



West Suburban Special Recreation Association  
**2026 Approved Budget - Abbreviated**

**Revenue - Tax Shares**

updated: 1/20/26

| Line Item/Description                          | 2025               | 2025 Less          | Projected          | 2026 Actual        | 2026 Less      | Difference                | % Difference  | Comments |
|------------------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------|---------------------------|---------------|----------|
|                                                | Approved           | 2023 Carryover     | Year End           | Share              | 2024 Carryover | 2024 Actual / 2025 Actual |               |          |
| 4001-00 Berwyn Park District (BPD)             | \$153,605          | \$150,189          | \$150,189          | \$156,736          |                | \$3,131                   | 2.038%        |          |
| 4007-00 Village of Elmwood Park (VEP)          | \$134,869          | \$131,941          | \$131,941          | \$137,953          |                | \$3,084                   | 2.287%        |          |
| 4009-00 Park Dist of Forest Park (PDFOP)       | \$97,767           | \$95,583           | \$95,583           | \$99,740           |                | \$1,973                   | 2.018%        |          |
| 4011-00 Park District of Franklin Park (PDFRP) | \$137,957          | \$134,898          | \$134,898          | \$146,562          |                | \$8,605                   | 6.237%        |          |
| 4012-00 Village of Harwood Heights (VHH)       | \$52,740           | \$51,542           | \$51,542           | \$53,904           |                | \$1,164                   | 2.207%        |          |
| 4015-00 Norridge Park District (NPD)           | \$131,881          | \$128,886          | \$128,886          | \$135,192          |                | \$3,311                   | 2.511%        |          |
| 4017-00 North Berwyn Park District (NBPD)      | \$97,585           | \$95,494           | \$95,494           | \$99,242           |                | \$1,657                   | 1.698%        |          |
| 4018-00 Village of North Riverside (NRPRD)     | \$59,968           | \$58,611           | \$58,611           | \$61,549           |                | \$1,581                   | 2.636%        |          |
| 4019-00 Park District of Oak Park (PDOP)       | \$434,928          | \$425,053          | \$425,053          | \$445,399          |                | \$10,471                  | 2.408%        |          |
| 4021-00 River Forest Park District (RFPD)      | \$128,930          | \$126,007          | \$126,007          | \$131,404          |                | \$2,474                   | 1.919%        |          |
| 4022-00 Village of Riverside (VR)              | \$75,111           | \$73,426           | \$73,426           | \$76,538           |                | \$1,427                   | 1.900%        |          |
| 4023-00 Veterans Park District (VPD)           | \$347,335          | \$340,049          | \$340,049          | \$39,750           |                | -\$307,585                | -88.556%      |          |
| 4024-00 Village of River Grove (VRG)           | \$38,774           | \$38,774           | \$38,774           | \$362,334          |                | \$323,560                 | 0.000%        |          |
| <b>Grand Total Tax Shares</b>                  | <b>\$1,891,450</b> | <b>\$1,850,453</b> | <b>\$1,850,453</b> | <b>\$1,946,303</b> | <b>\$0</b>     | <b>\$54,853</b>           | <b>2.900%</b> |          |

**Revenue - Other**

| Line Item/Description      | 2025        |          |             | 2025      | Projected | 2026      | Difference | %       | Comments                                  |
|----------------------------|-------------|----------|-------------|-----------|-----------|-----------|------------|---------|-------------------------------------------|
|                            | Budget      | Year End | Budget      | Budget    | Year End  |           |            |         |                                           |
| 4040-00 Grants             | 2025 Budget | Year End | 2026 Budget | \$59,200  | \$58,000  | \$54,500  | -\$4,700   | -7.939% |                                           |
| -01 Berwyn 708             | \$9,200     | \$10,000 | \$10,000    |           |           |           |            |         |                                           |
| -02 Color Run              | \$3,000     | \$3,000  | \$3,000     |           |           |           |            |         |                                           |
| -03 Other                  | \$47,000    | \$45,000 | \$41,500    |           |           |           |            |         | includes \$11,500 Thumbuddy Special       |
| 4050-00 Program Fees       |             |          |             | \$164,107 | \$164,234 | \$181,384 | \$17,277   | 10.528% |                                           |
| -01 Winter                 | \$35,456    | \$22,548 | \$23,224    |           |           |           |            |         | 3% increase in fees based on 2025 revenue |
| -02 Spring                 | \$20,408    | \$54,136 | \$35,160    |           |           |           |            |         |                                           |
| -03 Summer                 | \$30,308    | \$29,125 | \$30,000    |           |           |           |            |         |                                           |
| -04 Fall                   | \$32,770    | \$25,000 | \$30,000    |           |           |           |            |         |                                           |
| -05 Day Camp               | \$74,000    | \$21,500 | \$74,000    |           |           |           |            |         |                                           |
| -06 Lekotek                | \$1,000     | \$500    | \$1,000     |           |           |           |            |         |                                           |
| -07 Other                  | \$2,165     | \$9,460  | \$10,000    |           |           |           |            |         |                                           |
| -08 Day Camp Scholarships  | -\$20,000   | \$0      | -\$20,000   |           |           |           |            |         |                                           |
| -09 Program Scholarships   | -\$8,000    | \$0      | -\$8,000    |           |           |           |            |         |                                           |
| -10 Adult Day Scholarships | -\$4,000    | \$1,965  | -\$4,000    |           |           |           |            |         |                                           |
| -11 Bi-Annual Travel Trip  | \$0         | \$0      | \$10,000    |           |           |           |            |         |                                           |

| Line Item/Description                           | 2025 Budget | Year End | 2026 Budget | 2025 Budget      | Projected Year End | 2026             | Difference | %        | Comments                                                |
|-------------------------------------------------|-------------|----------|-------------|------------------|--------------------|------------------|------------|----------|---------------------------------------------------------|
| 4060-00 Transportation Fees                     |             |          |             | \$17,440         | \$20,850           | \$20,750         | \$3,310    | 18.979%  |                                                         |
| -01 Day Camp                                    | \$31,200    | \$14,750 | \$34,750    |                  |                    |                  |            |          | Raising fees 10%                                        |
| -02 Day Camp Scholarships                       | -\$20,000   |          | -\$20,000   |                  |                    |                  |            |          |                                                         |
| -03 Program                                     | \$6,240     | \$6,100  | \$6,000     |                  |                    |                  |            |          |                                                         |
| 4070-00 Prior Year Proceeds                     |             |          |             | \$46,398         | \$45,148           | \$8,600          | -\$37,798  | -81.465% |                                                         |
| -01 Bobcat Fundraising                          | \$600       | \$350    | \$600       |                  |                    |                  |            |          |                                                         |
| -02 Capital Replacement - Fund Balance Carryove | \$40,998    | \$40,998 | \$0         |                  |                    |                  |            |          |                                                         |
| -03 Uniform Grant                               | \$0         | \$0      | \$0         |                  |                    |                  |            |          |                                                         |
| -04 FFOS                                        | \$4,000     | \$3,000  | \$4,000     |                  |                    |                  |            |          |                                                         |
| -05 Berwyn 708 Scholarship                      | \$800       | \$800    | \$4,000     |                  |                    |                  |            |          | Received \$5000 - \$1000 used for fall, \$4000 for 2026 |
| 7030-00 Interest & Miscellaneous                |             |          |             | \$42,500         | \$60,450           | \$49,800         | \$7,300    | 17.176%  |                                                         |
| -01 General Fund                                | \$20,000    | \$29,050 | \$25,000    |                  |                    |                  |            |          |                                                         |
| -02 Cash Reserve                                | \$2,000     | \$2,400  | \$2,000     |                  |                    |                  |            |          |                                                         |
| -03 Capital Replacement                         | \$20,000    | \$28,800 | \$22,000    |                  |                    |                  |            |          |                                                         |
| -04 Miscellaneous                               | \$300       | \$100    | \$300       |                  |                    |                  |            |          |                                                         |
| -05 WSSRA Merchandise                           | \$200       | \$100    | \$500       |                  |                    |                  |            |          |                                                         |
| 4080-00 Fund Development                        |             |          |             | \$76,250         | \$81,768           | \$87,300         | \$11,050   | 14.492%  |                                                         |
| -01 Derby Gala                                  | \$60,000    | \$60,518 | \$65,000    |                  |                    |                  |            |          |                                                         |
| -02 Duck Splash                                 | \$6,500     | \$4,200  | \$5,000     |                  |                    |                  |            |          |                                                         |
| -03 Bowl-a-Thon/Bocce                           | \$8,500     | \$15,200 | \$16,500    |                  |                    |                  |            |          |                                                         |
| -04 Holiday Jazz Concert                        | \$0         | \$1,100  | \$0         |                  |                    |                  |            |          |                                                         |
| -05 Recognition Banquet                         | \$1,250     | \$750    | \$800       |                  |                    |                  |            |          |                                                         |
| 4090-00 Program/Transportation Support          |             |          |             | \$110,000        | \$91,600           | \$120,000        | \$10,000   | 9.091%   |                                                         |
| -01 Private Donors                              | \$35,000    | \$17,600 | \$35,000    |                  |                    |                  |            |          |                                                         |
| -02 WSSRF                                       | \$70,000    | \$70,000 | \$80,000    |                  |                    |                  |            |          |                                                         |
| -03 Other                                       | \$5,000     | \$4,000  | \$5,000     |                  |                    |                  |            |          |                                                         |
| 4092-00 Accommodations                          |             |          |             | \$53,825         | \$51,800           | \$53,825         | \$0        | 0.000%   |                                                         |
| -01 Accommodation Salaries                      | \$50,000    | \$48,000 | \$50,000    |                  |                    |                  |            |          |                                                         |
| -02 Accommodation FICA                          | \$3,825     | \$3,800  | \$3,825     |                  |                    |                  |            |          |                                                         |
| <b>Grand Total Other Revenue</b>                |             |          |             | <b>\$569,720</b> | <b>\$573,850</b>   | <b>\$576,159</b> |            |          |                                                         |

| <b>Expenses - Personnel</b>          |  |                 |                 |                 |              |   |
|--------------------------------------|--|-----------------|-----------------|-----------------|--------------|---|
|                                      |  | 2025            | Projected       |                 |              |   |
| Line Item/Description                |  | Budget          | Year End        | 2026            | Difference   | % |
| 5003-00 Part Time                    |  |                 |                 |                 |              |   |
| -01 Lekotek Librarians               |  | \$2,500         | \$0             | \$2,500         | \$0          |   |
| -02 Driver (SP formerly DN)          |  | \$12,500        | \$6,690         | \$12,480        | -\$20        |   |
| -03 Driver (New)                     |  | \$0             | \$10,338        | \$0             | \$0          |   |
| -04 Driver (MZ)                      |  | \$9,000         | \$5,375         | \$8,000         | -\$1,000     |   |
| -05 Lekotek Leader (MG formerly KK)  |  | \$6,500         | \$4,500         | \$6,500         | \$0          |   |
| -07 Office Assistant (EN)            |  | \$6,500         | \$8,000         | \$7,500         | \$1,000      |   |
| -08 Office Helper (MM)               |  | \$6,800         | \$6,500         | \$6,800         | \$0          |   |
| -09 School Liaison/Grant writer (JB) |  | \$7,200         | \$7,200         | \$7,500         | \$300        |   |
| <b>Category Total</b>                |  | <b>\$51,000</b> | <b>\$48,603</b> | <b>\$51,280</b> | <b>\$280</b> |   |

| <b>Expenses - Personnel</b>                     |                    |                    |                    |                 |                |                                                                                             |
|-------------------------------------------------|--------------------|--------------------|--------------------|-----------------|----------------|---------------------------------------------------------------------------------------------|
|                                                 | 2025               | Projected          |                    |                 |                |                                                                                             |
| Line Item/Description                           | Budget             | Year End           | 2026               | Difference      | %              | Comments                                                                                    |
| <b>5004-00 Seasonal Part Time</b>               |                    |                    |                    |                 |                |                                                                                             |
| -01 Winter Staff                                | \$29,700           | \$37,320           | \$38,815           | \$9,115         | 30.690%        | 25 cents raise for staff in June that have been here a year.                                |
| -02 Spring Staff                                | \$23,800           | \$24,150           | \$25,115           | \$1,315         | 5.525%         |                                                                                             |
| -03 Summer Staff                                | \$17,446           | \$29,182           | \$30,350           | \$12,904        | 73.965%        |                                                                                             |
| -04 Fall Staff                                  | \$41,845           | \$42,000           | \$43,680           | \$1,835         | 4.385%         |                                                                                             |
| -05 Day Camp Staff                              | \$230,000          | \$281,350          | \$295,610          | \$65,610        | 28.526%        | increase based off YE. Higher staffing needs, increase in participation                     |
| -06 Program Specials (1 day programs)           | \$0                | \$0                | \$0                | \$0             |                |                                                                                             |
| -07 Away Camp Staff                             | \$9,400            | \$5,500            | \$5,400            | -\$4,000        | -42.553%       |                                                                                             |
| -08 Holiday Hulabaloo                           | \$10,400           | \$9,050            | \$10,400           | \$0             | 0.000%         |                                                                                             |
| -09 Inclusion Supervision                       | \$6,500            | \$7,100            | \$7,500            | \$1,000         | 15.385%        |                                                                                             |
| -10 Interns TR                                  | \$8,320            | \$0                | \$0                | -\$8,320        | -100.000%      |                                                                                             |
| -11 Special Olympic Overnight Trips             | \$3,640            | \$0                | \$3,500            | -\$140          | -3.846%        |                                                                                             |
| -12 Sensory Room Staffing/Regular PT Supervisor | \$0                | \$0                | \$0                | \$0             |                |                                                                                             |
| <b>Category Total</b>                           | <b>\$381,051</b>   | <b>\$435,652</b>   | <b>\$460,370</b>   | <b>\$79,319</b> | <b>20.816%</b> |                                                                                             |
| <b>Expenses - Accommodations</b>                |                    |                    |                    |                 |                |                                                                                             |
|                                                 | 2025               | Projected          |                    |                 |                |                                                                                             |
| Line Item/Description                           | Budget             | Year End           | 2026               | Difference      | %              | Comments                                                                                    |
| 5820-00 ADA Accommodations                      | \$53,825           | \$51,800           | \$53,825           | \$0             | 0.000%         |                                                                                             |
| <b>Category Total</b>                           | <b>\$53,825</b>    | <b>\$51,800</b>    | <b>\$53,825</b>    |                 |                |                                                                                             |
|                                                 |                    |                    |                    |                 |                |                                                                                             |
|                                                 | 2025               | Projected          |                    |                 |                |                                                                                             |
| Line Item/Description                           | Budget             | Year End           | 2026               | Difference      | %              | Comments                                                                                    |
| Full Time                                       | \$935,162          | \$913,468          | \$953,597          |                 |                |                                                                                             |
| Regular Part Time                               | \$0                | \$0                | \$0                |                 |                |                                                                                             |
| Part Time                                       | \$51,000           | \$48,603           | \$51,280           |                 |                |                                                                                             |
| Seasonal Part Time                              | \$381,051          | \$435,652          | \$460,370          |                 |                | increased 4% off YE projections, bus aides, increased participation, lower staffing ratios. |
| ADA Accommodations                              | \$53,825           | \$53,825           | \$53,825           |                 |                |                                                                                             |
| <b>Grand Total Personnel</b>                    | <b>\$1,421,038</b> | <b>\$1,451,548</b> | <b>\$1,519,072</b> | <b>\$98,035</b> | <b>6.899%</b>  |                                                                                             |

| <b>Expenses - Benefits</b>             |             |          |             |                  |                       |                  |                  |                |                                                                                              |
|----------------------------------------|-------------|----------|-------------|------------------|-----------------------|------------------|------------------|----------------|----------------------------------------------------------------------------------------------|
| Line Item/Description                  |             |          |             | 2025<br>Budget   | Projected<br>Year End | 2026             | Difference       | %              | Comments                                                                                     |
| 5100-00 Medical Coverage               |             |          |             | \$180,600        | \$166,000             | \$160,000        | -\$20,600        | -11.406%       | EE contribution of \$ 9%ee, 15%ee + fam,sp,ch + incen, census chg, incl HRA + \$5,696 dental |
| 5102-00 Life Insurance                 |             |          |             | \$700            | \$700                 | \$700            | \$0              | 0.000%         |                                                                                              |
| 5120-00 Pension/FICA                   |             |          |             | \$219,700        | \$200,000             | \$205,000        | -\$14,700        | -6.691%        | IMRF contribution reducing from 9.9% to 5.82%                                                |
| 5130-00 Unemployment Compensation      |             |          |             | \$1,000          | \$18                  | \$2,000          | \$1,000          | 100.000%       |                                                                                              |
| 5140-00 Mileage Reimbursement          |             |          |             | \$10,000         | \$9,000               | \$10,000         | \$0              | 0.000%         |                                                                                              |
| 5150-00 Dues & Staff Training          |             |          |             | \$20,000         | \$18,275              | \$20,000         | \$0              | 0.000%         |                                                                                              |
| 5170-00 Director Development           |             |          |             | \$2,000          | \$2,000               | \$2,000          | \$0              | 0.000%         |                                                                                              |
| 5180-00 Tuition                        |             |          |             | \$0              | \$0                   | \$1,500          | \$1,500          | 0.000%         | CTRS exams                                                                                   |
| 5190-00 Staff Incentive                |             |          |             | \$2,500          | \$2,500               | \$2,500          | \$0              | 0.000%         |                                                                                              |
| <b>Grand Total Benefits</b>            |             |          |             | <b>\$436,500</b> | <b>\$398,493</b>      | <b>\$403,700</b> | <b>-\$32,800</b> | <b>-7.514%</b> |                                                                                              |
| <b>Expenses - Contractual Services</b> |             |          |             |                  |                       |                  |                  |                |                                                                                              |
| Line Item/Description                  |             |          |             | 2025<br>Budget   | Year<br>End           | 2026             | Difference       | %              | Comments                                                                                     |
| 5200-00 Printing & Binding             | 2025 Budget | Year End | 2026 Budget | \$16,350         | \$15,069              | \$19,145         | \$2,795          | 17.095%        | Increase paper costs, more inhouse printing to save                                          |
| -01 Winter/Spring                      | \$4,000     | \$3,476  | \$4,795     |                  |                       |                  |                  |                |                                                                                              |
| -02 Fall                               | \$3,150     | \$3,000  | \$4,150     |                  |                       |                  |                  |                |                                                                                              |
| -03 Summer                             | \$3,000     | \$2,893  | \$4,000     |                  |                       |                  |                  |                |                                                                                              |
| -04 Day Camp                           | \$0         | \$0      |             |                  |                       |                  |                  |                |                                                                                              |
| -05 General Information                | \$0         | \$0      |             |                  |                       |                  |                  |                |                                                                                              |
| -06 Lekotek                            | \$0         | \$0      |             |                  |                       |                  |                  |                |                                                                                              |
| -07 HR Printing                        | \$0         | \$0      |             |                  |                       |                  |                  |                |                                                                                              |
| -08 PR Materials                       | \$2,000     | \$1,700  | \$1,700     |                  |                       |                  |                  |                |                                                                                              |
| -09 Job Fairs                          | \$500       | \$500    | \$500       |                  |                       |                  |                  |                |                                                                                              |
| -10 Misc                               | \$1,500     | \$1,500  | \$1,500     |                  |                       |                  |                  |                |                                                                                              |
| -11 Graphic Supplies                   | \$2,000     | \$1,500  | \$2,000     |                  |                       |                  |                  |                |                                                                                              |
| -12 PR Ads                             | \$200       | \$200    | \$200       |                  |                       |                  |                  |                |                                                                                              |
| -13 PR Items                           | \$0         | \$300    | \$300       |                  |                       |                  |                  |                |                                                                                              |
| 5205-00 Publications & Fees            |             |          |             | \$2,675          | \$2,825               | \$2,850          | \$175            | 6.542%         |                                                                                              |
| -01 Costco                             | \$500       | \$500    | \$500       |                  |                       |                  |                  |                |                                                                                              |
| -02 Job Posting                        | \$550       | \$550    | \$550       |                  |                       |                  |                  |                |                                                                                              |
| -03 Other                              | \$850       | \$1,000  | \$1,000     |                  |                       |                  |                  |                | \$300 - Zoom & \$150 Symbol Stix, \$450 SHRM                                                 |
| -04 Activity Messenger                 | \$775       | \$775    | \$800       |                  |                       |                  |                  |                |                                                                                              |
| 5210-00 Postage & Delivery             |             |          |             | \$6,500          | \$5,200               | \$6,000          | -\$500           | -7.692%        |                                                                                              |

| <b>Expenses - Contractual Services</b> |                    |                 |                    | <b>2025</b>   | <b>Projected</b> |             |                   |          |                                                                      |
|----------------------------------------|--------------------|-----------------|--------------------|---------------|------------------|-------------|-------------------|----------|----------------------------------------------------------------------|
| <b>Line Item/Description</b>           | <b>2025 Budget</b> | <b>Year End</b> | <b>2026 Budget</b> | <b>Budget</b> | <b>Year End</b>  | <b>2026</b> | <b>Difference</b> | <b>%</b> | <b>Comments</b>                                                      |
| 5215-00 Professional Services          |                    |                 |                    | \$51,475      | \$47,650         | \$57,990    | \$6,515           | 12.657%  |                                                                      |
| -01 Audit                              | \$6,050            | \$6,050         | \$6,300            |               |                  |             |                   |          |                                                                      |
| -02 Treasurer/Public Accountant        | \$3,000            | \$1,260         | \$3,000            |               |                  |             |                   |          |                                                                      |
| -03 Attorney                           | \$7,000            | \$7,000         | \$7,000            |               |                  |             |                   |          | Anticipated expenses due to collaboration                            |
| -04 Computer                           | \$7,000            | \$6,000         | \$7,200            |               |                  |             |                   |          |                                                                      |
| -05 New Hire Onboarding                | \$6,000            | \$4,000         | \$6,000            |               |                  |             |                   |          | Increased for background checks, fee no longer comes out of payroll. |
| -06 Drug Testing                       | \$500              | \$200           | \$350              |               |                  |             |                   |          |                                                                      |
| -07 Webmaster                          | \$5,000            | \$4,500         | \$5,000            |               |                  |             |                   |          | Enhance plan to add more security                                    |
| -08 Registration Software Maintenance  | \$7,500            | \$8,500         | \$9,500            |               |                  |             |                   |          |                                                                      |
| -09 Staffing Software                  | \$3,000            | \$3,000         | \$3,000            |               |                  |             |                   |          |                                                                      |
| -10 Drop Box                           | \$175              | \$875           | \$875              |               |                  |             |                   |          |                                                                      |
| -11 Contractual Training               | \$250              | \$265           | \$265              |               |                  |             |                   |          |                                                                      |
| -12 Progam Services (People) Other     | \$6,000            | \$6,000         | \$9,500            |               |                  |             |                   |          | Expanding contractual instructors                                    |
| 5220-00 Contractual Services           |                    |                 |                    | \$5,700       | \$6,365          | \$6,900     | \$1,200           | 21.053%  |                                                                      |
| -01 Windows & Floors                   | \$1,700            | \$1,700         | \$2,000            |               |                  |             |                   |          | \$2000 budgeted for carpet cleaning - 3 Rooms (9 office spaces)      |
| -02 Waste Removal                      | \$4,000            | \$4,665         | \$4,900            |               |                  |             |                   |          |                                                                      |
| 5235-00 Risk Management                |                    |                 |                    | \$30,950      | \$32,290         | \$35,340    | \$4,390           | 14.184%  |                                                                      |
| -01 PDRMA Fee/ EAP                     | \$29,200           | \$30,540        | \$33,540           |               |                  |             |                   |          |                                                                      |
| -02 Safety Committee                   | \$500              | \$500           | \$500              |               |                  |             |                   |          |                                                                      |
| -03 Sentry Security                    | \$700              | \$700           | \$700              |               |                  |             |                   |          |                                                                      |
| -04 Wellness                           | \$300              | \$300           | \$400              |               |                  |             |                   |          |                                                                      |
| -05 PPE                                | \$250              | \$250           | \$200              |               |                  |             |                   |          |                                                                      |
| 5240-00 Telephone                      |                    |                 |                    | \$17,700      | \$17,285         | \$17,650    | -\$50             | -0.282%  |                                                                      |
| -01 Land Line/Internet Service         | \$9,500            | \$9,600         | \$9,750            |               |                  |             |                   |          |                                                                      |
| -02 Cellular -WSSRA                    | \$600              | \$500           | \$500              |               |                  |             |                   |          |                                                                      |
| -03 Cellular- Camp                     | \$880              | \$650           | \$700              |               |                  |             |                   |          |                                                                      |
| -04 Cellular - Stipend                 | \$6,720            | \$6,535         | \$6,700            |               |                  |             |                   |          |                                                                      |
| 5245-00 Meeting Supplies               |                    |                 |                    | \$6,500       | \$6,500          | \$8,000     | \$1,500           | 23.077%  |                                                                      |
| -01 Misc.                              | \$5,000            | \$5,000         | \$6,000            |               |                  |             |                   |          | \$1000 for 50th anniversary                                          |
| -02 Social Committee                   | \$1,500            | \$1,500         | \$2,000            |               |                  |             |                   |          |                                                                      |

| <b>Expenses - Contractual Services</b> |             |          |             | 2025     | Projected |           |            |         |                                                               |
|----------------------------------------|-------------|----------|-------------|----------|-----------|-----------|------------|---------|---------------------------------------------------------------|
| Line Item/Description                  | 2025 Budget | Year End | 2026 Budget | Budget   | Year End  | 2026      | Difference | %       | Comments                                                      |
| 5246-00 Reimbursables                  |             |          |             | \$0      | \$0       | \$0       | \$0        |         |                                                               |
| 5250-00 Payroll & Bank Fees            |             |          |             | \$30,000 | \$33,000  | \$30,000  | \$0        | 0.000%  | Increased bank services for security                          |
| 5255-00 Rentals - Transportation       |             |          |             | \$91,000 | \$96,061  | \$114,500 | \$23,500   | 25.824% |                                                               |
| -01 Day Camp                           | \$70,000    | \$81,085 | \$95,000    |          |           |           |            |         |                                                               |
| -02 Field Trips                        | \$5,000     | \$8,292  | \$5,000     |          |           |           |            |         |                                                               |
| -03 Aides                              | \$14,000    | \$6,100  | \$12,000    |          |           |           |            |         |                                                               |
| -04 Social Club                        | \$2,000     | \$584    | \$2,500     |          |           |           |            |         |                                                               |
| 5260-00 Rentals - Camps                |             |          |             | \$18,300 | \$17,139  | \$23,900  | \$5,600    | 30.601% |                                                               |
| -01 MH/SP 3 day                        | \$5,200     | \$5,679  | \$5,800     |          |           |           |            |         |                                                               |
| -02 Wilderness Tent Camp               | \$0         | \$0      | \$0         |          |           |           |            |         |                                                               |
| -03 EMH/TMH 5 Day                      | \$6,600     | \$5,460  | \$6,600     |          |           |           |            |         |                                                               |
| -04 Young Adult Travel                 | \$5,500     | \$5,000  | \$0         |          |           |           |            |         |                                                               |
| -05 Older Adult Trip                   | \$1,000     | \$1,000  | \$1,500     |          |           |           |            |         |                                                               |
| -06 Bi-Annual Travel Trip              | \$0         | \$0      | \$10,000    |          |           |           |            |         |                                                               |
| 5265-00 Rentals - Special Facilities   |             |          |             | \$20,705 | \$28,985  | \$25,275  | \$4,570    | 22.072% |                                                               |
| -01 Day Camp Pools                     | \$1,500     | \$1,500  | \$1,500     |          |           |           |            |         |                                                               |
| -02 Berwyn YMCA                        | \$5,440     | \$6,135  | \$6,650     |          |           |           |            |         | Added another day of swim lessons due to temp shift at OPRFHS |
| -03 Bowling                            | \$9,240     | \$17,000 | \$12,600    |          |           |           |            |         | Added third bowling prg due to increased interest             |
| -04 Indoor Track and Field             | \$525       | \$450    | \$525       |          |           |           |            |         |                                                               |
| -05 Manheim Pool                       | \$0         | \$0      | \$0         |          |           |           |            |         |                                                               |
| -06 Other                              | \$1,000     | \$900    | \$1,000     |          |           |           |            |         |                                                               |
| -07 Veterans Park District/Imaginarium | \$3,000     | \$3,000  | \$3,000     |          |           |           |            |         |                                                               |
| 5270-00 Rentals - Admissions           |             |          |             | \$20,800 | \$20,346  | \$22,700  | \$1,900    | 9.135%  |                                                               |
| -01 Admission Fees                     | \$15,500    | \$15,500 | \$17,500    |          |           |           |            |         |                                                               |
| -02 Agency Fees                        | \$500       | \$500    | \$500       |          |           |           |            |         |                                                               |
| -03 Day Camps                          | \$3,300     | \$3,346  | \$3,500     |          |           |           |            |         |                                                               |
| -04 Special Olympic Tournament         | \$1,500     | \$1,000  | \$1,200     |          |           |           |            |         |                                                               |

| <b>Expenses - Contractual Services</b>  |             |          |             | 2025             | Projected        |                  |                 |                |                                        |
|-----------------------------------------|-------------|----------|-------------|------------------|------------------|------------------|-----------------|----------------|----------------------------------------|
| Line Item/Description                   |             |          |             | Budget           | Year End         | 2026             | Difference      | %              | Comments                               |
|                                         | 2024 Budget | Year End | 2025 Budget |                  |                  |                  |                 |                |                                        |
| 5280-00 Rentals - Office                |             |          |             | \$44,000         | \$47,580         | \$50,955         | \$6,955         | 15.807%        | Office lease increase                  |
| -01 Space                               | \$30,000    | \$32,630 | \$35,455    |                  |                  |                  |                 |                |                                        |
| -02 Utilities                           | \$14,000    | \$14,950 | \$15,500    |                  |                  |                  |                 |                |                                        |
| 5285-00 Office Machinery Service        |             |          |             | \$18,500         | \$18,950         | \$19,000         | \$500           | 2.703%         |                                        |
| -01 Copier                              | \$15,000    | \$15,450 | \$16,000    |                  |                  |                  |                 |                | Includes dollars for in-house printing |
| -02 Other                               | \$3,500     | \$3,500  | \$3,000     |                  |                  |                  |                 |                |                                        |
| 5290-00 Vehicle Service                 |             |          |             | \$7,500          | \$10,000         | \$9,000          | \$1,500         | 20.000%        |                                        |
| <b>Grand Total Contractual Services</b> |             |          |             | <b>\$388,655</b> | <b>\$405,245</b> | <b>\$449,205</b> | <b>\$60,550</b> | <b>15.579%</b> |                                        |
| <b>Expenses - Supplies</b>              |             |          |             | 2025             | Projected        |                  |                 |                |                                        |
| Line Item/Description                   |             |          |             | Budget           | Year End         | 2026             | Difference      | %              | Comments                               |
|                                         | 2025 Budget | Year End | 2026 Budget |                  |                  |                  |                 |                |                                        |
| 5300-00 Fuels & Lubricants              |             |          |             | \$15,000         | \$12,000         | \$15,000         | \$0             | 0.000%         |                                        |
| 5310-00 Cleaning & Household            |             |          |             | \$1,900          | \$1,200          | \$1,500          | -\$400          | -21.053%       |                                        |
| 5320-00 Recreation Supplies             |             |          |             | \$19,900         | \$16,208         | \$21,900         | \$2,000         | 10.050%        |                                        |
| -01 Paper- Janitorial                   | \$1,200     | \$1,200  | \$1,200     |                  |                  |                  |                 |                |                                        |
| -02 Day Camp                            | \$3,800     | \$3,970  | \$3,800     |                  |                  |                  |                 |                |                                        |
| -03 Special Events                      | \$2,000     | \$1,800  | \$4,000     |                  |                  |                  |                 |                | \$2000 50th Anniversary                |
| -04 Winter/Spring Programs              | \$2,800     | \$605    | \$2,800     |                  |                  |                  |                 |                |                                        |
| -05 Summer Programs                     | \$1,000     | \$401    | \$1,000     |                  |                  |                  |                 |                |                                        |
| -06 Fall Programs                       | \$3,000     | \$2,650  | \$3,000     |                  |                  |                  |                 |                |                                        |
| -07 First Aid Supplies                  | \$1,000     | \$800    | \$1,000     |                  |                  |                  |                 |                |                                        |
| -08 Lekotek Toys/supplies               | \$1,000     | \$1,000  | \$1,000     |                  |                  |                  |                 |                |                                        |
| -09 Presentation Supplies               | \$1,000     | \$500    | \$1,000     |                  |                  |                  |                 |                |                                        |
| -10 Inclusion                           | \$1,500     | \$1,500  | \$1,500     |                  |                  |                  |                 |                |                                        |
| -11 Bobcat Fund                         | \$100       | \$100    | \$100       |                  |                  |                  |                 |                |                                        |
| -12 Equipment Room Items                | \$1,500     | \$1,682  | \$1,500     |                  |                  |                  |                 |                |                                        |

| <b>Expenses - Supplies</b>         |             |          |             | 2025     | Projected |          |            |         |                               |
|------------------------------------|-------------|----------|-------------|----------|-----------|----------|------------|---------|-------------------------------|
| Line Item/Description              |             |          |             | Budget   | Year End  | 2026     | Difference | %       | Comments                      |
| 5330-00 Grant Expenses             | 2025 Budget | Year End | 2026 Budget | \$3,750  | \$41,858  | \$3,500  | -\$250     | -6.667% | Based on current grant awards |
| -01 FFOS                           | \$3,750     | \$3,508  | \$3,500     |          |           |          |            |         |                               |
| -02 Other - Heartfelt request      | \$0         | \$3,715  | \$0         |          |           |          |            |         |                               |
| -03 OPRFCF-Club Wellness           | \$0         | \$6,965  | \$0         |          |           |          |            |         |                               |
| -04 OP Community Mental Health Bd. | \$0         | \$17,670 | \$0         |          |           |          |            |         |                               |
| -05 Berwyn 708 - FunAppetit        | \$0         | \$10,000 | \$9,000     |          |           |          |            |         |                               |
| 5340-00 Office Supplies            |             |          |             | \$2,800  | \$2,920   | \$2,920  | \$120      | 4.286%  | Increase cost in supplies     |
| -01 General Supplies               | \$2,500     | \$2,500  | \$2,500     |          |           |          |            |         |                               |
| -02 Laminating Supplies            | \$300       | \$420    | \$420       |          |           |          |            |         |                               |
| 5350-00 Clothing                   |             |          |             | \$13,125 | \$13,091  | \$16,925 | \$3,800    | 28.952% |                               |
| -01 Staff Camp                     | \$3,000     | \$3,056  | \$3,000     |          |           |          |            |         |                               |
| -02 Camper Shirts                  | \$2,000     | \$2,000  | \$2,000     |          |           |          |            |         |                               |
| -03 Camp Water Bottles/Bags        | \$1,500     | \$330    | \$1,500     |          |           |          |            |         |                               |
| -04 Part Time/Volunteers           | \$1,500     | \$1,500  | \$1,500     |          |           |          |            |         |                               |
| -05 Team Uniforms                  | \$3,000     | \$2,500  | \$3,000     |          |           |          |            |         |                               |
| -06 Full Time Staff                | \$500       | \$1,280  | \$2,500     |          |           |          |            |         | \$2000 - anniversary wear     |
| -07 WSSRA Clothing                 | \$1,500     | \$1,000  | \$1,500     |          |           |          |            |         |                               |
| -08 Seasonal Staff Incentives      | \$1,500     | \$1,000  | \$1,500     |          |           |          |            |         |                               |
| -09 Manager                        | \$225       | \$225    | \$225       |          |           |          |            |         |                               |
| -10 Swim                           | \$200       | \$200    | \$200       |          |           |          |            |         |                               |
| 5360-00 Automotive Supplies        |             |          |             | \$500    | \$820     | \$700    | \$200      | 40.000% |                               |
| 5370-00 Food & Beverage            |             |          |             | \$24,650 | \$22,143  | \$28,200 | \$3,550    | 14.402% | Increased costs               |
| -01 Special Events                 | \$1,400     | \$1,784  | \$3,400     |          |           |          |            |         | \$2000 for 50th anniversary   |
| -02 Winter/Spring Programs         | \$6,500     | \$6,009  | \$6,500     |          |           |          |            |         |                               |
| -03 Summer Programs                | \$3,500     | \$1,220  | \$3,500     |          |           |          |            |         |                               |
| -04 Fall Programs                  | \$5,000     | \$4,775  | \$5,000     |          |           |          |            |         |                               |
| -05 Water Cooler                   | \$700       | \$700    | \$250       |          |           |          |            |         |                               |
| -06 Summer Staff Training          | \$1,200     | \$768    | \$1,200     |          |           |          |            |         |                               |
| -07 Day Camp                       | \$2,800     | \$1,736  | \$2,800     |          |           |          |            |         |                               |
| -08 Inclusion                      | \$200       | \$200    | \$200       |          |           |          |            |         |                               |
| -09 Staff Training                 | \$350       | \$380    | \$350       |          |           |          |            |         |                               |
| -10 Recognition Banquet            | \$3,000     | \$4,571  | \$5,000     |          |           |          |            |         | \$2000 for 50th anniversary   |

| <b>Expenses - Supplies</b>             |             |          |             | 2025               | Projected        |                  |            |          |                           |
|----------------------------------------|-------------|----------|-------------|--------------------|------------------|------------------|------------|----------|---------------------------|
| Line Item/Description                  |             |          |             | Budget             | Year End         | 2026             | Difference | %        | Comments                  |
| 5380-00 Fundraising Event Supplies     | 2025 Budget | Year End | 2026 Budget | \$15,300           | \$2,781          | \$4,200          | -\$11,100  | -72.549% | Additional event expenses |
| -01 Derby Gala                         | \$12,500    | \$656    | \$1,500     |                    |                  |                  |            |          |                           |
| -02 Wacky Quacky Duck Splash           | \$500       | \$125    | \$400       |                    |                  |                  |            |          |                           |
| -03 Partner Events                     | \$700       | \$600    | \$700       |                    |                  |                  |            |          |                           |
| -04 Color Run                          | \$600       | \$600    | \$600       |                    |                  |                  |            |          |                           |
| -05 Other                              | \$1,000     | \$800    | \$1,000     |                    |                  |                  |            |          |                           |
| 5390-00 WSSRF Program Support          |             |          |             | \$14,500           | \$14,531         | \$14,500         | \$0        | 0.000%   |                           |
| -01 Community Cruisers                 | \$10,000    | \$10,000 | \$10,000    |                    |                  |                  |            |          |                           |
| -02 Day Camp                           | \$1,000     | \$1,031  | \$1,000     |                    |                  |                  |            |          |                           |
| - 03 Holiday Hullabaloo                | \$1,500     | \$1,500  | \$1,500     |                    |                  |                  |            |          |                           |
| -04 Special Olympics                   | \$0         | \$0      | \$0         |                    |                  |                  |            |          |                           |
| -05 General Programs                   | \$2,000     | \$2,000  | \$2,000     |                    |                  |                  |            |          |                           |
| <b>Grand Total Supplies</b>            |             |          |             | <b>\$111,425</b>   | <b>\$127,552</b> | <b>\$109,345</b> |            |          |                           |
| <b>Expenses - Reserve</b>              |             |          |             | 2025               | Projected        |                  |            |          |                           |
| Line Item/Description                  |             |          |             | Budget             | Year End         | 2026             | Difference | %        | Comments                  |
| 5720-00 Facility Fund                  |             |          |             | \$0                | \$0              | \$0              | \$0        |          |                           |
| <b>Grand Total Reserve</b>             |             |          |             | <b>\$0</b>         | <b>\$0</b>       | <b>\$0</b>       |            |          |                           |
| <b>Expenses - Capital Replacement</b>  |             |          |             | 2025               | Projected        |                  |            |          |                           |
| Line Item/Description                  |             |          |             | Budget             | Year End         | 2026             | Difference | %        | Comments                  |
| 5780-00 Capital Replacement            | 2025 Budget | Year End | 2026 Budget | \$62,555           | \$61,050         | \$84,635         | \$22,080   | 35.297%  |                           |
| -01 Vehicles                           | \$54,300    | \$54,300 | \$76,385    |                    |                  |                  |            |          |                           |
| -02 Computers                          | \$5,000     | \$4,000  | \$6,000     |                    |                  |                  |            |          |                           |
| -03 Misc.                              | \$3,005     | \$2,500  | \$2,000     |                    |                  |                  |            |          |                           |
| -04 Sensory Program                    | \$250       | \$250    | \$250       |                    |                  |                  |            |          |                           |
| <b>Grand Total Capital Replacement</b> |             |          |             | <b>\$62,555.00</b> | <b>\$61,050</b>  | <b>\$84,635</b>  |            |          |                           |



## West Suburban Special Recreation Association 2026 Approved Budget - Abbreviated Summary

| <b>Expense Totals</b>       |                    | 2025 Approved              | Projected          |           |                    |                                |                                                          |
|-----------------------------|--------------------|----------------------------|--------------------|-----------|--------------------|--------------------------------|----------------------------------------------------------|
| Line Item/Description       |                    | Budget                     | Year End           |           | 2026               | Difference                     | % Comments                                               |
| Personnel                   |                    | \$1,421,038                | \$1,451,548        |           | \$1,519,072        | \$98,035                       | 6.899% 3.0% proposed merit, increased participation      |
| Benefits                    |                    | \$436,500                  | \$398,493          |           | \$403,700          | -\$32,800                      | -7.514% Decreased IMRF and medical due to new plan costs |
| Contractual Services        |                    | \$388,655                  | \$405,245          |           | \$449,205          | \$60,550                       | 15.579% Increased expenses                               |
| Supplies                    |                    | \$111,425                  | \$127,552          |           | \$109,345          | -\$2,080                       | -1.867% Tightening expenses                              |
| Reserve                     |                    | \$0                        | \$0                |           | \$0                | \$0                            | 0.000%                                                   |
| Capital Replacement         |                    | \$62,555                   | \$61,050           |           | \$84,635           | \$22,080                       | 35.297% Increased vehicle lease expenses                 |
| <b>Grand Total Expenses</b> |                    | <b>\$2,420,173</b>         | <b>\$2,443,888</b> |           | <b>\$2,565,957</b> | <b>\$145,785</b>               | 6.024%                                                   |
| <b>Revenue Totals</b>       |                    | 2025                       | 2025 Budget        | Projected |                    |                                |                                                          |
| Line Item/Description       | Budget             | Less Carryover             | Year End           |           | 2025               | Difference                     | % Comments                                               |
| Shares                      | \$1,891,450        | \$1,850,453                | \$1,850,453        |           | \$1,946,303        | \$54,853                       | 2.900%                                                   |
| Other Revenue               | \$569,720          | \$569,720                  | \$573,850          |           | \$576,159          | \$6,439                        | 1.130%                                                   |
| <b>Grand Total Revenue</b>  | <b>\$2,461,170</b> | <b>\$2,420,173</b>         | <b>\$2,424,303</b> |           | <b>\$2,522,462</b> | <b>\$61,292</b>                | 2.490%                                                   |
| <b>Grand Total Expenses</b> | <b>\$2,420,173</b> | <b>\$2,420,173</b>         | <b>\$2,443,888</b> |           | <b>\$2,565,957</b> | <b>\$145,785</b>               | 6.024%                                                   |
|                             | \$40,998           | \$1                        | -\$19,585          |           | -\$43,495.00       |                                |                                                          |
|                             |                    |                            |                    |           | Balance            |                                |                                                          |
|                             |                    | Facility Fund 2015 Balance |                    |           | \$110,000          |                                |                                                          |
|                             |                    | 2016 Dep                   | \$10,000           |           | \$120,000          |                                |                                                          |
|                             |                    | 2017 Dep                   | \$10,000           |           | \$130,000          |                                |                                                          |
|                             |                    | 2018 Dep                   | \$10,000           |           | \$140,000          |                                |                                                          |
|                             |                    | 2019 Dep                   | \$20,000           |           | \$160,000          |                                |                                                          |
|                             |                    | 2020 Dep                   | \$180,406          |           | \$340,407          | + Fund Balance excess \$24,478 |                                                          |
|                             |                    | 2021 Dep                   | \$153,290          |           | \$518,175          |                                |                                                          |
|                             |                    | 2022 Dep                   | \$27,001           |           | \$545,176          |                                |                                                          |
|                             |                    | 2023 Dep                   | \$17,974           |           | \$563,150          |                                |                                                          |
|                             |                    | 2024 Dep                   | \$40,998           |           | \$604,148          |                                |                                                          |
|                             |                    | <b>Current Total</b>       |                    |           | <b>\$604,148</b>   |                                |                                                          |