.83	8,301.17	13,700.00	15,750.00	2,050.00	14.96%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Paper, Office & Breakroom Supplies, Printer		0.00	0.00	15,750.00			
02-11-00-530560	OFFICE EQUIPMENT	2,025.94	1,497.50	166.58	2,000.00	1,500.00	-500.00	-25.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Miscellaneous Office Equipment		0.00	0.00	1,500.00			
02-11-00-530563	COMPUTERS	11,299.20	17,256.56	18,938.12	39,500.00	40,800.00	1,300.00	3.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Computer Replacements		1.00	17,500.00	17,500.00			
2026-2027	Document server replacement		0.00	0.00	5,000.00			
2026-2027	Firewall replacements		0.00	0.00	5,000.00			
2026-2027	Laptop/Ipad Replacements		1.00	7,500.00	7,500.00			
2026-2027	Miscellaneous computer supplies		0.00	0.00	1,500.00			
2026-2027	Police Toughbooks lease		0.50	5,100.00	2,550.00			
2026-2027	Printer -Marketing Dept		0.00	0.00	1,750.00			
02-11-00-530694	UNIFORMS	854.41	1,268.00	901.99	2,500.00	2,500.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		157,495.65	172,165.73	144,759.07	238,738.00	247,891.00	9,153.00	3.83%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
SubAccount: 540 - INSURANCE								
02-11-00-540507	INSURANCE/HEALTH	215,646.95	262,242.97	282,814.65	354,500.00	403,729.00	49,229.00	13.89%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	AllOne ERS EAP	0.00	0.00	2,000.00				
2026-2027	Health Ins	0.00	0.00	349,279.00				
2026-2027	HSA ER Cont	0.00	0.00	50,400.00				
2026-2027	HSA FAB Admin Fees	0.00	0.00	250.00				
2026-2027	TASC FMLA and Retiree Admin Fees	0.00	0.00	1,800.00				
Total SubAccount: 540 - INSURANCE:		215,646.95	262,242.97	282,814.65	354,500.00	403,729.00	49,229.00	13.89%
SubAccount: 570 - OTHER EXPENSES								
02-11-00-570028	FURNITURE/FIXTURES	8,605.28	21,098.76	2,686.54	3,600.00	7,500.00	3,900.00	108.33%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Desk & Cabinets -Supt.Prg & Fac Srvs	0.00	0.00	2,500.00				
2026-2027	Desks & Cabinets -Marketing Suite	0.00	0.00	5,000.00				
02-11-00-570040	COMMUNICATION EQUIPMEN	0.00	954.24	0.00	0.00	0.00	0.00	0.00%
02-11-00-570250	EMPLOYEE ENGAGEMENT	6,447.36	21,802.12	6,779.44	16,600.00	13,950.00	-2,650.00	-15.96%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Funeral/Get Well Arrangements-HR	0.00	0.00	500.00				
2026-2027	Health & Wellness Initiatives-HR	0.00	0.00	1,000.00				
2026-2027	IPRA Conference Staff Dinner	1.00	950.00	950.00				
2026-2027	On Spot Recognition-HR	0.00	0.00	500.00				
2026-2027	Retirement Celebrations-HR	4.00	1,000.00	4,000.00				
2026-2027	SPARK Committee & Staff Events-HR	0.00	0.00	4,000.00				
2026-2027	Staff ID Supplies-HR	0.00	0.00	500.00				
2026-2027	Staff Service Awards-HR	0.00	0.00	2,500.00				
02-11-00-570574	DONATIONS	225.00	690.00	75.00	0.00	0.00	0.00	0.00%
02-11-00-570676	MEETINGS/CONFERENCES	14,663.90	17,854.32	9,756.13	23,510.00	26,336.00	2,826.00	12.02%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Adobe Max Online Workshop (Marketing)	1.00	1,500.00	1,500.00				
2026-2027	American Society of Safety Reg,Hotel,PerDie	0.00	0.00	1,437.00				
2026-2027	Annual Legal Symposium- ED/BS-HR	4.00	150.00	600.00				
2026-2027	IPRA Annual Conf reg, hotel, per diem (Rec/I	15.00	1,000.00	15,000.00				
2026-2027	IPRA Annual Conf reg, hotel, per diem-HR	2.00	737.00	1,474.00				

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Professional Development School		2.00	1,200.00	2,400.00			
2026-2027	SHRM Annual Conference Reg, Hotel, Per Di		0.00	0.00	1,925.00			
2026-2027	Tri-State Camp Conference		2.00	1,000.00	2,000.00			
02-11-00-570677	TRAVELING EXPENSE	6,392.35	6,004.62	2,801.98	5,100.00	8,000.00	2,900.00	56.86%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Mileage reimbursement		0.00	0.00	8,000.00			
02-11-00-570959	OPERATING TRANSFER OUT	840,000.00	200,000.00	0.00	0.00	0.00	0.00	0.00%
02-11-00-570960	CASH OVER/SHORT	346.36	12.00	-1.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		876,680.25	268,416.06	22,098.09	48,810.00	55,786.00	6,976.00	14.29%
Total Expense:		2,919,253.11	2,596,787.33	1,926,985.47	2,729,275.00	2,875,333.29	146,058.29	5.35%
Total Center: 11 - ADMINISTRATION:		-877,297.36	-356,941.70	-326,942.53	-1,148,218.00	-443,163.29	705,054.71	-61.40%
Center: 14 - POLICE								
Expense								
SubAccount: 510 - SALARIES & WAGES								
02-14-00-510008	CLERICAL PART-TIME	10,669.94	10,772.13	8,121.36	11,039.00	13,070.00	2,031.00	18.40%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Police Admin Asst		0.00	0.00	13,070.00			
02-14-00-510074	PARK POLICE CHIEF	32,173.72	33,953.78	26,809.33	36,046.00	38,729.00	2,683.00	7.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Park Police Chief		0.00	0.00	38,729.00			
02-14-00-510075	P.T. POLICE	51,780.51	66,268.63	32,923.53	67,000.00	67,500.00	500.00	0.75%
02-14-00-510076	F.T. POLICE	20,045.72	26,103.56	19,753.29	26,889.00	28,776.00	1,887.00	7.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Budgeted Overtime		0.00	0.00	391.00			
2026-2027	Police Officer 1		0.00	0.00	28,385.00			
Total SubAccount: 510 - SALARIES & WAGES:		114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
02-14-00-550603 MEMBERSHIP & TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Expense:	114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%
Total Center: 14 - POLICE:	114,669.89	137,098.10	87,607.51	140,974.00	148,075.00	7,101.00	5.04%

Center: 62 - ADULT RECREATION

Revenue							
SubAccount: 430 - PROGRAM REVENUE							
02-62-00-430207 CONTRACTUAL DANCE CLASSE!	2,317.00	1,212.00	0.00	0.00	2,500.00	2,500.00	0.00%
02-62-00-430209 ADULT FITNESS	50,342.05	50,407.18	34,992.96	49,200.00	48,200.00	-1,000.00	-2.03%

Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	All Inclusive Punch Pass	30.00	-120.00	-3,600.00			
2026-2027	Fitness Classes	2,025.00	-10.00	-20,250.00			
2026-2027	Fitness Punch Pass	16.00	-110.00	-1,760.00			
2026-2027	RowFit Classes	15.00	-75.00	-1,125.00			
2026-2027	RowFit Punch Pass	9.00	-45.00	-405.00			
2026-2027	Sound Bath	60.00	-36.00	-2,160.00			
2026-2027	Yoga Classes	1,800.00	-10.50	-18,900.00			
02-62-00-430328	SENIOR FITNESS	13,216.09	13,895.08	10,374.06	12,950.00	11,710.00	-1,240.00 -9.58%

Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Additional Classes	50.00	-75.00	-3,750.00			
2026-2027	Fit @ 55 Punch Pass	70.00	-70.00	-4,900.00			
2026-2027	Move It Shake It Lift It	425.00	-7.20	-3,060.00			

Budget Detail							
Budget Code	Description	Units	Price	Amount			
02-62-20-430365	SNOWBIRD/KISS-IT TOURNS	3,000.00	2,750.00	0.00	3,000.00	7,800.00	4,800.00 160.00%
2026-2027	Co-Rec Kiss-It Tournament	10.00	-300.00	-3,000.00			
2026-2027	Men's Kiss-It Tournament	10.00	-300.00	-3,000.00			
2026-2027	Snowbird Tournament	6.00	-300.00	-1,800.00			

Budget Detail							
Budget Code	Description	Units	Price	Amount			
02-62-20-430368	INDOOR BAGS LEAGUE	0.00	0.00	0.00	700.00	0.00	-700.00 -100.00%
02-62-20-430430	ADULT VOLLEYBALL	11,800.00	11,270.00	9,204.50	14,785.00	13,450.00	-1,335.00 -9.03%
2026-2027	Adult Volleyball Co-Rec League	12.00	-552.00	-6,624.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Adult Volleyball League Forfeit Fees		2.00	-25.00	-50.00			
2026-2027	Adult Volleyball League Monetary Awards		4.00	100.00	400.00			
2026-2027	Adult Volleyball Womens League		13.00	-552.00	-7,176.00			
Total SubAccount: 430 - PROGRAM REVENUE:		80,675.14	79,534.26	54,571.52	80,635.00	83,660.00	3,025.00	3.75%
Total Revenue:		80,675.14	79,534.26	54,571.52	80,635.00	83,660.00	3,025.00	3.75%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-62-00-501209	ADULT FITNESS SALARIES & W/	34,047.32	36,524.70	28,852.55	33,613.00	34,113.00	500.00	1.49%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fitness Staff		500.00	26.50	13,250.00			
2026-2027	Prep		68.00	17.25	1,173.00			
2026-2027	Training		40.00	17.25	690.00			
2026-2027	Yoga Staff		500.00	38.00	19,000.00			
02-62-00-501328	SENIOR FITNESS SALARIES & W	8,678.25	8,030.87	1,622.97	8,786.00	7,911.00	-875.00	-9.96%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Salaries		293.00	27.00	7,911.00			
02-62-20-501365	SNOWBIRD/KISS-IT TOURNS SA	707.81	635.81	0.00	960.00	2,285.00	1,325.00	138.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Supervisor		25.00	23.00	575.00			
2026-2027	Umpires		45.00	38.00	1,710.00			
02-62-20-501368	INDOOR BAGS LEAGUE SALARII	0.00	0.00	0.00	340.00	0.00	-340.00	-100.00%
02-62-20-501430	ADULT VOLLEYBALL SALARIES &	6,959.76	7,948.01	5,708.08	8,988.00	8,639.00	-349.00	-3.88%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Adult Volleyball Attendants		260.00	15.25	3,965.00			
2026-2027	Adult Volleyball Referees		164.00	28.50	4,674.00			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		50,393.14	53,139.39	36,183.60	52,687.00	52,948.00	261.00	0.50%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-62-00-502207	CONTRACTUAL DANCE CLASSE!	996.80	1,115.10	672.10	0.00	1,750.00	1,750.00	0.00%
02-62-00-502209	ADULT FITNESS CONTRACTUAL	317.72	840.00	1,012.80	1,248.00	2,583.00	1,335.00	106.97%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
				Parent Budget 2025-2026 2025-2026	2026-2027 2026-2027		
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Rowfit 70/30 Split	0.00	0.00	1,071.00			
2026-2027	Sound Bath 70/30 Split	0.00	0.00	1,512.00			
02-62-20-502365	SNOWBIRD/KISS-IT TOURNS CC	0.00	0.00	0.00	0.00	208.00	208.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	QuickScores	26.00	8.00	208.00			
02-62-20-502430	ADULT VOLLEYBALL CONTRACT	182.00	0.00	0.00	0.00	192.00	192.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	QuickScores	24.00	8.00	192.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		1,496.52	1,955.10	1,684.90	1,248.00	4,733.00	3,485.00 279.25%
SubAccount: 503 - PROGRAM COMMODITIES							
02-62-00-503209	ADULT FITNESS COMMODITIES	2,322.85	1,567.86	40.29	2,860.00	1,900.00	-960.00 -33.57%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Miscellaneous	0.00	0.00	1,900.00			
02-62-00-503328	SENIOR FITNESS COMMODITIE:	0.00	22.00	0.00	100.00	100.00	0.00 0.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Misc Supplies	0.00	0.00	100.00			
02-62-20-503365	SNOWBIRD/KISS-IT TOURNS CC	877.97	1,131.98	1,141.99	1,510.00	2,440.00	930.00 61.59%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Co-Rec Mush Ball Softballs	2.00	150.00	300.00			
2026-2027	Mens Softballs	2.00	95.00	190.00			
2026-2027	Misc. Supplies	1.00	150.00	150.00			
2026-2027	Monetary Awards	1.00	1,800.00	1,800.00			
02-62-20-503368	INDOOR BAGS LEAGUE COMM	0.00	0.00	0.00	150.00	0.00	-150.00 -100.00%
02-62-20-503430	ADULT VOLLEYBALL COMMODI	530.15	729.83	591.12	1,810.00	900.00	-910.00 -50.28%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Indoor Adult Volleyball League - Nets	1.00	600.00	600.00			
2026-2027	Misc. Supplies	1.00	200.00	200.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Volleyballs		2.00	50.00	100.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:		3,730.97	3,451.67	1,773.40	6,430.00	5,340.00	-1,090.00	-16.95%
Total Expense:		55,620.63	58,546.16	39,641.90	60,365.00	63,021.00	2,656.00	4.40%
Total Center: 62 - ADULT RECREATION:		25,054.51	20,988.10	14,929.62	20,270.00	20,639.00	369.00	1.82%
Center: 63 - YOUTH RECREATION								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-63-00-430068	BABYSITTING TRAINING	3,604.00	1,550.00	720.00	3,600.00	3,800.00	200.00	5.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Classes (4 classes)		40.00	-95.00	-3,800.00			
02-63-00-430133	EDUCATION/PRE-SCHOOL	191,472.20	193,616.70	141,465.69	322,935.00	345,933.00	22,998.00	7.12%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Barlina Preschool		0.00	0.00	-313,893.00			
2026-2027	Prechool Summer Camp		178.00	-180.00	-32,040.00			
02-63-00-430186	CAMP/YOUNG EXPLORERS	542,072.14	648,974.90	784,788.11	687,400.00	936,000.00	248,600.00	36.17%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	All summer participants (300 campers x 1 su		300.00	-1,800.00	-540,000.00			
2026-2027	Participants (198 participants x 10 weeks)		1,980.00	-200.00	-396,000.00			
02-63-00-430187	E.T. CAMP	92,150.05	104,969.25	121,858.72	120,830.00	128,534.00	7,704.00	6.38%
02-63-00-430188	JR HIGH & TEEN CAMPS	155,575.27	187,013.10	191,874.40	186,960.00	201,086.00	14,126.00	7.56%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Teen Camp - All Summer		48.00	-2,102.00	-100,896.00			
2026-2027	Teen Camp - Weekly (43 campers x 10 week		430.00	-233.00	-100,190.00			
02-63-00-430214	KID ROCK	12,397.58	12,572.12	10,381.40	11,248.00	12,368.00	1,120.00	9.96%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Additional siblings		24.00	-62.00	-1,488.00			
2026-2027	Fall (8 sessions w/ 8 parti)		64.00	-60.00	-3,840.00			
2026-2027	Summer (4 sessions w/ 6 parti)		24.00	-80.00	-1,920.00			
2026-2027	Winter Spring (8 sesssions/ 8 partic)		64.00	-80.00	-5,120.00			

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					2025-2026 2025-2026	2026-2027 2026-2027		
02-63-00-430217	KIDS FITNESS CLASSES	1,258.75	1,843.75	1,209.00	1,280.00	2,604.00	1,324.00	103.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall Sessions		10.00	-105.00	-1,050.00			
2026-2027	Summer Sessions		6.00	-84.00	-504.00			
2026-2027	Winter Sessions		10.00	-105.00	-1,050.00			
02-63-00-430220	EXTENDED TIME	1,139,643.20	1,129,260.84	769,649.44	1,263,725.00	1,307,097.00	43,372.00	3.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Extended Time		0.00	0.00	-1,307,097.00			
02-63-00-430245	GYMNASTICS	49,200.65	49,019.74	32,132.36	51,390.00	48,078.00	-3,312.00	-6.44%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	CLGTC (12 - 4 week sessions)		48.00	-76.00	-3,648.00			
2026-2027	Ninja summer camps		30.00	-279.00	-8,370.00			
2026-2027	Triniity 60 min advance classes (6 sessions)		60.00	-186.00	-11,160.00			
2026-2027	Trinity 45 min classes (6 sessions)		90.00	-162.00	-14,580.00			
2026-2027	Trinity 60 min classes (6 sessions)		60.00	-172.00	-10,320.00			
02-63-00-430276	JR. LEADERS	17,889.00	17,610.00	22,726.00	18,110.00	23,100.00	4,990.00	27.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Jr Leaders/Teen Leaders-All Summer		6.00	-1,350.00	-8,100.00			
2026-2027	Jr Leaders/Teen Leaders-Weekly Sessions		100.00	-150.00	-15,000.00			
02-63-00-430287	YOUTH SPECIALTY CLASSES	21,696.57	26,576.15	18,417.43	25,560.00	28,806.00	3,246.00	12.70%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Afterschool Enrichment		24.00	-231.00	-5,544.00			
2026-2027	Computer Explorers		20.00	-80.00	-1,600.00			
2026-2027	Esports Program		30.00	-314.00	-9,420.00			
2026-2027	Financial Literacy		12.00	-299.00	-3,588.00			
2026-2027	Glitzzy Girls		30.00	-37.00	-1,110.00			
2026-2027	Lisa Lombardi		20.00	-37.00	-740.00			
2026-2027	Magic Class		10.00	-36.00	-360.00			
2026-2027	Minds in Motion		36.00	-179.00	-6,444.00			
02-63-00-430329	LITTLE CHEFS/TOT COOKING	2,162.00	6,165.42	7,908.58	8,400.00	10,400.00	2,000.00	23.81%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Fall Classes			0.00	0.00	-4,800.00	
2026-2027	Summer Classes			0.00	0.00	-2,400.00	
2026-2027	Winter/Spring Classes			0.00	0.00	-3,200.00	
02-63-00-430627	TEEN SPECIAL EVENTS	0.00	0.00	3,534.00	5,500.00	7,000.00	1,500.00 27.27%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	5th Grade Formal			100.00	-20.00	-2,000.00	
2026-2027	Concert at the Beach			100.00	-25.00	-2,500.00	
2026-2027	Halloween Dance			100.00	-25.00	-2,500.00	
02-63-20-430055	BOYS ASBB	39,422.14	41,907.93	14,133.80	44,000.00	46,620.00	2,620.00 5.95%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	2nd/3rd Grade			150.00	-168.00	-25,200.00	
2026-2027	4th/5th Grade			150.00	-168.00	-25,200.00	
2026-2027	Volunteer Coaches Credits			45.00	84.00	3,780.00	
02-63-20-430056	GIRLS ASBB	16,521.42	19,019.00	16,880.00	22,800.00	18,900.00	-3,900.00 -17.11%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	2nd/3rd Grade			60.00	-168.00	-10,080.00	
2026-2027	4th/5th Grade			65.00	-168.00	-10,920.00	
2026-2027	Volunteer Coaches Credits			25.00	84.00	2,100.00	
02-63-20-430094	YOUTH ATHLETICS	129,039.51	133,571.95	95,298.88	128,640.00	132,340.00	3,700.00 2.88%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Fall - 30 min classes			60.00	-80.00	-4,800.00	
2026-2027	Fall - 60 min classes			20.00	-90.00	-1,800.00	
2026-2027	Fall- 45 min classes			220.00	-85.00	-18,700.00	
2026-2027	Holiday Camps			90.00	-90.00	-8,100.00	
2026-2027	School Days Off Camp 1/2 day			40.00	-40.00	-1,600.00	
2026-2027	School Days Off Camp Full day			40.00	-70.00	-2,800.00	
2026-2027	Spring - 30 min classes			30.00	-80.00	-2,400.00	
2026-2027	Spring - 45 min classes			120.00	-85.00	-10,200.00	
2026-2027	Spring - 60 min classes			10.00	-90.00	-900.00	
2026-2027	Spring Break Camp			20.00	-150.00	-3,000.00	
2026-2027	Summer - 30 min classes			90.00	-80.00	-7,200.00	

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Summer - 45 min classes		240.00	-85.00	-20,400.00			
2026-2027	Summer- 60 min classes		16.00	-90.00	-1,440.00			
2026-2027	Summer Camps		180.00	-150.00	-27,000.00			
2026-2027	Summer Camps - Mini		45.00	-80.00	-3,600.00			
2026-2027	Winter - 30 min classes		60.00	-80.00	-4,800.00			
2026-2027	Winter - 45 min classes		160.00	-85.00	-13,600.00			
02-63-20-430108	VOLLEYBALL	16,202.25	16,305.75	7,691.50	21,384.00	14,454.00	-6,930.00	-32.41%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	EVP classes (4 weeks)		66.00	-99.00	-6,534.00			
2026-2027	Holiday Camps		24.00	-99.00	-2,376.00			
2026-2027	Summer Camps		56.00	-99.00	-5,544.00			
02-63-20-430420	SKYHAWKS CAMPS	16,603.50	12,985.50	5,543.00	14,688.00	10,870.00	-3,818.00	-25.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall Classes (2 classes at 6 weeks)		12.00	-109.00	-1,308.00			
2026-2027	Spring Classes (3 classes at 6 weeks)		18.00	-109.00	-1,962.00			
2026-2027	Summer Camps (5 Camps 1 Week Long)		40.00	-190.00	-7,600.00			
Total SubAccount: 430 - PROGRAM REVENUE:		2,446,910.23	2,602,962.10	2,246,212.31	2,938,450.00	3,277,990.00	339,540.00	11.56%
Total Revenue:		2,446,910.23	2,602,962.10	2,246,212.31	2,938,450.00	3,277,990.00	339,540.00	11.56%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-63-00-501068	BABYSITTING TRAINING SALAR	351.07	338.44	121.50	352.00	456.00	104.00	29.55%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Babysitting Classes		24.00	19.00	456.00			
02-63-00-501133	EDUCATION/PRE-SCHOOL SALA	114,841.92	120,952.95	96,255.76	177,080.00	201,406.00	24,326.00	13.74%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	A/R Accountant		0.00	0.00	4,687.00			
2026-2027	Custodian Supervisor		0.00	0.00	4,776.00			
2026-2027	Parks Custodian 1		0.00	0.00	3,383.00			
2026-2027	Parks Custodian 2		0.00	0.00	3,383.00			
2026-2027	Parks Custodian 3		0.00	0.00	3,383.00			
2026-2027	Preschool Director		0.00	0.00	52,000.00			
2026-2027	Seasonal Accountant		0.00	0.00	1,890.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Teacher 1		1,672.00	17.00	28,424.00			
2026-2027	Teacher 2		1,452.00	17.00	24,684.00			
2026-2027	Teacher 3		1,452.00	17.00	24,684.00			
2026-2027	Teacher's Aide		1,452.00	16.00	23,232.00			
2026-2027	Teacher's Aide		1,452.00	16.00	23,232.00			
2026-2027	Teacher's Aide		228.00	16.00	3,648.00			
02-63-00-501186	CAMP/YOUNG EXPLORERS SAL	325,236.25	383,652.16	402,705.94	364,289.00	497,792.00	133,503.00	36.65%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Assistant Rec Supervisor (20% of 60179.16)		1.00	12,036.00	12,036.00			
2026-2027	Counselor (3-6 yr exp 30 staff x 38 hr x 11 w		12,540.00	16.00	200,640.00			
2026-2027	Counselor (1-2 yr exp 25 staff x 38 hr x 11 wl		10,450.00	15.00	156,750.00			
2026-2027	Counselor (7-9 yr exp 5 staff x 38 hrs x 11 wk		2,090.00	17.00	35,530.00			
2026-2027	Jr Assistant Director (40 hrs x 11 wks)		440.00	18.00	7,920.00			
2026-2027	Jr Camp Director (40 hrs x 11 wks)		440.00	22.00	9,680.00			
2026-2027	Mini Camp Assistant Director (40 hrs x 11 wl		440.00	18.00	7,920.00			
2026-2027	Mini Camp Director (40 hrs x 11 wks)		440.00	21.03	9,251.00			
2026-2027	Pee Wee Camp Assistant Director (40 hrs x 1		440.00	18.00	7,920.00			
2026-2027	Pee Wee Camp Director (40 hrs x 11 wks)		440.00	20.38	8,965.00			
2026-2027	Rec Supervisor		1.00	18,690.00	18,690.00			
2026-2027	Sr Camp Assistant Director (40 hrs x 11 wks)		440.00	18.00	7,920.00			
2026-2027	Sr Camp Director (40 hrs x 11 wks)		440.00	28.00	12,320.00			
2026-2027	Swim Instructor		150.00	15.00	2,250.00			
02-63-00-501187	E.T. CAMP SALARIES & WAGES	47,229.02	60,867.20	62,830.04	68,001.00	69,287.00	1,286.00	1.89%
02-63-00-501188	JR HIGH & TEEN CAMPS SALAR	75,461.95	64,286.09	62,803.77	84,291.00	84,359.00	68.00	0.08%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Assistant Director (40 hours x 11 weeks)		440.00	17.00	7,480.00			
2026-2027	Counselors (40 hours x 11 weeks x 5 counsel		2,200.00	15.00	33,000.00			
2026-2027	Counselors (40 hours x 11 weeks x 5) counse		2,200.00	16.00	35,200.00			
2026-2027	Teen Director (40 hours x 11 weeks)		440.00	19.73	8,679.00			
02-63-00-501217	KIDS FITNESS CLASSES SALARIE	1,360.91	888.34	0.00	900.00	1,799.10	899.10	99.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Instructor rate		45.00	39.98	1,799.10			
02-63-00-501220	EXTENDED TIME SALARIES & W	602,494.28	577,148.20	372,591.82	775,391.00	603,190.00	-172,201.00	-22.21%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	A/R Accountant			0.00	0.00	18,748.00		
2026-2027	ET Aides			0.00	0.00	344,546.00		
2026-2027	ET Site Supervisors			0.00	0.00	232,336.00		
2026-2027	Seasonal Accountant			0.00	0.00	7,560.00		
02-63-00-501287	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-63-00-501329	0.00	2,481.32	2,971.15	3,114.00	4,476.00	1,362.00	43.74%	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Fall Staff			0.00	0.00	1,152.00		
2026-2027	Fall Staff Prep			0.00	0.00	1,080.00		
2026-2027	Summer Staff			0.00	0.00	576.00		
2026-2027	Summer Staff Prep			0.00	0.00	540.00		
2026-2027	Winter/Spring Staff			0.00	0.00	768.00		
2026-2027	Winter/Spring Staff Prep			0.00	0.00	360.00		
02-63-00-501627	0.00	0.00	478.13	360.00	1,296.00	936.00	260.00%	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	PT Staff salaries			72.00	18.00	1,296.00		
02-63-20-501055	11,910.45	11,746.96	1,011.44	15,235.00	14,830.00	-405.00	-2.66%	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	2nd/3rd Grade Referees			49.00	45.00	2,205.00		
2026-2027	4th/5th Grade Referees			100.00	45.00	4,500.00		
2026-2027	Coaches			155.00	17.00	2,635.00		
2026-2027	Scorekeepers			110.00	15.25	1,677.50		
2026-2027	Set-Up Attendants			250.00	15.25	3,812.50		
02-63-20-501056	7,646.40	7,061.79	7,979.63	9,925.00	9,620.25	-304.75	-3.07%	
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	2nd/3rd Grade Referees			28.00	37.00	1,036.00		
2026-2027	4th/5th Grade Referees			28.00	45.00	1,260.00		
2026-2027	Coaches			125.00	17.00	2,125.00		
2026-2027	Scorekeepers			60.00	15.25	915.00		
2026-2027	Second Official 4th/5th Grade			28.00	37.00	1,036.00		

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Set-Up Attendants		213.00	15.25	3,248.25			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		1,186,532.25	1,229,423.45	1,009,749.18	1,498,938.00	1,488,511.35	-10,426.65	-0.70%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-63-00-502068	BABYSITTING TRAINING CONTF	0.00	223.00	0.00	0.00	0.00	0.00	0.00%
02-63-00-502133	EDUCATION/PRE-SCHOOL CON	19,348.89	20,116.45	16,135.69	76,253.00	84,068.08	7,815.08	10.25%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	4C Memberships		0.00	0.00	15.00			
2026-2027	Dad's Night		270.00	3.00	810.00			
2026-2027	EAP		4.00	135.00	540.00			
2026-2027	FICA		0.00	0.00	12,010.00			
2026-2027	Field Trips		120.00	10.00	1,200.00			
2026-2027	Health Insurance		12.00	3,260.00	39,120.00			
2026-2027	IMRF		137,013.00	0.15	19,866.88			
2026-2027	Life Insurance		4.00	126.55	506.20			
2026-2027	Utilities		0.00	0.00	10,000.00			
02-63-00-502186	CAMP/YOUNG EXPLORERS COF	60,691.16	70,156.48	83,987.49	66,300.00	103,725.00	37,425.00	56.45%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Accreditation Membership		1.00	800.00	800.00			
2026-2027	Bussing (125 trips)		125.00	136.00	17,000.00			
2026-2027	End of Summer		1.00	175.00	175.00			
2026-2027	Epact		1.00	7,000.00	7,000.00			
2026-2027	Mileage, workshops		4.00	400.00	1,600.00			
2026-2027	Parade		1.00	50.00	50.00			
2026-2027	School Cleanings (3 schools x 1700)		3.00	1,700.00	5,100.00			
2026-2027	Trip admissions		4,000.00	18.00	72,000.00			
02-63-00-502187	E.T. CAMP CONTRACTUAL SVC	12,438.48	24,519.44	12,367.00	12,100.00	14,450.00	2,350.00	19.42%
02-63-00-502188	JR HIGH & TEEN CAMPS CONTF	30,310.81	25,551.16	33,816.26	24,670.00	39,533.00	14,863.00	60.25%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Accreditation		1.00	500.00	500.00			
2026-2027	Admissions (\$25 per trip x 70 campers x 10 v		700.00	25.00	17,500.00			
2026-2027	Bussing		20.00	700.00	14,000.00			
2026-2027	Epact (70 campers x \$10)		70.00	10.00	700.00			
2026-2027	FICA		1.00	6,433.00	6,433.00			

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Workshop, printing, mileage		1.00	400.00	400.00			
02-63-00-502214	KID ROCK CONTRACTUAL SVCS	9,265.00	8,698.00	7,709.00	7,896.00	7,873.60	-22.40	-0.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Kid Rock 70/30 split		0.00	0.00	7,873.60			
02-63-00-502220	EXTENDED TIME CONTRACTUA	188,468.30	213,129.93	166,057.56	184,898.00	213,488.00	28,590.00	15.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bus Transportation		6.00	1,500.00	9,000.00			
2026-2027	Epact		0.00	0.00	8,000.00			
2026-2027	ET/Camp Health Ins		0.00	0.00	163,150.00			
2026-2027	Field Trip Admissions (4 trips)		1,400.00	16.00	22,400.00			
2026-2027	First Aid/CPR		0.00	0.00	1,000.00			
2026-2027	Janitors Dist 47		2.00	350.00	700.00			
2026-2027	Memberships		0.00	0.00	100.00			
2026-2027	Mileage		9.00	82.00	738.00			
2026-2027	Party		0.00	0.00	200.00			
2026-2027	Phones		9.00	800.00	7,200.00			
2026-2027	Workshops		0.00	0.00	1,000.00			
02-63-00-502245	GYMNASTICS CONTRACTUAL S'	28,288.95	31,485.37	15,559.08	35,973.00	33,069.00	-2,904.00	-8.07%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	70/30 split		0.00	0.00	33,069.00			
02-63-00-502276	JR. LEADERS CONTRACTUAL SV	9,270.25	4,067.26	18,574.20	10,875.00	18,200.00	7,325.00	67.36%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bus Transportation		20.00	910.00	18,200.00			
02-63-00-502287	YOUTH SPECIALTY CLASSES COI	14,810.20	16,966.60	15,763.12	17,892.00	20,165.00	2,273.00	12.70%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	70/30 Split		0.00	0.00	20,165.00			
02-63-00-502329	LITTLE CHEFS/TOT COOKING CC	1,080.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-63-00-502627	TEEN SPECIAL EVENTS CONTRA	0.00	0.00	265.00	800.00	1,100.00	300.00	37.50%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Band for Summer Concert Event	1.00	500.00	500.00			
2026-2027	DJ for 5th Grade Formal and Halloween Dan	2.00	300.00	600.00			
02-63-20-502055	BOYS ASBB CONTRACTUAL SVC	5,881.38	5,160.00	0.00	5,760.00	5,840.00	80.00 1.39%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	D155 Custodial Fees	112.00	50.00	5,600.00			
2026-2027	QuickScores	30.00	8.00	240.00			
02-63-20-502056	GIRLS ASBB CONTRACTUAL SVC	3,520.00	2,600.00	3,600.00	3,840.00	3,620.00	-220.00 -5.73%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	D155 Custodial Fees	70.00	50.00	3,500.00			
2026-2027	QuickScores	15.00	8.00	120.00			
02-63-20-502094	YOUTH ATHLETICS CONTRACTL	80,903.06	87,426.93	61,521.13	90,048.00	92,638.00	2,590.00 2.88%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	70/30 split	0.00	0.00	92,638.00			
02-63-20-502108	VOLLEYBALL CONTRACTUAL SV	10,747.10	10,511.37	4,384.09	14,969.00	10,118.00	-4,851.00 -32.41%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	70/30 split	0.00	0.00	10,118.00			
02-63-20-502420	SKYHAWKS CAMPS CONTRACTI	11,484.20	8,324.40	3,961.65	10,282.00	7,609.00	-2,673.00 -26.00%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Skyhawks 70/30 Split	0.00	0.00	7,609.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		486,507.78	528,936.39	443,701.27	562,556.00	655,496.68	92,940.68 16.52%
SubAccount: 503 - PROGRAM COMMODITIES							
02-63-00-503068	BABYSITTING TRAINING COMM	1,224.00	1,004.00	0.00	1,050.00	1,550.00	500.00 47.62%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Babysitting Materials	1.00	1,500.00	1,500.00			
2026-2027	Misc	0.00	0.00	50.00			
02-63-00-503133	EDUCATION/PRE-SCHOOL COM	7,807.87	6,138.51	5,484.13	6,770.00	7,770.00	1,000.00 14.77%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Custodial Supplies			0.00	0.00	2,500.00		
2026-2027	Kid's T-shirts			200.00	7.50	1,500.00		
2026-2027	Parent Handbook			0.00	0.00	250.00		
2026-2027	Staff Attire			8.00	30.00	240.00		
2026-2027	Supplies			0.00	0.00	3,000.00		
2026-2027	Trainings			7.00	40.00	280.00		
02-63-00-503186	CAMP/YOUNG EXPLORERS COM	17,007.74	13,977.71	17,383.92	19,545.00	20,570.00	1,025.00	5.24%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Art supplies			1,000.00	7.50	7,500.00		
2026-2027	Equipment 1st Aid			4.00	900.00	3,600.00		
2026-2027	Parade			1.00	50.00	50.00		
2026-2027	Petty Cash			4.00	75.00	300.00		
2026-2027	Special events			10.00	100.00	1,000.00		
2026-2027	Staff Appreciation			1.00	750.00	750.00		
2026-2027	Staff T-Shirts			110.00	27.00	2,970.00		
2026-2027	T-shirts			800.00	5.50	4,400.00		
02-63-00-503187	E.T. CAMP COMMODITIES	3,077.74	2,741.52	5,123.93	3,429.00	5,365.00	1,936.00	56.46%
02-63-00-503188	JR HIGH & TEEN CAMPS COMM	4,685.25	4,054.51	4,960.27	5,528.00	5,778.00	250.00	4.52%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Art Supplies			350.00	5.00	1,750.00		
2026-2027	Equipment			1.00	1,500.00	1,500.00		
2026-2027	Petty cash			2.00	50.00	100.00		
2026-2027	Staff appreciation			1.00	100.00	100.00		
2026-2027	Staff attire			14.00	27.00	378.00		
2026-2027	T-shirts (1 shirt per camper per summer)			260.00	7.50	1,950.00		
02-63-00-503217	KIDS FITNESS CLASSES COMMC	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-63-00-503220	EXTENDED TIME COMMODITIE	40,723.37	34,764.01	31,697.90	29,288.00	35,288.00	6,000.00	20.49%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Breakfast/Snack			2,961.00	8.00	23,688.00		
2026-2027	Custodial Supplies			0.00	0.00	1,500.00		
2026-2027	Staff Fleeces			50.00	20.00	1,000.00		
2026-2027	Supplies			0.00	0.00	6,500.00		

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	T-Shirts		400.00	6.50	2,600.00			
02-63-00-503276	JR. LEADERS COMMODITIES	245.00	0.00	275.95	563.00	750.00	187.00	33.21%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2026-2027	Art Supplies		0.00	0.00	300.00			
2026-2027	T-Shirts		100.00	4.50	450.00			
02-63-00-503287	YOUTH SPECIALTY CLASSES COI	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%
02-63-00-503329	LITTLE CHEFS/TOT COOKING CC	0.00	1,006.71	1,291.47	2,400.00	1,820.00	-580.00	-24.17%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2026-2027	Fall Food Supplies		24.00	35.00	840.00			
2026-2027	Summer Food Supplies		12.00	35.00	420.00			
2026-2027	Winter/Spring Food Supplies		16.00	35.00	560.00			
02-63-00-503627	TEEN SPECIAL EVENTS COMMC	0.00	0.00	1,285.27	2,700.00	1,950.00	-750.00	-27.78%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2026-2027	Decorations		3.00	300.00	900.00			
2026-2027	Food/Drinks		3.00	250.00	750.00			
2026-2027	Misc supplies		3.00	100.00	300.00			
02-63-20-503055	BOYS ASBB COMMODITIES	9,281.14	11,856.37	5,942.03	7,239.00	12,140.00	4,901.00	67.70%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2026-2027	Basketball Pumps		20.00	10.00	200.00			
2026-2027	Basketballs		4.00	100.00	400.00			
2026-2027	Coach & Staff T-Shirts		60.00	12.00	720.00			
2026-2027	Equipment Bags		30.00	10.00	300.00			
2026-2027	First Aid Kits		50.00	3.00	150.00			
2026-2027	Jerseys		565.00	18.00	10,170.00			
2026-2027	Misc. Supplies		1.00	200.00	200.00			
02-63-20-503056	GIRLS ASBB COMMODITIES	1,692.38	3,716.89	1,557.14	3,217.00	675.00	-2,542.00	-79.02%
	Budget Detail							
	Budget Code		Units	Price	Amount			
2026-2027	Basketballs		2.00	100.00	200.00			
2026-2027	Coach & Staff T-Shirts		25.00	12.00	300.00			
2026-2027	Equipment Bags		10.00	10.00	100.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	First Aid Kits		25.00	3.00	75.00			
02-63-20-503094	YOUTH ATHLETICS COMMODIT	0.00	0.00	0.00	1,100.00	0.00	-1,100.00	-100.00%
Total SubAccount: 503 - PROGRAM COMMODITIES:		85,744.49	79,260.23	75,002.01	82,879.00	93,656.00	10,777.00	13.00%
Total Expense:		1,758,784.52	1,837,620.07	1,528,452.46	2,144,373.00	2,237,664.03	93,291.03	4.35%
Total Center: 63 - YOUTH RECREATION:		688,125.71	765,342.03	717,759.85	794,077.00	1,040,325.97	246,248.97	31.01%
Center: 64 - PROGRAMS FOR ALL AGES								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-64-00-430205	ADULT/YOUTH DANCE	64,463.71	83,255.94	54,020.81	89,888.00	102,380.00	12,492.00	13.90%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall 45 Minute Classes		0.00	0.00	-17,550.00			
2026-2027	Fall Ballroom Dance Classes		0.00	0.00	-1,152.00			
2026-2027	Fall Baton		0.00	0.00	-528.00			
2026-2027	Fall Line Dance Classes		0.00	0.00	-1,008.00			
2026-2027	Fall Social Dance Nights		0.00	0.00	-600.00			
2026-2027	Fall Tot Classes		0.00	0.00	-1,584.00			
2026-2027	Recital Ticket Sales		0.00	0.00	-4,800.00			
2026-2027	Spring and Summer Camps		0.00	0.00	-12,000.00			
2026-2027	Summer 45 Minute Classes		0.00	0.00	-14,742.00			
2026-2027	Summer Baton		0.00	0.00	-448.00			
2026-2027	Summer Social Dance Nights		0.00	0.00	-450.00			
2026-2027	Summer Tot Classes		0.00	0.00	-1,584.00			
2026-2027	Winter/Spring 45 Minute Classes		0.00	0.00	-39,600.00			
2026-2027	Winter/Spring Baton		0.00	0.00	-964.00			
2026-2027	Winter/Spring Line Dance Classes		0.00	0.00	-1,152.00			
2026-2027	Winter/Spring Social Dance Nights		0.00	0.00	-1,050.00			
2026-2027	Winter/Spring Tot Classes		0.00	0.00	-3,168.00			
02-64-00-430265	GARDEN PLOTS	3,756.82	4,070.36	2,537.83	4,440.00	3,600.00	-840.00	-18.92%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Non-Resident		3.00	-60.00	-180.00			
2026-2027	Resident		47.00	-45.00	-2,115.00			
2026-2027	Senior-Non-resident		4.00	-45.00	-180.00			
2026-2027	Senior-Resident		45.00	-25.00	-1,125.00			
02-64-00-430270	WAGON RIDES	5,457.00	5,960.00	5,920.00	6,000.00	6,200.00	200.00	3.33%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
02-64-00-430282	16,917.10	19,569.80	13,632.31	17,393.00	18,640.00	1,247.00	7.17%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	10 weeks Spring	25.00	-163.00	-4,075.00			
2026-2027	10 weeks Spring Advanced	2.00	-183.00	-366.00			
2026-2027	11 weeks Summer	20.00	-168.00	-3,360.00			
2026-2027	11 weeks Summer Advanced	2.00	-199.00	-398.00			
2026-2027	12 weeks Winter	25.00	-195.00	-4,875.00			
2026-2027	12 weeks Winter Advanced	2.00	-219.00	-438.00			
2026-2027	15 weeks Fall	20.00	-229.00	-4,580.00			
2026-2027	15 weeks Fall Advanced	2.00	-274.00	-548.00			
02-64-00-430283	6,431.28	5,592.17	5,372.97	6,039.00	6,074.00	35.00	0.58%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Fall (4 weeks-8 classes)	9.00	-62.00	-558.00			
2026-2027	Fall(6 weeks-12 classes)	20.00	-92.00	-1,840.00			
2026-2027	Summer (6 weeks-12 classes)	18.00	-92.00	-1,656.00			
2026-2027	Uniforms (in/out)	20.00	52.00	1,040.00			
2026-2027	Winter/Spring (6 weeks-12 classes)	30.00	-92.00	-2,760.00			
2026-2027	Woman's self defense	15.00	-20.00	-300.00			
02-64-00-430284	11,226.00	6,937.50	5,068.50	7,200.00	14,700.00	7,500.00	104.17%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Fall Bead Art Workshop	5.00	-36.00	-180.00			
2026-2027	Fall Beginner	40.00	-25.00	-1,000.00			
2026-2027	Fall Comic Book Workshop	5.00	-46.00	-230.00			
2026-2027	Fall Punk'd Out Portraits	16.00	-36.00	-576.00			
2026-2027	Fall Sip & Paint	40.00	-35.00	-1,400.00			
2026-2027	Summer Bead Art Camp	5.00	-215.00	-1,075.00			
2026-2027	Summer Beginner	30.00	-25.00	-750.00			
2026-2027	Summer Camp Punk'd Out Portraits	9.00	-178.00	-1,602.00			
2026-2027	Summer Punk'd Out Portraits	12.00	-36.00	-432.00			
2026-2027	Summer Sip & Paint	30.00	-35.00	-1,050.00			
2026-2027	Summer Variety Art Camp	5.00	-215.00	-1,075.00			
2026-2027	Winter/Spring Beginner	50.00	-25.00	-1,250.00			
2026-2027	Winter/Spring Digital Art Class	5.00	-150.00	-750.00			
2026-2027	Winter/Spring Graphic Novel Class	5.00	-100.00	-500.00			
2026-2027	Winter/Spring Jewelry Making Workshop	5.00	-36.00	-180.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Winter/Spring Pokemon Bead Art Workshop		5.00	-36.00	-180.00			
2026-2027	Winter/Spring Punk'd Out Portraits		20.00	-36.00	-720.00			
2026-2027	Winter/Spring Sip & Paint		50.00	-35.00	-1,750.00			
02-64-00-430383	THEATER/VOICE	53,037.49	69,697.07	64,249.17	79,950.00	83,000.00	3,050.00	3.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall Theater		40.00	-550.00	-22,000.00			
2026-2027	Fall Ticket Sales		600.00	-5.00	-3,000.00			
2026-2027	Summer Theater		50.00	-600.00	-30,000.00			
2026-2027	Summer Ticket Sales		600.00	-5.00	-3,000.00			
2026-2027	Winter/Spring Theater		40.00	-550.00	-22,000.00			
2026-2027	Winter/Spring Ticket Sales		600.00	-5.00	-3,000.00			
Total SubAccount: 430 - PROGRAM REVENUE:		161,289.40	195,082.84	150,801.59	210,910.00	234,594.00	23,684.00	11.23%
Total Revenue:		161,289.40	195,082.84	150,801.59	210,910.00	234,594.00	23,684.00	11.23%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-64-00-501205	ADULT/YOUTH DANCE SALARIE	13,106.12	15,865.07	9,357.44	19,885.00	18,394.00	-1,491.00	-7.50%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Fall 45 Minute Classes Staff	0.00	0.00	2,375.00				
2026-2027	Fall Adult Classes	0.00	0.00	378.00				
2026-2027	Fall Adult Events	0.00	0.00	336.00				
2026-2027	Fall Adult Staff Prep Hours	0.00	0.00	180.00				
2026-2027	Fall Staff Meetings	0.00	0.00	120.00				
2026-2027	Fall Tot Classes Staff	0.00	0.00	285.00				
2026-2027	Recital Dance Staff	0.00	0.00	1,140.00				
2026-2027	Recital Non Dance Staff	0.00	0.00	225.00				
2026-2027	Recital Session Staff Prep Hours	0.00	0.00	480.00				
2026-2027	Spring and Summer Camps Staff	0.00	0.00	2,850.00				
2026-2027	Summer 45 Minute Classes Staff	0.00	0.00	1,900.00				
2026-2027	Summer Adult Events	0.00	0.00	252.00				
2026-2027	Summer Adult Staff Prep Hours	0.00	0.00	150.00				
2026-2027	Summer Concert with Line Dance	0.00	0.00	84.00				
2026-2027	Summer Staff Meetings	0.00	0.00	120.00				
2026-2027	Summer Tot Classes Staff	0.00	0.00	285.00				
2026-2027	Winter/Spring 45 Minute Classes Staff	0.00	0.00	5,344.00				
2026-2027	Winter/Spring Adult Classes	0.00	0.00	252.00				
2026-2027	Winter/Spring Adult Events	0.00	0.00	588.00				
2026-2027	Winter/Spring Adult Staff Prep Hours	0.00	0.00	360.00				
2026-2027	Winter/Spring Staff Meetings	0.00	0.00	120.00				
2026-2027	Winter/Spring Tot Classes Staff	0.00	0.00	570.00				
02-64-00-501270	WAGON RIDES SALARIES & WA	2,180.00	2,140.00	2,000.00	2,150.00	2,200.00	50.00	2.33%
02-64-00-501283	HAPKIDO SALARIES & WAGES	3,337.50	3,451.36	2,754.51	3,654.00	2,340.00	-1,314.00	-35.96%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Self Defense	6.00	15.00	90.00				
2026-2027	Trainings	6.00	15.00	90.00				
2026-2027	Weekly Classes	144.00	15.00	2,160.00				
02-64-00-501284	ART CLASSES SALARIES & WAG	0.00	52.50	0.00	0.00	0.00	0.00	0.00%
02-64-00-501383	THEATER/VOICE SALARIES & W	13,671.51	20,840.91	16,860.91	18,201.00	19,709.00	1,508.00	8.29%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Fall Director			0.00	0.00	1,625.00		
2026-2027	Fall Director Admin			0.00	0.00	780.00		
2026-2027	Fall Director Shows			0.00	0.00	500.00		
2026-2027	Fall Shows Staffing			0.00	0.00	1,020.00		
2026-2027	Fall Staff			0.00	0.00	1,989.00		
2026-2027	Summer Camp Shows Staffing			0.00	0.00	20.00		
2026-2027	Summer Staff			0.00	0.00	6,630.00		
2026-2027	Winter/Spring Director			0.00	0.00	2,250.00		
2026-2027	Winter/Spring Director Admin			0.00	0.00	1,080.00		
2026-2027	Winter/Spring Director Shows			0.00	0.00	500.00		
2026-2027	Winter/Spring Shows Staffing			0.00	0.00	1,020.00		
2026-2027	Winter/Spring Staff			0.00	0.00	2,295.00		
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		32,295.13	42,349.84	30,972.86	43,890.00	42,643.00	-1,247.00	-2.84%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-64-00-502205	ADULT/YOUTH DANCE CONTRA	554.40	0.00	1,184.30	2,802.00	4,632.00	1,830.00	65.31%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Fall Baton			4.00	92.40	369.60		
2026-2027	Recital Light and Sound Technicians			0.00	0.00	456.00		
2026-2027	Recital Videography			0.00	0.00	1,500.00		
2026-2027	Summer Baton			4.00	78.40	313.60		
2026-2027	Theater Rental			0.00	0.00	1,500.00		
2026-2027	Winter/Spring Baton			4.00	123.20	492.80		
02-64-00-502282	SHOTOKAN CONTRACTUAL SVC	9,935.75	10,946.20	9,811.14	12,175.00	13,048.00	873.00	7.17%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Shotokan 70/30 Spilt			0.00	0.00	13,048.00		
02-64-00-502284	ART CLASSES CONTRACTUAL SV	6,170.14	3,713.50	2,278.46	4,452.00	10,275.00	5,823.00	130.80%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Fall Bead Art Workshop			5.00	25.00	125.00		
2026-2027	Fall Beginner			40.00	17.50	700.00		
2026-2027	Fall Comic Book Workshop			5.00	32.00	160.00		
2026-2027	Fall Punk'd Out Portraits			16.00	25.00	400.00		
2026-2027	Fall Sip & Paint			40.00	24.50	980.00		

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Summer Bead Art Camp		5.00	150.00	750.00			
2026-2027	Summer Beginner		30.00	17.50	525.00			
2026-2027	Summer Camp Punk'd Out Portraits		9.00	125.00	1,125.00			
2026-2027	Summer Punk'd Out Portraits		12.00	25.00	300.00			
2026-2027	Summer Sip & Paint		30.00	24.50	735.00			
2026-2027	Summer Variety Art Camp		5.00	150.00	750.00			
2026-2027	Winter/Spring Beginner		50.00	17.50	875.00			
2026-2027	Winter/Spring Digital Art Class		5.00	105.00	525.00			
2026-2027	Winter/Spring Graphic Novel Class		5.00	70.00	350.00			
2026-2027	Winter/Spring Jewelry Making Workshop		5.00	25.00	125.00			
2026-2027	Winter/Spring Pokemon Bead Art Workshop		5.00	25.00	125.00			
2026-2027	Winter/Spring Punk'd Out Portraits		20.00	25.00	500.00			
2026-2027	Winter/Spring Sip & Paint		50.00	24.50	1,225.00			
02-64-00-502383	THEATER/VOICE CONTRACTUA	684.00	3,880.00	18,351.60	12,755.00	52,455.00	39,700.00	311.25%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Fall Light/Sound Techs		0.00	0.00	855.00			
2026-2027	Fall Microphone Rental		0.00	0.00	1,000.00			
2026-2027	Fall MTI License		0.00	0.00	970.00			
2026-2027	Fall Videography		0.00	0.00	1,200.00			
2026-2027	Field Trip Bussing		2.00	350.00	700.00			
2026-2027	New Microphones Purchase		0.00	0.00	36,000.00			
2026-2027	Summer Camp D155 Rental		0.00	0.00	1,840.00			
2026-2027	Summer Camp Light/Sound Tetchhs		0.00	0.00	855.00			
2026-2027	Summer Camp Microphone Rental		0.00	0.00	1,000.00			
2026-2027	Summer Camp MTI Videography		0.00	0.00	970.00			
2026-2027	Summer Camp Videography		0.00	0.00	1,200.00			
2026-2027	Winter Microphone Rental		0.00	0.00	1,000.00			
2026-2027	Winter/Spring D155 Rental		0.00	0.00	1,840.00			
2026-2027	Winter/Spring Light/Sound Techs		0.00	0.00	855.00			
2026-2027	Winter/Spring MTI Videography		0.00	0.00	970.00			
2026-2027	Winter/Spring Videography		0.00	0.00	1,200.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		17,344.29	18,539.70	31,625.50	32,184.00	80,410.00	48,226.00	149.84%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
SubAccount: 503 - PROGRAM COMMODITIES								
02-64-00-503205	ADULT/YOUTH DANCE COMM	15,386.61	13,823.56	6,491.38	14,265.00	53,625.00	39,360.00	275.92%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Baton Costumes	4.00	65.00	260.00				
2026-2027	Fall Adult Events Supplies	0.00	0.00	200.00				
2026-2027	Fall Showcase Costumes	0.00	0.00	3,000.00				
2026-2027	Fall Showcase Decor	0.00	0.00	150.00				
2026-2027	Fall Showcase Food	0.00	0.00	200.00				
2026-2027	New Microphones	0.00	0.00	36,000.00				
2026-2027	Spring Break Camp Shirts	0.00	0.00	160.00				
2026-2027	Spring Break Camp Showcase	0.00	0.00	150.00				
2026-2027	Spring Break Camp Supplies	0.00	0.00	300.00				
2026-2027	Summer Adult Events Supplies	0.00	0.00	150.00				
2026-2027	Summer Dance Camp Shirts	0.00	0.00	480.00				
2026-2027	Summer Dance Camp Supplies	0.00	0.00	900.00				
2026-2027	Summer Showcase Costumes	0.00	0.00	2,250.00				
2026-2027	Summer Showcase Decor	0.00	0.00	150.00				
2026-2027	Summer Showcase Food	0.00	0.00	200.00				
2026-2027	Winter/Spring Adult Events Supplies	0.00	0.00	350.00				
2026-2027	Winter/Spring Recital Costumes	0.00	0.00	8,125.00				
2026-2027	Winter/Spring Recital Food	0.00	0.00	300.00				
2026-2027	Winter/Spring Recital Supplies	0.00	0.00	300.00				
02-64-00-503265	GARDEN PLOTS COMMODITIES	0.00	298.85	0.00	0.00	0.00	0.00	0.00%
02-64-00-503270	WAGON RIDES COMMODITIES	305.58	0.00	0.00	250.00	300.00	50.00	20.00%
02-64-00-503283	HAPKIDO COMMODITIES	195.29	1,756.41	467.36	1,500.00	1,652.00	152.00	10.13%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Bob training aide	1.00	512.00	512.00				
2026-2027	Misc supplies	1.00	100.00	100.00				
2026-2027	Uniforms (in/out)	20.00	52.00	1,040.00				
02-64-00-503383	THEATER/VOICE COMMODITIE	14,396.07	15,500.94	10,422.92	12,550.00	14,150.00	1,600.00	12.75%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Fal Props	0.00	0.00	500.00				
2026-2027	Fall Costumes	0.00	0.00	2,000.00				
2026-2027	Fall Food & Gifts	0.00	0.00	400.00				
2026-2027	Fall Scenery	0.00	0.00	1,000.00				

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Fall Shirts		45.00	10.00	450.00			
2026-2027	Field Trip Costs		2.00	500.00	1,000.00			
2026-2027	Summer Camp Costumes		0.00	0.00	2,000.00			
2026-2027	Summer Camp Food \$ Gifts		0.00	0.00	400.00			
2026-2027	Summer Camp Props		0.00	0.00	500.00			
2026-2027	Summer Camp Scenery		0.00	0.00	1,000.00			
2026-2027	Summer Camp Shirts		55.00	10.00	550.00			
2026-2027	Winter/Spring Costumes		0.00	0.00	2,000.00			
2026-2027	Winter/Spring Food & Gifts		0.00	0.00	400.00			
2026-2027	Winter/Spring Props		0.00	0.00	500.00			
2026-2027	Winter/Spring Scenery		0.00	0.00	1,000.00			
2026-2027	Winter/Spring Shirts		45.00	10.00	450.00			
Total SubAccount: 503 - PROGRAM COMMODITIES:		30,283.55	31,379.76	17,381.66	28,565.00	69,727.00	41,162.00	144.10%
Total Expense:		79,922.97	92,269.30	79,980.02	104,639.00	192,780.00	88,141.00	84.23%
Total Center: 64 - PROGRAMS FOR ALL AGES:		81,366.43	102,813.54	70,821.57	106,271.00	41,814.00	-64,457.00	-60.65%
Center: 65 - SENIOR CITIZENS								
Revenue								
SubAccount: 430 - PROGRAM REVENUE								
02-65-00-430466	SENIOR TRIPS	44,004.52	31,897.48	30,689.10	29,690.00	32,374.00	2,684.00	9.04%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc. Trips		200.00	-85.00	-17,000.00			
2026-2027	Motor Coach Trips		45.00	-150.00	-6,750.00			
2026-2027	Out & About Trips		112.00	-12.00	-1,344.00			
2026-2027	Paramount Trips		112.00	-65.00	-7,280.00			
02-65-00-430469	MISC. SENIOR PROGRAMS	12,889.60	12,994.10	12,470.76	12,105.00	18,135.00	6,030.00	49.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Beanbag Baseball Socials		40.00	-10.00	-400.00			
2026-2027	Bingo		400.00	-5.00	-2,000.00			
2026-2027	Co-Op Reimbursement		60.00	-35.00	-2,100.00			
2026-2027	End of Summer Social		60.00	-35.00	-2,100.00			
2026-2027	Holiday Party		35.00	-45.00	-1,575.00			
2026-2027	Local Socials (Wagon Ride/Mini Golf)		30.00	-12.00	-360.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Watercolor		128.00	-75.00	-9,600.00			
Total SubAccount: 430 - PROGRAM REVENUE:		56,894.12	44,891.58	43,159.86	41,795.00	50,509.00	8,714.00	20.85%
Total Revenue:		56,894.12	44,891.58	43,159.86	41,795.00	50,509.00	8,714.00	20.85%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-65-00-501466	SENIOR TRIPS SALARIES & WAG	537.50	1,016.79	1,135.09	640.00	1,540.00	900.00	140.63%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Senior Trip Driver		70.00	22.00	1,540.00			
02-65-00-501469	MISC. SENIOR PROGRAMS SAL	19,956.84	21,089.74	16,311.26	21,807.00	26,446.50	4,639.50	21.28%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bingo		72.00	21.00	1,512.00			
2026-2027	End of summer party staffing		15.00	18.00	270.00			
2026-2027	Senior Center		864.00	21.00	18,144.00			
2026-2027	Training		4.50	21.00	94.50			
2026-2027	Watercolor		306.00	21.00	6,426.00			
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		20,494.34	22,106.53	17,446.35	22,447.00	27,986.50	5,539.50	24.68%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES								
02-65-00-502466	SENIOR TRIPS CONTRACTUAL S	32,444.14	20,235.79	22,734.06	21,294.00	23,665.00	2,371.00	11.13%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc. Trips		195.00	67.00	13,065.00			
2026-2027	Motor Coach Trips		40.00	125.00	5,000.00			
2026-2027	Paramount Trips		112.00	50.00	5,600.00			
02-65-00-502469	MISC. SENIOR PROGRAMS CON	3,971.57	1,933.10	1,156.14	2,520.00	3,500.00	980.00	38.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Holiday Party Entertainment		1.00	1,000.00	1,000.00			
2026-2027	Summer Holiday Party Entertainment		1.00	2,500.00	2,500.00			
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		36,415.71	22,168.89	23,890.20	23,814.00	27,165.00	3,351.00	14.07%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)				
SubAccount: 503 - PROGRAM COMMODITIES										
02-65-00-503466	2,882.67	791.63	2,363.80	1,000.00	1,040.00	40.00	4.00%			
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Lunch for Trip Driver	10.00	24.00	240.00						
2026-2027	Misc. Supplies	1.00	400.00	400.00						
2026-2027	Water & Snacks	1.00	400.00	400.00						
02-65-00-503469	3,957.47	3,614.90	1,467.25	3,720.00	4,300.00	580.00	15.59%			
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Bingo Gift Cards	400.00	5.00	2,000.00						
2026-2027	Donuts	20.00	50.00	1,000.00						
2026-2027	Senior Center Supplies	0.00	0.00	1,000.00						
2026-2027	Staff Apparel	2.00	50.00	100.00						
2026-2027	Summer Social Decoration	1.00	200.00	200.00						
Total SubAccount: 503 - PROGRAM COMMODITIES:				6,840.14	4,406.53	3,831.05	4,720.00	5,340.00	620.00	13.14%
Total Expense:				63,750.19	48,681.95	45,167.60	50,981.00	60,491.50	9,510.50	18.65%
Total Center: 65 - SENIOR CITIZENS:				-6,856.07	-3,790.37	-2,007.74	-9,186.00	-9,982.50	-796.50	8.67%
Center: 66 - SPECIAL EVENTS										
Revenue										
SubAccount: 430 - PROGRAM REVENUE										
02-66-00-430121	3,940.00	2,115.00	0.00	5,000.00	3,000.00	-2,000.00	-40.00%			
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Son Date Night Tickets	120.00	-25.00	-3,000.00						
02-66-00-430122	6,921.00	6,595.00	0.00	6,000.00	6,000.00	0.00	0.00%			
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Daughter Date Night Sales	240.00	-25.00	-6,000.00						
02-66-00-430128	7,224.22	14,950.33	5,187.25	8,100.00	11,600.00	3,500.00	43.21%			
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Egg Hunt - Food trucks	4.00	-250.00	-1,000.00						
2026-2027	Mom & Mini	0.00	0.00	-2,500.00						
2026-2027	Princess Fest	0.00	0.00	-2,500.00						

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
2026-2027		Puzzle Palooza	0.00	0.00	-5,600.00			
02-66-00-430129	3,375.00	SUMMER MOVIES IN THE PARK	0.00	30,386.43	29,450.00	14,500.00	-14,950.00 -50.76%	
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2026-2027		Food Trucks - Hocus Pocus	4.00	-250.00	-1,000.00			
2026-2027		Food Trucks - Zootopia 2	2.00	-250.00	-500.00			
2026-2027		Hocus Pocus Admission (3 & under free)	1,000.00	-10.00	-10,000.00			
2026-2027		Hocus Pocus Cider & Donuts Vendor	0.00	0.00	-250.00			
2026-2027		Hocus Pocus Popcorn Vendor	0.00	0.00	-250.00			
2026-2027		Hocus Pocus Shirt Sales	250.00	-10.00	-2,500.00			
02-66-00-430179	0.00	BEACH SPECIAL EVENTS	0.00	0.00	0.00	6,500.00	6,500.00 0.00%	
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2026-2027		Aloha Summer Admission	0.00	0.00	-6,500.00			
02-66-00-430235	0.00	CHILI OPEN	0.00	0.00	0.00	0.00	0.00 0.00%	
02-66-00-430370	5,025.00	SUMMER CONCERT SERIES	6,600.00	6,200.00	7,850.00	7,775.00	-75.00 -0.96%	
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2026-2027		Concert Marketing Sponsorships	1.00	-5,000.00	-5,000.00			
2026-2027		Food Trucks (External Bands)	16.00	-150.00	-2,400.00			
2026-2027		Food Trucks (Internal Concerts)	3.00	-125.00	-375.00			
Total SubAccount: 430 - PROGRAM REVENUE:			26,485.22	30,260.33	41,773.68	56,400.00	49,375.00	-7,025.00 -12.46%
Total Revenue:			26,485.22	30,260.33	41,773.68	56,400.00	49,375.00	-7,025.00 -12.46%
Expense								
SubAccount: 501 - PROGRAM SALARIES & WAGES								
02-66-00-501121	245.00	SON DATE NIGHT SALARIES & W	272.25	0.00	480.00	240.00	-240.00 -50.00%	
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2026-2027		Staffing	0.00	0.00	240.00			
02-66-00-501122	345.94	DAUGHTER DATE NIGHT SALAR	418.50	0.00	480.00	500.00	20.00 4.17%	
Budget Detail								
Budget Code		Description	Units	Price	Amount			
2026-2027		Staffing	0.00	0.00	500.00			
02-66-00-501128	435.44	SEASONAL SPECIAL EVENTS SAI	1,471.14	2,496.50	420.00	1,440.00	1,020.00 242.86%	

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Mom & Mini			0.00	0.00	240.00	
2026-2027	Princess Fest			0.00	0.00	240.00	
2026-2027	Puzzle Palooza			0.00	0.00	180.00	
2026-2027	Puzzle Palooza			0.00	0.00	180.00	
2026-2027	Twilight egg hunt			0.00	0.00	600.00	
02-66-00-501129	SUMMER MOVIES IN THE PARK	0.00	0.00	0.00	2,000.00	1,000.00	-1,000.00 -50.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Staffing			0.00	0.00	1,000.00	
02-66-00-501179	BEACH SPECIAL EVENTS SALARI	0.00	0.00	0.00	0.00	575.00	575.00 0.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Staffing			0.00	0.00	575.00	
02-66-00-501235	CHILI OPEN SALARIES & WAGE!	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		1,026.38	2,161.89	2,496.50	3,380.00	3,755.00	375.00 11.09%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
02-66-00-502121	SON DATE NIGHT CONTRACTU	0.00	0.00	0.00	1,300.00	650.00	-650.00 -50.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Character			0.00	0.00	300.00	
2026-2027	DJ			0.00	0.00	350.00	
02-66-00-502122	DAUGHTER DATE NITE CONTRA	0.00	1,200.00	0.00	1,300.00	1,350.00	50.00 3.85%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Character			2.00	325.00	650.00	
2026-2027	DJ			2.00	350.00	700.00	
02-66-00-502128	SEASONAL SPECIAL EVENTS CO	2,249.10	8,149.06	765.00	1,790.00	2,100.00	310.00 17.32%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	DJ/Sound			0.00	0.00	500.00	
2026-2027	Easter Bunny			0.00	0.00	500.00	
2026-2027	Puzzle Palooza cardtable rental			2.00	550.00	1,100.00	
02-66-00-502129	SUMMER MOVIES IN THE PARK	0.00	0.00	3,233.50	3,200.00	5,300.00	2,100.00 65.63%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Hocus Pocus Characters			0.00	0.00	600.00		
2026-2027	Movie Screen & Sound			2.00	700.00	1,400.00		
2026-2027	Stage Rental			0.00	0.00	600.00		
2026-2027	Swank - Zootopia 2			0.00	0.00	900.00		
2026-2027	Swank- Hocus Pocus			0.00	0.00	900.00		
2026-2027	Zootopia - Petting Zoo			0.00	0.00	900.00		
02-66-00-502179	BEACH SPECIAL EVENTS CONTF	0.00	0.00	0.00	0.00	1,750.00	1,750.00	0.00%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Aloha Fire Dancers			0.00	0.00	750.00		
2026-2027	Steel Band			0.00	0.00	1,000.00		
02-66-00-502370	SUMMER CONCERT SERIES COI	9,550.00	22,400.00	25,050.00	21,200.00	26,725.00	5,525.00	26.06%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Audio for 10 concerts			0.00	0.00	12,000.00		
2026-2027	Summer Concert Bands			6.00	1,500.00	9,000.00		
2026-2027	Summer Concert Cover Band			1.00	5,000.00	5,000.00		
2026-2027	Summer Library Tot Concerts			0.00	0.00	725.00		
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		11,799.10	31,749.06	29,048.50	28,790.00	37,875.00	9,085.00	31.56%
SubAccount: 503 - PROGRAM COMMODITIES								
02-66-00-503121	SON DATE NIGHT COMMODITI	2,824.80	1,542.66	0.00	1,710.00	1,055.00	-655.00	-38.30%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Candy Bar			0.00	0.00	100.00		
2026-2027	Craft Supplies			0.00	0.00	200.00		
2026-2027	Decor			0.00	0.00	400.00		
2026-2027	Dessert			0.00	0.00	75.00		
2026-2027	Drinks			0.00	0.00	75.00		
2026-2027	Food			0.00	0.00	100.00		
2026-2027	Polaroid Film			0.00	0.00	105.00		
02-66-00-503122	DAUGHTER DATE NIGHT COMM	4,881.37	2,731.45	511.80	2,380.00	2,480.00	100.00	4.20%
Budget Detail								
Budget Code	Description			Units	Price	Amount		
2026-2027	Candy Bar			2.00	125.00	250.00		

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Crafts Supplies		2.00	200.00	400.00			
2026-2027	Decor		1.00	500.00	500.00			
2026-2027	Dessert		2.00	125.00	250.00			
2026-2027	Drinks		2.00	150.00	300.00			
2026-2027	Food		2.00	250.00	500.00			
2026-2027	Polaroid Film		2.00	140.00	280.00			
02-66-00-503128	SEASONAL SPECIAL EVENTS CO	36,029.34	24,069.45	5,093.20	4,360.00	8,820.00	4,460.00	102.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bags for Puzzles		2.00	100.00	200.00			
2026-2027	Easter Bunny Bench		0.00	0.00	200.00			
2026-2027	Easter Eggs		0.00	0.00	5,000.00			
2026-2027	Egg Hunt Candy for the Bunny		0.00	0.00	200.00			
2026-2027	Egg Hunt Signage		0.00	0.00	100.00			
2026-2027	Puzzle Palooza Gift Cards - Prizes		0.00	0.00	720.00			
2026-2027	Puzzle Palooza Ice Cream & Toppings		2.00	175.00	350.00			
2026-2027	Puzzle Palooza Trophies/Medals		2.00	175.00	350.00			
2026-2027	Puzzles		2.00	850.00	1,700.00			
02-66-00-503129	SUMMER MOVIES IN THE PARK	0.00	0.00	8,929.59	9,600.00	2,800.00	-6,800.00	-70.83%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Hocus Pocus Heater Rental		5.00	80.00	400.00			
2026-2027	Hocus Pocus Kids Corner Supplies		0.00	0.00	250.00			
2026-2027	Hocus Pocus Shirts		250.00	5.00	1,250.00			
2026-2027	Hocus Pocus Staff Shirts		25.00	10.00	250.00			
2026-2027	Hocus Pocus Supplies		0.00	0.00	250.00			
2026-2027	Zootopia 2 supplies		0.00	0.00	250.00			
2026-2027	Zootopia Craft		0.00	0.00	150.00			
02-66-00-503179	BEACH SPECIAL EVENTS COMM	0.00	0.00	0.00	0.00	850.00	850.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Event supplies		0.00	0.00	250.00			
2026-2027	Misc. Supplies		0.00	0.00	500.00			
2026-2027	Refreshments		0.00	0.00	100.00			
02-66-00-503235	CHILI OPEN COMMODITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-66-00-503370	SUMMER CONCERT SERIES COI	218.14	0.00	0.00	200.00	350.00	150.00	75.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)				
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Misc Supplies	0.00	0.00	50.00						
2026-2027	Summer Library Tot Concerts supplies	3.00	100.00	300.00						
Total SubAccount: 503 - PROGRAM COMMODITIES:				43,953.65	28,343.56	14,534.59	18,250.00	16,355.00	-1,895.00	-10.38%
Total Expense:				56,779.13	62,254.51	46,079.59	50,420.00	57,985.00	7,565.00	15.00%
Total Center: 66 - SPECIAL EVENTS:				-30,293.91	-31,994.18	-4,305.91	5,980.00	-8,610.00	-14,590.00	-243.98%
Center: 68 - LIPPOLD PARK COMPLEX										
Revenue										
SubAccount: 430 - PROGRAM REVENUE										
02-68-00-430356	SPRING SOFTBALL	24,069.19	38,611.76	29,371.36	46,610.00	50,500.00	3,890.00	8.35%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Forfeit Fees	4.00	-25.00	-100.00						
2026-2027	Friday Co-Rec Mush Ball	16.00	-720.00	-11,520.00						
2026-2027	Monday Co-Rec 12" Hardball	10.00	-720.00	-7,200.00						
2026-2027	Thursday Men's	16.00	-720.00	-11,520.00						
2026-2027	Tuesday Men's	16.00	-720.00	-11,520.00						
2026-2027	Wednesday Men's	12.00	-720.00	-8,640.00						
02-68-00-430357	SUMMER SOFTBALL	64,746.00	68,111.00	55,030.00	56,210.00	56,260.00	50.00	0.09%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Forfeit Fees	4.00	-25.00	-100.00						
2026-2027	Friday Co-Rec	16.00	-720.00	-11,520.00						
2026-2027	Monday Men's	8.00	-720.00	-5,760.00						
2026-2027	Monday Women's	6.00	-720.00	-4,320.00						
2026-2027	Thursday Men's	16.00	-720.00	-11,520.00						
2026-2027	Tuesday Men's	16.00	-720.00	-11,520.00						
2026-2027	Wednesday Men's	16.00	-720.00	-11,520.00						
02-68-00-430363	SOFTBALL/FALL LEAGUE	36,953.00	38,061.00	61,729.25	50,450.00	51,940.00	1,490.00	2.95%		
Budget Detail										
Budget Code	Description	Units	Price	Amount						
2026-2027	Forfeit Fees	4.00	-25.00	-100.00						
2026-2027	Friday Co-Rec Mush	16.00	-720.00	-11,520.00						
2026-2027	Monday Co-Rec 12" Hardball	12.00	-720.00	-8,640.00						
2026-2027	Thursday Men's	16.00	-720.00	-11,520.00						

Budget Comparison Report

Account Number	Description	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Tuesday Men's		16.00	-720.00			-11,520.00	
2026-2027	Wednesday Men's		12.00	-720.00			-8,640.00	
02-68-00-430400	DOG PARK	11,783.79	7,088.00	4,715.46	8,520.00	5,600.00	-2,920.00	-34.27%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Add-ons		15.00	-50.00	-750.00			
2026-2027	Non-Residents		15.00	-60.00	-900.00			
2026-2027	Residents		65.00	-40.00	-2,600.00			
2026-2027	Seniors (R)		54.00	-25.00	-1,350.00			
Total SubAccount: 430 - PROGRAM REVENUE:		137,551.98	151,871.76	150,846.07	161,790.00	164,300.00	2,510.00	1.55%
SubAccount: 440 - OPERATIONS INCOME								
02-68-00-440021	REIMBURSEMENT	7,995.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-440046	FIELD RENTAL	90,432.50	106,144.50	116,771.84	126,000.00	136,500.00	10,500.00	8.33%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc. Field Rentals		1.00	-5,000.00	-5,000.00			
2026-2027	Youth Tournaments		1.00	-131,500.00	-131,500.00			
02-68-00-440404	BATTING CAGES	8,686.00	25,644.10	18,794.25	24,500.00	45,000.00	20,500.00	83.67%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	April		1.00	-5,000.00	-5,000.00			
2026-2027	August		1.00	-5,500.00	-5,500.00			
2026-2027	July		1.00	-9,000.00	-9,000.00			
2026-2027	June		1.00	-8,500.00	-8,500.00			
2026-2027	March		1.00	-2,000.00	-2,000.00			
2026-2027	May		1.00	-8,000.00	-8,000.00			
2026-2027	October		1.00	-2,000.00	-2,000.00			
2026-2027	September		1.00	-5,000.00	-5,000.00			
Total SubAccount: 440 - OPERATIONS INCOME:		107,113.50	131,788.60	135,566.09	150,500.00	181,500.00	31,000.00	20.60%
Total Revenue:		244,665.48	283,660.36	286,412.16	312,290.00	345,800.00	33,510.00	10.73%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
02-68-00-501356	SPRING SOFTBALL SALARIES & WAGES	12,211.73	13,525.55	15,095.49	19,410.00	24,930.00	5,520.00 28.44%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Supervisor 1	84.00	23.00	1,932.00			
2026-2027	Supervisor 2	42.00	22.00	924.00			
2026-2027	Supervisor 3	42.00	21.00	882.00			
2026-2027	Supervisor 4	42.00	21.00	882.00			
2026-2027	Trainings & Meetings	1.00	1,500.00	1,500.00			
2026-2027	Umpires	495.00	38.00	18,810.00			
02-68-00-501357	SUMMER SOFTBALL SALARIES & WAGES	26,145.15	27,558.47	24,104.81	22,042.00	27,020.00	4,978.00 22.58%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Supervisor 1	84.00	23.00	1,932.00			
2026-2027	Supervisor 2	42.00	22.00	924.00			
2026-2027	Supervisor 3	42.00	21.00	882.00			
2026-2027	Supervisor 4	42.00	21.00	882.00			
2026-2027	Trainings & Meetings	1.00	1,500.00	1,500.00			
2026-2027	Umpires	550.00	38.00	20,900.00			
02-68-00-501363	SOFTBALL/FALL LEAGUE SALARIES & WAGES	14,475.43	17,275.36	23,887.44	19,970.00	24,930.00	4,960.00 24.84%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Supervisor 1	84.00	23.00	1,932.00			
2026-2027	Supervisor 2	42.00	22.00	924.00			
2026-2027	Supervisor 3	42.00	21.00	882.00			
2026-2027	Supervisor 4	42.00	21.00	882.00			
2026-2027	Trainings & Meetings	1.00	1,500.00	1,500.00			
2026-2027	Umpires	495.00	38.00	18,810.00			
02-68-00-501400	DOG PARK SALARIES & WAGES	2,953.65	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		55,785.96	58,359.38	63,087.74	61,422.00	76,880.00	15,458.00 25.17%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
02-68-00-502356	SPRING SOFTBALL CONTRACTUAL SERVICES	427.00	448.00	0.00	450.00	640.00	190.00 42.22%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	QuickScores	80.00	8.00	640.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 2025-2026	2026-2027 2026-2027		
02-68-00-502357	SUMMER SOFTBALL CONTRACT	546.00	0.00	0.00	0.00	640.00	640.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	QuickScores		80.00	8.00	640.00			
02-68-00-502363	SOFTBALL/FALL LEAGUE CONTI	434.00	0.00	0.00	0.00	640.00	640.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	QuickScores		80.00	8.00	640.00			
02-68-00-502400	DOG PARK CONTRACTUAL SVC:	0.00	290.00	2,025.00	1,740.00	0.00	-1,740.00	-100.00%
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		1,407.00	738.00	2,025.00	2,190.00	1,920.00	-270.00	-12.33%
SubAccount: 503 - PROGRAM COMMODITIES								
02-68-00-503356	SPRING SOFTBALL COMMODIT	7,323.60	2,682.12	8,549.75	11,215.00	9,010.00	-2,205.00	-19.66%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bat Stickers		1,000.00	0.20	200.00			
2026-2027	Championship Bat Prize		11.00	250.00	2,750.00			
2026-2027	Co-Rec Hardball Softballs		11.00	85.00	935.00			
2026-2027	Co-Rec Mush Balls		20.00	150.00	3,000.00			
2026-2027	Men's Softballs		15.00	95.00	1,425.00			
2026-2027	Misc. Supplies		1.00	500.00	500.00			
2026-2027	Umpire Polos & Hats		1.00	150.00	150.00			
2026-2027	Umpire Water		10.00	5.00	50.00			
02-68-00-503357	SUMMER SOFTBALL COMMOD	13,674.08	11,661.45	8,671.00	8,671.00	9,875.00	1,204.00	13.89%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bat Stickers		1,000.00	0.20	200.00			
2026-2027	Championship Bat Prize		12.00	250.00	3,000.00			
2026-2027	Co-Rec Softballs		20.00	150.00	3,000.00			
2026-2027	Men's Softballs		20.00	95.00	1,900.00			
2026-2027	Misc. Supplies		1.00	500.00	500.00			
2026-2027	Umpire Polos & Hats		1.00	250.00	250.00			
2026-2027	Umpire Water		15.00	5.00	75.00			
2026-2027	Women's Softballs		10.00	95.00	950.00			
02-68-00-503363	SOFTBALL/FALL LEAGUE COMM	8,707.64	6,023.32	6,415.00	6,415.00	9,010.00	2,595.00	40.45%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Bat Stickers	1,000.00	0.20	200.00				
2026-2027	Championship Bat Prize	11.00	250.00	2,750.00				
2026-2027	Co-Rec Hardball Softballs	11.00	85.00	935.00				
2026-2027	Co-Rec Mush Balls	20.00	150.00	3,000.00				
2026-2027	Men's Softballs	15.00	95.00	1,425.00				
2026-2027	Misc. Supplies	1.00	500.00	500.00				
2026-2027	Umpire Polos & Hats	1.00	150.00	150.00				
2026-2027	Umpire Water	10.00	5.00	50.00				
02-68-00-503400	DOG PARK COMMODITIES	1,301.50	1,875.00	426.85	0.00	1,000.00	1,000.00	0.00%
Total SubAccount: 503 - PROGRAM COMMODITIES:		31,006.82	22,241.89	24,062.60	26,301.00	28,895.00	2,594.00	9.86%
SubAccount: 510 - SALARIES & WAGES								
02-68-00-510005	SUPT OF PARKS SERVICES	5,817.87	6,081.57	4,614.57	6,286.00	10,530.00	4,244.00	67.52%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Superintendent of Park Services	0.00	0.00	10,530.00				
02-68-00-510020	PARK SUPERVISOR	6,389.09	6,600.82	5,078.15	6,952.00	7,882.00	930.00	13.38%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Parks Maintenance Manager	0.00	0.00	7,882.00				
02-68-00-510028	GROUNDS SUPERVISOR	7,355.53	6,423.29	5,038.67	32,211.00	7,581.00	-24,630.00	-76.46%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Parks Grounds Manager	0.00	0.00	7,581.00				
02-68-00-510035	MAINTENANCE STAFF	128,763.67	146,729.43	109,674.31	151,175.00	165,877.00	14,702.00	9.73%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Athletic/Field Maintenance Specialist	0.00	0.00	40,059.00				
2026-2027	Budgeted Overtime	0.00	0.00	9,407.00				
2026-2027	Maint Specialist.a.3	0.00	0.00	5,162.00				
2026-2027	Parks Maintenance Crew Leader Mechanic	0.00	0.00	6,891.00				
2026-2027	Parks Maintenance Ground Crew Leader	0.00	0.00	4,643.00				
2026-2027	Parks Maintenance Irrigation/Turf Crew Leader	0.00	0.00	5,627.00				
2026-2027	Parks Maintenance Laborer.a.1	0.00	0.00	4,444.00				
2026-2027	Parks Maintenance Laborer.a.2	0.00	0.00	3,648.00				

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Parks Maintenance Laborer.a.3		0.00	0.00	3,832.00			
2026-2027	Parks Maintenance Laborer.b.1		0.00	0.00	5,352.00			
2026-2027	Parks Maintenance Laborer.b.2		0.00	0.00	4,645.00			
2026-2027	Parks Maintenance Laborer.b.3		0.00	0.00	3,660.00			
2026-2027	Parks Maintenance Laborer.b.4		0.00	0.00	3,648.00			
2026-2027	Parks Maintenance Laborer.b.5		0.00	0.00	3,828.00			
2026-2027	Parks Maintenance Laborer.d 1		0.00	0.00	3,648.00			
2026-2027	Parks Maintenance Laborer.d 2		0.00	0.00	3,648.00			
2026-2027	Parks Maintenance Laborer.d 3		0.00	0.00	3,648.00			
2026-2027	Parks Maintenance Landscape Crew Leader		0.00	0.00	4,754.00			
2026-2027	Parks Maintenance Lippold Mowing Speciali:		0.00	0.00	4,090.00			
2026-2027	Parks Maintenance Mowing Crew Leader		0.00	0.00	5,797.00			
2026-2027	Parks Maintenance Park Projects Crew Lead		0.00	0.00	7,564.00			
2026-2027	Parks Maintenance Pks Svcs Admin Asst		0.00	0.00	5,110.00			
2026-2027	Parks Maintenance Specialist HVAC/Electric		0.00	0.00	6,880.00			
2026-2027	Parks Maintenance Specialist Playgrounds		0.00	0.00	6,270.00			
2026-2027	Parks Maintenance Specialist.a.1		0.00	0.00	5,755.00			
2026-2027	Parks Maintenance Specialist.a.2		0.00	0.00	3,867.00			
02-68-00-510057	PART-TIME RECREATION	29,659.22	58,376.18	64,846.33	86,525.00	116,130.00	29,605.00	34.22%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Boncosky Tournament Attendant		640.00	17.25	11,040.00			
2026-2027	Field Crew Leaders		1,400.00	19.25	26,950.00			
2026-2027	MCYSA Tournament Staff		650.00	17.25	11,212.50			
2026-2027	PT Fields Maintenance and Grounds Mainte		1,120.00	19.00	21,280.00			
2026-2027	PT Program Assistant		1,250.00	17.75	22,187.50			
2026-2027	Sund Tournament Attendant		560.00	17.25	9,660.00			
2026-2027	Weekday Field Maintenance - Boncosky		500.00	17.25	8,625.00			
2026-2027	Weekday Field Maintenance - Sund		300.00	17.25	5,175.00			
02-68-00-510058	PART-TIME MAINTENANCE	11,630.02	13,339.26	11,432.31	12,500.00	186.00	-12,314.00	-98.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Budgeted Overtime		0.00	0.00	186.00			
Total SubAccount: 510 - SALARIES & WAGES:		189,615.40	237,550.55	200,684.34	295,649.00	308,186.00	12,537.00	4.24%
SubAccount: 520 - CONTRACTUAL SERVICES								
02-68-00-520151	BUILDING REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-520205	GARBAGE DISPOSAL	11,399.48	11,519.42	8,084.75	13,000.00	13,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
02-68-00-520206	ELECTRICITY	7,188.19	9,802.22	5,760.17	8,500.00	9,000.00	500.00	5.88%
02-68-00-520208	WATER/SEWER	378.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-520217	SECURITY SYSTEM	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-520383	LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		18,965.67	21,321.64	13,844.92	21,500.00	22,000.00	500.00	2.33%
SubAccount: 530 - COMMODITIES								
02-68-00-530098	SPECIAL EVENT COMMODITIES	0.00	692.92	0.00	0.00	500.00	500.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Truck & Treat Candy		0.00	0.00	500.00			
02-68-00-530353	CUSTODIAL SUPPLIES	1,162.40	1,071.69	1,154.35	900.00	2,000.00	1,100.00	122.22%
02-68-00-530404	BATTING CAGES	10,072.58	4,211.38	546.14	5,170.00	4,290.00	-880.00	-17.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Baseballs		36.00	40.00	1,440.00			
2026-2027	Misc. Maintenance/Parts		1.00	750.00	750.00			
2026-2027	Softballs		36.00	50.00	1,800.00			
2026-2027	Tokens		1.00	300.00	300.00			
02-68-00-530421	ADVERTISING SIGNS	0.00	208.00	0.00	0.00	0.00	0.00	0.00%
02-68-00-530697	IRRIGATION REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 530 - COMMODITIES:		11,234.98	6,183.99	1,700.49	6,070.00	6,790.00	720.00	11.86%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
02-68-00-550172	BUILDING/BONCOSKY COMPLE	44,657.32	51,276.26	33,281.63	51,400.00	8,500.00	-42,900.00	-83.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc. Tools & Supplies		1.00	500.00	500.00			
2026-2027	Office Supplies		1.00	300.00	300.00			
2026-2027	Outfield Paint		35.00	60.00	2,100.00			
2026-2027	Staff Shirts		1.00	600.00	600.00			
2026-2027	Turf Infield Pellets		1.00	2,000.00	2,000.00			
2026-2027	Turf Infield Supplies		1.00	3,000.00	3,000.00			
02-68-00-550177	BUILDING/SUND BALLFIELD CO	12,013.93	26,066.25	12,110.60	44,800.00	27,350.00	-17,450.00	-38.95%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Hand Tools & Rakes		1.00	1,500.00	1,500.00			
2026-2027	Infield Supplies (Infield/Warning Track Mix)		1.00	20,000.00	20,000.00			
2026-2027	Misc. Tools & Supplies		1.00	500.00	500.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Plate Compactor		1.00	800.00	800.00			
2026-2027	ProStripe Walk-Behind Mower		1.00	2,550.00	2,550.00			
2026-2027	Wind Screens		4.00	500.00	2,000.00			
02-68-00-550572	GROUNDS/BONCOSKY COMPLI	9,022.92	0.00	43.96	2,500.00	2,000.00	-500.00	-20.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Misc		1.00	2,000.00	2,000.00			
02-68-00-550573	GROUNDS/SUND BALLFIELD CC	6,130.00	0.00	5,726.70	20,000.00	11,000.00	-9,000.00	-45.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Field 4-Growing In Establishment		1.00	2,000.00	2,000.00			
2026-2027	Phosphorous, Calcium, Sulfates to Maintain		4.00	2,250.00	9,000.00			
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		71,824.17	77,342.51	51,162.89	118,700.00	48,850.00	-69,850.00	-58.85%
Total Expense:		379,840.00	423,737.96	356,567.98	531,832.00	493,521.00	-38,311.00	-7.20%
Total Center: 68 - LIPPOLD PARK COMPLEX:		-135,174.52	-140,077.60	-70,155.82	-219,542.00	-147,721.00	71,821.00	-32.71%
Total Fund: 02 - RECREATION:		-369,745.10	219,241.72	312,491.53	-591,322.00	345,227.18	936,549.18	-158.38%
Report Total:		-369,745.10	219,241.72	312,491.53	-591,322.00	345,227.18	936,549.18	-158.38%



Annual Budget
Fiscal Year 2026-2027
IMRF
Fund (03)

This fund is a Special Revenue fund. It is used to account for the activities resulting from the Park District's participation in the Illinois Municipal Retirement Fund (IMRF). Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the Park District's contributions to the Fund on behalf of the Park District's employees. Employees pay a set 4.5% of their compensation in addition to the District's contribution.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024	2024-2025	2025-2026	Parent Budget	Comparison 1	Comparison 1	%
	Total Activity	Total Activity	YTD Activity Through Jan	2025-2026 2025-2026	Budget 2026-2027 2026-2027	to Parent Budget Increase / (Decrease)	
Fund: 03 - IMRF							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	286,133.60	245,751.65	311,246.10	311,000.00	346,790.00	35,790.00	11.51%
440 - OPERATIONS INCOME	15,790.45	25,344.34	16,792.56	10,500.00	12,000.00	1,500.00	14.29%
Total Revenue:	301,924.05	271,095.99	328,038.66	321,500.00	358,790.00	37,290.00	11.60%
Expense							
520 - CONTRACTUAL SERVICES	357,370.87	369,381.97	299,049.43	346,768.00	373,000.00	26,232.00	7.56%
Total Expense:	357,370.87	369,381.97	299,049.43	346,768.00	373,000.00	26,232.00	7.56%
Total Center: 11 - ADMINISTRATION:	-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%
Total Fund: 03 - IMRF:	-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%
Report Total:	-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 03 - IMRF								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
03-11-00-410003	PROPERTY TAX	286,133.60	245,751.65	311,246.10	311,000.00	346,790.00	35,790.00	11.51%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Illinois Municipal Retirement Fund levy		0.00	0.00	-346,790.00			
Total SubAccount: 410 - TAXES:		286,133.60	245,751.65	311,246.10	311,000.00	346,790.00	35,790.00	11.51%
SubAccount: 440 - OPERATIONS INCOME								
03-11-00-440014	INTEREST--MM/ILLINOIS FUND	14,107.77	21,923.54	15,727.04	10,000.00	11,000.00	1,000.00	10.00%
03-11-00-440019	INVESTMENT INTEREST - CD'S	1,682.68	3,420.80	1,065.52	500.00	1,000.00	500.00	100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		15,790.45	25,344.34	16,792.56	10,500.00	12,000.00	1,500.00	14.29%
Total Revenue:		301,924.05	271,095.99	328,038.66	321,500.00	358,790.00	37,290.00	11.60%
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
03-11-00-520236	IMRF PARTICIPATING	357,370.87	369,381.97	299,049.43	346,768.00	373,000.00	26,232.00	7.56%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		357,370.87	369,381.97	299,049.43	346,768.00	373,000.00	26,232.00	7.56%
Total Expense:		357,370.87	369,381.97	299,049.43	346,768.00	373,000.00	26,232.00	7.56%
Total Center: 11 - ADMINISTRATION:		-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%
Total Fund: 03 - IMRF:		-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%
Report Total:		-55,446.82	-98,285.98	28,989.23	-25,268.00	-14,210.00	11,058.00	-43.76%



Annual Budget
Fiscal Year 2026-2027
Liability
Fund (04)

This fund is a Special Revenue Fund. It is used to account for the operation of the Park District's insurance and risk management activities. Financing is provided from an annual property tax levy. This fund records the insurance expenditures.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 04 - LIABILITY							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	139,313.75	119,413.69	320,136.17	318,469.00	313,915.00	-4,554.00	-1.43%
440 - OPERATIONS INCOME	11,207.23	13,349.94	9,021.53	11,700.00	7,000.00	-4,700.00	-40.17%
Total Revenue:	150,520.98	132,763.63	329,157.70	330,169.00	320,915.00	-9,254.00	-2.80%
Expense							
510 - SALARIES & WAGES	9,978.25	340.50	32,389.71	48,317.00	46,758.00	-1,559.00	-3.23%
520 - CONTRACTUAL SERVICES	3,255.00	3,610.40	2,400.00	6,000.00	7,000.00	1,000.00	16.67%
530 - COMMODITIES	398.08	1,385.91	95.30	2,000.00	3,000.00	1,000.00	50.00%
540 - INSURANCE	180,150.35	210,825.04	154,990.00	232,335.00	255,375.00	23,040.00	9.92%
Total Expense:	193,781.68	216,161.85	189,875.01	288,652.00	312,133.00	23,481.00	8.13%
Total Center: 11 - ADMINISTRATION:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%
Total Fund: 04 - LIABILITY:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%
Report Total:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%



Crystal Lake Park District, IL

Budget Comparison Report

Account Detail

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 04 - LIABILITY								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
04-11-00-410003	PROPERTY TAX	139,313.75	119,413.69	320,136.17	318,469.00	313,915.00	-4,554.00	-1.43%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Liability Insurance levy		0.00	0.00	-313,915.00			
Total SubAccount: 410 - TAXES:		139,313.75	119,413.69	320,136.17	318,469.00	313,915.00	-4,554.00	-1.43%
SubAccount: 440 - OPERATIONS INCOME								
04-11-00-440014	INTEREST--MM/ILLINOIS FUND	8,460.69	8,123.26	5,880.52	4,000.00	4,000.00	0.00	0.00%
04-11-00-440019	INVESTMENT INTEREST - CD'S	1,746.54	3,550.65	1,105.97	1,000.00	1,000.00	0.00	0.00%
04-11-00-440021	REIMBURSEMENT	1,000.00	1,676.03	2,035.04	1,700.00	2,000.00	300.00	17.65%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	PDRMA RMR Reimbursement		0.00	0.00	-2,000.00			
04-11-00-440023	OTHER INCOME	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		11,207.23	13,349.94	9,021.53	11,700.00	7,000.00	-4,700.00	-40.17%
Total Revenue:		150,520.98	132,763.63	329,157.70	330,169.00	320,915.00	-9,254.00	-2.80%
Expense								
SubAccount: 510 - SALARIES & WAGES								
04-11-00-510300	SAFETY / HUMAN RESOURCE SI	9,978.25	340.50	32,389.71	48,317.00	46,758.00	-1,559.00	-3.23%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Safety/HR Specialist		0.00	0.00	46,758.00			
Total SubAccount: 510 - SALARIES & WAGES:		9,978.25	340.50	32,389.71	48,317.00	46,758.00	-1,559.00	-3.23%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	
				Parent Budget 2025-2026	2026-2027			
SubAccount: 520 - CONTRACTUAL SERVICES								
04-11-00-520225	EDUCATION/SEMINARS	440.00	100.00	230.00	3,500.00	1,000.00	-2,500.00	-71.43%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	RMI/Safety Suggestions/PDRMA Safety Cour	0.00	0.00	1,000.00				
04-11-00-520227	PHYSICAL EXAMINATIONS	2,815.00	3,510.40	2,170.00	2,500.00	6,000.00	3,500.00	140.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Hearing Cons. &t Drug Screens/Physicals	0.00	0.00	6,000.00				
Total SubAccount: 520 - CONTRACTUAL SERVICES:		3,255.00	3,610.40	2,400.00	6,000.00	7,000.00	1,000.00	16.67%
SubAccount: 530 - COMMODITIES								
04-11-00-530320	SAFETY COORDINATOR SUPPLI	398.08	1,385.91	95.30	2,000.00	3,000.00	1,000.00	50.00%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	First Aid Refills, Trauma Kits-HR	0.00	0.00	3,000.00				
Total SubAccount: 530 - COMMODITIES:		398.08	1,385.91	95.30	2,000.00	3,000.00	1,000.00	50.00%
SubAccount: 540 - INSURANCE								
04-11-00-540408	INSURANCE/PROPERTY	65,038.36	69,448.44	47,147.84	67,573.00	73,908.00	6,335.00	9.38%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	PDRMA Property and Cyber Insurance	1.00	73,908.00	73,908.00				
04-11-00-540410	INSURANCE/LIABILITY	31,205.96	40,028.56	31,491.52	47,234.00	56,012.00	8,778.00	18.58%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	PDRMA Liability	1.00	56,012.00	56,012.00				
04-11-00-540411	INSURANCE/EMPLOYMENT PR,	10,774.92	13,499.56	10,684.72	16,028.00	17,486.00	1,458.00	9.10%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	PDRMA Employment Practices	1.00	17,486.00	17,486.00				
04-11-00-540412	INSURANCE/POLLUTION LIABIL	1,861.88	2,090.16	1,355.52	2,034.00	2,048.00	14.00	0.69%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	PDRMA Pollution Liability	1.00	2,048.00	2,048.00				
04-11-00-540700	WORKER'S COMPENSATION	71,896.36	85,758.32	64,310.40	96,466.00	102,921.00	6,455.00	6.69%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code							
2026-2027							
04-11-00-540900							
Budget Detail							
Budget Code							
2026-2027							
Description		Units	Price	Amount			
PDRMA Workers' Compensation		1.00	102,921.00	102,921.00			
DEDUCTIBLE	-627.13	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
Description		Units	Price	Amount			
Liab Insurance Ded-HR		0.00	0.00	3,000.00			
Total SubAccount: 540 - INSURANCE:	180,150.35	210,825.04	154,990.00	232,335.00	255,375.00	23,040.00	9.92%
Total Expense:	193,781.68	216,161.85	189,875.01	288,652.00	312,133.00	23,481.00	8.13%
Total Center: 11 - ADMINISTRATION:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%
Total Fund: 04 - LIABILITY:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%
Report Total:	-43,260.70	-83,398.22	139,282.69	41,517.00	8,782.00	-32,735.00	-78.85%



Annual Budget
Fiscal Year 2026-2027
Audit
Fund (06)

This fund is a Special Revenue Fund. It is used to account for the expenditures related to the Park District's annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 06 - AUDIT							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	24,969.83	23,882.72	34,376.78	34,183.00	35,898.00	1,715.00	5.02%
440 - OPERATIONS INCOME	294.09	283.27	191.60	150.00	150.00	0.00	0.00%
Total Revenue:	25,263.92	24,165.99	34,568.38	34,333.00	36,048.00	1,715.00	5.00%
Expense							
520 - CONTRACTUAL SERVICES	22,850.00	24,360.00	22,075.00	36,000.00	37,000.00	1,000.00	2.78%
Total Expense:	22,850.00	24,360.00	22,075.00	36,000.00	37,000.00	1,000.00	2.78%
Total Center: 11 - ADMINISTRATION:	2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%
Total Fund: 06 - AUDIT:	2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%
Report Total:	2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 06 - AUDIT								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
06-11-00-410003	PROPERTY TAX	24,969.83	23,882.72	34,376.78	34,183.00	35,898.00	1,715.00	5.02%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Audit levy		0.00	0.00	-35,898.00			
Total SubAccount: 410 - TAXES:		24,969.83	23,882.72	34,376.78	34,183.00	35,898.00	1,715.00	5.02%
SubAccount: 440 - OPERATIONS INCOME								
06-11-00-440023	OTHER INCOME	294.09	283.27	191.60	150.00	150.00	0.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		294.09	283.27	191.60	150.00	150.00	0.00	0.00%
Total Revenue:		25,263.92	24,165.99	34,568.38	34,333.00	36,048.00	1,715.00	5.00%
Expense								
SubAccount: 520 - CONTRACTUAL SERVICES								
06-11-00-520111	AUDIT EXPENSE	22,850.00	24,360.00	22,075.00	36,000.00	37,000.00	1,000.00	2.78%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Actuarial		0.00	0.00	3,000.00			
2026-2027	Annual audit		0.00	0.00	25,000.00			
2026-2027	Certificates		0.00	0.00	6,000.00			
2026-2027	Grant audits		0.00	0.00	3,000.00			
Total SubAccount: 520 - CONTRACTUAL SERVICES:		22,850.00	24,360.00	22,075.00	36,000.00	37,000.00	1,000.00	2.78%
Total Expense:		22,850.00	24,360.00	22,075.00	36,000.00	37,000.00	1,000.00	2.78%
Total Center: 11 - ADMINISTRATION:		2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%
Total Fund: 06 - AUDIT:		2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%
Report Total:		2,413.92	-194.01	12,493.38	-1,667.00	-952.00	715.00	-42.89%



Annual Budget
Fiscal Year 2026-2027
Special Recreation
Fund (07)

This fund is a Special Revenue Fund. It is used to account for revenues derived from a specific annual restricted property tax levy and expenditures of these monies to the Northern Illinois Special Recreation Association to provide special recreation programs for physically and mentally challenged residents, cover costs to provide inclusion support and Americans with Disabilities Act (ADA) improvements throughout the District.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 07 - SPECIAL RECREATION							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	700,671.45	725,273.97	839,469.89	835,089.00	959,839.00	124,750.00	14.94%
440 - OPERATIONS INCOME	8,927.17	18,278.50	11,867.14	0.00	8,700.00	8,700.00	0.00%
Total Revenue:	709,598.62	743,552.47	851,337.03	835,089.00	968,539.00	133,450.00	15.98%
Expense							
510 - SALARIES & WAGES	202,507.94	255,378.94	303,456.61	275,000.00	356,376.00	81,376.00	29.59%
520 - CONTRACTUAL SERVICES	0.00	2,589.58	5,933.52	0.00	6,000.00	6,000.00	0.00%
570 - OTHER EXPENSES	295,718.00	724,451.04	655,944.35	817,168.00	737,575.00	-79,593.00	-9.74%
Total Expense:	498,225.94	982,419.56	965,334.48	1,092,168.00	1,099,951.00	7,783.00	0.71%
Total Center: 11 - ADMINISTRATION:	211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%
Total Fund: 07 - SPECIAL RECREATION:	211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%
Report Total:	211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%



Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 07 - SPECIAL RECREATION								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 410 - TAXES								
07-11-00-410003	PROPERTY TAX	700,671.45	725,273.97	839,469.89	835,089.00	959,839.00	124,750.00	14.94%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Special Recreation levy		0.00	0.00	-959,839.00			
Total SubAccount: 410 - TAXES:		700,671.45	725,273.97	839,469.89	835,089.00	959,839.00	124,750.00	14.94%
SubAccount: 440 - OPERATIONS INCOME								
07-11-00-440014	INTEREST--MM/ILLINOIS FUND	7,856.39	16,101.68	11,189.10	0.00	8,000.00	8,000.00	0.00%
07-11-00-440019	INVESTMENT INTEREST - CD'S	1,070.78	2,176.82	678.04	0.00	700.00	700.00	0.00%
Total SubAccount: 440 - OPERATIONS INCOME:		8,927.17	18,278.50	11,867.14	0.00	8,700.00	8,700.00	0.00%
Total Revenue:		709,598.62	743,552.47	851,337.03	835,089.00	968,539.00	133,450.00	15.98%
Expense								
SubAccount: 510 - SALARIES & WAGES								
07-11-00-510150	INCLUSION	202,507.94	255,378.94	303,456.61	275,000.00	356,376.00	81,376.00	29.59%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Inclusion Specialist		1,600.00	19.61	31,376.00			
2026-2027	Inclusion Staff		0.00	0.00	325,000.00			
Total SubAccount: 510 - SALARIES & WAGES:		202,507.94	255,378.94	303,456.61	275,000.00	356,376.00	81,376.00	29.59%
SubAccount: 520 - CONTRACTUAL SERVICES								
07-11-00-520150	INCLUSION CONTRACTUAL SVC	0.00	2,589.58	5,933.52	0.00	6,000.00	6,000.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		0.00	2,589.58	5,933.52	0.00	6,000.00	6,000.00	0.00%
SubAccount: 570 - OTHER EXPENSES								
07-11-00-570001	NISRA CONTRIBUTION	295,718.00	319,510.00	345,168.00	345,168.00	387,575.00	42,407.00	12.29%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Annual NISRA Contribution		1.00	387,575.00	387,575.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
07-11-00-570200	ADA COMPLIANCE PROJECTS	0.00	404,941.04	310,776.35	472,000.00	350,000.00	-122,000.00	-25.85%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	ADA compliance		0.00	0.00	80,000.00			
2026-2027	Canterbury Playground PIP surface		0.00	0.00	125,000.00			
2026-2027	Lippold Park - Brick ramp and walkway repai		0.00	0.00	45,000.00			
2026-2027	Parks Maintenance Bldg ADA compliance		0.00	0.00	100,000.00			
Total SubAccount: 570 - OTHER EXPENSES:		295,718.00	724,451.04	655,944.35	817,168.00	737,575.00	-79,593.00	-9.74%
Total Expense:		498,225.94	982,419.56	965,334.48	1,092,168.00	1,099,951.00	7,783.00	0.71%
Total Center: 11 - ADMINISTRATION:		211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%
Total Fund: 07 - SPECIAL RECREATION:		211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%
Report Total:		211,372.68	-238,867.09	-113,997.45	-257,079.00	-131,412.00	125,667.00	-48.88%



Annual Budget
Fiscal Year 2026-2027
Museum
Fund (08)

This fund is a Special Revenue Fund. It contains activities of the Nature Center, which offers programs, events, and exhibits for all ages and the Colonel Palmer House, an historic landmark that offers history related programs, exhibits and special events. This fund is supported by Property taxes and user fees.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 08 - NATURAL HISTORY							
Center: 11 - ADMINISTRATION							
Revenue							
410 - TAXES	316,579.29	315,400.07	137,628.60	137,600.00	423,529.00	285,929.00	207.80%
430 - PROGRAM REVENUE	31,755.00	30,923.10	29,732.56	42,500.00	40,500.00	-2,000.00	-4.71%
440 - OPERATIONS INCOME	8,574.04	14,332.89	6,438.94	7,100.00	6,700.00	-400.00	-5.63%
490 - MERCHANDISE	4,360.00	1,760.00	1,520.00	2,000.00	2,000.00	0.00	0.00%
Total Revenue:	361,268.33	362,416.06	175,320.10	189,200.00	472,729.00	283,529.00	149.86%
Expense							
501 - PROGRAM SALARIES & WAGES	21,499.75	20,810.48	12,668.31	27,200.00	25,450.00	-1,750.00	-6.43%
502 - PROGRAM CONTRACTUAL SERVICES	222.98	250.00	150.00	700.00	1,500.00	800.00	114.29%
503 - PROGRAM COMMODITIES	7,850.85	9,116.00	7,160.34	15,200.00	8,500.00	-6,700.00	-44.08%
510 - SALARIES & WAGES	217,502.69	232,383.42	187,777.33	248,683.00	280,253.00	31,570.00	12.69%
520 - CONTRACTUAL SERVICES	15,463.67	17,992.71	13,116.83	18,200.00	19,990.00	1,790.00	9.84%
530 - COMMODITIES	27,043.93	17,777.39	12,550.07	22,300.00	32,150.00	9,850.00	44.17%
540 - INSURANCE	43,736.16	49,255.61	49,133.08	60,000.00	69,025.00	9,025.00	15.04%
550 - UNCAPITALIZED IMPROVEMENTS	448.45	1,848.60	127.00	1,300.00	1,000.00	-300.00	-23.08%
570 - OTHER EXPENSES	740.20	126.85	0.00	900.00	500.00	-400.00	-44.44%
Total Expense:	334,508.68	349,561.06	282,682.96	394,483.00	438,368.00	43,885.00	11.12%
Total Center: 11 - ADMINISTRATION:	26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%
Total Fund: 08 - NATURAL HISTORY:	26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%
Report Total:	26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%



Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 08 - NATURAL HISTORY							
Center: 11 - ADMINISTRATION							
Revenue							
SubAccount: 410 - TAXES							
08-11-00-410003	PROPERTY TAX	316,579.29	315,400.07	137,628.60	137,600.00	423,529.00	285,929.00 207.80%
Budget Detail							
Budget Code	Description	Units	Price	Amount			
2026-2027	Museum levy	0.00	0.00	-423,529.00			
Total SubAccount: 410 - TAXES:		316,579.29	315,400.07	137,628.60	137,600.00	423,529.00	285,929.00 207.80%
SubAccount: 430 - PROGRAM REVENUE							
08-11-00-430620	NATURE PROGRAMS	21,776.00	22,847.60	22,708.56	33,500.00	30,500.00	-3,000.00 -8.96%
08-11-00-430636	PALMER HOUSE PROGRAMS	9,979.00	8,075.50	7,024.00	9,000.00	10,000.00	1,000.00 11.11%
Total SubAccount: 430 - PROGRAM REVENUE:		31,755.00	30,923.10	29,732.56	42,500.00	40,500.00	-2,000.00 -4.71%
SubAccount: 440 - OPERATIONS INCOME							
08-11-00-440014	INTEREST--MM/ILLINOIS FUND	4,998.69	4,798.44	3,524.84	3,000.00	3,000.00	0.00 0.00%
08-11-00-440019	INVESTMENT INTEREST - CD'S	1,171.65	5,303.15	741.93	1,000.00	700.00	-300.00 -30.00%
08-11-00-440023	OTHER INCOME	107.70	1,330.45	268.25	0.00	0.00	0.00 0.00%
08-11-00-440029	DONATIONS/SPONSORSHIPS	2,296.00	2,900.85	1,903.92	3,000.00	3,000.00	0.00 0.00%
08-11-00-440045	RENTAL OF FACILITY	0.00	0.00	0.00	100.00	0.00	-100.00 -100.00%
Total SubAccount: 440 - OPERATIONS INCOME:		8,574.04	14,332.89	6,438.94	7,100.00	6,700.00	-400.00 -5.63%
SubAccount: 490 - MERCHANDISE							
08-11-00-490690	GIFT SHOP	4,360.00	1,760.00	1,520.00	2,000.00	2,000.00	0.00 0.00%
Total SubAccount: 490 - MERCHANDISE:		4,360.00	1,760.00	1,520.00	2,000.00	2,000.00	0.00 0.00%
Total Revenue:		361,268.33	362,416.06	175,320.10	189,200.00	472,729.00	283,529.00 149.86%
Expense							
SubAccount: 501 - PROGRAM SALARIES & WAGES							
08-11-00-501620	NATURE PROGRAMS SALARIES	15,863.34	16,211.29	10,936.51	23,200.00	21,200.00	-2,000.00 -8.62%
08-11-00-501636	PALMER HOUSE PROGRAMS SA	5,636.41	4,599.19	1,731.80	4,000.00	4,250.00	250.00 6.25%
Total SubAccount: 501 - PROGRAM SALARIES & WAGES:		21,499.75	20,810.48	12,668.31	27,200.00	25,450.00	-1,750.00 -6.43%
SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES							
08-11-00-502620	NATURE PROGRAMS CONTRAC	0.00	0.00	0.00	0.00	500.00	500.00 0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026 2025-2026	2026-2027 2026-2027		
08-11-00-502636	PALMER HOUSE PROGRAMS CC	222.98	250.00	150.00	700.00	1,000.00	300.00	42.86%
Total SubAccount: 502 - PROGRAM CONTRACTUAL SERVICES:		222.98	250.00	150.00	700.00	1,500.00	800.00	114.29%
SubAccount: 503 - PROGRAM COMMODITIES								
08-11-00-503240	BIRTHDAY PARTIES COMMODIT	0.00	26.28	0.00	0.00	0.00	0.00	0.00%
08-11-00-503620	NATURE PROGRAMS COMMODI	3,698.20	4,911.78	3,908.45	12,000.00	5,000.00	-7,000.00	-58.33%
08-11-00-503636	PALMER HOUSE PROGRAMS CC	4,152.65	4,177.94	3,251.89	3,200.00	3,500.00	300.00	9.38%
Total SubAccount: 503 - PROGRAM COMMODITIES:		7,850.85	9,116.00	7,160.34	15,200.00	8,500.00	-6,700.00	-44.08%
SubAccount: 510 - SALARIES & WAGES								
08-11-00-510046	MANAGER OF NATURAL RESOL	62,212.75	65,414.90	48,658.83	68,010.00	70,269.00	2,259.00	3.32%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Manager of Interpretive Services		0.00	0.00	70,269.00			
08-11-00-510048	PART-TIME STAFF	24,974.59	40,512.65	48,513.85	45,000.00	52,000.00	7,000.00	15.56%
08-11-00-510053	NATURE CENTER FACILITY SUPI	43,923.28	44,957.58	35,917.37	48,028.00	49,942.00	1,914.00	3.99%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	NC Facility Supervisor		0.00	0.00	49,942.00			
08-11-00-510068	RECREATION SUPERVISOR	49,698.74	44,089.51	24,398.03	47,330.00	64,842.00	17,512.00	37.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Nature Center Recreation Supervisor		0.00	0.00	64,842.00			
08-11-00-510072	PALMER HOUSE SUPERVISOR	19,777.10	19,507.52	16,244.17	22,950.00	25,200.00	2,250.00	9.80%
08-11-00-510405	FICA/MEDICARE	16,916.23	17,901.26	14,045.08	17,365.00	18,000.00	635.00	3.66%
Total SubAccount: 510 - SALARIES & WAGES:		217,502.69	232,383.42	187,777.33	248,683.00	280,253.00	31,570.00	12.69%
SubAccount: 520 - CONTRACTUAL SERVICES								
08-11-00-520202	GIFT CERTIFICATES REDEEMED	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
08-11-00-520203	EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
08-11-00-520206	ELECTRICITY	5,733.34	6,311.77	4,623.73	6,000.00	6,250.00	250.00	4.17%
08-11-00-520207	HEAT	3,422.30	3,455.71	2,568.36	4,000.00	4,200.00	200.00	5.00%
08-11-00-520208	WATER/SEWER	643.30	799.82	650.59	1,600.00	1,200.00	-400.00	-25.00%
08-11-00-520209	COMMUNICATION	4,612.28	5,941.65	4,127.39	4,700.00	5,800.00	1,100.00	23.40%
08-11-00-520223	DUES	0.00	245.00	245.00	400.00	290.00	-110.00	-27.50%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	IL Association of Museums - Palmer House		1.00	50.00	50.00			
2026-2027	National Association for Interpretation		1.00	240.00	240.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget 2025-2026	2026-2027		
08-11-00-520225	EDUCATION/SEMINARS	50.00	145.84	0.00	500.00	1,000.00	500.00	100.00%
08-11-00-520255	MISC BANK FEES	1,002.45	1,092.92	901.76	1,000.00	1,250.00	250.00	25.00%
08-11-00-520574	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		15,463.67	17,992.71	13,116.83	18,200.00	19,990.00	1,790.00	9.84%
SubAccount: 530 - COMMODITIES								
08-11-00-530107	LAND IMPROVEMENT MATERI/	17.98	0.00	0.00	0.00	0.00	0.00	0.00%
08-11-00-530352	NATURALIST'S SUPPLIES	3,599.55	3,658.88	279.77	1,000.00	2,000.00	1,000.00	100.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Nature Center		1.00	1,500.00	1,500.00			
2026-2027	Palmer House		1.00	500.00	500.00			
08-11-00-530353	CUSTODIAL SUPPLIES	1,937.27	1,786.17	1,860.60	1,500.00	2,000.00	500.00	33.33%
08-11-00-530364	EXHIBITS	4,173.05	1,691.90	366.81	5,000.00	10,000.00	5,000.00	100.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Exhibits		1.00	500.00	500.00			
2026-2027	Palmer House - 1st floor hallway		1.00	2,000.00	2,000.00			
2026-2027	Palmer House - Archive Room		1.00	4,000.00	4,000.00			
2026-2027	Palmer House - Downtown Crystal Lake disp		1.00	1,500.00	1,500.00			
2026-2027	Palmer House - General printing, mounting,		1.00	2,000.00	2,000.00			
08-11-00-530553	OFFICE SUPPLIES	201.92	1,639.23	985.77	1,300.00	2,000.00	700.00	53.85%
08-11-00-530694	UNIFORMS	1,350.19	1,015.01	842.20	1,000.00	1,500.00	500.00	50.00%
08-11-00-530700	ANIMAL CARE/SUPPLIES	9,226.82	2,278.57	2,953.67	3,000.00	4,000.00	1,000.00	33.33%
08-11-00-530705	GREENHOUSE SUPPLIES	4,827.10	4,941.15	4,757.51	7,500.00	8,500.00	1,000.00	13.33%
08-11-00-530710	ENVIRONMENTAL COMMITTEE	1,625.05	623.48	386.63	2,000.00	2,000.00	0.00	0.00%
08-11-00-530735	SALES TAX	85.00	143.00	117.11	0.00	150.00	150.00	0.00%
Total SubAccount: 530 - COMMODITIES:		27,043.93	17,777.39	12,550.07	22,300.00	32,150.00	9,850.00	44.17%
SubAccount: 540 - INSURANCE								
08-11-00-540507	INSURANCE/HEALTH	43,736.16	49,255.61	49,133.08	60,000.00	69,025.00	9,025.00	15.04%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	NC Health Ins		0.00	0.00	69,025.00			
Total SubAccount: 540 - INSURANCE:		43,736.16	49,255.61	49,133.08	60,000.00	69,025.00	9,025.00	15.04%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS								
08-11-00-550157	BUILDING/NATURE CENTER	-9.04	0.00	0.00	0.00	0.00	0.00	0.00%
08-11-00-550562	GROUNDS/NATURE CENTER	0.00	780.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
08-11-00-550601	MISCELLANEOUS SUPPLIES	457.49	1,068.60	127.00	1,300.00	1,000.00	-300.00	-23.08%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		448.45	1,848.60	127.00	1,300.00	1,000.00	-300.00	-23.08%
SubAccount: 570 - OTHER EXPENSES								
08-11-00-570677	TRAVELING EXPENSE	740.20	127.85	0.00	900.00	500.00	-400.00	-44.44%
08-11-00-570960	CASH OVER/SHORT	0.00	-1.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 570 - OTHER EXPENSES:		740.20	126.85	0.00	900.00	500.00	-400.00	-44.44%
Total Expense:		334,508.68	349,561.06	282,682.96	394,483.00	438,368.00	43,885.00	11.12%
Total Center: 11 - ADMINISTRATION:		26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%
Total Fund: 08 - NATURAL HISTORY:		26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%
Report Total:		26,759.65	12,855.00	-107,362.86	-205,283.00	34,361.00	239,644.00	-116.74%



Annual Budget
Fiscal Year 2026-2027
Lippold Family Golf Center
Fund (19)

This fund is a Special Revenue Fund as of April 30, 2018. Prior to that, it was classified as an Enterprise Fund. This fund is used to account for the Lippold Family Golf Center, which offers a driving range with 40 lighted tee areas and two 18-hole miniature golf courses. The user charges provide revenues to operate the Lippold Family Golf Center.

Budget Comparison Report

Group Summary

SubAccount...	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Fund: 19 - DRIVING RANGE							
Center: 11 - ADMINISTRATION							
Revenue							
440 - OPERATIONS INCOME	227,979.50	223,167.70	216,419.86	224,596.00	240,023.00	15,427.00	6.87%
490 - MERCHANDISE	9,486.96	8,918.05	8,169.50	9,235.00	8,525.00	-710.00	-7.69%
Total Revenue:	237,466.46	232,085.75	224,589.36	233,831.00	248,548.00	14,717.00	6.29%
Expense							
510 - SALARIES & WAGES	45,610.08	46,320.96	46,901.89	53,820.00	78,880.00	25,060.00	46.56%
520 - CONTRACTUAL SERVICES	18,423.76	24,032.90	16,425.54	21,625.00	22,300.00	675.00	3.12%
530 - COMMODITIES	15,275.12	14,775.79	13,206.12	22,260.00	19,605.00	-2,655.00	-11.93%
550 - UNCAPITALIZED IMPROVEMENTS	48,223.07	17,323.43	6,948.10	22,500.00	25,410.00	2,910.00	12.93%
560 - MAINTENANCE & REPAIRS	9,704.04	10,046.10	3,922.05	7,750.00	6,950.00	-800.00	-10.32%
570 - OTHER EXPENSES	32,702.43	107,587.06	120,559.95	136,000.00	64,725.00	-71,275.00	-52.41%
Total Expense:	169,938.50	220,086.24	207,963.65	263,955.00	217,870.00	-46,085.00	-17.46%
Total Center: 11 - ADMINISTRATION:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%
Total Fund: 19 - DRIVING RANGE:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%
Report Total:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%



Crystal Lake Park District, IL

Budget Comparison Report

Account Detail

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)		
Fund: 19 - DRIVING RANGE								
Center: 11 - ADMINISTRATION								
Revenue								
SubAccount: 440 - OPERATIONS INCOME								
19-11-00-440014	INTEREST	4,786.74	4,562.11	3,223.23	4,800.00	4,400.00	-400.00	-8.33%
19-11-00-440545	REGISTER BANK REIMBURSEMI	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
19-11-00-440710	DRIVING RANGE	49,899.00	50,717.00	55,368.00	49,480.00	64,455.00	14,975.00	30.26%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Large Bucket-NR	880.00	-16.00	-14,080.00				
2026-2027	Large Bucket-R	2,435.00	-13.00	-31,655.00				
2026-2027	Medium Bucket-NR	275.00	-14.00	-3,850.00				
2026-2027	Medium Bucket-R	840.00	-11.00	-9,240.00				
2026-2027	Senior Large Bucket-NR	75.00	-15.00	-1,125.00				
2026-2027	Senior Large Bucket-R	170.00	-12.00	-2,040.00				
2026-2027	Senior Medium Bucket-NR	55.00	-13.00	-715.00				
2026-2027	Senior Medium Bucket-R	175.00	-10.00	-1,750.00				
19-11-00-440712	GROUP LESSONS--SPRING	1,481.00	1,481.00	0.00	3,700.00	0.00	-3,700.00	-100.00%
19-11-00-440713	GROUP LESSONS--SUMMER	5,001.50	7,741.00	5,997.75	3,700.00	7,400.00	3,700.00	100.00%
19-11-00-440725	MEMBERSHIPS	2,488.36	3,296.56	7,369.88	3,000.00	8,533.00	5,533.00	184.43%
Budget Detail								
Budget Code	Description	Units	Price	Amount				
2026-2027	Adult Driving Range-NR	3.00	-325.00	-975.00				
2026-2027	Adult Driving Range-R	11.00	-250.00	-2,750.00				
2026-2027	Couple Driving Range-R	1.00	-400.00	-400.00				
2026-2027	Couple Mini Golf-NR	3.00	-117.00	-351.00				
2026-2027	Couple Mini Golf-R	3.00	-90.00	-270.00				
2026-2027	Family Driving Range-R	2.00	-500.00	-1,000.00				
2026-2027	Family Mini Golf-NR	8.00	-195.00	-1,560.00				
2026-2027	Family Mini Golf-R	2.00	-150.00	-300.00				
2026-2027	Platinum Pass	1.00	-617.00	-617.00				
2026-2027	Youth & Senior Mini Golf-R	1.00	-50.00	-50.00				

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Youth & Senoir Mini Golf-NR		4.00	-65.00	-260.00			
19-11-00-440750	MINI-GOLF SALES	161,066.00	151,123.00	138,910.00	153,826.00	149,805.00	-4,021.00	-2.61%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Adult Mini Golf-NR		4,025.00	-11.00	-44,275.00			
2026-2027	Adult Mini Golf-R		5,720.00	-8.00	-45,760.00			
2026-2027	Mini Golf-Group		1,750.00	-6.00	-10,500.00			
2026-2027	Youth & Senior Mini Golf-NR		2,915.00	-8.00	-23,320.00			
2026-2027	Youth & Senior Mini Golf-R		4,325.00	-6.00	-25,950.00			
19-11-00-440755	MINI-GOLF PARTIES	2,120.90	1,938.03	2,967.00	2,790.00	2,355.00	-435.00	-15.59%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Parties-NR		25.00	-11.00	-275.00			
2026-2027	Parties-R		260.00	-8.00	-2,080.00			
19-11-00-440762	REPLAYS	1,136.00	2,309.00	2,584.00	3,300.00	3,075.00	-225.00	-6.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Replays		1,025.00	-3.00	-3,075.00			
Total SubAccount: 440 - OPERATIONS INCOME:		227,979.50	223,167.70	216,419.86	224,596.00	240,023.00	15,427.00	6.87%
SubAccount: 490 - MERCHANDISE								
19-11-00-490001	RESALE--CONCESSIONS	9,462.10	8,895.97	8,148.00	9,200.00	8,500.00	-700.00	-7.61%
19-11-00-490589	SALES TAX	1.77	1.48	0.00	10.00	0.00	-10.00	-100.00%
19-11-00-490761	MERCHANDISE SALES	23.09	20.60	21.50	25.00	25.00	0.00	0.00%
Total SubAccount: 490 - MERCHANDISE:		9,486.96	8,918.05	8,169.50	9,235.00	8,525.00	-710.00	-7.69%
Total Revenue:		237,466.46	232,085.75	224,589.36	233,831.00	248,548.00	14,717.00	6.29%

Budget Comparison Report

Account Number	Expense	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
SubAccount: 510 - SALARIES & WAGES								
19-11-00-510012	ASSISTANT MANAGER	21,892.85	21,413.86	23,825.21	24,320.00	27,027.00	2,707.00	11.13%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Offseason Friday		90.00	16.50	1,485.00			
2026-2027	Offseason Weekend-AM		224.00	16.50	3,696.00			
2026-2027	Offseason Weekend-PM		160.00	16.50	2,640.00			
2026-2027	Tuesdays		90.00	16.50	1,485.00			
2026-2027	Weekday-AM		336.00	16.50	5,544.00			
2026-2027	Weekday-PM		288.00	16.50	4,752.00			
2026-2027	Weekend-AM		240.00	16.50	3,960.00			
2026-2027	Weekend-PM		210.00	16.50	3,465.00			
19-11-00-510014	PROFESSIONAL LESSONS	2,154.07	2,147.02	1,608.40	2,560.00	2,060.00	-500.00	-19.53%
19-11-00-510035	MAINTENANCE STAFF	6,328.45	7,754.70	4,032.67	8,040.00	28,849.00	20,809.00	258.82%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Budgeted Overtime		0.00	0.00	1,176.00			
2026-2027	GLC Maintenance Staff		600.00	17.00	10,200.00			
2026-2027	Maint Specialist a.3		0.00	0.00	776.00			
2026-2027	Parks Maintenance Crew Leader Mechanic		0.00	0.00	1,034.00			
2026-2027	Parks Maintenance Ground Crew Leader		0.00	0.00	697.00			
2026-2027	Parks Maintenance Irrigation/Turf Crew Leader		0.00	0.00	844.00			
2026-2027	Parks Maintenance Laborer.a.1		0.00	0.00	667.00			
2026-2027	Parks Maintenance Laborer.a.2		0.00	0.00	548.00			
2026-2027	Parks Maintenance Laborer.a.3		0.00	0.00	575.00			
2026-2027	Parks Maintenance Laborer.b.1		0.00	0.00	803.00			
2026-2027	Parks Maintenance Laborer.b.2		0.00	0.00	697.00			
2026-2027	Parks Maintenance Laborer.b.3		0.00	0.00	549.00			
2026-2027	Parks Maintenance Laborer.b.4		0.00	0.00	548.00			
2026-2027	Parks Maintenance Laborer.b.5		0.00	0.00	575.00			
2026-2027	Parks Maintenance Laborer.d 1		0.00	0.00	548.00			
2026-2027	Parks Maintenance Laborer.d 2		0.00	0.00	548.00			
2026-2027	Parks Maintenance Laborer.d 3		0.00	0.00	548.00			
2026-2027	Parks Maintenance Landscape Crew Leader		0.00	0.00	713.00			
2026-2027	Parks Maintenance Lippold Mowing Specialist		0.00	0.00	614.00			
2026-2027	Parks Maintenance Mowing Crew Leader		0.00	0.00	870.00			
2026-2027	Parks Maintenance Park Projects Crew Leader		0.00	0.00	1,135.00			
2026-2027	Parks Maintenance Pks Svcs Admin Asst		0.00	0.00	767.00			

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
2026-2027	Parks Maintenance Specialist HVAC/Electric		0.00	0.00	1,032.00			
2026-2027	Parks Maintenance Specialist Playgrounds		0.00	0.00	941.00			
2026-2027	Parks Maintenance Specialist.a.1		0.00	0.00	864.00			
2026-2027	Parks Maintenance Specialist.a.2		0.00	0.00	580.00			
19-11-00-510061	RANGE ATTENDANT	15,234.71	15,005.38	17,435.61	18,900.00	20,944.00	2,044.00	10.81%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	School & Weekday		104.00	16.00	1,664.00			
2026-2027	School & Weekend		288.00	16.00	4,608.00			
2026-2027	Summer & Weekend		270.00	16.00	4,320.00			
2026-2027	Summer-M, W, T, F		512.00	16.00	8,192.00			
2026-2027	Summer-Tuesday		135.00	16.00	2,160.00			
Total SubAccount: 510 - SALARIES & WAGES:		45,610.08	46,320.96	46,901.89	53,820.00	78,880.00	25,060.00	46.56%
SubAccount: 520 - CONTRACTUAL SERVICES								
19-11-00-520200	SENIOR DISCOUNT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
19-11-00-520205	GARBAGE DISPOSAL	1,859.89	6,780.25	2,762.53	4,200.00	2,500.00	-1,700.00	-40.48%
19-11-00-520206	ELECTRICITY	8,148.98	8,305.35	4,621.55	8,000.00	8,500.00	500.00	6.25%
19-11-00-520208	WATER/SEWER	255.86	268.05	284.33	300.00	300.00	0.00	0.00%
19-11-00-520209	COMMUNICATION	1,282.07	1,609.13	1,513.81	1,300.00	2,800.00	1,500.00	115.38%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Phone Service		1.00	1,600.00	1,600.00			
2026-2027	Scheduling software		1.00	1,200.00	1,200.00			
19-11-00-520211	COUPONS	162.00	76.00	0.00	100.00	100.00	0.00	0.00%
19-11-00-520217	SECURITY SYSTEM	470.32	327.65	0.00	500.00	500.00	0.00	0.00%
19-11-00-520250	MISCELLANEOUS	215.22	0.00	0.00	225.00	100.00	-125.00	-55.56%
19-11-00-520255	MISCELLANEOUS BANK CHARG	6,029.42	6,666.47	7,243.32	7,000.00	7,500.00	500.00	7.14%
19-11-00-520383	LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubAccount: 520 - CONTRACTUAL SERVICES:		18,423.76	24,032.90	16,425.54	21,625.00	22,300.00	675.00	3.12%
SubAccount: 530 - COMMODITIES								
19-11-00-530020	MISC. CONCESSION PRODUCT	6,337.89	5,200.28	1,395.69	4,000.00	2,500.00	-1,500.00	-37.50%
19-11-00-530107	LAND IMPROVEMENT MATERI	0.00	0.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
19-11-00-530250	MISCELLANEOUS	144.99	188.65	0.00	200.00	100.00	-100.00	-50.00%
19-11-00-530353	CUSTODIAL SUPPLIES	131.47	126.63	66.39	300.00	150.00	-150.00	-50.00%
19-11-00-530395	PRINTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
19-11-00-530401	GOLF RANGE	4,148.31	5,135.69	4,692.04	10,150.00	4,520.00	-5,630.00	-55.47%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Misc. Supplies			1.00	500.00	500.00	
2026-2027	Putter Rack			1.00	300.00	300.00	
2026-2027	Range Balls (Dozen)			200.00	15.00	3,000.00	
2026-2027	Range Baskets			10.00	15.00	150.00	
2026-2027	Range Flags			6.00	45.00	270.00	
2026-2027	Range Picker Parts			1.00	300.00	300.00	
19-11-00-530402	MINI-GOLF	3,379.99	3,213.87	1,770.11	4,360.00	4,735.00	375.00 8.60%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Mini-Golf Balls (Dozen)			20.00	18.00	360.00	
2026-2027	Nets			1.00	150.00	150.00	
2026-2027	Putters			1.00	2,000.00	2,000.00	
2026-2027	Receipt Paper			1.00	75.00	75.00	
2026-2027	Scorecard Pencils			1.00	150.00	150.00	
2026-2027	Scorecards			1.00	2,000.00	2,000.00	
19-11-00-530545	REGISTER BANK	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
19-11-00-530553	OFFICE SUPPLIES	0.00	0.00	0.00	500.00	100.00	-400.00 -80.00%
19-11-00-530694	UNIFORMS	486.47	258.67	0.00	500.00	500.00	0.00 0.00%
19-11-00-530735	SALES TAX	646.00	652.00	5,281.89	750.00	6,000.00	5,250.00 700.00%
Total SubAccount: 530 - COMMODITIES:		15,275.12	14,775.79	13,206.12	22,260.00	19,605.00	-2,655.00 -11.93%
SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS							
19-11-00-550005	BUILDING REPAIR-CONTRACTU	46,743.47	14,372.36	6,874.42	15,000.00	7,910.00	-7,090.00 -47.27%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Culligan Water Softener Service			12.00	55.00	660.00	
2026-2027	Plumbing, Heating, Electric			1.00	6,500.00	6,500.00	
2026-2027	Screen for customer service side			1.00	750.00	750.00	
19-11-00-550010	FACILITY REPAIR--MINI-GOLF	779.60	467.57	73.68	5,000.00	15,000.00	10,000.00 200.00%
Budget Detail							
Budget Code	Description			Units	Price	Amount	
2026-2027	Electric repairs			0.00	0.00	10,000.00	
2026-2027	Goody Bag Items for Mini Golf Parties			1.00	2,500.00	2,500.00	
2026-2027	Miscellaneous			1.00	2,500.00	2,500.00	

Budget Comparison Report

Account Number		2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
19-11-00-550570	GROUNDS	700.00	2,483.50	0.00	2,500.00	2,500.00	0.00	0.00%
Total SubAccount: 550 - UNCAPITALIZED IMPROVEMENTS:		48,223.07	17,323.43	6,948.10	22,500.00	25,410.00	2,910.00	12.93%
SubAccount: 560 - MAINTENANCE & REPAIRS								
19-11-00-560151	BUILDING REPAIR	384.65	3,725.84	251.10	500.00	1,000.00	500.00	100.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Bathroom Dryers, Mirrors, Etc.		1.00	1,000.00	1,000.00			
19-11-00-560562	GROUNDS MAINTENANCE	2,747.94	2,689.86	159.89	2,500.00	2,700.00	200.00	8.00%
19-11-00-560673	EQUIPMENT REPAIR	3,263.75	2,049.90	1,175.19	2,500.00	2,000.00	-500.00	-20.00%
19-11-00-560675	EQUIPMENT REPAIR--MINI-GOLF	440.80	1,210.36	2,270.53	750.00	750.00	0.00	0.00%
19-11-00-560676	FACILITY REPAIR--MINI-GOLF	2,866.90	370.14	65.34	1,500.00	500.00	-1,000.00	-66.67%
Total SubAccount: 560 - MAINTENANCE & REPAIRS:		9,704.04	10,046.10	3,922.05	7,750.00	6,950.00	-800.00	-10.32%
SubAccount: 570 - OTHER EXPENSES								
19-11-00-570028	FURNITURE/FIXTURES	10,297.96	8,652.53	12,651.63	20,400.00	2,850.00	-17,550.00	-86.03%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Back office flooring		1.00	750.00	750.00			
2026-2027	Outdoor benches umbrellas		1.00	850.00	850.00			
2026-2027	Paint back office		1.00	1,250.00	1,250.00			
19-11-00-570030	EQUIPMENT PURCHASE	15,979.73	20,162.95	7,377.05	11,400.00	2,000.00	-9,400.00	-82.46%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	Edgers, weed whips, and blower		1.00	2,000.00	2,000.00			
19-11-00-570090	MACHINERY & EQUIPMENT	0.00	75,175.66	0.00	0.00	59,800.00	59,800.00	0.00%
Budget Detail								
Budget Code	Description		Units	Price	Amount			
2026-2027	8 Foot Zero Turn Mower with Aerway Attac		1.00	59,800.00	59,800.00			
19-11-00-570120	FACILITY IMPROVEMENT	6,136.74	3,595.92	335.32	4,000.00	0.00	-4,000.00	-100.00%
19-11-00-570574	DONATIONS	25.00	50.00	0.00	50.00	0.00	-50.00	-100.00%
19-11-00-570958	OTHER TRANSFERS OUT	0.00	0.00	100,000.00	100,000.00	0.00	-100,000.00	-100.00%

Budget Comparison Report

Account Number	2023-2024 Total Activity	2024-2025 Total Activity	2025-2026 YTD Activity Through Jan	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2025-2026 2025-2026	2026-2027 2026-2027	Increase / (Decrease)	
19-11-00-570960 CASH OVER/SHORT	263.00	-50.00	195.95	150.00	75.00	-75.00	-50.00%
Total SubAccount: 570 - OTHER EXPENSES:	32,702.43	107,587.06	120,559.95	136,000.00	64,725.00	-71,275.00	-52.41%
Total Expense:	169,938.50	220,086.24	207,963.65	263,955.00	217,870.00	-46,085.00	-17.46%
Total Center: 11 - ADMINISTRATION:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%
Total Fund: 19 - DRIVING RANGE:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%
Report Total:	67,527.96	11,999.51	16,625.71	-30,124.00	30,678.00	60,802.00	-201.84%