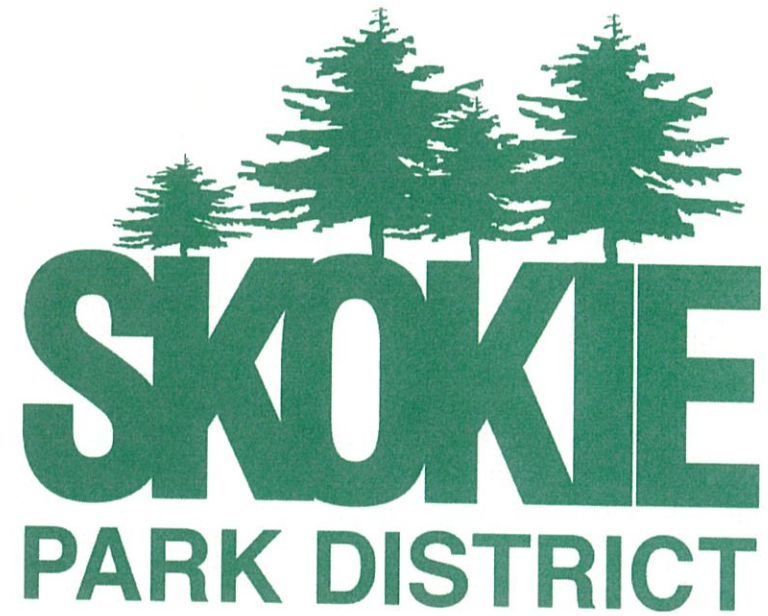


2026-27 BUDGET



2026 - 2027 Proposed Budget

Table of Contents

Vision, Mission, and Core Values.....	4
Tax Levy	5
District-wide Assumptions	6-7
Revenue and Expense Summaries	8-11
Corporate Fund	12-15
Administration.....	16
Marketing and Sponsorship	17-21
Channelside and Pooch Park	22-24
Park Services	25-29
Recreation Fund.....	30-33
Recreation Administration.....	34
Camps	35-39
Devonshire Cultural Center	40-44
Oakton Community Center	45-48
Childcare (Tot Learning Center).....	49-52
SPACE.....	53-55
Festivals/Special Events	56-61
Revenue Facilities Fund.....	62-66
Administration.....	67
Skokie Sports Park East.....	68-70
Dammrich Rowing Center.....	71-73
Skokie Sports Park	74-77

Weber Leisure Center and Fitness First	78-82
Skatium Ice Arena	83-88
Weber Park Golf Course.....	89-92
Devonshire Aquatics Center	93-96
Swim Lessons	97-99
Skokie Water Playground	100-103
Camps	104-107
Athletics	108-111
Museum Fund	112-114
Administration	115
Museum Camps.....	116-118
Emily Oaks Nature Center	119-124
Skokie Heritage Museum.....	125-128
Special Recreation Fund	129-132
IMRF Pension Fund	133-136
Liability Fund	137-140
Social Security Fund	141-144
Audit Fund	145-148
Debt Service Fund.....	149-153
Capital Funds Summary.....	154-155
Building Improvement.....	156-157
Vehicle and Equipment.....	158-159
Fund 11-12 Summary.....	160-166
Recreation Capital	167-170

Skokie Park District

Vision, Mission, and Core Values

Vision

The Skokie Park District envisions a community where all of its residents enjoy a high quality of life through leisure time pursuits, beautiful open spaces, and first-rate facilities.

Mission

The Skokie Park District will realize its vision through teamwork, community partnerships, sound fiscal management, and creativity in every area of its operation.

Core Values

The Skokie Park District will fulfill its mission through: Commitment, Service, Integrity, Openness, Innovation, Environmental Stewardship, and Inclusiveness.

Where Your Tax Dollars Go

2024 Levy	
Elementary School District	49.5
School District 219	28.6
Village of Skokie	4.4
Cook County All	4.1
Skokie Public Library	3.9
Skokie Park District	3.9
Sanitary District	3.0
Oakton Community College	2.1
Niles Township	.4
Other	.1
	100.00%

Districtwide Assumptions

- Inflation used is 4% where applicable.
- Salary increases are budgeted at 4% for full-time and part-time employees.
- Utilities are based on current usage.
 - The district has enjoyed very favorable electric and gas rates that were locked in.
 - The gas rates are set to expire in October 2026, and the electric rates in December 2026. Discussions regarding renewals are currently underway.
 - Per the Village of Skokie, water rates will increase 8 to 14%, 10% was budgeted.
- Program budgets have been reallocated within the overall budget to better reflect where programs take place and where staff are assigned.
- Camp budgets have been removed from the facilities budgets, where they were previously included, and are now identified separately.

Districtwide Assumptions

- Health benefit rates are locked through December 2025.
 - Beginning in January 2026, the PPO plan will increase by 16% and the HMO plan by 1.2%, impacting eight months of the fiscal year.
 - An additional 20% increase is projected to take effect on January 1, 2027, affecting the final four months of the fiscal year.
 - The District is currently facing a \$99,000 deficit in its reserves with the Intergovernmental Personnel Benefits Cooperative (IPBC). To address this, \$90,000 has been included in Corporate expenses for FY 2026–2027. This deficit is the result of claims paid exceeding the amount of premiums collected. As the District has not been a member of the cooperative long enough to build adequate reserves, this shortfall has developed.

4/6/2026

Skokie Park District
Revenue/Expense Summary
FY 2026-2027 Budgets

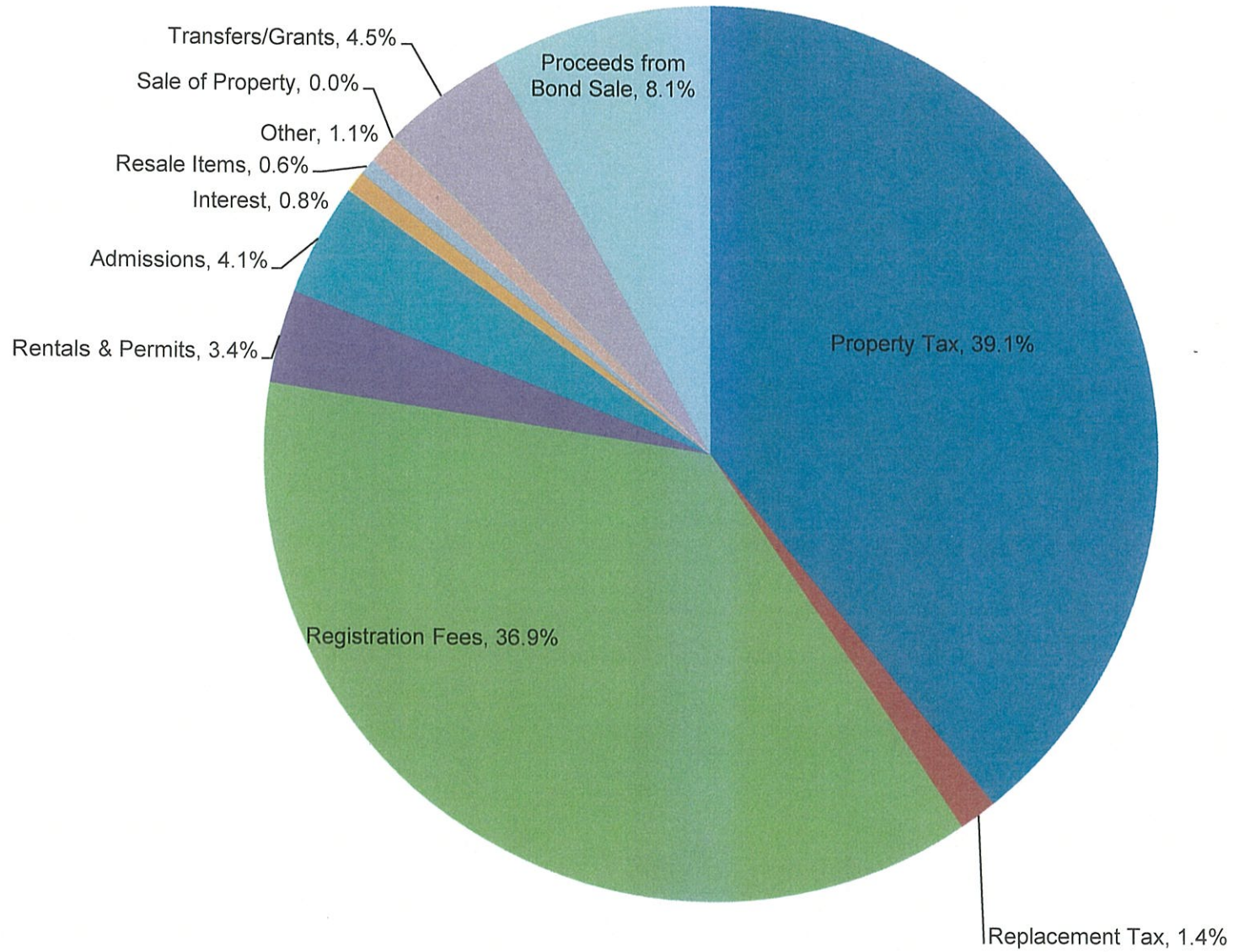
Fund #	Fund Title	Actual Fund Bal. 4/30/2025	Estimated FY 2026 Net Balance	Estimated Fund Balance 4/30/2026	FISCAL Revenues	YEAR Expenses	2026-2027 Transfers/ Capital	BUDGET Net	Budgeted Fund Bal. 4/30/2027	<u>Requirement</u>	<u>Amt vs Required</u> Over/(Under)	<u>Comments</u>
Operating Funds Only:												
10	Corporate	3,783,230	(422,362)	3,360,868	4,818,515	5,520,714	-	(702,199)	2,658,669	2,760,357	(101,688)	Need to raise levy
20	Recreation	5,390,286	843,824	6,234,110	9,860,181	8,927,856	(778,500)	153,825	6,387,935	2,426,589	3,951,346	Need to lower levy
40	Rev Facilities	825,503	187,098	1,012,601	8,300,834	8,270,682	-	30,152	1,042,753	NA	NA	Start to pay capital projec
55	Museum	290,723	(24,126)	266,597	1,624,616	1,546,081	-	78,535	345,132	386,520	(41,388)	need to raise levy
Total Operating Funds only		10,289,742	584,434	10,874,176	24,604,146	24,265,333	(778,500)	(439,687)	10,434,489		3,818,270	
Other Type Funds:												
50	Spcl Rec	325,436	137,011	462,447	825,797	1,257,240		(431,443)	31,004	NA		
60	IMRF	163,604	(126,039)	37,565	519,140	448,000		71,140	108,705	NA		Need to lower levy
65	Liability	(14,355)	190,087	175,732	563,530	668,325		(104,795)	70,937	NA		
70	Social Security	(104,521)	(366,352)	(470,873)	1,740,133	1,147,524		592,609	121,736	NA		
80	Audit	(3,543)	261	(3,282)	54,088	50,000		4,088	806	NA		
90	Bond & Int	444,055	236,681	680,736	6,240,717	6,218,340		22,377	703,113	NA		
Total Other Type Funds		810,676	71,649	882,325	9,943,405	9,789,429	-	153,976	1,036,301			
Capital Expense Funds:												
11	Bldg Imp	124,141	768,419	892,560	880,000	844,000	(268,000)	(232,000)	660,560	NA		
12	Vehicle/Eqpt Re	(181,068)	(41,467)	(222,535)	9,120	268,000	268,000	9,120	(213,415)	NA		
Total Capital Funds		(56,927)	726,952	670,025	889,120	1,112,000	-	(222,880)	447,145			
Total All Funds		11,043,491	1,383,035	12,426,526	35,436,671	35,166,762	(778,500)	(508,591)	11,917,935			

4/8/2026

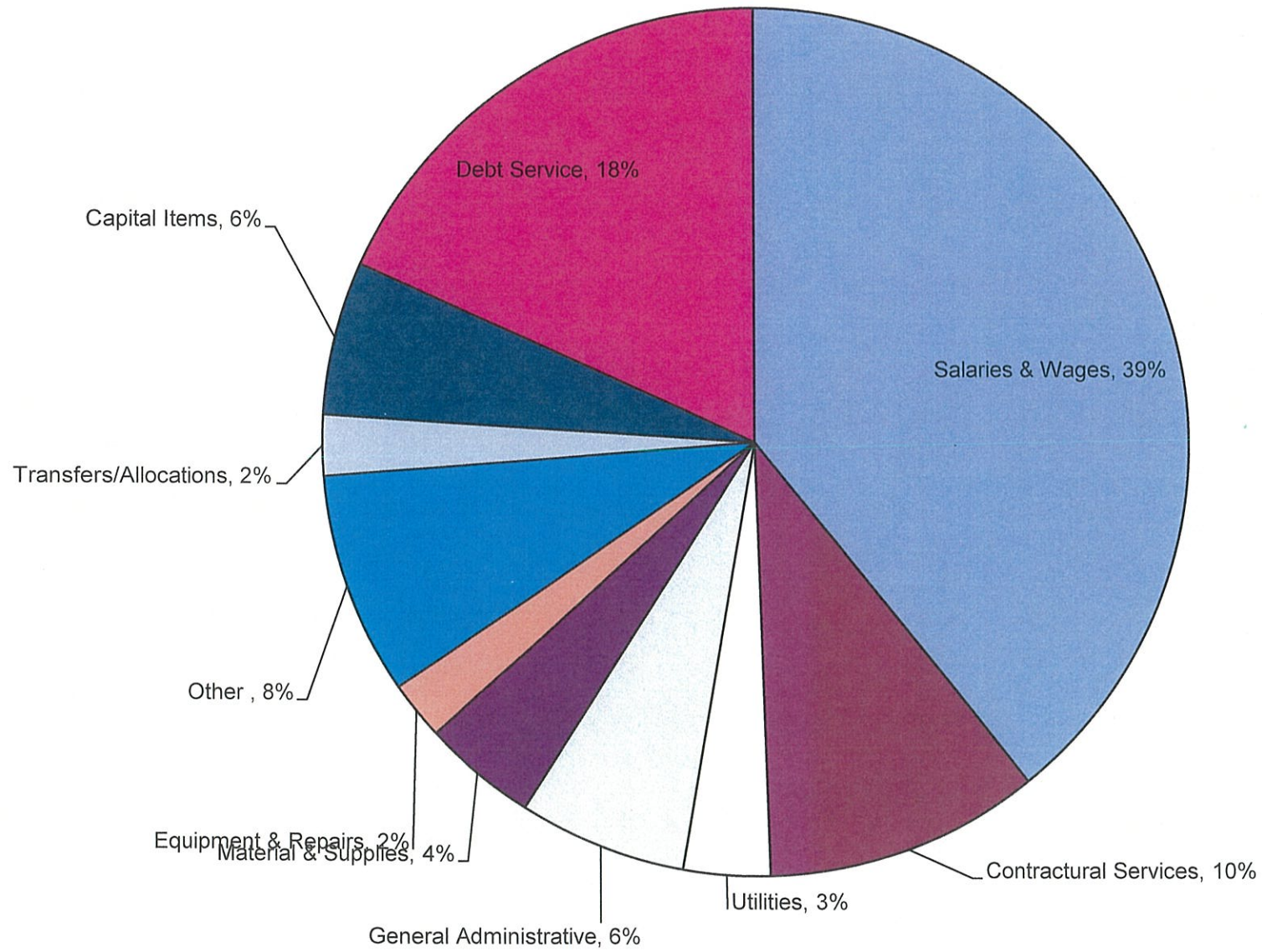
SKOKIE PARK DISTRICT
Revenues/Expenses
FY 2026-2027 Budgets

	Corporate 10	Capital 11	Capital 12	Recreation 20	Revenue Facility 40	Special Recreation 50	Museum 55	I M R F Pension 60	Liability 65	Social Security 70	Audit 80	Debt Service 90	Total	% age of Total
REVENUES:														
Property Tax	3,891,332			2,187,968	-	823,697	881,425	514,940	556,730	1,739,133	54,088	3,324,709	13,974,022	39.1%
Replacement Tax	500,000			-	-		-						500,000	1.4%
Registration Fees	78,550			6,476,588	5,932,392		703,424						13,190,954	36.9%
Rentals & Permits	43,000			177,978	951,934		24,340						1,197,252	3.4%
Admissions				419,222	1,044,410								1,463,632	4.1%
Interest	75,000	10,000	120	107,000	42,800	2,100	9,600	4,200	800	1,000	-	16,008	268,628	0.8%
Resale Items	-			2,205	210,998		2,355						215,558	0.6%
Other	74,601	-	-	225,220	77,800		20		6,000				383,641	1.1%
Sale of Property	-	-	9,000	-	-								9,000	0.0%
Transfers/Grants	156,032	870,000	268,000	264,000	40,500		3,452						1,601,984	4.5%
Proceeds from Bond Sale	-	-		-	-							2,900,000	2,900,000	8.1%
				-	-		-						-	0.0%
Total Revenue	4,818,515	880,000	277,120	9,860,181	8,300,834	825,797	1,624,616	519,140	563,530	1,740,133	54,088	6,240,717	35,704,671	100.0%
	4,818,515	880,000	277,120	9,860,181	8,300,834	825,797	1,624,616	519,140	563,530	1,740,133	54,088	6,240,717	35,704,671	100.0%
EXPENSES:	10	11	12	20	40	50	55	60	65	70	80	90	Total	
Salaries & Wages	3,471,772			5,213,338	4,463,327		982,794		80,845				14,212,076	39.2%
Contractual Services	964,511	120,000	-	844,479	1,077,839	405,851	180,230		23,101		50,000	40,000	3,706,011	10.2%
Utilities	199,527			233,061	727,020		29,282						1,188,890	3.3%
General Administrative	1,346,384			511,420	258,118		142,802		10,544			6,400	2,275,668	6.3%
Material & Supplies	245,381			618,874	609,890		51,664						1,525,809	4.2%
Equipment & Repairs	332,590			113,884	296,548		40,123						783,145	2.2%
Other						851,389		448,000	553,835	1,147,524		-	3,000,748	8.3%
Transfers/Allocations	(1,598,930)	268,000		1,100,000	533,440		119,186				-	400,000	821,696	2.3%
Capital Items	-	724,000	268,000	778,500	304,500		-						2,075,000	5.7%
Debt Service	559,479			292,800		-						5,771,940	6,624,219	18.3%
	-			-	-		-						-	0.0%
Total Expenses:	5,520,714	1,112,000	268,000	9,706,356	8,270,682	1,257,240	1,546,081	448,000	668,325	1,147,524	50,000	6,218,340	36,213,262	100.0%
	5,520,714	1,112,000	397,000	9,706,356	8,270,682	1,257,240	1,546,081	448,000	668,325	1,147,524	50,000	6,218,340	36,213,262	100.0%
Net FY 2026 Budget Activity:	(702,199)	(232,000)	9,120	153,825	30,152	(431,443)	78,535	71,140	(104,795)	592,609	4,088	22,377	(508,591)	
Fund Balance 04/30/2025:	3,783,230	124,141	(181,068)	5,390,286	825,503	325,436	290,723	163,604	(14,355)	(104,521)	(3,543)	444,055	11,421,977	
Estimated Year End Activity FY 2026:	(422,362)	768,419	(41,467)	843,824	187,098	137,011	(24,126)	(126,039)	190,087	(366,352)	261	236,681	1,004,549	
Esitimated Fund Balance 04/30/2025:	3,360,868	892,560	(222,535)	6,234,110	1,012,601	462,447	266,597	37,565	175,732	(470,873)	(3,282)	680,736	12,426,526	
Net FY 2027 Budget:	(702,199)	(232,000)	9,120	153,825	30,152	(431,443)	78,535	71,140	(104,795)	592,609	4,088	22,377	(508,591)	
Estimated Fund Balance 04/30/2027:	2,658,669	660,560	(213,415)	6,387,935	1,042,753	31,004	345,132	108,705	70,937	121,736	806	703,113	11,917,935	

SKOKIE PARK DISTRICT
FY 2026-2027
Budget Revenues



**SKOKIE PARK DISTRICT
FY 2026-2027
Budget Expenditures**



Corporate Fund



Corporate Assumptions

- Interest income is projected to be slightly lower in FY 2026–2027, as expected, due to lower interest rates.
- The Replacement Tax is determined by the Illinois Department of Revenue (IDOR) and is projected to remain approximately the same in fiscal year 2026–2027.

Skokie Park District
FY 2026/2027 Budget Analysis
Corporate Fund 10

4/1/2026

Fund/Ctr/Acty	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
101010 Gnl			
Rev	4,528,470	4,662,927	4,466,932
Exp	1,858,582	2,101,418	2,088,413
Net	2,669,888	2,561,509	2,378,519
101222/25 Marketing/Sponsorship			
Rev	140,000	139,000	144,500
Exp	670,612	666,352	683,391
Net	(530,612)	(527,352)	(538,891)
101416306 Pooch Park			
Rev	67,483	66,500	102,251
Exp	49,938	66,481	84,121
Net	17,545	19	18,130
101515 Pk Srv			
Rev	78,480	97,549	104,832
Exp	2,600,058	2,554,087	2,664,789
Net	(2,521,578)	(2,456,538)	(2,559,957)
Total Fund 10			
Rev	4,814,433	4,965,976	4,818,515
Exp	5,179,190	5,388,338	5,520,714
Net	(364,757)	(422,362)	(702,199)
Fund Balance per Audit 04/30/2025:		3,783,230	
Projected FY 2026 year end		(422,362)	
Projected Fund balance 04/30/2026:		3,360,868	
Budget FY 2027:		(702,199)	
Projected Fund balance 04/30/2027:		2,658,669	
Requirement .50 X 5,520,714		2,760,357	
Difference		(101,688)	

101010 Admin Center
4/1/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget analysis
Corporate Fund

		2025-2026 Total Budget	2025-2026 FY26 YE Projections	Admin Review Budget 2026-27	%Increase Budget/Budget	%Increase Projected/Budget
Department: 10 - General						
RevCategory: 40 - Taxes						
10-10-10-101-4001	Real Estate Tax Receipts	4,044,270	4,052,589	3,891,332	0.96	0.96
10-10-10-101-4005	Replacement Tax Receipts	400,000	528,000	500,000	1.25	0.95
Total Taxes		4,444,270	4,580,589	4,391,332	0.99	0.96
RevCategory: 49 - Miscellaneous Revenue						
10-10-10-101-4900	Miscellaneous Revenue	200	800	500	2.50	0.63
10-10-10-101-4902	Interest Income	84,000	81,438	75,000	0.89	0.92
10-10-10-101-4996	Grants/Donations	-	100	100	-	1.00
Total Other Revenue		84,200	82,338	75,600	0.90	0.92
Total Revenues:		4,528,470	4,662,927	4,466,932	0.99	0.96
ExpCategory: 50 - Salary Expense						
10-10-10-101-5000	S&W Division Heads	399,907	394,000	410,116	1.03	1.04
10-10-10-101-5001	S&W Treasurer	4,154	4,154	4,152	1.00	1.00
10-10-10-101-5040	S&W Office Staff	1,002,720	992,000	1,017,623	1.01	1.03
Total Salary & Wages		1,406,781	1,390,154	1,431,891	1.02	1.03
ExpCategory: 51 - Contracted/Professional Services						
10-10-10-101-5100	C/S Professional Fees	335,975	504,100	377,504	1.12	0.75
10-10-10-101-5110	C/S Legal Expense	20,000	15,500	16,140	0.81	1.04
10-10-10-101-5115	C/S IT Expense	194,186	197,200	253,975	1.31	1.29
10-10-10-101-5116	C/S Corporate Allocation	(1,723,000)	(1,723,000)	(1,898,000)	1.10	1.10
10-10-10-101-5120	C/S Subscriptions & Dues	21,942	29,267	25,402	1.16	0.87
10-10-10-101-5124	C/S Brochure/Publications	8,996	8,996	9,186	1.02	1.02
10-10-10-101-5125	C/S Printing & Postage	12,110	10,500	10,500	0.87	1.00
10-10-10-101-5127	C/S Marketing Allocation	-	-	-	-	-
10-10-10-101-5150	C/S Training Expense	26,700	18,906	33,800	1.27	1.79
10-10-10-101-5170	C/S Pre/Employment Examination	3,030	4,000	4,000	1.32	1.00
10-10-10-101-5180	C/S Facility Allocations	136,740	136,740	154,570	1.13	1.13
Total Contracted Services		(963,321)	(797,791)	(1,012,923)	1.05	1.27
ExpCategory: 52 - Utilities Expense						
10-10-10-101-5207	Communications	60,612	61,512	62,112	1.02	1.01
Total Utilities		60,612	61,512	62,112	1.02	1.01
ExpCategory: 53 - General Administrative Expense						
10-10-10-101-5320	G&A General Admin. Expense	664,448	662,148	668,780	1.01	1.01
10-10-10-101-5330	G&A Commissioner's Expenses	26,350	21,732	22,458	0.85	1.03
10-10-10-101-5350	G&A Employee Benefits	156,080	178,000	304,660	1.95	1.71
Total General Administrative Costs		846,878	861,880	995,898	1.18	1.16
ExpCategory: 54 - Supplies Expense						

10-10-10-101-5470	M&S Office Supplies	36,000	36,000	36,000	1.00	1.00
Total Supplies		36,000	36,000	36,000	1.00	1.00
ExpCategory: 55 - Equipment & Repair Expense						
10-10-10-101-5500	E&R Copier Equipment	15,756	15,259	15,156	0.96	0.99
10-10-10-101-5539	E&R Gasoline/Diesel Fuel	876	805	800	0.91	0.99
Total Equipment & Repair Expense		16,632	16,064	15,956	0.96	0.99
ExpCategory: 59 - Principal & Interest						
10-10-10-101-5901	Interest Series2025A	-	78,599	104,479	-	1.33
10-10-10-101-5955	Interest 2013B ARS	70,000	70,000	70,000	1.00	1.00
10-10-10-101-5961	Interest 2015B ARS	85,000	85,000	85,000	1.00	1.00
10-10-10-101-5973	Interest Series 2017B Lmt'd Tax	100,000	100,000	100,000	1.00	1.00
10-10-10-101-5979	Interest Series 2019A	75,000	75,000	75,000	1.00	1.00
10-10-10-101-5995	Interest Series 2023A	125,000	125,000	125,000	1.00	1.00
Total Principal & Interest Expense		455,000	533,599	559,479	1.23	1.05
Total Expenses:		1,858,582	2,101,418	2,088,413	1.12	0.99
Net Revenue - Expenses		2,669,888	2,561,509	2,378,519	0.89	0.93

Marketing & Sponsorship

The screenshot displays the Skokie Park District website. At the top, the logo "SKOKIE PARK DISTRICT" is visible, along with a language selection dropdown and a search icon. The navigation menu includes "PROGRAMS", "FACILITIES", "REGISTER" (highlighted), "PARKS", and "ABOUT SPD".

The main banner features a large image of hands holding a globe with a green leaf, set against a bokeh background. To the right of the image, the text "SKOKIE'S SPRING GREENING" is displayed, followed by "APRIL 12, NILES NORTH HS" and a "RECYCLE EVENT INFO" button.

Below the banner is the "UPCOMING EVENTS" section, which includes a "SEE FULL CALENDAR" link and three event cards:

- Free Easter Egg Hunt** (APR 04): Bring the whole family to this free event at Oakton Park, but be on time! [LEARN MORE >](#)
- Skokie's Spring Greening** (APR 12): A free recycling drop-off event for the whole community. [LEARN MORE >](#)
- Matzah Madness** (APR 16): Bring the creativity to build the wackiest, sweetest matzah house you can dream up! [LEARN MORE >](#)

The "NEWS" section at the bottom features a "SEE ALL NEWS >" link and four news items:

- The Skokie Park District's tallest trees**: Image of large trees in a park.
- Introducing The Rally Room**: Image of a modern interior space with tables and chairs.
- District rolls out translation services**: Image of a person using a translation device.
- Upgraded Exploritorium now open**: Image of a child playing in a sensory bin.

Marketing Assumptions

Marketing

- Per new RecTrac analytics and the latest community survey, printed programs continue to be a large driver of customers to online registration.
- The website's program pages featuring all seasonal classes are also expected to again drive online business.
- The district's weekly e-news goes to 18,000+ users, opened by more than 55% on average.
- Indoor and outdoor digital signs are also expected to drive business.
- In 2026-27, the department will be looking at whether the new SPD app has been effective.

Marketing Allocations

- Print publications for FY 2026-27 budgeted at \$131,228.
Past full guide print budget was \$196,000 — a savings of \$64,772.
- With more than 60 percent of Skokie households not enrolled in our programs (according to RecTrac), putting Program Guides in every Skokie home captures residents who may not know all of their Skokie Park District options.
- Advertising will again largely be via social media (155+ targeted boosted ads.) In the past, these ads were marketing allocations in each programming and event account. All of them (totaling \$23,075) have been moved to general 20 & 40 social media advertising accounts for 2026-27.

Sponsorship Assumptions

- Sponsorships continue to be a bit volatile, especially big-ticket sponsors; therefore, a somewhat conservative projection of \$144,500 (not including in-kind donations) has been made for FY 2026-2027.
- That said, 2025-26 was a decent year projected at \$139,000 + \$40,000 in in-kind.
- We hope to replace lost sponsors and continue to grow.

SKOKIE PARK DISTRICT
FY 2026/2027 Budget analysis
Corporate Fund

4/1/2026

10122/101225 Sponsorship and Marketing

		2025-2026 Total Budget	2025-2026 FY26 YE Projections	Prelim Budget 2026-27	%Increase Budget/Budget	%Increase Projected/Budget
Department: 12 - Marketing						
RevCategory: 49 - Miscellaneous Revenue						
10-12-22-122-4993	Fundraising Revenue	141,000	139,000	144,500	1.02	1.04
Total Revenues		141,000	-	144,500	1.02	1.04
Expenses:						
ExpCategory: 50 - Salary Expense						
10-12-22-122-5010	S&W Supervisors	105,904	104,000	103,105	0.97	0.99
10-12-25-125-5010	S&W Supervisors	113,734	113,741	118,291	1.04	1.04
10-12-25-125-5040	S&W Office Staff	199,279	198,992	221,034	1.11	1.11
10-12-25-125-5069	S&W Maintenance Allocation	2,000	2,000	2,500	1.25	1.25
Total Salary and Wages		420,917	-	444,930	1.06	1.06
ExpCategory: 51 - Contracted/Professional Services						
10-12-22-122-5100	C/S Professional Services	-	-	-	-	-
10-12-22-122-5115	C/S IT Expense	900	-	500	0.56	-
10-12-22-122-5120	C/S Subscriptions & Dues	-	-	-	-	-
10-12-22-122-5122	C/S Advertising/Media Misc	-	-	-	-	-
10-12-22-122-5150	C/S Training Services	550	-	550	1.00	-
10-12-25-125-5100	C/S Professional Services	26,500	27,000	31,700	1.20	1.17
10-12-25-125-5115	C/S IT Expense	4,100	4,000	400	0.10	0.10
10-12-25-125-5120	C/S Subscriptions & Dues	9,516	10,000	10,104	1.06	1.01
10-12-25-125-5122	C/S Advertising/Media Misc.	14,200	14,000	15,600	1.10	1.11
10-12-25-125-5123	C/S Promotions/Special Events	4,000	4,000	4,000	1.00	1.00
10-12-25-125-5124	C/S Brochure/Publications	1	-	-	-	-
10-12-25-125-5127	C/S Marketing Allocation	-	-	-	-	-
10-12-25-125-5128	C/S Social Media Advertising	20,800	22,000	-	-	-
10-12-25-125-5150	C/S Training Expense	3,160	3,468	3,210	1.02	0.93
Total Contracted Services		83,727	-	66,064	0.79	0.78
ExpCategory: 52 - Utilities Expense						
10-12-22-122-5207	Communication	600	600	600	1.00	1.00
10-12-25-125-5207	Communication	1,800	1,800	1,800	1.00	1.00
Total Utilities		2,400	2,400	2,400	1.00	1.00
ExpCategory: 53 - General Administrative Expense						
10-12-22-122-5320	G&A General Administrative	2,250	2,250	2,250	1.00	1.00
10-12-25-125-5320	G&A General Administrative	995	920	920	0.92	1.00
10-12-25-125-5350	G&A Employee Benefits	18,148	17,406	21,152	1.17	1.22
Total General Administrative Costs		21,393	20,576	24,322	1.14	1.18
ExpCategory: 55 - Equipment & Repair Expense						
10-12-25-125-5501	E&R Office Equipment	675	675	675	1.00	1.00
10-12-25-125-5555	E&R Repairs & Replacements	500	500	500	1.00	1.00
Total Equipment & Repair Expense		1,175	1,175	1,175	1.00	1.00

ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)
 10-12-22-122-5899 Transfers Out
Total General Administrative Costs

Total Expenses:

Net Revenue - Expenses

141,000	139,000	144,500	1.02	1.04
141,000	139,000	144,500	1.02	1.04
670,612	-	666,352	-	683,391
1.02				1.03
(529,612)	(527,352)	(538,891)	1.02	1.02

Channelside/Pooch Park



Pooch Park Assumptions

Revenues

- Pass numbers have remained steady despite the \$5 membership increase during the past fiscal year.

Expenses

- This budget includes costs for repaving the parking lot and pathway system, including paving the existing gravel path along the west side of the Channelside soccer fields. The City of Evanston has committed to contributing up to \$40,000 toward these improvements.

4/1/2026

101416 POOCH Park

SKOKIE PARK DISTRICT
FY 2026/2027 Budget analysis
Corporate Fund

		2025-2026 Total Budget	2025-2026 FY26 YE Projections	Prelim Budget 2026-27	%Increase Budget/Budget	%Increase Projected/Budget
Revenues:						
Department: 14 - POOCH PARK						
RevCategory: 49 - Miscellaneous Revenue						
10-14-16-306-4423	Season Passes POOCH Park	41,000	35,200	38,050	0.93	1.08
10-14-16-306-4900	Miscellaneous Revenue	500	-	-	-	-
10-14-16-306-4906	Evanston Share of Expenses	24,983	31,000	63,901	2.56	2.06
10-14-16-306-4999	Transfers In	1,000	300	300	0.30	1.00
Total Revenues:		67,483	66,500	102,251	1.52	1.54
ExpCategory: 50 - Salary Expense						
10-14-16-306-5008	S&W Manager	11,356	11,356	12,266	1.08	1.08
Total Salary & Wages		11,356	11,356	12,266	1.08	1.08
ExpCategory: 51 - Contracted/Professional Services						
10-14-16-306-5100	C/S Professional Fees	-	20,000	-	0	0
10-14-16-306-5145	C/S Garbage & Landscape Waste	4,205	4,200	4,205	1.00	1.00
10-14-16-306-5191	C/S Portable Restrooms	900	900	900	1.00	1.00
Total Contractual Services:		5,105	25,100	5,105	1.00	0.20
ExpCategory: 52 - Utilities Expense						
10-14-16-306-5201	Electricity	241	575	450	1.87	0.78
Total Utilities		241	575	450	1.87	0.78
ExpCategory: 54 - Supplies Expense						
10-14-16-306-5412	M&S Program Supplies	100	100	800	8.00	8.00
10-14-16-306-5434	M&S Lighting Supplies	300	100	300	1.00	3.00
10-14-16-306-5461	M&S Construction Supplies	500	500	500	1.00	1.00
10-14-16-306-5463	M&S Field Maintenance	4,725	4,500	4,740	1.00	1.05
10-14-16-306-5464	M&S Landscape Plant Materials	3,000	500	4,000	1.33	8.00
10-14-16-306-5465	M&S Sod & Seed	3,500	1,850	3,100	0.89	1.68
10-14-16-306-5466	M&S Fertilizer & Chemicals	4,511	3,000	4,660	1.03	1.55
Total Supplies		16,636	10,550	18,100	1.09	1.72
ExpCategory 55- Equipment & Repairs						
10-14-16-306-5519	E&R Irrigation Supplie	-	-	1,700	-	-
10-14-16-306-5520	E&R Plumbing Repair Supplies	1,900	2,000	750	0.39	0.38
10-14-16-306-5521	E&R Electrical Repairs	200	100	500	2.50	5.00
10-14-16-306-5528	E&R Playground Equipment Repairs	500	2,100	750	1.50	0.36
10-14-16-306-5549	E&R Fencing Repairs	7,000	5,000	1,500	0.21	0.30
10-14-16-306-5555	E&R Repairs & Replacements	7,000	9,700	42,000	6.00	4.33
10-14-16-306-5567	E&R Topsoil & Amendments Repair	-	-	1,000	-	-
Total Equipment & Repairs		16,600	18,900	48,200	2.90	2.55
Total Expenses:		49,938	66,481	84,121	1.68	1.27
Net Revenue/Expense		17,545	19	18,130	1.03	954.21

Park Services



Park Services Assumptions

Revenues

The Touch-a-Truck birthday party package, which operates out of the Park Services facility, significantly outperformed expectations and is anticipated to continue growing in popularity.

The IRA Urban Forestry Grant that was awarded will continue to fund a part-time staff position dedicated to maintaining and watering trees and planting beds throughout the district.

Expenses

There is an increase in small equipment expenses as the department transitions to battery-powered blowers, weed whippers, and pruning equipment. This also includes the cost of batteries and charging stations.

4/1/2026

101515 Park Services

SKOKIE PARK DISTRICT
 FY 2026/2027 Budget analysis
 Corporate Fund

		2025-2026 Total Budget	2025-2026 FY26 YE Projections	Prelim Budget 2026-27	%Increase Budget/Budget	%Increase Projected/Budget
Department: 15 - Park Services						
RevCategory: 41 - Registrations						
10-15-54-254-4115	Registrations-Garden Plots	5,640	8,981	5,500	0.98	0.61
Total Registrations		5,640	8,981	5,500	0.98	0.61
RevCategory: 43 - Rental, Permits, and Fees						
10-15-15-115-4300	Special Park Permits	-	-	16,000	0	-
10-15-15-115-4301	Shelter Rentals	30,000	43,535	27,000	0.90	0.62
10-15-15-115-4302	Registrations Birthday Parties	14,400	25,000	35,000	2.43	1.40
Total Rentals Permits		44,400	68,535	78,000	1.76	1.14
RevCategory: 49 - Miscellaneous Revenue						
10-15-15-115-4900	Miscellaneous Revenue	21,840	5,000	5,000	0	0
10-15-15-115-4905	Commemorative Items	6,600	6,300	5,100	0.77	0.81
10-15-15-115-4964	Vending Commissions	-	-	-	0	0
10-15-15-115-4996	Grants and Donations	-	8,733	11,232	0	0
10-15-15-304-4423	Season Passes POOCH Park	-	-	-	0	0
10-15-15-304-4906	Misc.Rev.Evanston Share of Exp	-	-	-	0	0
Total Miscellaneous Revenues		28,440	20,033	21,332	0.75	1.06
Total Revenues		78,480	97,549	104,832	1.34	1.07
Expenses						
ExpCategory: 50 - Salary Expense						
10-15-15-115-5010	S&W Supervisors	375,758	360,000	348,825	0.93	0.97
10-15-15-115-5039	S&W B-Day Leaders	8,400	10,000	10,500	1.25	1.05
10-15-15-115-5040	S&W Office Staff	29,080	30,000	36,027	1.24	1.20
10-15-15-115-5060	S&W Maintenance Staff FT	959,170	970,000	967,586	1.01	1.00
10-15-15-115-5061	S&W Maintenance Staff-Seasonal	403,820	428,000	412,088	1.02	0.96
10-15-15-115-5063	S&W Park Monitor	26,009	28,000	27,659	1.06	0.99
10-15-15-115-5069	S&W Maintenance Allocation	(235,000)	(235,000)	(223,500)	0.95	0.95
10-15-54-254-5069	S&W Maintenance Allocation	5,000	5,000	3,500	0.70	0.70
Total Salary Expense		1,572,237	1,596,000	1,582,685	1.01	0.99
ExpCategory: 51 - Contracted/Professional Services						
10-15-15-115-5115	C/S IT Expense	10,800	20,000	1,450	0.13	0.07
10-15-15-115-5120	C/S Subscription & Dues	3,254	3,300	9,980	3.07	3.02
10-15-15-115-5125	C/S Printing & Postage	150	315	630	4.20	2.00
10-15-15-115-5130	C/S Uniforms/Safety Shoes	11,802	13,500	15,910	1.35	1.18
10-15-15-115-5140	C/S Tree Trims/Stump Removal	33,800	34,000	28,000	0.83	0.82
10-15-15-115-5141	C/S Equipment Rental	3,800	5,000	3,000	0.79	0.60
10-15-15-115-5145	C/S Garbage & Landscape Waste	40,930	43,000	42,150	1.03	0.98
10-15-15-115-5150	C/S Training Expense	20,185	14,000	17,325	0.86	1.24
10-15-15-115-5185	C/S Miscellaneous Service Contracts	15,790	19,000	27,385	1.73	1.44
10-15-15-115-5187	C/S Landscaping Services	-	-	4,000	-	-
10-15-15-115-5191	C/S Portable Restrooms	13,006	13,000	13,006	1.00	1.00
Total Contractual Services		153,517	165,115	162,836	1.06	0.99

ExpCategory: 52 - Utilities Expense						
10-15-15-115-5201	Electricity	47,002	61,000	49,429	1.05	0.81
10-15-15-115-5203	Water	37,614	53,526	47,924	1.27	0.90
10-15-15-115-5205	Natural Gas	16,893	10,281	10,804	0.64	1.05
10-15-15-115-5206	Security Alarm	1,400	500	300	0.21	0.60
10-15-15-115-5207	Communication Expense	23,292	22,054	23,292	1.00	1.06
10-15-54-254-5203	Water	3,800	2,007	2,816	0.74	1.40
Total Utilities		130,001	149,368	134,565	1.04	0.90
ExpCategory: 53 - General Administrative Expense						
10-15-15-115-5320	G/A General Administrative	7,100	7,100	6,400	0.90	0.90
10-15-15-115-5350	G/A Employee Benefits	291,020	226,000	315,984	1.09	1.40
Total General Administration		298,120	233,100	322,384	1.08	1.38
ExpCategory: 54 - Supplies Expense						
10-15-15-115-5412	M&S Program Supplies Birthday Party	3,700	1,400	1,500	0.41	1.07
10-15-15-115-5419	M/S Signs	4,600	1,200	3,800	0.83	3.17
10-15-15-115-5422	M/S Commemorative Items	5,325	8,300	10,725	2.01	1.29
10-15-15-115-5429	M/S Fencing Supplies	6,000	4,000	1,500	0.25	0.38
10-15-15-115-5432	M/S Hardware Stock	3,900	3,000	4,200	1.08	1.40
10-15-15-115-5434	M/S Lighting Supplies	5,000	3,500	5,500	1.10	1.57
10-15-15-115-5436	M/S Paint Materials/Shop Suply	4,931	3,000	3,855	0.78	1.29
10-15-15-115-5437	M/S Cleaning Supplies	8,196	6,000	7,946	0.97	1.32
10-15-15-115-5461	M/S Construction Supplies	20,765	20,000	17,500	0.84	0.88
10-15-15-115-5462	M/S Trees & Shrubs	16,700	12,000	11,700	0.70	0.98
10-15-15-115-5463	M/S Athletic Field Maintenance	9,900	13,000	5,350	0.54	0.41
10-15-15-115-5464	M/S Landscape Tools & Supply	15,875	15,000	14,000	0.88	0.93
10-15-15-115-5465	M/S Sod & Seed	9,650	5,000	9,800	1.02	1.96
10-15-15-115-5466	M/S Fertilizer & Chemicals	18,266	18,240	18,430	1.01	1.01
10-15-15-115-5467	M/S Salt & Brine	7,554	5,000	9,065	1.20	1.81
10-15-15-115-5468	M/S Athletic Field Supplies	11,269	10,000	12,460	1.11	1.25
10-15-15-115-5469	M/S Annuals & Perennials	37,525	52,000	51,700	1.38	0.99
10-15-15-115-5470	M/S Office Supplies	2,000	3,500	2,000	1.00	0.57
10-15-54-254-5412	M&S Program Supplies	225	225	250	1.11	1.11
Total Supplies		191,381	184,365	191,281	1.00	1.04
ExpCategory: 55 - Equipment & Repair Expense						
10-15-15-115-5500	E&R Copy Equipment	3,684	3,900	4,044	1.10	1.04
10-15-15-115-5501	E&R Office Eqpt/Furniture	-	-	4,500	-	-
10-15-15-115-5512	E&R Small Equip Replacements	9,659	9,000	31,452	3.26	3.49
10-15-15-115-5520	E&R Plumbing Repairs	20,940	15,000	29,125	1.39	1.94
10-15-15-115-5521	E&R Electrical Repairs	4,000	2,750	7,000	1.75	2.55
10-15-15-115-5528	E&R Playground Equipment Repairs	16,585	14,000	14,550	0.88	1.04
10-15-15-115-5529	E&R Playground Re/Surfacing	600	600	600	1.00	1.00
10-15-15-115-5530	E&R Trailer Repairs	17,000	12,000	5,000	0.29	0.42
10-15-15-115-5532	E&R Tires	7,500	6,000	11,200	1.49	1.87
10-15-15-115-5534	E&R Vehicle Inspection/License	3,755	2,500	4,010	1.07	1.60
10-15-15-115-5536	E&R Vehicle Maintenance Supply	6,302	6,250	6,375	1.01	1.02
10-15-15-115-5538	E&R Propane Fuel	6,540	4,000	3,140	0.48	0.79
10-15-15-115-5539	E&R Gasoline /Diesel Fuel	62,525	65,000	69,688	1.11	1.07
10-15-15-115-5540	E&R Mower Repairs	14,500	14,500	12,000	0.83	0.83
10-15-15-115-5542	E&R Tractor Repairs	8,700	8,700	7,500	0.86	0.86
10-15-15-115-5546	E&R Other Equipment Repairs	12,450	12,450	12,000	0.96	0.96
10-15-15-115-5547	E&R Vehicle Repairs	4,500	4,500	5,000	1.11	1.11
10-15-15-115-5549	E&R Fencing Repairs	6,250	2,600	3,500	0.56	1.35
10-15-15-115-5550	E&R Operations Tools & Supply	9,914	6,500	6,025	0.61	0.93
10-15-15-115-5553	E&R Park Services Repairs	8,525	8,500	6,750	0.79	0.79

10-15-15-115-5558	E&R Park Shelter Repairs	8,650	8,650	6,500	0.75	0.75
10-15-15-115-5562	E&R Vandalism Repairs	1,000	500	1,000	1.00	2.00
10-15-15-115-5566	E&R Parking Lot Repairs	2,000	1,500	4,000	2.00	2.67
10-15-15-115-5569	E&R Basketball Court Repairs	2,695	2,000	2,900	1.08	1.45
10-15-15-115-5571	E&R Tennis Court Repairs	7,258	6,000	7,400	1.02	1.23
10-15-15-115-5575	E&R Sidewalk Repairs	2,600	2,100	2,000	0.77	0.95
10-15-15-115-5589	E&R Equipment Replacements	-	39	-	-	-
Total Equipment and Repairs		248,132	219,539	267,259	1.08	1.22
ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
10-15-15-115-5805	Safety Programs	6,670	6,600	3,780	0.57	0.57
Total Safety Programs		6,670	-	3,780	0.57	0.57
Total Park Services Expenses		2,600,058	2,554,087	2,664,789	1.02	1.04
Net Revenues/(Expenses) Park Services		(2,521,578)	(2,456,538)	(2,559,957)	1.02	1.04

Recreation Fund 20



Recreation Assumptions

Revenues

- Revenues across the Recreation Fund reflect continued strong demand for programs, camps, and facility-based services. Increased enrollment, expanded program offerings, and strategic fee adjustments have contributed to overall revenue growth.
- Several program areas, including camps, continue to generate positive revenue, and support the overall performance of the fund.

Expenses

- Personnel costs remain the primary driver, reflecting the staffing required to support program delivery, facility operations, and events.
- Cost increases are seen in program supplies, transportation, and vendor services due to rising market rates. While some program areas operate efficiently, others continue to require subsidy due to their service-oriented nature.
- Ongoing efforts focus on aligning staffing and program costs with revenue performance, improving financial tracking, and managing expenses to support long-term sustainability.
- A total of \$1,100,000 has been charged to the Recreation Fund for corporate allocation.
- A total of \$778,500 has been allocated for capital expenditures, reflecting a commitment to facility maintenance.

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 20
Recreation Fund

4/1/2026

Fund/Ctr/Activity	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget	
201010 General				
Revenues	2,708,911	2,904,929	2,302,888	0.79
Expenses	1,658,268	1,652,758	1,800,748	1.09
Net	1,050,643	1,252,171	502,140	0.19
2030XX Camps				
Revenues	1,773,706	1,836,270	1,922,067	1.05
Expenses	1,178,624	1,206,088	1,257,194	1.04
Net	595,082	630,182	664,873	0.35
	0.34	0.34	0.35	
2050XX Devonshire Ctr				
Revenues	1,179,633	1,119,996	1,193,995	1.07
Expenses	1,713,568	1,581,874	1,615,831	1.02
Net	(533,935)	(461,878)	(421,836)	
2051XX Oakton Center				
Revenues	1,005,658	973,520	1,114,081	1.14
Expenses	1,117,862	1,095,276	1,194,842	1.09
Net	(112,204)	(121,756)	(80,761)	
2052XX TLC				
Revenues	1,532,415	1,578,342	1,609,861	1.02
Expenses	1,703,829	1,651,936	1,602,171	0.97
Net	(171,414)	(73,594)	7,690	
	(0.11)	(0.05)	0.00	

205253 SPACE					
Revenues	1,298,476	1,302,000	1,331,645	1.02	
Expenses	938,748	932,965	938,265	1.01	
Net	359,728	369,035	393,380		
2080XX Festivals/Sapecial Events					
Revenues	389,040	383,361	385,644	1.01	
Expenses	526,075	469,649	518,804	1.10	
Net	(137,035)	(86,288)	(133,160)		
2095XX Capital					
Revenues	-	73,952	-		
Expenses	922,000	738,000	778,500		
Net	(922,000)	(664,048)	(778,500)		
Total Fund 20					
Revenues	9,887,839	10,172,370	9,860,181	0.97	
Expenses	9,758,974	9,328,546	9,706,356	1.04	
Net	128,865	843,824	153,825		

Fund Summary:

	Fund 20
Fund Balance as of 04/30/2025:	5,390,286
FY 2026 Estimated Net Results:	843,824
Estimated Fund Balance 04/30/2026:	6,234,110
FY 2027 Budget:	153,825
Estimated Fund Balance 04/30/2027:	6,387,935
0.25 * 9,706,356	2,426,589
Difference	3,961,346

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

			2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 10 - General Revenue							
20-10-10-201-4001	RevCategory: 40 - Taxes	Real Estate Taxes	2,588,911	2,773,605	2,187,968	0.85	0.79
20-10-10-201-4900	RevCategory: 49 - Miscellaneous Revenue	Miscellaneous Revenue	-	-	7,920	-	-
20-10-10-201-4902		Interest Income	120,000	116,339	107,000	0.89	0.92
20-10-10-201-4996		Grants/Donations	-	14,985	-	-	-
	Total Miscellaneous Revenue		120,000	131,324	114,920	0.96	0.88
Total Revenues Administration			2,708,911	2,904,929	2,302,888	0.85	0.79
Expense							
20-10-10-201-5000	ExpCategory: 50 - Salary Expense	S&W Division Heads	214,925	214,925	233,467	1.09	1.09
20-10-10-201-5010		S&W Supervisors	27,974	24,000	33,323	1.19	1.39
	Total S&W		242,899	238,925	266,789	1.10	1.12
20-10-10-201-5115	ExpCategory: 51 - Contracted/Professional Services	C/S IT Expense	400	22	200	0.50	9.10
20-10-10-201-5116		C/S Corporate Allocation	1,000,000	1,000,000	1,100,000	1.10	1.10
20-10-10-201-5120		C/S Subscription & Dues	3,365	3,000	3,540	1.05	1.18
20-10-10-201-5124		C/S Brochure/Other Publication	46,272	46,000	44,016	0.95	0.96
20-10-10-201-5125		C/S Printing & Postage	-	-	-	-	-
20-10-10-201-5128		C/S Social Media Advertising	-	-	10,541	-	-
20-10-10-201-5150		C/S Training Expenses	8,000	8,000	9,600	1.20	1.20
	Total C/S		1,058,037	1,057,022	1,167,897	1.10	1.10
20-10-10-201-5207	ExpCategory: 52 - Utilities Expense	Communications	1,200	1,200	1,200	1.00	1.00
20-10-10-201-5320	ExpCategory: 53 - General Administrative Expense	G&A General Administrative	18,100	18,000	18,800	1.04	1.04
20-10-10-201-5350		G&A Employee Benefits	41,040	40,367	45,912	1.12	1.14
	Total General Admin		59,140	58,367	64,712	1.09	1.11
20-10-10-201-5501	ExpCategory: 55 - Equipment & Repair Expense	E&R Office Equipment	-	252	500	-	1.98
20-10-10-201-5539		E&R Gasoline/Diesel Fuel	4,000	4,000	6,400	1.60	1.60
	Total E&R		4,000	4,252	6,900	1.73	1.62
20-10-10-201-5849	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)	Paying Agent Fees	450	450	450	1.00	1.00
20-10-10-201-5940	ExpCategory: 59 - Principal & Interest	Principal 2011A/2021A ALT BOND	235,000	235,000	240,000	1.02	1.02
20-10-10-201-5941		Interest 2011A/2021A ALT BONDS	57,542	57,542	52,800	0.92	0.92
	Total P & I		292,542	292,542	292,800	1.00	1.00
Total Expenses Admin			1,658,268	1,652,758	1,800,748	1.09	1.09
Net Revenue/Expense Administration:			1,050,643	1,252,171	502,140	0.48	0.40

Camps (20)



Camps (20) Assumptions

Revenues

- Revenue projections reflect continued strong demand across camp programs, with increased enrollment and expanded capacity in high-demand offerings.
- Fee adjustments implemented across most camps contribute to overall revenue growth, while program scheduling and offerings continue to be optimized to maximize participation.

Expenses

- Expenses have increased in response to higher enrollment and expanded program capacity.
- Personnel costs have risen to support competitive wages and adequate staffing levels for safe and effective program delivery.
- Transportation, field trip, and supply expenses have also increased due to rising vendor costs and program enhancements. These increases are necessary to maintain program quality and participant experience.

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

			2025-2026	2025-2026	2026-2027	%Increase	%Increase
			Total Budget	FY26 YE Projections	Admin Review FY2027	Budget/Budget	Projected/Budget
Department: 30 - Camps							
Revenue							
RevCategory: 41 - Registrations							
20-30-27-327-4112	Camp Registrations - Urban Adventures		41,640	46,224	48,440	1.16	1.05
20-30-28-328-4112	Camp Registrations - Camp Skokie - Oakton		259,008	246,497	254,838	0.98	1.03
20-30-30-330-4112	Camp Registrations - Teen Camps		100,800	99,246	105,840	1.05	1.07
20-30-32-332-4112	Camp Registrations - Art Sparks		-	142,718	131,935	-	0.92
20-30-34-334-4112	Camp Registrations - Cultural Arts Minis Camp		147,873	35,013	88,740	0.60	2.53
20-30-35-335-4112	Camp Registrations - Camp Skokie Jr.		93,940	90,720	107,340	1.14	1.18
20-30-36-336-4112	Camp Registrations - Summer's End		56,480	56,653	60,270	1.07	1.06
20-30-37-337-4121	Camp Registrations - Camp Skokie Central		235,968	231,329	244,144	1.03	1.06
20-30-38-338-4112	Camp Registrations - Circus Camp		226,945	231,920	243,185	1.07	1.05
20-30-40-340-4112	Camp Registrations-Summer on Broadway, Rising BTS		267,092	297,295	299,104	1.12	1.01
20-30-42-342-4112	Camp Registrations - Summer's End Jr.		-	-	-	-	-
20-30-43-343-4112	Camp Registrations - Dance Camps		2,560	47,284	54,498	21.29	1.15
20-30-44-344-4112	Camp Registrations - Cooking Adventures		137,140	131,406	121,054	0.88	0.92
20-30-48-348-4112	Camp Registrations - Little Travelers		127,445	128,631	110,280	0.87	0.86
20-30-51-351-4112	Camp Registrations - Devonshire Extended		44,885	48,471	50,400	1.12	1.04
20-30-52-352-4112	Camp Registration		31,930	-	-	-	-
Total Camp Registrations			1,773,706	1,833,408	1,920,067	1.08	1.05
RevCategory: 49 - Miscellaneous Revenue							
20-30-10-301-4930	Camp Service Fee		-	-	-	-	-
20-30-10-301-4999	Transfers in		-	2,863	2,000	-	0.70
20-30-35-335-4900	Miscellaneous Revenue		-	-	-	-	-
Total Misc Revenue Camp			-	2,863	2,000	-	0.70
Total Camp Revenue			1,773,706	1,836,270	1,922,067	-	1.05
Expense							
ExpCategory: 50 - Salary Expense							
20-30-10-301-5039	S&W Leaders		15,000	-	-	-	-
20-30-10-301-5069	S&W Maintenance Allocation		6,000	6,000	8,000	1.33	1.33
20-30-27-327-5010	S&W Supervisors-Urban Adventures		5,000	5,216	5,200	1.04	1.00
20-30-27-327-5039	S&W Leaders		10,080	8,245	9,680	0.96	1.17
20-30-28-328-5010	S&W Supervisors-Camp Skokie Oakton		21,000	26,868	22,500	1.07	0.84
20-30-28-328-5039	S&W Leaders		83,160	81,128	83,664	1.01	1.03
20-30-30-330-5010	S&W Supervisors-Teen Travelers		8,580	9,384	8,970	1.05	0.96
20-30-30-330-5039	S&W Leaders		22,780	18,730	20,880	0.92	1.11
20-30-32-332-5010	S&W Supervisors-Art Sparks		-	23,311	21,566	-	0.93
20-30-32-332-5039	S&W Leaders		-	44,886	43,593	-	0.97
20-30-34-334-5010	S&W Supervisors-Cultural Arts Camp		16,297	1,152	3,360	0.21	2.92
20-30-34-334-5039	S&W Leaders		58,170	1,194	31,800	0.55	26.62
20-30-35-335-5010	S&W Supervisors-Camp Skokie Jr.		12,000	15,135	11,051	0.92	0.73
20-30-35-335-5039	S&W Leaders		38,340	58,180	63,360	1.65	1.09
20-30-36-336-5010	S&W Supervisors-Summer's End		4,500	4,563	2,500	0.56	0.55
20-30-36-336-5039	S&W Leaders		17,280	18,656	19,665	1.14	1.05
20-30-37-337-5010	S&W Supervisors-Camp Skokie Central Park		18,330	16,248	16,364	0.89	1.01
20-30-37-337-5039	S&W Leaders		80,750	73,009	82,170	1.02	1.13
20-30-38-338-5010	S&W Supervisors-Circus Camp		30,677	33,576	32,868	1.07	0.98
20-30-38-338-5039	S&W Leaders		65,520	61,417	69,266	1.06	1.13
20-30-40-340-5010	S&W Supervisors-Summer on Broadway, Rising BTS		95,146	126,168	105,147	1.11	0.83
20-30-40-340-5039	S&W Leaders		80,434	90,160	85,686	1.07	0.95
20-30-42-342-5010	S&W Supervisors		-	-	-	-	-

20-30-42-342-5039	S&W Leaders	-	-	-		
20-30-43-343-5010	S&W Supervisors-Dance Camps	950	3,870	8,749	9.21	2.26
20-30-43-343-5039	S&W Leaders	-	17,141	30,408	-	1.77
20-30-44-344-5010	S&W Supervisors-Cooking Adventures	23,458	22,411	21,328	0.91	0.95
20-30-44-344-5039	S&W Leaders	40,689	36,142	35,157	0.86	0.97
20-30-48-348-5010	S&W Supervisors-Little Travelers	9,547	8,947	8,673	0.91	0.97
20-30-48-348-5039	S&W Leaders	64,935	69,112	61,650	0.95	0.89
20-30-51-351-5010	S&W Supervisors-DCC Extended Camp	5,752	7,424	5,940	1.03	0.80
20-30-51-351-5039	S&W Leaders	30,196	27,938	30,240	1.00	1.08
20-30-52-352-5010	S&W Supervisors	3,658	-	-		
20-30-52-352-5039	S&W Leaders	5,527	-	-		
Total Camp Salary Camp Expense		873,756	916,213	949,434	1.09	1.04
ExpCategory: 51 - Contracted/Professional Services						
20-30-10-301-5127	C/S Marketing Allocation	600	-	-	-	
20-30-27-327-5112	C/S Transportation & Admission	11,920	16,708	15,420	1.29	0.92
20-30-27-327-5142	C/S Facility Rental	-	726	-	-	-
20-30-28-328-5112	C/S Transportation & Admission	29,200	19,729	26,200	0.90	1.33
20-30-28-328-5142	C/S Facility Rental	9,116	9,027	9,113	1.00	1.01
20-30-30-330-5112	C/S Transportation & Admission	33,750	33,981	34,750	1.03	1.02
20-30-30-330-5142	C/S Facility Rental	-	683	1,080	-	1.58
20-30-32-332-5101	C/S Program Services	-	315	1,800	-	5.71
20-30-32-332-5112	C/S Transportation & Admission	-	1,109	-	-	-
20-30-32-332-5142	C/S Facility Rental	-	4,734	4,788	-	1.01
20-30-34-334-5101	C/S Program Services	1,800	-	-	-	-
20-30-34-334-5112	C/S Transportation & Admission	-	1,648	-	-	-
20-30-34-334-5142	C/S Facility Rental	5,508	-	-	-	-
20-30-35-335-5112	C/S Transportation & Admission	7,200	4,469	5,000	0.69	1.12
20-30-35-335-5142	C/S Facility Rental	2,125	5,207	4,500	2.12	0.86
20-30-36-336-5112	C/S Transportation & Admission	18,000	19,303	18,624	1.03	0.96
20-30-36-336-5142	C/S Facility Rental	1,000	1,517	900	0.90	0.59
20-30-37-337-5112	C/S Transportation & Admission	33,000	34,248	31,296	0.95	0.91
20-30-37-337-5142	C/S Facility Rental	8,320	7,668	7,920	0.95	1.03
20-30-38-338-5101	C/S Program Services	2,800	650	3,000	1.07	4.62
20-30-38-338-5112	C/S Transportation & Admission	11,502	10,725	10,855	0.94	1.01
20-30-38-338-5142	C/S Facility Rental	7,357	6,318	7,245	0.98	1.15
20-30-40-340-5101	C/S Program Services	1,800	650	4,000	2.22	6.15
20-30-40-340-5112	C/S Transportation & Admission	5,275	6,351	-	-	-
20-30-40-340-5142	C/S Facility Rental	7,147	5,711	8,060	1.13	1.41
20-30-42-342-5101	C/S Program Services	-	-	-	-	-
20-30-42-342-5112	C/S Transportation & Admission	-	-	-	-	-
20-30-42-342-5142	C/S Facility Rental	-	-	-	-	-
20-30-43-343-5142	C/S Facility Rental	-	405	648	-	1.60
20-30-44-344-5142	C/S Facility Rental	5,670	4,812	6,048	1.07	1.26
20-30-48-348-5112	C/S Transportation & Admission	800	-	-	-	-
20-30-48-348-5142	C/S Facility Rental	7,087	5,846	5,670	0.80	0.97
20-30-52-352-5101	C/S Program Services	1,000	-	-	-	-
20-30-52-352-5112	C/S Transportation & Admission	2,232	-	-	-	#DIV/0!
Total Camp C/S Expenses		214,209	202,539	206,917	0.97	1.02
ExpCategory: 52 - Utilities Expense						
20-30-10-301-5207	Communications	17,400	8,500	24,500	1.41	2.88
ExpCategory: 54 - Supplies Expense						
20-30-10-301-5412	M&S Program Supplies	17,320	18,721	22,300	1.29	1.19
20-30-27-327-5412	M&S Program Supplies	2,250	1,334	1,825	0.81	1.37
20-30-28-328-5412	M&S Program Supplies	7,325	7,182	6,525	0.89	0.91
20-30-30-330-5412	M&S Program Supplies	3,350	3,551	3,800	1.13	1.07
20-30-32-332-5412	M&S Program Supplies	-	246	4,216	-	17.15
20-30-34-334-5412	M&S Program Supplies	3,223	6,505	1,200	0.37	0.18
20-30-35-335-5412	M&S Program Supplies	5,060	8,696	5,000	0.99	0.57
20-30-36-336-5412	M&S Program Supplies	-	172	-	-	-
20-30-37-337-5412	M&S Program Supplies	6,280	6,854	6,190	0.99	0.90

20-30-38-338-5412	M&S Program Supplies	4,288	3,098	4,357	1.02	1.41
20-30-40-340-5412	M&S Program Supplies	10,514	10,273	10,290	0.98	1.00
20-30-42-342-5412	M&S Program Supplies	-	-	-	-	-
20-30-43-343-5412	M&S Program Supplies	1,000	575	1,144	1.14	1.99
20-30-44-344-5412	M&S Program Supplies	9,239	8,800	7,416	0.80	0.84
20-30-48-348-5412	M&S Program Supplies	1,410	1,812	1,587	1.13	0.88
20-30-51-351-5412	M&S Program Supplies	500	534	494	0.99	0.93
20-30-52-352-5412	M&S Program Supplies	1,500	486	-	-	-
Total Camp Supply Expenses		73,259	78,836	76,343	1.04	0.97
Total Camp Expenses:		1,178,624	1,206,088	1,257,194	1.07	1.04
Net Revenues/Expenses Camps		595,082	630,182	664,873	1.12	1.06
		34%	34%	35%		

Devonshire Cultural Center



Devonshire Cultural Center Assumptions

Revenues

- Revenue projections reflect consistent participation across core program areas, including preschool, visual arts, culinary, music, and dance. These programs continue to generate stable revenue and remain central to overall operations.
- Adjustments to theatre programming have been implemented to better align offerings with participation trends and financial performance, allowing for a more balanced and sustainable program mix.

Expenses

- Expenses at Devonshire remain high relative to revenue due to the scope of programming offered and the staffing required to support multiple program areas, including preschool, arts, and theatre. Personnel costs continue to be the primary driver, reflecting the number of staff needed to operate programs and maintain service levels.
- Technical theatre staff have been moved out of administrative expenses and into the Playhouse budget. This allows for a clearer understanding of direct program costs compared to revenue and supports more informed decision-making within the theatre department.
- Efforts are underway to better align expenses with revenue by adjusting staffing, refining program offerings, and improving cost tracking. These efforts are part of a broader initiative to stabilize financial performance and reduce the overall operating deficit.

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

			2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 50 - Devonshire Cultural Center							
Revenue							
RevCategory: 41 - Registrations							
20-50-18-518-4132	Preschool Tuition		337,592	339,477	382,728	1.13	1.13
20-50-18-518-4133	Registrations - Preschool Trips		84	264	270	3.21	1.02
20-50-18-518-4134	Registration Fees - Preschool		8,000	9,350	10,000	1.25	1.07
20-50-18-518-4135	Enrichment Registration		29,330	15,712	21,520	0.73	1.37
20-50-19-440-4115	Program Registrations - Visual Arts		64,347	67,771	68,952	1.07	1.02
20-50-19-440-4126	Registration Parties		5,760	8,500	8,500	1.48	1.00
20-50-19-440-4138	Skokie Art Guild Revenue		5,900	5,405	5,760	0.98	1.07
20-50-19-441-4115	Program Registration - Dance Classes		187,860	161,420	162,822	0.87	1.01
20-50-19-442-4115	Program Registrations - Music Classes		128,584	140,000	152,867	1.19	1.09
20-50-19-449-4115	Program Registrations - Thin Ice Cultural Arts		25,656	15,000	18,547	0.72	1.24
20-50-23-420-4115	Registrations - Children's Classes		35,672	24,744	30,032	0.84	1.21
20-50-23-425-4115	Registrations - Culinary Arts		8,199	9,100	9,979	1.22	1.10
20-50-51-551-4115	Registrations		47,694	36,197	32,328	0.68	0.89
Total DCC Registrations			884,678	832,940	904,305	1.02	1.09
RevCategory: 43 - Rental, Permits, and Fees							
20-50-10-501-4300	Rental Facilities		83,897	81,337	83,658	1.00	1.03
RevCategory: 49 - Miscellaneous Revenue							
20-50-10-501-4425	Ticket/Admissions Special Events		15,250	6,590	11,100	0.73	1.68
20-50-10-501-4900	Miscellaneous Revenue		600	(426)	450	0.75	(1.06)
20-50-10-501-4964	Vending Commissions		1,100	3,112	3,240	2.95	1.04
20-50-10-501-4990	Cash Short		-	(25)	-	-	-
20-50-10-501-4992	Cash Over		-	19	-	-	-
20-50-10-501-4999	Transfers In		-	3,200	3,200	-	1.00
20-50-18-518-4993	Fundraising		425	3,600	4,000	9.41	1.11
20-50-18-518-4999	Transfers In		-	250	500	-	2.00
20-50-19-441-4900	Miscellaneous Revenue		85,700	87,000	90,950	1.06	1.05
20-50-19-441-4999	Transfers In		-	-	-	-	-
20-50-19-449-4425	Ticket Revenue		23,225	30,000	20,163	0.87	0.67
20-50-19-449-4900	Miscellaneous Revenue		1,500	1,500	1,950	1.30	1.30
20-50-51-551-4425	Ticket Revenue Dev. Playhouse		78,558	67,000	65,519	0.83	0.98
20-50-51-551-4900	Miscellaneous Theatre Revenue		4,700	3,900	4,960	1.06	1.27
Total Other Revenue DCC			211,058	205,719	206,032	0.98	1.00
Total Revenue DCC			1,179,633	1,119,996	1,193,995	1.01	1.07
Expense							
ExpCategory: 50 - Salary Expense							
20-50-10-501-5010	S&W Supervisors		245,869	231,087	240,331	0.98	1.04
20-50-10-501-5034	S&W Technical Crew Theater		174,528	147,776	20,464	0.12	0.14
20-50-10-501-5040	S&W Office Staff		97,633	100,000	104,370	1.07	1.04
20-50-10-501-5060	S&W Maintenance Staff		134,416	125,022	131,261	0.98	1.05
20-50-10-501-5069	S&W Maintenance Allocation		13,000	13,000	15,000	1.15	1.15
20-50-18-518-5010	S&W Supervisors		48,282	64,532	67,113	1.39	1.04
20-50-18-518-5020	S&W Instructors		112,575	120,000	149,909	1.33	1.25
20-50-18-518-5039	S&W Leaders		111,342	93,000	118,591	1.07	1.28
20-50-19-440-5020	S&W Instructors Visual Arts		53,806	50,582	50,584	0.94	1.00

20-50-19-441-5020	S&W Instructors Dance Class	118,131	90,000	94,916	0.80	1.05
20-50-19-442-5020	S&W Instructors Music Class	72,883	72,000	76,295	1.05	1.06
20-50-19-449-5010	S&W Supervisors	13,412	15,500	10,693	0.80	0.69
20-50-19-449-5020	S&W Instructors Thin Ice CAHS	3,283	3,300	1,701	0.52	0.52
20-50-19-449-5039	S&W Leaders	2,690	496	25,065	9.32	50.49
20-50-23-420-5020	S&W Instructors Children Class	19,353	17,290	17,441	0.90	1.01
20-50-23-425-5020	S&W Instructors Culinary Arts	1,350	500	660	0.49	1.32
20-50-23-425-5039	S&W Leaders Culinary Arts	367	86	100	0.27	1.16
20-50-51-551-5010	S&W Supervisors	54,388	43,214	35,795	0.66	0.83
20-50-51-551-5039	S&W Leaders	720	500	42,573	59.13	85.15
Total S&W DCC		1,278,028	1,187,885	1,202,861	0.94	1.01

ExpCategory: 51 - Contracted/Professional Services

20-50-10-501-5100	C/S Professional Services	3,200	2,715	3,000	0.94	1.10
20-50-10-501-5115	C/S IT Expense	1,400	2,206	3,700	2.64	1.68
20-50-10-501-5120	C/S Subscriptions & Dues	2,880	638	638	0.22	1.00
20-50-10-501-5125	C/S Printing & Postage	475	200	300	0.63	1.50
20-50-10-501-5127	C/S Marketing Allocation	300	-	-	-	-
20-50-10-501-5130	C/S Uniforms & Safety Shoes	325	300	350	1.08	1.17
20-50-10-501-5141	C/S Equipment Rental	500	-	-	-	-
20-50-10-501-5145	C/S Garbage & Landscape Waste	3,292	3,292	3,292	1.00	1.00
20-50-10-501-5150	C/S Training Expenses	4,970	6,761	5,205	1.05	0.77
20-50-10-501-5184	C/S Entertainment	3,850	3,347	3,300	0.86	0.99
20-50-10-501-5185	C/S Misc. Service Contracts	23,793	16,800	16,938	0.71	1.01
20-50-18-518-5112	C/S Transportation & Admission	90	264	270	3.00	1.02
20-50-18-518-5127	C/S Marketing Allocation	-	-	-	-	-
20-50-18-518-5150	C/S Training Expenses	3,918	3,600	4,760	1.21	1.32
20-50-18-518-5165	JamBerry	1,875	714	-	-	-
20-50-18-518-5184	C/S Entertainment	500	500	400	0.80	0.80
20-50-19-440-5127	C/S Marketing Allocation	-	-	-	-	-
20-50-19-440-5165	C/S Instructors NOP Visual Arts	2,100	2,240	2,520	1.20	1.13
20-50-19-440-5169	C/S Instructors NOP SKA	3,375	3,600	3,600	1.07	1.00
20-50-19-441-5127	C/S Marketing Allocation	-	-	-	-	-
20-50-19-441-5165	C/S Instructors NOP	-	1,000	1,000	-	1.00
20-50-19-442-5127	C/S Marketing Allocation	-	-	-	-	-
20-50-19-442-5165	C/S Instructors NOP	500	-	-	-	-
20-50-19-449-5127	C/S Marketing Allocation	-	-	-	-	-
20-50-23-420-5101	C/S Program Services	300	300	300	1.00	1.00
20-50-23-425-5165	C/S Instructors NOP	2,520	5,233	5,954	2.36	1.14
20-50-51-551-5101	C/S Program Services	15,406	12,000	13,937	0.90	1.16
20-50-51-551-5125	C/S Printing & Postage	-	25	-	-	-
20-50-51-551-5127	C/S Marketing Allocation	-	200	-	-	-
20-50-51-551-5165	C/S Instructors NOP	9,547	7,985	7,283	0.76	0.91
Total C/S DCC		85,116	73,920	76,746	0.90	1.04

ExpCategory: 52 - Utilities Expense

20-50-10-501-5201	Electricity	55,450	55,450	60,232	1.09	1.09
20-50-10-501-5203	Water	4,256	3,383	3,872	0.91	1.14
20-50-10-501-5205	Natural Gas	23,674	21,997	14,050	0.59	0.64
20-50-10-501-5206	Security Alarm Service	5,338	5,587	4,491	0.84	0.80
20-50-10-501-5207	Communication	7,548	8,000	9,060	1.20	1.13
20-50-18-518-5207	Communication	1,250	-	-	-	-
Total Utilities DCC		97,516	94,417	91,705	0.94	0.97

ExpCategory: 53 - General Administrative Expense

20-50-10-501-5320	G&A General Administrative	1,000	250	500	0.50	2.00
20-50-10-501-5350	G&A Employee Benefits	67,848	59,000	68,192	1.01	1.16
Total General Admin DCC		68,848	59,250	68,692	1.00	1.16

ExpCategory: 54 - Supplies Expense

20-50-10-501-5412	M&S Program Supplies	2,100	3,811	4,700	2.24	1.23
-------------------	----------------------	-------	-------	-------	------	------

20-50-10-501-5438	M&S Maintenance Supplies	18,113	16,199	16,536	0.91	1.02
20-50-10-501-5470	M&S Office Supplies	2,243	3,800	4,400	1.96	1.16
20-50-18-518-5412	M&S Program Supplies	7,000	7,500	6,600	0.94	0.88
20-50-18-518-5460	M&S Food Preschool	9,870	9,400	10,206	1.03	1.09
20-50-19-440-5412	M&S Program Supplies Visual Arts	4,250	3,152	3,152	0.74	1.00
20-50-19-440-5418	M&S Program Supplies SAG	300	225	225	0.75	1.00
20-50-19-441-5412	M&S Program Supplies Dance Class	67,167	61,000	67,100	1.00	1.10
20-50-19-442-5412	M&S Program Supplies Music Class	3,388	1,705	2,028	0.60	1.19
20-50-19-449-5412	M&S Program Supplies Thin Ice CAHS	4,400	3,000	2,550	0.58	0.85
20-50-23-420-5412	M&S Program Supplies	2,250	1,300	1,300	0.58	1.00
20-50-23-425-5412	M&S Program Supplies Culinary Arts	1,760	1,000	1,000	0.57	1.00
20-50-51-551-5412	M&S Program Supplies	8,200	7,944	6,850	0.84	0.86
Total DCC M&S		131,041	120,036	126,647	0.97	1.06
ExpCategory: 55 - Equipment & Repair Expense						-
20-50-10-501-5500	E&R Copier Equipment	10,440	11,618	13,440	1.29	1.16
20-50-10-501-5501	E&R Office Equipment	1,109	1,000	1,000	0.90	1.00
20-50-10-501-5555	E&R Repair & Replacement	29,320	22,000	25,850	0.88	1.18
Total DCC E&R		40,869	34,618	40,290	0.99	1.16
ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						-
20-50-19-449-5807	Royalties	2,800	3,013	2,056	0.73	0.68
20-50-51-551-5807	Royalties	9,350	8,734	6,834	0.73	0.78
Total DCC Misc Admin.		12,150	11,747	8,890	0.73	0.76
Total DCC Expenses;		1,713,568	1,581,874	1,615,831	0.94	1.02
Net Revenue/Expenses DCC		(533,935)	(461,878)	(421,837)	0.79	0.91

Oakton Community Center



Oakton Community Center Assumptions

Revenues

- Revenue projections reflect continued strength across core program areas, including Active Adults, general programming, and Exploritorium admissions. Increased participation in classes and programs, along with steady demand for rentals and birthday parties, contributes to overall revenue growth.
- Exploritorium usage and party bookings remain a key driver, with demand continuing to exceed prior year levels.

Expenses

- Personnel costs have increased to support program delivery, facility operations, and expanded service levels.
- Program-related expenses have risen in alignment with higher participation levels, particularly in areas requiring staffing support such as Exploritorium operations and rentals.
- Operational costs, including supplies, utilities, and general maintenance, remain consistent with current service levels, with modest increases to support ongoing facility needs and program quality.

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

			2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 51 - Oakton Community Center							
Revenue							
RevCategory: 41 - Registrations							
20-51-16-172-4172	Oakton Senior Club		3,451	3,570	3,661	1.06	1.03
20-51-16-174-4174	Senior Exercise		47,446	52,000	58,925	1.24	1.13
20-51-16-223-4112	Registrations		104,444	113,000	117,481	1.12	1.04
20-51-24-224-4112	Class Registrations		233,247	201,000	238,849	1.02	1.19
20-51-57-225-4126	Registration Parties		190,160	207,000	236,450	1.24	1.14
20-51-57-226-4127	Special Events		24,250	24,000	24,250	1.00	1.01
Total OCC Registrations			602,998	600,570	679,616	1.13	1.13
RevCategory: 43 - Rental, Permits, and Fees							
20-51-10-510-4300	Rental of Facilities		93,100	90,000	94,320	1.01	1.05
RevCategory: 49 - Miscellaneous Revenue							
20-51-10-510-4900	Miscellaneous Revenue		-	-	-		-
20-51-10-510-4964	Vending Commissions		1,080	2,000	2,250	2.08	1.13
20-51-10-510-4990	Cash Short		-	-	-		
20-51-10-510-4999	Transfers In		1,000	500	1,000	1.00	2.00
20-51-16-223-4999	Transfers In		7,500	7,500	7,500	1.00	1.00
20-51-24-224-4999	OCC Class Sponsorships		1,000	300	500	0.50	1.67
20-51-57-157-4901	Resale Items		1,890	1,900	2,205	1.17	1.16
20-51-57-226-4999	Transfers In		4,250	4,250	4,250	1.00	1.00
20-51-57-227-4440	Daily Admissions		279,250	253,000	308,850	1.11	1.22
20-51-57-227-4445	Season Passes		13,590	13,500	13,590	1.00	1.01
Total OCC Misc Revenue			309,560	282,950	340,145	1.10	1.20
Total Revenues OCC			1,005,658	973,520	1,114,081	1.11	1.14
Expense							
ExpCategory: 50 - Salary Expense							
20-51-10-510-5010	S&W Supervisors		88,322	88,322	91,855	1.04	1.04
20-51-10-510-5040	S&W Office Staff		90,917	89,579	94,973	1.04	1.06
20-51-10-510-5060	S&W Maintenance Staff		131,139	121,633	124,894	0.95	1.03
20-51-10-510-5069	S&W Maintenance Allocation		10,000	10,000	16,000	1.60	1.60
20-51-16-174-5020	S&W Senior Exercise Instructor		19,421	23,000	24,166	1.24	1.05
20-51-16-223-5010	S&W Supervisors		58,358	53,358	60,693	1.04	1.14
20-51-16-223-5020	S&W Instructors		11,332	11,500	13,202	1.17	1.15
20-51-24-224-5010	S&W Supervisors		58,240	58,000	58,240	1.00	1.04
20-51-24-224-5020	S&W Instructors		26,100	25,000	28,200	1.08	1.13
20-51-57-157-5010	S&W Supervisors		61,305	61,305	63,757	1.04	1.04
20-51-57-157-5039	S&W Leaders		35,169	35,000	38,162	1.09	1.09
20-51-57-157-5045	S&W Admissions Control Staff		51,378	51,000	52,889	1.03	1.04
20-51-57-226-5045	S&W Special Event Staff		2,120	13,000	14,580	6.88	1.12
Total OCC S&W			643,801	638,698	681,612	1.06	1.07
ExpCategory: 51 - Contracted/Professional Services							
20-51-10-510-5100	C/S Professional Services		5,390	5,300	4,660	0.86	0.88
20-51-10-510-5115	C/S IT Expense		1,300	5,000	3,200	2.46	0.64
20-51-10-510-5120	C/S Subscriptions & Dues		1,666	1,200	1,720	1.03	1.43
20-51-10-510-5125	C/S Printing & Postage		225	200	200	0.89	1.00
20-51-10-510-5130	C/S Uniforms/Safety Shoes		1,800	2,100	2,200	1.22	1.05
20-51-10-510-5145	C/S Garbage & Landscape Waste		5,400	5,400	5,400	1.00	1.00

20-51-10-510-5150	C/S Training Expense	5,400	3,000	4,001	0.74	1.33
20-51-10-510-5185	C/S Misc Service Contracts	10,150	8,000	10,500	1.03	1.31
20-51-16-116-5127	C/S Marketing Allocation	-	-	-		
20-51-16-223-5112	C/S Transportation & Admission	57,210	60,000	62,475	1.09	1.04
20-51-16-223-5127	C/S Marketing Allocation	-	420	500	-	1.19
20-51-16-223-5142	C/S Facility Rental	-	160	-		-
20-51-16-223-5165	C/S Instructors NOP	1,840	2,800	2,872	1.56	1.03
20-51-24-224-5112	C/S Transportation & Admission	22,100	22,100	25,350	1.15	1.15
20-51-24-224-5127	C/S Marketing Allocation	100	100	250	2.50	2.50
20-51-24-224-5165	C/S Instructors NOP	123,141	93,000	107,101	0.87	1.15
20-51-57-157-5115	C/S IT Expense	-	350	-		-
20-51-57-157-5127	C/S Marketing Allocation	750	750	1,000	1.33	1.33
20-51-57-157-5130	C/S Uniforms/Safety Shoes	2,200	2,200	2,400	1.09	1.09
20-51-57-157-5184	C/S Enrichment	1,800	3,000	4,020	2.23	1.34
20-51-57-226-5184	C/S Entertainment	-	-	-		-
Total OCC C/S		240,472	215,080	237,849	0.99	1.11
ExpCategory: 52 - Utilities Expense						
20-51-10-510-5201	Electricity	36,267	36,267	41,860	1.15	1.15
20-51-10-510-5203	Water	3,618	3,659	4,083	1.13	1.12
20-51-10-510-5205	Natural Gas	12,656	8,770	6,978	0.55	0.80
20-51-10-510-5206	Security Alarm Service	8,340	8,340	9,610	1.15	1.15
20-51-10-510-5207	Communication	9,144	8,092	8,124	0.89	1.00
20-51-16-223-5207	Communications	600	350	600	1.00	1.71
20-51-57-157-5207	Communication	300	350	600	2.00	1.71
Total OCC Utilities		70,925	65,828	71,855	1.01	1.09
ExpCategory: 53 - General Administrative Expense						
20-51-10-510-5320	G&A General Administrative	800	878	850	1.06	0.97
20-51-10-510-5350	G&A Employee Benefits	53,504	67,462	81,340	1.52	1.21
Total OCC G&A		54,304	68,340	82,190	1.51	1.20
ExpCategory: 54 - Supplies Expense						
20-51-10-510-5412	M&S Program Supplies	-	20	-	-	-
20-51-10-510-5438	M&S Maintenance Supplies	7,200	7,200	7,200	1.00	1.00
20-51-10-510-5470	M&S Office Supplies	1,320	1,320	1,500	1.14	1.14
20-51-16-172-5472	M&S Program Supplies - Oakton Senior	280	500	840	3.00	1.68
20-51-16-174-5412	M&S Program Supplies - Senior Exercise	-	42	-	-	-
20-51-16-174-5474	M&S Program Supplies - Senior Exercise	500	500	750	1.50	1.50
20-51-16-223-5412	M&S Program Supplies	16,380	17,000	18,516	1.13	1.09
20-51-24-224-5412	M&S Program Supplies	2,640	1,800	2,340	0.89	1.30
20-51-57-157-5470	M&S Office Supplies	2,000	2,000	2,400	1.20	1.20
20-51-57-157-5490	M&S Resale Items	1,000	1,000	2,000	2.00	2.00
20-51-57-225-5442	M&S Program Supplies B-Day Party	500	500	500	1.00	1.00
20-51-57-226-5412	M&S Program Supplies	-	569	-	-	-
20-51-57-226-5441	M&S Program Supplies Educational	6,800	6,800	6,600	0.97	0.97
20-51-57-226-5443	M&S Program Supplies Special Events	22,100	21,000	21,950	0.99	1.05
Total OCC M&S		60,720	60,251	64,596	1.06	1.07
ExpCategory: 55 - Equipment & Repair Expense						
20-51-10-510-5500	E&R Copier Equipment	9,540	12,679	11,640	1.22	0.92
20-51-10-510-5555	E&R Repairs & Replacements	23,700	20,000	22,400	0.95	1.12
20-51-57-157-5555	E&R Repairs & Replacement	14,400	14,400	22,700	1.58	1.58
Total OCC E&R		47,640	47,079	56,740	1.19	1.21
Total Expenses OCC		1,117,862	1,095,276	1,194,842	1.07	1.09
Net Revenue/Expense OCC		(112,204)	(121,756)	(80,761)	0.72	0.66

TLC



Tot Learning Center Assumptions

Revenues

- A 3% annual tuition increase has been implemented, along with a slight rise in classroom enrollment, contributing to projected revenue growth.
- Tot Learning Center, for the second year, successfully applied for and was awarded the Action for Children Smart Start Workforce Grant (SSWG), securing \$146,000 to be received in three installments. Additionally, classroom supplies (\$7,000) will be provided through the Illinois Network of Child Care Resource & Referral Agencies (INCCRRA) Quality Improvement (QI) grant program.

Expenses

- Staffing structure adjustments have been implemented to improve overall financial performance. Front desk support positions have been adjusted to reduce operating costs and better align staffing with program needs, with the goal of positioning TLC to generate revenue.

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

Department: 52 - Child Care Services TLC

2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
---------------------------	----------------------------------	-------------------------------------	----------------------------	-------------------------------

Revenue

RevCategory: 41 - Registrations

20-52-47-247-4103	Registration Fee	8,000	7,000	8,000	1.00	1.14
20-52-47-247-4110	Misc. Registration Fees	-	14,000	14,400	-	1.03
20-52-47-247-4153	Children's Trips	5,220	3,860	3,900	0.75	1.01
20-52-47-247-4154	Tuition	1,450,784	1,403,452	1,430,561	0.99	1.02
20-52-47-247-4155	Enrichment Programs	-	30	-	-	-
Total Registrations TLC		1,464,004	1,428,342	1,456,861	1.00	1.02

RevCategory: 43 - Rental, Permits, and Fees

20-52-10-520-4300	Rental of Facilities	760	-	-	-	-
-------------------	----------------------	-----	---	---	---	---

RevCategory: 49 - Miscellaneous Revenue

20-52-10-520-4900	Miscellaneous Revenue	1	-	-	-	-
20-52-10-520-4964	Vending Commissions	450	-	-	-	-
20-52-47-247-4996	Grants and Donations PAC	67,200	150,000	153,000	2.28	1.02
Total Misc. Revenues TLC		67,651	150,000	153,000	2.26	1.02

Total Revenues TLC

1,532,415	1,578,342	1,609,861	1.05	1.02
------------------	------------------	------------------	-------------	-------------

Expense

ExpCategory: 50 - Salary Expense

20-52-10-520-5010	S&W Supervisors	101,319	98,924	105,378	1.04	1.07
20-52-10-520-5040	S&W Office Staff	97,362	97,291	1,036	0.01	0.01
20-52-10-520-5060	S&W Maintenance Staff	69,309	69,800	72,084	1.04	1.03
20-52-10-520-5069	S&W Maintenance Allocation	15,000	15,000	11,000	0.73	0.73
20-52-47-247-5098	S&W Aides TLC	660,150	317,558	546,932	0.83	1.72
20-52-47-247-5099	S&W Teachers TLC	343,884	656,768	457,329	1.33	0.70
Total S&W TLC		1,287,024	1,255,341	1,193,759	0.93	0.95

ExpCategory: 51 - Contracted/Professional Services

20-52-10-520-5115	C/S IT Expense	800	1,577	1,800	2.25	1.14
20-52-10-520-5120	C/S Subscriptions & Dues	2,908	2,908	2,908	1.00	1.00
20-52-10-520-5125	C/S Printing & Postage	150	-	-	-	-
20-52-10-520-5127	C/S Marketing Allocation	200	-	250	1.25	-
20-52-10-520-5145	C/S Garbage & Landscape Waste	1,400	1,400	1,400	1.00	1.00
20-52-10-520-5150	C/S Training Expense	3,250	900	3,000	0.92	3.33
20-52-10-520-5185	C/S Misc. Service Contracts	3,820	3,000	3,820	1.00	1.27
20-52-47-247-5112	C/S Transportation & Admission	2,100	2,864	2,912	1.39	1.02
20-52-47-247-5166	C/S Instructors NOP Child Class	-	-	-	-	-
20-52-47-247-5167	C/S Instructors NOP Enrichment Program	8,940	4,000	3,200	0.36	0.80
Total C/S TLC		23,568	16,649	19,290	0.82	1.16

ExpCategory: 52 - Utilities Expense

20-52-10-520-5201	Electricity	12,797	12,797	12,971	1.01	1.01
20-52-10-520-5203	Water	7,448	7,245	8,096	1.09	1.12
20-52-10-520-5205	Natural Gas	9,115	7,998	4,547	0.50	0.57
20-52-10-520-5206	Security Alarm Service	3,652	3,505	4,327	1.18	1.23
20-52-10-520-5207	Communication	5,232	7,260	7,260	1.39	1.00
Total Utilities TLC		38,244	38,805	37,201	0.97	0.96

ExpCategory: 53 - General Administrative Expense

20-52-10-520-5320	G&A General Administrative	250	250	250	1.00	1.00
20-52-10-520-5350	G&A Employee Benefits	251,000	245,000	249,764	1.00	1.02
Total G&A TLC		251,250	245,250	250,014	1.00	1.02

ExpCategory: 54 - Supplies Expense

20-52-10-520-5412	M&S Program Supplies TLC	-	-	-	-	-
20-52-10-520-5438	M&S Maintenance Supplies	12,210	12,000	12,210	1.00	1.02
20-52-10-520-5470	M&S Office Supplies	650	-	-	-	-
20-52-47-247-5412	M&S Program Supplies TLC	7,075	6,600	7,075	1.00	1.07
20-52-47-247-5422	M&S Program Supplies PAC	400	200	200	0.50	1.00
20-52-47-247-5459	M&S Program Supplies Enrichment	-	73	-	-	-
20-52-47-247-5460	Food TLC	68,724	70,000	72,468	1.05	1.04
Total M&S TLC		89,059	88,873	91,953	1.03	1.03

ExpCategory: 55 - Equipment & Repair Expense

20-52-10-520-5500	E&R Copier Equipment	3,684	5,017	4,704	1.28	0.94
20-52-10-520-5555	E&R Repairs & Replacement	11,000	2,000	5,250	0.48	2.63
Total E&R TLC		14,684	7,017	9,954	0.68	1.42

Total Expenses TLC	1,703,829	1,651,936	1,602,171	0.94	0.97
---------------------------	------------------	------------------	------------------	-------------	-------------

Net Revenues/Expenses TLC	(171,414)	(73,594)	7,690	(0.04)	(0.10)
----------------------------------	------------------	-----------------	--------------	---------------	---------------



SPACE

SPACE Assumptions

Revenues

- Revenue is projected to increase due to higher enrollment across multiple school sites. Demand for the program remains strong, contributing to sustained participation growth. Additionally, the fee increase implemented in FY 2025/26 continues to support revenue stabilization, as fees are adjusted on a biennial schedule.

Expenses

- Overall expenses are expected to remain stable. Personnel costs have increased modestly to support a 4% salary adjustment, expanded staff training, and employee incentive initiatives aimed at retention and program quality. These increases are partially offset by a reduction in supply costs following the elimination of the snack program.

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

4/1/2026

			2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 53 - General SPACE							
Revenue							
	RevCategory: 41 - Registrations						
20-53-46-246-4101	Fairview		120,870	120,000	124,632	1.03	1.04
20-53-46-246-4102	Edison		137,304	133,000	134,532	0.98	1.01
20-53-46-246-4103	Registration/ReRegistration		19,110	19,500	20,125	1.05	1.03
20-53-46-246-4104	Middleton		238,140	239,000	240,525	1.01	1.01
20-53-46-246-4105	Madison		149,103	150,000	151,533	1.02	1.01
20-53-46-246-4106	East Prairie		101,187	105,500	110,070	1.09	1.04
20-53-46-246-4110	Misc.Registration Fees		2,800	2,800	2,800	1.00	1.00
20-53-46-246-4111	Elizabeth Meyer School		165,690	166,000	166,617	1.01	1.00
20-53-46-246-4166	Highland School		137,826	150,000	155,511	1.13	1.04
20-53-46-246-4167	Devonshire School		129,906	118,000	123,948	0.95	1.05
20-53-46-246-4168	Jane Stenson School		95,040	96,700	98,352	1.03	1.02
Total Registrations SPACE			1,296,976	1,300,500	1,328,645	1.02	1.02
	RevCategory: 49 - Miscellaneous Revenue					-	-
20-53-46-246-4900	Misc Revenue		-	-	1,500	-	-
20-53-46-246-4999	Transfers In		1,500	1,500	1,500	1.00	1.00
Total Misc. Revenue SPACE			1,500	1,500	3,000	2.00	2.00
Total Revenues SPACE			1,298,476	1,302,000	1,331,645	1.03	1.02
Expense							
	ExpCategory: 50 - Salary Expense						
20-53-46-246-5010	S&W Supervisors		413,034	413,000	438,229	1.06	1.06
20-53-46-246-5039	S&W Leaders		433,139	430,000	428,269	0.99	1.00
20-53-46-246-5069	S&W Maintenance Allocation		1,000	500	1,000	1.00	2.00
Total S&W SPACE			847,173	843,500	867,498	1.02	1.03
	ExpCategory: 51 - Contracted/Professional Services						
20-53-46-246-5112	C/S Transportation & Admission		100	100	100	1.00	1.00
20-53-46-246-5120	C/S Subscription & Dues		395	395	395	1.00	1.00
20-53-46-246-5127	C/S Marketing Allocation		300	200	300	1.00	1.50
20-53-46-246-5150	C/S Training Expense		2,450	2,400	800	0.33	0.33
Total C/S SPACE			3,245	3,095	1,595	0.49	0.52
	ExpCategory: 52 - Utilities Expense						
20-53-46-246-5207	Communications		6,600	6,305	6,600	1.00	1.05
	ExpCategory: 53 - General Administrative Expense						
20-53-46-246-5350	G&A Employee Benefits		21,060	19,395	23,472	1.11	1.21
	ExpCategory: 54 - Supplies Expense						
20-53-46-246-5412	M&S Program Supplies		60,670	60,670	39,100	0.64	0.64
Total Expenses SPACE			938,748	932,965	938,265	1.00	1.01
Net Revenues/Expenses SPACE			359,728	369,035	393,380	1.09	1.07

Festivals/ Special Events



Recreation Fund (20)

Special Events (2080)

- Festival of Cultures (Free)
- 4th of July Fireworks (Free)
- Backlot Bash (Free)
- Backlot Dash
- Scream Scene
- Spring Greening (Free)
- Drive-In Movies
- Movies in the Parks (Free)
- Sunday Concerts (Free)
- Skokie Pride (Free)
- Juneteenth (Free)
- Hot Dogs in the Park (Free)
- National Night Out (Free)

Festivals/Special Events Assumptions

Revenues

- This budget reflects the consolidation of all special events into a single fund, providing a more comprehensive view of overall performance.
- The Special Events budget includes a variety of free community events, with revenue generated through sponsorships, vendor participation, and limited on-site sales. Staff continue to pursue grant opportunities, including support from the Illinois Arts Council (\$18,550 for 2025)
- Revenue-generating events, including Scream Scene and the 5K, contribute positively to overall financial performance.

Expenses

- Operating costs for community events continue to exceed generated revenue due to the scale and complexity of event execution. Efforts are made to maximize revenue opportunities while carefully managing expenses.
- Costs, including entertainment, safety, and equipment rentals, remain elevated. While staff actively evaluate cost-saving measures, reducing expenses further without impacting event quality and community experience remains a challenge.

SKOKIE PARK DISTRICT
FY 2026-2027 Budgets
Analysis of Fund 20 Department 80
Festivals and Special Events

	Festival of Cultures			July 4th			Backlot Bash		
	FY 2026	FY 2026	TY 2027	FY 2026	FY 2026	TY 2027	FY 2026	FY 2026	FY 2027
	Budget	Projected	Budget	Budget	Projected	Budget	Budget	Projected	Budget
		208052			208055			208059	
Revenues:									
Registrations:	31,100	13,020	14,375	22,150	1,000	2,000	82,300	86,092	86,800
Grants	7,000	18,550	14,550	-	21,750	21,750			
Transfers	26,000	27,235	28,000	1,500	2,700	2,000	38,000	38,000	38,000
Misc./Other	-	-	-	-	2	-	78,800	81,469	83,300
Total Revenues	64,100	58,805	56,925	23,650	25,452	25,750	199,100	205,561	208,100
Expenses:									
Salary & Wages	12,000	12,000	12,500	7,000	7,000	6,000	13,000	11,000	9,500
Contractual Services	31,650	30,380	33,100	47,800	40,145	41,700	141,730	109,190	120,200
Supplies	39,750	42,360	44,200	12,900	18,554	19,050	94,900	98,872	95,350
July 4th Contribution				13,000	13,000	13,000			
Total Expenses	83,400	84,740	89,800	80,700	78,699	79,750	249,630	219,062	225,050
Net Revenue/Expenses	(19,300)	(25,935)	(32,875)	(57,050)	(53,247)	(54,000)	(50,530)	(13,501)	(16,950)

	Scream Scene			Other Special Events			Total Festivals/Special Events		
	FY 2026	FY 2026	TY 2027	FY 2026	FY 2026	TY 2027	FY 2026	FY 2026	TY 2027
	Budget	Projected	Budget	Budget	Projected	Budget	Budget	Projected	Budget
		208050	207						
Revenues:									
Registrations:									
Grants									
Transfers									
Misc./Other									
Total Revenues	74,475	62,291	62,150	18,415	19,331	21,769	228,440	181,734	187,094
Expenses:									
Salary & Wages	500	200	200	8,800	11,720	10,750	7,000	40,300	36,300
Contractual Services	-	-	0	-	-	-	74,800	79,855	78,950
Supplies	74,975	62,491	62,350	27,215	31,051	32,519	78,800	81,471	83,300
July 4th Contribution							389,040	383,360	385,644
Total Expenses	19,017	20,000	19,385	4,000	5,000	4,000	55,017	55,000	51,385
Net Revenue/Expenses	8,440	4,665	5,390	32,800	25,385	33,794	262,420	209,765	234,184
	22,886	19,000	22,350	25,202	13,098	39,285	195,638	191,884	220,235
	50,343	43,665	47,125	62,002	43,483	77,079	13,000	13,000	13,000
	526,075	469,649	518,804	526,075	469,649	518,804	526,075	469,649	518,804
	24,632	18,826	15,225	(34,787)	(12,432)	(44,560)	(137,035)	(86,289)	(133,160)

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

		2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 80 - Events						
Revenue						
RevCategory: 41 - Registrations						
20-80-50-207-4115	Registrations - Scream Scene	74,475	62,291	62,150	0.83	1.00
20-80-50-208-4115	Registrations - Spring Greening	800	-	-	-	-
20-80-50-210-4115	Registrations Movies All	1,050	1,278	2,329	2.22	1.82
20-80-50-214-4115	Registrations - R&R 5K	16,125	17,343	19,000	1.18	1.10
20-80-50-215-4115	Registrations- PRIDE	-	261	-	-	-
20-80-50-447-4115	Registrations-Concerts in Park	440	450	440	1.00	0.98
20-80-52-252-4115	Registrations	31,100	13,020	14,375	0.46	1.10
20-80-55-255-4115	Registrations	22,150	1,000	2,000	0.09	2.00
20-80-59-259-4115	Registrations	82,300	86,092	86,800	1.05	1.01
Total Registrations Special Events		228,440	181,734	187,094	0.82	1.03
RevCategory: 49 - Miscellaneous Revenue						
20-80-10-213-4999	Transfers In	1,000	-	-	-	-
20-80-50-207-4999	Transfers In - Scream Scene	500	200	200	0.40	1.00
20-80-50-208-4999	Transfers	-	-	500	-	-
20-80-50-210-4999	Transfers	2,400	2,000	2,000	0.83	1.00
20-80-50-214-4999	Miscellaneous Revenue Transfers 5K	2,000	2,000	2,000	1.00	1.00
20-80-50-215-4999	Transfers	2,500	2,000	2,500	1.00	1.25
20-80-50-447-4999	Transfers In	900	3,970	2,000	2.22	0.50
20-80-52-252-4996	Grants/Donations FOC	7,000	18,550	14,550	2.08	0.78
20-80-52-252-4999	Transfers In	26,000	27,235	28,000	1.08	1.03
20-80-55-255-4900	Miscellaneous Revenue	-	2	-	-	-
20-80-55-255-4996	Grants/Donations 4th	-	21,750	21,750	-	1.00
20-80-55-255-4999	Transfers In	1,500	2,700	2,000	1.33	0.74
20-80-59-259-4995	Misc.Rev.Raffle/Canisters	10,800	11,191	11,300	1.05	1.01
20-80-59-259-4997	BLB Beverages	68,000	70,278	72,000	1.06	1.02
20-80-59-259-4999	Transfers In	38,000	38,000	38,000	1.00	1.00
20-80-66-266-4999	Transfers In	-	1,750	1,750	-	1.00
Total Misc. Revenue Special Events:		160,600	201,626	198,550	1.24	0.98
Total Revenues Special Events		389,040	383,361	385,644	0.99	1.01
Expense Special Events						
ExpCategory: 50 - Salary Expense						
20-80-10-213-5069	Maintenance Allocation Park Special Events	-	-	4,000	-	-
20-80-50-207-5039	S&W Program Leaders	17,017	18,000	17,385	1.02	0.97
20-80-50-207-5069	S&W Maintenance Allocation	2,000	2,000	2,000	1.00	1.00
20-80-50-213-5069	S&W Maintenance Allocation	4,000	4,000	-	-	-
20-80-50-214-5069	Maintenance Allocation	-	1,000	-	-	-
20-80-52-252-5039	S&W Leaders	-	-	-	-	-
20-80-52-252-5069	S&W Maintenance Allocation	12,000	12,000	12,500	1.04	1.04
20-80-55-255-5069	S&W Maintenance Allocation	7,000	7,000	6,000	0.86	0.86
20-80-59-259-5039	S&W Leaders	-	-	-	-	-
20-80-59-259-5069	S&W Maintenance Allocation	13,000	11,000	9,500	0.73	0.86
Total S&W Special Events		55,017	55,000	51,385	0.93	0.93
ExpCategory: 51 - Contracted/Professional Services						
20-80-50-207-5127	C/S Marketing Allocation	200	35	450	2.25	12.86
20-80-50-207-5145	C/S Garbage & Landscape Waste	500	500	500	1.00	1.00
20-80-50-207-5157	C/S Security Guards	2,240	1,630	1,440	0.64	0.88
20-80-50-207-5165	C/S Instructors NOP	5,500	2,500	3,000	0.55	1.20

20-80-50-208-5127	C/S Marketing Allocation	200	235	230	1.15	0.98
20-80-50-210-5184	C/S Entertainment	5,700	4,775	5,275	0.93	1.10
20-80-50-214-5101	C/S Program Services	1,900	2,007	2,100	1.11	1.05
20-80-50-214-5157	C/S Security	7,000	6,789	6,789	0.97	1.00
20-80-50-215-5157	C/S Security	500	-	500	1.00	-
20-80-50-215-5184	C/S Entertainment Pride Event	8,500	1,050	8,500	1.00	8.10
20-80-50-269-5184	C/S Entertainment	-	1,400	-	-	-
20-80-50-447-5184	C/S Entertainment	9,000	9,129	10,400	1.16	1.14
20-80-52-252-5125	C/S Printing & Postage	500	-	-	-	-
20-80-52-252-5127	C/S Marketing Allocation	5,000	6,630	6,500	1.30	0.98
20-80-52-252-5157	C/S Security	7,600	6,897	7,250	0.95	1.05
20-80-52-252-5184	C/S Entertainment	18,550	16,853	19,350	1.04	1.15
20-80-55-255-5127	C/S Marketing Allocation	200	355	700	3.50	1.97
20-80-55-255-5145	C/S Garbage & Landscape Waste	1,100	-	-	-	-
20-80-55-255-5184	C/S Entertainment	46,500	39,790	41,000	0.88	1.03
20-80-59-259-5102	C/S O/S Maintenance	27,980	24,000	22,000	0.79	0.92
20-80-59-259-5127	C/S Marketing Allocation	3,200	4,399	4,385	1.37	1.00
20-80-59-259-5157	C/S Security	12,500	13,490	13,490	1.08	1.00
20-80-59-259-5184	C/S Entertainment	98,050	67,301	80,325	0.82	1.19
Total C/S Special Events		262,420	209,765	234,184	0.89	1.12
20-80-54-254-5203	ExpCategory: 52 - Utilities Expense Water	-	-	-	-	-
20-80-10-213-5412	ExpCategory: 54 - Supplies Expense M&S Program Supplies	-	100	-	-	-
20-80-50-207-5412	M&S Program Supplies	22,886	19,000	22,350	0.98	1.18
20-80-50-208-5412	M&S Program Supply	1,986	-	5,170	2.60	-
20-80-50-210-5412	M&S Program Supplies	101	36	600	5.94	16.72
20-80-50-211-5412	M&S Program Supplies	-	-	3,000	-	-
20-80-50-214-5412	M&S Program Supplies	6,425	6,305	6,425	1.00	1.02
20-80-50-215-5412	M&S Program Supplies PRIDE	16,500	657	15,850	0.96	24.14
20-80-50-447-5412	M&S Program Supplies	190	197	240	1.26	1.22
20-80-52-252-5412	M&S Program Supplies	39,750	42,360	44,200	1.11	1.04
20-80-55-255-5412	M&S Program Supplies	12,900	18,554	19,050	1.48	1.03
20-80-59-259-5412	M&S Program Supplies	94,900	98,872	95,350	1.00	0.96
20-80-66-266-5412	M&S Supplies - Hot Dogs in the Park	-	5,802	6,000	-	1.03
20-80-67-267-5412	M&S Program Supplies	-	-	2,000	-	-
Total M&S Special Events		195,638	191,884	220,235	1.13	1.15
20-80-55-255-5817	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety) Parade Donations	13,000	13,000	13,000	1.00	1.00
Total Expenses Special Events		526,075	469,649	518,804	0.99	1.10
Net Revenues/Expenses Special Events		(137,035)	(86,289)	(133,160)	0.97	1.54

Revenue Facilities



Revenue Facilities Assumptions

- Overall fund 40 revenues continue to increase due to growth in all areas specifically at Sports Park, Camps, and Athletics.
- \$688,000 is allocated from fund 10 to fund 40; last fiscal year only \$625,000 was allocated.

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 40
Revenue Facilities Fund

4/2/2026

Fund/Ctr/Activity	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget	
401010 General				
Revenues	48,100	46,671	42,935	0.92
Expenses	767,298	768,000	843,661	1.10
Net	(719,198)	(721,329)	(800,726)	
4016XX SSP east				
Revenues	28,125	52,000	51,344	0.99
Expenses	23,255	7,220	21,565	2.99
Net	4,870	44,780	29,779	
4017XX DRC				
Revenues	69,820	75,963	82,600	1.09
Expenses	60,700	54,581	54,060	0.99
Net	9,120	21,382	28,540	
4018XX SSP				
Revenues	1,859,905	1,590,699	1,791,588	1.13
Expenses	1,327,689	1,253,993	1,406,895	1.12
Net	532,216	336,706	384,693	
4019XX WLC/Fitness First				
Revenues	1,585,170	1,582,399	1,644,193	1.04
Expenses	1,729,744	1,736,248	1,841,818	1.06
Net	(144,574)	(153,849)	(197,625)	
4020XX Skatium				
Revenues	1,350,545	1,342,614	1,370,570	1.02
Expenses	1,281,770	1,309,538	1,367,106	1.04
Net	68,775	33,076	3,464	

4022XX WPCC				
Revenues	305,725	306,352	304,783	0.99
Expenses	250,405	239,999	276,477	1.15
Net	55,320	66,353	28,306	
4024XX DAC				
Revenues	232,010	240,071	244,330	1.02
Expenses	229,665	242,959	245,105	1.01
Net	2,345	(2,888)	(775)	
4025XX Swim lessons				
Revenues	111,320	86,933	104,468	1.20
Expenses	73,654	72,744	68,601	0.94
Net	37,666	14,189	35,867	
4026XX SWP				
Revenues	1,069,107	978,428	1,009,388	1.03
Expenses	813,348	821,367	819,777	1.00
Net	255,759	157,061	189,611	
4030XX Camps				
Revenues	967,701	961,039	1,057,577	1.10
Expenses	647,276	605,068	755,480	1.25
Net	320,425	355,971	302,097	
4040XX Athletics				
Revenues	787,378	542,966	597,058	1.10
Expenses	686,804	507,320	570,137	1.12
Net	100,574	35,646	26,921	

Total Fund 40				
Revenues	8,414,906	7,806,135	8,300,834	1.06
Expenses	7,891,608	7,619,037	8,270,682	1.09
Net	523,298	187,098	30,152	

Fund Summary:

Fund Balance as of 04/30/2025:	825,503
Projected FY 2026 Results:	187,098
Estimated Fund Balance 04/30/2026:	1,012,601
FY 2027 Budget:	30,152
Estimated Fund Balance 04/30/2027:	1,042,753

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 10 - General							
Revenue							
	RevCategory: 40 - Taxes						
40-10-10-401-4001		Real Estate Tax Receipts	-	-	-		
	RevCategory: 49 - Miscellaneous Revenue						
40-10-10-401-4902		Interest Income	48,000	46,536	42,800	0.89	0.92
40-10-10-401-4903		Pass Reprint Revenue	100	135	135	1.35	1.00
	Total Miscellaneous Revenue		48,100	46,671	42,935	0.89	0.92
Total Revenues Administration			48,100	46,671	42,935	0.89	0.92
Expense							
	ExpCategory: 50 - Salary Expense						
40-10-10-401-5008		S&W Manager	78,038	78,000	79,506	1.02	1.02
	Total S&W		78,038	78,000	79,506	1.02	1.02
	ExpCategory: 51 - Contracted/Professional Services						
40-10-10-401-5116		C/S Corporate Allocation	625,000	625,000	688,000	1.10	1.10
40-10-10-401-5124		C/S Brochure/Publications	64,260	65,000	65,614	1.02	1.01
40-10-10-401-5128					10,541	-	-
	Total Contractural/Professional Services		689,260	690,000	764,155	1.11	1.11
	ExpCategory: 52 - Utilities Expense						
40-10-10-401-5207		Communications	-	-	-		
	ExpCategory: 53 - General Administrative Expense						
40-10-10-401-5320		G&A General Administrative	-	-	-		
Total Expenses Administration			767,298	768,000	843,661	1.10	1.10
Net Revenue/Expenses Administration:			(719,198)	(721,329)	(800,726)	1.11	1.11

Sports Park East



Sports Park East Assumptions

Revenue

- Revenue is projected to remain stable, supported by consistent demand for cricket rentals.

Expenses

- Expenses are expected to remain consistent, primarily driven by field maintenance and supply costs.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 16 - SSP EAST							
Revenue							
40-16-77-777-4115	RevCategory: 41 - Registrations	Special Permits	<u>5,000</u>	<u>-</u>	<u>-</u>	-	0
40-16-77-777-4300	RevCategory: 43 - Rental, Permits, and Fees	Athletic Rental Permits	<u>23,125</u>	<u>52,000</u>	<u>51,344</u>	2.22	0.99
Total Revenues SSP East			<u>28,125</u>	<u>52,000</u>	<u>51,344</u>	1.83	0.99
Expense							
40-16-77-777-5010	ExpCategory: 50 - Salary Expense	S&W Supervisors	-	-	765	-	-
40-16-77-777-5069		S&W Maintenance Allocation	13,000	7,220	9,000	0.69	1.25
Total S&W			<u>13,000</u>	<u>7,220</u>	<u>9,765</u>	0.75	1.35
40-16-77-777-5412	ExpCategory: 54 - Supplies Expense	M&S Program Supplies	2,000	-	4,000	2.00	-
40-16-77-777-5438		M&S Maintenance Supplies	-	-	1,000	-	-
40-16-77-777-5462		M&S Trees & Shrubs	2,500	-	2,000	0.80	-
40-16-77-777-5465		M&S Sod and Seed	1,875	-	1,800	0.96	-
40-16-77-777-5466		M&S Fertilizer & Top Soil	3,880	-	3,000	0.77	-
Total Supplies Expense			<u>10,255</u>	<u>-</u>	<u>11,800</u>	1.15	-
Total Expenses SSP East			<u>23,255</u>	<u>7,220</u>	<u>21,565</u>	0.93	2.99
Net Revenue/Expenses SSP East			<u>4,870</u>	<u>44,780</u>	<u>29,779</u>	6.11	0.67

Dammrich Rowing Center



Dammrich Rowing Center Assumptions

Revenue

- Boat storage fees, which have only been increased once since the facility opened in 2016, are being raised for both indoor and outdoor boat storage.
- The boat racks are being reconfigured to allow for more rentable boat slots.
- Additional revenue will be generated through a newly required parking permit for boat trailers and vehicles used to tow the trailers.

Expenses

- A one-time boat storage credit is being issued to members that own boat racks on the site as the park district will take ownership and control all racks moving forward.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 17 - Dammrich Rowing Center							
Revenue							
RevCategory: 41 - Registrations							
40-17-80-428-4115	Program Registrations		1,250	4,963	4,800	3.84	0.97
40-17-80-428-4157	Memberships & Dues		54,350	55,000	60,550	1.11	1.10
Total Registrations			<u>55,600</u>	<u>59,963</u>	<u>65,350</u>	1.18	1.09
RevCategory: 43 - Rental, Permits, and Fees							
40-17-80-428-4117	Tank Time Rental		<u>14,220</u>	<u>16,000</u>	<u>17,250</u>	1.21	1.08
Total Revenues DRC			<u>69,820</u>	<u>75,963</u>	<u>82,600</u>	1.18	1.09
Expense							
ExpCategory: 50 - Salary Expense							
40-17-80-428-5010	S&W Supervisors		17,032	17,032	17,713	1.04	1.04
40-17-80-428-5060	S&W Maintenance Staff		6,465	6,465	6,715	1.04	1.04
40-17-80-428-5069	S&W Maintenance Allocation		4,000	4,000	5,000	1.25	1.25
Total S&W			<u>27,497</u>	<u>27,497</u>	<u>29,428</u>	1.07	1.07
ExpCategory: 51 - Contracted/Professional Services							
40-17-80-428-5127	C/S Marketing Allocation		-	-	-		
40-17-80-428-5141	C/S Equipment Rental		-	-	-		
40-17-80-428-5165	C/S Instructors NOP		-	-	-		
40-17-80-428-5185	C/S Misc. Service Contracts		1,775	1,775	1,761	0.99	0.99
Total Contracted/Professional Services			<u>1,775</u>	<u>1,775</u>	<u>1,761</u>	0.99	0.99
ExpCategory: 52 - Utilities Expense							
40-17-80-428-5201	Electricity		5,223	4,400	4,128	0.79	0.94
40-17-80-428-5203	Water		1,672	1,348	1,496	0.89	1.11
40-17-80-428-5205	Natural Gas		7,704	3,691	3,902	0.51	1.06
40-17-80-428-5207	Communication		1,104	1,145	1,170	1.06	1.02
Total Utilities			<u>15,703</u>	<u>10,584</u>	<u>10,696</u>	0.68	1.01
ExpCategory: 54 - Supplies Expense							
40-17-80-428-5412	M&S Program Supplies		125	125	125	1.00	1.00
40-17-80-428-5438	M&S Maintenance Supplies		5,000	4,000	1,600	0.32	0.40
40-17-80-428-5470	M&S Office Supplies		2,050	1,600	500	0.24	0.31
Total M&S			<u>7,175</u>	<u>5,725</u>	<u>2,225</u>	0.31	0.39
ExpCategory: 55 - Equipment & Repair Expense							
40-17-80-428-5555	E&R Repair & Replacements		<u>8,550</u>	<u>9,000</u>	<u>9,950</u>	1.16	1.11
Total Expenses DRC			<u>60,700</u>	<u>54,581</u>	<u>54,060</u>	0.89	0.99
Net Revenues/Expenses DRC			<u>9,120</u>	<u>21,382</u>	<u>28,540</u>	3.13	1.33

Skokie Sports Park



Sports Park Assumptions

Revenue

- Three instructors have been hired and should provide a comprehensive range of lessons and classes appealing to a wider variety of players.
- Rental revenues are expected to increase due to the new permanent shelter added last summer.
- Following a delayed opening of the expanded grass tees last year, that area should be in full swing (pun intended) this summer and is expected to be well utilized.

Expenses

- Several major projects will be funded through the facility's capital budget, including:
 - Replacing the roof of the hitting structure
 - Repainting the hitting structure
 - Adding a synthetic turf putting green between the shelter and the hitting structure
 - Replacing the carpeting on the hitting structure stairs
 - Replacing the safety fencing on the 2nd floor, in front of the hitting stations
 - Repairing mini golf fencing

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 18 - Skokie SportsPark							
Revenue							
RevCategory: 41 - Registrations							
40-18-10-418-4200	Golf Classes	15,750		33,643	21,540	1.37	0.64
40-18-10-418-4201	Private Lessons	147,725		1,000	89,550	0.61	89.55
Total Registrations		<u>163,475</u>		<u>34,643</u>	<u>111,090</u>	0.68	3.21
RevCategory: 43 - Rental, Permits, and Fees							
40-18-10-418-4318	Equipment Rental	7,400		5,722	6,650	0.90	1.16
40-18-10-418-4322	Indoor Simulator Rentals	54,580		62,936	63,000	1.15	1.00
Total Rental,Permits,Fees		<u>61,980</u>		<u>68,658</u>	<u>69,650</u>	1.12	1.01
RevCategory: 49 - Miscellaneous Revenue							
40-18-10-418-4400	Driving Range Sales	1,208,250		1,100,000	1,195,000	0.99	1.09
40-18-10-418-4401	Mini-Golf Sales	266,100		255,305	267,200	1.00	1.05
40-18-10-418-4402	Parties/Special Events	13,825		13,700	16,625	1.20	1.21
40-18-10-418-4403	Batting Cage Token Sales	57,100		44,010	49,800	0.87	1.13
40-18-10-418-4404	10 Play Pass Mini-Golf	3,750		-	-		
40-18-10-418-4405	Registrations - Schools and Camp	7,400		-	11,800	1.59	-
40-18-10-418-4416	Season passes	4,200		5,953	2,738	0.65	0.46
40-18-10-418-4900	Misc. Revenue	2,950		4,274	2,750	0.93	0.64
40-18-10-418-4907	Range Equipment Sales	475		200	535	1.13	2.68
40-18-10-418-4964	Concessions	30,100		29,836	30,700	1.02	1.03
40-18-10-418-4990	Cash Short	-		(150)	-	-	-
40-18-10-418-4992	Cash Over	-		100	-	-	-
40-18-10-418-4997	Alcohol Sales	39,800		32,000	33,200	0.83	1.04
40-18-10-418-4999	Transfers In	500		2,170	500	1.00	0.23
Total Other Revenues		<u>1,634,450</u>		<u>1,487,398</u>	<u>1,610,848</u>	0.99	1.08
Total Revenues SSP		<u>1,859,905</u>		<u>1,590,699</u>	<u>1,791,588</u>	0.96	1.13
Expense							
ExpCategory: 50 - Salary Expense							
40-18-10-418-5008	S&W Manager	83,261		83,261	92,622	1.11	1.11
40-18-10-418-5009	S&W Assistant Manager	54,603		54,603	59,432	1.09	1.09
40-18-10-418-5010	S&W Supervisors	73,692		71,000	65,557	0.89	0.92
40-18-10-418-5019	S&W Group Instructors	-		2,000	8,000	-	4.00
40-18-10-418-5020	S&W Instructors	132,952		20,967	58,883	0.44	2.81
40-18-10-418-5060	S&W Maintenance Staff	62,578		62,578	65,098	1.04	1.04
40-18-10-418-5061	S&W Maintenance Staff-Seasonal	99,410		97,410	95,809	0.96	0.98
40-18-10-418-5069	S&W Maintenance Allocation	18,000		18,000	13,000	0.72	0.72
40-18-10-418-5070	S&W Attendants-Cashiers	176,122		209,000	206,901	1.17	0.99
Total S&W		<u>700,618</u>		<u>618,819</u>	<u>665,302</u>	0.95	1.08
ExpCategory: 51 - Contracted/Professional Services							
40-18-10-418-5102	C/S Outside Maintenance Servic	1,500		1,000	1,500	1.00	1.50
40-18-10-418-5115	C/S IT Expense	5,800		12,000	3,800	0.66	0.32
40-18-10-418-5120	C/S Subscriptions & Dues	3,520		2,000	3,245	0.92	1.62
40-18-10-418-5125	C/S Printing & Postage	850		2,000	1,000	1.18	0.50
40-18-10-418-5127	C/S Marketing Allocation	3,200		2,300	4,700	1.47	2.04
40-18-10-418-5130	C/S Uniforms/Safety Shoes	4,600		4,600	4,490	0.98	0.98
40-18-10-418-5145	C/S Garbage & Landscape Waste	9,840		11,600	11,040	1.12	0.95
40-18-10-418-5150	C/S Training Expense	1,725		1,500	3,800	2.20	2.53

40-18-10-418-5185	C/S Misc. Service Contracts	77,502	77,502	78,720	1.02	1.02
40-18-10-418-5187	C/S Landscaping Services	1,200	1,200	600	0.50	0.50
Total Contracted/Professional Services		<u>109,737</u>	<u>115,702</u>	<u>112,895</u>	1.03	0.98
ExpCategory: 52 - Utilities Expense						
40-18-10-418-5201	Electricity	26,582	24,000	23,076	0.87	0.96
40-18-10-418-5203	Water	24,396	39,274	34,408	1.41	0.88
40-18-10-418-5205	Natural Gas	12,072	7,797	8,255	0.68	1.06
40-18-10-418-5206	Security Alarm Service	5,310	5,382	5,420	1.02	1.01
40-18-10-418-5207	Communication	5,866	5,929	7,790	1.33	1.31
Total Utilities		<u>74,226</u>	<u>82,382</u>	<u>78,949</u>	1.06	0.96
ExpCategory: 53 - General Administrative Expense						
40-18-10-418-5320	G&A General Administrative	2,820	2,100	3,900	1.38	1.86
40-18-10-418-5350	G&A Employee Benefits	32,808	31,374	38,716	1.18	1.23
Total G&A Expense		<u>35,628</u>	<u>33,474</u>	<u>42,616</u>	1.20	1.27
ExpCategory: 54 - Supplies Expense						
40-18-10-418-5412	M&S Program Supplies	3,000	3,000	2,925	0.98	0.98
40-18-10-418-5433	M&S Concession Supplies	7,664	7,100	8,462	1.10	1.19
40-18-10-418-5435	M&S Weed Spray/Fungicides/Her	1,715	1,715	1,500	0.87	0.87
40-18-10-418-5436	M&S Paint Materials/Shop Supply	2,000	2,000	2,200	1.10	1.10
40-18-10-418-5438	M&S Maintenance Supplies	2,500	2,000	2,500	1.00	1.25
40-18-10-418-5439	M&S Clubhouse Maintenance Sup	1,000	1,000	1,000	1.00	1.00
40-18-10-418-5464	M&S Landscape Materials	3,800	3,600	4,000	1.05	1.11
40-18-10-418-5465	M&S Sod & Seed	3,625	3,225	4,150	1.14	1.29
40-18-10-418-5466	M&S Fertilizer & Top Soil	3,200	3,200	3,200	1.00	1.00
40-18-10-418-5469	M&S Annuals & Perennials	4,500	4,500	4,500	1.00	1.00
40-18-10-418-5470	M&S Office Supplies	2,250	1,000	2,200	0.98	2.20
40-18-10-418-5479	M&S Simulator Supplies	2,000	3,500	2,640	1.32	0.75
40-18-10-418-5480	M&S Golf Range Supplies	74,088	74,000	92,672	1.25	1.25
40-18-10-418-5481	M&S Mini-Golf Supplies	1,125	3,900	1,250	1.11	0.32
40-18-10-418-5482	M&S Batting Cage Supplies	3,960	5,000	4,708	1.19	0.94
40-18-10-418-5483	M&S Alcohol Supplies	16,250	13,180	16,500	1.02	1.25
40-18-10-418-5490	M&S Range Pro Shop Items	500	200	450	0.90	2.25
Total M&S Expenses		<u>133,177</u>	<u>132,120</u>	<u>154,857</u>	1.16	1.17
ExpCategory: 55 - Equipment & Repair Expense						
40-18-10-418-5500	E&R Copier Equipment	1,800	1,761	1,800	1.00	1.02
40-18-10-418-5520	E&R Irrigation/Plumbing Repair	3,000	2,400	3,000	1.00	1.25
40-18-10-418-5539	E&R Gasoline/Diesel Fuel	5,535	5,535	5,535	1.00	1.00
40-18-10-418-5540	E&R Maintenance Equip Repairs	6,000	6,000	5,000	0.83	0.83
40-18-10-418-5553	E&R Building Repairs	5,500	5,500	5,500	1.00	1.00
40-18-10-418-5555	E&R Repairs & Replacements	10,700	10,000	4,200	0.39	0.42
40-18-10-418-5580	E&R Driving Range Repairs	13,500	9,000	9,300	0.69	1.03
40-18-10-418-5581	E&R Mini-Golf Repairs	4,000	8,200	5,000	1.25	0.61
40-18-10-418-5582	E&R Batting Cage Repairs	2,610	3,000	6,235	2.39	2.08
40-18-10-418-5583	E&R Clubhouse Repairs	2,000	500	2,000	1.00	4.00
40-18-10-418-5589	E&R Equipment Replacement	2,658	2,600	206	0.08	0.08
Total E&R		<u>57,303</u>	<u>54,496</u>	<u>47,776</u>	0.83	0.88
ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
40-18-10-418-5802	Capital Items	<u>217,000</u>	<u>217,000</u>	<u>304,500</u>	1.40	1.40
Total Expenses SSP		<u>1,327,689</u>	<u>1,253,993</u>	<u>1,406,895</u>	1.06	1.12
Net Revenue/Expenses SSP		<u>532,216</u>	<u>336,706</u>	<u>384,692</u>	0.72	1.14

Weber Leisure Center & Fitness First



Weber Leisure & Fitness First Assumptions

Revenue

- Early childhood and youth program revenues are projected to increase slightly due to expanded programming, with budget accounts now combined.
- Pickleball, tennis, leagues, and table tennis (Athletics Fund 40-40) continue to utilize Weber gym space, resulting in a shift in program revenue allocation to that account.
- Fitness First memberships remain a key driver of revenue, with strong and consistent participation, supported by an increase in membership rates.

Expenses

- Inflation continues to impact expenses, contributing to increased costs in utilities, benefits, wages, and general operations.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 FY 2026	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Total Budget						
Department: 19 - Weber Leisure Center						
Revenue						
RevCategory: 41 - Registrations						
40-19-10-419-4208	Registrations Table Tennis	9,900	9,000	9,125	0.92	1.01
40-19-10-419-4211	Registr. Babysitting	-	9	-	-	-
40-19-10-419-4212	Registration Drop-In-Basketball	72,500	72,000	72,750	1.00	1.01
40-19-10-419-4236	Program Registration - TOT Progr	2,400	2,000	2,184	0.91	1.09
40-19-11-415-4247	Athletic Classes Preschool	73,990	74,000	-	-	-
40-19-11-416-4247	Athletic Classes Children	215,066	215,066	285,100	1.33	1.33
40-19-11-417-4115	Registrations-CBL	49,375	52,000	55,000	1.11	1.06
40-19-66-466-4213	Membership-Short Term	16,060	16,000	16,091	1.00	1.01
40-19-66-466-4214	Membership- Skokie Comm. Pass	9,817	2,594	2,827	0.29	1.09
40-19-66-466-4216	Membership-Initiation Fee	8,420	9,714	8,635	1.03	0.89
40-19-66-466-4217	Membership-Individual Resident	192,849	191,102	199,080	1.03	1.04
40-19-66-466-4218	Membership-Individual Non Res.	26,800	31,814	38,550	1.44	1.21
40-19-66-466-4219	Membership-Couple Resident	124,155	128,026	132,184	1.06	1.03
40-19-66-466-4220	Membership-Couple Non Resident	11,745	13,000	13,346	1.14	1.03
40-19-66-466-4221	Membership-Family Resident	118,956	126,110	133,718	1.12	1.06
40-19-66-466-4222	Membership-Senior Resident	188,000	186,000	186,992	0.99	1.01
40-19-66-466-4223	Membership-Senior NonResident	31,313	29,408	35,740	1.14	1.22
40-19-66-466-4224	Membership-Senior Couple Resid	37,988	43,493	45,652	1.20	1.05
40-19-66-466-4225	Membership-Senior Cpl.NonResid	11,000	10,000	13,355	1.21	1.34
40-19-66-466-4226	Membership-Junior Resident	24,500	22,821	25,296	1.03	1.11
40-19-66-466-4227	Membership-Junior NonResident	4,742	5,348	6,901	1.46	1.29
40-19-66-466-4228	Membership-Guest Pass	15,000	18,000	19,100	1.27	1.06
40-19-66-466-4229	Miscellaneous Revenue Fit 1st	-	-	-	-	-
40-19-66-466-4230	Prgrm.Regstr. Massage Therapy	38,000	43,423	47,658	1.25	1.10
40-19-66-466-4231	Prgrm.Regstr.Personal Training	103,000	84,000	89,173	0.87	1.06
40-19-66-466-4232	Prgrm.Regstr.Aerobics	18,000	18,000	18,000	1.00	1.00
40-19-66-466-4233	Prgrm.Regstr.Fitness Programng	39,369	36,088	39,780	1.01	1.10
40-19-66-466-4278	Prgrm.Registration Pilates	56,220	64,000	65,301	1.16	1.02
Total Registrations WLC		<u>1,499,165</u>	<u>1,503,015</u>	<u>1,561,538</u>	1.04	1.04
RevCategory: 43 - Rental, Permits, and Fees						
40-19-10-419-4300	Rental Facilities	48,500	38,000	38,805	0.80	1.02
40-19-10-419-4301	Other Rentals/Permits	-	-	-	-	-
Total Rentals WLC		<u>48,500</u>	<u>38,000</u>	<u>38,805</u>	0.80	1.02
RevCategory: 49 - Miscellaneous Revenue						
40-19-10-419-4402	Special Events	9,980	9,000	7,925	0.79	0.88
40-19-10-419-4900	Misc. Gym Revenue	7,725	7,700	7,725	1.00	1.00
40-19-10-419-4990	Cash Short	-	(42)	-	-	-
40-19-10-419-4992	Cash Over	-	26	-	-	-
40-19-10-419-4999	Transfers In	18,000	22,000	25,500	1.42	1.16
40-19-66-466-4901	Resale Items	-	-	-	-	-
40-19-66-466-4964	Vending Commissions	1,800	2,700	2,700	1.50	1.00
Total Misc Revenue WLC		<u>37,505</u>	<u>41,384</u>	<u>43,850</u>	1.17	1.06
Total Revenues WLC		<u>1,585,170</u>	<u>1,582,399</u>	<u>1,644,193</u>	1.04	1.04
Expense						
ExpCategory: 50 - Salary Expense						
40-19-10-419-5008	S&W Manager	44,616	85,800	89,232	2.00	1.04
40-19-10-419-5010	S&W Supervisors	114,368	114,368	116,483	1.02	1.02

40-19-10-419-5025	S&W B-Day Leaders	1,458	-	468	0.32	-
40-19-10-419-5040	S&W Office Staff	149,929	158,000	168,310	1.12	1.07
40-19-10-419-5041	S&W Building Supervisor	25,000	17,000	20,232	0.81	1.19
40-19-10-419-5060	S&W Maintenance Staff	104,252	104,252	111,330	1.07	1.07
40-19-10-419-5061	S&W Maintenance Staff-Seasonal	126,196	126,196	137,965	1.09	1.09
40-19-10-419-5069	S&W Maintenance Allocation	15,000	15,000	18,500	1.23	1.23
40-19-10-419-5073	S&W Attendants Gym	60,479	59,000	60,103	0.99	1.02
40-19-11-416-5020	S&W Instructors Children Class	-	460	-	-	-
40-19-11-417-5010	S&W Supervisors	10,840	10,840	16,884	1.56	1.56
40-19-11-417-5039	S&W Scorekeepers	7,200	7,200	7,128	0.99	0.99
40-19-66-466-5008	S&W Manager	44,616	-	-	-	-
40-19-66-466-5020	S&W Program Instructors	30,603	21,722	28,544	0.93	1.31
40-19-66-466-5059	S&W Member Services Staff	168,599	175,254	183,486	1.09	1.05
40-19-66-466-5065	S&W Personal Trainers	68,150	56,826	69,108	1.01	1.22
40-19-66-466-5066	S&W Aerobics Trainers	106,083	98,736	105,500	0.99	1.07
40-19-66-466-5069	S&W Maintenance Allocation	2,000	1,670	1,500	0.75	0.90
40-19-66-466-5078	S&W Pilates Instructors	33,732	38,400	41,139	1.22	1.07
Total S&W WLC		<u>1,113,121</u>	<u>1,090,724</u>	<u>1,175,912</u>	1.06	1.08
ExpCategory: 51 - Contracted/Professional Services						
40-19-10-419-5101	C/S Program Services	8,250	6,250	8,250	1.00	1.32
40-19-10-419-5115	C/S IT Expense	3,300	9,981	2,000	0.61	0.20
40-19-10-419-5120	C/S Subscriptions & Dues	795	265	-	-	-
40-19-10-419-5125	C/S Printing & Postage	300	-	0	0.00	-
40-19-10-419-5126	C/S Gym Banner Advertisement	500	-	-	-	-
40-19-10-419-5130	C/S Uniforms/Safety Shoes	2,175	2,162	2,300	1.06	1.06
40-19-10-419-5145	C/S Garbage & Landscape Waste	6,900	6,892	6,892	1.00	1.00
40-19-10-419-5150	C/S Training Expenses	4,300	4,300	5,550	1.29	1.29
40-19-10-419-5180	C/S Facility Allocation	(136,740)	(136,740)	(154,560)	1.13	1.13
40-19-10-419-5185	C/S Misc.Service Contracts	26,600	26,600	32,853	1.24	1.24
40-19-11-415-5165	C/S Instructors NOP	51,793	51,800	-	-	-
40-19-11-416-5165	C/S Instructors NOP	150,546	150,500	199,570	1.33	1.33
40-19-11-417-5172	C/S Officials	19,200	17,000	16,560	0.86	0.97
40-19-66-466-5115	C/S IT Expense	3,700	2,300	500	0.14	0.22
40-19-66-466-5120	C/S Subscription & Dues	10,493	10,775	10,270	0.98	0.95
40-19-66-466-5127	C/S Marketing Allocation	-	-	-	-	-
40-19-66-466-5130	C/S Uniforms/Safety Shoes	2,475	2,475	2,385	0.96	0.96
40-19-66-466-5131	C/S Towels & Laundry	9,984	18,000	24,676	2.47	1.37
40-19-66-466-5150	C/S Training Expense	1,149	1,149	1,175	1.02	1.02
40-19-66-466-5165	C/S Instructors NOP	26,600	28,468	34,500	1.30	1.21
40-19-66-466-5185	C/S Misc. Service Contracts	13,520	15,000	15,760	1.17	1.05
Total Contracted/Professional Services		<u>205,840</u>	<u>217,177</u>	<u>208,681</u>	1.01	0.96
ExpCategory: 52 - Utilities Expense						
40-19-10-419-5201	Electricity	118,008	118,008	119,252	1.01	1.01
40-19-10-419-5203	Water	8,588	8,216	9,328	1.09	1.14
40-19-10-419-5205	Natural Gas	28,119	39,558	28,395	1.01	0.72
40-19-10-419-5206	Security Alarm Service	1,512	1,842	3,400	2.25	1.85
40-19-10-419-5207	Communication	2,280	1,700	2,280	1.00	1.34
40-19-66-466-5201	Electricity	13,112	13,112	13,250	1.01	1.01
40-19-66-466-5203	Water	8,250	9,919	11,264	1.37	1.14
40-19-66-466-5205	Natural Gas	4,500	5,600	4,518	1.00	0.81
40-19-66-466-5207	Communication	7,872	7,810	7,800	0.99	1.00
Total Utilities		<u>192,241</u>	<u>205,765</u>	<u>199,487</u>	1.04	0.97
ExpCategory: 53 - General Administrative Expense						
40-19-10-419-5320	G&A General Administrative	1,310	1,310	1,890	1.44	1.44
40-19-10-419-5350	G&A Employee Benefits	63,484	62,865	76,888	1.24	1.25
40-19-66-466-5320	G&A General Administrative	300	300	300	1.00	1.00
40-19-66-466-5350	G&A Employee Benefits	372	471	348	0.94	0.74
Total General Admin Expense		<u>65,466</u>	<u>64,946</u>	<u>81,426</u>	1.24	1.25

ExpCategory: 54 - Supplies Expense

40-19-10-419-5412	M&S Prog/B-Day Supplies	900	400	600	0.67	1.50
40-19-10-419-5438	M&S Maintenance Supplies	29,100	29,100	33,900	1.16	1.16
40-19-10-419-5445	M&S Special Events Supplies	3,265	3,265	2,835	0.87	0.87
40-19-10-419-5470	M&S Office Supplies	750	650	800	1.07	1.23
40-19-10-419-5483	M&S Prgrm.Supply Table Tennis	1,530	1,467	130	0.08	0.09
40-19-11-416-5412	M&S Program Supply Children Cl	-	456	900	-	1.97
40-19-11-417-5412	M&S Program Supply	11,026	10,540	10,540	0.96	1.00
40-19-11-417-5489	M&S Awards	1,093	1,093	1,300	1.19	1.19
40-19-66-466-5412	M&S Program Supplies	5,000	5,000	4,500	0.90	0.90
40-19-66-466-5431	M&S Locker Room Supplies	14,960	16,292	8,921	0.60	0.55
40-19-66-466-5438	M&S Maintenance Supplies	-	-	-	-	-
40-19-66-466-5443	M&S Prgrm.Supply-Spcl.Events	3,150	3,150	4,020	1.28	1.28
40-19-66-466-5470	M&S Office Supplies	-	195	-	-	-
Total Supplies		<u>70,774</u>	<u>71,608</u>	<u>68,446</u>	0.97	0.96

ExpCategory: 55 - Equipment & Repair Expense

40-19-10-419-5500	E&R Copier Equipment	6,816	3,781	6,780	0.99	1.79
40-19-10-419-5501	E&R Office Equipment	300	200	1,000	3.33	5.00
40-19-10-419-5502	E&R Office Furniture	4,320	4,000	4,300	1.00	1.08
40-19-10-419-5503	E&R Gym Equipment	3,666	3,666	4,500	1.23	1.23
40-19-10-419-5555	E&R Repairs & Replacements	34,250	34,250	31,250	0.91	0.91
40-19-10-419-5569	E&R Basketball Court Repairs	4,950	5,131	12,037	2.43	2.35
40-19-66-466-5555	E&R Repairs & Replacements	28,000	35,000	48,000	1.71	1.37
Total Equipment & Repairs		<u>82,302</u>	<u>86,028</u>	<u>107,867</u>	1.31	1.25

Total Expenses WLC

		<u>1,729,744</u>	<u>1,736,248</u>	<u>1,841,818</u>	1.06	1.06
Net Revenue/Expenses WLC		<u>(144,574)</u>	<u>(153,849)</u>	<u>(197,625)</u>	1.37	1.28

Skatium Ice Arena



Skatium Assumptions

Revenues

- Summer camps have been removed from the Skatium budget and reallocated to Camps (40-30), resulting in a significant reduction to Skatium net revenue, while remaining favorable overall within Fund 40.
- Other revenues are expected to remain stable with slight growth, driven by the expansion of birthday parties, figure skating theater on ice teams and programs, and hockey programs, as participation continues to increase.
- Rental accounts have been adjusted to better track and separate birthday party revenues.
- Hockey league accounts have been consolidated to combine fall and spring seasons.

Expenses

- Staff costs are expected to increase significantly due to recent wage adjustments aimed at maintaining competitive pay.
- Utility costs, benefits, and service contracts are projected to continue rising.
- Hockey league expenses have been consolidated to combine fall and spring seasons.

4/4/2026

FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 20 - Skatium							
Revenue							
RevCategory: 41 - Registrations							
40-20-79-272-4241	Registrations-Basic Skills Com		16,900	-	16,900	1.00	-
40-20-79-479-4239	Music Editing		150	-	150	1.00	-
40-20-79-480-4240	Classes-Tots		30,360	30,000	31,850	1.05	1.06
40-20-79-481-4240	Classes-Basic Levels		139,998	125,000	143,040	1.02	1.14
40-20-79-482-4240	Classes-Freestyle		75,630	60,000	74,165	0.98	1.24
40-20-79-483-4240	Classes-Speciality Classes		5,662	3,800	3,530	0.62	0.93
40-20-79-485-4240	TOI Team Fees		78,900	155,000	144,500	1.83	0.93
40-20-79-486-4240	Classes-Adult		18,713	18,000	18,150	0.97	1.01
40-20-79-487-4241	Skating Exhibition Revenue		600	500	600	1.00	1.20
40-20-81-491-4243	Hockey Leagues-Skokie In-House		42,850	110	-	-	-
40-20-81-492-4243	Hockey Leagues-Spring		-	44,495	44,495	-	1.00
40-20-82-493-4244	Hockey Classes-Future Flyers		17,200	16,100	16,800	0.98	1.04
40-20-82-494-4244	Hockey Classes-Adult Instruction		20,880	12,000	14,705	0.70	1.23
40-20-82-495-4244	Hockey Classes-Holiday Camp		8,400	9,616	10,010	1.19	1.04
40-20-82-496-4244	Hockey Classes-Specialized Clinic		2,400	4,200	6,510	2.71	1.55
40-20-82-499-4244	Hockey Classes-Instructional		7,110	3,200	7,200	1.01	2.25
40-20-83-470-4245	Hockey Leagues-Fall		8,330	6,000	122,900	14.75	20.48
40-20-83-471-4245	Hockey Leagues-8U Teams		23,328	14,500	-	-	-
40-20-83-472-4245	Hockey Leagues-10U Teams		33,440	17,000	-	-	-
40-20-83-473-4245	Hockey Leagues-12U Teams		24,528	14,000	-	-	-
40-20-83-474-4245	Hockey Leagues-14U Teams		18,000	17,000	-	-	-
40-20-83-475-4245	Hockey Leagues 18U Teams		25,000	33,000	-	-	-
40-20-83-476-4245	Hockey Leagues-Adult		32,800	-	-	-	-
40-20-83-477-4245	Hockey Leagues-Misc.Tournamer		4,250	-	-	-	-
Total Registrations Skatium			<u>635,429</u>	<u>583,521</u>	<u>655,505</u>	1.03	1.12
RevCategory: 43 - Rental, Permits, and Fees							
40-20-79-488-4303	Main Rink P & FS Prime Time		78,000	82,000	88,900	1.14	1.08
40-20-84-469-4306	Rentals-Main Rink		314,910	260,000	265,620	0.84	1.02
40-20-84-469-4307	Main Hockey Open Hockey		14,250	12,000	14,000	0.98	1.17
40-20-84-469-4308	Rental-Studio Rink		96,000	55,000	33,480	0.35	0.61
40-20-84-469-4309	Room Rentals		19,500	6,000	500	0.03	0.08
40-20-84-469-4310	Skate Rental-Regular Rate		24,000	24,000	25,200	1.05	1.05
40-20-84-469-4311	Skate Rental Group Discount		24,000	22,000	20,000	0.83	0.91
40-20-84-469-4312	Locker Rental-Coin		250	-	20	0.08	-
40-20-84-469-4313	Locker Rental-Half		90	11	20	0.22	1.90
40-20-88-467-4315	License Income-Concession Stnd		3,600	3,000	4,800	1.33	1.60
Total Rentals, Permits, Fees			<u>574,600</u>	<u>464,011</u>	<u>452,540</u>	0.79	0.98
RevCategory: 49 - Miscellaneous Revenue							
40-20-10-402-4900	Miscellaneous Revenue		-	15,384	-	-	-
40-20-10-402-4990	Cash Short		-	-	-	-	-
40-20-10-402-4992	Cash Over		-	51	-	-	-
40-20-10-402-4999	Transfers In		1,150	1,500	1,500	1.30	1.00
40-20-79-479-4900	Misc. Revenue		600	70	250	0.42	-
40-20-79-485-4993	Fundraising Theater on Ice		-	6,000	12,000	-	2.00
40-20-79-489-4405	Ice Show Admissions		22,800	53,000	28,444	1.25	0.54
40-20-79-489-4908	Ice Show Shirts		1,000	4,000	3,000	3.00	0.75
40-20-79-489-4909	Ice Show Costumes		21,000	50,000	27,450	1.31	0.55
40-20-79-489-4910	Misc. Revenue Ice Show		1,800	8,000	4,540	2.52	0.57
40-20-80-490-4406	Daily Public Skate Admissions		70,000	75,000	81,900	1.17	1.09

40-20-80-490-4407	Daily Admission Child	-	1	-	-	-
40-20-80-490-4408	Season Pass- Student Resident	-	-	-	-	-
40-20-80-490-4409	Public Skate Season Pass	1,280	600	2,616	2.04	4.36
40-20-80-490-4410	Season Pass-Family Resident	935	600	-	-	-
40-20-80-490-4411	Season Pass-Student Non-Resdn	609	200	-	-	-
40-20-80-490-4412	Season Pass-Adult NonResident	-	-	-	-	-
40-20-80-490-4413	Season Pass-Family NonResiden	792	700	-	-	-
40-20-81-491-4908	Miscellaneous Revenue-Jersey ar	-	16,120	-	-	-
40-20-83-470-4993	Fundraising Revenue	-	300	600	-	2.00
40-20-83-503-4901	Resale Items	100	6	-	-	-
40-20-84-469-4402	Skatium Birthday Parties	-	45,000	79,500	-	1.77
40-20-84-469-4999	Transfers In	12,000	10,000	12,000	1.00	1.20
40-20-88-467-4964	License Income Vending	3,600	6,000	6,000	1.67	1.00
40-20-88-467-4965	Skate Sharpening	2,050	2,050	2,100	1.02	1.02
40-20-88-467-4966	Vending Sales	800	500	625	0.78	1.25
Total Misc/Other Revenue		<u>140,516</u>	<u>295,082</u>	<u>262,525</u>	1.87	0.89
Total Revenues Skatium		<u>1,350,545</u>	<u>1,342,614</u>	<u>1,370,570</u>	1.01	1.02

Expense

ExpCategory: 50 - Salary Expense

40-20-10-402-5010	S&W Supervisors	76,447	76,447	79,697	1.04	1.04
40-20-10-402-5012	S&W Supervisors P T	58,947	60,000	62,242	1.06	1.04
40-20-10-402-5015	S&W Supervisor Skatium/GolfCr	108,722	107,938	112,256	1.03	1.04
40-20-10-402-5040	S&W Office Staff	52,800	53,000	54,338	1.03	1.03
40-20-10-402-5060	S&W Maintenance Staff	74,070	74,000	72,284	0.98	0.98
40-20-10-402-5069	S&W Maintenance Allocation	5,000	5,000	4,500	0.90	0.90
40-20-79-272-5039	S&W Leaders	2,250	1,800	2,048	0.91	1.14
40-20-79-479-5010	S&W Supervisors	-	-	-	-	-
40-20-79-479-5016	S&W Supervisor-Figure Skating	87,183	87,183	89,538	1.03	1.03
40-20-79-479-5020	S/W Instructors	60,451	90,000	92,800	1.54	1.03
40-20-79-479-5070	S&W Attendants/Cashiers	8,190	6,000	6,835	0.83	1.14
40-20-79-482-5020	S&W Instructors Ice Show	8,805	-	-	-	-
40-20-79-485-5020	S&W TOI Instructors	21,280	-	39,680	1.86	-
40-20-79-485-5039	S&W TOI Leaders	12,000	-	-	-	-
40-20-79-489-5020	S&W Instructors	-	10,000	6,768	-	0.68
40-20-80-490-5076	S&W Skate Guards	21,825	21,825	25,802	1.18	1.18
40-20-81-492-5013	S&W Coaches-Jr. H/L	-	-	2,860	-	-
40-20-82-493-5020	S&W Instructors-Future Flyers	9,200	9,814	9,400	1.02	0.98
40-20-82-494-5020	S&W Instructors-Adult Classes	2,420	2,015	2,232	0.92	1.11
40-20-82-495-5020	S&W Instructors-Holiday Camp	3,628	3,700	3,360	0.93	0.91
40-20-82-496-5020	S&W Instructors-Specialized Clini	1,500	-	1,500	1.00	-
40-20-82-499-5020	S&W Instructors-Instructional	-	-	750	-	-
40-20-82-499-5070	S&W Attendants/Cashiers	6,060	2,500	2,800	0.46	1.12
40-20-83-470-5010	S&W Supervisors	12,800	6,500	9,600	0.75	1.48
40-20-83-470-5020	S&W Coaches-Jr. H/L	1,150	2,500	5,200	4.52	2.08
40-20-83-503-5010	S&W Hockey Director 100%	73,252	72,272	72,800	0.99	1.01
40-20-84-469-5039	S&W Leaders	27,280	10,000	12,012	0.44	1.20
40-20-88-467-5070	S&W Attendants/Cashiers	-	-	-	-	-
Total S&W		<u>735,260</u>	<u>702,294</u>	<u>771,302</u>	1.05	1.10

ExpCategory: 51 - Contracted/Professional Services

40-20-10-402-5115	C/S IT Expense	500	4,776	4,350	8.70	0.91
40-20-10-402-5120	C/S Subscriptions & Dues	550	350	550	1.00	1.57
40-20-10-402-5125	C/S Printing & Postage	100	-	50	0.50	-
40-20-10-402-5127	C/S Marketing Allocation	-	-	-	-	-
40-20-10-402-5130	C/S Uniforms/Safety Shoes	590	140	480	0.81	3.43
40-20-10-402-5145	C/S Garbage & Landscape Waste	3,360	2,000	2,500	0.74	1.25
40-20-10-402-5150	C/S Training Expenses	2,750	3,552	3,650	1.33	1.03
40-20-10-402-5157	C/S Security	250	-	-	-	-
40-20-10-402-5185	C/S Misc. Service Contracts	30,856	28,000	31,200	1.01	1.11
40-20-10-402-5190	C/S Carpet Cleaning	1,000	500	1,000	1.00	2.00

40-20-79-479-5120	C/S Memberships and Dues	8,550	6,100	7,600	0.89	1.25
40-20-81-491-5172	C/S Officials In House League	1,806	4,476	-	-	-
40-20-81-492-5120	C/S Subscriptions & Dues	-	-	3,000	-	-
40-20-81-492-5172	C/S Officials	-	(1,002)	3,000	-	2.99
40-20-82-496-5165	C/S Instructors NOP	1,133	-	-	-	-
40-20-83-470-5120	C/S Subscriptions/Dues	3,240	3,000	5,550	1.71	1.85
40-20-83-470-5172	C/S Officials	400	2,119	6,960	17.40	3.28
40-20-83-471-5172	C/S Officials 8U Teams	1,216	1,216	-	-	-
40-20-83-472-5172	C/S Officials 10U Teams	1,216	1,216	-	-	-
40-20-83-473-5172	C/S Officials-12U Teams	1,408	1,408	-	-	-
40-20-83-474-5172	C/S Officials- 14U Teams	784	784	-	-	-
40-20-83-475-5101	C/S Program Services 18U Teams	1,300	3,500	-	-	-
40-20-83-475-5172	C/S Officials 18U Teams	1,476	2,248	-	-	-
40-20-83-476-5172	C/S Officials	20,000	42	-	-	-
40-20-83-477-5172	C/S Officials Misc. Tournament	540	-	-	-	-
40-20-84-469-5126	C/S Rink Onsite Advertising Ex	2,400	700	645	0.27	0.92
Total Contracted/Professional Services		<u>85,425</u>	<u>65,123</u>	<u>70,535</u>	0.83	1.08

ExpCategory: 52 - Utilities Expense

40-20-10-402-5201	Electricity	170,000	170,000	172,000	1.01	1.01
40-20-10-402-5203	Water	20,292	18,970	24,640	1.21	1.30
40-20-10-402-5205	Natural Gas	29,397	41,692	29,685	1.01	0.71
40-20-10-402-5206	Security Alarm Service	2,240	2,000	1,825	0.81	0.91
40-20-10-402-5207	Communication	3,600	2,240	2,580	0.72	1.15
Total Utilities		<u>225,529</u>	<u>234,902</u>	<u>230,730</u>	1.02	0.98

ExpCategory: 53 - General Administrative Expense

40-20-10-402-5350	G&A Employee Benefits	<u>51,080</u>	<u>60,269</u>	<u>82,944</u>	1.62	1.38
-------------------	-----------------------	---------------	---------------	---------------	------	------

ExpCategory: 54 - Supplies Expense

40-20-10-402-5412	M&S Program Supplies	2,575	2,500	3,800	1.48	1.52
40-20-10-402-5438	M&S Maintenance Supplies	9,000	9,300	9,035	1.00	0.97
40-20-10-402-5470	M&S Office Supplies	400	707	1,000	2.50	1.41
40-20-79-272-5412	M&S Program Supply B.S.C.	4,900	4,280	4,440	0.91	1.04
40-20-79-272-5489	M&S Awards	1,000	1,018	750	0.75	0.74
40-20-79-479-5412	M&S Program Supplies	1,201	700	1,500	1.25	2.14
40-20-79-479-5452	M&S Costumes	300	-	975	3.25	-
40-20-79-485-5412	M&S Program Supply-TOI	22,600	58,000	60,000	2.65	1.03
40-20-79-489-5412	M&S Prgrm.Supply Ice Show	10,300	22,000	12,200	1.18	0.55
40-20-79-489-5452	M&S Ice Show-Clothes/Shirts	-	2,200	1,600	-	0.73
40-20-79-489-5453	M&S Costumes Ice Show	22,750	50,000	21,775	0.96	0.44
40-20-80-490-5412	M&S Program Supplies	2,300	2,000	2,350	1.02	1.18
40-20-81-491-5412	M&S Program Supply- In-House	4,700	1,000	-	-	-
40-20-81-491-5489	M&S Awards In-House League	160	-	-	-	-
40-20-81-492-5412	M&S Program Supply- Jerseys Sp	-	-	2,000	-	-
40-20-81-492-5488	M&S Coaches Stipends	-	-	3,470	-	-
40-20-82-495-5412	M&S Program Supplies-Holiday C	2,000	300	300	0.15	1.00
40-20-82-499-5412	M&S Program Supplies-Instructor	400	327	100	0.25	0.31
40-20-82-499-5489	M&S Awards	1,800	-	-	-	-
40-20-83-470-5412	M&S Program Supplies-Jerseys F	18,500	17,840	3,600	0.19	0.20
40-20-83-470-5488	M&S Coaches Stipends	10,500	10,000	10,600	1.01	1.06
40-20-83-470-5489	M&S Awards-Fall	300	350	758	2.53	2.17
40-20-83-476-5412	M&S Program Supply	100	-	-	-	-
40-20-83-476-5489	M&S Awards-Adult	1,300	-	-	-	-
40-20-83-477-5489	M&S Awards-Tournaments	300	-	-	-	-
40-20-83-478-5412	M&S Program Supply	-	-	-	-	-
40-20-84-469-5412	M&S Program Supply	1,150	800	1,200	1.04	1.50
40-20-88-467-5490	M&S Resale Items Kiosk/Vending	500	600	1,672	3.34	2.79
Total Material & Supplies		<u>119,036</u>	<u>183,922</u>	<u>143,125</u>	1.20	0.78

ExpCategory: 55 - Equipment & Repair Expense

40-20-10-402-5500	E&R Copier Equipment	2,280	3,028	3,120	1.37	1.03
40-20-10-402-5555	E&R Repairs & Replacements	15,000	17,000	17,800	1.19	1.05
40-20-10-402-5559	E&R Ice Machine Maint/Repairs	3,000	500	1,500	0.50	3.00
40-20-10-402-5560	E&R Ice Machine Knives/Blades	3,010	1,500	2,000	0.66	1.33
40-20-10-402-5561	E&R Refrigeration Repairs	14,300	15,000	12,800	0.90	0.85
40-20-10-402-5565	E&R Major Repairs	26,100	25,000	26,400	1.01	1.06
40-20-84-469-5554	E&R Locker Repairs	250	-	250	1.00	-
40-20-84-469-5563	E&R Ice Skates Replacement	1,000	1,000	4,100	4.10	4.10
40-20-84-469-5564	E&R Skate Sharpening	500	-	500	1.00	-
Total Equipment & Repairs		<u>65,440</u>	<u>63,028</u>	<u>68,470</u>	1.05	1.09
Total Expenses Skatium		<u>1,281,770</u>	<u>1,309,538</u>	<u>1,367,106</u>	1.07	1.04
Net Revenue/Expense Skatium		<u>68,775</u>	<u>33,075</u>	<u>3,464</u>	0.05	0.10

Weber Park Golf Course



Weber Park Golf Course Assumptions

Revenue

- The number of rounds played has remained at an elevated level over the past several years and is expected to continue at that pace.
- Staff continue to develop creative outings for the course, including a new event, Ladies Wine and Nine, which will be held on two separate dates this upcoming summer.
- The annual night golf event will return for two nights.
- A 2-club tournament will once again be offered, where players only use two clubs for the entire round.

Expenses

- Additional starters will be scheduled at the first hole to accommodate higher golfer demand and ensure smoother operations during busy times.
- A rise in utility costs, especially water, is likely to significantly affect the course's total budget.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 22 - Weber Park Country Club							
Revenue							
RevCategory: 41 - Registrations							
40-22-80-220-4115	Registrations Foot Golf		1,095	1,182	1,155	1.05	0.98
40-22-87-221-4263	Outside Golf Leagues		2,720	3,590	8,740	3.21	2.43
40-22-87-221-4264	Inside Golf Leagues		10,720	6,963	6,840	0.64	0.98
40-22-87-221-4265	Tournament Fees		2,900	4,541	6,020	2.08	1.33
40-22-87-222-4200	Golf Instruction		12,865	11,158	8,200	0.64	0.73
Total Registrations WPCC			<u>30,300</u>	<u>27,434</u>	<u>30,955</u>	1.02	1.13
RevCategory: 43 - Rental, Permits, and Fees							
40-22-80-220-4420	Equipment Rental		8,150	8,182	8,225	1.01	1.01
40-22-80-220-4426	Equipment Rental Foot Golf		150	150	125	0.83	0.83
Total Rentals Permits Fees			<u>8,300</u>	<u>8,332</u>	<u>8,350</u>	1.01	1.00
RevCategory: 49 - Miscellaneous Revenue							
40-22-80-220-4405	Registrations-Schools and Camps		11,000	500	2,000	0.18	4.00
40-22-80-220-4416	Season Passes		23,800	17,280	15,513	0.65	0.90
40-22-80-220-4417	Daily Green Fees		180,480	204,230	196,900	1.09	0.96
40-22-80-220-4418	Replay Passes		2,450	2,582	2,640	1.08	1.02
40-22-80-220-4419	10 Play Pass		32,640	28,382	30,400	0.93	1.07
40-22-80-220-4421	Reservations-Groups/Outings		525	2,400	2,100	4.00	0.88
40-22-80-220-4907	Pro Shop Sales		3,310	2,970	2,875	0.87	0.97
40-22-80-220-4964	Concessions		5,720	12,242	6,200	1.08	0.51
40-22-80-220-4990	Cash Short		-	-	-	-	-
40-22-80-220-4992	Cash Over		-	-	-	-	-
40-22-80-220-4997	Misc Revenue-Alcohol Sales		7,200	-	6,850	0.95	-
Total Miscellaneous Revenue			<u>267,125</u>	<u>270,586</u>	<u>265,478</u>	0.99	0.98
Total Revenues WPCC			<u>305,725</u>	<u>306,352</u>	<u>304,783</u>	1.00	0.99
Expense							
ExpCategory: 50 - Salary Expense							
40-22-80-220-5060	S&W Maintenance Staff		15,644	15,644	16,275	1.04	1.04
40-22-80-220-5061	S&W Maintenance Seasonal		50,329	43,329	51,875	1.03	1.20
40-22-80-220-5069	S&W Maintenance Allocation		6,000	6,000	2,500	0.42	0.42
40-22-80-220-5070	S&W Attendants/Cashiers		47,547	41,256	44,978	0.95	1.09
40-22-80-220-5071	S&W Attendants/Golf Starters		9,204	12,997	22,281	2.42	1.71
40-22-87-222-5019	S&W Instructors		6,550	-	-	-	-
Total S&W			<u>135,274</u>	<u>119,226</u>	<u>137,909</u>	1.02	1.16
ExpCategory: 51 - Contracted/Professional Services							
40-22-80-220-5115	C/S IT Expense		750	300	300	0.40	1.00
40-22-80-220-5120	C/S Subscriptions/Dues		200	-	-	-	-
40-22-80-220-5125	C/S Printing & Postage		200	200	100	0.50	0.50
40-22-80-220-5130	C/S Uniforms/Safety Shoes		1,170	1,170	1,600	1.37	1.37
40-22-80-220-5150	C/S Training Expenses		350	350	200	0.57	0.57
40-22-80-220-5187	C/S Landscaping Services		3,500	3,500	3,350	0.96	0.96
40-22-80-220-5191	C/S Portable Restrooms		840	900	840	1.00	0.93
40-22-87-221-5142	C/S Facility Rental		-	-	1,000	-	-
Total Contracted/Professional Services			<u>7,010</u>	<u>6,420</u>	<u>7,390</u>	1.05	1.15
ExpCategory: 52 - Utilities Expense							

40-22-80-220-5201	Electricity	9,890	7,710	10,454	1.06	1.36
40-22-80-220-5203	Water	20,976	29,813	32,648	1.56	1.10
40-22-80-220-5205	Natural Gas	1,917	2,483	1,936	1.01	0.78
40-22-80-220-5207	Communication	-	-	-	-	-
Total Utilities		<u>32,783</u>	<u>40,006</u>	<u>45,038</u>	1.37	1.13
ExpCategory: 54 - Supplies Expense						
40-22-80-220-5411	M&S Program Supply Foot Golf	355	200	405	1.14	2.03
40-22-80-220-5412	M&S Program Supplies	2,600	2,600	3,250	1.25	1.25
40-22-80-220-5420	M&S Pro Shop Supplies	1,075	1,000	1,150	1.07	1.15
40-22-80-220-5433	M&S Concession Supplies	3,670	3,600	4,395	1.20	1.22
40-22-80-220-5435	M&S Weed Spray/Fungi/Herbi	14,120	13,900	15,000	1.06	1.08
40-22-80-220-5436	M&S Paint Material/Shop Supply	1,300	1,200	1,800	1.38	1.50
40-22-80-220-5458	M&S Soil, Sand & Stone	14,080	14,080	15,000	1.07	1.07
40-22-80-220-5466	M&S Fertilizer, Seeds, Etc.	11,100	10,000	11,400	1.03	1.14
40-22-80-220-5469	M&S Landscape Plant Materials	3,000	2,805	3,000	1.00	1.07
40-22-80-220-5470	M&S Office Supplies	250	250	250	1.00	1.00
40-22-80-220-5480	M&S Golf Course Supplies	7,875	7,875	7,840	1.00	1.00
40-22-80-220-5483	M&S Alcohol Supplies	-	-	-	-	-
40-22-87-221-5412	M&S Program Supplies	800	300	3,500	4.38	11.67
40-22-87-221-5489	M&S Awards Golf Leagues	1,000	-	900	0.90	-
40-22-87-221-5491	M&S Awards-Tournaments	1,200	3,522	1,400	1.17	0.40
40-22-87-222-5412	M&S Program Supplies	-	256	300	-	1.17
Total M&S		<u>62,425</u>	<u>61,588</u>	<u>69,590</u>	1.11	1.13
ExpCategory: 55 - Equipment & Repair Expense						
40-22-80-220-5520	E&R Irrigation/Plumbing Repair	2,600	2,200	3,000	1.15	1.36
40-22-80-220-5539	E&R Gas & Diesel Fuel	1,885	1,885	2,000	1.06	1.06
40-22-80-220-5540	E&R Mower Repair	5,000	5,000	5,000	1.00	1.00
40-22-80-220-5550	E&R Maintenance Tools	800	800	800	1.00	1.00
40-22-80-220-5555	E&R Repairs & Replacements	750	1,171	4,750	6.33	4.06
40-22-80-220-5589	E&R Equipment	1,878	1,703	1,000	0.53	0.59
Total E & R		<u>12,913</u>	<u>12,759</u>	<u>16,550</u>	1.28	1.30
Total Expenses WPCC		<u>250,405</u>	<u>239,999</u>	<u>276,477</u>	1.10	1.15
Net Revenue/Expense WPCC		<u>55,320</u>	<u>66,353</u>	<u>28,306</u>	0.51	0.43

Devonshire Aquatic Center



Devonshire Aquatic Center Assumptions

Revenue

- The fee increase implemented last year should provide a boost in overall revenue. Bad weather at the start and end of last season reduced its impact.

Expenses

- Lifeguard staffing costs are elevated as shifts now include additional training time.
- Utility costs, specifically water, have risen and will have an obvious impact on the overall budget.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	FY 2026 YR Projections	Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 24 - Devonshire Aquatic Center							
Revenue							
RevCategory: 43 - Rental, Permits, and Fees							
40-24-80-405-4267	Rentals and Parties		17,460	18,320	18,480	1.06	1.01
40-24-80-405-4316	Camps/Groups		13,500	15,273	15,400	1.14	1.01
40-24-81-305-4323	Concessions DAC		28,200	27,109	28,000	0.99	1.03
Total Rentals Permits Fees			<u>59,160</u>	<u>60,702</u>	<u>61,880</u>	1.05	1.02
RevCategory: 49 - Miscellaneous Revenue							
40-24-80-405-4422	Daily Admissions		66,200	67,328	68,450	1.03	1.02
40-24-80-405-4423	Season Passes		106,650	112,000	114,000	1.07	1.02
40-24-80-405-4990	Cash Short		-	(6)	-	-	-
40-24-80-405-4992	Cash Over		-	3	-	-	-
40-24-81-305-4992	Cash Over		-	45	-	-	-
Total Other Revenue			<u>172,850</u>	<u>179,370</u>	<u>182,450</u>	1.06	1.02
Total Revenues DAC			<u>232,010</u>	<u>240,071</u>	<u>244,330</u>	1.05	1.02
Expense							
ExpCategory: 50 - Salary Expense							
40-24-80-405-5008	S&W Manager		5,678	5,678	6,133	1.08	1.08
40-24-80-405-5010	S&W Supervisors		27,119	32,673	27,621	1.02	0.85
40-24-80-405-5060	S&W Maintenance Staff		5,967	5,776	5,968	1.00	1.03
40-24-80-405-5069	S&W Maintenance Allocation		7,000	7,000	8,000	1.14	1.14
40-24-80-405-5070	S&W Attendants-Cashiers		16,027	13,773	16,287	1.02	1.18
40-24-80-405-5076	S&W Guards		68,818	69,834	78,195	1.14	1.12
40-24-81-305-5070	S&W Cashiers		11,280	4,590	8,803	0.78	1.92
Total S&W			<u>141,889</u>	<u>139,324</u>	<u>151,007</u>	1.06	1.08
ExpCategory: 51 - Contracted/Professional Services							
40-24-80-405-5115	C/S IT Expense		400	-	750	1.88	-
40-24-80-405-5120	C/S Subscriptions & Dues		375	375	375	1.00	1.00
40-24-80-405-5127	C/S Marketing Allocation		-	-	-	-	-
40-24-80-405-5145	C/S Garbage & Landscape Waste		1,100	900	1,100	1.00	1.22
40-24-80-405-5185	C/S Miscellaneous Service Con		521	521	1,100	2.11	2.11
40-24-81-305-5150	C/S Training Expense		-	-	-	-	-
Total Contrcted/Professional Services			<u>2,396</u>	<u>1,796</u>	<u>3,325</u>	1.39	1.85
ExpCategory: 52 - Utilities Expense							
40-24-80-405-5201	Electricity		12,376	11,200	12,376	1.00	1.11
40-24-80-405-5203	Water		20,852	20,507	29,880	1.43	1.46
40-24-80-405-5205	Natural Gas		10,952	9,347	8,843	0.81	0.95
40-24-80-405-5207	Communications		276	-	500	1.81	-
Total Utilities			<u>44,456</u>	<u>41,054</u>	<u>51,599</u>	1.16	1.26
ExpCategory: 54 - Supplies Expense							
40-24-80-405-5412	M&S Program Supplies		1,050	901	1,050	1.00	1.17
40-24-80-405-5430	M&S Pool Chemicals		10,489	11,175	10,504	1.00	0.94
40-24-80-405-5438	M&S Maintenance Supplies		1,600	1,584	1,800	1.00	1.01
40-24-80-405-5470	M&S Office Supplies		200	150	200	1.00	1.33
40-24-81-305-5412	M&S Program Supplies		300	335	300	1.00	0.90
40-24-81-305-5490	M&S Resale Items		11,275	12,766	12,600	1.12	0.99
Total M&S			<u>24,914</u>	<u>26,910</u>	<u>26,254</u>	1.05	0.98
ExpCategory: 55 - Equipment & Repair Expense							

40-24-80-405-5501	E&R Office Equipment	125	75	125	1.00	1.67
40-24-80-405-5504	E&R Pool Equipment	625	600	4,545	7.27	7.58
40-24-80-405-5555	E&R Repairs & Replacements	12,060	30,000	6,600	0.55	0.22
40-24-81-305-5548	E&R Concession Equipment	2,700	2,700	1,100	0.41	0.41
40-24-81-305-5555	E&R Repairs & Replacements	500	500	550	1.10	1.10
	Total E&R	<u>16,010</u>	<u>33,875</u>	<u>12,920</u>	0.81	0.38
		<u>229,665</u>	<u>242,959</u>	<u>245,105</u>	1.07	1.01
	Total Expenses DAC	<u>2,345</u>	<u>(2,888)</u>	<u>(775)</u>	(0.33)	0.27
	Net Revenues/Expenses DAC					

Swim Lessons



Swim Lessons Assumptions

Revenues

- The upcoming indoor swim lesson season is, as always, dependent upon availability at the school site.

Expenses

- Expenses are expected to stay in line with previous years.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 25 - Swim Lessons							
Revenue							
RevCategory: 41 - Registrations							
40-25-80-408-4268		Program Registrations	<u>111,020</u>	<u>86,333</u>	<u>103,968</u>	0.94	1.20
RevCategory: 49 - Miscellaneous Revenue							
40-25-80-408-4422		Daily Admissions	<u>300</u>	<u>600</u>	<u>500</u>	1.67	0.83
Total Revenue Swim Lessons			<u>111,320</u>	<u>86,933</u>	<u>104,468</u>	0.94	1.20
Expense							
ExpCategory: 50 - Salary Expense							
40-25-80-408-5010		S&W Supervisors Swim Lessons	<u>27,438</u>	<u>31,764</u>	<u>29,160</u>	1.06	0.92
40-25-80-408-5020		S&W Instructors	<u>33,834</u>	<u>33,834</u>	<u>28,719</u>	0.85	0.85
40-25-80-408-5076		S&W Guards Swim Lessons	<u>6,732</u>	<u>2,556</u>	<u>2,772</u>	0.41	1.08
Total S&W			<u>68,004</u>	<u>68,154</u>	<u>60,651</u>	0.89	0.89
ExpCategory: 51 - Contracted/Professional Services							
40-25-80-408-5120		C/S Subscriptions & Dues	<u>1,400</u>	<u>1,290</u>	<u>1,600</u>	1.14	1.24
40-25-80-408-5150		C/S Training Expense	<u>3,000</u>	<u>3,000</u>	<u>3,500</u>	1.17	1.17
Total Contracted/Professional Services			<u>4,400</u>	<u>4,290</u>	<u>5,100</u>	1.16	1.19
ExpCategory: 54 - Supplies Expense							
40-25-80-408-5412		M&S Program Supply Swm Lesso	<u>1,250</u>	<u>300</u>	<u>2,850</u>	2.28	9.50
Total Expenses Swim Lessons			<u>73,654</u>	<u>72,744</u>	<u>68,601</u>	0.93	0.94
Net Revenue/Expenses Swim Lessons			<u>37,666</u>	<u>14,189</u>	<u>35,868</u>	0.95	2.53

Skokie Water Playground



Skokie Water Playground Assumptions

Revenue

- Rentals and parties should keep generating solid revenue, given their popularity over the past two seasons.
- The fee increase implemented last year should provide a boost in overall revenue. Bad weather at the start and end of last season reduced its impact.

Expenses

- Lifeguard staffing costs are elevated as shifts now include additional training time.
- Utility costs, specifically water, have risen and will have an obvious impact on the overall budget.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

		2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 26 - Skokie Water Playground (SWP)						
Revenue						
RevCategory: 43 - Rental, Permits, and Fees						
40-26-80-409-4267	Rentals and Parties	62,750	69,664	74,750	1.19	1.07
40-26-80-409-4316	Camps/Groups	77,500	79,825	82,500	1.06	1.03
40-26-81-309-4323	SWP Concessions	122,907	98,600	102,638	0.84	1.04
Total Rentals/Permits/Fees		<u>263,157</u>	<u>248,089</u>	<u>259,888</u>	0.99	1.05
RevCategory: 49 - Miscellaneous Revenue						
40-26-80-409-4422	Daily Admissions	556,100	468,198	481,500	0.87	1.03
40-26-80-409-4423	Season Passes	248,850	261,518	267,000	1.07	1.02
40-26-80-409-4990	Cash Short	-	(146)	-	-	-
40-26-80-409-4992	Cash Over	-	184	-	-	-
40-26-80-409-4999	Transfers In	1,000	750	1,000	1.00	1.33
40-26-81-309-4990	Cash Short	-	(225)	-	-	-
40-26-81-309-4992	Cash Over	-	61	-	-	-
Total Other Revenue		<u>805,950</u>	<u>730,339</u>	<u>749,500</u>	0.93	1.03
Total Revenue Skokie Water Playground		<u>1,069,107</u>	<u>978,428</u>	<u>1,009,388</u>	0.94	1.03
Expense						
ExpCategory: 50 - Salary Expense						
40-26-80-409-5008	S&W Manager	119,229	119,229	128,040	1.07	1.07
40-26-80-409-5010	S&W Supervisors	62,342	66,229	64,895	1.04	0.98
40-26-80-409-5060	S&W Maintenance Staff	30,030	13,179	25,200	0.84	1.91
40-26-80-409-5069	S&W Maintenance Allocation	12,000	12,000	9,500	0.79	0.79
40-26-80-409-5070	S&W Attendants-Cashiers	27,755	25,563	26,108	0.94	1.02
40-26-80-409-5076	S&W Guards	226,167	240,360	246,058	1.09	1.02
40-26-81-309-5070	S&W Cashiers	36,451	36,677	36,452	1.00	0.99
Total S&W		<u>513,974</u>	<u>513,237</u>	<u>536,252</u>	1.04	1.04
ExpCategory: 51 - Contracted/Professional Services						
40-26-80-409-5115	C/S IT Expense	800	350	1,950	2.44	5.57
40-26-80-409-5120	C/S Subscription & Dues	1,515	1,515	1,525	1.01	1.01
40-26-80-409-5125	C/S Printing & Postage	500	-	-	-	-
40-26-80-409-5127	C/S Marketing Allocation	-	-	-	-	-
40-26-80-409-5130	C/S Uniforms	9,789	15,000	7,836	0.80	0.52
40-26-80-409-5145	C/S Garbage & Landscape Waste	2,045	2,000	2,050	1.00	1.03
40-26-80-409-5150	C/S Training Expense	6,500	6,500	6,500	1.00	1.00
40-26-80-409-5185	C/S Misc. Service Contracts	1,203	1,203	1,236	1.03	1.03
40-26-81-309-5150	C/S Training Expense	675	35	675	1.00	19.42
40-26-86-410-5112	C/S Transportation/Admissions	4,950	-	-	-	-
Total Contracted/Professional Services		<u>27,977</u>	<u>26,603</u>	<u>21,772</u>	0.78	0.82
ExpCategory: 52 - Utilities Expense						
40-26-80-409-5201	Electricity	28,168	32,000	28,168	1.00	0.88
40-26-80-409-5203	Water	55,100	57,999	61,836	1.12	1.07
40-26-80-409-5205	Natural Gas	26,158	21,024	18,457	0.71	0.88
40-26-80-409-5207	Communications	600	300	1,100	1.83	3.67
Total Utilities		<u>110,026</u>	<u>111,323</u>	<u>109,561</u>	1.00	0.98
ExpCategory: 53 - General Administrative Expense						
40-26-80-409-5350	Total G&A	<u>22,676</u>	<u>21,700</u>	<u>26,968</u>	1.19	1.24

ExpCategory: 54 - Supplies Expense

40-26-80-409-5412	M&S Program Supplies	2,600	1,952	2,400	0.92	1.23
40-26-80-409-5430	M&S Pool Chemicals	28,100	28,773	29,300	1.04	1.02
40-26-80-409-5438	M&S Maintenance Supplies	4,800	4,500	8,600	1.79	1.91
40-26-80-409-5470	M&S Office Supplies	250	-	250	1.00	-
40-26-81-309-5412	M&S Program Supplies	2,220	1,559	2,220	1.00	1.42
40-26-81-309-5490	M&S Resale Items	54,600	49,750	49,438	0.91	0.99
Total M&S		<u>92,570</u>	<u>86,534</u>	<u>92,208</u>	1.00	1.07

ExpCategory: 55 - Equipment & Repair Expense

40-26-80-409-5501	E&R Office Equipment	875	730	500	0.57	0.68
40-26-80-409-5504	E&R Pool Equipment	6,800	6,100	5,815	0.86	0.95
40-26-80-409-5555	E&R Repairs & Replacements	35,100	52,000	25,750	0.73	0.50
40-26-81-309-5548	E&R Concession Equipment	2,850	2,950	450	0.16	0.15
40-26-81-309-5555	E&R Repairs & Replacements	500	190	500	1.00	2.64
Total E&R		<u>46,125</u>	<u>61,970</u>	<u>33,015</u>	0.72	0.53

Total Expenses SWP

		<u>813,348</u>	<u>821,367</u>	<u>819,777</u>	1.01	1.00
Net Revenue/Expenses SWP		<u>255,759</u>	<u>157,062</u>	<u>189,611</u>	0.74	1.21

Camps (40)



Camps (40) Assumptions

Revenue

- Learn to Skate, Figure Skating, and Hockey Camp revenues have been reallocated to Athletic Camps (40-30).
- Additional contractual camps have positively impacted revenue.

Expenses

- Expenses will increase to support the full-day Learn and Play camp.
- Personnel costs have risen to maintain competitive wages and ensure adequate staffing levels for safe and effective program delivery.
- Transportation, field trip, and supply expenses have increased due to rising vendor costs and program enhancements, which are necessary to maintain program quality and participant experience.

4/4/2026

FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 30 - Camps							
Revenue							
	RevCategory: 41 - Registrations						
40-30-30-366-4112		Registrations-Move and Groove	44,100	45,513	61,200	1.39	1.34
40-30-31-367-4112		Registrations-Final Fling	62,360	52,244	59,046	0.95	1.13
40-30-32-411-4112		Registrations-Sports Camp South	293,835	207,263	128,558	0.44	0.62
40-30-32-412-4112		Registrations-Athletics Specialty C	12,180	11,343	8,025	0.66	0.71
40-30-32-421-4112		Registrations-Hot Shots Camps	114,750	158,950	179,000	1.56	1.13
40-30-32-426-4112		Registrations-Sports Camp North	192,490	175,154	205,068	1.07	1.17
40-30-33-413-4112		Registrations-Varsity Sports Camp	-	83,479	86,460	-	1.04
40-30-35-403-4112		Registrations-Mini Movers Camp	23,036	20,392	30,005	1.30	1.47
40-30-79-484-4240		Registrations-Figure Skating Cam	131,950	120,762	188,260	1.43	1.56
40-30-82-498-4244		Registrations-Hockey Camp	93,000	73,955	103,600	1.11	1.40
40-30-86-410-4112		Registrations-Jr Lifeguard Camp	-	11,985	8,355	-	0.70
Total Registrations Camp			<u>967,701</u>	<u>961,039</u>	<u>1,057,577</u>	1.09	1.10
Expense							
	ExpCategory: 50 - Salary Expense						
40-30-30-366-5010		S&W Supervisors-Move and Groc	4,758	2,195	8,663	1.82	3.95
40-30-30-366-5039		S&W Leaders	10,200	9,020	10,356	1.02	1.15
40-30-31-367-5010		S&W Supervisors-Final Fling Carr	7,760	5,865	6,745	0.87	1.15
40-30-31-367-5039		S&W Leaders	23,120	21,978	21,600	0.93	0.98
40-30-32-411-5019		S&W Instructors-Sports Camp So	17,010	19,416	20,860	1.23	1.07
40-30-32-411-5039		S&W Leaders	76,560	45,672	48,240	0.63	1.06
40-30-32-426-5010		S&W Supervisors/Director-Sports	16,110	24,218	24,180	1.50	1.00
40-30-32-426-5039		S&W Leaders	72,930	71,189	79,395	1.09	1.12
40-30-33-413-5010		S&W Supervisors/Director- Varsity	8,032	9,018	13,860	1.73	1.54
40-30-33-413-5039		S&W Leaders	26,400	19,898	22,440	0.85	1.13
40-30-35-403-5010		S&W Supervisors/Director- Mini M	6,095	5,735	7,625	1.25	1.33
40-30-35-403-5039		S&W Leaders	10,800	10,168	16,500	1.53	1.62
40-30-79-484-5019		S&W Instructors-Figure Skating C	66,800	71,137	108,600	1.63	1.53
40-30-82-498-5020		S&W Instructors-Hockey Camp	48,025	46,690	49,600	1.03	1.06
40-30-86-410-5020		S&W Instructors-Jr Lifeguard Carr	-	7,265	4,662	-	0.64
Total S&W			<u>394,600</u>	<u>369,463</u>	<u>443,326</u>	1.12	1.20
	ExpCategory: 51 - Contracted/Professional Services						
40-30-30-366-5112		C/S Transportation & Admissions	15,900	14,643	15,500	0.97	1.06
40-30-30-366-5142		C/S Facility Rental	765	1,672	2,038	2.66	1.22
40-30-31-367-5112		C/S Transportation & Admissions	13,850	7,682	12,240	0.88	1.59
40-30-31-367-5142		C/S Facility Rental	1,600	-	1,035	0.65	-
40-30-32-411-5112		C/S Transportation & Admission	38,821	16,687	18,604	0.48	1.11
40-30-32-411-5142		C/S Facility Rental	10,935	4,210	4,455	0.41	1.06
40-30-32-412-5101		C/S Program Services	10,752	4,445	3,900	0.36	0.88
40-30-32-421-5165		C/S Instructors NOP	80,325	104,210	128,724	1.60	1.24
40-30-32-426-5112		C/S Transportation & Admission	24,568	16,224	26,320	1.07	1.62
40-30-32-426-5142		C/S Facility Rental	5,760	5,508	7,920	1.38	1.44
40-30-33-413-5112		C/S Transportation & Admission	-	2,980	10,096	-	3.39
40-30-33-413-5142		C/S Facility Rental	-	3,150	4,075	-	1.29
40-30-35-403-5112		C/S Transportation & Admission	-	-	4,580	-	-
40-30-35-403-5142		C/S Facility Rental	-	-	900	-	-
40-30-79-484-5112		C/S Transportation & Admissions	17,000	13,965	27,000	1.59	1.93
40-30-79-484-5142		C/S Facility Rental	-	1,107	5,400	-	4.88
40-30-82-498-5112		Transportation & Admissions	-	-	16,000	-	-
40-30-82-498-5142		C/S Facility Rental	-	2,529	2,700	-	1.07
40-30-86-410-5112		C/S Transportation & Admissions	-	702	-	-	-
Total Contracted/Professional Services			<u>220,276</u>	<u>199,713</u>	<u>291,487</u>	1.32	1.46

40-30-86-410-5207	ExpCategory: 52 - Utilities Expense	Communications	<u>-</u>	<u>-</u>	<u>60</u>	-	-
	ExpCategory: 54 - Supplies Expense						
40-30-30-366-5412		M&S Program Supplies	1,500	2,150	2,840	1.89	1.32
40-30-31-367-5412		M&S Program Supplies	350	667	350	1.00	0.52
40-30-32-411-5412		M&S Program Supplies	6,910	7,650	5,013	0.73	0.66
40-30-32-421-5412		M&S Program Supplies	-	727	-	-	-
40-30-32-426-5412		M&S Program Supplies	2,160	6,398	5,059	2.34	0.79
40-30-33-413-5412		M&S Program Supplies	-	1,098	1,987	-	1.81
40-30-35-403-5412		M&S Program Supplies	400	573	1,759	4.40	3.07
40-30-79-484-5412		M&S Program Supplies	2,800	3,444	2,500	0.89	0.73
40-30-82-498-5412		M&S Program Supplies	18,280	12,745	800	0.04	0.06
40-30-86-410-5412		M&S Program Supplies	-	441	300	-	0.68
	Total M&S		<u>32,400</u>	<u>35,893</u>	<u>20,608</u>	0.64	0.57
	Total Expenses Camps		<u>647,276</u>	<u>605,068</u>	<u>755,480</u>	1.17	1.25
	Net Revenues/Expenses Camp		<u>320,425</u>	<u>355,971</u>	<u>302,097</u>	0.94	0.85

Athletics



Athletics Assumptions

Revenue

- Pickleball revenues have declined significantly, despite consistent participation in leagues.
- Oakton Park pickleball courts and Rally Room rentals are expected to perform better and provide steady revenue throughout the year.
- A renewed focus on staffing, athletic leagues, field rentals, and timely payments is expected to positively impact revenue.

Expenses

- Increased benefit costs and wage adjustments for specialty instructors, including pickleball, have impacted the budget as the market becomes more competitive.
- Ongoing efforts are focused on aligning staffing and program costs with revenue performance—particularly in pickleball—while improving financial tracking and managing expenses.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 40
Revenue Facility Fund

			2025-2026 Total Budget	2025-2026 FY 2026 YR Projections	2026-2027 Admin Review FY 2027	% Increase Budget/Budget	% Increase Projected to Budget
Department: 40 - Athletics							
Revenue							
RevCategory: 41 - Registrations							
40-40-11-417-4247	Martial Arts		88,550	75,000	80,463	0.91	1.07
40-40-61-455-4250	Tennis Reservations		-	-	-	-	-
40-40-61-610-4253	Tennis Lessons		115,800	112,500	112,500	0.97	1.00
40-40-62-462-4115	Pickleball Registration		329,228	185,000	185,000	0.56	1.00
40-40-62-462-4116	OCC Pickleball Registrations		110,000	23,866	35,000	0.32	1.47
40-40-63-463-4115	Registrations - Table Tennis		-	1,300	5,050	-	3.88
40-40-67-458-4280	Softball Leagues		18,850	9,000	12,000	0.64	1.33
40-40-69-429-4280	Baseball Leagues		43,250	32,650	52,800	1.22	1.62
40-40-70-464-4282	Basketball Leagues		37,200	41,000	41,605	1.12	1.01
40-40-71-435-4284	Registrations Volleyball		-	5,040	5,400	-	1.07
40-40-75-432-4115	Prgrm. Registrations AYSO		5,000	11,760	11,710	2.34	1.00
40-40-75-438-4115	Prog.Regstr.Skokie Youth		3,750	10,200	12,165	3.24	1.19
40-40-77-750-4115	Program Registrations Football		4,500	-	-	-	-
Total Registrations			<u>756,128</u>	<u>507,316</u>	<u>553,693</u>	0.73	1.09
RevCategory: 43 - Rental, Permits, and Fees							
40-40-10-414-4319	Athletic Field Permits		31,250	35,000	38,165	1.22	1.09
40-40-62-462-4319	OCC Pickleball Reservations		-	650	5,200	-	8.00
Total Rental, Permits and Fees			<u>31,250</u>	<u>35,650</u>	<u>43,365</u>	1.39	1.22
Total Revenue Athletics			<u>787,378</u>	<u>542,966</u>	<u>597,058</u>	0.76	1.10
Expense							
ExpCategory: 50 - Salary Expense							
40-40-10-414-5008	S&W Manager		88,656	70,774	84,760	0.96	1.20
40-40-10-414-5010	S&W Supervisors		57,200	59,272	66,891	1.17	1.13
40-40-10-414-5069	S&W Maintenance Allocation		-	-	2,000	-	-
40-40-11-417-5020	S&W Instructors		-	-	-	-	-
40-40-61-610-5010	S&W Tennis Lessons Supervisors		8,160	6,240	7,514	0.92	1.20
40-40-61-610-5020	S&W Tennis Lessons Instructors		77,200	33,363	36,358	0.47	1.09
40-40-61-610-5069	S&W Maintenance Allocation		5,000	4,165	4,000	0.80	0.96
40-40-62-462-5010	S&W Supervisors		67,652	67,500	57,534	0.85	0.85
40-40-62-462-5020	S&W Instructors		147,475	85,000	90,000	0.61	1.06
40-40-62-462-5069	S&W Maintenance Allocation		-	-	4,000	-	-
40-40-63-463-5020	S&W Instructors		-	1,000	3,275	-	3.28
40-40-67-458-5010	S&W Supervisors		3,008	2,358	2,500	0.83	1.06
40-40-67-458-5069	S&W Maintenance Allocation		6,800	6,665	4,000	0.59	0.60
40-40-69-429-5010	S&W Supervisors		15,120	8,703	8,912	0.59	1.02
40-40-69-429-5069	S&W Maintenance Allocation		-	-	2,000	-	-
40-40-70-464-5010	S&W Supervisors		11,136	12,000	9,009	0.81	0.75
40-40-71-435-5010	S&W Supervisor		-	95	1,216	-	12.80
40-40-75-432-5069	S&W Maintenance Allocation		12,100	12,100	7,000	0.58	0.58
40-40-75-438-5069	S&W Maintenance Allocation		7,900	7,900	6,000	0.76	0.76
40-40-75-439-5069	S&W Maintenance Allocation		10,000	10,000	6,000	0.60	0.60
Total S&W			<u>517,407</u>	<u>387,135</u>	<u>402,967</u>	0.78	1.04
ExpCategory: 51 - Contracted/Professional Services							
40-40-10-414-5115	C/S IT Expense		-	368	-	-	-
40-40-10-414-5125	C/S Printing & Postage		-	315	-	-	-
40-40-10-414-5127	C/S Marketing Allocation		-	-	1,200	-	-
40-40-10-414-5150	C/S Training		1,850	1,600	5,030	2.72	3.14

40-40-10-414-5191	C/S Portable Restrooms	1,620	1,725	-	-	-
40-40-11-417-5165	C/S Instructors NOP	61,985	30,000	60,024	0.97	2.00
40-40-62-462-5127	C/S Marketing Allocation	3,000	-	-	-	-
40-40-67-458-5172	C/S Officials	3,750	3,415	8,005	2.13	2.34
40-40-69-429-5172	C/S Officials	19,680	24,420	25,380	1.29	1.04
40-40-70-464-5165	C/S Instructors NOP	-	2,400	3,120	-	1.30
40-40-70-464-5171	C/S Officials	16,980	17,000	21,420	1.26	1.26
40-40-71-435-5171	C/S Officials	-	-	-	-	-
40-40-75-438-5101	C/S Porta Potty Service	-	-	-	-	-
Total Contracted/Professional Services		<u>108,865</u>	<u>81,243</u>	<u>124,179</u>	1.14	1.53
ExpCategory: 52 - Utilities Expense						
40-40-10-414-5207	Total Communications	Communication	<u>900</u>	<u>800</u>	<u>900</u>	1.00
ExpCategory: 53 - General Administrative Expense						
40-40-10-414-5350	Total G&A	G&A Employee Benefits	<u>27,620</u>	<u>20,217</u>	<u>24,164</u>	0.87
ExpCategory: 54 - Supplies Expense						
40-40-10-414-5412	M&S Program Supplies - Athletics	-	84	1,550	-	18.45
40-40-61-610-5412	M&S Program Supplies	3,590	3,590	3,500	0.97	0.97
40-40-62-462-5412	M&S Program Supply Pickleball	12,300	3,330	3,000	0.24	0.90
40-40-62-462-5491	M&S Awards	5,600	3,500	3,050	0.54	0.87
40-40-63-463-5412	M&S Program Supply-Table Tenn	-	200	280	-	1.40
40-40-63-463-5491	M&S Awards	-	-	250	-	-
40-40-67-458-5412	M&S Program Supply	1,200	891	822	0.69	0.92
40-40-67-458-5489	M&S Awards	1,900	48	100	0.05	2.06
40-40-69-429-5412	M&S Program Supply	3,800	3,354	2,920	0.77	0.87
40-40-69-429-5489	M&S Awards	600	127	260	0.43	2.05
40-40-70-464-5412	M&S Program Supply	990	800	100	0.10	0.13
40-40-70-464-5489	M&S Awards	2,032	2,000	1,775	0.87	0.89
40-40-71-435-5412	M&S Program Supply	-	-	120	-	-
40-40-71-435-5489	M&S Awards	-	-	200	-	-
40-40-75-432-5412	M&S Program Supply	-	-	-	-	-
Total M&S	Total M&S	<u>32,012</u>	<u>17,925</u>	<u>17,927</u>	0.56	1.00
Total Expenses Athletics		<u>686,804</u>	<u>507,320</u>	<u>570,137</u>	0.83	1.12
Net Revenues/Expenses Athletics		<u>100,574</u>	<u>35,646</u>	<u>26,921</u>	0.27	0.76

Museum Fund



Skokie Heritage
Museum



Emily Oaks
Nature Center

Museum Fund Assumptions

- Emily Oaks and Contractual Camps managed by museum staff have been moved into budget accounts 55-30.
- The real estate tax allocation has been adjusted from \$647,983 to \$881,425.
- \$110,000 is allocated from fund 55 to fund 10, last fiscal year \$98,000 was allocated.

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 55
Museum Fund

4/4/2026

Fund/Ctr/Activity	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget	
551010 General				
Revenues	625,098	658,454	891,025	1.35
Expenses	106,996	106,996	121,529	1.14
Net	518,102	551,458	769,496	
555310 EONC Admin				
Revenues	24,915	24,485	27,660	1.13
Expenses	503,124	503,020	578,268	1.15
Net	(478,209)	(478,535)	(550,608)	
555312 EONC Programs				
Revenues	193,823	184,586	209,415	1.13
Expenses	231,344	236,862	252,673	1.07
Net	(37,521)	(52,276)	(43,258)	
555330 EONC Camps				
Revenues	473,917	430,843	468,194	1.09
Expenses	368,378	305,537	367,304	1.20
Net	105,539	125,306	100,890	
555510 S.H.M.				
Revenues	23,648	26,467	28,322	1.07
Expenses	207,079	196,546	226,307	1.15
Net	(183,431)	(170,079)	(197,985)	
Total Fund 55				
Revenues	1,341,401	1,324,835	1,624,616	1.23
Expenses	1,416,921	1,348,961	1,546,081	1.15
Net	(75,520)	(24,126)	78,535	

Fund Summary:

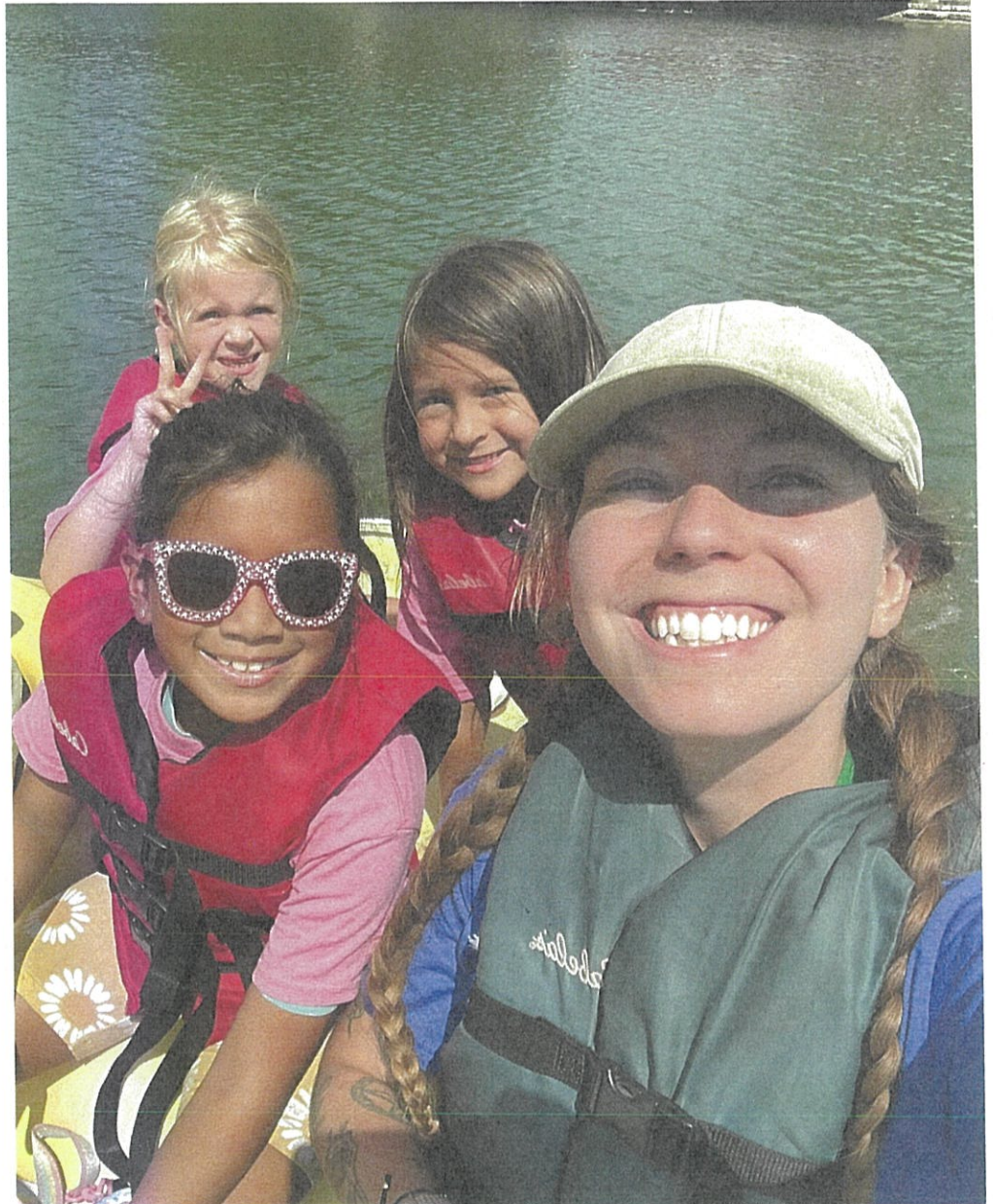
Fund Balance as of 04/30/2025:	290,723
Projected FY 2026 Results:	(24,126)
Projected Fund Balance 04/30/2026:	266,597
FY 2027 Budget:	78,535
Estimated Fund Balance 04/30/2027:	345,132
	386,520
Difference	(41,388)

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 55
Museum Fund

			2025-2026 Total Budget	2025-2026 FY2026 YE Projections	2026-2027 Admin Review FY2027	% Increase Budget/Budget	% Increase Budget/Projected
Department: 10 - General							
Revenue							
	RevCategory: 40 - Taxes						
55-10-10-550-4001	Real Estate Taxes		614,298	647,983	881,425	1.43	1.36
	RevCategory: 49 - Miscellaneous Revenue						
55-10-10-550-4902	Interest Income		10,800	10,471	9,600	0.89	0.92
Total Revenues			<u>625,098</u>	<u>658,454</u>	<u>891,025</u>	1.43	1.35
Expense							
	ExpCategory: 51 - Contracted/Professional Services						
55-10-10-550-5116	C/S Corporate Allocation		98,000	98,000	110,000	1.12	1.12
55-10-10-550-5124	C/S Brochure Allocation		8,996	8,996	9,186	1.02	1.02
55-10-10-550-5128	C/S Social Media Advertising		-	-	2,343	-	-
Total Expenses			<u>106,996</u>	<u>106,996</u>	<u>121,529</u>	1.14	1.14
Total Net Revenue/Expenses General			<u>518,102</u>	<u>551,458</u>	<u>769,496</u>	1.49	1.40

Camps (55)



Camps (55) Assumptions

Revenues

- The budget for Emily Oaks summer camps is now managed under this account and has decreased slightly due to the elimination of the Nature of Art program as a result of low enrollment.
- Emily Oaks camps continue to be popular and operate at full capacity within program limits.
- Museum staff oversee the general interest and specialty contractual camps, which are included in this budget.
- Additional contractual offerings have been added to expand programming and increase revenues.

Expenses

- Personnel costs have risen to support competitive wages and adequate staffing levels for safe and effective program delivery.
- Transportation, field trip, and supply expenses have also increased due to rising vendor costs and program enhancements. These increases are necessary to maintain program quality and participant experience.

4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 55
Museum Fund

			2025-2026	2025-2026	2026-2027	% Increase	% Increase
			Total Budget	FY2026 YE Projections	Admin Review FY2027	Budget/Budget	Budget/Projected
Department: 30 - Camps							
Revenue							
	RevCategory: 41 - Registrations						
55-30-12-569-4115	Registrations-Little Earth Scouts Camp		24,994	25,811	26,480	1.06	1.03
55-30-31-565-4112	Registrations-Earth Adventures Camp		240,236	242,763	258,882	1.08	1.07
55-30-31-567-4112	Registrations-Nature of Art		42,672	7,810	-	-	-
55-30-31-579-4112	Registrations-Earth Trekkers Camp		21,000	23,325	24,000	1.14	1.03
55-30-44-566-4112	Registrations-Outdoor Challenge Camp		23,196	15,181	24,120	1.04	1.59
55-30-49-349-4112	Registrations-Special Interest Camps		121,819	115,955	134,712	1.11	1.16
Total Revenues Camps			<u>473,917</u>	<u>430,843</u>	<u>468,194</u>	0.99	1.09
Expense							
	ExpCategory: 50 - Salary Expense						
55-30-12-569-5020	S&W Instructors-Little Earth Scouts Camp		4,357	10,093	18,556	4.26	1.84
55-30-12-569-5039	S&W Leaders		7,738	2,089	8,330	1.08	3.99
55-30-31-565-5019	S&W Directors-Earth Adventures Camp		38,073	38,286	31,846	0.84	0.83
55-30-31-565-5039	S&W Leaders		121,509	111,887	124,610	1.03	1.11
55-30-31-567-5019	S&W Camp Directors		8,949	-	-	-	-
55-30-31-567-5039	S&W Leaders		17,219	3,075	-	-	-
55-30-31-579-5019	S&W Directors-Earth Trekkers Camp		2,470	2,778	3,325	1.35	1.20
55-30-31-579-5039	S&W Leaders		6,260	6,453	6,740	1.08	1.04
55-30-44-566-5019	S&W Directors-Outdoor Challenge Camp		13,942	8,566	14,368	1.03	1.68
55-30-49-349-5039	S&W Leaders		-	-	5,772	-	-
Total S&W			<u>220,517</u>	<u>183,228</u>	<u>213,546</u>	0.97	1.17
	ExpCategory: 51 - Contracted/Professional Services						
55-30-12-569-5112	C/S Transportation & Admissions		191	-	198	1.04	-
55-30-12-569-5142	C/S Facility Rental		162	-	171	1.06	-
55-30-31-565-5112	C/S Transportations & Admissions		17,930	13,032	14,906	0.83	1.14
55-30-31-565-5142	C/S Facility Rental		7,056	7,412	8,496	1.20	1.15
55-30-31-565-5165	C/S Instructors NOP		600	467	600	1.00	1.28
55-30-31-567-5112	C/S Transportation & Admissions		3,825	-	-	-	-
55-30-31-567-5142	C/S Facility Rentals		1,728	-	-	-	-
55-30-31-579-5112	C/S Transportation & Admissions		4,945	4,327	5,352	1.08	1.24
55-30-44-566-5112	C/S Transportation & Admissions		4,515	2,475	5,335	1.18	2.16
55-30-44-566-5142	C/S Facility Rental		162	144	162	1.00	1.13
55-30-49-349-5165	C/S Instructors NOP		90,022	82,120	98,200	1.09	1.20
Total Contracted/Professional Services			<u>131,136</u>	<u>109,975</u>	<u>133,420</u>	1.02	1.21
	ExpCategory: 54 - Supplies Expense						
55-30-12-569-5412	M&S Program Supplies		838	944	770	0.92	0.82
55-30-31-565-5412	M&S Program Supplies		11,751	9,800	17,407	1.48	1.78
55-30-31-567-5412	M&S Program Supplies		1,520	30	-	-	-
55-30-31-579-5412	M&S Program Supplies		515	150	-	-	-
55-30-44-566-5412	M&S Program Supplies		1,876	1,363	1,962	1.05	1.44
55-30-49-349-5412	M&S Program Supplies		225	48	200	0.89	4.13
Total M&S Expense			<u>16,725</u>	<u>12,335</u>	<u>20,338</u>	1.22	1.65
Total Expenses Camp			<u>368,378</u>	<u>305,537</u>	<u>367,304</u>	1.00	1.20
Net Revenues/Expenses Camps			<u>105,539</u>	<u>125,306</u>	<u>100,890</u>	0.96	0.81

Emily Oaks Nature Center



Emily Oaks Nature Center Assumptions

Revenues

- All Emily Oaks camps have been removed from this budget and reallocated to the Museum Camp budget account (55-30), resulting in a significant impact to the Emily Oaks budget while remaining favorable overall within Fund 55.
- A fee increase and expanded programs have been implemented across all program areas, resulting in a slight overall revenue increase.
- Native plant sales revenue continues to show growth.

Expenses

- Increases in wages, utilities, and benefits reflect budgeting for full staffing levels, including the addition of full-time equivalent Program Naturalist and Maintenance positions.

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 55
Museum Fund

		2025-2026 Total Budget	2025-2026 FY2026 YE Projections	2026-2027 Admin Review FY2027	% Increase Budget/Budget	% Increase Budget/Projected
Department: 53 - 10-Administration						
Revenues						
RevCategory: 43 - Rental, Permits, and Fees						
55-53-10-553-4300	Rental of Facilities	20,440	19,023	22,360	1.09	1.18
55-53-10-553-4420	Equipment Rental	205	112	240	1.17	2.14
	Total Rentals, Permite, Fees	20,645	19,135	22,600	1.09	1.18
RevCategory: 49 - Miscellaneous Revenue						
55-53-10-553-4900	Miscellaneous Revenue	20	-	20	1.00	-
55-53-10-553-4901	Resale Items	1,750	1,091	1,840	1.05	1.69
55-53-10-553-4992	Cash Over	-	-	-	-	-
55-53-10-553-4996	Grants/Donations	600	1,659	1,300	2.17	0.78
55-53-10-553-4999	Transfers In	1,900	2,600	1,900	1.00	0.73
	Total Miscellaneous Revenue	4,270	5,350	5,060	1.19	0.95
Total Revenues EOINC Admin		24,915	24,485	27,660	1.11	1.13
Expense						
ExpCategory: 50 - Salary Expense						
55-53-10-553-5010	S&W Supervisors	173,604	171,687	180,873	1.04	1.05
55-53-10-553-5040	S&W Office Staff	94,171	93,626	102,424	1.09	1.09
55-53-10-553-5060	S&W Maintenance Staff	54,792	57,323	63,669	1.16	1.11
55-53-10-553-5069	S&W Maintenance Allocation	14,000	14,000	13,500	0.96	0.96
55-53-10-553-5075	S&W Land Management Staff	32,880	26,185	34,195	1.04	1.31
	Total S&W	369,447	362,821	394,661	1.07	1.09
ExpCategory: 51 - Contracted/Professional Services						
55-53-10-553-5100	C/S Professional Services	110	110	110	1.00	1.00
55-53-10-553-5115	C/S IT Expense	1,600	1,779	7,550	4.72	4.24
55-53-10-553-5120	C/S Subscriptions & Dues	1,080	230	230	0.21	1.00
55-53-10-553-5125	C/S Printing & Postage	50	16	50	1.00	3.21
55-53-10-553-5127	C/S Marketing Allocation	-	335	200	-	0.60
55-53-10-553-5129	C/S Donation Program	100	62	500	5.00	8.06
55-53-10-553-5130	C/S Uniforms/Safety Shoes	2,466	2,500	4,140	1.68	1.66
55-53-10-553-5141	C/S Equipment Rental	-	-	40	-	-
55-53-10-553-5145	C/S Garbage & Landscape Waste	933	900	945	1.01	1.05
55-53-10-553-5150	C/S Training Expenses	2,770	2,577	3,220	1.16	1.25
55-53-10-553-5185	C/S Misc. Service Contracts	3,397	3,367	3,844	1.13	1.14
	Total Contracted/Professional Services	12,506	11,876	20,829	1.67	1.75
ExpCategory: 52 - Utilities Expense						
55-53-10-553-5201	Electricity	4,052	3,255	3,255	0.80	1.00
55-53-10-553-5203	Water	1,368	1,419	1,584	1.16	1.12
55-53-10-553-5205	Natural Gas	6,783	4,134	4,374	0.64	1.06
55-53-10-553-5206	Security Alarm Service	1,955	3,440	3,784	1.94	1.10
55-53-10-553-5207	Communication	4,620	4,019	4,620	1.00	1.15
	Total Utilities	18,778	16,267	17,617	0.94	1.08
ExpCategory: 53 - General Administrative Expense						
55-53-10-553-5320	G&A General Administrative	710	680	710	1.00	1.04
55-53-10-553-5350	G&A Employee Benefits	70,960	70,960	106,960	1.51	1.51
	Total G&A	71,670	71,640	107,670	1.50	1.50

ExpCategory: 54 - Supplies Expense						
55-53-10-553-5412	M&S Supplies	-	-	-		
55-53-10-553-5420	M&S Land Management Supply & Equipment	2,350	2,167	2,350	1.00	1.08
55-53-10-553-5438	M&S Maintenance Supplies	6,117	6,139	6,088	1.00	0.99
55-53-10-553-5470	M&S Office Supplies	300	340	325	1.08	0.96
55-53-10-553-5490	M&S Resale Items	600	800	600	1.00	0.75
Total M&S		<u>9,367</u>	<u>9,446</u>	<u>9,363</u>	1.00	0.99
ExpCategory: 55 - Equipment & Repair Expense						
55-53-10-553-5500	E&R Copier Equipment	4,056	4,621	4,476	1.10	0.97
55-53-10-553-5501	E&R Office Equipment	200	550	3,200	16.00	5.82
55-53-10-553-5555	E&R Repairs & Replacement	17,100	25,799	20,452	1.20	0.79
Total E&R		<u>21,356</u>	<u>30,970</u>	<u>28,128</u>	1.32	0.91
Total Expenses EONC Admin		<u>503,124</u>	<u>503,020</u>	<u>578,268</u>	1.15	1.15
Net Revenue/Expenses EONC Admin		<u>(478,209)</u>	<u>(478,535)</u>	<u>(550,608)</u>	1.15	1.15

4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 55
Museum Fund

		2025-2026	2025-2026	2026-2027	% Increase	% Increase
		Total Budget	FY2026 YE Projections	Admin Review FY2027	Budget/Budget	Budget/Projected
Department: 53 - 12-Programs						
Revenue						
	RevCategory: 41 - Registrations					
55-53-12-554-4115	Registrations Tot Classes	86,537	90,807	90,024	1.04	0.99
55-53-12-555-4115	Registrations-Children Classes	28,821	24,271	34,380	1.19	1.42
55-53-12-556-4115	Registrations Adult Classes	5,193	3,849	5,584	1.08	1.45
55-53-12-557-4115	Admissions Special Events	21,475	21,761	22,015	1.03	1.01
55-53-12-558-4115	Registration School Curriculum	14,500	14,422	17,770	1.23	1.23
55-53-12-559-4115	Registrations-Youth Group Activities	7,618	9,610	9,796	1.29	1.02
55-53-12-560-4115	User Fees Interpretive Vehicle	1,730	1,428	1,700	0.98	1.19
55-53-12-561-4115	Registrations-Art Shows & Contests	320	-	320	1.00	-
55-53-12-562-4115	Registrations-Educational/Recreational Trips	11,954	8,829	12,178	1.02	1.41
55-53-12-563-4115	Registrations-Family Events/Trips	4,825	2,684	4,849	1.00	1.81
55-53-12-567-4126	Registration Parties	10,450	6,650	10,400	1.00	1.56
55-53-12-568-4115	Registrations Community Outrea	400	475	400	1.00	0.84
Total Registrations		<u>193,823</u>	<u>184,586</u>	<u>209,415</u>	1.08	1.13
Expenses						
	Salaries & Wages Programs					
55-53-12-553-5021	S&W Program Naturalists	109,336	114,055	67,995	0.62	0.60
55-53-12-553-5024	S&W Program Coordinator	66,657	67,691	115,708	1.74	1.71
55-53-12-554-5020	S&W Instructors Tot Classes	24,817	29,111	36,234	1.46	1.24
55-53-12-555-5020	S&W Instructors Children Classes	2,376	2,632	3,571	1.50	1.36
55-53-12-556-5020	S&W Instructors Adult Classes	600	805	945	1.58	1.17
55-53-12-557-5039	S&W Leaders Special Events	949	1,441	1,250	1.32	0.87
55-53-12-559-5039	S&W Leaders Youth Group Activities	132	132	-	-	-
55-53-12-563-5039	S&W Leaders Family Events	109	-	133	1.22	-
55-53-12-567-5039	S&W Leaders B-Day Parties	2,062	1,672	2,414	1.17	1.44
Total S&W Programs		<u>207,038</u>	<u>217,539</u>	<u>228,250</u>	1.10	1.05
	ExpCategory: 51 - Contracted/Professional Services					
55-53-12-555-5112	C/S Transportation/Admission Children Classes	-	351	-	-	-
55-53-12-555-5165	C/S Instructors NOP - Children Classes	2,187	342	912	0.42	2.67
55-53-12-556-5165	C/S Instructors NOP - Adult Classes	375	125	675	1.80	5.40
55-53-12-557-5165	C/S Instructors NOP - Special Events	-	-	-	-	-
55-53-12-562-5112	C/S Transportation/Admission Adult Trips	5,428	2,201	5,448	1.00	2.48
55-53-12-563-5112	C/S Transp/Admiss.Family Event	-	-	-	-	-
55-53-12-563-5165	C/S Instructors NOP - Family Event	400	-	400	1.00	-
Total Contracted/Professional Services Programs		<u>8,390</u>	<u>3,019</u>	<u>7,435</u>	0.89	2.46
	ExpCategory: 54 - Supplies Expense					
55-53-12-554-5412	M&S SuppliesTot Classes	2,830	2,341	2,630	0.93	1.12
55-53-12-555-5412	M&S Supplies Children Classes	1,530	1,999	1,510	0.99	0.76
55-53-12-556-5412	M&S Supplies Adult Classes	855	633	1,035	1.21	1.63
55-53-12-557-5412	M&S Supplies Special Events	5,290	6,099	5,397	1.02	0.88
55-53-12-558-5412	M&S Program Supplies School Program	1,190	1,084	1,708	1.44	1.58
55-53-12-559-5412	M&S Supplies Youth Group Activities	671	1,055	1,319	1.97	1.25
55-53-12-560-5412	M&S Supplies Interpretive Vehicles	300	236	300	1.00	1.27
55-53-12-561-5412	M&S Supplies Art Shows & Contests	200	20	200	1.00	10.00
55-53-12-562-5412	M&S Supplies Adult Trips	460	489	660	1.43	1.35
55-53-12-563-5412	M&S Supplies Family Events	835	633	780	0.93	1.23
55-53-12-564-5412	M&S Supplies Volunteer Program	1,080	1,297	760	0.70	0.59
55-53-12-567-5412	M&S Supplies B-Day Parties	475	297	490	1.03	1.65
55-53-12-568-5412	M&S Program Supply Community Outreach	200	120	200	1.00	1.67

Total M&S

15,916

16,304

16,988

1.07

1.04

Total Expenses Programs

231,344

236,862

252,673

1.09

1.07

Net Revenues/Expenses Programs

(37,521)

(52,277)

(43,257)

Museum Fund Skokie Heritage Museum



Skokie Heritage Museum Assumptions

Revenues

- Revenue increases continue slightly for added programs, tours, and workshops/events that are being offered.

Expenses

- Expenses remain consistent with a slight increase due to inflated utility and benefit costs.

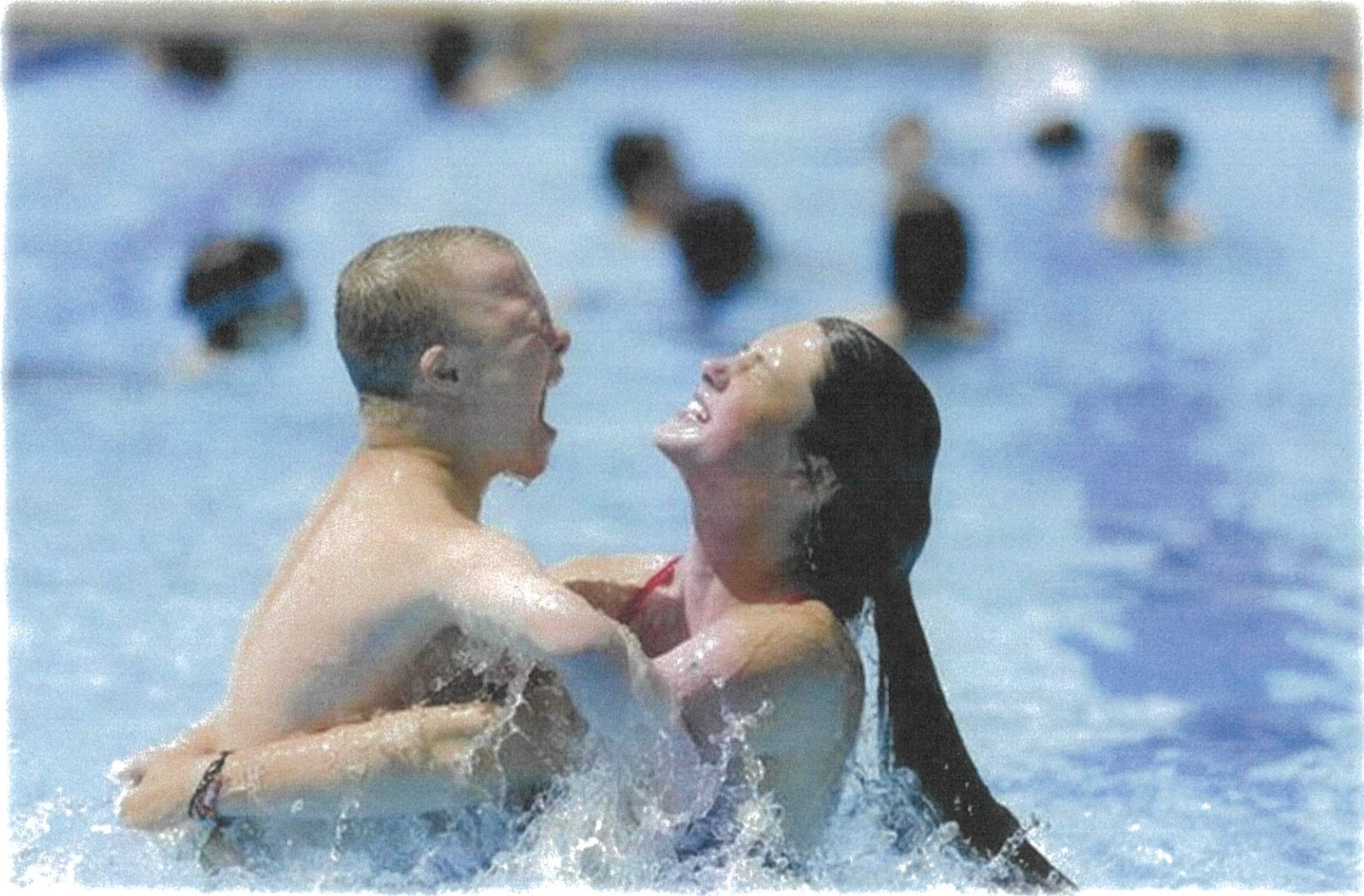
4/4/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 55
Museum Fund

			2025-2026 Total Budget	2025-2026 FY2026 YE Projections	2026-2027 Admin Review FY2027	% Increase Budget/Budget	% Increase Budget/Projected
Department: 55 - Heritage Museum							
Revenue							
RevCategory: 41 - Registrations							
55-55-14-571-4124	Bookable Programs		1,515	1,399	1,485	0.98	1.06
55-55-14-573-4124	Historical Programs - Children Classes		4,140	3,220	4,080	0.99	1.27
55-55-14-574-4124	Historical Programs/Adult Programs		9,828	15,305	15,500	1.58	1.01
55-55-14-575-4124	Museum Programs/Events		4,725	3,961	4,750	1.01	1.20
Total Registrations SHM			<u>20,208</u>	<u>23,885</u>	<u>25,815</u>	1.28	1.08
RevCategory: 43 - Rental, Permits, and Fees							
55-55-10-570-4300	Rental of Facilities		2,500	960	1,440	0.58	1.50
55-55-10-570-4320	Photo Usage		40	810	300	7.50	0.37
Total Rentals, Permits, Fees			<u>2,540</u>	<u>1,770</u>	<u>1,740</u>	0.69	0.98
RevCategory: 49 - Miscellaneous Revenue							
55-55-10-570-4900	Miscellaneous Revenue		-	92	-	-	-
55-55-10-570-4901	Resale Items		450	470	515	1.14	1.10
55-55-10-570-4990	Cash Short		-	-	-	-	-
55-55-10-570-4996	Grants/Donations		250	250	252	1.01	1.01
55-55-10-570-4999	Transfers In		200	-	-	-	-
Total Misc Revenue SHM			<u>900</u>	<u>812</u>	<u>767</u>	0.85	0.94
Total Revenues			<u>23,648</u>	<u>28,467</u>	<u>28,322</u>	1.20	1.07
Expense-SHM							
ExpCategory: 50 - Salary Expense							
55-55-10-570-5010	S&W Supervisors		67,729	67,729	70,438	1.04	1.04
55-55-10-570-5040	S&W Office Staff		53,476	53,476	55,973	1.05	1.05
55-55-10-570-5060	S&W Maintenance Staff		3,143	1,465	2,642	0.84	1.80
55-55-10-570-5069	S&W Maintenance Allocation		7,000	7,000	7,500	1.07	1.07
55-55-14-574-5020	S&W Instructors		7,278	7,033	9,134	1.25	1.30
55-55-14-575-5020	S&W Instructors		700	399	650	0.93	1.63
Total S&W			<u>139,326</u>	<u>137,102</u>	<u>146,337</u>	1.05	1.07
ExpCategory: 51 - Contracted/Professional Services							
55-55-10-570-5100	C/S Professional Services		2,445	1,000	1,300	0.53	1.30
55-55-10-570-5115	C/S IT Expense		1,296	2,528	4,050	3.13	1.60
55-55-10-570-5120	C/S Subscriptions/Dues		711	676	821	1.15	1.21
55-55-10-570-5125	C/S Printing & Postage		100	5	50	0.50	10.92
55-55-10-570-5127	C/S Marketing Allocation		300	300	588	1.96	1.96
55-55-10-570-5150	C/S Training Expense		1,720	1,800	3,001	1.74	1.67
55-55-10-570-5185	C/S Misc. Service Contracts		2,483	2,803	4,633	1.87	1.65
55-55-14-573-5165	C/S Instructors NOP		1,920	-	1,260	0.66	-
55-55-14-575-5165	C/S Instructors NOP		1,400	-	500	0.36	-
Total Contracted/Professional Services			<u>12,375</u>	<u>9,112</u>	<u>16,203</u>	1.31	1.78
ExpCategory: 52 - Utilities Expense							
55-55-10-570-5201	Electricity		1,395	1,662	1,662	1.19	1.00
55-55-10-570-5203	Water		608	474	528	0.87	1.11
55-55-10-570-5205	Natural Gas		3,127	2,150	1,559	0.50	0.73
55-55-10-570-5206	Security Alarm Service		3,344	4,273	5,780	1.73	1.35
55-55-10-570-5207	Communications		2,112	2,093	2,136	1.01	1.02

Total Utilities		<u>10,586</u>	<u>10,652</u>	<u>11,665</u>	1.10	1.10
ExpCategory: 53 - General Administrative Expense						
55-55-10-570-5320	G&A General Administrative	4,600	4,600	4,820	1.05	1.05
55-55-10-570-5350	G&A Employee Benefits	<u>27,832</u>	<u>27,832</u>	<u>30,312</u>	1.09	1.09
Total General Administration		<u>32,432</u>	<u>32,432</u>	<u>35,132</u>	1.08	1.08
ExpCategory: 54 - Supplies Expense						
55-55-10-570-5438	M&S Maintenance Supplies	800	800	600	0.75	0.75
55-55-10-570-5470	M&S Office Supplies	400	400	300	0.75	0.75
55-55-10-570-5471	M&S Archival Supplies	300	300	800	2.67	2.67
55-55-10-570-5490	M&S Resale Items	660	660	775	1.17	1.17
55-55-14-571-5412	M&S Program Supplies - School Programs	200	200	200	1.00	1.00
55-55-14-573-5412	M&S Program Supplies - Children Programs	250	300	300	1.20	1.00
55-55-14-574-5412	M&S Program Supplies - Adult Programs	400	300	200	0.50	0.67
55-55-14-575-5412	M&S Program Supplies - Special Events	1,500	970	1,500	1.00	1.55
55-55-14-578-5412	M&S Program Supplies - Exhibit	<u>1,250</u>	<u>238</u>	<u>300</u>	0.24	1.26
Total M&S		<u>5,760</u>	<u>4,168</u>	<u>4,975</u>	0.86	1.19
ExpCategory: 55 - Equipment & Repair Expense						
55-55-10-570-5502	E&R Office Furniture	350	80	5,400	15.43	67.50
55-55-10-570-5555	E&R Repairs & Replacements	<u>6,250</u>	<u>3,000</u>	<u>6,595</u>	1.06	2.20
Total E&R		<u>6,600</u>	<u>3,080</u>	<u>11,995</u>	1.82	3.89
Total Expenses SHM		<u>207,079</u>	<u>196,546</u>	<u>226,307</u>	1.09	1.15
Net Revenues/Expenses SHM		<u>(183,431)</u>	<u>(170,079)</u>	<u>(197,985)</u>	1.08	1.16

Special Recreation



Special Recreation Assumptions

- M-NASR increased the member district contributions for the calendar year. M-NASR is fiscal year January 1.
- Lowered tax receipts to bring fund balances down.
- Some costs were budgeted to make playgrounds handicapped accessible.

3/21/2026

Skokie Park District
Fund 50
Special Recreation Fund
FY 2026/2027 Budget Analysis

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	896,400	1,280,333	825,797
Expenses	1,020,940	1,143,322	1,257,240
Net	(124,540)	137,011	(431,443)

Fund Summary:

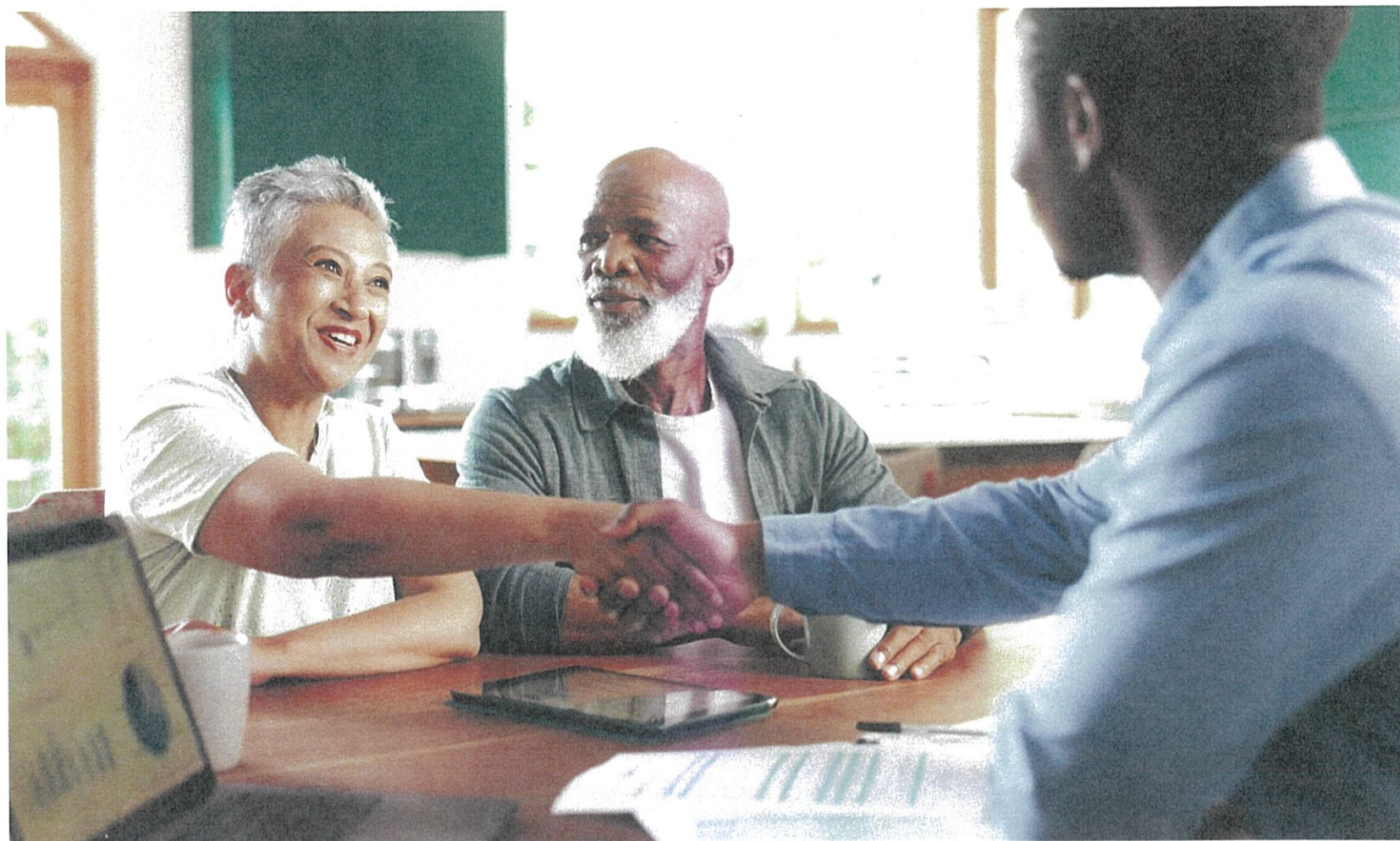
Fund 50	
Fund Balance as of 04/30/2025:	325,436
Projected Year End FY 2026:	137,011
Estimated Fund Balance 04/30/2026:	462,447
FY 2027 Budget:	(431,443)
Estimated Fund Balance 04/30/2027:	31,004

3/21/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 50
Special Recreation

			2025-2026 Total Budget	FY 2026 YE Projections	Admin Review FY 2027	% Increase Budget/Budget	% Increase Budget/Projected
Department: 10 - General							
Revenue							
	RevCategory: 40 - Taxes						
50-10-10-500-4001		Real Estate Taxes	894,000	1,278,008	823,697	0.92	0.64
	RevCategory: 49 - Miscellaneous Revenue						
50-10-10-500-4902		Interest Income	2,400	2,325	2,100	0.88	0.90
Total Revenues			<u>896,400</u>	<u>1,280,333</u>	<u>825,797</u>	0.92	0.64
Expense							
	ExpCategory: 51 - Contracted/Professional Services						
50-10-10-500-5164		A.D.A. Compliance Instructors	287,222	392,000	405,851	1.41	1.04
	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
50-10-10-500-5805		A.D.A. Programs	235,000	215,000	200,000	0.85	0.93
50-10-10-500-5835		Member District Contributions	498,718	536,322	651,389	1.31	1.21
	Total Misc Admin Expense		<u>733,718</u>	<u>751,322</u>	<u>851,389</u>	1.16	1.13
Total Expenses			<u>1,020,940</u>	<u>1,143,322</u>	<u>1,257,240</u>	1.23	1.10
Net Revenues/Expenses Special Recreation			<u>(124,540)</u>	<u>137,011</u>	<u>(431,443)</u>	3.46	(3.15)

Illinois Municipal Retirement Fund (60)



IMRF Assumptions

- The rate for calendar year 2025 was 5.27%
- The current rate for calendar year 2026 is 5.04%.
- The assumed rate for calendar year 2027 is 5.04% until the rate is defined in April 2026.
- As of 12/31/2025 the IMRF investment portfolio increased 14.7% or \$5.7 billion to \$60.9 billion.
- IMRF had an actuarial funded status of approximately 96.9%

3/21/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 60
I.M.R.F. Fund

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	319,800	317,649	519,140
Expenses	442,819	443,688	448,000
Net	(123,019)	(126,039)	71,140

ASSUME USING THE SAME RATE IN 2027

Fund Summary:

Fund 60

Fund Balance as of 04/30/2025:	163,604
Projected Year End FY 2026:	(126,039)
Estimated Fund Balance 04/30/2026:	37,565
FY 2027 Budget	71,140
Estimated Fund Balance 04/30/2027:	108,705

3/21/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 60
IMRF Pension Fund

			2025-2026	2025-2026	2026-2027	% Increase	% Increase
			Total Budget	YE Projections	Admin Review	Budget/Budget	Budget/Projected
Department: 10 - General Revenue							
	RevCategory: 40 - Taxes						
60-10-10-600-4001		Real Estate Taxes	315,000	312,995	514,940	1.63	1.65
	RevCategory: 49 - Miscellaneous Revenue						
60-10-10-600-4902		Interest Income	4,800	4,654	4,200	0.88	0.90
Total Revenues			<u>319,800</u>	<u>317,649</u>	<u>519,140</u>	1.62	1.63
Expense							
	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
60-10-10-600-5815		I.M.R.F. Employer Contribution	442,819	443,688	448,000	1.01	1.01
Total Expenses			<u>442,819</u>	<u>443,688</u>	<u>448,000</u>	1.01	1.01
Net Revenues/Expenses			<u>(123,019)</u>	<u>(126,039)</u>	<u>71,140</u>	(0.58)	(0.56)

Liability Safety Fund (65)



Liability/Safety Assumptions

Revenues

- Decreased tax levy to reduce fund balance.

Expenses

- CPR/First aid course offerings for part-time staff will increase.
- Liability insurance increased \$44,000.

3/21/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 65
Liability Insurance Fund

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	906,716	816,835	563,530
Expenses	618,428	626,748	668,325
Net	288,288	190,087	(104,795)

Fund Summary:

Fund 65

Fund Balance as of 04/30/2025:	(14,355)
Projected FY 2026 Year End:	190,087
Estimated Fund Balance 04/30/2026:	175,732
FY 2027 Budget:	(104,795)
Estimated Fund Balance 04/30/2027:	70,937

3/21/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 65
Liability Fund

			2025-2026 Total Budget	2025-2026 Year End Projections	2026-2027 Admin Review	% Increase Budget/Budget	% Increase Budget/Projection
Department: 10 - General Revenue							
65-10-10-650-4001	RevCategory: 40 - Taxes	Real Estate Taxes	901,516	810,960	556,730	0.62	0.69
65-10-10-650-4900	RevCategory: 49 - Miscellaneous Revenue	Miscellaneous Revenue	4,300	5,000	6,000	1.40	1.20
65-10-10-650-4902		Interest Income	900	875	800	0.89	0.91
	Total Misc Revenue		5,200	5,875	6,800	1.31	1.16
Total Revenues			906,716	816,835	563,530	0.62	0.69
Expense							
65-10-10-650-5010	ExpCategory: 50 - Salary Expense	S&W Supervisors	76,960	77,533	80,045	1.04	1.03
65-10-10-650-5020		S&W CPR Instructors	1,500	800	800	0.53	1.00
	Total S&W		78,460	78,333	80,845	1.03	1.03
65-10-10-650-5115	ExpCategory: 51 - Contracted/Professional Services	C/S Equipment & Cameras	20,850	15,000	23,101	1.11	1.54
65-10-10-650-5350	ExpCategory: 53 - General Administrative Expense	G & A Employee Benefits	9,472	9,415	10,544	1.11	1.12
65-10-10-650-5805	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)	Safety Programs	103,946	100,000	87,835	0.85	0.88
65-10-10-650-5820		Unemployment Compensation	8,500	20,000	18,000	2.12	0.90
65-10-10-650-5825		Liability Insurance	397,020	404,000	448,000	1.13	1.11
	Total Misc Expense		509,466	524,000	553,835		
Total Expenses			618,248	626,748	668,325	1.08	1.07
Net Revenues/Expenses			288,468	190,087	(104,795)	(0.36)	(0.55)

Social security fund (70)



Social Security Fund Assumptions

- Increased levy to make fund whole and cover expenses.

3/21/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 70
Social Security Fund

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	601,201	640,988	1,740,133
Expenses	1,081,775	1,007,340	1,147,524
Net	(480,574)	(366,352)	592,609

Fund Summary:

Fund 70

Fund Balance as of 04/30/2025:	(104,521)
Fy 2026 Projected Year End:	(366,352)
Estimated Fund Balance 04/30/2026:	(470,873)
FY 2027 Budget	592,609
Estimated Fund Balance 04/30/2027:	121,736

Will get whole with 2025 LEVY

3/21/2026

SKOKIE PARK DISTRICT
 FY 2026/2027 Budget Analysis
 Fund 70
 Social Security Fund

			2025-2026 Budget	2025-2026 Year End Projections	2026-2027 Budgets	% Increase Budget/Budget	% Increase Budget/Projected
Department: 10 - General							
Revenue							
	RevCategory: 40 - Taxes						
70-10-10-700-4001		Real Estate Taxes	600,001	639,823	1,739,133	2.90	2.72
	RevCategory: 49 - Miscellaneous Revenue						
70-10-10-700-4902		Interest Income	1,200	1,165	1,000	0.83	0.86
Total Revenues			<u>601,201</u>	<u>640,988</u>	<u>1,740,133</u>	2.89	2.71
Expense							
	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
70-10-10-700-5810		Social Security Tax	1,081,775	1,007,240	1,147,524	1.06	1.14
Total Expenses			<u>1,081,775</u>	<u>1,007,240</u>	<u>1,147,524</u>	1.06	1.14
Net Revenues/Expenses			<u>(480,574)</u>	<u>(366,252)</u>	<u>592,609</u>	(1.23)	(1.62)

Audit fund (80)



Audit Fund Assumptions

- Levy to cover the cost of the audit.
- Miller Cooper LLC has discontinued providing audit services for governmental agencies. Staff members are currently reviewing proposals submitted by prospective audit firms.

4/6/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 80
Audit Fund

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	64,001	59,000	54,088
Expenses	48,000	58,739	50,000
Net	16,001	261	4,088

Fund Summary:

Fund 80

Fund Balance as of 04/30/2025:	(3,543)
Projected FY 2026 Year End:	261
Estimated Fund Balance 04/30/2026:	(3,282)
FY 2027 Budget:	4,088
Estimated Fund Balance 04/30/2027:	806

4/6/2026

SKOKIE PARDISTRICT
FY 2026-2027 Budget Analysis
Fund 80
Audit Fund

			2025-2026 Budgets	2025-2026 Projected	2026-2027 Admin Review Budgets	% Increase Budget/Budget	% Increase Budget/Projections
Department: 10 - General							
Revenue							
RevCategory: 40 - Taxes							
80-10-10-800-4001	Real Estate Taxes		63,953	58,515	54,088	0.85	0.92
RevCategory: 49 - Miscellaneous Revenue							
80-10-10-800-4902	Interest Income		48	50	-	-	-
Total Revenues			<u>64,001</u>	<u>58,565</u>	<u>54,088</u>	0.85	0.92
Expense							
ExpCategory: 51 - Contracted/Professional Services							
80-10-10-800-5105	Audit Fees		48,000	58,739	50,000	1.04	0.85
Net Revenues/Expenses			<u>16,001</u>	<u>(174)</u>	<u>4,088</u>	0.26	(23.49)

Debt Service (90)



Debt Service Assumptions

There will only be one bond issue in fiscal year 2026-2027 which will be the annual refunding bond issue.

3/24/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 90
Bond & Interest Fund

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	5,901,805	6,407,269	6,240,717
Expenses	5,864,013	6,170,588	6,218,340
Net	37,792	236,681	22,377

Fund Summary:

Fund 90

Fund Balance as of 04/30/2025:	444,055
FY 2026 Projected Year end:	236,681
Estimated Fund Balance 04/30/2026:	680,736
FY 2027 Budget	22,377
Estimated Fund Balance 04/30/2027:	703,113

3/24/2026

SKOKIE PARK DISTRICT
2026-2027 Budget Analysis
Fund 90
Debt Service Fund

			2025-2026 Budgets	Year End Projected	Budgets Admin Review	% Increase Budget/Bidg	Budget/ Projected
Department: 10 - General							
Revenue							
	RevCategory: 40 - Taxes						
90-10-10-900-4001		Real Estate Tax	3,383,805	3,598,819	3,324,709	1	0.92
	RevCategory: 49 - Miscellaneous Revenue						
90-10-10-900-4902		Interest Income	18,000	17,450	16,008	1	0.92
90-10-10-900-4986		Proceeds from Bond Sale	2,500,000	2,791,000	2,900,000	1	1.04
	Total Misc Income and Bond Proceeds		<u>2,518,000</u>	<u>2,808,450</u>	<u>2,916,008</u>	1	1.04
Total Revenues			<u>5,901,805</u>	<u>6,407,269</u>	<u>6,240,717</u>	1	0.97
Expense							
	ExpCategory: 51 - Contracted/Professional Services						
90-10-10-900-5100		C/S Professional Services	30,000	30,000	40,000	1	1.33
	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)						
90-10-10-900-5849		Paying Agent Fees	6,400	5,000	6,400	1	1.28
90-10-10-900-5899		Transfers Out	200,000	461,400	400,000	2	0.87
	Total Misc Expenses/Transfers		<u>206,400</u>	<u>466,400</u>	<u>406,400</u>	2	0.87
	ExpCategory: 59 - Principal & Interest						
90-10-10-900-5910		Principal 2005B C.A.B.S.	-	-	-	-	-
90-10-10-900-5911		Interest 2005B C.A.B.S.	-	-	-	-	-
90-10-10-900-5920		Principal 2007B C.A.B.S.	1,246,163	2,300,000	2,300,000	2	1.00
90-10-10-900-5921		Interest 2007B C.A.B.S.	1,053,837	-	-	-	-
90-10-10-900-5990		Principal Series 2022A	500,000	500,000	520,000	1	1.04
90-10-10-900-5991		Interest Series 2022A	96,836	96,834	71,417	1	0.74
90-10-10-900-5997		Interest Series 2023 B	-	-	-	-	-
90-10-10-900-5998		Principal Series 2024	2,685,000	2,685,800	-	-	-
90-10-10-900-5999		Interest Series 2024	45,777	91,554	-	-	-
90-10-10-901-5902		Principal Series 2025 B	-	-	2,791,400	-	-
90-10-10-901-5903		Interest Series 2025 B	-	-	89,123	-	-
	Total Principal and Interest		<u>5,627,613</u>	<u>5,674,188</u>	<u>5,771,940</u>	1	1.02
Total Expenses			<u>5,864,013</u>	<u>6,170,588</u>	<u>6,218,340</u>	1	1.01
Net Revenues/Expenses			<u>37,792</u>	<u>236,681</u>	<u>22,377</u>	1	0.09

BONDS PAYABLE

PROJECTED FY 2026 DEBT SERVICE FUND

PROJECTED FY 2027 DEBT SERVICE FUND

BOND ISSUE	4/30/2025						4/30/2026							Projected
	PRINCIPAL						PRINCIPAL							4/30/2027
	OUTSTANDING	FY	6/1/2025	12/1/2025	12/1/2025	FY 2026	OUTSTANDING	FY	6/1/2026	12/1/2026	12/1/2026	FY 2027	PRINCIPAL	
	END OF	2026	INTEREST	PRINCIPAL	INTEREST	CAPITAL	END OF YEAR	2027	INTEREST	PRINCIPAL	INTEREST	CAPITAL	OUTSTANDING	
	YEAR	ADDITIONS	PAYMENTS	PAYMENTS	PAYMENTS	APPRECIATION			PAYMENTS	PAYMENTS	PAYMENTS	APPRECIATION	END OF YEAR	
SERIES 2001B CABS	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
SERIES 2003B CABS	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
SERIES 2005B CABS	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
SERIES 2007B CABS	4,319,717.40		0.00	2,300,000.00	0.00	185,550.20	2,205,267.60		0.00	2,300,000.00	0.00	94,732.40	0.00	
SERIES 2009D CABS	3,887,110.40		0.00	0.00	0.00	191,778.60	4,078,889.00		0.00	0.00	0.00	201,245.40	4,280,134.40	
SERIES 2011A Alt Rev Bonds	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
SERIES 2011D CABS	3,483,235.00		0.00	0.00	0.00	180,784.60	3,664,019.60		0.00	0.00	0.00	190,159.40	3,854,179.00	
SERIES 2013B Alt.Rev Source	2,000,000.00		35,000.00	0.00	35,000.00	0.00	2,000,000.00		35,000.00	0.00	35,000.00	0.00	2,000,000.00	
SERIES 2015B Alt.Rev Source	2,000,000.00		42,500.00	0.00	42,500.00	0.00	2,000,000.00		42,500.00	0.00	42,500.00	0.00	2,000,000.00	
SERIES 2017B Alt.Rev.Source	2,500,000.00		50,000.00	0.00	50,000.00	0.00	2,500,000.00		50,000.00	0.00	50,000.00	0.00	2,500,000.00	
SERIES 2018A Ref Issue	0.00		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	
SERIES 2018B DSEB BONDS	0.00				0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2019A ALT REV SRCE	2,500,000.00		37,500.00	0.00	37,500.00	0.00	2,500,000.00		37,500.00	0.00	37,500.00	0.00	2,500,000.00	
SERIES 2019 B Ref/Cptl Issue	0.00			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2020 REFUNDIN/CAPITAL BONDS	0.00			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2021 A GO ARS	2,975,000.00		29,750.00	235,000.00	29,750.00	0.00	2,740,000.00		27,400.00	240,000.00	27,400.00	0.00	2,500,000.00	
SERIES 2021 B GO LMTD TAX	0.00			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2022A GO LMTD TAX BONDS	2,145,000.00		53,625.00	500,000.00	53,625.00	0.00	1,645,000.00		41,125.00	520,000.00	41,125.00	0.00	1,125,000.00	
SERIES 2022 B GO LMTD TAX REF/CPTL	0.00			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2023 A ARS BONDS	2,500,000.00		62,500.00	0.00	62,500.00	0.00	2,500,000.00		62,500.00	0.00	62,500.00	0.00	2,500,000.00	
SERIES 2023 B GO LMTD TAX BND\$	0.00			0.00	0.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2024 A REFUNDING ISSUE	2,685,800.00			2,685,800.00	91,555.00	0.00	0.00			0.00	0.00	0.00	0.00	
SERIES 2025 A ARS BONDS	0.00	2,500,000.00	0.00	0.00	0.00	0.00	2,500,000.00		87,332.00	0.00	52,225.00	0.00	2,500,000.00	
SERIES 2025 B REFUNDING ISSUE	0.00	2,791,400.00	0.00	0.00	0.00	0.00	2,791,400.00		0.00	2,791,400.00	89,123.00	0.00	0.00	
SERIES 2026 REFUNDING ISSUE							0.00	2,900,000.00	0.00	0.00	0.00	0.00	2,900,000.00	
	30,995,862.80	5,291,400.00	310,875.00	5,720,800.00	402,430.00	558,113.40	31,124,576.20	2,900,000.00	383,357.00	5,851,400.00	437,373.00	486,137.20	28,659,313.40	
													28,659,313.40	

5 Year Capital Plan

CAPITAL IMPROVEMENTS

Funds (11 & 12)



SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 11

	FY 2026 Budget	FY 2026 Projected Year End	FY 2027 Budget
Revenues	3,768,800	4,275,508	880,000
Expenses	3,631,000	3,507,089	1,112,000
Net	137,800	768,419	(232,000)

Fund 11 Summary:

Fund Balance as of 04/30/2025:	124,141
FY 2026 Projected Year End:	768,419
Projected Fund Balance 04/30/2026:	892,560
FY 2027 Budget:	(232,000)
Projected Fund Balance 04/30/2027:	660,560

FY 2027

Transfers to Fund 12	268,000
Shelter Improvements	20,000
SWP Locker rooms	10,000
Playgrounds	
Emerson	250,000
Gleiss	54,000
Lockwood	100,000
Lyons	35,000
Shawnee	80,000
Playgrounds Total	519,000
Professional Services	120,000
Major Repairs	50,000
Water Fountain Repl.	25,000
Parking Lot Repairs	
DRC	75,000
DCC Main	25,000
Parking Lot Repairs Total	100,000
	1,112,000

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 11
Building Improvement Fund

3/24/2026

		2025-2026 Budget	2025-2026 YTD Year End Projections	2026-2027 Admin Review FY 2027 Budgets	%age Increase Busget vs Budget	%age Increase Projections/Budget
Department: 10 - General						
Revenue						
	RevCategory: 49 - Miscellaneous Revenue					
11-10-10-111-4900	Miscellaneous Revenue	-	52,200	-	-	-
11-10-10-111-4902	Interest Income	12,000	11,634	10,000	0.83	0.86
11-10-10-111-4986	Proceeds from Bond Sale	2,500,000	2,500,000	-	-	-
11-10-10-111-4987	Bond Premium	-	39,235	-	-	-
11-10-10-111-4996	Grants/Donations	900,000	882,450	470,000	0.52	0.53
11-10-10-111-4999	Transfers In	356,800	789,989	400,000	1.12	0.51
Total Revenues		3,768,800	4,275,508	880,000	0.23	0.21
Expense						
	ExpCategory: 11 - Building Improvement					
11-10-10-111-6570	C/P Concrete Repairs District Wide	150,000	151,395	-	-	-
	ExpCategory: 51 - Contracted/Professional Services					
11-10-10-111-5100	C/S Professional Fees	210,000	160,000	120,000	0.57	0.75
	ExpCategory: 58 - Misc Admin Expense (Royalties, Safety)					
11-10-10-111-5899	Transfers Out	398,000	398,000	268,000	0.67	0.67
	ExpCategory: 59 - Principal & Interest					
11-10-10-111-5987	Bond Discount	-	31,875	-	-	-
	ExpCategory: 60 - Capital Expense					
11-10-10-111-6002	C/P Water Fountain Replacement	26,000	15,600	25,000	0.96	1.60
11-10-10-111-6024	C/P WLC Improvements	-	-	-	-	-
11-10-10-111-6040	C/P Major Repairs	60,000	160,000	50,000	0.83	0.31
11-10-10-111-6041	C/P Parking Lot Repairs	575,000	524,495	100,000	0.17	0.19
11-10-10-111-6042	C/P EONC Improvements	40,000	-	-	-	-
11-10-10-111-6079	C/P SportsField Improvements	-	1,911	-	-	-
11-10-10-111-6350	C/P Park Renovations	985,000	470,000	519,000	0.53	1.10
11-10-10-111-6351	C/P Skatium Improvements	26,000	43,000	-	0.00	0.00
11-10-10-111-6353	C/P SWP Improvements	69,000	165,000	10,000	0.14	0.06
11-10-10-111-6356	C/P TLC Improvements	-	5,432	-	-	-
11-10-10-111-6359	C/P SHM Improvements	44,000	32,451	-	-	-
11-10-10-111-6362	C/P EONC Repairs/Renovations	-	11,180	-	-	-
11-10-10-111-6363	C/P DAC Improvements	66,000	82,000	-	-	-
11-10-10-111-6364	C/P OCC Improvements	457,000	465,000	-	-	-
11-10-10-111-6365	C/P SSP Improvements	-	-	-	-	-
11-10-10-111-6367	C/P DCC Improvements	25,000	240,000	-	-	-
11-10-10-111-6369	C/P WLC Repairs/Renovations	153,000	168,000	-	-	-
11-10-10-111-6371	C/P DRC Improvements	-	-	-	-	-
11-10-10-111-6372	C/P Shelter Improvements	-	-	20,000	-	-
11-10-10-111-6375	C/P Tennis Courts Improvements	223,000	277,000	-	-	-
11-10-10-111-6376	C/P SSP EAST Improvements	12,000	-	-	-	-
11-10-10-111-6447	C/P Park Signs Replacements	10,000	10,000	-	-	-
11-10-10-111-6550	C/P Vehicles & Equipment	-	-	-	-	-
11-10-10-111-6563	C/P Fencing	15,000	11,250	-	-	-
11-10-10-111-6569	C/P Basketball Court Improvements	87,000	83,500	-	-	-
Total Capital Expense		2,873,000	2,765,819	724,000	0.25	0.26
Total Expenses		3,631,000	3,507,089	1,112,000	0.31	0.32
Net Revenues/Expenses Fund 11 B.I.F.		137,800	768,419	(232,000)	-1.68	-0.30

3/25/2026

SKOKIE PARK DISTRICT
FY 2026/2027 Budget Analysis
Fund 12
Vehicle & Equipment Fund

	FY 2026 Budget	FY 2026 Projected Year End	2027 Budget
Revenues	407,120	414,415	277,120
Expenses	397,000	455,882	268,000
Net	10,120	(41,467)	9,120

Fund Summary:

Fund 12

Fund Balance as of 04/30/2025:	(181,068)
FY 2026 Projected Year End:	(41,467)
Projected Fund Balance 04/30/2026:	(222,535)
FY 2027 Budget:	9,120
Projected Fund Balance 04/30/2027:	(213,415)

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 12
Vehicle & Equipment Fund

3/24/2026

			2025-2026 Budget	2025-2026 Year End Projections	2026-2027 Budgets	%age Increase Budget/Budget	%age Increase Budget/Projections
Department: 10 - General							
Revenue							
	RevCategory: 49 - Miscellaneous Revenue						
12-10-10-121-4900		Miscellaneous Revenue	9,000	16,300	9,000	1.00	0.55
12-10-10-121-4902		Interest Income	120	115	120	1.00	1.04
12-10-10-121-4999		Transfers In	398,000	398,000	268,000	0.67	0.67
	Total Revenues		407,120	414,415	277,120	0.68	0.67
Expense							
	ExpCategory: 55 - Equipment & Repair Expense						
12-10-10-121-5589		E&R Equipment Replacements	218,000	261,907	128,000	0.59	0.49
12-10-10-121-5591		E&R Vehicle Replacements	179,000	193,975	140,000	0.78	0.72
	Total Expenses		397,000	455,882	268,000	0.68	0.59
Net Revenues/Expenses Fund 12 V & E			10,120	(41,467)	9,120	0.90	0.25

FUNDS 11 and 12		Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030			
Fund 11 Prior Year Carryover		\$1,396,856	\$264,522	\$675,334	\$43,334	\$365,334	\$48,334			
2025 Alt Bond		\$2,400,000	\$2,400,000							
2027 Alt Bond		\$2,000,000			\$2,000,000					
2029 Alt Bond		\$2,000,000					\$2,000,000			
GRANTS										
Federal Communities Funding-Schakowsky		\$500,000	\$500,000						Schakowsky grant funds for Terminal/Lee Wright/Lauth	
IL State Capital Fund		\$720,000	\$500,000	\$220,000					Gershowitz(Onondowa'ga)/115k Gong-Gershowitz(Weber track)/Fine 100k (Gliess Park	
VOS Federal Grant		\$250,000		\$250,000					Schakowsky grant funds for Terminal/Lee Wright/Lauth	
Bill-bond issue overage		\$356,800	\$356,800							
DCC Chiller ComEd Rebate			\$52,152							
TOTAL REVENUE		\$9,623,656	\$4,021,322	\$1,145,334	\$2,043,334	\$365,334	\$2,048,334			
Expenses										
Building Improvement Projects-Fund 11		\$5,413,120	\$2,899,120	\$854,000	\$1,005,000	\$265,000	\$0			
Vehicle/Equipment Replacements-Fund 12		\$1,233,877	\$446,869	\$248,000	\$673,000	\$52,000	\$0			
TOTAL EXPENDITURES		\$6,646,997	\$3,345,989	\$1,102,000	\$1,678,000	\$317,000	\$0			
TOTAL REVENUE minus TOTAL EXPENSES		\$2,976,660	\$675,334	\$43,334	\$365,334	\$48,334	\$2,048,334			
FUND 11		Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030			
	FACILITIES									
6370	Channleside/Pooch Park Repairs/Renovations									
BI										
6371	Dammrich Rowing Center Repairs/Renovations									
BI										
6363	DAC Repairs/Renovations									
BI	Concession area renovation	\$2,200	\$2,200							
BI	Party zone shelter/pad	\$38,762	\$38,762							
BI	Locker room renovations-plumbing, painting, flooring	\$25,000	\$25,000							
BI	Freezer/ice machine	\$9,245	\$9,245							
6367	Devonshire Cultural Center Repairs/Renovations									
BI	Painting	\$25,260	\$25,260							
BI	Stage refurbishment	\$19,037	\$19,037							
BI	Chiller replacement	\$195,150	\$195,150							
6362	EONC Repairs/Renovations									
BI	Greenhouse repairs	\$12,253	\$12,253							
BI	Woodland Wander Inn exhibit									
6364	Oakton Community Center Repairs/Renovations									
BI	Chair replacements	\$20,360	\$20,360							
BI	Exploritorium exhibit	\$22,246	\$22,246							
BI	Multipurpose room A/V replacements/improvements	\$28,412	\$28,412							
BI	Ejector pump relacement/refurbishment	\$5,686	\$5,686							
BI	1st floor/2nd floor bathrooms	\$79,801	\$79,801							
BI	Exploritorium play structure replacement	\$299,996	\$299,996							
6250	Service Center		\$456,501							
BI	Shelter improvements			\$20,000	\$15,000				Partitions (7 shelters), water fountains (6), epoxy flooring (6)	
6372	Shelter Repairs/Renovations									
BI										
6351	Skatium									
BI	Flooring improvements-lobby, offices	\$27,490	\$27,490							
BI	Compressor repairs	\$19,150	\$19,150							

	6359	SHM Repairs/Renovations							
BI		Roof cleaning/repairs	\$8,750	\$8,750					
BI		Sprinkler backflow replacement	\$10,201	\$10,201					
BI		Conditions assessment	\$13,500	\$13,500					
	6365	SSP Repairs/Renovations							
BI									
	6353	SWP Repairs/Renovations							
BI		South concessions pickleball room conversion	\$50,100	\$50,100					
BI		HVAC replacement-concessions building	\$38,542	\$38,542					
BI		Locker room renovations-plumbing, painting, flooring	\$76,000	\$76,000					
BI		Gate replacements	\$86,000	\$76,000	\$10,000				
	6356	TLC Repairs/Renovations							
BI		Facility exterior repairs	\$5,432	\$5,432					
	6358	Weber Fitness First Repairs/Renovations							
BI									
	6369	Weber Leisure Center Repairs/Renovations							
BI		Indoor track replacement	\$140,898	\$140,898					
BI		Ceiling tile replacement	\$3,055	\$3,055					
BI		RPZ replacement	\$10,255	\$10,255					
BI		HVAC repair-unbudgeted	\$13,162	\$13,162					
BI		HVAC controls replacement	\$120,000		\$120,000				
	6037	WPCC Repairs/Renovations							
BI									
		Facility Renovation Totals		\$1,405,943	\$30,000	\$135,000	\$0	\$0	
	6350	Park Renovations							
		Renovation Date							
BI		2038/39 Carol Park	\$0						
BI		2042/43 Central Park	\$0						
BI		2039/40 Chippewa Park	\$0						
BI		2030/31 Devonshire Park	\$0						
BI		2032/33 Emerson Park	\$250,000		\$250,000				
BI		2032/33 Emily Oaks Nature Center	\$0						
BI		2026/27 Gleiss Park	\$185,000	\$131,000	\$54,000				35k in ADA
BI		2038/39 Gross Point Park	\$0						
BI		2039/40 Hamlin Park	\$0						
BI		2036/37 Laramie Park	\$0						
BI		2045/46 Lauth Park	\$32,650	\$32,650					
BI		2043/44 Reid Park	\$0						
BI		2045/46 Lee-Wright Park	\$66,421	\$66,421					
BI		2028/29 Lockwood Park	\$175,000		\$100,000	\$75,000			25k in ADA
BI		2041/42 Lorel Park	\$0						

BI		2026/27	Lyon Park	\$140,000	\$105,000	\$35,000				20k in ADA
BI		2033/34	McNally Park	\$0						
BI		2041/42	Menominee Park	\$0						
BI		2036/37	Mulford Park	\$0						
BI		2039/40	Navajo Park	\$0						
BI		2029/30	Oakton Park	\$150,000				\$150,000		\$150,000 in 30/31
BI		2043/44	Pawnee Park	\$0						10k in ADA
BI		2040/41	Peccia Park	\$0						
BI		2039/40	Playtime Park	\$0						
BI		2040/41	Pohatan Park	\$0						
BI		2035/36	Schack Park	\$0						
BI		2045/46	Onondowa'ga Park	\$10,353	\$10,353					
BI		2028/29	Sequoyah Park	\$175,000			\$100,000	\$75,000		25k in ADA
BI		2040/41	Shabonee Park	\$0						
BI		2027/28	Shawnee Park	\$150,000		\$80,000	\$70,000			40k in ADA
BI		2038/39	Tecumseh Park	\$0						
BI		2045/46	Terminal Park	\$86,308	\$86,308					
BI		2031/32	Timber Ridge East	\$0						
BI		2029/30	Timber Ridge Mid	\$100,000				\$75,000	\$25,000	Check to see school status-25k in ADA
BI		2034/35	Timber Ridge West	\$0						
BI		2034/35	Winnebago Park	\$0						
			Park Renovation Totals	\$1,520,732	\$431,732	\$519,000	\$245,000	\$150,000	\$175,000	
			Miscellaneous Park Improvements							
BI	5100		Professional Services	\$430,000	\$160,000	\$120,000	\$50,000	\$50,000	\$50,000	Tennis courts/asphalt/roofs/website (Bottorff)
BI	6040		Major Repairs (contingency)	\$290,000	\$90,000	\$50,000	\$50,000	\$50,000	\$50,000	
BI	6000		Computer Equipment	\$0						
BI	6001		Security Improvements	\$0						
BI			Concrete repairs-Districtwide	\$151,395	\$151,395					\$50k in ADA
BI			Devonshire east wood fence replacement	\$11,250	\$11,250					
BI			Veterans Park wall repair	\$10,000	\$10,000					
BI			Water fountain replacements	\$58,600	\$15,600	\$25,000	\$18,000			26/27-Oakton 27/28-Devonshire, SHM
			Miscellaneous Park Improvements Totals	\$951,245	\$438,245	\$195,000	\$118,000	\$100,000	\$100,000	

6375		Tennis/Pickleball Court Repairs							
		Renovation Date							
BI		2023 Central Park	\$0						
BI		2019 Devonshire-color coat/crack fill	\$0						
BI		2021 Emerson	\$150,000					\$150,000	
BI		2024 Gleiss	\$157,016	\$157,016					
BI		2021 Hamlin	\$15,000				\$15,000		
BI		2020 Laramie pb-color coat/crack fill	\$12,000			\$12,000			
BI		2023 Laramie tennis-color coat/crack fill	\$0						
BI		2024 Lauth-color coat/crack fill	\$125,000			\$125,000			
BI		Reid-color coat/crack fill	\$20,390	\$20,390					
BI		2023 Lockwood-renovation	\$0						
BI		2020 Lorel	\$99,313	\$99,313					
BI		2024 Lyon	\$0						
BI		2021 Main-Hamlin	\$225,000			\$225,000			
BI		2023 Oakton tennis-renovation	\$0						
BI		2024 Oakton pickleball	\$60,000			\$60,000			\$60k for shade structures
BI		2024 Schack-renovation	\$0						
BI		2024 Skokie Tennis Center-color coat/crack fill	\$0						
BI		2023 Terminal	\$0						
Tennis/Pickleball Court Repairs Total			\$863,719	\$276,719	\$0	\$422,000	\$15,000	\$150,000	
6569		Basketball Court Repairs							
		Renovation Date							
BI	CC	2023 Central Park	\$0						
BI	CONC	2020 Chippewa	\$0						
BI	CC	Devonshire	\$25,000	\$25,000					
BI	BT	2021 Emerson	\$0						
BI	CC	2024 Gleiss	\$0						
BI	CC	2024 Gross Point	\$0						
BI	CC	2021 Hamlin	\$0						
BI	CC	2023 Laramie	\$0						
BI	CC	2024 Lauth	\$0						
BI	CC	Lawler	\$0						
BI	CONC	2020 Lee Wright	\$0						
BI	CC	2023 Lockwood	\$0						
BI	BT	2020 Lorel	\$0						
BI	CC	2020 Lyon	\$0						
BI	CC	2023 Mulford-mill/pave	\$0						
BI	BT	2021 Navajo	\$0						
BI	CC	2020 Oakton	\$0						
BI	BT	2021 Peccia	\$0						
BI	CC	2019 Playtime	\$0						
BI	BT	2021 Pohatan	\$0						
BI	CC	2024 Schack	\$0						
BI	CC	2023 Seneca-complete renovation	\$0						
BI	CC	2020 Shabonee	\$17,500	\$17,500					
BI	CC	2020 Shawnee-mill/pave	\$17,500	\$17,500					
BI	CC	2023 Tecumseh-mill/pave	\$0						
BI	CC	2020 Terminal	\$23,500	\$23,500					
BI	CC	2024 Winnebago	\$0						
Basketball Court Repairs Totals			\$83,500	\$83,500	\$0	\$0	\$0	\$0	
6079		Sports Field Repairs (backstops, etc.)							
BI		Central east field backstop fence fabric	\$0						
BI		Central west field backstop fence fabric	\$0						
BI		Lauth backstop full replacement	\$0						
BI		Laramie west backstop	\$0						
BI		McNally field grading	\$1,911	\$1,911					
BI		Oakton north field backstop fence fabric	\$0						
BI		Oakton south field backstop fence fabric	\$0						
Sport Field Repair Totals			\$1,911	\$1,911	\$0	\$0	\$0	\$0	

	6041	Parking Lot/Path Repairs						
		Renovation Date						
		Parking lots						
BI		Dammrich Rowing Center	\$75,000		\$75,000			Portion budgeted in Pooch
BI	2020	Devonshire Cultural Center main	\$35,000		\$35,000			South portion of parking lot
BI	2020	Devonshire Cultural Center north	\$25,000	\$25,000				
BI	2020	Devonshire Cultural Center northwest	\$0					
BI	2021	Devonshire Park tennis	\$0					
BI		Emily Oaks Nature Center	\$65,000			\$65,000		
BI	2024	Gross Point Park	\$0					
BI	2021	Hamlin Park	\$0					
BI	2020	Laramie west	\$0					
BI	2020	Laramie north	\$0					
BI		Oakton Community Center main	\$90,000	\$90,000				
BI		Oakton Community Center west	\$165,100	\$165,100				
BI		Oakton Park south	\$20,000	\$20,000				
BI	2017	Park Services main	\$0					
BI	2017	Park Services south	\$0					
BI	20	Sequoia	\$0					
BI	2020	Skokie Park Tennis Center-East	\$40,000	\$40,000				
BI	2024	Skokie Park Tennis Center-West	\$0					
BI	2020	Skokie Sports Park	\$0					
BI	2019/2020	Tot Learning Center	\$0					
BI	2020	Weber main	\$0					
BI	2024	Weber staff	\$0					
		Paths						
BI	2023	Central Park	\$0					
BI		Channelside/Dammrich	\$0					
BI		Devonshire	\$50,970	\$50,970				
BI		Emerson	\$10,000			\$10,000		
BI		Emily Oaks Nature Center	\$0					
BI		Gross Point	\$0					
BI	2020	Laramie	\$0					
BI	2024	Lawler	\$0					
BI		Mulford	\$10,000			\$10,000		
BI		Oakton	\$0					
		Parking Lot/Path Totals	\$586,070	\$391,070	\$110,000	\$85,000	\$0	\$0
		FUND 11 OVERALL TOTALS	\$5,413,120	\$3,355,621	\$854,000	\$1,005,000	\$265,000	\$425,000
		FUND 12						
		Vehicles						
	Year	Vehicle #						
V		Fund 12 Prior Year Carryover	\$0					
V		Replacement Vehicle Sales-vehicle 11/trailer	(\$29,000)	(\$9,000)	(\$20,000)			
V	2022	#3 Bus	\$0					
V	2021	#4 Landscape Supervisor	\$0					
V	2017	#5 Parks Supervisor	\$0					
V	2020	#6 Operations Supervisor	\$0					
V	2023	#7 Operations	\$0					
V	2010	#8 Dump Truck	\$70,000			\$70,000		
V	2008	#9 Bucket/Lift Truck	\$0					
V	2013	#10 Park Monitor	\$35,000			\$35,000		
V	2008	#11 Land. Dump	\$83,000		\$83,000			
V	2017	#12 Bus	\$0					
V	2017	#14 Executive Director	\$0					
V	2018	#15 Operations	\$0					
V	2019	#16 Water/Salt	\$0					
V	2019	#17 Passenger Van	\$0					
V	2023	#18 Turf Specialist	\$0					
V	2014	#20 Ballfield Crew	\$10,000	\$10,000				

V	2021	#21	Landscape Dump Truck	\$0						
V	2022	#22	Stake bed Truck	\$0						
V	2019	#23	Operations	\$0						
V	2024	#24	Operations	\$0						
V	2015	#25	South Parks Mowing Crew	\$57,000		\$57,000				
V	2015	#26	Operations-NEW	\$53,795	\$53,795					
V	2014	#27	North Parks Mowing Crew	\$53,490	\$53,490					
V	2015	#28	Operations-NEW	\$53,795	\$53,795					
V	2016	#29	Operations	\$0						
V	2015	#31	Operations	\$0						
V	2023	#32	Landscape Crew	\$0						
V	2016	#33	Small Parks Mowing Crew	\$0						
V	2004	#34	Stake dump truck	\$0						
V	2009	#69	SSP Golf Supervisor	\$48,000		\$48,000				
Vehicle Totals				\$435,080		\$120,000	\$153,000	\$0	\$0	
Equipment										
PARK SERVICES										
V	1999	#37	Bobcat	\$0						
V	2008	#207	Air Compressor	\$0						
V	2000	#54	John Deere Landscape Tractor	\$0						
V	2002	#141	Toro Groundsmaster 5900 16ft Mower	\$144,891	\$144,891					
V	2014	#212	Loader	\$0						
V	2015	#213	Toro 4000 North	\$115,000			\$115,000			
V	2016	#214	Toro 4000 South	\$115,000			\$115,000			
V	2010	#205	Backhoe	\$175,000			\$175,000			
V		#218	Zamboni	\$0						
V		#403	Toro Z Mower 7500-D 60"-PS	\$0						
V		#404	Toro Z Mower 7500-D 60"-PS	\$56,248	\$24,248	\$32,000				
V		#404	Toro Z Mower battery powered 50"-PS	\$0						
V			Trailer-replacement for long			\$11,000				
V			Trailer-ballfields			\$8,000				
V			Tractor field tiller implement	\$4,332	\$4,332					
V			Two behind lift	\$115,000				\$115,000		Will replace vehicle 9
V			Seeder	\$7,000		\$7,000				
V			Ballfield machine w/ laser grader	\$50,000		\$50,000				
V			Platform stage replacement	\$16,326	\$16,326					
WEBER GOLF COURSE										
V	2008	17Q	BOBCAT \$175 (PURCHASE USED)							
V	2006	8H	CLUBCAR 252				\$16,000			
V	2024	2B	TORO TRIFLEX HYBRID 3320 (TEES)							
V	2013	3C	TORO TRIPLEX 3150-Q (GREENS)		\$72,097					
V	2018	15O	TORO GROUND MASTER 4300D							
V	2016	18R	TORO MULTIPRO SPRAYER 1750							
V	2015	13M	TORO PROCORE 648 (AERATOR)							
V	2017	16P	TORO PROFORCE DEBRIS BLOWER							
V	2015	14N	TORO PROPASS 200 (TOPDRESSER)							
V	2023	1A	TORO SANDPRO 5040 (BUNKER RAKE)							
V	1999	6F	TORO WORKMAN HD 3200				\$36,000			
V	2021	10J	TORO WORKMAN HDX-D							
V	2024	4D	TORO WORKMAN MDX							
V	2024	5E	TORO WORKMAN MDX							
V	2015	9I	TURF BRUSH 220							
SKOKIE SPORTS PARK										
V	1999	39M	BOBCAT 773 (DONATED)							
V	2024	31E	BLUEBIRD SODCUTTER 550A							
V	2010	32F	CLUBCAR 272					\$16,500		
V	2010	26Z	KUBOTA RTV-900T9 (SNOW PLOW)							
V	2021	27A	KUBOTA RTV-X900WL (WINTER PICKER)					\$24,000		
V	2022	28B	KUBOTA RTV-X900WL (SUMMER PICKER #1)							
V	2024	38L	KUBOTA RTV-X (SUMMER PICKER #2)		\$22,895					
V	2022	19S	TORO GRANDSTAND 48"							
V	2018	20T	TORO GRANDSTAND 36"							

V	2006	21U	TORO GROUND MASTER 4500-D				\$115,000			
V	2022	24X	TORO Z-MASTER 7500-D 60"							
V	2024	25Y	TORO WORKMAN MDX							
V	2026		STEELGREEN SG36 (SPRAYER/SPREADER)			\$20,000				
			Equipment Totals	\$798,797	\$284,789	\$128,000	\$520,000	\$52,000	\$155,500	
			FUND 12 TOTALS	\$1,233,877	\$446,869	\$248,000	\$673,000	\$52,000	\$155,500	
			FUND 11 and 12 COMBINED TOTALS	\$6,646,997	\$3,802,490	\$1,102,000	\$1,678,000	\$317,000	\$580,500	

Recreation Capital Fund 20



4/1/2026

SKOKIE PARK DISTRICT
FY 2026-2027 Budget Analysis
Fund 20
Recreation Fund

			2025-2026 Total Budget	2025-2026 FY26 YE Projections	2026-2027 Admin Review FY2027	%Increase Budget/Budget	%Increase Projected/Budget
Department: 95 - Capital Projects							
Revenue							
	RevCategory: 49 - Miscellaneous Revenue						
20-95-10-295-4996		Grants and Donations	-	73,952	-	-	-
Expense							
	ExpCategory: 60 - Capital Expense						
20-95-10-295-6040		C/P Major Repairs	922,000	738,000	778,500	0.84	1.05
Net Revenue/Expenses Capital Projects			(922,000)	(664,048)	(778,500)	0.84	1.17
Total Revenues Fund 20			9,887,839	10,172,370	9,860,181	1.00	0.97
Total Expenses Fund 20			9,758,974	9,328,546	9,706,356		
Net Revenues/Expenses Fund 20			128,865	843,824	153,825		

FUND 20		Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	Comments
Revenue								
Recreation Fund 20 Revenue		\$4,050,000	\$850,000	\$800,000	\$800,000	\$800,000	\$800,000	
DAC solar inverter rebate/federal rebate/SRECs		\$73,950	\$73,950					
SWP solar inverter rebate/federal rebate/SRECs		\$14,985	\$14,985					
TOTAL REVENUE		\$4,138,935	\$938,935	\$840,000	\$800,000	\$830,000	\$800,000	
TOTAL EXPENSES		\$3,328,936	\$835,436	\$778,500	\$751,000	\$828,000	\$136,000	
TOTAL REVENUE-TOTAL EXPENSES		\$809,999	\$103,499	\$61,500	\$49,000	\$2,000	\$664,000	
FACILITIES		Total	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	
Dammrich Rowing Center/Channelside								
Racking/reorganizing boat layout		\$40,000	\$40,000					
Furnace/AC replacements		\$15,000			\$15,000			
Devonshire Aquatic Center								
Deck chair replacements		\$15,000		\$15,000				
Concrete deck repairs/fencing		\$35,000		\$35,000				
Gutter replacements		\$32,000			\$32,000			
Devonshire Cultural Center								
Classroom heating replacements		\$105,934	\$24,934	\$26,000	\$27,000	\$28,000		
Flooring-1st floor/2nd floor bathrooms, hallways		\$146,000	\$146,000					
Flooring-offices		\$30,000			\$30,000			
Lower roof replacement		\$230,000				\$230,000		
Chair replacements		\$34,000			\$34,000			Furniture/chairs for rentals and theater
Lobby furniture		\$20,000		\$20,000				
Path art/sculptures		\$25,000				\$25,000		
Theatre light board replacement		\$15,000				\$15,000		
Boiler replacement		\$120,000		\$120,000				
Emily Oaks Nature Center								
HVAC repairs-Wander Inn		\$25,100	\$25,100					
Exterior metal painting		\$11,000	\$11,000					
Tot Room window replacements		\$13,500	\$13,500					
Grass Knoll seating replacements								
Flooring-Classroom A, Program room, hallways		\$55,000			\$55,000			
Specialized outdoor trash receptacles-3		\$12,000	\$12,000					
Relaminate cabinets/counters		\$21,000		\$21,000				
Woodland Wander Inn exhibit		\$26,000		\$26,000				
1st floor bathroom flooring		\$8,000		\$8,000				
Miscellaneous Park Items								
Ballfield sideline repairs		\$19,000	\$9,000	\$10,000				26-27 Lyon/27-28 Laramie east
Central Park backstop fabric replacements		\$68,000					\$68,000	34k each for east and west
Oakton Park backstop fabric replacements		\$68,000					\$68,000	34k each for east and west
Oakton Community Center								
MPR flooring		\$55,000				\$55,000		
BAS replacement		\$17,373	\$17,373					

	Roof replacement	\$285,000			\$285,000			Flat roof and shingled roofs
	Solar panels	\$70,000			\$70,000			
	Exploritorium furniture	\$25,000			\$25,000			
	2nd floor painting	\$8,000		\$8,000				
	Office area flooring	\$30,000			\$30,000			
	Service Center							
	Roof replacement	\$200,000				\$200,000		
	Electrical infrastructure	\$30,000		\$30,000				Electrical for battery powered equipment stations
	Skatium/Revenue Facility							
	Compressor room cooling	\$55,000		\$55,000				
	Skokie Heritage Museum							
	Window replacements	\$190,000		\$190,000				
	Log cabin restoration/rechinking	\$50,000		\$50,000				
	Skokie Sports Park							
	Netting	\$275,000				\$275,000		Netting system for Nicor equipment-may move to operating
	Skokie Water Playground							
	Solar panels	\$193,782	\$193,782					
	VGB covers	\$18,857	\$18,857					
	Deck chair replacements	\$29,900	\$7,900	\$22,000				
	Spray structure bucket replacement	\$45,000	\$45,000					
	Air fryer	\$8,999	\$8,999					
	Slide refurbishment	\$65,000	\$65,000					
	Bathroom/shower partition replacements	\$58,000	\$58,000					
	Concrete deck repairs/fencing	\$22,000		\$22,000				
	Tot Learning Center							
	Facility exterior painting	\$22,000		\$22,000				
	Front desk replacement	\$15,000			\$15,000			
	Weber Leisure Center							
	Court divider reconfiguration/replacement							
	Gymnasium doors/fob system	\$15,000	\$15,000					
	Volleyball sleeve replacements	\$7,500		\$7,500				
	Blinds-MPR/admin offices	\$25,000		\$25,000				
	Flooring-admin	\$48,000			\$48,000			
	Weber Leisure Center-Fitness First							
	Fitness equipment	\$36,670	\$25,670	\$11,000				
	Steam room	\$38,321	\$38,321					
	Weber Country Club							
	Netting repairs/additions	\$200,000	\$60,000	\$55,000	\$85,000			
	Total Expenses	\$3,328,936	\$835,436	\$778,500	\$751,000	\$828,000	\$136,000	