

M-NASR 2025 v 2026 Budget

		2025 Estimate	2025 Budget	2025 Over	2026 Budget	Change in
General Revenues						
50.5000.413037	Pub/Priv Foundations &	57,972	69,550	(11,578)	67,050	-3.59%
50.5000.413075	Fundraising	36,632	27,550	9,082	31,650	14.88%
50.5000.413200	Interest Earned	11,170	350	10,820	14,100	3928.57%
50.5000.413300	Other Income	5,127	1,500	3,627	1,500	0.00%
50.5000.413350	Donations	14,783	22,000	(7,217)	14,785	-32.80%
Total General Revenues		125,683	120,950	4,733	129,085	6.73%

Park District Contributions

50.5000.440100	Des Plaines	377,930	377,930	-	486,895	28.83%
50.5000.440200	Golf-Maine	53,417	53,417	-	68,818	28.83%
50.5000.440300	Lincolnwood	127,467	127,467	-	164,218	28.83%
50.5000.440400	Morton Grove	165,379	165,379	-	213,061	28.83%
50.5000.440500	Niles	210,534	210,534	-	271,236	28.83%
50.5000.440600	Park Ridge	315,976	315,976	-	407,079	28.83%
50.5000.440700	Skokie	489,297	489,297	-	630,373	28.83%
Total District Contrib.		1,740,000	1,740,000	-	2,241,680	28.83%

Member District Inclusion Contribution

50.5000.415370-50.5000.415	Inclusion Wages	730,698	561,477	169,221	763,244	35.94%
50.5000.436576	FICA	56,733	42,967	13,767	58,388	35.89%
50.5000.425176	Workmen's Compensation	4,746	3,595	1,152	4,885	35.89%
50.5000.436550	IMRF	1,346	2,500	(1,154)	1,750	-30.00%
Total Inclusion		793,524	610,538	182,986	828,267	35.66%

Program Revenue

50.6070.490720	Ongoing Youth Programs	29,336	25,750	3,586	30,000	16.50%
50.6070.490744	Ongoing Youth Transp	1,325	300	1,025	600	100.00%
50.6070.490721	Special Events for Youth	19,199	17,000	2,199	22,000	29.41%
50.6070.490745	Sp Events Youth Transp	-	100	(100)	50	-50.00%
50.6070.490722	Youth Day Camp	97,549	79,762	17,787	100,000	25.37%
50.6070.490746	Day Camp Transp	-	-	-	-	#DIV/0!
50.6070.490723	Leisure Education	3,366	3,000	366	500	-83.33%
50.6071.490730	Ongoing AWID Programs	93,478	108,478	(15,000)	93,500	-13.81%
50.6071.490732	Ongoing AWID Transp	486	2,000	(1,514)	1,000	-50.00%
50.6071.490731	Special Events for AWID	22,018	44,273	(22,255)	26,000	-41.27%
50.6071.490736	AWID Spec Events	228	200	28	232	16.00%
50.6071.490740	Ongoing PI/VI	21,648	14,626	7,022	22,500	53.84%
50.6071.490742	Ongoing PI/VI Transp	5,434	5,500	(66)	5,651	2.75%
50.6071.490741	Special Events PI/VI	7,581	14,921	(7,340)	8,000	-46.38%
50.6071.490743	Sp. Ev PI/VI Transp	264	420	(156)	400	-4.76%
50.6071.490733	Found Sponsored Events	18,500	15,000	3,500	17,500	16.67%
50.6071.490750	Aktion Club	1,465	715	750	1,005	40.56%
50.6070.490726	All Inclusive Programs	19,467	14,100	5,367	18,000	27.66%
Total Program Rev.		341,344	346,145	(4,801)	346,938	0.23%
TOTAL REVENUE		3,000,551	2,817,633	182,918	3,545,970	25.85%

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		2025 Estimate	2025 Budget	2025 Over	2026 Budget	Change in
Salaries Expense						
50.5000.514120	Administrative Staff	426,507	443,508	(17,001)	454,825	2.55%
.5000.514360 & 50.5000.5143	Recreation Full Time	637,862	643,289	(5,427)	724,000	12.55%
0.5000.514370-50.5000.51437	Inclusion Salaries	766,927	590,268	176,659	801,765	35.83%
Total Salaries Expense		1,831,296	1,677,066	154,231	1,980,590	18.10%

Training Expense						
50.6169.590733	Salaries-Training Program	6,908	7,000	(93)	7,210	3.00%
50.6170.590733	Salaries-Training Camp	11,721	12,360	(639)	12,731	3.00%
50.6173.590733	Salaries-Training General	1,470	-	1,470	-	#DIV/0!
50.5000.590733	Salaries-Referral Bonuses	2,450	1,800	650	2,800	55.56%
Total Training Expense		22,549	21,160	1,389	22,741	7.47%

Paid Leave Expense						
50.5000.590735	Salaries-Paid Leave	3,138	2,500	638	4,000	60.00%
50.6169.590735	Salaries-Paid Leave Prgms	288	250	38	350	40.00%
50.6170.590735	Salaries-Paid Leave	396	250	146	500	100.00%
Total Paid Leave		3,822	3,000	822	4,850	61.67%

Insurance Expense						
50.5000.525125	Group Employee Health	219,513	220,880	(1,367)	256,730	16.23%
50.5000.525150	Group Employee Life	5,706	5,618	88	6,020	7.15%
50.5000.525175	Worker's Compensation	7,225	6,300	925	7,767	23.28%
50.5000.525200	Liability	27,110	33,870	(6,760)	34,158	0.85%
Total Insurance Expense		259,555	266,668	(7,114)	304,676	14.25%

Contractual Service Expense						
50.5000.536000	Advertising	11,810	10,850	960	7,650	-29.49%
50.5000.536025	Association Dues	8,150	10,000	(1,850)	9,000	-10.00%
50.5000.536530	Website Maintenance	13,105	18,000	(4,896)	7,250	-59.72%
50.5000.536050	Periodicals	-	-	-	-	#DIV/0!
50.5000.536200	Postage	-	1,700	(1,700)	-	-100.00%
50.5000.536210	Bulk Mail Postage	2,992	1,320	1,672	3,500	165.15%
50.5000.536240	Telephone	11,846	11,750	96	13,160	12.00%
50.5000.536300	Printing	18,094	19,600	(1,506)	18,500	-5.61%
50.5000.536410	Building Rental	87,337	88,238	(901)	90,800	2.90%
50.5000.536500	Professional Services	37,496	43,600	(6,104)	42,720	-2.02%
50.5000.536550	Pension - IMRF	69,070	66,701	2,369	98,441	47.59%
50.5000.536575	Pension - FICA	170,280	150,697	19,582	177,233	17.61%
50.5000.536590	Unemployment	1,000	4,000	(3,000)	3,000	-25.00%
Total Contractual		431,180	426,456	4,724	471,254	10.50%

Utilities Expense						
50.5000.546610	Electricity	11,080	10,000	1,080	12,744	27.44%
50.5000.546620	Natural Gas	5,916	1,500	4,416	7,500	400.00%
Total Utilities Expense		16,996	11,500	5,496	20,244	76.04%

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		2025 Estimate	2025 Budget	2025 Over	2026 Budget	Change in
Materials & Supplies Expense						
50.5000.557000	Printed Supplies	773	1,000	(227)	1,000	0.00%
50.5000.557025	Office Supplies	5,177	6,450	(1,273)	6,450	0.00%
50.5000.557100	Safety and Training	6,978	8,850	(1,872)	6,820	-22.94%
50.5000.557020	Computer Supplies	895	1,800	(905)	1,350	-25.00%
50.5000.557030	Copy Machine Supplies	973	1,170	(197)	1,000	-14.53%
50.5000.557150	Gas, Oil & Lubricants	13,119	14,500	(1,381)	13,500	-6.90%
	Total Materials &	27,915	33,770	(5,855)	30,120	-10.81%
Maint. & Repairs Expense						
50.5000.567700	M & R - Office Equipment	77,077	81,850	(4,773)	66,000	-19.36%
50.5000.567725	M & R - Vehicles	28,810	33,000	(4,190)	31,747	-3.80%
	Total Maint. & Repairs	105,887	114,850	(8,963)	97,747	-14.89%
Capital Expenditures						
50.5000.578075	Program Equipment	4,411	4,575	(164)	4,000	-12.57%
50.5000.578110	Office Equipment	1,000	5,000	(4,000)	5,000	0.00%
50.5000.578200	Vehicles	-	40,000	(40,000)	-	-100.00%
	Total Capital	5,411	49,575	(44,164)	9,000	-81.85%
Other Expenses						
50.5000.589100	Travel Expense	7,062	8,500	(1,438)	8,500	0.00%
50.5000.589125	Personnel Expense	8,680	8,700	(20)	7,600	-12.64%
50.5000.589175	Educational Training	14,886	14,715	171	12,400	-15.73%
50.5000.589200	Board Expense	581	700	(119)	600	-14.29%
50.5000.589225	Photography	-	-	-	-	#DIV/0!
50.5000.589226	Fundraising	3,908	3,665	243	3,200	-12.69%
50.5000.589240	Bank Charges	13,283	9,710	3,573	14,000	44.18%
50.5000.589245	Inclusion Expenses	1,735	1,737	(2)	1,670	-3.86%
	Total Other Expenses	50,137	47,727	2,410	47,970	0.51%
Program Expenses						
50.6570.590720	Ongoing Youth Programs	36,683	18,331	18,352	38,075	107.71%
50.6570.590721	Special Events for Youth	21,721	16,375	5,346	22,371	36.62%
50.6570.590722	Youth Day Camp	209,019	167,289	41,730	215,734	28.96%
50.6570.590723	Leisure Education	578	850	(272)	250	-70.59%
50.6571.590730	Ongoing AWID Programs	104,891	91,100	13,791	108,037	18.59%
50.6571.590731	Special Events for AWID	24,859	48,269	(23,410)	31,426	-34.89%
50.6571.590740	Ongoing PI/VI	34,397	24,766	9,631	35,625	43.85%
50.6571.590741	Special Events for PI/VI	11,984	16,412	(4,428)	12,387	-24.52%
50.6671.590733	Found Sponsored Events	17,000	17,000	-	18,500	8.82%
50.6571.590750	Aktion Club	1,296	3,075	(1,779)	1,034	-66.37%
50.6570.590726	All Inclusive Programs	12,972	11,960	1,012	13,319	11.36%
	Total Program Expenses	475,399	415,427	59,972	496,758	19.58%
	TOTAL EXPENSES	3,230,147	3,067,199	162,947	3,485,950	13.65%

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	2025 Estimate	2025 Budget	2025 Over	2026 Budget	Change in
TOTAL FUND REVENUE	3,000,551	2,817,633	182,918	3,545,970	25.85%
TOTAL FUND EXPENSE	3,230,147	3,067,199	162,947	3,485,950	13.65%
NET FUND	(229,595)	(249,566)	19,971	60,019	0

Fund Balance at	837,686
Ending Fund Balance	608,091
Retention Percentage	18.83%

	608,091
	668,110
	19.17%

FUND BALANCE POLICY MIN: 25% (EXPENSES-INCLUSION REIMBURSEME	664,420.88
FUND BALANCE POLICY MAX: 35% (EXPENSES-INCLUSION REIMBURSEMI	930,189.23