

# Budget: Fiscal Year 2024-25



*Skokie Festival of Cultures*



**2024 - 2025 Final Budget  
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# ASSUMPTIONS

- Inflation used is 4% where applicable.
- Utilities are based on current usage at locked in rates.
  - The district enjoyed very favorable electric rates that were locked in for the last two years, but this will change this budget cycle.
- Per Village of Skokie, water rates increased by 4.5%.
- Health benefits budgeted at 4.1% increase, ancillary benefits at 3%.
- Salary increases budgeted at 4% for full-time and part-time employees.
- Moved programs within the budget to better reflect where the programs take place or where staff work.

# Categories of Expenses

- Salary & Wages S & W
  - Full time staff
  - Part time staff
  - Instructors
  - Teachers
  - Maintenance Allocation for Park Services
- Contract Services C/S
  - Computer Expenses
  - Professional Training – IPRA/NRPA
  - Subscriptions and Dues
  - Marketing Allocation
  - Uniforms
  - Security Services
  - Miscellaneous Service Contracts
  - Entertainment
  - Rubbish Removal
  - Transportation & Admission
- Utilities
  - Electric
  - Natural Gas
  - Water
  - Alarm Services
  - Communication/telephones
- General Administration G & A
  - Benefits
  - Business Cards
  - Name Tags
  - Expense Accounts
- Materials and Supplies M & S
  - Office Supplies
  - Program Supplies
  - Maintenance Supplies
- Equipment and Repairs E & R
  - Copier Leases
  - General Equipment Replacement
  - Repairs

3/8/2024

Skokie Park District  
Revenue/Expense Summary  
FY 2024-2025 Budgets

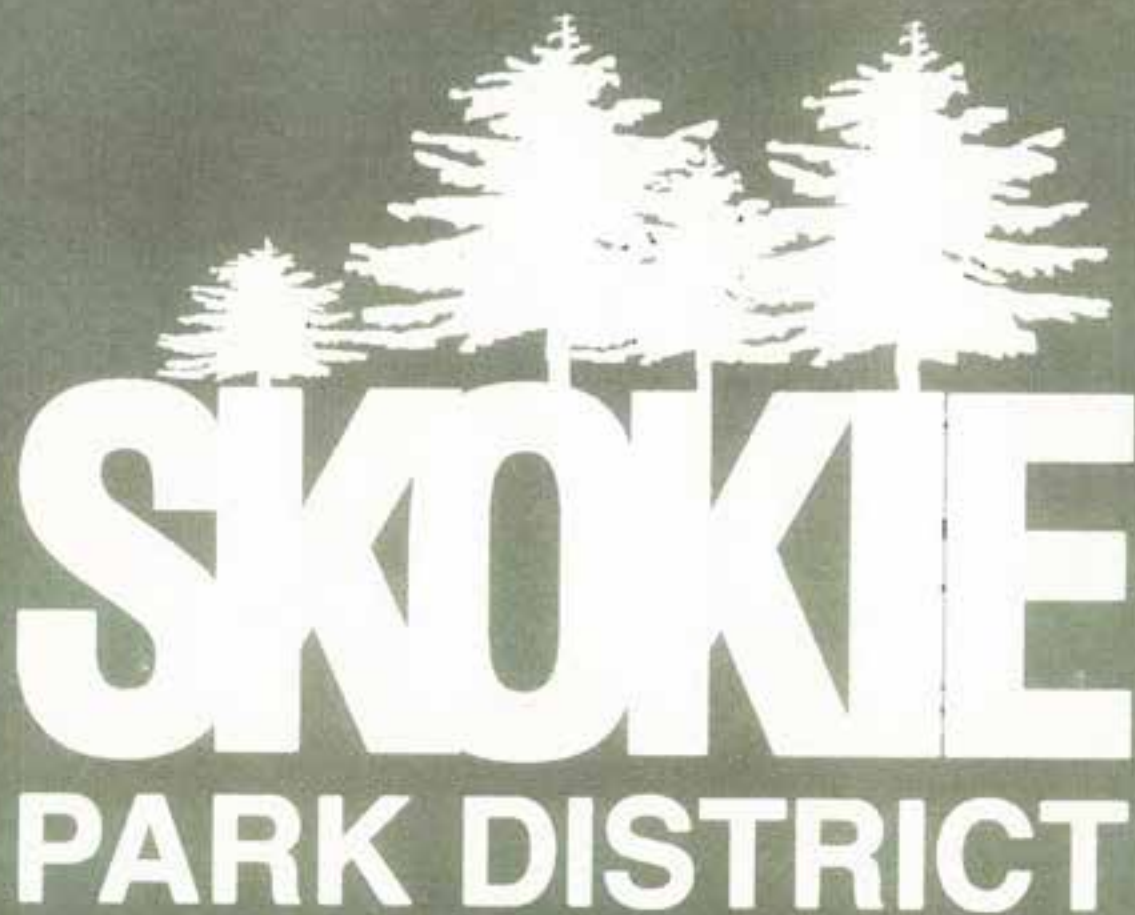
Fund #	Fund Title	Actual Fund Bal. 4/30/2023	Estimated FY 2024 Net Balance	Estimated Fund Balance 4/30/2024	FISCAL Revenues	YEAR Expenses	2024-2025 Transfers/ Capital	BUDGET Net	Budgeted Fund Bal. 4/30/2025	Requirement	Amt vs Required
<b>Operating Funds Only:</b>											
10	Corporate	5,167,847	(668,959)	4,498,888	4,488,472	5,391,529	-	(903,057)	3,595,831	2,695,765	900,067
20	Recreation	4,639,790	1,022,354	5,662,144	9,700,107	8,395,637	(848,000)	456,470	6,118,614	2,310,909	3,807,705
40	Rev Facilities	(286,501)	942,585	656,084	7,859,741	7,170,929	-	688,812	1,344,896		
55	Museum	287,478	8,292	295,770	1,208,604	1,250,242	-	(41,638)	254,132	312,561	(58,429)
Total Operating Funds only		9,808,614	1,304,272	11,112,886	23,256,924	22,208,337	(848,000)	200,587	11,313,473		4,649,343
<b>Other Type Funds:</b>											
50	Spcl Rec	217,259	111,479	328,738	803,400	1,033,400		(230,000)	98,738		
60	IMRF	127,077	55,300	182,377	445,300	381,100		64,200	246,577		
65	Liability	292,286	(78,460)	213,826	202,000	517,797		(315,797)	(101,971)		
70	Social Security	(134,087)	(20,400)	(154,487)	1,361,900	947,400		414,500	260,013		
80	Audit	(70)	(300)	(370)	44,500	44,000		500	130		
90	Bond & Int	(2,363,573)	43,323	(2,320,250)	5,914,100	3,352,923		2,561,177	240,927		
Total Other Type Funds		(1,861,108)	110,942	(1,750,166)	8,771,200	6,276,620	-	2,494,580	744,414		
<b>Capital Expense Funds:</b>											
11	Bldg Imp	(1,749)	2,358,102	2,356,353	1,269,100	2,172,875	(175,000)	(1,078,775)	1,277,578		
12	Vehicle/Eqpt Repl	53,996	(27,339)	26,657	15,900	209,521	175,000	(18,621)	8,036		
91	Major Projects	1,375,378	(1,375,378)	-	-	-	-	-	-		
Total Capital Funds		1,427,625	955,385	2,383,010	1,285,000	2,382,396	-	(1,097,396)	1,285,614		
Total All Funds		9,375,131	2,370,599	11,745,730	33,313,124	30,867,353	(848,000)	1,597,771	13,343,501		13,343,501

3/8/2024

**SKOKIE PARK DISTRICT**  
Revenues/Expenses  
FY 2024-2025 Budgets

	Part of GnlFnd Corporate 10	Capital 11	Capital 12	Capital 91	Recreation 20	Revenue Facility 40	Special Recreation 50	Museum 55	I M R F Pension 60	Part of Gnrl Liability 65	Social Security 70	Audit 80	Debt Service 90	Total	% age of Total Total
<b>REVENUES:</b>															
Property Tax	3,402,900				2,504,550	200,000	801,000	655,400	443,500	193,540	1,361,900	44,500	3,281,700	12,888,990	38.5%
Replacement Tax	600,000				-	-	-	-	-	-	-	-	-	600,000	1.8%
Registration Fees	57,000				6,320,345	5,642,968		520,044						12,540,357	37.4%
Rentals & Permits	-				161,553	743,375		17,545						922,473	2.8%
Admissions	-				298,750	1,031,829								1,330,579	4.0%
Interest	108,000	3,600	900	-	120,000	16,800	2,400	10,920	1,800	3,600	-	-	2,400	270,420	0.8%
Resale Items	-				450	103,719		1,500						105,669	0.3%
Other	154,372	2,000	-	-	160,309	80,200		295		4,860				402,036	1.2%
Sale of Property	-		15,000	-	-	-		-						15,000	0.0%
Transfers/Grants	166,200	1,263,500	175,000	-	134,150	40,850		2,900						1,782,600	5.3%
Proceeds from Bond Sale	-												2,630,000	2,630,000	7.9%
<b>Total Revenue</b>	<b>4,488,472</b>	<b>1,269,100</b>	<b>190,900</b>	<b>-</b>	<b>9,700,107</b>	<b>7,859,741</b>	<b>803,400</b>	<b>1,208,604</b>	<b>445,300</b>	<b>202,000</b>	<b>1,361,900</b>	<b>44,500</b>	<b>5,914,100</b>	<b>33,488,124</b>	<b>100.0%</b>
	4,488,472	1,269,100	190,900	-	9,700,107	7,859,741	803,400	1,208,604	445,300	202,000	1,361,900	44,500	5,914,100	33,488,124	100.0%
<b>EXPENSES:</b>															
Salaries & Wages	3,263,609				5,069,455	4,072,671		851,374		68,850				13,325,959	41.8%
Contractual Services	995,201	185,000	-	-	894,071	916,796	258,400	77,961		17,000		44,000	30,000	3,418,429	10.7%
Utilities	211,444				182,264	658,462		24,104						1,076,274	3.4%
General Administrative	964,967				384,297	262,366		94,747		9,312				1,715,689	5.4%
Material & Supplies	258,528				582,434	549,497		44,156						1,434,615	4.5%
Equipment & Repairs	563,840				90,932	247,877		26,248						928,897	2.9%
Other							775,000		381,100	422,635	947,400		6,600	2,532,735	7.9%
Transfers/Allocations	(1,321,060)	175,000		-	900,000	463,260		131,652						348,852	1.1%
Capital Items	-	1,987,875	209,521	-	848,000									3,045,396	9.5%
Debt Service	455,000				292,184								3,316,323	4,063,507	12.7%
														-	0.0%
<b>Total Expenses:</b>	<b>5,391,529</b>	<b>2,347,875</b>	<b>209,521</b>	<b>-</b>	<b>9,243,637</b>	<b>7,170,929</b>	<b>1,033,400</b>	<b>1,250,242</b>	<b>381,100</b>	<b>517,797</b>	<b>947,400</b>	<b>44,000</b>	<b>3,352,923</b>	<b>31,890,353</b>	<b>100.0%</b>
	5,391,529	2,347,875	231,989	-	9,243,637	7,170,929	1,033,400	1,250,242	381,100	517,797	947,400	44,000	3,352,923	31,890,353	100.0%
Net FY 2024 Budget Activity:	(903,057)	(1,078,775)	(18,621)	-	456,470	688,812	(230,000)	(41,638)	64,200	(315,797)	414,500	500	2,561,177	1,597,771	
Fund Balance 04/30/2023:	5,167,847	(1,749)	53,996	1,375,378	4,639,790	(286,501)	217,259	287,478	127,077	292,286	(134,087)	(70)	(2,363,573)	9,375,131	
Estimated Year End Activity FY 2024:	(688,959)	2,358,102	(27,339)	(1,375,378)	1,022,354	942,585	111,479	8,292	55,300	(78,460)	(20,400)	(300)	43,323	2,370,599	
Estimated Fund Balance 04/30/2024:	4,498,888	2,356,353	26,657	-	5,662,144	656,084	328,738	295,770	182,377	213,826	(154,487)	(370)	(2,320,250)	11,745,730	
Net FY 2025 Budget:	(903,057)	(1,078,775)	(18,621)	-	456,470	688,812	(230,000)	(41,638)	64,200	(315,797)	414,500	500	2,561,177	1,597,771	
Estimated Fund Balance 04/30/2025:	3,595,831	1,277,578	8,036	-	6,118,614	1,344,896	98,738	254,132	246,577	(101,971)	260,013	130	240,927	13,343,501	

# Corporate Fund





# CORPORATE ASSUMPTIONS

- An IT Director salary was added in Administration.
- Interest income is projected to be a little smaller in FY 2024-2025 for the planned reason of expected lower interest rates.
- The Replacement Tax is based on unprecedented highs determined by the Illinois Department of Revenue (IDOR). This amount will drastically come down in fiscal year 2024-2025.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Corporate Fund

3/5/2024	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	
Fund/Ctr/Acty					
101010 Gnl					
Rev	4,383,815	1,098,017	4,257,395	4,111,100	
Exp	1,801,074	1,254,784	2,210,817	2,009,844	0.909095597
Net	2,582,741	(156,767)	2,046,578	2,101,256	
101222 Sponsorship					
Rev	152,700	96,991	135,500	165,200	
Exp	256,327	129,691	231,600	268,040	1.157340242
Net	(103,627)	(32,700)	(96,100)	(102,840)	
101225 Mktg					
Rev	0	0	0	0	
Exp	371,126	208,742	358,124	373,389	1.042624901
Net	(371,126)	(208,742)	(358,124)	(373,389)	
101515 Pk Srv					
Rev	15,750	22,219	24,150	32,350	
Exp	2,382,253	1,362,077	2,309,779	2,417,808	1.046770275
Net	(2,366,503)	(1,339,858)	(2,285,629)	(2,385,458)	
101515304 Pooch Park					
Rev	132,326	25,978	50,000	179,822	
Exp	213,057	18,741	25,684	322,448	12.55443077
Net	(80,731)	7,237	24,316	(142,626)	
109510 Corporate Capital					
Rev	0	0	0	0	
Exp	0	0	0	0	
Net	0	0	0	0	
Total Fund 10					
Rev	4,684,591	1,243,205	4,467,045	4,488,472	
Exp	5,023,837	2,974,035	5,136,004	5,391,529	
Net	(339,246)	(1,730,830)	(668,959)	(903,057)	
Fund Balance per Audit 04/30/2023:			5,167,847		
Projected FY 2024 year end			(668,959)		
Projected Fund balance 04/30/2024:			4,498,888		
Budget FY 2025:			(903,057)		
Projected Fund balance 04/30/2025:			3,595,831		
Requirement .50 X 5,391,529			2,695,765		
Difference			900,067		

Skokie Park District  
FY 2024/2025 Budget Analysis  
Corporate Fund

03/05/24

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
101010 Gnl						
<b><u>REVENUES:</u></b>						
Property Tax:	3,175,615	641,876	3,300,000	3,402,900	1.07	1.03
1 Replacement Tax:	1,200,000	372,581	845,195	600,000	0.50	0.71
Interest Income:	6,000	83,117	112,000	108,000	18.00	0.96
Other:	2,200	443	200	200	0.09	1.00
Total Revenues:	4,383,815	1,098,017	4,257,395	4,111,100	0.94	0.97
<b><u>EXPENSES:</u></b>						
2 Salary & Wages:	1,266,035	659,297	1,170,154	1,418,214	1.12	1.21
5 Contract Services:	(647,705)	(152,877)	(242,243)	(702,154)	1.08	2.90
4 Utilities:	70,764	37,751	74,000	79,044	1.12	1.07
3 General & Administration:	731,706	457,804	704,000	708,066	0.97	1.01
Material & Supplies:	36,000	19,009	36,000	36,000	1.00	1.00
6 Equipment & Repairs	14,274	30,884	38,906	15,674	1.10	0.40
Interest ARS Bonds	330,000	202,916	430,000	455,000	0.00	1.06
Total Expenses:	1,801,074	1,254,784	2,210,817	2,009,844	1.12	0.91
Net Revenues - Expenses	2,582,741	(156,767)	2,046,578	2,101,256		

Footnotes:

1. Per IDOR amounts to start coming down due to reallocation of LGDF and reduction in PPRT.
2. Additional Asst Business Mgr for a full year plus a full year of an IT Director.
3. Increase in Health costs and reduction in credit card fees charged as negotiated by IT.
4. Increase due to start-up costs for new phone provider Ring Central.
5. Added professional fees for possible change of financial software \$48,000 and lower costs of computer upgrades and IT professional services from FY 2024.
6. In FY 2024 we had office furniture for the Business Manager \$23,000.

# SPONSORSHIP AND MARKETING



# SPONSORSHIP ASSUMPTIONS

- Sponsors have come back on board post-covid, albeit at a more moderate level, therefore a somewhat conservative projection has been made for FY 2024-2025.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Corporate Fund

2/22/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj. Change
101222 Sponsorship						
<b><u>REVENUES:</u></b>						
Fundraising Revenue:	152,700	96,991	135,500	165,200	1.08	1.22
Total Revenues:	= 152,700	96,991	135,500	165,200	1.08	1.22
<b><u>EXPENSES:</u></b>						
Salary & Wages:	99,927	29,782	94,500	99,140	0.99	1.05
Contract Services:	850	1,750	0	850	1.00	0.00
Utilities:	600	350	600	600	0.00	0.00
General & Administration:	2,250	818	1,000	2,250	1.00	2.25
Material & Supplies:	0	0	0	0	0.00	0.00
Transfers Out	152,700	96,991	135,500	165,200	1.08	1.22
Total Expenses:	256,327	129,691	231,600	268,040	1.05	1.16
Net Revenues - Expenses	(103,627)	(32,700)	(96,100)	(102,840)		

All Fundraising Income is transferred to support various programs.  
Increase in fundraising revenue causes increase in salary and wages.

# MARKETING ASSUMPTIONS

## Marketing

- The website program page redevelopment and rental page redo are expected to drive more online business.
- Staff pay increase of \$13,701.

## Marketing Allocations

- Print publications for FY 2024-25 budgeted at \$125,850.  
*Pre-Covid print budget was \$196,000 — a savings of \$70,150.*
- Print ads in FY 2024-25 – 20% cut, after a 70% cut in 2022-23. Advertising now largely via social media.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Corporate Fund

2/22/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pro Change
<b>101225 Marketing:</b>						
<b><u>REVENUES:</u></b>						
Other Revenue:	0	0	0	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	289,877	164,114	287,227	303,428	1.05	1.06
Contract Services:	59,579	32,506	50,954	47,475	0.80	0.93
Utilities:	1,200	875	1,600	1,800	0.00	0.00
General & Administration:	19,295	11,247	17,202	19,511	1.01	1.13
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	1,175	0	1,141	1,175	1.00	0.00
<b>Total Expenses:</b>	<b>371,126</b>	<b>208,742</b>	<b>358,124</b>	<b>373,389</b>	<b>1.01</b>	<b>1.04</b>
<b>Net Revenues - Expenses</b>	<b>(371,126)</b>	<b>(208,742)</b>	<b>(358,124)</b>	<b>(373,389)</b>		

**Footnotes:**

Nothing special here. New signs in Capital.



# Park Services



# PARK SERVICES ASSUMPTIONS

## Revenues

- The special park permit program is becoming more popular as are the commemorative bench, brick, and tree programs.
- The park shelter rentals have been reallocated to the Park Services budget.
- Revenues continue to skyrocket for the Parks department and have increased by over 100% since FY 2022-23.

## Expenses

- Wages have increased as seasonal and part-time staffing returns to pre-covid levels.
- A part-time position was added and filled by Jeff Hacker, the former Operations Supervisor who retired last summer.
- The Horticulture team will be planting fruit trees at Winnebago Park as part of our sustainability initiatives.
- Funds are allocated for trees and native plantings at Sports Park East.
- Tennis practice walls will be installed at Hamlin and Laramie Parks this summer. The first wall was completed last year at Lockwood Park.
- Ballfield sidelines will continue to be excavated and sodded with Lauth and the Oakton fields scheduled this year.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Corporate Fund

2/22/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj. Chang
101515115 Park Services						
<b><u>REVENUES:</u></b>						
Registrations:	5,000	14,320	15,000	20,000	4.00	1.3
Other:	10,750	7,899	9,150	12,350	1.15	1.3
Transfers In:	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>15,750</b>	<b>22,219</b>	<b>24,150</b>	<b>32,350</b>	<b>2.05</b>	<b>1.3</b>
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	1,404,907	804,992	1,364,668	1,432,011	1.02	1.0
Contract Services:	142,140	73,010	140,520	155,245	1.09	1.10
Utilities:	119,678	76,924	119,861	129,730	1.08	1.08
General & Administration:	234,501	145,001	221,901	235,140	1.00	1.00
Material & Supplies:	195,660	107,083	192,432	204,392	1.04	1.06
Equipment & Repairs:	285,367	155,067	270,397	261,290	0.92	0.97
<b>Total Expenses:</b>	<b>2,382,253</b>	<b>1,362,077</b>	<b>2,309,779</b>	<b>2,417,808</b>	<b>1.01</b>	<b>1.0</b>
<b>Net Revenues - Expenses</b>	<b>(2,366,503)</b>	<b>(1,339,858)</b>	<b>(2,285,629)</b>	<b>(2,385,458)</b>		

Footnote:

1 Budgeting for full employment both full time and seasonal.

# Channelside/Pooch Park



# POOCH PARK ASSUMPTIONS

## Revenues

- Memberships are expected to stay even but could see a minor increase due to the proposed improvements.

## Expenses

- Expenses are up this year due to planned improvements. The renovations include paving the path through the dog park, adding a shelter on the south end of the park, expanding the park by moving the fence line north, adding trees, replacing some of the agility equipment and providing synthetic turf underneath, and possibly adding a dog wash area.
- The City of Evanston will contribute up to \$125,000 to the project, or half the total cost should expenses come in below that number.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Corporate Fund

3/1/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
101515304 Soccer/Dog Park						
<b><u>REVENUES:</u></b>						
Season Passes POOCH Park:	30,500	19,685	37,500	37,000	1.21	0.99
Evanston's Share Expenses:	100,326	6,293	12,500	141,322	1.41	11.31
Other Revenue:	500	0	0	500	0.00	0.00
Transfers In:	1,000	0	0	1,000	0.00	0.00
<b>Total Revenues:</b>	<b>132,326</b>	<b>25,978</b>	<b>50,000</b>	<b>179,822</b>	<b>1.36</b>	<b>3.60</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	11,583	371	9,991	10,816	0.93	1.08
Contract Services:	8,750	13,065	3,700	7,525	0.86	2.03
Utilities:	268	226	373	270	1.01	0.72
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	33,756	4,645	8,020	18,136	0.54	2.26
1 Equipment & Repairs:	158,700	434	3,600	285,701	1.80	79.36
<b>Total Expenses:</b>	<b>213,057</b>	<b>18,741</b>	<b>25,684</b>	<b>322,448</b>	<b>151%</b>	<b>1255%</b>
<b>Net Revenues - Expenses</b>	<b>(80,731)</b>	<b>7,237</b>	<b>24,316</b>	<b>(142,626)</b>		
1 MAJOR REPAIRS AT DOG PARK.						

# Recreation Fund 20



**SKOKIE PARK DISTRICT**  
**FY 2024/2025 Budget Analysis**  
**Fund 20**  
**Recreation Fund**

3/8/2024

Fund/Ctr/Activity	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	
201010 General					
Revenues	2,426,443	514,474	2,736,400	2,624,550	0.96
Expenses	1,437,848	929,044	1,436,715	1,537,281	1.07
Net	988,595	(414,570)	1,299,685	1,087,269	0.45
2030XX Camps					
Revenues	1,625,275	1,641,439	1,641,644	1,779,766	1.08
Expenses	1,106,771	970,492	1,020,044	1,249,319	1.22
Net	518,504	670,947	621,600	530,447	0.30
	0.32	0.41	0.38	0.30	
2050XX Devonshire Ctr					
Revenues	969,954	505,406	983,452	1,129,839	1.15
Expenses	1,355,248	798,382	1,424,358	1,590,597	1.12
Net	(385,294)	(292,976)	(440,906)	(460,758)	
2051XX Oakton Center					
Revenues	797,077	527,881	855,557	919,192	1.07
Expenses	1,084,111	502,531	1,012,366	1,072,440	1.06
Net	(287,034)	25,350	(156,809)	(153,248)	
2052XX Child Care					
Revenues	2,894,533	1,620,024	2,723,090	2,874,415	1.06
Expenses	2,283,063	1,244,740	2,331,240	2,465,332	1.06
Net	611,470	375,284	391,850	409,083	
	0.21	0.23	0.14	0.14	
2056XX Teen Programs					
Revenues	1,560	(12)	-	-	-
Expenses	1,521	-	-	-	-
Net	39	(12)	-	-	-



2060XX Special Events					
Revenues	109,530	96,000	92,894	103,575	1.11
Expenses	109,347	72,045	99,366	112,351	1.13 **
Net	183	23,955	(6,472)	(8,776)	
2080XX Festivals					
Revenues	247,144	262,929	266,224	268,770	1.01
Expenses	368,550	371,844	373,818	396,241	1.06
Net	(121,406)	(108,915)	(107,594)	(127,471)	
2095XX Capital					
Revenues	36,000	-	36,000	-	
Expenses	796,000	379,968	615,000	848,000	
Net	(760,000)	(379,968)	(579,000)	(848,000)	
Total Fund 20					
Revenues	9,107,516	5,168,141	9,335,261	9,700,107	1.04
Expenses	8,542,459	5,269,046	8,312,907	9,271,561	1.12
Net	565,057	(100,905)	1,022,354	428,546	

**Fund Summary:**

	Fund 20
Fund Balance as of 04/30/2023:	4,639,790
FY 2024 Estimated Net Results:	1,022,354
Estimated Fund Balance 04/30/2024:	5,662,144
FY 2025 Budget:	428,546
Estimated Fund Balance 04/30/2025:	6,090,690
0.25 * 9,271,561	2,317,890
Difference	3,772,800

# RECREATION ASSUMPTIONS

## Revenues

- Revenue growth continues due to overall cost adjustments, rising enrollment, and the introduction of additional programs.
- Overall, a conservative approach was taken on sponsorship allocations.

## Expenses

- The rise in minimum wage and associated expenses has had a substantial effect on the overall budget.
- A total of \$800,000 is allocated for capital expenditures. This indicates a strategic focus on enhancing and maintaining assets and facilities.

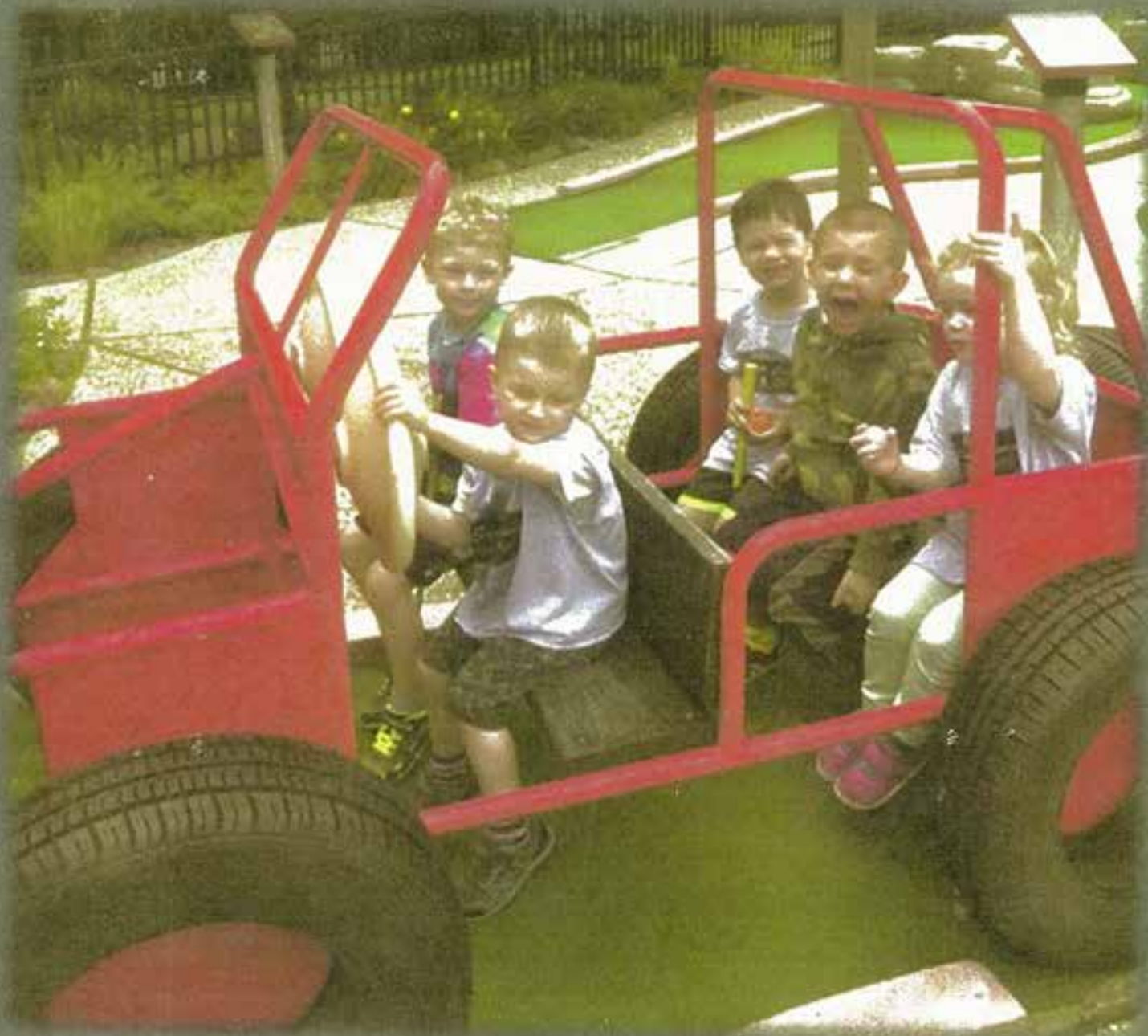
Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
201010 General:						
<b><u>REVENUES:</u></b>						
Property Tax:	2,422,443	500,466	2,600,000	2,504,550	1.03	0.9
Interest Income:	4,000	14,008	136,400	120,000	30.00	0.8
Other:	0	0		0	0.00	0.0
Transfers In	0	0	0	0	0.00	0.0
<b>Total Revenues:</b>	<b>2,426,443</b>	<b>514,474</b>	<b>2,736,400</b>	<b>2,624,550</b>	<b>1.08</b>	<b>0.9</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	238,631	124,534	229,152	231,555	0.97	1.0
Contract Services:	857,544	499,127	853,828	953,982	1.11	1.1
Utilities:	1,200	350	850	1,200	1.00	1.4
General & Administration:	41,750	31,875	54,162	56,420	1.35	1.0
Material & Supplies:	0	0	0	0	0.00	0.0
Equipment & Repairs:	1,940	3,083	1,940	1,940	1.00	1.0
Principal & Interest	296,783	270,075	296,783	292,184	0.98	0.9
<b>Total Expenses:</b>	<b>1,437,848</b>	<b>929,044</b>	<b>1,436,715</b>	<b>1,537,281</b>	<b>1.07</b>	<b>1.0</b>
<b>Net Revenues - Expenses</b>	<b>988,595</b>	<b>(414,570)</b>	<b>1,299,685</b>	<b>1,087,269</b>		

Footnote:

# Camps



# CAMPS ASSUMPTIONS

## Revenues

- A continued increase in enrollment is anticipated and the maximums for several camps have been increased to accommodate more campers.
- Fee adjustments increases have been implemented for most of the camps.
- Additional onsite extended options are being offered for individual camps to enhance flexibility for participants and further meet their needs.

## Expenses

- Additional funds are being allocated for staff salaries, acknowledging the importance of competitive compensation to attract and retain qualified personnel.
- Added additional funds for a new staff incentive program, contributing to a positive work environment and potentially increasing motivation, performance and retention of staff.
- Budgeted for additional overtime wages for onsite extended camps.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

3/8/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pro. Change
<b>2030XX Camps</b>						
<b><u>REVENUES:</u></b>						
Camp Service Fee:	0	0	0	0	0.00	0.00
Camp Registrations:	1,625,275	1,641,439	1,641,644	1,779,766	1.10	1.08
Bus Transportation:	0	0	0	0	0.00	0.00
Miscellaneous Revenue:	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>1,625,275</b>	<b>1,641,439</b>	<b>1,641,644</b>	<b>1,779,766</b>	<b>1.10</b>	<b>1.08</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	805,264	739,786	755,741	900,451	1.12	1.19
Contract Services:	237,182	167,902	200,360	273,411	1.15	1.36
Utilities:	4,400	7,241	8,600	8,600	1.95	1.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	59,925	55,563	55,343	66,857	1.12	1.21
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>1,106,771</b>	<b>970,492</b>	<b>1,020,044</b>	<b>1,249,319</b>	<b>1.13</b>	<b>1.22</b>
<b>Net Revenues - Expenses</b>	<b>518,504</b>	<b>670,947</b>	<b>621,600</b>	<b>530,447</b>		
	31.90%	40.88%	37.86%	29.80%		

Footnote:

# Devonshire Cultural Center



# DEVONSHIRE CULTURAL CENTER ASSUMPTIONS

## Revenues

- Revenue increases are anticipated for all classes, events, and rentals throughout Devonshire, driven by a minimum 4% fee increase and consistent growth in participant registration.
- The Playhouse, Thin Ice and Dance divisions expect a rise in revenue due to increased ticket prices.

## Expenses

- An overall increase in wage expenses is budgeted to remain competitive in the job market, ensuring the attraction and retention of skilled and dedicated staff, thus maintaining the quality of programs.
- Program expenses are higher to align with higher participation revenues.



Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund  
 Devonshire Center By Class

02/23/24 Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
205010 General					
Rev	69,572	40,168	76,176	77,843	1.02
Exp	754,005	452,165	773,730	848,145	1.10
Net	(684,433)	(411,997)	(697,554)	(770,302)	1.10
205018 Preschool					
Rev	349,990	127,473	295,113	362,135	1.23
Exp	259,166	103,563	254,757	286,288	1.12
Net	90,824	23,910	40,356	75,847	1.88
205019 Cultural Arts					
Rev	412,785	251,905	455,163	522,824	1.15
Exp	254,784	183,706	297,894	351,320	1.18
Net	158,001	68,199	157,269	171,504	1.09
205023 Children's Prgm					
Rev	6,515	13,455	9,000	10,760	1.20
Exp	2,959	8,049	5,050	6,048	1.20
Net	3,556	5,406	3,950	4,712	1.19
205051 Devonshire Playhouse					
Rev	131,091	72,405	148,000	156,277	1.06
Exp	84,332	50,899	92,927	98,796	1.06
Net	46,759	21,506	55,073	57,481	
Total Fund 20 DCC 2050XX					
Rev	969,953	505,406	983,452	1,129,839	1.15
Exp	1,355,246	798,382	1,424,358	1,590,597	1.12
Net	(385,293)	(292,976)	(440,906)	(460,758)	1.05

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/13/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Inceas Proj/Budge
205010 DCC Admin:						
<b><u>REVENUES:</u></b>						
1 Rental of Facilities:	57,231	34,553	68,000	70,043	1.22	1.03
Vending Commissions:	691	500	1,036	1,200	1.74	0.00
Misc. Revenue/Transfers:	11,650	5,115	7,140	6,600	0.57	0.93
Total Revenues:	69,572	40,168	76,176	77,843	1.12	1.03
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	530,650	325,512	551,657	600,422	1.13	1.05
Contract Services:	49,514	18,974	46,931	62,066	1.25	1.32
Utilities:	68,162	35,045	64,642	75,453	1.11	1.12
General & Administration:	53,404	37,747	55,024	54,928	1.03	1.00
Material & Supplies:	17,935	14,031	21,320	20,420	1.14	0.96
Equipment & Repairs:	34,340	20,856	34,156	34,856	1.02	1.02
Total Expenses:	754,005	452,165	773,730	848,145	1.12	1.10
Net Revenues - Expenses	(684,433)	(411,997)	(697,554)	(770,302)		

Footnote:

1 Back to "normal" in Facility Rentals and Playhouse productions.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/13/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205018 DCC Preschool						
<b><u>REVENUES:</u></b>						
1 Registrations	345,582	126,323	293,238	359,585	1.04	1.21
Fundraising	3,908	1,150	1,875	2,550	0.65	1.36
Transfers In	500	0	0	0	0.00	0.00
Total Revenues:	349,990	127,473	295,113	362,135	1.03	1.21
<b><u>EXPENSES:</u></b>						
Salary & Wages:	235,682	96,452	229,737	258,206	1.10	1.12
Contract Services:	5,284	307	4,820	6,192	1.17	1.26
Utilities:	200	0	0	750	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	18,000	6,804	20,200	21,140	1.17	1.05
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	259,166	103,563	254,757	286,288	1.10	1.12
Net Revenues - Expenses	90,824	23,910	40,356	75,847		
	26.0%	18.8%	13.7%	20.9%		

Footnote:

1: Moved Children's classes from 205023 to Preschool

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/13/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 8 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205019 DCC Cultural Arts						
<b><u>REVENUES:</u></b>						
1 Registrations:	361,886	219,634	366,188	423,101	1.17	1.16
Misc. Revenue:	50,900	32,271	88,975	99,723	1.96	1.12
Transfers In:	0	0	0	0	0.00	0.00
 Total Revenues:	 412,786	 251,905	 455,163	 522,824	 1.27	 1.15
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	203,480	134,956	233,307	275,543	1.35	1.18
Contract Services:	7,400	4,435	8,475	7,910	1.07	0.93
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	2,636	1,123	2,625	2,635	0.00	0.00
Material & Supplies:	41,270	43,192	53,487	65,232	1.58	1.22
Equipment & Repairs:	0	0	0	0	0.00	0.00
 Total Expenses:	 254,786	 183,706	 297,894	 351,320	 1.38	 1.18
 Net Revenues - Expenses	 158,000	 68,199	 157,269	 171,504		
	38.28%	27.07%	34.55%	32.80%		

Footnote:

1. Budgeting with anticipation of resurging participants.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/13/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205023 Children's Programs						
<b><u>REVENUES:</u></b>						
1 Registrations	6,515	13,455	9,000	10,760	1.65	1.20
Total Revenues:	6,515	13,455	9,000	10,760	1.65	1.20
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	2,299	6,776	2,850	3,597	1.56	1.26
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	660	1,273	2,200	2,451	3.71	1.11
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	2,959	8,049	5,050	6,048	2.04	1.20
Net Revenues - Expenses	3,556	5,406	3,950	4,712		
	54.6%	40.2%	43.9%	43.8%		

Footnote:

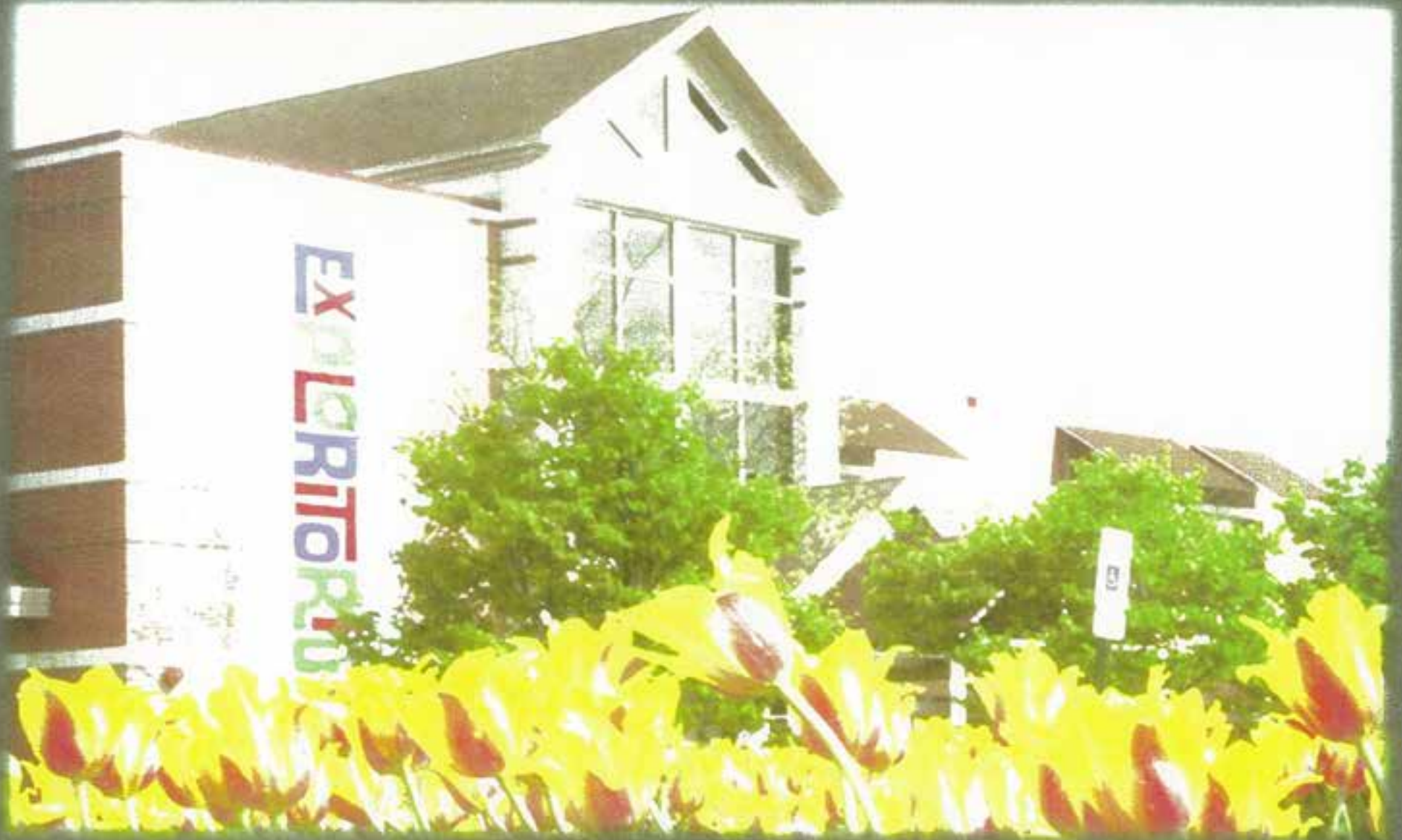
1. Moved Children's classes to Preschool

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205051 DCC Devonshire Playhouse						
<b><u>REVENUES:</u></b>						
Registrations:	127,291	68,485	142,000	149,777	1.18	1.05
Misc. Revenue:	3,800	3,920	6,000	6,500	1.71	1.08
Transfers In:	0	0	0	0	0.00	0.00
Total Revenues:	131,091	72,405	148,000	156,277	1.19	1.06
<b><u>EXPENSES:</u></b>						
Salary & Wages:	44,431	27,793	52,000	55,374	1.25	1.06
Contract Services:	19,551	10,408	20,400	22,372	1.14	1.10
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	8,250	7,067	8,527	8,650	1.05	1.01
Material & Supplies:	12,100	5,631	12,000	12,400	1.02	1.03
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	84,332	50,899	92,927	98,796	1.17	1.06
Net Revenues - Expenses	46,759	21,506	55,073	57,481		
	35.7%	29.7%	37.2%	36.8%		

# Oakton Community Center



# OAKTON COMMUNITY CENTER ASSUMPTIONS

## Revenues

- Rental revenue increased due to fee increases and the volume of rental interest.
- Participation numbers were increased in Active Adult memberships and trip offerings.
- All teen programs moved from fund 20-56 to 20-51.
- District 69 after school clubs are no longer being administered by the Park District, lowering revenue.
- The Exploritorium increased birthday party fees and restructured to offer more parties each weekend.
- Special Events revenues are increased due to raised maximums and an increase in participation.

## Expenses

- Maintenance salaries increased due to additional daytime staff being scheduled to support a busier building.
- Active Adult trip expenses are increasing as more trips are being offered and selling out.
- The Exploritorium expenses increased to cover maintenance and replacements of exhibits, and to help relieve capital funds.



02/23/24 Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund  
 Oakton Center By Class

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
205110 General					
Rev	54,860	56,196	87,385	93,460	1.07
Exp	473,454	280,303	496,829	511,211	1.03
Net	(418,594)	(224,107)	(409,444)	(417,751)	1.02
205116 Senior Pgrms					
Rev	117,412	93,952	141,372	155,109	1.10
Exp	136,818	85,790	140,325	153,013	1.09
Net	(19,406)	8,162	1,047	2,096	
205124 Adult Programs					
Rev	303,130	126,637	204,250	216,908	1.06
Exp	297,716	43,808	204,032	209,933	1.03
Net	5,414	82,829	218	6,975	32.00
205157 Exploratorium					
Rev	321,675	251,096	422,550	453,715	1.07
Exp	176,123	92,630	171,180	198,283	1.16
Net	145,552	158,466	251,370	255,432	1.02
Total Fund 20: OCC 2051XX					
Rev	797,077	527,881	855,557	919,192	1.07
Exp	1,084,111	502,531	1,012,366	1,072,440	1.06
Net	(287,034)	25,350	(156,809)	(153,248)	0.98

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205110 OCC Admin:						
<b><u>REVENUES:</u></b>						
Rental of Facilities:	53,100	54,197	85,000	91,500	1.72	1.08
Vending Commissions:	960	443	825	960	1.00	0.00
Misc.Rev/Transfers:	800	1,556	1,560	1,000	0.00	0.00
<b>Total Revenues:</b>	<b>54,860</b>	<b>56,196</b>	<b>87,385</b>	<b>93,460</b>	<b>1.70</b>	<b>1.07</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	348,097	236,136	352,780	367,810	1.06	1.04
Contract Services:	33,585	16,418	28,950	27,959	0.83	0.97
Utilities:	49,812	19,528	43,564	51,356	1.03	1.18
General & Administration:	41,006	14,562	20,800	34,350	0.84	1.65
Material & Supplies:	6,100	4,376	6,500	8,500	1.39	1.31
Equipment & Repairs:	22,500	13,487	22,561	21,236	0.94	0.94
<b>Total Expenses:</b>	<b>501,100</b>	<b>304,507</b>	<b>475,155</b>	<b>511,211</b>	<b>1.02</b>	<b>1.08</b>
<b>Net Revenues - Expenses</b>	<b>(446,240)</b>	<b>(248,311)</b>	<b>(387,770)</b>	<b>(417,751)</b>		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
205116 OCC Senior Programs:						
<b><u>REVENUES:</u></b>						
Registrations	113,412	87,130	133,900	147,609	1.30	1.10
Transfers In	4,000	6,822	7,472	7,500	1.88	1.00
Total Revenues:	117,412	93,952	141,372	155,109	1.32	1.10
<b><u>EXPENSES:</u></b>						
Salary & Wages:	80,298	48,772	82,125	85,883	1.07	1.05
Contract Services:	40,160	21,514	44,700	51,180	1.27	1.14
Utilities:	300	350	300	300	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	16,060	15,154	13,200	15,650	0.97	1.19
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	136,818	85,790	140,325	153,013	1.12	1.09
Net Revenues - Expenses	(19,406)	8,162	1,047	2,096		
	-16.5%	8.7%	0.7%	1.4%		

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

3/7/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
205124 OCC Adult Programs						
<b><u>REVENUES:</u></b>						
Registrations:	303,130	126,637	204,250	216,908	0.72	1.06
Transfers/Other:					0.00	0.00
<b>Total Revenues:</b>	<b>303,130</b>	<b>126,637</b>	<b>204,250</b>	<b>216,908</b>	<b>0.72</b>	<b>1.06</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	66,174	30,083	67,350	71,170	1.08	1.06
Contract Services:	221,300	12,395	134,182	135,996	0.61	1.01
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	10,242	1,330	2,500	2,767	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>297,716</b>	<b>43,808</b>	<b>204,032</b>	<b>209,933</b>	<b>0.71</b>	<b>1.03</b>
<b>Net Revenues - Expenses</b>	<b>5,414</b>	<b>82,829</b>	<b>218</b>	<b>6,975</b>		
	1.8%	65.4%	0.1%	3.2%		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

3/7/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
205157 OCC Exploritorium:						
<b><u>REVENUES:</u></b>						
Birthday Parties	92,895	100,949	145,000	155,700	1.68	1.07
Special Events	18,080	8,700	19,500	23,790	1.32	1.22
Admissions	204,000	137,055	253,500	269,525	1.32	1.06
Other	6,700	4,392	4,550	4,700	0.70	1.03
Total Revenues:	321,675	251,096	422,550	453,715	1.41	1.07
<b><u>EXPENSES:</u></b>						
Salary & Wages:	140,923	75,472	134,680	150,833	1.07	1.12
Contract Services:	3,200	943	4,200	4,350	1.36	1.04
Utilities:	300	350	300	300	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	24,000	10,222	22,000	24,500	1.02	1.11
Equipment & Repairs:	7,700	5,643	10,000	18,300	2.38	1.83
Total Expenses:	176,123	92,630	171,180	198,283	1.13	1.16
Net Revenues - Expenses	145,552	158,466	251,370	255,432		
	45.2%	63.1%	59.5%	56.3%		

# Childcare



03/08/24 Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund  
 Childcare

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
205210 General					
Rev	5,191	0	365	461	1.26
Exp	476,301	311,488	494,392	544,398	1.10
Net	(471,110)	(311,488)	(494,027)	(543,937)	1.10
205246 SPACE					
Rev	1,100,533	790,646	1,216,125	1,246,106	1.02
Exp	800,470	403,524	867,698	881,529	1.02
Net	300,063	387,122	348,427	364,577	1.05
	27.3%	49.0%	28.7%	29.3%	
205247 TLC					
Rev	1,788,809	829,378	1,506,600	1,627,848	1.08
Exp	1,006,292	529,728	969,150	1,039,405	1.07
Net	782,517	299,650	537,450	588,443	1.09
	43.7%	36.1%	35.7%	36.1%	
Total Fund 20: Childcare 2052XX					
Rev	2,894,533	1,620,024	2,723,090	2,874,415	1.06
Exp	2,283,063	1,244,740	2,331,240	2,465,332	1.06
Net	611,470	375,284	391,850	409,083	1.04
	21.12%	23.17%	14.39%	14.23%	

# TOT LEARNING CENTER ASSUMPTIONS

## Revenue

- The Illinois DHS stopped offering the Childcare Restoration Grant, but introduced Smart Start Transition Grant (SSTG) and received \$66,000.
- The Toddler-2 classroom was vacant from April 2023 to February 2024 resulting in decreased revenue.
- Enrichment classes were integrated into tuition fees.

## Expenses

- The staff is now fully equipped with lead teachers, and there have been salary increases for both teachers and aides.
- Six full-time assistant positions have been introduced to enhance staff retention efforts.
- Communication expenses have risen due to increased utilization of the PROCARE app and the cell phone reimbursement for staff.



2/23/2024

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205210 TLC Admin						
<b><u>REVENUES:</u></b>						
Rental of Facilities	10	0	10	10	0.00	0.00
Vending Commissions	181	0	355	451	2.49	1.27
Grants & Donations	5,000	0	0	0	0.00	0.00
Other	0	0	0	0		
Total Revenues:	5,191	0	365	461	0.09	1.26
<b><u>EXPENSES:</u></b>						
Salary & Wages:	216,013	111,840	197,326	268,111	1.24	1.36
Contract Services:	23,058	13,428	25,360	9,480	0.41	0.37
Utilities:	31,155	14,335	30,727	35,425	1.14	1.15
General & Administration:	152,415	131,649	190,325	203,922	1.34	1.07
Material & Supplies:	12,860	4,532	12,854	12,860	1.00	1.00
Equipment & Repairs:	40,800	35,704	37,800	14,600	0.36	0.39
Total Expenses:	476,301	311,488	494,392	544,398	1.14	1.10
Net Revenues - Expenses	(471,110)	(311,488)	(494,027)	(543,937)		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
205247 Tot Learning Center						
<b><u>REVENUES:</u></b>						
Registrations:	1,721,809	785,378	1,412,600	1,561,848	0.91	1.11
Grants & Donations:	66,000	44,000	94,000	66,000	1.00	0.70
Other/Transfers In:	1,000	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>1,788,809</b>	<b>829,378</b>	<b>1,506,600</b>	<b>1,627,848</b>	<b>0.91</b>	<b>1.08</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	937,135	486,637	881,000	955,438	1.02	1.08
Contract Services:	9,800	4,317	8,950	11,040	1.13	1.23
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	59,357	38,774	79,200	72,927	1.23	0.92
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>1,006,292</b>	<b>529,728</b>	<b>969,150</b>	<b>1,039,405</b>	<b>1.03</b>	<b>1.07</b>
<b>Net Revenues - Expenses</b>	<b>782,517</b>	<b>299,650</b>	<b>537,450</b>	<b>588,443</b>		
	43.7%	36.1%	35.7%	36.1%		

# SPACE ASSUMPTIONS

## Revenues

- A slight increase in revenue is budgeted for most school sites, anticipating an increase in enrollment next school year. However, some sites have set maximums based on available space provided by the schools.

## Expenses

- Staffing costs will increase slightly with the hiring of the SPACE Program Assistant.
- The program supplies budget will increase with staff incentives being added to the budget, offering staff the opportunity for a winter break bonus and an end of the year bonus.
- An increase in staff costs was budgeted to cover the addition of four staff trainings.
- Rising supply costs are due to the increased amount of program supplies and the monthly snack purchases for all nine sites.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pro Change
205246 S.P.A.C.E.						
<b><u>REVENUES:</u></b>						
Registrations:	1,096,783	789,676	1,216,125	1,246,106	1.14	1.02
Other Income:	3,750	970	0	0	0.00	0.00
Total Revenues:	1,100,533	790,646	1,216,125	1,246,106	1.13	1.02
<b><u>EXPENSES:</u></b>						
Salary & Wages:	725,970	368,042	778,758	787,172	1.08	1.01
Contract Services:	3,000	1,160	2,535	2,895	0.97	1.14
Utilities:	4,200	4,028	6,900	6,900	1.64	1.00
General & Administration:	9,180	6,005	9,005	10,392	1.13	1.15
Material & Supplies:	58,120	24,289	70,500	74,170	1.28	1.05
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	800,470	403,524	867,698	881,529	1.10	1.02
Net Revenues - Expenses	300,063	387,122	348,427	364,577		
	27.3%	49.0%	28.7%	29.3%		
Footnotes:						

# Recreation Fund (20)

## Special Events (2060)

**Scream Scene**



**Juneteenth**



**Backlot Dash 5K**



**Skokie Pride**



**Spring Greening**

# RECREATION FUND SPECIAL EVENTS ASSUMPTIONS

- The primary objective for special events is to break even. Notably, a majority of the events in this budget are free community and DEI focused events.
- The main source of revenues stem from sponsorships.
- Expenses related to supplies and entertainment are on the rise posing a challenge to break even without eliminating events that are part of the Skokie Park District's core values.

# Recreation Fund (20)

## Special Events (2060)

- Scream Scene
- Spring Greening (Free)
- Drive-In Movies (Free)
- Movies in the Parks (Free)
- Backlot Dash
- Sunday Concerts (Free)
- Skokie Pride (Free)
- Juneteenth (Free)
- Dia De Los Muertos (Free)
- Go Skokie (Free)
- Hot Dogs in the Park (Free)
- National Night Out (Free)
- Wednesdays on the Green (Free)

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pct Chang
206050 Special Events						
<b><u>REVENUES:</u></b>						
1 Registrations:	97,280	88,770	85,164	96,725	0.99	1.11
Transfers In:	12,250	7,230	7,730	6,850	0.56	0.81
Total Revenues:	109,530	96,000	92,894	103,575	0.95	1.11
<b><u>EXPENSES:</u></b>						
Salary & Wages:	25,492	15,877	24,300	24,174	0.95	0.00
Contract Services:	47,442	20,277	39,755	46,640	0.98	1.11
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	36,413	35,891	35,311	41,537	1.14	1.11
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	109,347	72,045	99,366	112,351	1.03	1.11
Net Revenues - Expenses	183	23,955	(6,472)	(8,776)		

Footnote:

1. Moved Special Events to Exploritorium Budget.



# Recreation Fund (20) Festivals (and garden plots) (2080)



# RECREATION FUND FESTIVALS (AND GARDEN PLOTS) ASSUMPTIONS

## Revenues

- Backlot Bash, Festival of Cultures and Fourth of July are free community events.
- Revenues do not cover expenses due to the large expenses required to operate these events.
- All attempts are made to break even by maximizing revenues and being conservative with expenses.
- Budgeting to have higher sponsorship at Backlot Bash in FY 2024-25.

## Expenses

- In FY 2023-24 Backlot Bash expenses improved. However, despite staff's efforts to cut expenses, some expenses are necessities (entertainment, dumpsters, port-a-potties, generators, and tents, etc.) and it will be difficult to reduce these expenses without jeopardizing the quality of the event.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

2/23/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
20805X Festivals/Other:						
<b><u>REVENUES:</u></b>						
Registrations:	115,044	212,754	212,949	142,170	1.24	0.67
Transfers In/Misc Rev:	132,100	50,175	53,275	126,600	0.96	0.00
<b>Total Revenues:</b>	<b>247,144</b>	<b>262,929</b>	<b>266,224</b>	<b>268,770</b>	<b>1.09</b>	<b>1.01</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	32,334	36,100	36,100	37,000	1.14	1.02
Contract Services:	175,546	183,047	183,110	201,706	1.15	0.00
Utilities:	1,980	64	1,770	2,010	1.02	1.14
General & Administration:	13,000	13,000	13,000	13,000	1.00	0.00
Material & Supplies:	145,690	139,633	139,838	142,525	0.98	1.02
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>368,550</b>	<b>371,844</b>	<b>373,818</b>	<b>396,241</b>	<b>1.08</b>	<b>1.06</b>
<b>Net Revenues - Expenses</b>	<b>(121,406)</b>	<b>(108,915)</b>	<b>(107,594)</b>	<b>(127,471)</b>		

General Note For all Festivals:

Budgeting to maximize sponsorships while also containing costs without sacrificing the quality of Festivals.

# Revenue Facilities



# REVENUE FACILITIES ASSUMPTIONS

- Overall fund 40 revenues continue to increase due to growth in all areas specifically at Sports Park, Skatium, and Athletics.

**SKOKIE PARK DISTRICT**  
 FY 2024/2025 Budget Analysis  
 Fund 40  
 Revenue Facilities Fund

3/1/2024

Fund/Ctr/Activity	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	
401010 General					
Revenues	200,500	1,711	216,330	216,900	1.00
Expenses	483,952	279,577	484,702	735,720	1.52
Net	(283,452)	(277,866)	(268,372)	(518,820)	
4016XX SSP east					
Revenues	48,625	6,280	61,110	71,125	1.16
Expenses	19,096	6,000	15,796	18,896	1.20
Net	29,529	280	45,314	52,229	
4017XX DRC					
Revenues	54,395	19,056	59,460	63,035	1.06
Expenses	47,957	12,329	35,985	53,757	1.49
Net	6,438	6,727	23,475	9,278	
4018XX SSP					
Revenues	1,252,151	1,226,488	1,438,568	1,439,870	1.00
Expenses	976,781	645,687	945,436	1,056,149	1.12
Net	275,370	580,801	493,132	383,721	
4019XX WLC/Fitness First					
Revenues	1,442,384	801,175	1,459,725	1,658,568	1.14
Expenses	1,413,342	827,722	1,526,600	1,650,688	1.08
Net	29,042	(26,547)	(66,875)	7,880	
4020XX Skatium					
Revenues	1,534,993	778,949	1,370,643	1,516,388	1.11 ***
Expenses	1,217,714	658,285	1,211,040	1,355,738	1.12 ***
Net	317,279	120,664	159,603	160,650	

4022XX WPCC						
Revenues	203,917	239,869	242,898	270,825	1.11	
Expenses	217,905	158,828	210,420	228,839	1.09	
Net	(13,988)	81,041	32,478	41,986		
4024XX DAC						
Revenues	168,030	108,772	202,933	206,070	-	
Expenses	165,693	176,566	190,497	194,250	1.02	
Net	2,337	(67,794)	12,436	11,820		
4025XX Swim lessons						
Revenues	57,272	43,087	56,000	105,702	1.89	
Expenses	35,167	26,744	36,550	71,856	1.97	
Net	22,105	16,343	19,450	33,846		
4026XX SWP						
Revenues	726,800	948,995	857,222	916,999	1.07	
Expenses	585,814	540,030	649,979	704,265	1.08	
Net	140,986	408,965	207,243	212,734		
4030XX Camps						
Revenues	461,965	490,133	490,415	519,424	1.06	
Expenses	339,605	292,652	332,320	388,791	1.17	
Net	122,360	197,481	158,095	130,633		
		0.26	0.40	0.32		0.25
4040XX Athletics						
Revenues	672,460	454,859	664,944	874,835	1.32	
Expenses	467,342	359,480	538,338	711,980	1.32	
Net	205,118	95,379	126,606	162,855		

Total Fund 40					
Revenues	6,823,492	5,119,374	7,120,248	7,859,741	1.10
Expenses	5,970,368	3,983,900	6,177,663	7,170,929	1.16
Net	853,124	1,135,474	942,585	688,812	

Fund Summary:

Fund Balance as of 04/30/2023:	(286,501)
Projected FY 2024 Results:	942,585
Estimated Fund Balance 04/30/2024:	656,084
FY 2025 Budget:	688,812
Estimated Fund Balance 04/30/2025:	1,344,896



Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
401010 General:						
<b>REVENUES:</b>						
Real Estate Taxes:	200,000	0	200,000	200,000	0	0
Pass Reprint Revenue:	100	30	30	100	1.00	0.00
Interest Income	400	1,681	16,300	16,800	0.00	0.00
<b>Total Revenues:</b>	<b>200,500</b>	<b>1,711</b>	<b>216,330</b>	<b>216,900</b>	<b>1.08</b>	<b>1.00</b>
<b>EXPENSES:</b>						
1 Salary & Wages:	72,176	38,629	72,176	73,944	1.02	1.02
2 Contract Services:	411,776	240,948	412,526	661,776	1.61	1.60
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>483,952</b>	<b>279,577</b>	<b>484,702</b>	<b>735,720</b>	<b>1.52</b>	<b>1.52</b>
<b>Net Revenues - Expenses</b>	<b>(283,452)</b>	<b>(277,866)</b>	<b>(268,372)</b>	<b>(518,820)</b>		

Footnotes:

1. Divided up facility manager's position elsewhere but allocated p25% of BL and CG salary.
2. Increased Corporate Allocation.

# Sports Park East



# SPORTS PARK EAST ASSUMPTIONS

## Revenue

- Revenues are increased for cricket and soccer field rentals.
- There is a rise in revenues due to special park permit use.

## Expenses

- A rise in expenses is due to staff supervision and field maintenance allocations for increased use of the fields.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facility Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pro Change
4016xx SSP East						
<b><u>REVENUES:</u></b>						
Registrations:	17,500	0	30,555	40,000	2.29	1.31
Rentals/Permits:	31,125	6,280	30,555	31,125	1.00	0.00
Other:	0	0	0	0	0.00	0.00
Total Revenues:	48,625	6,280	61,110	71,125	0.00	0.00
<b><u>EXPENSES:</u></b>						
Salary & Wages:	19,096	6,000	15,796	17,396	0.91	1.10
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	1,500	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	19,096	6,000	15,796	18,896	0.00	0.00
Net Revenues - Expenses	29,529	280	45,314	52,229		

# Dammrich Rowing Center



# DAMMRICH ROWING CENTER ASSUMPTIONS

## **Revenue**

- Memberships and dues are expected to stay in line with past years.
- Tank rentals are expected to increase due to a private entity booking larger amounts of time.

## **Expenses**

- Salaries and wages are budgeted to increase due to the reallocation of the special facility manager's wages to this account.
- The maintenance allocation increased due to in-house staff completing projects at the site (bathroom renovations, painting projects, and repairs).

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
401780 Dammrich Rowing Center						
<b><u>REVENUES:</u></b>						
Registrations:	9,375	6,459	6,460	9,375	1.00	1.45
Tank Time Rental:	4,320	1,072	12,500	12,960	3.00	1.04
Memberships:	40,700	11,525	40,500	40,700	1.00	1.00
Facility Rentals:	0	0	0	0	0.00	0.00
Transfers In:	0	0	0	0	0.00	0.00
Total Revenues:	54,395	19,056	59,460	63,035	1.16	1.06
<b><u>EXPENSES:</u></b>						
Salary & Wages:	15,725	6,811	14,524	22,229	1.41	1.53
Contract Services:	10,145	684	1,725	10,169	1.00	5.90
Utilities:	11,987	3,517	9,936	10,659	0.89	1.07
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	1,200	291	800	1,200	1.00	1.50
Equipment & Repairs:	8,900	1,026	9,000	9,500	1.07	1.06
Total Expenses:	47,957	12,329	35,985	53,757	1.12	1.49
Net Revenues - Expenses	6,438	6,727	23,475	9,278		

Footnote:

1: Includes a portion of Scott Runkle's salary.

# Skokie Sports Park





# SPORTS PARK ASSUMPTIONS

## Revenue

- New for 2024, a miniature golf tournament will be held for ages 12 and up.
- The new grass tee area to the west of the range was opened for 2023 and due to the success will be expanded to double the overall size for the summer of 2024.
- The Bunker, the indoor simulator that opened last August, is expected to see an increase in revenue. The leagues were very popular and will be expanded.
- Additional revenues are expected due to selling concession items and alcohol. The concessions options will be expanded.

## Expenses

- Several capital items have been included in the operating budget including miniature golf improvements and a utility cart.
- Full-time salaries have increased with the addition of the Golf Operations Supervisor position.
- Seasonal/part time costs are expected to increase due to the expanded operating hours through fall/winter and an increase in users throughout the spring season.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
<b>REVENUES:</b>						
Golf Instruction:	138,673	127,946	158,343	150,340	1.08	0.95
1 Equipment Rental:	5,200	5,572	5,500	4,200	0.81	0.76
Indoor Simulator Rental:	37,980	5,815	25,000	41,400	1.09	1.66
Driving Range Sales:	732,937	769,380	920,525	903,750	1.23	0.98
Mini-Golf Sales:	243,230	225,678	240,000	240,080	0.99	1.00
Parties/Special Events:	12,300	10,637	12,000	13,550	1.10	1.13
Batting Cage Token Sales:	66,000	53,878	54,000	58,500	0.89	1.08
Miscellaneous Revenue:	15,830	27,582	23,200	28,050	1.77	1.21
<b>Total Revenues:</b>	<b>1,252,150</b>	<b>1,226,488</b>	<b>1,438,568</b>	<b>1,439,870</b>	<b>1.15</b>	<b>1.00</b>
<b>EXPENSES:</b>						
Salary & Wages:	575,404	409,059	581,717	629,472	1.09	1.08
1/2 Contracted Services:	107,342	42,182	78,091	101,897	0.95	1.30
Utilities:	50,913	19,514	47,972	51,062	1.00	1.06
General & Administration:	48,796	11,386	19,706	23,380	0.48	1.19
Material & Supplies:	135,398	141,334	169,850	114,629	0.85	0.67
Equipment & Repairs:	58,928	22,212	48,100	59,709	1.01	1.24
3 Capital Expense	0	0	0	76,000	0.00	0.00
<b>Total Expenses:</b>	<b>976,781</b>	<b>645,687</b>	<b>945,436</b>	<b>1,056,149</b>	<b>1.08</b>	<b>1.12</b>
<b>Net Revenues - Expenses</b>	<b>275,369</b>	<b>580,801</b>	<b>493,132</b>	<b>383,721</b>		
	21.99%	47.35%	34.28%	26.65%		

Footnotes:

1. Added new program rental for indoor simulator rental.
2. Full year of Trackman and simulator rentals.
3. Added SSP Capital expenses.

(2) utility Carts @ \$15,500/per = \$31,000  
Mini-golf play eqpmnt replacements = \$15,000  
Mini - golf improvements = \$30,000

# Weber Leisure Center & Fitness First



# WEBER LEISURE CENTER ASSUMPTIONS

## Revenue

- Open gym basketball, rentals, and birthday party bookings will increase due to the popularity and offering more options.
- New sports related events were added and will generate additional revenues.
- Early childhood and youth programs are budgeted to increase due to enrollment trending up, and additional vendors and programming offerings.
- All Fitness First membership fees will have a 3% increase.
- Picnic permits revenue has been transferred to Park Services (Fund 10).

## Expenses

- Anticipate being fully staffed.
- Additional gym, maintenance, and evening supervisor staff wages are allocated for increased building use and hours.
- Maintenance supply costs will increase due to a rise in supply costs.
- Inflation has increased the costs of many contractual services and operations.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities  
 Weber Center By Class

02/17/24					
Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
401910 General					
Rev	181,270	68,738	151,326	172,090	1.14
Exp	666,439	415,009	744,936	764,026	1.03
Net	(485,169)	(346,271)	(593,610)	(591,936)	1.00
401911 Classes:					
Rev	200,779	115,895	219,000	292,769	1.34
Exp	141,029	67,271	153,200	204,327	1.33
Net	59,750	48,624	65,800	88,442	1.34
	29.8%	42.0%	30.0%	30.2%	
401930 FUNdamental Camp					
Rev	22,932	24,703	24,703	35,720	0.00
Exp	20,310	18,893	21,952	27,715	0.00
Net	2,622	5,810	2,751	8,005	0.00
	11.4%	23.5%	11.1%	22.4%	
401931 Fling Camp					
Rev	39,540	49,709	49,709	52,500	0.00
Exp	20,735	22,640	26,980	38,460	0.00
Net	18,805	27,069	22,729	14,040	0.00
	47.6%	54.5%	45.7%	26.7%	
401966 Fitness First					
Rev	997,863	542,130	1,014,987	1,105,489	1.09
Exp	564,829	303,909	579,532	616,160	1.06
Net	433,034	238,221	435,455	489,329	1.12
	43.4%	43.9%	42.9%	44.3%	
Total Fund WLC 4019XX					
Rev	1,442,384	801,175	1,459,725	1,658,568	1.14
Exp	1,413,342	827,722	1,526,600	1,650,688	1.08
Net	29,042	(26,547)	(66,875)	7,880	(0.12)
	2.01%	-3.31%	-4.58%	0.48%	

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
401910 WLC Administration:						
<b><u>REVENUES:</u></b>						
1 Program Registrations:	60,650	15,514	45,000	48,340	0.80	1.07
Rental of Facilities:	66,220	25,091	64,000	65,200	0.98	1.02
Picnic Permits:	29,225	13,726	13,726	14,400	0.49	1.05
Misc. Revenue/Transfers In:	25,175	14,407	28,600	44,150	1.75	1.54
Total Revenues:	181,270	68,738	151,326	172,090	0.95	1.14
<b><u>EXPENSES:</u></b>						
Salary & Wages:	498,164	334,582	572,852	568,611	1.14	0.99
Contract Services:	(88,984)	(51,292)	(87,736)	(87,795)	0.99	1.00
Utilities:	129,373	66,327	142,715	148,857	1.15	1.04
General & Administration:	46,480	21,814	33,885	47,730	1.03	1.41
Material & Supplies:	30,130	15,228	31,000	34,645	1.15	1.12
Equipment & Repairs:	51,276	28,350	52,220	51,978	1.01	1.00
Total Expenses:	666,439	415,009	744,936	764,026	1.15	1.03
Net Revenues - Expenses	(485,169)	(346,271)	(593,610)	(591,936)		

Footnote:

1. Budgeting for increase in program registrations. Hopefully they continue on.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Pro Change
401911 Classes:						
<b><u>REVENUES:</u></b>						
Registrations:	200,779	115,895	219,000	292,769	1.46	1.34
Grants/Donations:	0	0			0.00	0.00
Transfers In:	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>200,779</b>	<b>115,895</b>	<b>219,000</b>	<b>292,769</b>	<b>1.46</b>	<b>1.34</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	0	0	0	0	0.00	0.00
Contract Services:	141,029	67,271	153,200	204,327	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>141,029</b>	<b>67,271</b>	<b>153,200</b>	<b>204,327</b>	<b>1.45</b>	<b>1.33</b>
<b>Net Revenues - Expenses</b>	<b>59,750</b>	<b>48,624</b>	<b>65,800</b>	<b>88,442</b>		
	29.8%	42.0%	30.0%	30.2%		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
401930 Fitness Camp						
<b><u>REVENUES:</u></b>						
Camp Registrations:	22,932	24,703	24,703	35,720	1.56	1.45
Grants/Donations:	0	0	0	0	0.00	0.00
Transfers In:	0	0	0	0	0.00	0.00
Total Revenues:	22,932	24,703	24,703	35,720	1.56	0.00
<b><u>EXPENSES:</u></b>						
Salary & Wages:	9,720	8,064	8,064	11,785	1.21	1.46
Contract Services:	9,790	9,995	13,054	15,030	1.54	1.15
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	800	834	834	900	1.13	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	20,310	18,893	21,952	27,715	1.36	1.26
Net Revenues - Expenses	2,622	5,810	2,751	8,005		

General Comment:  
 Budgeting for more enrollment hopefully getting back to normal.



Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities

2/14/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
401966 Fitness First						
<b><u>REVENUES:</u></b>						
Memberships:	727,913	412,783	762,212	833,671	1.15	1.09
Registrations:	268,150	128,677	250,975	270,018	1.01	1.08
Miscellaneous Revenue:	1,800	670	1,800	1,800	1.00	1.00
Total Revenues:	997,863	542,130	1,014,987	1,105,489	1.11	1.09
<b><u>EXPENSES:</u></b>						
Salary & Wages:	418,941	225,331	437,822	467,639	1.12	1.07
Contract Services:	63,860	37,778	59,765	64,550	1.01	1.08
Utilities:	30,528	17,198	31,626	32,775	1.07	1.04
General & Administration:	960	409	678	996	1.04	1.47
Material & Supplies:	24,600	9,496	23,641	24,600	1.00	1.04
Equipment & Repairs:	25,940	13,697	26,000	25,600	0.99	0.98
Total Expenses:	564,829	303,909	579,532	616,160	1.09	1.06
Net Revenues - Expenses	433,034	238,221	435,455	489,329		
	43.4%	43.9%	42.9%	44.3%		
Footnote:						

# Skatium Ice Arena



# SKATIUM ASSUMPTIONS

## Revenues

- Budgeted a 3% across-the-board increase in revenue for Skatium programs due to fee increases.
- An additional boost in revenue within the figure skating and hockey programs is budgeted, this growth is attributed to an increased number of participants at the entry level.

## Expenses

- All staffing line items will significantly increase due to crucial wage adjustments to accommodate minimum wage and competitive pay reconciliation.
- A continuous rise in utility costs is expected, including electricity, water, and gas.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund  
 Skatium

03/02/24					
	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
Fund/Ctr/Acty					
402010 General					
Rev	1,150	0	1,150	1,150	0.00
Exp	681,435	356,861	698,775	760,848	1.09
Net	(680,285)	(356,861)	(697,625)	(759,698)	1.09
402079 Figure Skating					
Rev	515,611	363,031	496,746	558,585	1.12
Exp	254,210	190,471	260,093	304,255	1.17
Net	261,401	172,560	236,653	254,330	1.07
402080 Open Activity					
Rev	64,863	18,051	49,696	54,709	1.10
Exp	21,265	8,942	20,915	23,083	1.10
Net	43,598	9,109	28,781	31,626	1.10
402081 Ice Rink Leagues					
Rev	43,400	0	43,400	44,325	1.02
Exp	6,666	30	6,686	6,666	1.00
Net	36,734	(30)	36,714	37,659	1.03
402082 Hockey Classes					
Rev	201,024	96,869	146,429	172,554	1.18
Exp	83,805	49,101	82,161	95,202	1.16
Net	117,219	47,768	64,268	77,352	1.20
402083 Hockey Leagues					
Rev	245,280	159,630	202,520	227,000	1.12
Exp	153,243	47,409	132,410	148,219	1.12
Net	92,037	112,221	70,110	78,781	1.12
402084 Ice Rink rentals					
Rev	456,415	139,231	423,202	448,015	1.06
Exp	14,070	5,471	10,000	15,465	0.00
Net	442,345	133,760	413,202	432,550	1.05
402088 Other					

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund  
 Skatium

03/02/24

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget		
Rev	7,250	2,137	7,500	10,050	1.34	
Exp	3,020	0	0	2,000	0.00	SAME ???
Net	4,230	2,137	7,500	8,050	1.07	
<b>Total Fund 40: Skatium:</b>						
Rev	1,534,993	778,949	1,370,643	1,516,388	1.11	
Exp	1,217,714	658,285	1,211,040	1,355,738	1.12	
Net	317,279	120,664	159,603	160,650	1.01	
	20.67%	15.49%	11.64%	10.59%		

FULL YEAR OF "NORMAL" YEAR OF BUDGETS

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402010 Skatium Administration						
<b><u>REVENUES:</u></b>						
Miscellaneous Revenue:	1,150	0	1,150	1,150	1.00	1.00
Total Revenues:	1,150	0	1,150	1,150	1.00	1.00
<b><u>EXPENSES:</u></b>						
Salary & Wages:	324,523	188,067	330,459	355,122	1.09	1.07
Contract Services:	45,983	7,988	36,680	41,115	0.89	1.12
Utilities:	180,984	91,108	210,236	225,976	1.25	1.07
General & Administration:	55,900	34,254	55,900	65,020	1.16	1.16
Material & Supplies:	13,725	6,643	11,800	13,425	0.98	1.14
Equipment & Repairs:	60,320	28,801	53,700	60,190	1.00	1.12
Total Expenses:	681,435	356,861	698,775	760,848	1.12	1.09
Net Revenues - Expenses	(680,285)	(356,861)	(697,625)	(759,698)		

Full Staffing for a full year and minimum wage increase.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402079 Skatium Figure Skating						
<b><u>REVENUES:</u></b>						
Registrations:	383,311	302,888	423,500	457,935	1.19	1.08
Rink Rental Practice:	85,200	37,107	50,000	54,000	0.63	1.08
Admissions:	23,750	150	150	23,750		
Miscellaneous Revenue:	23,350	22,886	23,096	22,900	0.98	0.99
<b>Total Revenues:</b>	<b>515,611</b>	<b>363,031</b>	<b>496,746</b>	<b>558,585</b>	<b>1.08</b>	<b>1.12</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	187,907	133,563	189,698	212,978	1.13	1.12
Contract Services:	20,250	9,023	18,800	24,250	1.20	1.29
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	46,053	47,885	51,595	67,027	1.46	1.30
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>254,210</b>	<b>190,471</b>	<b>260,093</b>	<b>304,255</b>	<b>1.20</b>	<b>1.17</b>
<b>Net Revenues - Expenses</b>	<b>261,401</b>	<b>172,560</b>	<b>236,653</b>	<b>254,330</b>		
	50.70%	47.53%	47.64%	45.53%		

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
402080 Skatium Open Activity Rink Admissions						
<b><u>REVENUES:</u></b>						
Daily Admissions:	59,500	16,230	46,500	51,100	0.86	1.10
Season Passes:	5,363	1,821	3,196	3,609	0.67	1.13
Total Revenues:	64,863	18,051	49,696	54,709	0.84	1.10
<b><u>EXPENSES:</u></b>						
Salary & Wages:	18,915	2,757	18,915	20,733	1.10	1.10
Contract Services:	0	7,962	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	1,800	980	2,000	2,350	1.31	1.18
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	20,715	11,699	20,915	23,083	1.11	1.10
Net Revenues - Expenses	44,148	6,352	28,781	31,626		
	68.1%	35.2%	57.9%	57.8%		



Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402081 Skatium Hockey In House League						
<b><u>REVENUES:</u></b>						
Registrations:	43,400	0	43,400	44,325	0.00	0.00
Total Revenues:	43,400	0	43,400	44,325	0.00	0.00
<b><u>EXPENSES:</u></b>						
Salary & Wages:	0	0	0	0	0.00	0.00
Contract Services:	1,806	0	1,806	1,806	1.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	4,860	30	4,880	4,860	1.00	1.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	6,666	30	6,686	6,666	1.00	1.00
Net Revenues - Expenses	36,734	(30)	36,714	37,659		
	0.00%	0.00%	84.59%	84.96%		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

3/2/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402082 Skatium Hockey Classes						
<b><u>REVENUES:</u></b>						
Registrations	201,024	96,869	146,429	172,554	0.86	1.18
Total Revenues:	201,024	96,869	146,429	172,554	0.86	1.18
<b><u>EXPENSES:</u></b>						
Salary & Wages:	58,925	33,775	56,750	68,889	1.17	1.21
Contract Services:	0	2,377	3,511	1,133	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	24,880	12,949	21,900	25,180	1.01	1.15
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	83,805	49,101	82,161	95,202	1.14	1.16
Net Revenues - Expenses	117,219	47,768	64,268	77,352		
	58.31%	49.31%	43.89%	44.83%		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

3/2/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402083 Skatium Hockey Leagues						
<b><u>REVENUES:</u></b>						
Registrations:	244,780	159,141	201,800	226,900	0.93	1.12
Miscellaneous Revenue:	500	489	720	100	0.00	0.14
<b>Total Revenues:</b>	<b>245,280</b>	<b>159,630</b>	<b>202,520</b>	<b>227,000</b>	<b>0.93</b>	<b>1.12</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	84,729	32,316	72,100	82,235	0.97	1.14
Contract Services:	36,754	14,340	30,810	34,224	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	31,760	753	29,500	31,760	1.00	1.08
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>153,243</b>	<b>47,409</b>	<b>132,410</b>	<b>148,219</b>	<b>0.97</b>	<b>1.12</b>
<b>Net Revenues - Expenses</b>	<b>92,037</b>	<b>112,221</b>	<b>70,110</b>	<b>78,781</b>		
	37.52%	70.30%	34.62%	34.71%		

Footnote:

Hockey Director located here for a full year.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402084 Skatium Ice Rink Rentals						
<b><u>REVENUES:</u></b>						
Rink Rentals:	391,365	109,303	359,550	378,865	0.97	1.05
Room Rentals:	11,800	7,403	12,500	12,900	1.09	1.03
Skate Rentals:	35,000	14,045	36,000	38,000	1.09	1.06
Locker Rentals:	250	53	152	250	1.00	1.64
Rink Onsite Advertising:	0	0	0	0	0.00	0.00
Transfers In:	18,000	8,427	15,000	18,000	1.00	1.20
Total Revenues:	456,415	139,231	423,202	448,015	0.98	1.06
<b><u>EXPENSES:</u></b>						
Salary & Wages:	8,370	4,476	8,000	9,765	1.17	1.22
Contract Services:	2,400	995	1,500	2,400	1.00	1.60
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	1,550	0	500	1,550	1.00	0.00
Equipment & Repairs:	1,750	0	0	1,750	1.00	0.00
Total Expenses:	14,070	5,471	10,000	15,465	1.10	1.55
Net Revenues - Expenses	442,345	133,760	413,202	432,550		
	96.9%	96.1%	97.6%	96.5%		

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402088 Skatium Ice Rink Other						
<b><u>REVENUES:</u></b>						
License Income:	7,250	2,137	7,500	10,050	1.39	1.34
Total Revenues:	7,250	2,137	7,500	10,050	1.39	1.34
<b><u>EXPENSES:</u></b>						
Salary & Wages:	2,520	0	0	1,500	0.60	0.00
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	500	0	0	500	1.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	3,020	0	0	2,000	0.66	0.00
Net Revenues - Expenses	4,230	2,137	7,500	8,050		
	58.3%	100.0%	100.0%	80.1%		

# Weber Park Golf Course



# WEBER PARK GOLF COURSE ASSUMPTIONS

## Revenue

- A silver level pass allowing the purchaser unlimited rounds of play at the golf course was introduced in 2023 and was well-received. It is expected to gain popularity as the customer base has expanded from last year.
- A portion of the youth class instruction revenue has been reallocated from Sports Park to the golf course.
- Due to the success of the first night golf event, two more are planned.
- A 2-club tournament will be offered where players only use two clubs for the entire round.
- The introduction of water, Gatorade, alcohol, and snacks began later in the season and is expected to bring in more revenue over the full season.
- As part of changes to the world handicapping system, courses such as Weber will now qualify for players to establish their handicap. Staff have begun the process of obtaining a course rating and this will be marketed once complete.

## Expenses

- The use of starters on the course has been reduced.
- There has been an increase in chemical/fertilizer costs.
- Salaries for cashiers and maintenance staff are projected to rise due to the expanded use of the course.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
40228X Weber Park Country Club						
<b><u>REVENUES:</u></b>						
Golf Fees:	159,973	201,128	203,440	209,770	1.31	1.03
Equipment Rental:	6,250	7,265	7,100	7,125	1.14	0.00
Equipment Sales:	825	2,143	2,200	2,320	2.81	1.05
Foot Golf:	1,092	1,356	1,356	1,355	1.24	1.00
1 Golf Leagues:	15,852	14,154	14,168	16,795	1.06	1.19
1 Golf Instruction:	18,725	6,414	6,634	24,360	1.30	3.67
Miscellaneous Revenue:	1,200	7,409	8,000	9,100	0.00	0.00
Transfers In:	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>203,917</b>	<b>239,869</b>	<b>242,898</b>	<b>270,825</b>	<b>1.33</b>	<b>1.11</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	118,692	96,163	111,729	117,258	0.99	1.05
Contract Services:	8,055	3,049	6,950	7,201	0.89	1.04
Utilities:	29,059	22,822	26,914	31,501	1.08	1.17
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	52,128	32,239	53,977	61,319	1.18	1.14
Equipment & Repairs:	9,971	4,555	10,850	11,560	1.16	1.07
<b>Total Expenses:</b>	<b>217,905</b>	<b>158,828</b>	<b>210,420</b>	<b>228,839</b>	<b>1.05</b>	<b>1.09</b>
<b>Net Revenues - Expenses</b>	<b>(13,988)</b>	<b>81,041</b>	<b>32,478</b>	<b>41,986</b>		

Footnote:

1. Costs for Golf instruction in SSP budget.



# Devonshire Aquatic Center



# DEVONSHIRE AQUATIC CENTER ASSUMPTIONS

## Revenue

- Pool rentals and parties are expected to be popular and maintain their level from the past year.
- Daily admissions are expected to be similar to 2023, but the weather is obviously a major factor.
- Concessions should see an increase as new items will be introduced. The process has been refined after one season of handling the operations internally.

## Expenses

- Staffing expenses have increased due to higher seasonal wages, anticipating a full staff of managers, guards, and concessions attendants.
- Concession expenses have increased to include more menu selections and new equipment.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
40248X Devonshire Aquatic Center						
<b><u>REVENUES:</u></b>						
Daily Admissions:	54,350	62,371	62,371	61,450	1.13	0.99
Season Passes:	93,000	0	94,161	95,100	0.00	1.01
Pool Rentals:	9,200	9,364	9,364	9,200	1.00	0.98
Special Events/Parties:	9,480	16,212	16,212	16,120	1.70	0.99
1 Concessions:	0	20,885	20,885	24,200	0.00	1.16
Misc Revenue/Transfers:	2,000	(60)	(60)	0	0.00	0.00
<b>Total Revenues:</b>	<b>168,030</b>	<b>108,772</b>	<b>202,933</b>	<b>206,070</b>	<b>1.23</b>	<b>1.02</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	107,979	115,308	120,420	122,377	1.13	1.02
Contract Services:	3,175	2,124	3,058	3,186	1.00	1.04
Utilities:	40,281	31,929	33,570	38,804	0.96	1.16
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	11,843	22,895	23,616	24,293	2.05	0.00
Equipment & Repairs:	2,415	4,310	9,833	5,590	2.31	0.57
<b>Total Expenses:</b>	<b>165,693</b>	<b>176,566</b>	<b>190,497</b>	<b>194,250</b>	<b>1.17</b>	<b>1.02</b>
<b>Net Revenues - Expenses</b>	<b>2,337</b>	<b>(67,794)</b>	<b>12,436</b>	<b>11,820</b>		

Footnote:

1. Added Concessions.

# Swim Lessons



# SWIM LESSONS ASSUMPTIONS

## Revenues

- There is uncertainty with the upcoming indoor swim lesson season due to possible construction at the high school pool that would restrict access.
- Indoor lesson revenue will increase due to a \$1 fee increase should lessons run as expected.

## Expenses

- Seasonal/part time wage costs have increased due to the potential for lessons to resume their pre-Covid levels, provided the facility is available.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
402580 Swim Lessons						
<b><u>REVENUES:</u></b>						
Daily Admissions:	762	0	0	300	0.00	0.00
1 L.T.S. Registrations:	56,510	43,087	56,000	105,402	1.87	1.88
Total Revenues:	57,272	43,087	56,000	105,702	1.85	1.89
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	30,667	26,174	32,900	67,506	2.20	2.05
Contract Services:	3,100	520	3,050	3,600	1.16	1.18
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	1,400	50	600	750	0.54	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	35,167	26,744	36,550	71,856	2.04	1.97
Net Revenues - Expenses	22,105	16,343	19,450	33,846		

Footnote:

1. Anticipate being back in high schools.

# Skokie Water Playground



# SKOKIE WATER PLAYGROUNDS ASSUMPTIONS

## Revenue

- Additional revenue is expected due to aquatics camps being reintroduced.
- Concessions should see an increase as new items will be offered, and the process has been refined after one season of handling concessions internally.

## Expenses

- Expenses have increased due to reintroducing aquatics camp.
- Staffing expenses have increased due to higher seasonal wages, anticipating a full staff of managers, guards and concessions workers.



Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
40268X Skokie Water Playground						
<b><u>REVENUES:</u></b>						
Daily Admissions	395,600	446,101	446,235	448,800	1.13	1.01
Season Passes	217,000	314,207	218,100	221,900	0.00	1.02
Pool Rentals	60,000	68,006	72,205	73,750	1.23	0.00
Special Events/Parties	49,200	50,227	49,755	54,900	1.12	1.10
Aquatics Camp	0	0	0	30,600	0.00	0.00
Concessions	0	70,477	71,000	87,049	0.00	1.23
Miscellaneous Revenue	5,000	(23)	(73)	0	0.00	0.00
Total Revenues:	726,800	948,995	857,222	916,999	1.26	1.07
<b><u>EXPENSES:</u></b>						
Salary & Wages:	372,782	321,430	343,789	438,923	1.18	1.28
Contract Services:	21,985	18,512	22,570	26,976	1.23	1.20
Utilities:	104,667	80,093	113,194	117,928	1.13	1.04
General & Administration:	32,500	13,206	19,000	23,236	0.71	1.22
Material & Supplies:	32,380	66,930	69,539	75,202	2.32	1.08
Equipment & Repairs:	21,500	39,859	81,887	22,000	1.02	0.27
Total Expenses:	585,814	540,030	649,979	704,265	1.20	1.08
Net Revenues - Expenses	140,986	408,965	207,243	212,734		

# Fund 40

## Athletic Camps (4030)



# ATHLETIC CAMPS ASSUMPTIONS

## Revenue

- Registration will continue to trend upwards.
- Additional contractual athletic camps will be offered.

## Expenses

- Increased expenses to support the additional site directors and adjusted pay rates for staff.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Revenue Facilities Fund

2/27/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
<b>4030XX Camps</b>						
<b><u>REVENUES:</u></b>						
Camp Registrations:	461,965	490,133	490,415	519,424	1.12	1.06
Transfers In:	0	0	0	0	0.00	0.00
<b>Total Revenues:</b>	<b>461,965</b>	<b>490,133</b>	<b>490,415</b>	<b>519,424</b>	<b>1.12</b>	<b>1.06</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	211,800	204,540	204,540	247,199	1.17	1.21
Contract Services:	117,165	79,210	118,878	132,132	1.13	1.11
Utilities:	400	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	10,240	8,902	8,902	9,460	0.92	1.06
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>339,605</b>	<b>292,652</b>	<b>332,320</b>	<b>388,791</b>	<b>1.14</b>	<b>1.17</b>
<b>Net Revenues - Expenses</b>	<b>122,360</b> 26.49%	<b>197,481</b> 40.29%	<b>158,095</b> 32.24%	<b>130,633</b> 25.15%		

# Athletics



# ATHLETICS ASSUMPTIONS

## Revenue

- An increase in revenue is generated by additional field rentals at Laramie Park.
- Pickleball revenues will increase in lessons and leagues, and the addition of the Oakton Park pickleball courts will bring in new revenue.

## Expenses

- A full-time Athletic Supervisor dedicated to racquet sports has been added.
- There is an overall increase in wages and supplies driven by the demand for new programs and associated expenses.
- Additional costs have been budgeted to acquire needed equipment and supplies for the new outdoor pickleball courts.

Skokie Park District  
FY 2024/2025 Budget Analysis  
Revenue Facilities Fund

3/2/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	Budget Change	Year End Proj Change
<b>4040XX Athletics</b>						
<b><u>REVENUES:</u></b>						
General Admin. Revenue:	19,250	30,555	35,500	12,800	0.66	0.36
Athletic Classes:	55,875	45,482	72,000	79,250	1.42	1.10
Tennis Lessons:	163,705	101,868	124,499	133,025	0.81	1.07
Pickle Ball:	256,150	196,284	300,000	490,400	1.91	1.63
Softball Leagues/Tourney:	43,000	11,450	20,450	21,400	0.50	1.05
Fall Baseball League:	28,800	33,800	33,800	37,800	0.00	1.12
Basketball Leagues/Tourney:	42,455	22,685	35,410	41,610	0.98	1.18
Volleyball Sand/Tournaments:	7,200	0	0	2,700	0.00	0.00
Soccer Leagues:	0	65	0	0	0.00	0.00
CSL Basketball:	38,625	9,095	29,000	38,850	0.00	1.34
AYSO Affiliates:	5,000	0	5,000	5,000	1.00	0.00
North Suburban B-Ball League:	0	0	0	0	0.00	0.00
Skokie Youth Affiliates:	3,750	3,575	3,750	3,750	1.00	0.00
Skokie Baseball:	3,750	0	3,750	3,750	1.00	0.00
Flag Football:	4,900	0	1,785	4,500	0.00	0.00
<b>Total Revenues:</b>	<b>672,460</b>	<b>454,859</b>	<b>664,944</b>	<b>874,835</b>	<b>1.30</b>	<b>1.32</b>
<b><u>EXPENSES:</u></b>						
Salary & Wages:	346,112	283,939	375,547	510,650	1.48	1.36
Contract Services:	67,271	46,150	109,591	120,429	1.79	1.10
Utilities:	600	350	700	900	1.50	1.29
General & Administration:	16,104	10,240	20,000	26,004	1.61	1.30
Material & Supplies:	37,255	18,801	32,500	53,997	1.45	1.66
Equipment & Repairs:	0	0	0	0	0.00	0.00
<b>Total Expenses:</b>	<b>467,342</b>	<b>359,480</b>	<b>538,338</b>	<b>711,980</b>	<b>1.52</b>	<b>1.32</b>
<b>Net Revenues - Expenses</b>	<b>205,118</b>	<b>95,379</b>	<b>126,606</b>	<b>162,855</b>		
	30.50%	20.97%	19.04%	18.62%		

# Museum Fund



**Skokie Heritage  
Museum**



**Emily Oaks  
Nature Center**



**SKOKIE PARK DISTRICT**  
 FY 2024/2025 Budget Analysis  
 Fund 55  
 Museum Fund

3/2/2024

Fund/Ctr/Activity	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	
551010 General					
Revenues	502,252	95,369	546,200	666,320	1.22
Expenses	108,652	63,371	108,652	131,652	1.21
Net	393,600	31,998	437,548	534,668	
5553XX EONC					
Revenues	489,502	412,719	486,887	522,640	1.07
Expenses	837,538	497,454	791,733	938,065	1.18
Net	(348,036)	(84,735)	(304,846)	(415,425)	
555510 S.H.M.					
Revenues	10,621	5,174	9,540	19,644	2.06
Expenses	152,842	60,416	133,950	180,525	1.35
Net	(142,221)	(55,242)	(124,410)	(160,881)	
559510 Capital					
Revenues	-	-	-	-	
Expenses	-	-	-	-	
Net	-	-	-	-	
Total Fund 55					
Revenues	1,002,375	513,262	1,042,627	1,208,604	1.16
Expenses	1,099,032	621,241	1,034,335	1,250,242	1.21
Net	(96,657)	(107,979)	8,292	(41,638)	

**Fund Summary:**

Fund Balance as of 04/30/2023:	287,478
Projected FY 2024 Results:	8,292
Projected Fund Balance 04/30/2024:	295,770
FY 2025 Budget:	(41,638)
Estimated Fund Balance 04/30/2025:	254,132
	.25 * 1250242
	312,561
Difference	(58,429)

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Museum Fund

3/2/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
551010 General						
<b><u>REVENUES:</u></b>						
Property Tax:	501,952	94,242	535,300	655,400	1.31	1.22
Interest Income:	300	1,127	10,900	10,920	36.40	1.00
Other:	0	0	0	0	0.00	0.00
Total Revenues:	502,252	95,369	546,200	666,320	1.33	1.22
<b><u>EXPENSES:</u></b>						
Salary & Wages:	0	0	0	0	0.00	0.00
1 Contract Services:	108,652	63,371	108,652	131,652	1.21	1.21
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	108,652	63,371	108,652	131,652	1.21	1.21
Net: Revenues - Expenses	393,600	31,998	437,548	534,668		

Footnote:

1: Increased Corporate allocation.

# Emily Oaks Nature Center



# EMILY OAKS NATURE CENTER ASSUMPTIONS

## Revenues

- Birthday party and private room rentals continue to increase as rental availability expands.
- Revenues for children's programs have increased due to additional school day-off partnerships with local school districts.
- Gift shop sales have improved as more people visit the building and the Woodland Wander Inn.
- Native plant sales revenue continue to grow.
- Growing Sprouts revenues will grow due to the new full-day option.

## Expenses

- Increases in salary, wages, and benefits due to adding a full-time office supervisor and an FTE maintenance position, as well as budgeting to be fully staffed with program naturalists and land management staff.
- Increased expenses for Earth Adventures summer camp wages are offset by increases in the camp fees.
- A substantial increase in Outdoor Challenge Camp wages due to the addition of a third staff member, also offset by fee increases.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Museum Fund  
 EONC By Center

03/02/24

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Months Actual	FY 2024 Projected Year End	FY 2025 Budget	
555310 General					
Rev	20,909	10,486	16,824	19,145	1.14
Exp	419,395	208,922	407,783	488,574	1.20
Net	(398,486)	(198,436)	(390,959)	(469,429)	1.20
555312 Programs					
Rev	185,769	109,983	178,183	201,660	1.13
Exp	201,725	109,176	191,186	210,370	1.10
Net	(15,956)	807	(13,003)	(8,710)	0.67
555331/44 Camps					
Rev	282,824	292,250	291,880	301,835	1.03
Exp	216,418	179,356	192,764	239,121	1.24
Net	66,406	112,894	99,116	62,714	0.63
Total Fund EONC 5553XX					
Rev	489,502	412,719	486,887	522,640	1.07
Exp	837,538	497,454	791,733	938,065	1.18
Net	(348,036)	(84,735)	(304,846)	(415,425)	1.36

Skokie Park District  
FY 2024/2025 Budget Analysis  
Museum Fund

3/14/2024						
Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
555310 EONC Administration						
<b><u>REVENUES:</u></b>						
Rental of Facilities:	15,607	8,688	13,753	14,920	0.96	1.08
Equipment Rental:	205	0	50	205	1.00	4.10
Resale Items:	1,440	483	933	1,500	1.04	1.61
Misc.Rev/Transfers In:	3,657	1,315	2,088	2,520	0.69	1.21
Total Revenues:	20,909	10,486	16,824	19,145	0.92	1.14
<b><u>EXPENSES:</u></b>						
Salary & Wages:	308,306	165,587	306,459	366,702	1.19	1.20
Contract Services:	15,943	2,888	12,361	14,835	0.93	1.20
Utilities:	14,962	5,423	12,979	14,740	0.99	1.14
1 General & Administration:	48,849	28,132	44,432	59,937	1.23	1.35
Material & Supplies:	8,652	3,897	8,859	9,212	1.06	1.04
Equipment & Repairs:	22,683	2,995	22,693	23,148	1.02	1.02
Total Expenses:	419,395	208,922	407,783	488,574	1.16	1.20
Net Revenues - Expenses	(398,486)	(198,436)	(390,959)	(469,429)		

Footnotes:

1: Increase in Benefit costs and a full year of full time staffing.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Museum Fund

3/4/2024 Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
555312 EONC Programs						
<b><u>REVENUES:</u></b>						
1 Registrations:	185,769	109,983	178,183	201,660	1.09	1.13
Total Revenues:	185,769	109,983	178,183	201,660	1.09	1.13
<b><u>EXPENSES:</u></b>						
1 Salary & Wages:	180,482	98,015	169,977	187,918	1.04	1.11
1 Contract Services:	6,233	6,748	7,987	6,400	1.03	0.80
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
1 Material & Supplies:	15,010	4,413	13,222	16,052	1.07	1.21
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	201,725	109,176	191,186	210,370	1.04	1.10
Net Revenues - Expenses	(15,956)	807	(13,003)	(8,710)		

Footnote:

1: Budgeting to get back to normal increased registrations, salaries to handle them, trip costs increased and supplies to run more programs.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Museum Fund

3/4/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
555331/44 EONC Camps						
<b><u>REVENUES:</u></b>						
Camp Registrations:	282,824	292,250	291,880	301,835	1.07	1.03
Total Revenues:	282,824	292,250	291,880	301,835	1.07	1.03
<b><u>EXPENSES:</u></b>						
Salary & Wages:	159,364	145,742	145,100	180,029	1.13	0.00
Contract Services:	43,147	21,429	34,587	44,727	1.04	1.29
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	13,907	12,185	13,077	14,365	1.03	1.10
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	216,418	179,356	192,764	239,121	1.10	1.24
Net: Revenues - Expenses	66,406	112,894	99,116	62,714		
	23.48%	38.63%	33.96%	20.78%		



# Museum Fund

## Skokie Heritage Museum



# SKOKIE HERITAGE MUSEUM ASSUMPTIONS

## Revenues

- The past year's trend of a substantial increase in rentals and a moderate increase in tours and programs continues.

## Expenses

- The main increase in expenses is from transitioning the Part-time Coordinator to a full-time position 6 months into the fiscal year, to support increased programming, tours, and rentals.
- There is an increase in maintenance supplies and wages due to cleaning staff scheduled consistently.

Skokie Park District  
 FY 2024/2025 Budget Analysis  
 Museum Fund

3/4/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
55551X Skokie Heritage Museum						
<b><u>REVENUES:</u></b>						
Program Registrations:	9,006	3,036	6,605	16,549	1.84	2.51
Rental of Facilities:	1,340	2,103	2,535	2,420	1.81	0.95
Miscellaneous Revenue:	275	35	200	275	1.00	1.38
Transfers In:	0	0	200	400	0.00	0.00
Total Revenues:	10,621	5,174	9,540	19,644	1.85	2.06
<b><u>EXPENSES:</u></b>						
Salary & Wages:	110,796	40,607	82,810	116,725	1.05	1.41
Contract Services:	8,426	2,253	7,829	11,999	1.42	1.53
Utilities:	8,818	5,375	9,062	9,364	1.06	1.03
General & Administration:	13,152	10,776	17,097	34,810	2.65	2.04
Material & Supplies:	2,200	1,216	2,452	4,527	2.06	1.85
Equipment & Repairs:	9,450	189	14,700	3,100	0.33	0.21
Total Expenses:	152,842	60,416	133,950	180,525	1.18	1.35
Net: Revenues - Expenses	(142,221)	(55,242)	(124,410)	(160,881)		

Increase in programs brings increases in services an materials.

# Special Recreation



# SPECIAL RECREATION ASSUMPTIONS

- M-NASR kept the same member district contributions for the calendar year. M-NASR is fiscal year January 1.
- Added some costs for playgrounds and garden plots to make them handicap accessible.
- Need to reduce fund balance in the future slightly.

3/5/2024  
**Skokie Park District**  
 Fund 50  
 Special Recreation Fund  
 FY 2024/2025 Budget Analysis

	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2024 Budget
Revenues	1,024,416	191,629	1,099,038	803,400
Expenses	1,091,950	769,601	987,559	1,033,400
Net	(67,534)	(577,972)	111,479	(230,000)

**Fund Summary:**

Fund 50

Fund Balance as of 04/30/2023:	217,259
Projected Year End FY 2024:	111,479
Estimated Fund Balance 04/30/2024:	328,738
FY 2025 Budget:	(230,000)
Estimated Fund Balance 04/30/2025:	98,738

# Illinois Municipal Retirement Fund (60)



# IMRF ASSUMPTIONS

- The employer rate was reduced this fiscal year from the prior year. The lower rate was not expected.
- The current rate for calendar year 2024 is 4.79%
- The assumed rate for calendar year 2025 is 5%
- As of 12/31/2023 the IMRF investment portfolio increased 13.2% or \$52.2 billion.
- IMRF had an actuarial funded status of approximately 97.7%



3/4/2024

**SKOKIE PARK DISTRICT**  
FY 2024/2025 Budget Analysis  
Fund 60  
I.M.R.F. Fund

	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget
Revenues	512,208	96,941	445,300	445,300
Expenses	407,757	240,453	390,000	381,100
Net	104,451	(143,512)	55,300	64,200

RATE REDUCTION IN 2024 AND 2025

**Fund Summary:**

	Fund 60
Fund Balance as of 04/30/2023:	127,077
Projected Year End FY 2024:	55,300
Estimated Fund Balance 04/30/2024:	182,377
FY 2025 Budget	64,200
Estimated Fund Balance 04/30/2025:	246,577

BASED ON THE CY 2022 LOSS I BUDGETED HIGHER RATE COSTS FOR FY 2024  
DIDN'T HAPPEN  
THE TAX LEVY WILL CONTINUE TO BE REDUCED WHEN REQUIRED

## Liability Safety Fund (65)



**SAFETY  
FIRST**

# LIABILITY/SAFETY ASSUMPTIONS

- A full-time safety coordinator was added to the fiscal year 2024-2025 budget.
- The levy will need to increase in the next fiscal year.

3/4/2024

**SKOKIE PARK DISTRICT**  
FY 2024/2025 Budget Analysis  
Fund 65  
Liability Insurance Fund

	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget
Revenues	310,557	63,760	347,360	202,000
Expenses	463,509	221,789	425,820	517,797
Net	(152,952)	(158,029)	(78,460)	(315,797)

**Fund Summary:**

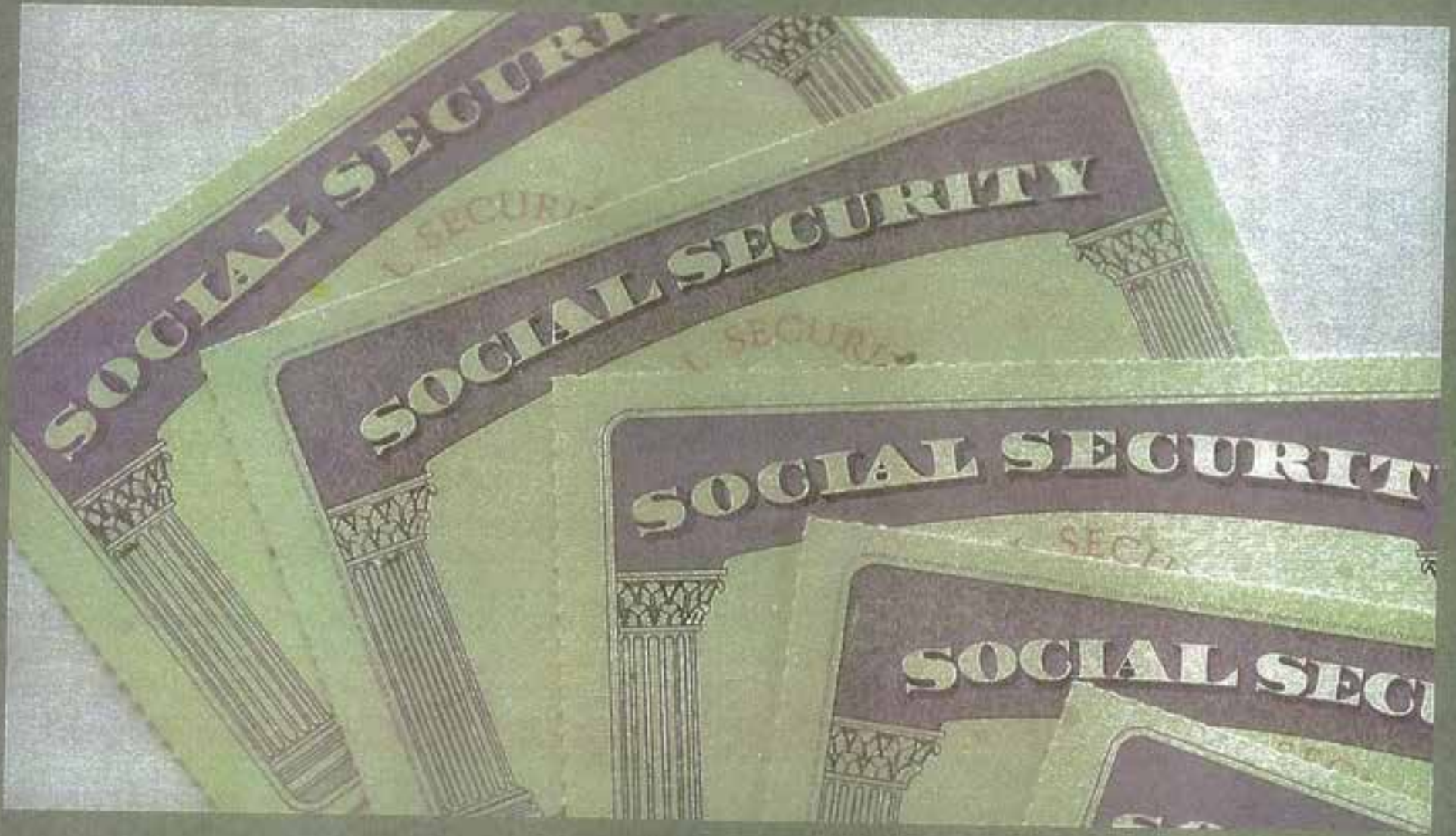
	Fund 65
Fund Balance as of 04/30/2023:	292,286
Projected FY 2024 Year End:	(78,460)
Estimated Fund Balance 04/30/2024:	213,826
FY 2025 Budget:	(315,797)
Estimated Fund Balance 04/30/2025:	(101,971)

Budgeted in FY 2022 \$190k for unemployment compensation due to covid which didn't happen.

Costs up do to FT Safety Coordinator and benefits

WILL MAKE FUND WHOLE IN 2024 TAX LEVY.

# SOCIAL SECURITY FUND (70)



# SOCIAL SECURITY FUND ASSUMPTIONS

- The budget continues to support a negative fund balance due to the return of employees quicker than expected in FY 2022-23.
- The balance will be taken care of in future levies.

3/5/2024

**SKOKIE PARK DISTRICT**  
FY 2024/2025 Budget Analysis  
Fund 70  
Social Security Fund

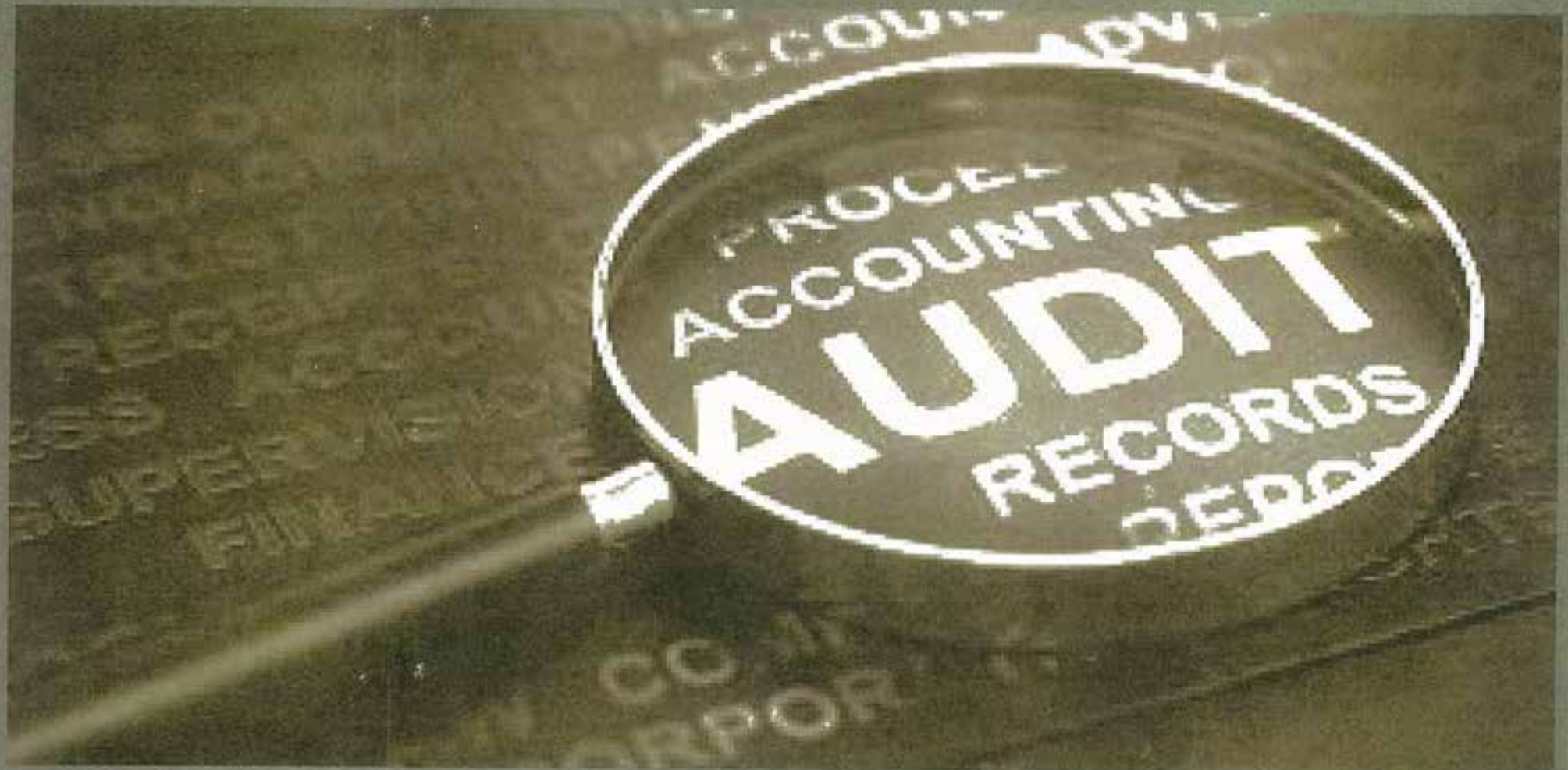
	FY 2024 Budget	FY 2024 7 Month Actuals	FY 2024 Projected Year End	FY 2025 Budget
Revenues	835,605	153,516	882,600	1,361,900
Expenses	835,013	575,807	903,000	947,400
Net	592	(422,291)	(20,400)	414,500

**Fund Summary:**

	Fund 70
Fund Balance as of 04/30/2023:	(134,087)
Fy 2024 Projected Year End:	(20,400)
Estimated Fund Balance 04/30/2024:	(154,487)
FY 2025 Budget	414,500
Estimated Fund Balance 04/30/2025:	260,013

CAUGHT UP WILL MONITOR TO REDUCE FUTURE LEVIES

# AUDIT FUND (80)





# AUDIT FUND ASSUMPTIONS

- Levy to cover the cost of the audit.

3/5/2024

**SKOKIE PARK DISTRICT**  
FY 2024/2025 Budget Analysis  
Fund 80  
Audit Fund

	FY 2024 Budget	FY 2024 7 Month Actuals	FY 2024 Projected Year End	FY 2025 Budget
Revenues	43,000	8,120	42,200	44,500
Expenses	42,500	42,500	42,500	44,000
Net	500	(34,380)	(300)	500

**Fund Summary:**

	Fund 80
Fund Balance as of 04/30/2023:	(70)
Projected FY 2024 Year End:	(300)
Estimated Fund Balance 04/30/2024:	(370)
FY 2025 Budget:	500
Estimated Fund Balance 04/30/2025:	130

# DEBT SERVICE (90)



# DEBT SERVICE ASSUMPTIONS

- In fiscal year 2022 and 2024 the bond issues were recorded differently because they were due in less than a year.
- We are moving the sale of the refunding bond issue to October to alleviate this problem.
- The fund balance will be back to normal in FY 2025.

3/6/2024

**SKOKIE PARK DISTRICT**  
FY 2024/2025 Budget Analysis  
Fund 90  
Bond & Interest Fund

	FY 2024 Budget	FY 2024 7 Month Actuals	FY 2024 Projected Year End	FY 2025 Budget
Revenues	5,627,356	3,125,011	3,194,701	5,914,100
Expenses	3,041,138	3,118,694	3,151,378	3,352,923
Net	2,586,218	6,317	43,323	2,561,177

**Fund Summary:**

	Fund 90
Fund Balance as of 04/30/2023:	(2,363,573)
FY 2024 Projected Year end:	43,323
Estimated Fund Balance 04/30/2024:	(2,320,250)
FY 2025 Budget	2,561,177
Estimated Fund Balance 04/30/2025:	240,927

Entirely different way to record less than one year bonds  
Started in fy 2022 Fund Balance is in Bonds Payable.  
WE WILL CHANGE THIS METHOD BY SELLING BONDS IN OCTOBER 2024

# 5 YEAR CAPITAL PLAN



# Building Improvements Fund (11)

**Expenses \$ 2,135,175**

## Devonshire Aquatic Center

- Drop slide replacement \$ 90,000
- Concession area renovation \$ 45,000

## Devonshire Cultural Center

- Program rooms 1/2 flooring \$ 25,000
- Program rooms 1/2 divider \$ 25,000

## Emily Oaks Nature Center

- Greenhouse repairs \$ 25,000
- Fireplace repairs \$ 10,000
- Masonry repairs \$ 6,750

# Building Improvements Fund (11)

## Oakton Community Center

- Exploritorium flooring replacement \$ 70,000
- Exploritorium bathroom renovations \$ 45,000
- Exploritorium exhibit \$ 30,000
- Rental chair replacements \$ 20,000

## Oakton Park

- South concession stand renovations \$ 65,000

## Skokie Sports Park

- Winter wall panels \$ 90,000

## Skokie Water Playground

- Shade canopy replacements \$ 13,500

## Weber Leisure Center

- Bathroom renovations-west and 2nd fl. \$ 50,000



# Building Improvements Fund (11)

## Playground Renovations

- Lawler Park project \$ 450,000
- Seneca Park playground \$ 190,000
- Pawnee Park playground \$ 45,000

## Misc. Improvements

- Professional Services \$ 185,000
- Major Repairs \$ 30,000
- Water fountain replacements \$ 30,000
- Park sign replacements \$ 25,000

# Building Improvements Fund (11)

## Tennis Court Improvements

• Devonshire Park	\$ 48,000
• Gleiss Park	\$ 36,000
• Lauth Park	\$ 30,000
• Lyon Park	\$ 30,000
• Skokie Park Tennis Center	\$ 58,000
• Schack Park	\$ 75,000
• Emerson Park	\$ 1,000

## Basketball Court Improvements

• Gleiss Park	\$ 26,000
• Gross Point Park	\$ 11,000
• Lauth Park	\$ 25,000
• Lyon Park	\$ 11,000
• Oakton Park	\$ 16,000
• Playtime Park	\$ 15,000
• Winnebago Park	\$ 15,000

# Building Improvements Fund (11)

## Parking Lot/Path Improvements

- Gross Point parking lot/path \$ 75,000
- Skokie Park Tennis Center west lot \$ 20,000
- Devonshire path repair \$ 5,000
- Oakton asphalt path \$ 4,000

## Sports Field Improvements

- Lauth Park backstop replacement \$ 55,000

# Vehicle & Equipment Replacement Fund (12)



# Vehicle & Equipment Replacement Fund (12)

## Expenses \$ 209,521

### Vehicles

- Vehicle #29 Replacement \$ 58,000

### Equipment

- Triplex mower-WGC \$ 62,021
- Workman Utility Cart WGC \$ 17,000
- Toro Z mower-PS \$ 25,000
- Power washer \$ 12,000
- Sewer pipe camera \$ 16,000
- Backhoe breaker attachment \$ 11,000
- Athletic field striper \$ 8,500

# Building Improvements Fund (20)

## Expenses \$ 848,000

<u>Dammrich Rowing Center</u> Furnace/AC replacements	\$ 26,000
<u>Devonshire Aquatic Center</u> Roof replacement	\$ 72,000
Solar panels	\$ 70,000
<u>Devonshire Cultural Center</u> Classroom heating replacements	\$ 20,000
<u>Misc. Park Items</u> Oakton pickleball courts	\$ 50,000

# Building Improvements Fund (20)

## Emily Oaks Nature Center

Woodland Wander Inn exhibit	\$ 26,000
Furnace/AC replacements	\$ 24,000

## Oakton Community Center

Electronic sign replacement	\$ 75,000
Building Automation System	\$ 40,000

## Park Services

Material lot concrete re-pavement	\$ 185,000
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## Building Improvements Fund (20)

<u>Skokie Sports Park</u> Irrigation replacement	\$ 130,000
<u>Tot Learning Center</u> 2-5yr old playground	\$ 20,000
<u>Weber Leisure Center</u> Electronic sign replacement	\$ 75,000
<u>Weber Leisure Center-Fitness First</u> Exercise equipment replacements	\$ 35,000



Skokie Park District  
FY 2024/2025 Budget Analysis  
Recreation Fund

3/8/2024

Fund/Ctr/Acty	FY 2024 Budget	FY 2024 7 Month Actual	FY 2024 Projected Year End	FY 2025 Budget	% Increase Budget/Budget	% Increase Proj/Budget
209510						
<b>REVENUES:</b>						
Other:	36,000	0	36,000	0	0.000	0.000
Total Revenues:	36,000	0	36,000	0	0.000	0.000
<b>EXPENSES:</b>						
Capital Projects	796,000	379,968	615,000	848,000	1.065	1.379
Total Expenses:	796,000	379,968	615,000	848,000	1.065	1.379
Net Revenues - Expenses	(760,000)	(379,968)	(579,000)	(848,000)		

FY 2025 BUDGET:	FY 2023 Budget:	FY 2024 Budget:	FY 2024 PROJECTED			
DRC FURNACE	26,000	DRC PROJECTS	22,800	DCC FLOOR	16500	0
DAC ROOF REPLC	72,000	DCC PROJECTS	54,600	DCC OVEN REPLC	14000	13,100
DAC SOLAR PANELS	70,000	OCC PROJECTS	75,000	EONC ELECT	8500	2,000
DCC CLSROOM HEATNG	20,000	SSP PROJECTS	165,000	OCC PKLE	700000	427,851
EONC WOODLAND WNDER INN	26,000	WEBER CTR. PROJ	182,600	FIT EQPT	47000	44,100
EONC HVAC WNDER INN	24,000			WPCC GAR DR	10000	9,880
MISC PKLEBLD OCC	50,000		500,000	MINI GOLF REPAIRS		51,826
OCC ELECTRONIC SIGN	75,000			TENNIS FOUNTAIN		19,593
OCC BAS REPLCE	40,000			TLC PLYGRND		46,650
MILL PAVE 7500 PRKNG LOT	185,000				796000	615,000
SSP IRRIGATION REPLE	130,000					
TLC PLYGRND	20,000				796000	
WLC OUTDOOR SIGN	75,000					
FIT FIRST EQPT	35,000					
	848,000					