

WILMETTE PARK DISTRICT

2022 ANNUAL BUDGET

APPROVED JANUARY 2022



Cook County, Illinois

Fiscal Year, January 1 - December 31, 2022





2022 Annual Budget

Board of Park Commissioners

Michael H. Murdock, President

Julia W. Goebel, Vice-President

Cecilia M. Clarke

Patrick D. Duffy

Allison E. Frazier

Kara J. Kosloskus

Lindsay H. Anderson

Staff Members

Stephen Wilson, Executive Director

Sheila Foy, Superintendent of Finance

Emily Guynn, Superintendent of Recreation

Kristi Solberg, Superintendent of Parks and Planning

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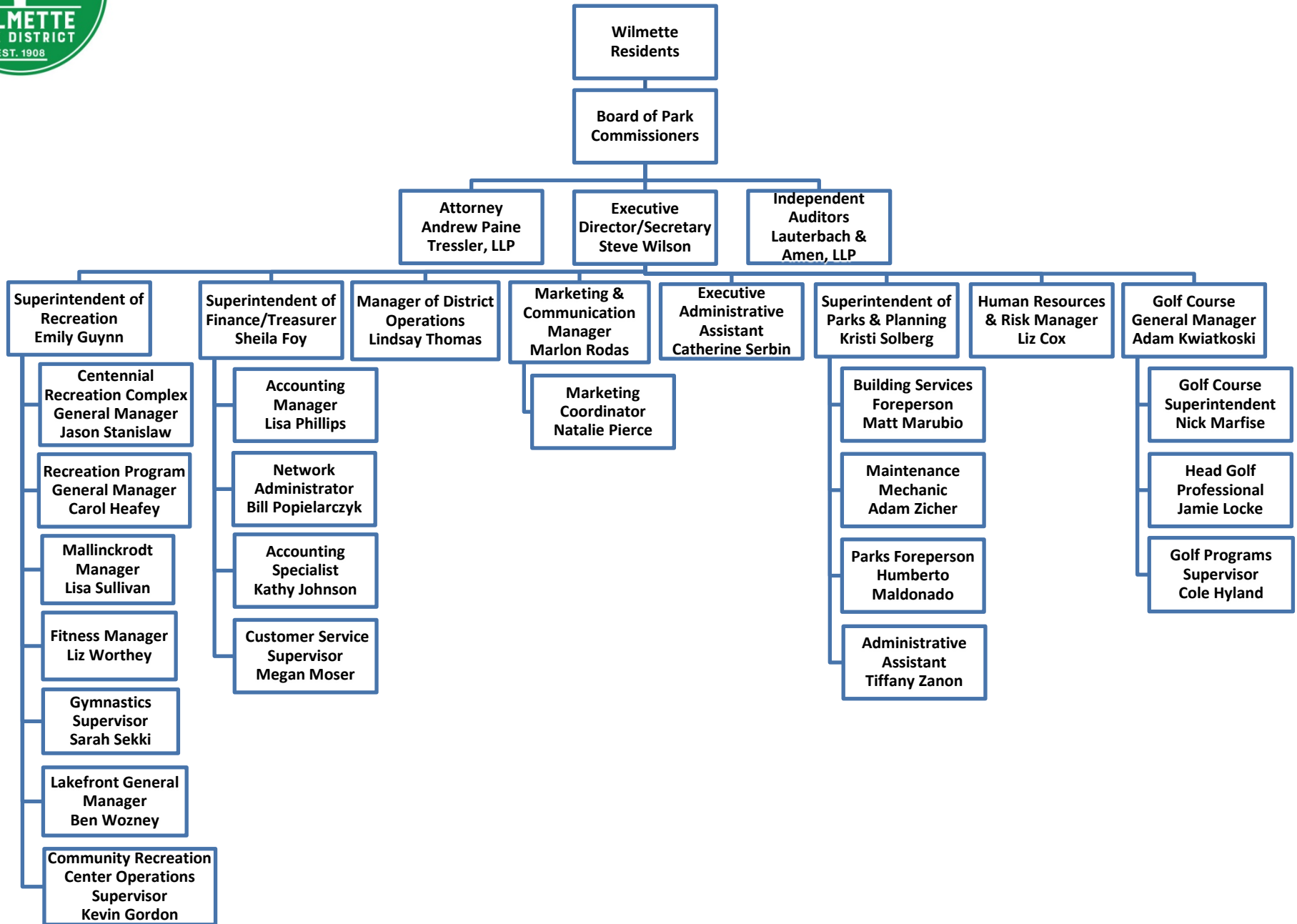
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WILMETTE PARK DISTRICT Organization Chart





WILMETTE PARK DISTRICT District Profile

Established

On February 17, 1908, the Wilmette Park District was formed with five Commissioners: Rev. Edward J. Vattmann, David Maney, Horace G. Drury, Peter J. Cuneen and Louis K. Gillson as the elected president. The new Park District immediately set out to acquire about 22 acres of "made land" dumped into Lake Michigan south of Washington Avenue as a result of the excavation of a drainage canal connecting Lake Michigan with the North Branch of the Chicago River. The Commissioners established a goal of creating a continuous lakefront park stretching north from the new harbor basin.

Governed

A seven-member, volunteer Board of Park Commissioners establishes Park District policy, strategic direction and governing ordinances. Commissioners are elected to serve staggered, four-year terms. The current Board consists of: Michael Murdock - President, Julia Goebel - Vice-President; Lyndsay Anderson, Cecilia Clarke, Patrick Duffy, Allison Frazier and Kara Kosloskus. Regular Meetings are held the second Monday of each month.

Boundaries

The 5.4 square-mile Park District is located on the western shores of Lake Michigan in Cook County, 14 miles north of Chicago. The District lies in New Trier Township and is bordered on the north by Kenilworth and Winnetka, the south by Evanston and Skokie and the west by Glenview and Northfield. Several acres of Cook County Forest Preserves lie on its western borders. The District serves all Wilmette residents.

Population

According to the 2020 census, the population of Wilmette is 28,170 with 20,085 residents over the age of 18. In 2010 the population was 27,087 with about 19,123 residents over the age of 18.

Demographics

The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of more than \$164,600. The median age of the community is about 45 years. Wilmette has an owner-occupied housing unit rate of 87.3%.

The Park District provides programming for all ages within the community. Program offerings range in age for families with young children, continuing as children grow as well as offerings for adults of all ages.

To help families with a financial need, the Park District offers scholarships for most programs. The 2021 budget for scholarships was \$36k and through the end of November over \$38k has already been disbursed. The District is budgeting \$40k for 2022. The District also offers payment plan options.

Real Estate

The equalized assessed value (EAV) of real estate for 2020 is \$2,064,064,885 up less than .5% percent from 2019.

WILMETTE PARK DISTRICT

DISTRICT PROFILE

Tax Rate	The tax rate for 2020 is \$0.380 (down from \$0.415 in 2019) per \$100 of assessed value, or 4.79% of the average real estate tax bill (down from 5.3% in 2019).
Fiscal Year	The District runs on a calendar year beginning on January 1 and concluding on December 31. The total budget for 2022 is \$31.9 million, with an operating budget of \$19.3 million, a capital improvement budget of \$11.4 million and a debt retirement budget of \$1.2 million.
Debt Rating	The Park District occasionally issues General Obligation Bonds for capital improvements and holds an Aa1 bond rating from Moody's Investor Services on its \$3.52 million outstanding debt at 12/31/2021. Debt Certificates are rated Aa2 consisting of two issues totaling \$1.18 million.
Park Resources	The District oversees 324 acres of parkland. The District maintains 19 locations comprising community, neighborhood and micro parks utilized for both passive and active use. Recreation facilities include two swimming beaches; a sailing beach; an outdoor pool complex; a community center with a gymnastics gym, theater, fitness center, early childhood center, gym, activity and meeting rooms; an 18 hole golf course with a driving range; two indoor ice rinks, six outdoor platform tennis courts and eight indoor tennis courts. The District provides general recreation with 20 outdoor tennis courts, 24 ball fields, 3 outdoor ice rinks and 13 playgrounds.
Programs and Services	The Park District offers a full range of indoor and outdoor activities. Major recreation programs include pre-school and after school activities, ice skating, performing arts, fitness, athletics and aquatics. Annual special events normally include an Independence Day Celebration, Spring Ice and Dance Shows, Outdoor Summer Concerts in the Wallace Bowl and a Halloween Happening. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to help provide recreational activities for participants with special needs.
Staff	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District. Currently, there are approximately 60 full-time staff. During 2021, the District employed over 780 part-time, seasonal and temporary employees, and hundreds of volunteers in four Departments: Recreation Programs, Parks and Planning, Recreation Facilities (Pools, Golf, Ice, Tennis and Platform Tennis Operations), and Administration.
Affiliations	The Wilmette Park District is a member of the National Recreation and Parks Association (NRPA) and the Illinois Association of Park Districts (IAPD).
Contact	Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091 Phone: 847-256-6100, Fax: 847-256-7908
Website	www.wilmettepark.org



WILMETTE PARK DISTRICT

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Honorable Commissioners:

Submitted to the Board of Park Commissioners for its consideration is the recommended budget for all funds and all Departments of the Wilmette Park District for the fiscal year period beginning January 1, 2022 through December 31, 2022. The presentation consists of the operating results for the fiscal year ending December 31, 2020, the 2021 Budget and projected operating results for the fiscal year ending December 31, 2021. The Operation Committees reviewed 2022 program budgets and fees at meetings held during October and early November.

The District is projecting a financially successful 2021 which is the result of a sizeable increase in demand for Park District offerings. After the State lifted COVID-19 restrictions, the Park District prepared by accelerating recruitment efforts yet the District was unable to employ enough people to support the significant demand. This resulted in full time staff performing many of the responsibilities that would be traditionally staffed with part time or short term staff. The Agency acknowledges this is not a sustainable model. In order to plan for a successful 2022, the factors used in compiling the 2022 budget include a 5% increase in fees charged to our patrons and a minimum of 5% increase in wages. The minimum wage paid to employees in 2022 will rise to \$14/hour as the District believes this is the wage level where we will be most competitive for 2022 part time and short term staff. For budget preparation, we are projecting Park District usage levels similar to the levels we have seen in 2021.

2021 capital has largely been spent on building improvements and repairs (CRC roof project, concrete soffits, Gymnastics roof and doors, pillar repair and awning replacement; Mallinckrodt new front door and Gillson tennis courts) and new equipment (Fitness, Gymnastics, new telephone system and Cargo Van). Spending for Golf included the last installment payments for equipment (mowers and utility vehicles) and the cart path. There were capital improvements made at Community Playfields, Hibbard and Thornwood Parks that were paid for with the Village of Wilmette IGA funds.

When the State moved to Phase 5 in June, effectively eliminating all capacity limits for businesses, the demand for District services escalated. Most programs and facilities are projecting to outperform the 2021 budget. Overall for 2021, total revenues are down 10.7% from 2019 and up 24% from 2020. Operating expenses for 2021 are down 18% from 2019 and up 4.3% from 2020. The District posted a \$2.5m loss for 2019, a \$56k loss for 2020 and is projecting \$2.9m surplus for 2021.

The majority of 2022 capital spend will be in four areas: Future District needs (Facility updating and condition assessments, Shoreline protection, Pickle ball courts and a new playground), base infrastructure, building improvements and equipment.

The Total District Income Statement is in Tab 3. Staff is projecting \$6.4 million in surplus funds from operations for the 2022 fiscal year. That is \$2.9 million (83%) higher than 2020 actual amounts and \$1.9 million (23%) less than projected 2021. Excess revenues over operating expenses support the debt retirement commitments and capital improvement plans for the District. The 2022 budget proposed surplus from operations of \$6.4 million and will be used to pay-down the 2022 debt service obligations of \$1.2 million and contribute towards the 2022 portion of the District's Capital Improvement Plan (CIP). Surplus funds accumulated from 2021 and the 2022 budgeted debt issuance will also be used to support the ongoing Capital Plan detailed within Tab 5.

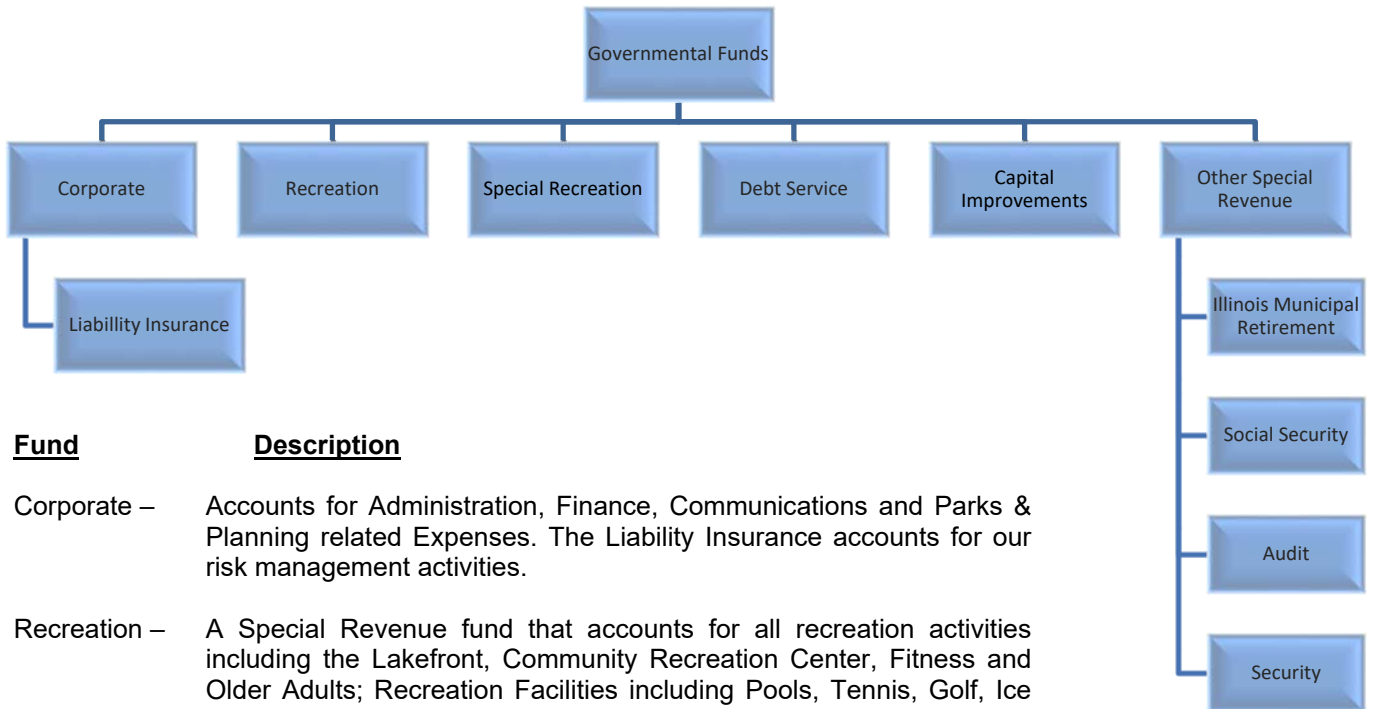
2022 Budget Summary

- Consolidated revenue for 2022 is \$28.7 million
- Tax revenue is proposed to be \$6.6 million
- Tax Levy Funding of the 2022 budget is estimated at 23.0%
- Operating expenses for 2022 are projected at \$19.3 million
- \$11.4 million is projected for 2022 capital expenditures
- \$1.1 million is budgeted for 2022 debt repayment
- Total 2022 expense appropriation is \$31.8 million
- The projected net deficit for 2022 is (\$3.1 million)

The presentation of the Annual Budget is in three sections: Introductory, Financials and the Appendix. The introductory section includes the Wilmette Park District profile and the 2022 budget message. The financial sections include the 2022 budget overview and a consolidated budget analysis including projected fund balances and a summary of the District's bond indebtedness. Tabs 3 & 4 include departmental financial summaries and financial details for all the divisions and for the total district. Tab 5 includes the 2022 Budget and Appropriations Ordinance, the 2022-2026 (5yr) Capital Improvement Plan, District debt service schedule and historic tax information.

The Reporting Entity and its Services

The Wilmette Park District includes all of the funds and account groups of its governmental operations and component units, based on financial accountability. The structure below is the same as that presented in the Comprehensive Annual Financial Report and is used in several exhibits in this report.



<u>Fund</u>	<u>Description</u>
Corporate –	Accounts for Administration, Finance, Communications and Parks & Planning related Expenses. The Liability Insurance accounts for our risk management activities.
Recreation –	A Special Revenue fund that accounts for all recreation activities including the Lakefront, Community Recreation Center, Fitness and Older Adults; Recreation Facilities including Pools, Tennis, Golf, Ice and Platform Tennis.
Special Recreation –	Accounts for funding of Special Recreation Association serving individuals with special needs and funds the District’s planned ADA improvements.
Debt Service –	Accounts for accumulation of funds for the payment of General Obligation Bonds and other debt.
Capital Projects -	Accounts for improvement projects funded by surplus from operations and debt issuances.
Other Special Revenue -	Accounts for taxes and funding that are legally restricted for expenditures with specific purposes (retirement, audit and security).

The District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA), and the Park District Risk Management Association (PDRMA) but does not exercise financial accountability over those agencies. Their annual budgets are not included within this report.

Economic Conditions and Outlook

It appears that the impact of COVID-19 continues to have an effect on District finances. The recent discovery of yet another virus strain shook financial markets confirming there continues to be unknowns as it relates to the pandemic. There is uncertainty as to the long term impact on consumer behavior. There could be real economic impact if there is a return to previous pandemic restrictions which will limit our class sizes due to distancing requirements. There could also be patron reluctance to be indoors if infection rates rise. The Park District continues to practice responsible cost containment measures. As always, our Recreation program managers will continue to develop creative ways to offer programming to our patrons while following the State mandates and all budget managers will continue to watch their budgetary spend to ensure that we remain committed to providing excellent Park District programming using a most efficient and cost controlled approach.

Acknowledgments

The Department budgets in this document are prepared as a management tool and are not the legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure and recreation activities for Park District residents. The Budget and Appropriation Ordinance, the legally required budget document within Tab 5, will be discussed at the Committee of the Whole meeting on December 8, 2021, at a public hearing on January 10, 2022 and considered during the Regular Board meeting on January 10, 2022.

The compilation of the 2022 Annual Budget occurred with the contribution of supervisors, managers, superintendents and support staff. The Finance Department is responsible for final preparation, Budget and Appropriation Ordinance preparation, distribution and filing. The Annual Budget is reviewed continually throughout the year and would not be possible without the efforts of the Park District staff and the support of the Board of Park Commissioners.

Respectfully submitted,

Stephen P. Wilson

Secretary and Executive Director

Consolidated Budget Analysis

Overview

The District's consolidated budget is presented in three different formats; Major/Non-Major Funds, Fund Balances, and Revenues and Expenditures – All Funds. The goal is to provide relevant information to the individual reader, since users of budget documents may reflect a broad spectrum of types and interests.

Major/Non-Major Funds

The table below summarizes the 2022 budget based on the District's major and non-major funds. This format is used to present the results in the District's audited financial statements known as the Comprehensive Annual Financial Report. The funds identified as major include the General, Recreation, Special Recreation, Debt Service, Capital Projects and Non-Major funds. In this presentation, the General Fund includes both the Corporate Fund activity and the activity of the Liability (Insurance/Risk Management) Fund. The Non-Major Funds include the following: Social Security, Illinois Municipal Retirement Fund (IMRF), Security and Audit.

2022	General ⁽¹⁾	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
Taxes	\$ 3,531,332	\$ 336,141	\$ 418,743	\$ 1,035,696	\$ -	\$ 1,514,500	\$ 6,836,412
Fees for Service	-	18,520,294	-	-	-	-	18,520,294
Miscellaneous	94,997	168,546	-	-	-	-	263,543
Total Revenues	\$ 3,626,329	\$ 19,024,981	\$ 418,743	\$ 1,035,696	\$ -	\$ 1,514,500	\$ 25,620,249
Expenses							
Salaries and Wages	\$ 2,877,641	\$ 7,439,224	\$ -	\$ -	\$ -	\$ -	\$ 10,316,865
Employee Benefit	670,357	724,532	2,000	-	-	1,445,848	2,842,737
Contract Services	888,727	2,210,535	453,904	22,000	-	64,150	3,639,316
Utilities	163,451	855,244	-	-	-	-	1,018,695
Supplies	228,510	860,717	-	-	-	-	1,089,227
Repairs	95,500	263,455	-	-	-	-	358,955
Total Expenses	\$ 4,924,186	\$ 12,353,707	\$ 455,904	\$ 22,000	\$ -	\$ 1,509,998	19,265,795
Operating Surplus (Deficit)	\$ (1,297,857)	\$ 6,671,274	\$ (37,161)	\$ 1,013,696	\$ -	\$ 4,502	\$ 6,354,454
Capital	\$ -	\$ -	\$ 300,000	\$ -	\$ 11,130,773	\$ -	\$ 11,430,773
Capital Reimbursement	-	-	-	-	-	-	-
Debt Issuance	-	-	-	(3,120,000)	-	-	(3,120,000)
Debt Service	-	-	-	1,154,734	-	-	1,154,734
Transfers (In) Out	(1,300,046)	1,330,046	-	2,970,000	(3,000,000)	-	-
Non-Operating Expenses	\$ (1,300,046)	\$ 1,330,046	\$ 300,000	\$ 1,004,734	\$ 8,130,773	\$ -	\$ 9,465,507
Total Expenses	\$ 3,624,140	\$ 13,683,753	\$ 755,904	\$ 1,026,734	\$ 8,130,773	\$ 1,509,998	\$ 28,731,302
Net Surplus/Deficit	\$ 2,189	\$ 5,341,228	\$ (337,161)	\$ 8,962	\$ (8,130,773)	\$ 4,502	\$ (3,111,055)

¹ Includes Liability Fund

Fund Group Descriptions

The Park District accounts for its programs in ten different funds and formally reports on six in the Comprehensive Annual Financial Report, but maintains financial details for 23 different business units in its management of the District. Recreation Programs and Recreation Facilities are included in the Recreation Fund, but still retain their department/area accounting details. Parks and Planning, Administration, Finance and Communications operations are included in the General Fund with overhead transfer lines to account for expense allocations to the operations areas.

The Major funds include the General, Recreation and Debt Service. Non-Major funds include the Liability Insurance, IMRF, Social Security, Audit, and Security. Special Recreation and Capital Projects funds are Non-Major funds but are reported separately in the Comprehensive Annual Financial Report. Property tax receipts in the Non-Major funds are restricted to a specified purpose as stated in the fund title, for example Liability is used for the risk management program and member contributions to the risk management agency – PDRMA.

Fund Balances

Fund balance reserves are an important element in maintaining the District's financial stability and a factor in Moody's Investors Services rating of the District's debt issues. Strong fund balances stabilize the District against economic uncertainty such as payment of limited bonding authority, long-term or unexpected capital needs, and interrupted cash flow. Additionally, it bridges the 4 to 6 month gap between tax levy installment payments.

Year-end surpluses and deficits affect fund balances by adding or subtracting from the beginning fund balances. There is a projected year-end surplus for 2021 of \$2,922,327. The budgeted 2022 deficit is (\$3,111,055). The Budget and Appropriations Ordinance will show a deficit.

		2020	2021	%	2022	%
		Actuals	Projections	Actuals to Projections	Budget	Budget to Projection
Fund Balance						
	Beginning	\$ 7,359,032	\$ 7,302,892		\$ 10,225,219	
	Surplus/(Deficit)	\$ (56,140)	\$ 2,922,327		\$ (3,111,055)	
Fund Balance						
	Ending	\$ 7,302,892	\$ 10,225,219	40.02%	\$ 7,114,164	-30.43%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2021 year-end fund balance projection is 255% of the established policy. The 2022 budget shows a fund balance of \$7.1 million or 178% of the established policy.

Revenues and Expenditures – All Funds

The total proposed operating revenue for 2022 is \$25.6 million. This is about \$2 million higher than the 2021 year-end projections. The increase is a combination of projected increased facility usage and increased program fees. Property taxes will remain level with 2021.

Total proposed operating expenditures for 2022 are \$19.3 million or almost \$4 million higher than the 2021 year-end projections. To remain competitive, wages are being increased by at least 5% and that accounts for more than half of the operating expense budget for 2022. The District is weather dependent for the success of our seasonal programs and we budget salaries and services at the most favorable program operation levels we can forecast. All other operating expense are forecasted with the information we have currently and staffed assuming normal weather conditions.

The 2022 proposed Budget and Appropriations Ordinance (B&A) includes projects that are in progress and may not be completed by year-end. Currently, staff is projecting minimal carry-over projects for 2022. These projects, appropriated in prior years and have funds expended, will have additional funds expended in the 2022 budget year and these amounts will affect the funds statement. The proposed carry-over list will be discussed with the Board and will represent the appropriate carry-over amount. This amount will be included in the final budget for purposes of consistency in reporting and will be included in the 2022 B&A.

2022 Budget Overview

Introduction

The Wilmette Park District Annual Operating and Capital Budget for fiscal year 2022 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 28,170 residents.

The narrative and objectives in this document align with the Park District's mission to enrich the quality of community life and promote activities through creative programming for people of all ages and abilities, while protecting open space and natural resources for future generations. This document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing, scheduled for January 10, 2022. One month before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Administration Office, 1200 Wilmette Avenue, Wilmette, Illinois. The Budget and Appropriation Ordinance is adopted in the first quarter of each fiscal year and filed with the Cook County Clerk within 30 days of adoption.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the appropriations ordinance. The District's chief fiscal officer is responsible for certifying the revenue estimate.

State law prohibits further appropriation at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners has the authority to transfer items in any fund in the appropriation ordinance, with a two-thirds majority vote. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was originally adopted, specifically a notice, hearing and Board action.

The Park District uses a detailed line item budget for accounting, expenditure control and financial reporting within a modified accrual basis of accounting. The Park District compares year-end estimates, the prior year's actual and this Annual Budget to ensure that baseline information used for comparison purposes is reasonable.

Budget Planning Process

Detailed budgeting began in September with meetings and discussions held during October and November. Preparation of the Capital Improvement Plan began in September, continued through October and November. The 2022 Capital Improvement Plan, the annual operating budget and a draft of the Budget and Appropriation Ordinance will be reviewed in detail with the Commissioners at a Committee of the Whole meeting on December 8, 2021. Board meeting agendas are posted at least 48 hours in advance, and meetings are open to the public and announced up to four weeks in advance.

Since the Board operation committee review meetings, there have been no changes to the proposed operating budget(s).

The 2022 proposed budget shows an overall deficit of (\$3,111,055).

Public Meetings

The following is a list of meetings where the 2022 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance on January 10, 2022. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
June 28, 2021	Financial Planning & Policy Committee	Review Budget Calendar
August 16, 2021	Financial Planning & Policy Committee	Annual Uniform Budget Increases
October 25, 2021	Financial Planning & Policy Committee	Administration Budget Discussion and 2021 Tax Levy
October 25, 2021	Golf Operations Committee	Golf Operations Budget
November 1, 2021	Lakefront Committee	Lakefront Operations Budget
November 1, 2021	Parks & Recreation	Parks & Planning Budget Recreation Budgets (CRC and Mallinckrodt)
November 8, 2021	Centennial Committee	Recreation Budgets (Aquatics, Tennis, Ice and Platform Tennis)
November 8, 2021	Board Meeting	Truth-in-Taxation Resolution (proposed 2021 Tax Levy)
December 8, 2021	Committee of the Whole	Annual Budget review of Revenues, Capital And Appropriations for fiscal year 2022
December 13, 2021	Public Hearing	Truth in Taxation Public Hearing. The Board of Park Commissioners hears comments from the public on the 2021 Tax Levy Ordinance.
January 10, 2021	Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2022-O-1

Accounting System and Budgetary Control

Budgetary control is provided by verification of appropriation amounts prior to expenditure and monthly review of all individual account expenditures compared with budgeted appropriations. Management receives reports detailing actual expenditures versus the budget on a year-to-date and prior year actual basis to monitor the budget throughout the year. The Board reviews and approves all expenditures monthly. During 2021, the Financial Planning & Policy Committee continued their review of monthly financials comparing 2019 and 2020 actuals along with 2021 actuals, budget and projections.

Program fees and taxes are proposed each year to exceed general operating expenses. The resulting operating surplus, along with excess fund balances and debt management, comprises funding for the Park District's Capital Improvement Program. Capital improvements are somewhat discretionary spending, while operating expenses are driven by programs utilized by our community.

A combination of user fees, retail sales, interest income and taxes provide funds for services. Property taxes are one source of revenue for general operations. The property tax levy has remained stable over the past 10 years by growing at approximately the rate of inflation. For 2021, the tax levy is anticipated to be unchanged from the 2020 extended tax levy. The Park District has a property tax collection rate of approximately 99% of the tax levy ordinance amount.

During the year, cash is held in insured or collateralized Certificates of Deposit, U.S. Government Securities, Illinois Funds, the Illinois Trust Fund and MaxSafe Funds. These investments are short-term to provide operating cash and a high level of principal security.

Financial Policies

A series of financial policies and procedures outline processes for financial planning, treatment of revenue streams and control of expenditures. The Park District is required to adopt an Annual Budget, which is prepared and reviewed by staff and presented to the Board of Park Commissioners. Facilities and physical inventory are assessed periodically to protect major capital assets.

Balanced Budget

The Park District prescribes to a balanced operating budget policy. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Surplus from operations primarily funds the capital improvement needs. A deficit total budget should result only from discretionary spending approved by the Board for capital improvements. Larger capital initiatives are presented to our community in the form of separate public input meetings.

Long-Range Planning

The Park District values long-range planning. The Board discusses a five-year capital plan prepared by staff and based on program needs, community assessments and an in-depth review of asset replacement schedules. Large expenditure projects are anticipated, planned for and tracked against project budgets. Board Operating Committees review operational area results and develop longer-term pricing policies and operating procedures.

Asset Inventory

Park District procedures call for asset protection. Major capital assets, including recreation facilities, support facilities, open recreation venues and vehicle fleet are reviewed annually for repair or replacement proposals. Older facilities are reviewed to develop long-term plans for renovation or expansion. Master Plans for major parklands are conducted upon acquisition and from time to time to develop long-term revitalization strategies.

Diversity of Revenue

The Park District is funded through fees for services and real estate taxes. The District has little or no control over the diversity of the tax base. Taxes are assessed twice per year in late winter and early fall. The Park District subscribes to a policy of varied fees for service and a fair-share concept to apportion and equalize user fees to our non-resident participants so they can contribute to the overall financing of the park system on an equitable basis. License and intergovernmental agreements are in place to supplement revenue or offset operating expenses.

Fee for Services

The Park District charges fees for recreation activities. To the extent possible, fees are collected before a service or facility is used. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than direct operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead and use of capital assets. Fees are reviewed and discussed by the Board Operating Committees each year during the budget cycle.

Infrequent Revenue

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples are grants, contributions to capital projects and development impact fees. The District explores grant opportunities in order to help defray costs of eligible maintenance or replacement projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance.

Debt Issuance

The real estate tax base supports facility improvements while program fees support recreation activities. Therefore, additional costs associated with acquiring and improving long-term fixed assets are generally funded with the issuance of debt and/or surplus from operations. The Park District reviews its existing obligation structure, statutory debt limits, current and projected surplus from operations and future liability levels before making decisions to issue new debt. Real estate tax revenue and obligated retirement of debt expenses are reported in the Debt Service Fund. The Park District's statutory debt limits and related statistics are detailed on the next page.

Fund Balance

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. The Park District has set \$4.0 million as the minimum assigned year-end fund balance as a contingency. Each special fund balance is targeted to be about one-quarter of a year's expenditure level to align with tax collections.

Expenditure Accountability

The Park District regularly compares financial results to the budget and prior year expenditures. Monthly, revenues and expenses are reported and discussed with the Financial Planning & Policy Committee. Year-to-date revenues and expenses are provided, with explanations of material variances. Reporting of capital improvement expenditures is also provided as part of the report. A detailed investment policy emphasizes safety of principal, authorized investments and collateralization of deposits.

Debt Position

Overview

The Park District's residents call for quality facilities, and it budgets capital and infrastructure expenditures for recreation activities and open space. The expenses associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The Board reviews the statutory debt limit as part of any new issuance or referendum. Allocated real estate tax received and debt obligation retirement pass through the Debt Service Fund.

Since December, 2014, the Wilmette Park District has maintained an Aa1 bond rating from Moody's Investors Service. Moody's cites the stable tax base characterized by above average wealth levels and sound financial operations bolstered by sufficient reserves as reasons for the rating.

Three commonly used indices for debt measurement are charted below: percent of legal debt limit; outstanding bonded debt per capita, and the general obligation debt as a percent of the assessed property valuation.

Financial statistics for the 2021 and 2022 fiscal year were derived from estimates for EAV.

Beginning	Total Debt	Debt Limit	Capita	% of EAV
2013	24,525,000	28.3%	905	1.4%
2014	22,033,000	28.3%	813	1.4%
2015	19,096,000	24.2%	705	1.4%
2016	16,070,000	20.9%	593	1.2%
2017	14,750,000	19.2%	545	1.0%
2018	12,115,000	12.6%	445	1.0%
2019	11,442,000	11.7%	422	1.0%
2020	8,801,000	9.3%	325	0.5%
2021	6,936,000	6.7%	256	0.3%
2022	4,706,000	4.6%	167	0.2%

Debt Limit

The Park District's statutory debt limit is 5% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are in fact extended.

	<u>Amount</u>	<u>Percent</u>
2020 Equalized Assessed Valuation (EAV):	\$2,064,064,885	
Debt Limit @ 5% of EAV:	103,203,244	100.00%
Outstanding Debt:	<u>4,760,000</u>	4.56%
Debt Margin:	\$98,497,244	95.44%

Debt Requirements

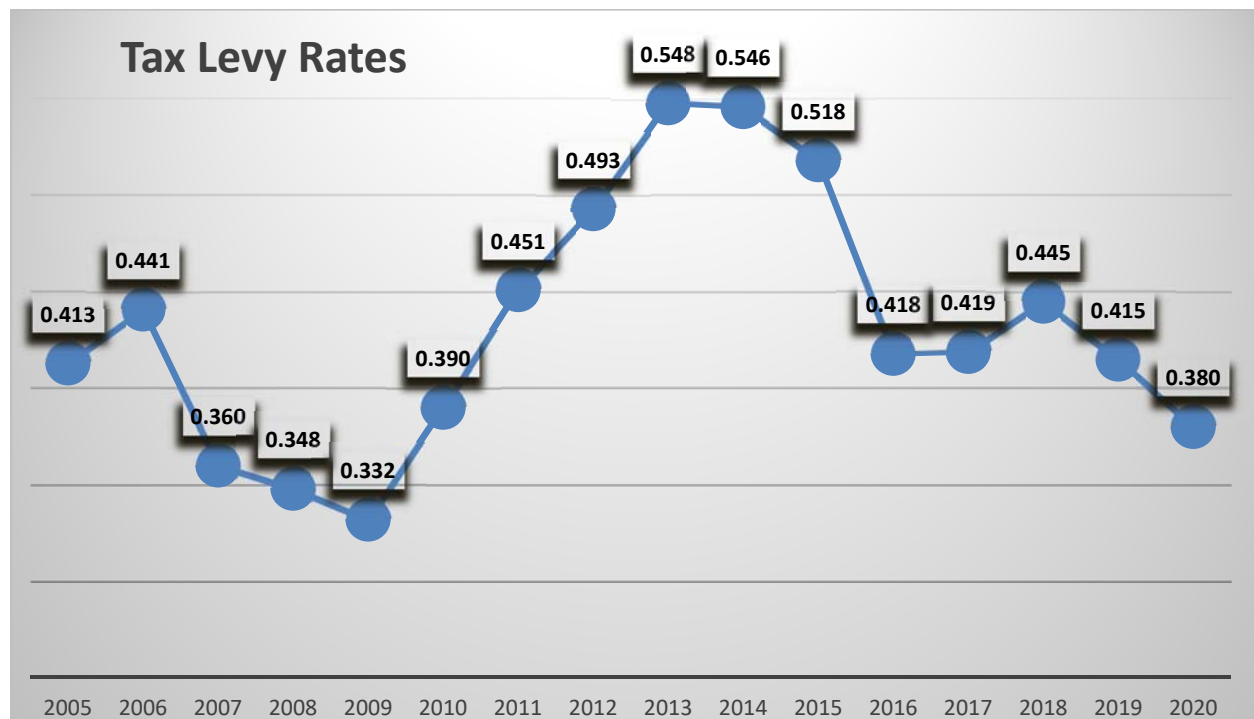
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt as of December 31, 2021.

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
2022	165,000	775,000	100,000	1,040,000
2023	165,000	776,000	140,000	1,081,000
2024	170,000	365,000	145,000	680,000
2025	175,000	370,000	150,000	695,000
2026	180,000	380,000	155,000	715,000
2027	-	-	80,000	80,000
2028	-	-	80,000	80,000
2029	-	-	80,000	80,000
2030	-	-	85,000	85,000
2031	-	-	85,000	85,000
2032	-	-	85,000	85,000
Total	855,000	2,666,000	1,185,000	4,706,000

The District has three different types of debt issuance outstanding. The first is referendum debt. This category is composed of one approved referendum. All referendum debt is retired from real estate taxes. The second is non-referendum debt and the third is debt certificates. This debt has been used to fund capital improvements in two parts; Debt Service Extension Base (DSEB) and debt certificates. The DSEB bonds are retired from real estate taxes and the debt certificates are retired from recreation operational funds. Detailed debt schedules can be found in Tab 5.

Tax Funding

Tab 5 contains a 30+ year history of Equalized Assessed Valuations (EAV), Tax Levy Extension and Tax Levy Rates. Information for 2021 is estimated as actual rates and will not be available until sometime in 2022. Tax levy rates have trended downward since 2013. EAV increased slightly from 2019 to 2020 by .2%. Park District taxes as a percentage of all property taxes charged on a homeowner's total real estate tax bill decreased slightly from 5.3% in 2019 to 4.8% in 2020.



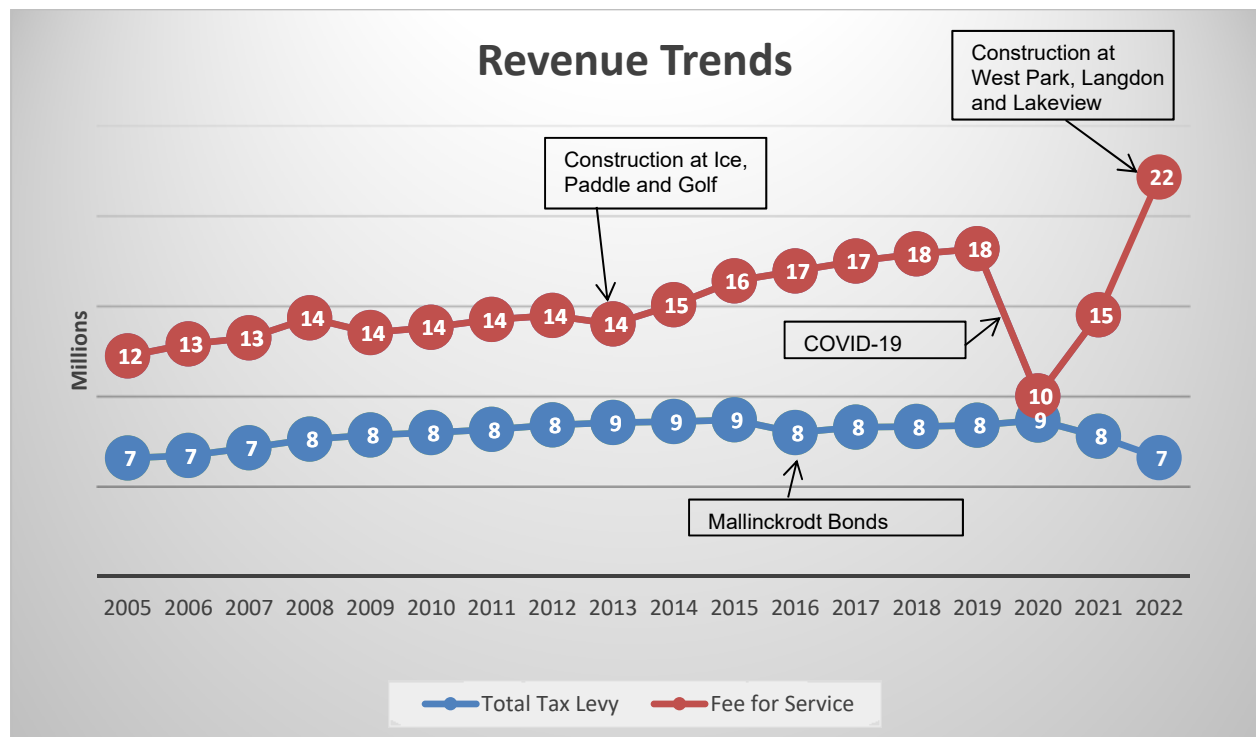
Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District's tax extension is capped or limited excluding Special Recreation and Debt Service extension. If the rate of growth in property values is greater than the change in CPI (assuming District levies to the CPI increase), its tax levy rate will decrease. The opposite scenario (lower growth rate than change in CPI) will yield an increase in tax levy rate.

The Tax Levy Ordinance, which details the property tax request by fund, is scheduled to be presented and considered by the Board of Commissioners on December 13, 2021 after a public hearing. The levy amounts are extended against the equalized assessed valuation each year resulting in tax levy rates. The District is subject to two sets of tax limits: rate limits (the maximum rate that can be levied for a particular purpose) and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI-U for 2020 Levy is 1.4%), excluding new construction or annexation. If the tax levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Revenue Trends

The revenue trend for the Park District before 2020 placed a predominant reliance (by more than 2:1 in recent years) on user fees to finance District programs and activities as evidenced by the chart below. The effect of COVID-19 on the District’s revenues resulted in a short term change in that trend but 2021 returned to the 2:1 trend we had been experiencing. Budgeted revenues for 2022 move that trend closer to 3:1 with property taxes comprising of 22.2% of revenues.

Although the tax levy has kept pace with inflation over the years, exceptions are noted for the increase in the tax levy for bond issues during the construction of the Centennial Family Aquatic Center and the acquisition of the Mallinckrodt property, as shown on the chart below.



Consolidated Budget Analysis

Overview

The District's consolidated budget is presented in three different formats; Major/Non-Major Funds, Fund Balances, and Revenues and Expenditures – All Funds. The goal is to provide relevant information to the individual reader, since users of budget documents may reflect a broad spectrum of types and interests.

Major/Non-Major Funds

The table below summarizes the 2022 budget based on the District's major and non-major funds. This format is used to present the results in the District's audited financial statements known as the Comprehensive Annual Financial Report. The funds identified as major include the General, Recreation, Special Recreation, Debt Service, Capital Projects and Non-Major funds. In this presentation, the General Fund includes both the Corporate Fund activity and the activity of the Liability (Insurance/Risk Management) Fund. The Non-Major Funds include the following: Social Security, Illinois Municipal Retirement Fund (IMRF), Security and Audit.

2022	General ⁽¹⁾	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
Taxes	\$ 3,531,332	\$ 336,141	\$ 418,743	\$ 1,035,696	\$ -	\$ 1,514,500	\$ 6,836,412
Fees for Service	-	18,520,294	-	-	-	-	18,520,294
Miscellaneous	94,997	168,546	-	-	-	-	263,543
Total Revenues	\$ 3,626,329	\$ 19,024,981	\$ 418,743	\$ 1,035,696	\$ -	\$ 1,514,500	\$ 25,620,249
Expenses							
Salaries and Wages	\$ 2,877,641	\$ 7,439,224	\$ -	\$ -	\$ -	\$ -	\$ 10,316,865
Employee Benefit	670,357	724,532	2,000	-	-	1,445,848	2,842,737
Contract Services	888,727	2,210,535	453,904	22,000	-	64,150	3,639,316
Utilities	163,451	855,244	-	-	-	-	1,018,695
Supplies	228,510	860,717	-	-	-	-	1,089,227
Repairs	95,500	263,455	-	-	-	-	358,955
Total Expenses	\$ 4,924,186	\$ 12,353,707	\$ 455,904	\$ 22,000	\$ -	\$ 1,509,998	19,265,795
Operating Surplus (Deficit)	\$ (1,297,857)	\$ 6,671,274	\$ (37,161)	\$ 1,013,696	\$ -	\$ 4,502	\$ 6,354,454
Capital	\$ -	\$ -	\$ 300,000	\$ -	\$ 11,130,773	\$ -	\$ 11,430,773
Capital Reimbursement	-	-	-	-	-	-	-
Debt Issuance	-	-	-	(3,120,000)	-	-	(3,120,000)
Debt Service	-	-	-	1,154,734	-	-	1,154,734
Transfers (In) Out	(1,300,046)	1,330,046	-	2,970,000	(3,000,000)	-	-
Non-Operating Expenses	\$ (1,300,046)	\$ 1,330,046	\$ 300,000	\$ 1,004,734	\$ 8,130,773	\$ -	\$ 9,465,507
Total Expenses	\$ 3,624,140	\$ 13,683,753	\$ 755,904	\$ 1,026,734	\$ 8,130,773	\$ 1,509,998	\$ 28,731,302
Net Surplus/Deficit	\$ 2,189	\$ 5,341,228	\$ (337,161)	\$ 8,962	\$ (8,130,773)	\$ 4,502	\$ (3,111,055)

¹ Includes Liability Fund

Fund Group Descriptions

The Park District accounts for its programs in ten different funds and formally reports on six in the Comprehensive Annual Financial Report, but maintains financial details for 23 different business units in its management of the District. Recreation Programs and Recreation Facilities are included in the Recreation Fund, but still retain their department/area accounting details. Parks and Planning, Administration, Finance and Communications operations are included in the General Fund with overhead transfer lines to account for expense allocations to the operations areas.

The Major funds include the General, Recreation and Debt Service. Non-Major funds include the Liability Insurance, IMRF, Social Security, Audit, and Security. Special Recreation and Capital Projects funds are Non-Major funds but are reported separately in the Comprehensive Annual Financial Report. Property tax receipts in the Non-Major funds are restricted to a specified purpose as stated in the fund title, for example Liability is used for the risk management program and member contributions to the risk management agency – PDRMA.

Fund Balances

Fund balance reserves are an important element in maintaining the District’s financial stability and a factor in Moody’s Investors Services rating of the District’s debt issues. Strong fund balances stabilize the District against economic uncertainty such as payment of limited bonding authority, long-term or unexpected capital needs, and interrupted cash flow. Additionally, it bridges the 4 to 6 month gap between tax levy installment payments.

Year-end surpluses and deficits affect fund balances by adding or subtracting from the beginning fund balances. There is a projected year-end surplus for 2021 of \$2,922,327. The budgeted 2022 deficit is (\$3,111,055). The Budget and Appropriations Ordinance will show a deficit.

		2020	2021	%	2022	%
		Actuals	Projections	Projection to Budget	Budget	Budget to Projection
Fund Balance						
	Beginning	\$ 7,359,032	\$ 7,302,892		\$ 10,225,219	
	Surplus/(Deficit)	\$ (56,140)	\$ 2,922,327		\$ (3,111,055)	
Fund Balance						
	Ending	\$ 7,302,892	\$ 10,225,219	40.02%	\$ 7,114,164	-30.43%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2021 year-end fund balance projection is 255% of the established policy. The 2022 budget shows a fund balance of \$7.1 million or 178% of the established policy.

Revenues and Expenditures – All Funds

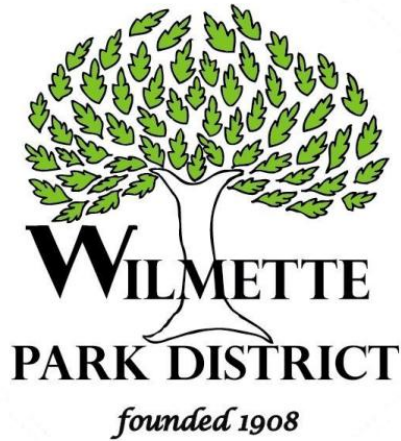
The total proposed operating revenue for 2022 is \$25.6 million. This is about \$2 million higher than the 2021 year-end projections. The increase is a combination of projected increased facility usage and increased program fees. Property taxes will remain level with 2021.

Total proposed operating expenditures for 2022 are \$19.3 million or almost \$4 million higher than the 2021 year-end projections. To remain competitive, wages are being increased by at least 5% and that accounts for more than half of the operating expense budget for 2022. The District is weather dependent for the success of our seasonal programs and we budget salaries and services at the most favorable program operation levels we can forecast. All other operating expense are forecasted with the information we have currently and staffed assuming normal weather conditions.

The 2022 proposed Budget and Appropriations Ordinance (B&A) includes projects that are in progress and may not be completed by year-end. Currently, staff is projecting minimal carry-over projects for 2022. These projects, appropriated in prior years and have funds expended, will have additional funds expended in the 2022 budget year and these amounts will affect the funds statement. The proposed carry-over list will be discussed with the Board and will represent the appropriate carry-over amount. This amount will be included in the final budget for purposes of consistency in reporting and will be included in the 2022 B&A.

WILMETTE PARK DISTRICT 2022 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole
December 8, 2021



Total District

Cook County, Illinois
Fiscal Year
January 1 – December 31,
2022

**Wilmette Park District
Division and Department Budget Analysis**

In this section, the presentation of the fiscal year 2022 Wilmette Park District’s Annual Operating Budget is by division and department. Our accounting system uses reporting modules that provide the ability to account for the results of each of the four divisions of the District: Recreation Programs, Recreation Facilities, Parks & Planning and Administration.

The 2022 overall budget reporting is planned at the individual detailed account level in both revenue and expense accounts with the objective to budget by month. This allows comparisons during the year of how the District is performing against staff’s expectations for the current year as well as making a comparison to prior year results. An inherent problem with comparison to only one year prior is that many of our programs are weather dependent and sometimes, a comparison to a prior poor or outstanding year will not allow as much analysis as comparing to a planned budget. Simplifying the assignment of overhead costs, rather than the use of internal service funds, allows the program areas to plan their fees and charges based upon a defined amount rather than on what is allocated based upon monthly expense levels.

Below are the revenues and anticipated expenditures by Division, reconciliation to the Budget and Appropriations Ordinance and the expenditure amounts we will be tracking against for 2022.

<i>Department</i>	Revenue	Expenses	Surplus (Deficit)
Recreation Programs	\$ 11,530,587	\$ 7,992,279	\$ 3,538,308
Recreation Facilities	7,494,393	5,691,474	1,802,919
Parks & Planning	6,000	2,624,264	(2,618,264)
Administration¹	9,709,268	15,543,285	(5,834,017)
Total for B&A	28,740,248	31,851,302	(3,111,054)
	-	-	-
Total for District	28,740,248	31,851,302	(3,111,055)

¹ Expenses include \$11.4 million in Capital Improvement Projects and \$1.15 in Debt Servicing.

Overhead allocations, similar to the allocation of internal service funds, will show on the bottom of financial statements within each area, but will balance to zero when consolidated to the total District.

The following pages, after the Total District, are the Department budgets within each of the Divisions.



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Total District

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance <u>Amount</u> <u>%</u>	
Revenue						
Property Taxes	\$8,524,679	\$7,909,177	\$7,974,566	\$6,836,412	(\$1,138,154)	-14.3%
Bond Proceeds						
Daily Fees	1,514,878	1,596,782	1,748,344	2,034,966	286,622	16.4%
Fee Revenue	4,614,528	7,957,064	8,817,932	11,078,486	2,260,555	25.6%
Membership Fees	1,698,659	2,296,121	2,631,203	2,818,826	187,623	7.1%
Rental Revenue	1,465,106	2,164,411	2,174,696	2,447,134	272,438	12.5%
Retail Sales	176,725	201,495	201,652	215,882	14,230	7.1%
Miscellaneous Revenue	<u>231,382</u>	<u>160,221</u>	<u>115,020</u>	<u>188,542</u>	<u>73,522</u>	63.9%
Total Revenue	<u>\$18,225,957</u>	<u>\$22,285,271</u>	<u>\$23,663,412</u>	<u>\$25,620,248</u>	<u>\$1,956,836</u>	8.3%
Expenses						
Salaries & Wages	7,341,815	7,985,885	7,810,055	10,316,865	\$2,506,810	32.1%
Employee Benefits	2,482,488	2,371,609	2,244,921	2,842,738	597,817	26.6%
Contract Services	2,928,734	3,132,888	3,040,540	3,639,316	598,776	19.7%
Utilities	950,618	998,443	1,013,382	1,018,694	5,312	0.5%
Supplies	690,756	961,241	947,478	1,089,227	141,749	15.0%
Repairs	<u>349,252</u>	<u>322,276</u>	<u>321,042</u>	<u>358,955</u>	<u>37,913</u>	11.8%
Operating Expenses	\$14,743,664	\$15,772,342	\$15,377,419	\$19,265,794	\$3,888,375	25.3%
Operating Surplus (Deficit)	<u>\$3,482,294</u>	<u>\$6,512,929</u>	<u>\$8,285,993</u>	<u>\$6,354,453</u>	<u>(\$1,931,539)</u>	
Non-Operating Revenue						
Bond Proceeds	\$865,000	\$0	\$0	\$3,120,000	\$3,120,000	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$865,000	\$0	\$0	\$3,120,000	\$3,120,000	
Non-Operating Expenses						
Capital	1,449,667	3,585,994	2,977,250	11,430,773	8,453,523	283.9%
Debt Service	2,953,770	2,373,943	2,386,416	1,154,734	(1,231,682)	-51.6%
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Expenses	\$ 4,403,437	\$ 5,959,937	\$ 5,363,666	\$ 12,585,507	\$ 7,221,841	
Net-Non Operating Surplus (Deficit)	(\$3,538,437)	(\$5,959,937)	(\$5,363,666)	(\$9,465,507)	(\$4,101,841)	
Total Expenses	<u>\$18,282,101</u>	<u>\$21,732,279</u>	<u>\$20,741,085</u>	<u>\$28,731,301</u>	<u>\$7,990,216</u>	38.5%
Net Surplus (Deficit)	(\$56,143)	\$552,992	\$2,922,327	(\$3,111,055)		

Summary

The Administration budget consists of revenues and expenses for operating the Administration, Finance and Communications Divisions of the Wilmette Park District.

The Administration Department has five full time staff including the Executive Director, Executive Administrative Assistant, Superintendent of Recreation, Human Resources/Risk Manager and the Manager of District Operations. Their primary focus is the operation of the District and implementing a variety of monthly and yearly actions as instructed by the Board.

The Finance Division has six full time staff including the Superintendent of Finance, Accounting Manager, IT Network Administrator, Accounting Specialist, IT Coordinator, and an Administration Customer Service Supervisor along with two part-time staff. The focus of this division is processing the accounting and payment activities for the District, ensuring all required filings are completed with County, State and Federal agencies and issuing financial reporting including the Comprehensive Annual Financial Report. The Customer Service Supervisor manages two part time staff and is responsible for the registration front desk at Village Hall. The IT Network Administrator is responsible for all voice communications, PC and Mainframe systems and supporting District employees in accessing the primary systems of RecTrac (customer program registration), Incode 10 (accounting general ledger) and office support (e-mail, word processing and other software).

The Communications Division has two full-time staff including the Marketing & Communications Manager and the Marketing Coordinator and one part-time Marketing Assistant. The focus of this division is the marketing of the District's programs, facilities and events. In addition, this division is responsible for important, community-wide communications such as high profile topics at the Board level.

The Administration budget calculates and allocates all property taxes to be collected for each of the Districts funds. Investment decisions are made as a result of cash flow analysis. The Administration staff also provides support and oversight of the District's pension system, health insurance coverage and development of debt structure. Property and casualty insurance and claims, audit activity, special recreation needs and security expenses are covered by collected taxes.



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Administration

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$ 8,212,123	\$ 7,584,177	\$ 7,649,566	\$ 6,500,271	(\$1,149,295)	-15.0%
Rental Revenue	39,200	67,200	67,200	69,001	\$1,801	2.7%
Miscellaneous Revenue	<u>143,824</u>	<u>38,780</u>	<u>(162,087)</u>	<u>19,996</u>	\$182,083	-112.3%
Total Revenue	\$ 8,395,148	\$ 7,690,157	\$ 7,554,679	\$ 6,589,268	\$ (965,411)	-12.8%
Expenses						
Salaries & Wages	\$1,176,571	\$1,154,948	\$1,130,069	\$ 1,238,616	\$108,548	9.6%
Employee Benefits	1,602,802	1,606,525	1,536,953	1,749,536	212,583	13.8%
Contract Services	1,218,504	1,105,491	972,903	1,204,521	231,618	23.8%
Utilities	131,061	119,700	140,829	76,011	(64,819)	-46.0%
Supplies	21,859	26,350	29,600	19,140	(10,460)	-35.3%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$4,150,797	\$4,013,014	\$3,810,354	\$4,287,824	\$477,470	12.5%
Operating Surplus (Deficit)	\$ 4,244,350	\$3,677,143	\$3,744,324	\$2,301,444	(\$1,442,880)	
Non-Operating Revenue						
Bond Proceeds	\$865,000	\$0	\$0	\$ 3,120,000	\$3,120,000	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$865,000	\$0	\$0	\$3,120,000	\$3,120,000	
Non-Operating Expenses						
Capital	\$1,449,667	\$3,585,994	\$2,977,250	\$ 11,430,773	8,453,523	283.9%
Debt Service	2,953,770	2,373,943	2,386,416	1,154,734	(1,231,682)	-51.6%
Capital Transfer	0	0	(30,000)	(30,000)	0	0.0%
Overhead Transfer	<u>(646,890)</u>	<u>(3,722,969)</u>	<u>(3,722,969)</u>	<u>(1,300,046)</u>	<u>2,422,923</u>	-65.1%
Total Non-Operating Expenses	\$3,756,547	\$2,236,968	\$ 1,610,697	\$ 11,255,461	\$ 9,644,764	
Net-Non Operating Surplus (Deficit)	(\$2,891,547)	(\$2,236,968)	(\$1,610,697)	(\$8,135,461)	(\$6,524,764)	
Total Expenses	\$7,907,344	\$6,249,982	\$5,421,051	\$15,543,285	\$10,122,234	186.7%
Net Surplus (Deficit)	\$1,352,803	\$1,440,175	\$2,133,627	(\$5,834,017)		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Fund: 10 - CORPORATE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	2,278,986.41	2,314,928.57	2,813,687.11	2,878,692.00	2,878,692.00	0.00	0.00%	2,913,440.00	34,748.00	1.21%
10-11-100-4110	Replacement Taxes	183,296.67	163,819.59	272,136.47	135,759.00	201,148.00	65,389.00	48.17%	249,892.00	48,744.00	24.23%
Total Category: 41 - Property Taxes :		2,462,283.08	2,478,748.16	3,085,823.58	3,014,451.00	3,079,840.00	65,389.00	2.17%	3,163,332.00	83,492.00	2.71%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	25,200.00	39,200.00	61,915.00	67,200.00	67,200.00	0.00	0.00%	69,000.75	1,800.75	2.68%
Total Category: 46 - Rental Revenue :		25,200.00	39,200.00	61,915.00	67,200.00	67,200.00	0.00	0.00%	69,000.75	1,800.75	2.68%
Category: 48 - Miscellaneous Revenue											
10-11-100-4800	Donations	863.85	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-4900	Miscellaneous Revenue	21,755.03	41,842.72	17,370.28	21,000.00	18,000.00	-3,000.00	-14.29%	16,300.00	-1,700.00	-9.44%
10-11-100-4910	Over/Short Revenue	-79,577.15	29,486.02	-185,010.00	0.00	-184,984.99	-184,984.99	0.00%	-120.00	184,864.99	-99.94%
10-11-100-4960	Interest Revenue	250,375.98	49,866.12	3,603.49	17,780.00	4,030.54	-13,749.46	-77.33%	3,816.00	-214.54	-5.32%
Total Category: 48 - Miscellaneous Revenue :		193,417.71	121,194.86	-164,036.23	38,780.00	-162,954.45	-201,734.45	-520.20%	19,996.00	182,950.45	-112.27%
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	532,736.21	452,937.55	391,886.63	499,653.00	457,465.14	-42,187.86	-8.44%	455,511.04	-1,954.10	-0.43%
10-11-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	10,000.00	10,000.00	0.00%
10-11-100-5026	Intern	3,420.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5035	PT Coordinator	556.00	80.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		536,712.21	453,017.55	391,886.63	499,653.00	457,465.14	-42,187.86	-8.44%	465,511.04	8,045.90	1.76%
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	82,508.59	95,332.44	60,133.54	76,600.00	66,261.86	-10,338.14	-13.50%	80,522.84	14,260.98	21.52%
10-11-100-5150	Training & Education	34,249.23	11,509.20	5,852.59	11,300.00	11,300.00	0.00	0.00%	20,882.50	9,582.50	84.80%
10-11-100-5160	Dues	11,712.17	10,466.17	10,258.17	10,700.00	10,700.00	0.00	0.00%	10,025.00	-675.00	-6.31%
10-11-100-5170	Awards and Meetings	23,414.60	3,658.20	5,350.28	13,200.00	13,200.00	0.00	0.00%	7,750.00	-5,450.00	-41.29%
Total Category: 51 - Employee Benefits :		151,884.59	120,966.01	81,594.58	111,800.00	101,461.86	-10,338.14	-9.25%	119,180.34	17,718.48	17.46%
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Serv	10,202.96	11,558.97	10,530.08	14,085.00	12,000.00	-2,085.00	-14.80%	11,520.00	-480.00	-4.00%
10-11-100-5225	Misc. Contract Services	39,467.23	30,667.38	21,404.98	31,305.00	28,389.71	-2,915.29	-9.31%	39,426.00	11,036.29	38.87%
10-11-100-5226	Bank Fees & Charges	0.00	1,019.12	1,031.45	3,150.00	500.00	-2,650.00	-84.13%	104.00	-396.00	-79.20%
10-11-100-5227	Late Fees & Finance Charges	0.00	744.12	0.00	2,500.00	0.00	-2,500.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
10-11-100-5245	Legal Services	47,353.07	31,508.97	44,419.78	30,300.00	59,869.76	29,569.76	97.59%	54,408.00	-5,461.76	-9.12%
10-11-100-5250	Misc. Professional Services	75,775.36	39,636.98	103,264.51	99,223.00	110,663.80	11,440.80	11.53%	141,914.00	31,250.20	28.24%
10-11-100-5260	Advertising	961.12	1,155.00	1,650.00	1,000.00	1,500.00	500.00	50.00%	2,475.00	975.00	65.00%
10-11-100-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5270	Postage	12,657.53	17,251.87	3,603.03	15,300.00	750.00	-14,550.00	-95.10%	6,790.00	6,040.00	805.33%
10-11-100-5275	Facility Rental	65,476.38	59,140.33	53,524.00	60,487.00	58,452.00	-2,035.00	-3.36%	61,842.00	3,390.00	5.80%
10-11-100-5280	Equipment Rental	2,750.92	3,427.17	3,316.68	3,316.68	3,316.68	0.00	0.00%	3,316.68	0.00	0.00%
Total Category: 52 - Contract Services:		254,644.57	196,109.91	242,744.51	260,666.68	275,441.95	14,775.27	5.67%	321,795.68	46,353.73	16.83%
Category: 53 - Utilities											
10-11-100-5310	Communications	194,235.90	122,971.68	129,101.31	111,600.00	134,243.07	22,643.07	20.29%	69,693.84	-64,549.23	-48.08%
10-11-100-5330	Electricity	3,230.31	3,446.58	2,306.67	3,300.00	3,300.00	0.00	0.00%	3,000.00	-300.00	-9.09%
10-11-100-5350	Misc. Utilities	5,832.35	4,642.49	1,913.93	4,800.00	3,286.13	-1,513.87	-31.54%	3,316.80	30.67	0.93%
Total Category: 53 - Utilities :		203,298.56	131,060.75	133,321.91	119,700.00	140,829.20	21,129.20	17.65%	76,010.64	-64,818.56	-46.03%
Category: 54 - Supplies											
10-11-100-5410	Office Supplies	14,352.45	8,746.35	3,051.28	11,000.00	6,300.00	-4,700.00	-42.73%	6,300.00	0.00	0.00%
10-11-100-5430	Equipment Supplies	2,309.11	905.46	498.36	1,000.00	500.00	-500.00	-50.00%	0.00	-500.00	-100.00%
10-11-100-5460	Uniform Supplies	424.05	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
10-11-100-5470	Misc. Supplies	139.97	3,726.35	0.00	3,200.00	1,600.00	-1,600.00	-50.00%	1,600.00	0.00	0.00%
10-11-100-5480	Publications & Subscriptions	975.39	0.00	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		18,200.97	13,378.16	3,549.64	16,500.00	8,400.00	-8,100.00	-49.09%	7,900.00	-500.00	-5.95%
Category: 55 - Equipment and Repairs											
10-11-100-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5850	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 60 - Transfers											
10-11-100-6010	Admin Overhead Charge	-2,200,000.08	-719,859.00	0.00	-2,200,000.00	-2,200,000.00	0.00	0.00%	-1,300,046.00	899,954.00	-40.91%
10-11-100-6050	Transfer to Capital Fund	0.00	1,000,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		-2,200,000.08	280,141.00	0.00	-2,200,000.00	-2,200,000.00	0.00	0.00%	-1,300,046.00	899,954.00	-40.91%
Total Department: 11 - Executive:		3,716,159.97	1,444,469.64	2,130,605.08	4,312,111.32	4,200,487.40	-111,623.92	-2.59%	3,561,977.05	-638,510.35	-15.20%
Department: 12 - Finance & Personnel											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	504,193.25	514,738.73	405,413.90	447,805.00	460,976.92	13,171.92	2.94%	491,567.70	30,590.78	6.64%
10-12-100-5055	PT Administration	19,232.56	14,345.06	11,502.00	12,000.00	13,680.00	1,680.00	14.00%	38,304.00	24,624.00	180.00%
10-12-100-5080	Overtime FT	835.89	75.66	18.92	0.00	18.92	18.92	0.00%	0.00	-18.92	-100.00%
10-12-100-5085	Overtime PT	66.02	4.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		524,327.72	529,163.95	416,934.82	459,805.00	474,675.84	14,870.84	3.23%	529,871.70	55,195.86	11.63%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	137,263.93	106,823.91	61,969.27	95,700.00	88,994.53	-6,705.47	-7.01%	68,053.08	-20,941.45	-23.53%
10-12-100-5150	Training & Education	0.00	12.99	1,578.36	0.00	1,500.00	1,500.00	0.00%	12,100.00	10,600.00	706.67%
10-12-100-5160	Dues	0.00	0.00	1,023.00	0.00	1,783.00	1,783.00	0.00%	2,245.00	462.00	25.91%
10-12-100-5170	Awards and Meetings	0.00	165.00	100.39	4,000.00	750.00	-3,250.00	-81.25%	150.00	-600.00	-80.00%
Total Category: 51 - Employee Benefits :		137,263.93	107,001.90	64,671.02	99,700.00	93,027.53	-6,672.47	-6.69%	82,548.08	-10,479.45	-11.26%
Category: 52 - Contract Services											
10-12-100-5225	Misc. Contract Services	10.00	30.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5250	Misc. Professional Services	30,912.70	41,450.97	12,800.00	0.00	12,800.00	12,800.00	0.00%	0.00	-12,800.00	-100.00%
10-12-100-5270	Postage	0.00	0.00	20.30	0.00	50.00	50.00	0.00%	50.00	0.00	0.00%
Total Category: 52 - Contract Services:		30,922.70	41,480.97	12,820.30	0.00	12,850.00	12,850.00	0.00%	50.00	-12,800.00	-99.61%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	3,278.83	1,655.92	838.76	1,700.00	900.00	-800.00	-47.06%	900.00	0.00	0.00%
Total Category: 54 - Supplies :		3,278.83	1,655.92	838.76	1,700.00	900.00	-800.00	-47.06%	900.00	0.00	0.00%
Category: 55 - Equipment and Repairs											
10-12-100-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5860	Furniture & Fixtures	1,791.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		1,791.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 12 - Finance & Personnel:		697,585.13	679,302.74	495,264.90	561,205.00	581,453.37	20,248.37	3.61%	613,369.78	31,916.41	5.49%
Department: 14 - Communications											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	119,566.97	131,133.13	113,974.99	129,034.00	129,034.00	0.00	0.00%	208,130.00	79,096.00	61.30%
10-14-100-5055	PT Administration	87,421.14	45,058.36	46,843.42	49,710.00	49,710.00	0.00	0.00%	0.00	-49,710.00	-100.00%
10-14-100-5080	Overtime FT	0.00	25.04	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5085	Overtime PT	2,351.03	919.64	2,299.10	0.00	2,500.00	2,500.00	0.00%	0.00	-2,500.00	-100.00%
Total Category: 50 - Salaries & Wages:		209,339.14	177,136.17	163,117.51	178,744.00	181,244.00	2,500.00	1.40%	208,130.00	26,886.00	14.83%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	34,908.47	33,105.66	26,215.40	31,900.00	32,163.85	263.85	0.83%	50,613.84	18,449.99	57.36%
10-14-100-5150	Training & Education	1,675.00	3,274.55	753.00	3,200.00	3,200.00	0.00	0.00%	3,405.00	205.00	6.41%
10-14-100-5160	Dues	1,698.00	0.00	528.00	500.00	792.00	292.00	58.40%	792.00	0.00	0.00%
10-14-100-5170	Awards and Meetings	1,015.87	0.00	14.84	0.00	50.00	50.00	0.00%	500.00	450.00	900.00%
Total Category: 51 - Employee Benefits :		39,297.34	36,380.21	27,511.24	35,600.00	36,205.85	605.85	1.70%	55,310.84	19,104.99	52.77%
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Serv	10,245.25	374.85	287.05	300.00	374.50	74.50	24.83%	35,369.41	34,994.91	9,344.44%
10-14-100-5225	Misc. Contract Services	0.00	32,991.64	0.00	30,000.00	0.00	-30,000.00	-100.00%	0.00	0.00	0.00%
10-14-100-5255	Marketing	13,906.02	36,572.66	4,081.68	0.00	3,900.00	3,900.00	0.00%	0.00	-3,900.00	-100.00%
10-14-100-5260	Advertising	10,454.37	226.60	0.00	3,000.00	0.00	-3,000.00	-100.00%	2,250.00	2,250.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
10-14-100-5265	Printing	75,269.61	2,182.29	6,562.78	32,000.00	10,000.00	-22,000.00	-68.75%	10,000.00	0.00	0.00%
10-14-100-5270	Postage	12,013.63	0.00	11,512.32	0.00	10,000.00	10,000.00	0.00%	7,500.00	-2,500.00	-25.00%
Total Category: 52 - Contract Services:		121,888.88	72,348.04	22,443.83	65,300.00	24,274.50	-41,025.50	-62.83%	55,119.41	30,844.91	127.07%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	796.62	271.84	180.91	150.00	200.00	50.00	33.33%	800.00	600.00	300.00%
10-14-100-5470	Misc. Supplies	483.05	175.29	49.99	200.00	100.00	-100.00	-50.00%	1,700.00	1,600.00	1,600.00%
10-14-100-5480	Publications & Subscriptions	2,861.30	5,577.94	3,000.52	7,000.00	7,000.00	0.00	0.00%	7,440.00	440.00	6.29%
Total Category: 54 - Supplies :		4,140.97	6,025.07	3,231.42	7,350.00	7,300.00	-50.00	-0.68%	9,940.00	2,640.00	36.16%
Category: 55 - Equipment and Repairs											
10-14-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 14 - Communications:		374,666.33	291,889.49	216,304.00	286,994.00	249,024.35	-37,969.65	-13.23%	328,500.25	79,475.90	31.91%
Total Fund: 10 - CORPORATE:		2,643,908.51	473,277.41	1,419,036.18	3,463,912.32	3,370,009.68	-93,902.64	-2.71%	2,620,107.02	-749,902.66	-22.25%
Fund: 30 - DEBT SERVICE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
30-11-100-4100	Property Taxes	2,891,035.44	2,859,446.67	2,220,477.67	2,270,726.00	2,270,726.00	0.00	0.00%	1,035,696.00	-1,235,030.00	-54.39%
Total Category: 41 - Property Taxes :		2,891,035.44	2,859,446.67	2,220,477.67	2,270,726.00	2,270,726.00	0.00	0.00%	1,035,696.00	-1,235,030.00	-54.39%
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	0.00	865,000.00	0.00	0.00	0.00	0.00	0.00%	3,120,000.00	3,120,000.00	0.00%
Total Category: 42 - Bond Proceeds :		0.00	865,000.00	0.00	0.00	0.00	0.00	0.00%	3,120,000.00	3,120,000.00	0.00%
Category: 52 - Contract Services											
30-11-100-5250	Misc. Professional Services	802.50	14,802.50	0.00	1,700.00	1,700.00	0.00	0.00%	22,000.00	20,300.00	1,194.12%
Total Category: 52 - Contract Services:		802.50	14,802.50	0.00	1,700.00	1,700.00	0.00	0.00%	22,000.00	20,300.00	1,194.12%
Category: 59 - Debt Payment											
30-11-100-5910	Bond Principal	2,581,000.00	2,665,000.00	0.00	2,165,000.00	2,135,000.00	-30,000.00	-1.39%	950,000.00	-1,185,000.00	-55.50%
30-11-100-5920	Bond Interest	292,625.58	214,265.50	67,862.75	135,726.00	135,726.00	0.00	0.00%	85,696.00	-50,030.00	-36.86%
30-11-100-5930	Debt Certificate Principal	60,000.00	65,000.00	0.00	65,000.00	95,000.00	30,000.00	46.15%	100,000.00	5,000.00	5.26%
30-11-100-5940	Debt Certificate Interest	10,692.00	9,504.00	4,108.50	8,217.00	20,690.00	12,473.00	151.80%	19,038.00	-1,652.00	-7.98%
Total Category: 59 - Debt Payment :		2,944,317.58	2,953,769.50	71,971.25	2,373,943.00	2,386,416.00	12,473.00	0.53%	1,154,734.00	-1,231,682.00	-51.61%
Category: 60 - Transfers											
30-11-100-6010	Admin Overhead Charge	-72,969.00	72,969.00	0.00	-72,969.00	-72,969.00	0.00	0.00%	0.00	72,969.00	-100.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1	Comparison 1	%	Comparison 2	Comparison 2	%	
				Parent Budget 2021 2021 Budget U	Budget 2021 2021 Updated Proj		to Parent Budget Increase / (Decrease)	Budget 2022 2022		to Comparison 1 Budget Increase / (Decrease)
30-11-100-6050 Transfer to Capital Fund	0.00	850,000.00	0.00	0.00	0.00	0.00%	2,970,000.00	2,970,000.00	0.00%	
Total Category: 60 - Transfers :	-72,969.00	922,969.00	0.00	-72,969.00	-72,969.00	0.00%	2,970,000.00	3,042,969.00	-4,170.22%	
Total Department: 11 - Executive:	18,884.36	-167,094.33	2,148,506.42	-31,948.00	-44,421.00	-12,473.00	39.04%	8,962.00	53,383.00	-120.18%
Total Fund: 30 - DEBT SERVICE:	18,884.36	-167,094.33	2,148,506.42	-31,948.00	-44,421.00	-12,473.00	39.04%	8,962.00	53,383.00	-120.18%
Fund: 40 - LIABILITY INSURANCE										
Department: 11 - Executive										
Category: 41 - Property Taxes										
40-11-100-4100 Property Taxes	433,612.46	437,578.02	427,217.99	437,000.00	437,000.00	0.00	0.00%	368,000.00	-69,000.00	-15.79%
Total Category: 41 - Property Taxes :	433,612.46	437,578.02	427,217.99	437,000.00	437,000.00	0.00	0.00%	368,000.00	-69,000.00	-15.79%
Category: 48 - Miscellaneous Revenue										
40-11-100-4900 Miscellaneous Revenue	9,828.31	0.00	2,200.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	9,828.31	0.00	2,200.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
40-11-100-5000 Administration	15,422.48	17,252.84	14,694.72	16,746.00	16,683.62	-62.38	-0.37%	35,103.38	18,419.76	110.41%
Total Category: 50 - Salaries & Wages:	15,422.48	17,252.84	14,694.72	16,746.00	16,683.62	-62.38	-0.37%	35,103.38	18,419.76	110.41%
Category: 51 - Employee Benefits										
40-11-100-5110 Health Insurance Premiums	3,519.94	3,339.55	2,617.70	3,200.00	3,210.54	10.54	0.33%	6,748.56	3,538.02	110.20%
40-11-100-5120 Unemployment Reimbursemer	5,885.50	56,164.96	41,566.23	65,000.00	85,000.00	20,000.00	30.77%	35,000.00	-50,000.00	-58.82%
40-11-100-5150 Training & Education	1,401.99	2,630.00	587.23	500.00	1,000.00	500.00	100.00%	2,500.00	1,500.00	150.00%
40-11-100-5170 Awards and Meetings	973.51	348.05	439.65	725.00	600.00	-125.00	-17.24%	400.00	-200.00	-33.33%
Total Category: 51 - Employee Benefits :	11,780.94	62,482.56	45,210.81	69,425.00	89,810.54	20,385.54	29.36%	44,648.56	-45,161.98	-50.29%
Category: 52 - Contract Services										
40-11-100-5225 Misc. Contract Services	3,574.91	-4,379.21	1,228.00	1,450.00	3,500.00	2,050.00	141.38%	4,425.00	925.00	26.43%
40-11-100-5230 PDRMA Contributions	357,460.96	311,258.32	223,509.51	348,000.00	248,000.00	-100,000.00	-28.74%	283,077.00	35,077.00	14.14%
Total Category: 52 - Contract Services:	361,035.87	306,879.11	224,737.51	349,450.00	251,500.00	-97,950.00	-28.03%	287,502.00	36,002.00	14.31%
Category: 54 - Supplies										
40-11-100-5470 Misc. Supplies	4,781.66	800.25	12,106.10	800.00	13,000.00	12,200.00	1,525.00%	400.00	-12,600.00	-96.92%
Total Category: 54 - Supplies :	4,781.66	800.25	12,106.10	800.00	13,000.00	12,200.00	1,525.00%	400.00	-12,600.00	-96.92%
Total Department: 11 - Executive:	50,419.82	50,163.26	132,668.85	579.00	66,005.84	65,426.84	11,299.97%	346.06	-65,659.78	-99.48%
Total Fund: 40 - LIABILITY INSURANCE:	50,419.82	50,163.26	132,668.85	579.00	66,005.84	65,426.84	11,299.97%	346.06	-65,659.78	-99.48%
Fund: 50 - IMRF										
Department: 11 - Executive										
Category: 41 - Property Taxes										
50-11-100-4100 Property Taxes	816,804.86	838,858.97	645,384.39	660,000.00	660,000.00	0.00	0.00%	700,000.00	40,000.00	6.06%
Total Category: 41 - Property Taxes :	816,804.86	838,858.97	645,384.39	660,000.00	660,000.00	0.00	0.00%	700,000.00	40,000.00	6.06%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 51 - Employee Benefits										
50-11-100-5130 IMRF Contribution	694,059.04	713,303.75	515,459.67	655,000.00	636,639.31	-18,360.69	-2.80%	700,000.00	63,360.69	9.95%
Total Category: 51 - Employee Benefits :	694,059.04	713,303.75	515,459.67	655,000.00	636,639.31	-18,360.69	-2.80%	700,000.00	63,360.69	9.95%
Total Department: 11 - Executive:	122,745.82	125,555.22	129,924.72	5,000.00	23,360.69	18,360.69	367.21%	0.00	-23,360.69	-100.00%
Total Fund: 50 - IMRF:	122,745.82	125,555.22	129,924.72	5,000.00	23,360.69	18,360.69	367.21%	0.00	-23,360.69	-100.00%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
Category: 41 - Property Taxes										
52-11-100-4100 Property Taxes	786,552.83	788,446.93	620,939.02	635,000.00	635,000.00	0.00	0.00%	750,000.00	115,000.00	18.11%
Total Category: 41 - Property Taxes :	786,552.83	788,446.93	620,939.02	635,000.00	635,000.00	0.00	0.00%	750,000.00	115,000.00	18.11%
Category: 51 - Employee Benefits										
52-11-100-5140 Social Security	696,209.87	562,667.99	528,573.18	635,000.00	579,807.81	-55,192.19	-8.69%	745,848.00	166,040.19	28.64%
Total Category: 51 - Employee Benefits :	696,209.87	562,667.99	528,573.18	635,000.00	579,807.81	-55,192.19	-8.69%	745,848.00	166,040.19	28.64%
Total Department: 11 - Executive:	90,342.96	225,778.94	92,365.84	0.00	55,192.19	55,192.19	0.00%	4,152.00	-51,040.19	-92.48%
Total Fund: 52 - SOCIAL SECURITY:	90,342.96	225,778.94	92,365.84	0.00	55,192.19	55,192.19	0.00%	4,152.00	-51,040.19	-92.48%
Fund: 60 - AUDIT										
Department: 11 - Executive										
Category: 41 - Property Taxes										
60-11-100-4100 Property Taxes	25,714.23	26,214.03	26,394.60	27,000.00	27,000.00	0.00	0.00%	24,500.00	-2,500.00	-9.26%
Total Category: 41 - Property Taxes :	25,714.23	26,214.03	26,394.60	27,000.00	27,000.00	0.00	0.00%	24,500.00	-2,500.00	-9.26%
Category: 52 - Contract Services										
60-11-100-5245 Legal Services	0.00	0.00	0.00	250.00	268.00	18.00	7.20%	300.00	32.00	11.94%
60-11-100-5250 Misc. Professional Services	30,445.00	22,610.00	20,860.00	26,850.00	23,900.00	-2,950.00	-10.99%	23,850.00	-50.00	-0.21%
60-11-100-5260 Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	30,445.00	22,610.00	20,860.00	27,100.00	24,168.00	-2,932.00	-10.82%	24,150.00	-18.00	-0.07%
Total Department: 11 - Executive:	-4,730.77	3,604.03	5,534.60	-100.00	2,832.00	2,932.00	-2,932.00%	350.00	-2,482.00	-87.64%
Total Fund: 60 - AUDIT:	-4,730.77	3,604.03	5,534.60	-100.00	2,832.00	2,932.00	-2,932.00%	350.00	-2,482.00	-87.64%
Fund: 70 - CAPITAL REPLACEMENT										
Department: 11 - Executive										
Category: 48 - Miscellaneous Revenue										
70-11-100-4900 Miscellaneous Revenue	7,584.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-4920 Surplus Equipment	6,706.58	22,629.50	8,057.00	0.00	867.00	867.00	0.00%	0.00	-867.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :	14,290.58	22,629.50	8,057.00	0.00	867.00	867.00	0.00%	0.00	-867.00	-100.00%
Category: 58 - Capital										
70-11-100-5800 Land	0.00	332,389.78	59,763.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%
					Parent Budget 2021 Budget U	2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	2022 Budget 2022	
70-11-100-5810	Land Improvements	51,432.10	0.00	115,913.82	617,500.00	885,052.00	43.33%	7,569,000.00	6,683,948.00	755.20%
70-11-100-5820	Building	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-5830	Building Improvements	65,879.73	668,180.37	926,139.78	1,180,000.00	1,117,027.00	-5.34%	2,044,000.00	926,973.00	82.99%
70-11-100-5840	Vehicles	8,395.50	0.00	32,860.26	35,000.00	32,860.00	-6.11%	313,000.00	280,140.00	852.53%
70-11-100-5850	Equipment	389,860.23	129,500.26	131,217.24	133,200.00	242,765.00	82.26%	724,128.00	481,363.00	198.28%
70-11-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00%	236,500.00	236,500.00	0.00%
70-11-100-5870	Licenses & Software	23,224.17	21,038.67	47,800.35	60,000.00	60,000.00	0.00%	104,795.00	44,795.00	74.66%
70-11-100-5880	Outdoor Equipment	43,911.23	232,881.46	177,097.09	254,476.00	240,734.00	-5.40%	139,350.00	-101,384.00	-42.11%
70-11-105-5810	Land Improvements	6,614,555.81	63,883.14	60,304.18	600,000.00	102,920.00	-82.85%	0.00	-102,920.00	-100.00%
70-11-105-5820	Building	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		7,197,258.77	1,447,873.68	1,551,095.88	2,880,176.00	2,681,358.00	-6.90%	11,130,773.00	8,449,415.00	315.12%
Category: 60 - Transfers										
70-11-100-6050	Transfer to Capital Fund	-7,150,000.08	-1,850,000.00	0.00	-1,450,000.00	-1,480,000.00	2.07%	-3,000,000.00	-1,520,000.00	102.70%
Total Category: 60 - Transfers :		-7,150,000.08	-1,850,000.00	0.00	-1,450,000.00	-1,480,000.00	2.07%	-3,000,000.00	-1,520,000.00	102.70%
Total Department: 11 - Executive:		-32,968.11	424,755.82	-1,543,038.88	-1,430,176.00	-1,200,491.00	-16.06%	-8,130,773.00	-6,930,282.00	577.29%
Total Fund: 70 - CAPITAL REPLACEMENT:		-32,968.11	424,755.82	-1,543,038.88	-1,430,176.00	-1,200,491.00	-16.06%	-8,130,773.00	-6,930,282.00	577.29%
Fund: 80 - SECURITY										
Department: 11 - Executive										
Category: 41 - Property Taxes										
80-11-100-4100	Property Taxes	85,714.09	88,724.54	58,682.38	60,000.00	60,000.00	0.00%	40,000.00	-20,000.00	-33.33%
Total Category: 41 - Property Taxes :		85,714.09	88,724.54	58,682.38	60,000.00	60,000.00	0.00%	40,000.00	-20,000.00	-33.33%
Category: 52 - Contract Services										
80-11-100-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	35,000.00	0.00%	40,000.00	5,000.00	14.29%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	35,000.00	0.00%	40,000.00	5,000.00	14.29%
Total Department: 11 - Executive:		85,714.09	88,724.54	58,682.38	60,000.00	25,000.00	-58.33%	0.00	-25,000.00	-100.00%
Total Fund: 80 - SECURITY:		85,714.09	88,724.54	58,682.38	60,000.00	25,000.00	-58.33%	0.00	-25,000.00	-100.00%
Fund: 90 - SPECIAL RECREATION										
Department: 11 - Executive										
Category: 41 - Property Taxes										
90-11-100-4100	Property Taxes	721,006.76	694,105.93	469,494.87	480,000.00	480,000.00	0.00%	418,743.00	-61,257.00	-12.76%
Total Category: 41 - Property Taxes :		721,006.76	694,105.93	469,494.87	480,000.00	480,000.00	0.00%	418,743.00	-61,257.00	-12.76%
Category: 51 - Employee Benefits										
90-11-100-5170	Awards and Meetings	0.00	0.00	2,000.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	2,000.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
Category: 52 - Contract Services										
90-11-100-5235	NSSRA Contributions	469,353.65	494,542.02	277,968.92	277,610.02	277,968.92	0.13%	277,968.90	-0.02	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
90-11-100-5240	Special Needs Aides	126,119.54	69,731.72	60,967.80	123,664.00	70,000.00	-53,664.00	-43.40%	175,935.00	105,935.00	151.34%
90-11-100-5250	Misc. Professional Services	8,022.66	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		603,495.85	564,273.74	338,936.72	401,274.02	347,968.92	-53,305.10	-13.28%	453,903.90	105,934.98	30.44%
Category: 58 - Capital											
90-11-100-5850	Equipment	184,223.12	1,793.76	47,856.50	705,818.00	295,892.00	-409,926.00	-58.08%	300,000.00	4,108.00	1.39%
Total Category: 58 - Capital :		184,223.12	1,793.76	47,856.50	705,818.00	295,892.00	-409,926.00	-58.08%	300,000.00	4,108.00	1.39%
Total Department: 11 - Executive:		-66,712.21	128,038.43	80,701.65	-627,092.02	-163,860.92	463,231.10	-73.87%	-337,160.90	-173,299.98	105.76%
Total Fund: 90 - SPECIAL RECREATION:		-66,712.21	128,038.43	80,701.65	-627,092.02	-163,860.92	463,231.10	-73.87%	-337,160.90	-173,299.98	105.76%
Report Total:		2,907,604.47	1,352,803.32	2,524,381.76	1,440,175.30	2,133,627.48	693,452.18	48.15%	-5,834,016.82	-7,967,644.30	-373.43%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
10 - CORPORATE	2,643,908.51	473,277.41	1,419,036.18	3,463,912.32	3,370,009.68	-93,902.64	-2.71%	2,620,107.02	-749,902.66	-22.25%
30 - DEBT SERVICE	18,884.36	-167,094.33	2,148,506.42	-31,948.00	-44,421.00	-12,473.00	39.04%	8,962.00	53,383.00	-120.18%
40 - LIABILITY INSURANCE	50,419.82	50,163.26	132,668.85	579.00	66,005.84	65,426.84	11,299.97%	346.06	-65,659.78	-99.48%
50 - IMRF	122,745.82	125,555.22	129,924.72	5,000.00	23,360.69	18,360.69	367.21%	0.00	-23,360.69	-100.00%
52 - SOCIAL SECURITY	90,342.96	225,778.94	92,365.84	0.00	55,192.19	55,192.19	0.00%	4,152.00	-51,040.19	-92.48%
60 - AUDIT	-4,730.77	3,604.03	5,534.60	-100.00	2,832.00	2,932.00	-2,932.00%	350.00	-2,482.00	-87.64%
70 - CAPITAL REPLACEMENT	-32,968.11	424,755.82	-1,543,038.88	-1,430,176.00	-1,200,491.00	229,685.00	-16.06%	-8,130,773.00	-6,930,282.00	577.29%
80 - SECURITY	85,714.09	88,724.54	58,682.38	60,000.00	25,000.00	-35,000.00	-58.33%	0.00	-25,000.00	-100.00%
90 - SPECIAL RECREATION	-66,712.21	128,038.43	80,701.65	-627,092.02	-163,860.92	463,231.10	-73.87%	-337,160.90	-173,299.98	105.76%
Report Total:	2,907,604.47	1,352,803.32	2,524,381.76	1,440,175.30	2,133,627.48	693,452.18	48.15%	-5,834,016.82	-7,967,644.30	-373.43%

Summary

The Parks and Planning Department consists of four segments: Administration, Parks Services, Building Services, and Mechanical Services. The Administration of this department consists of the Superintendent of Parks and Planning as well as a full time Administrative Assistant. The Superintendent of Parks and Planning is responsible for the implementation of a comprehensive maintenance and park development program, and the design, construction and maintenance of recreation, park areas and facilities.

Parks Services is managed by the Parks Foreperson, and consists of seven full-time employees who are responsible for the oversight of part-time and seasonal staff. The Parks Services team is responsible for the maintenance of all parks and the grounds of all facilities, with the exception of the golf course that has their own grounds maintenance staff. Tasks include mowing, tree planting and maintenance, leaf removal, snow removal, lining of athletic fields and maintenance of related equipment, playground maintenance, floral displays and trash collection. In addition, this team provides mowing and leaf cleaning services to six locations owned and operated by District 39, eight locations owned and operated by the Village of Wilmette, as well as the junior high owned and operated by District 37.

Building Services is managed by the Building Services Foreperson, and consists of six full-time employees including a Carpenter, Electrician, Maintenance Supervisor and two Maintenance staff. The Building Services team is responsible for the upkeep of all facilities, monthly building inspections, transportation, and a variety of special projects.

Mechanical Services consists of one full-time Mechanic who provides maintenance and repair services for all equipment and vehicles owned by the District. This includes boats with outboard motors, the beach groomer, Zamboni, trucks, tractors, trailers, mowing equipment and various small items.



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Parks & Planning

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Rental Revenue	6,600	6,600	6,630	6,000	(\$630)	-10.5%
Miscellaneous Revenue	<u>28</u>	<u>4,400</u>	<u>1,000</u>	<u>0</u>	<u>(1,000)</u>	-100.0%
Total Revenue	<u>\$6,628</u>	<u>\$11,000</u>	<u>\$7,630</u>	<u>\$6,000</u>	<u>(\$1,630)</u>	-27.2%
Expenses						
Salaries & Wages	\$995,944	\$1,233,126	\$1,191,552	\$ 1,639,025	\$447,473	37.6%
Employee Benefits	220,674	214,800	217,560	368,670	151,110	69.5%
Contract Services	94,325	225,773	179,450	224,260	44,810	25.0%
Utilities	76,947	78,209	80,022	87,440	7,418	9.3%
Supplies	151,741	212,650	189,050	209,370	20,320	10.7%
Repairs	<u>115,066</u>	<u>92,000</u>	<u>98,000</u>	<u>95,500</u>	<u>(2,500)</u>	-2.6%
Operating Expenses	\$1,654,696	\$2,056,558	\$1,955,633	\$2,624,264	\$668,631	34.2%
Operating Surplus (Deficit)	<u>(\$1,648,069)</u>	<u>(\$2,045,558)</u>	<u>(\$1,948,003)</u>	<u>(\$2,618,264)</u>	<u>(\$670,261)</u>	
Capital Transfer	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenses	<u>\$1,654,696</u>	<u>\$2,056,558</u>	<u>\$1,955,633</u>	<u>\$2,624,264</u>	<u>\$668,631</u>	34.2%
Net Surplus (Deficit)	<u>(\$1,648,069)</u>	<u>(\$2,045,558)</u>	<u>(\$1,948,003)</u>	<u>(\$2,618,264)</u>		



Wilmette Park District

Budget Comparison Report Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	6,720.00	6,600.00	6,670.00	6,600.00	6,630.00	30.00	0.45%	6,000.00	-630.00	-9.50%
Total Category: 46 - Rental Revenue :		6,720.00	6,600.00	6,670.00	6,600.00	6,630.00	30.00	0.45%	6,000.00	-630.00	-9.50%
Category: 48 - Miscellaneous Revenue											
10-21-100-4800	Donations	119.06	27.62	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
10-21-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
10-22-100-4800	Donations	0.00	0.00	142.40	3,500.00	1,000.00	-2,500.00	-71.43%	0.00	-1,000.00	-100.00%
10-22-100-4900	Miscellaneous Revenue	0.00	0.00	303.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		119.06	27.62	446.20	4,400.00	1,000.00	-3,400.00	-77.27%	0.00	-1,000.00	-100.00%
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	187,387.95	135,043.50	133,802.70	145,264.50	145,264.50	0.00	0.00%	153,052.73	7,788.23	5.36%
10-22-100-5000	Administration	72,648.24	83,171.90	69,635.40	78,124.80	78,124.80	0.00	0.00%	82,556.04	4,431.24	5.67%
10-22-100-5020	Maintenance	208,158.46	235,703.16	243,169.58	272,251.20	272,251.20	0.00	0.00%	463,259.96	191,008.76	70.16%
10-22-100-5070	PT Maintenance	127,355.13	112,692.92	88,939.25	166,074.40	120,000.00	-46,074.40	-27.74%	276,293.72	156,293.72	130.24%
10-22-100-5080	Overtime FT	79,205.33	31,618.72	70,345.59	65,000.00	75,000.00	10,000.00	15.38%	65,000.00	-10,000.00	-13.33%
10-22-100-5085	Overtime PT	31,720.44	17,813.84	26,476.48	32,000.00	30,000.00	-2,000.00	-6.25%	30,000.00	0.00	0.00%
10-23-100-5000	Administration	77,707.92	24,161.34	67,941.32	76,003.20	76,003.20	0.00	0.00%	80,328.36	4,325.16	5.69%
10-23-100-5020	Maintenance	215,989.36	265,464.53	219,675.90	312,374.40	312,374.40	0.00	0.00%	387,415.44	75,041.04	24.02%
10-23-100-5070	PT Maintenance	0.00	3,708.75	21,072.00	13,440.00	13,440.00	0.00	0.00%	25,200.00	11,760.00	87.50%
10-23-100-5080	Overtime FT	16,687.03	4,118.22	8,150.06	15,000.00	12,000.00	-3,000.00	-20.00%	15,000.00	3,000.00	25.00%
10-23-100-5085	Overtime PT	0.00	0.00	391.50	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
10-24-100-5000	Administration	101,412.72	82,182.53	50,057.80	55,993.60	55,993.60	0.00	0.00%	59,318.28	3,324.68	5.94%
10-24-100-5080	Overtime FT	1,030.92	264.72	30.30	1,000.00	500.00	-500.00	-50.00%	1,000.00	500.00	100.00%
Total Category: 50 - Salaries & Wages:		1,119,303.50	995,944.13	999,687.88	1,233,126.10	1,191,551.70	-41,574.40	-3.37%	1,639,024.53	447,472.83	37.55%
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	34,679.87	28,954.24	13,698.29	16,400.00	17,359.14	959.14	5.85%	16,871.27	-487.87	-2.81%
10-21-100-5150	Training & Education	1,201.07	1,175.06	2,592.98	2,000.00	2,000.00	0.00	0.00%	3,500.00	1,500.00	75.00%
10-21-100-5160	Dues	375.00	550.00	289.00	250.00	350.00	100.00	40.00%	750.00	400.00	114.29%
10-21-100-5170	Awards and Meetings	0.00	0.00	752.13	0.00	0.00	0.00	0.00%	2,500.00	2,500.00	0.00%
10-22-100-5110	Health Insurance Premiums	92,746.01	99,492.64	79,440.68	96,600.00	97,755.27	1,155.27	1.20%	202,879.16	105,123.89	107.54%
10-22-100-5150	Training & Education	1,946.63	1,077.55	955.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2021 2021 Budget U	2021 2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	2022 2022		Comparison 2 to Comparison 1 Budget Increase / (Decrease)
10-23-100-5110	Health Insurance Premiums	86,718.89	75,659.81	66,742.79	79,800.00	80,292.78	492.78	0.62%	118,522.83	38,230.05	47.61%
10-23-100-5150	Training & Education	0.00	0.00	675.50	0.00	0.00	0.00	0.00%	3,025.00	3,025.00	0.00%
10-24-100-5110	Health Insurance Premiums	17,339.96	13,716.96	13,088.31	16,000.00	16,052.44	52.44	0.33%	16,871.27	818.83	5.10%
10-24-100-5150	Training & Education	0.00	47.58	106.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		235,007.43	220,673.84	178,340.68	214,800.00	217,559.63	2,759.63	1.28%	368,669.53	151,109.90	69.46%
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	715.00	710.00	1,226.50	2,000.00	1,000.00	-1,000.00	-50.00%	1,420.00	420.00	42.00%
10-21-100-5270	Postage	100.98	431.40	21.00	500.00	200.00	-300.00	-60.00%	500.00	300.00	150.00%
10-22-100-5205	Equipment Maintenance Servi	0.00	272.81	1,371.39	0.00	2,364.96	2,364.96	0.00%	1,200.00	-1,164.96	-49.26%
10-22-100-5210	Grounds Maintenance Services	50,855.00	28,048.00	8,883.39	50,000.00	25,000.00	-25,000.00	-50.00%	50,000.00	25,000.00	100.00%
10-22-100-5225	Misc. Contract Services	8,522.00	649.00	2,803.00	60,000.00	45,000.00	-15,000.00	-25.00%	60,000.00	15,000.00	33.33%
10-22-100-5250	Misc. Professional Services	10,844.87	190.00	35,037.00	42,425.00	42,425.00	0.00	0.00%	45,000.00	2,575.00	6.07%
10-23-100-5200	Building Maintenance Services	9,504.00	9,240.00	687.50	5,460.00	0.00	-5,460.00	-100.00%	250.00	250.00	0.00%
10-23-100-5205	Equipment Maintenance Servi	3,499.33	3,495.96	2,283.57	4,127.52	2,200.00	-1,927.52	-46.70%	4,100.00	1,900.00	86.36%
10-23-100-5225	Misc. Contract Services	71,232.43	51,267.47	54,691.08	59,560.00	59,560.00	0.00	0.00%	60,190.00	630.00	1.06%
10-23-100-5250	Misc. Professional Services	878.00	0.00	80.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-24-100-5225	Misc. Contract Services	64.50	20.00	0.00	200.00	200.00	0.00	0.00%	100.00	-100.00	-50.00%
Total Category: 52 - Contract Services:		156,216.11	94,324.64	107,084.43	225,772.52	179,449.96	-46,322.56	-20.52%	224,260.00	44,810.04	24.97%
Category: 53 - Utilities											
10-21-100-5310	Communications	593.81	1,106.75	692.84	781.20	781.20	0.00	0.00%	840.00	58.80	7.53%
10-21-100-5350	Misc. Utilities	499.30	83.95	94.41	600.00	250.00	-350.00	-58.33%	300.00	50.00	20.00%
10-22-100-5310	Communications	2,455.41	3,532.32	3,758.71	3,482.28	3,482.28	0.00	0.00%	7,740.00	4,257.72	122.27%
10-22-100-5320	Water	27,815.04	48,135.20	44,145.34	47,845.60	50,000.00	2,154.40	4.50%	55,000.00	5,000.00	10.00%
10-22-100-5330	Electricity	14,823.02	12,885.35	7,887.31	15,000.00	15,000.00	0.00	0.00%	11,660.00	-3,340.00	-22.27%
10-22-100-5340	Natural Gas	6,788.19	6,605.73	4,485.60	6,660.00	6,660.00	0.00	0.00%	5,700.00	-960.00	-14.41%
10-23-100-5310	Communications	2,324.52	3,467.28	2,923.46	3,120.00	3,120.00	0.00	0.00%	4,680.00	1,560.00	50.00%
10-23-100-5320	Water	490.63	0.00	138.51	0.00	8.48	8.48	0.00%	800.00	791.52	9,333.96%
10-24-100-5310	Communications	695.03	1,129.94	580.23	720.00	720.00	0.00	0.00%	720.00	0.00	0.00%
Total Category: 53 - Utilities :		56,484.95	76,946.52	64,706.41	78,209.08	80,021.96	1,812.88	2.32%	87,440.00	7,418.04	9.27%
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	1,340.34	1,909.95	1,298.73	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-21-100-5460	Uniform Supplies	150.00	0.00	0.00	500.00	500.00	0.00	0.00%	250.00	-250.00	-50.00%
10-21-100-5470	Misc. Supplies	103.18	815.45	0.00	600.00	300.00	-300.00	-50.00%	600.00	300.00	100.00%
10-21-100-5480	Publications & Subscriptions	308.99	0.00	0.00	500.00	250.00	-250.00	-50.00%	250.00	0.00	0.00%
10-22-100-5400	Program Operation Supplies	401.98	0.00	543.48	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-22-100-5410	Office Supplies	1,051.79	0.00	0.00	1,000.00	500.00	-500.00	-50.00%	1,000.00	500.00	100.00%
10-22-100-5420	Building Supplies	1,162.91	7.64	191.79	2,500.00	1,000.00	-1,500.00	-60.00%	2,000.00	1,000.00	100.00%
10-22-100-5430	Equipment Supplies	9,678.51	6,865.67	8,331.44	16,000.00	16,000.00	0.00	0.00%	16,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
10-22-100-5440	Grounds Supplies	44,303.82	33,469.73	35,656.00	60,000.00	55,000.00	-5,000.00	-8.33%	60,000.00	5,000.00	9.09%
10-22-100-5450	Fuel Supplies	25,151.91	10,545.28	21,909.67	31,050.00	28,000.00	-3,050.00	-9.82%	31,050.00	3,050.00	10.89%
10-22-100-5460	Uniform Supplies	2,436.68	8,548.45	6,529.13	12,000.00	12,000.00	0.00	0.00%	9,000.00	-3,000.00	-25.00%
10-22-100-5470	Misc. Supplies	735.18	101.88	638.28	1,000.00	500.00	-500.00	-50.00%	1,000.00	500.00	100.00%
10-23-100-5410	Office Supplies	0.00	182.84	13.49	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
10-23-100-5420	Building Supplies	54,008.06	56,978.97	37,379.08	60,000.00	45,000.00	-15,000.00	-25.00%	60,000.00	15,000.00	33.33%
10-23-100-5430	Equipment Supplies	2,420.20	19,973.68	3,585.81	1,500.00	4,000.00	2,500.00	166.67%	3,000.00	-1,000.00	-25.00%
10-23-100-5450	Fuel Supplies	17,446.13	7,321.66	12,375.35	14,850.00	14,850.00	0.00	0.00%	15,000.00	150.00	1.01%
10-23-100-5460	Uniform Supplies	2,342.46	2,957.00	2,420.16	3,000.00	3,000.00	0.00	0.00%	2,000.00	-1,000.00	-33.33%
10-23-100-5470	Misc. Supplies	241.76	293.94	653.71	500.00	500.00	0.00	0.00%	820.00	320.00	64.00%
10-24-100-5430	Equipment Supplies	731.31	1,490.09	3,535.96	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
10-24-100-5460	Uniform Supplies	0.00	162.65	0.00	400.00	400.00	0.00	0.00%	250.00	-150.00	-37.50%
10-24-100-5470	Misc. Supplies	80.00	115.73	0.00	250.00	250.00	0.00	0.00%	150.00	-100.00	-40.00%
Total Category: 54 - Supplies :		164,095.21	151,740.61	135,062.08	212,650.00	189,050.00	-23,600.00	-11.10%	209,370.00	20,320.00	10.75%
Category: 55 - Equipment and Repairs											
10-22-100-5510	Building Repairs	3,073.85	8,612.74	3,481.25	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
10-22-100-5520	Equipment Repairs	20,918.81	41,797.71	29,260.33	25,000.00	40,000.00	15,000.00	60.00%	25,000.00	-15,000.00	-37.50%
10-22-100-5530	Grounds Repairs	29,288.13	45,697.01	30,862.07	30,000.00	15,000.00	-15,000.00	-50.00%	30,000.00	15,000.00	100.00%
10-22-100-5540	Misc. Repairs	0.00	0.00	82.50	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-22-100-5810	Land Improvements	5,075.30	3,558.32	0.00	4,500.00	4,500.00	0.00	0.00%	8,000.00	3,500.00	77.78%
10-22-100-5850	Equipment	4,205.01	0.00	5,880.86	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
10-23-100-5510	Building Repairs	6,330.70	11,380.76	13,027.38	8,000.00	14,000.00	6,000.00	75.00%	8,000.00	-6,000.00	-42.86%
10-23-100-5520	Equipment Repairs	6,603.74	3,003.19	17,882.35	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
10-23-100-5850	Equipment	0.00	0.00	653.44	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5860	Furniture & Fixtures	978.27	0.00	31.59	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-24-100-5520	Equipment Repairs	3,127.53	1,016.66	997.05	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		79,601.34	115,066.39	102,158.82	92,000.00	98,000.00	6,000.00	6.52%	95,500.00	-2,500.00	-2.55%
Total Program: 100 - Operations:		-1,803,869.48	-1,648,068.51	-1,579,924.10	-2,045,557.70	-1,948,003.25	97,554.45	-4.77%	-2,618,264.06	-670,260.81	34.41%
Report Total:		-1,803,869.48	-1,648,068.51	-1,579,924.10	-2,045,557.70	-1,948,003.25	97,554.45	-4.77%	-2,618,264.06	-670,260.81	34.41%

Budget Comparison Report

Fund Summary

Fund	2019	2020	2021	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	Total Activity	Total Activity	YTD Activity Through Nov	2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
10 - CORPORATE	-1,803,869.48	-1,648,068.51	-1,579,924.10	-2,045,557.70	-1,948,003.25	97,554.45	-4.77%	-2,618,264.06	-670,260.81	34.41%
Report Total:	-1,803,869.48	-1,648,068.51	-1,579,924.10	-2,045,557.70	-1,948,003.25	97,554.45	-4.77%	-2,618,264.06	-670,260.81	34.41%



WILMETTE PARK DISTRICT RECREATION/FACILITIES DEPARTMENT 2022 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 8, 2021

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2022

Summary

The Recreation Department budget consists of revenue and expenses for the programs and facilities under the leadership of the Superintendent of Recreation. This overview includes the Centennial Recreation Complex (Centennial Family Aquatic Center, Centennial Ice Rinks, and Wilmette Tennis Club), Wilmette Platform Tennis Club, Wilmette Golf Club, Community Recreation Center (CRC), Mallinckrodt, Lakefront and Fitness operations.

Historically, the **Recreation Operations** area includes seasonal special events such as the Independence Day celebration, Halloween Happening, and Screen Break Week. This program area receives the Recreation Tax Levy.

At the **Community Recreation Center** there are 13 full-time employees and hundreds of part-time employees. Staff salaries in the CRC Operations budget include a Recreation Program General Manager, part-time office staff and maintenance, as well as a portion of the Superintendent of Recreation annual salary.

Center for the Arts: Dance, Performing Arts, and Visual Arts

Center for the Arts represents revenue and expenses for the District's visual arts, dance, and performing arts programs, lessons, productions, and camps. Support comes from one full-time Recreation Supervisor, and 30+ part-time staff.

Early Childhood

The Early Childhood Center (ECC) includes Morning Preschool (until 11:15 a.m.), Preschool Plus (extended enrichment until 1 p.m.), Full Day Preschool (until 6 p.m.), programs, classes and camps geared to preschool age children. School age students' benefit from C.A.R.E, both the morning program offered within School District 39 facilities and after school at the CRC. C.A.R.E offers flexible registration options to meet the needs of the community.

A full-time Early Childhood Supervisor, along with a full-time Recreation Supervisor, and 25 part-time teachers and 75 part-time seasonal staff coordinate the ECC.

General Recreation

A Recreation Supervisor, as well as approximately 30 part-time employees and independent contractors lead the General Recreation Division. The Division is responsible for programs and camps that are wide-ranging in nature, which includes school year programs called After School Clubs located within School District 39 schools, as well as the newly developed Campus Club program. Campus Club is a structured after school childcare that includes a rotation of exploratory classes intended to promote social and emotional development. The Recreation Supervisor acts as the District liaison to the North Suburban Recreation Association, which includes facilitating all inclusion

requests and subsequent placements, assistance throughout the agency with behavior modifications and observations, and communication with guardians.

Gymnastics

The Gymnastics Division includes all programs operated out of the gymnastics facility at the CRC and is managed by a full-time Gymnastics Supervisor and supported by 3 full-time instructors/coaches and up to 15 part-time staff. Programs include classes for participant's age two years old through high school, and a competitive team program.

Sports

The Sports Division includes Youth Soccer, Youth Basketball League, T-Ball, Softball, Karate, and Girl's Travel Basketball, Volleyball, adult leagues, along with all the District's sport classes, camps, clinics, and pop-ups for a variety of ages. Summer camps include Sports Camp, and one-week specialty sports camps and pop-ups.

Center Fitness Club

The Center Fitness Club is managed by a full-time manager with over 30 part-time staff, including personal trainers, group exercise teachers, and customer service staff. This area includes all memberships, group exercise classes, personal training, and wellness programs.

Lakefront Operations

The Lakefront staff operates all activities out of Lakeview Center, the swimming beaches and the sailing beach. The Gillson Beach and Park General Manager oversees a full-time Lakefront Supervisor. Off season support includes up to 5 part-time staff. In season, the number of part-staff will increase to well over 120.

During the summer, staff manages sailing lessons, open water swim instruction, and sailing rack rental spaces on the sailing beach. A significant portion of operations is the guarded swimming beach at Gillson Beach. There is an Aquatics Camp, a Jr. Lifeguard Camp, beach campouts and sailing classes.

Mallinckrodt Programs

Programs operated out of the Mallinckrodt Center are under the direction of the Mallinckrodt Center Manager with assistance from 8 part-time teachers.

Revenue is generated from center memberships, Walking Club memberships, and class and program fees. Fitness programs are popular and other classes, trips and special events round out offerings in this department.

Centennial Recreation Complex

Centennial Recreation Complex includes the Family Aquatic Center, Ice Rinks and the Wilmette Tennis Club. The Centennial Recreation Complex General Manager oversees the operations of the facilities, along with a full-time Centennial Operations Supervisor responsible customer service staff across the campus as well as facility rentals and internal customer support. A collective group of four fulltime staff supervises the three operations housed within Centennial Recreation Complex.

Centennial Family Aquatic Center

The Aquatic Center consists of a wading pool for toddlers, a zero-depth entry pool with a play structure and two large slides, a diving well with two diving boards and two plunge slides, a 50 meter lap pool, as well as a concession service and dining area. The facility is home to both diving and swimming lessons, summer camps, public swim, dedicated adult lap swim and swim team rentals. Programming and amenities within the facility is the primary responsibility of the Ice and Aquatics Supervisor, as well as 130 part-time seasonal staff.

Centennial Ice Rink

The Ice Rink consists of a full-sized, regulation sheet of ice as well as a smaller-sized studio rink. The facility has multiple locker rooms, skate rentals, concessions, multipurpose rooms for programming and birthday parties, and a lobby for the public to use. The facility is home to the Wilmette Park District Learn to Skate program for both hockey and figure skating. Several outside hockey groups maintain regular ice time at the facility. Programming within the facility is the primary responsibility of the Operations Supervisor, Figure Skating Supervisor and Ice and Aquatics Supervisor.

Wilmette Tennis Club

The Tennis Club consists of a pro shop, eight indoor tennis courts, men's and women's locker rooms and lounges. The facility provides lessons for all aged participants, permanent court time for members, leagues, summer camp programming for children, as well as host site for USTA tournaments. During the summer, the Tennis Club is responsible for programming and scheduling all outdoor courts located at the various parks. Programming and amenities within the facility is the primary responsibility of the Racquet Sports Supervisor and fulltime Tennis Pros.

Wilmette Platform Tennis Club

The Platform Tennis Club consists of six courts and a warming hut. The facility is open for play to the public at large, and members have access to playing in various leagues for both men and women. The facility is available for private rentals. Programming and amenities within the facility is the primary responsibility of the Racquet Sports Supervisor and Centennial Recreation Complex General Manager.

Wilmette Golf Club consists of a clubhouse facility that is home to a full service pro shop, full service restaurant and bar, and indoor instructional space. There are seven full-time employees, including the Golf Course General Manager, Head Golf Professional, Golf Course Superintendent, Assistant Golf Course Superintendent, Golf Operations Supervisor, Mechanic, and a Foreperson, as well as over 15 part-time seasonal staff members.

The club also provides 18 holes of high-level public golf, a 30-station outdoor driving range, and multiple practice areas. The course is home to a men's club and women's club, and provides space for events both on the course and in the restaurant, as well as daily golf, food and drink. In addition, the club has been growing the youth and adult programming throughout the playing season by way of camps and various programs geared for players of all abilities.



WILMETTE PARK DISTRICT RECREATION FACILITIES 2022 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 8, 2021

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2022



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Facilities

Pool, Tennis, Golf, Ice and Platform Tennis Combined

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$1,483,171	\$1,526,266	\$1,404,033	\$1,562,542	\$158,509	11.3%
Fee Revenue	1,691,387	2,214,281	2,502,806	2,646,297	143,491	5.7%
Membership Fees	515,020	771,584	1,157,069	1,353,328	196,259	17.0%
Rental Revenue	942,257	1,412,517	1,420,217	1,629,344	209,127	14.7%
Retail Sales	164,482	187,010	187,914	191,082	3,168	1.7%
Miscellaneous Revenue	<u>59,342</u>	<u>80,769</u>	<u>172,820</u>	<u>111,800</u>	<u>(61,020)</u>	-35.3%
Total Revenue	<u>\$4,855,658</u>	<u>\$6,192,427</u>	<u>\$6,844,858</u>	<u>\$7,494,393</u>	<u>\$649,535</u>	9.5%
Expenses						
Salaries & Wages	\$2,177,409	\$2,495,836	\$2,541,504	\$2,960,424	\$418,920	16.5%
Employee Benefits	320,291	280,635	237,270	357,791	120,521	50.8%
Contract Services	436,471	415,940	490,970	553,487	62,517	12.7%
Utilities	486,358	517,910	500,240	560,818	60,578	12.1%
Supplies	355,041	441,462	463,496	479,465	15,969	3.4%
Repairs	<u>194,685</u>	<u>190,806</u>	<u>156,009</u>	<u>196,489</u>	<u>40,480</u>	25.9%
Operating Expenses	\$3,970,255	\$4,342,589	\$4,389,489	\$5,108,474	\$718,985	16.4%
Operating Surplus (Deficit)	<u>\$885,403</u>	<u>\$1,849,838</u>	<u>\$2,455,370</u>	<u>\$2,385,919</u>	<u>(\$69,451)</u>	
Operating Capital	0	0	0	0	0	N/A
Capital Transfer	0	0	30,000	30,000	0	0.0%
Overhead Transfer	<u>395,344</u>	<u>1,497,500</u>	<u>1,497,500</u>	<u>553,000</u>	<u>(944,500)</u>	-63.1%
Non Operating Expenses	\$395,344	\$1,497,500	\$1,527,500	\$583,000	(\$944,500)	-61.8%
Total Expenses	<u>\$4,365,599</u>	<u>\$5,840,089</u>	<u>\$5,916,989</u>	<u>\$5,691,474</u>	<u>(\$225,515)</u>	-3.8%
Net Surplus (Deficit)	\$490,059	\$352,338	\$927,870	\$1,802,919		



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Pool Operations

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 99,106	\$ 169,890	\$ 143,826	\$ 197,368	\$53,542	37.2%
Fee Revenue	92,743	113,604	153,495	174,992	21,497	14.0%
Membership Fees	122,855	249,820	489,415	649,685	160,270	32.7%
Rental Revenue	115,001	144,700	35,606	51,000	15,394	43.2%
Retail Sales	-	-	210	360	150	71.4%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>3,837</u>	<u>17,000</u>	<u>13,163</u>	343.1%
Total Revenue	<u>\$429,704</u>	<u>\$678,014</u>	<u>\$826,389</u>	<u>\$1,090,405</u>	<u>\$264,016</u>	31.9%
Expenses						
Salaries & Wages	\$138,108	\$178,791	\$327,227	\$ 402,895	\$75,668	23.1%
Employee Benefits	10,334	17,000	4,790	31,976	\$27,186	567.6%
Contract Services	42,082	43,729	51,926	69,030	\$17,104	32.9%
Utilities	121,442	146,233	141,254	191,754	\$50,500	35.8%
Supplies	22,641	47,810	42,283	50,150	\$7,867	18.6%
Repairs	<u>18,858</u>	<u>33,500</u>	<u>22,712</u>	<u>24,500</u>	<u>\$1,788</u>	7.9%
Operating Expenses	\$353,466	\$467,063	\$590,193	\$770,305	\$180,112	30.5%
Operating Surplus (Deficit)	<u>\$76,238</u>	<u>\$210,951</u>	<u>\$236,196</u>	<u>\$320,100</u>	<u>\$83,904</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>42,592</u>	<u>240,000</u>	<u>240,000</u>	<u>80,000</u>	<u>(160,000)</u>	-66.7%
Non Operating Expenses	\$42,592	\$240,000	\$240,000	\$80,000	(\$160,000)	-66.7%
Total Expenses	<u>\$396,058</u>	<u>\$707,063</u>	<u>\$830,193</u>	<u>\$850,305</u>	<u>\$20,112</u>	2.4%
Net Surplus (Deficit)	\$33,646	(\$29,049)	(\$3,804)	\$240,100		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	82,065.50	46,580.00	45,754.80	79,848.00	45,754.00	-34,094.00	-42.70%	86,168.00	40,414.00	88.33%
20-31-100-4310	Daily Fees - Non-Resident	105,905.85	52,525.76	98,072.00	90,042.00	98,072.00	8,030.00	8.92%	111,200.00	13,128.00	13.39%
Total Category: 43 - Daily Fees :		187,971.35	99,105.76	143,826.80	169,890.00	143,826.00	-26,064.00	-15.34%	197,368.00	53,542.00	37.23%
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	383,312.54	119,683.78	358,509.80	249,820.00	358,509.00	108,689.00	43.51%	412,921.34	54,412.34	15.18%
20-31-100-4510	Membership Fees - Non-Resid	217,359.70	3,170.95	130,926.00	0.00	130,906.00	130,906.00	0.00%	236,763.90	105,857.90	80.87%
Total Category: 45 - Membership Fees :		600,672.24	122,854.73	489,435.80	249,820.00	489,415.00	239,595.00	95.91%	649,685.24	160,270.24	32.75%
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	47,558.88	115,000.84	43,250.00	144,700.00	35,606.00	-109,094.00	-75.39%	51,000.00	15,394.00	43.23%
Total Category: 46 - Rental Revenue :		47,558.88	115,000.84	43,250.00	144,700.00	35,606.00	-109,094.00	-75.39%	51,000.00	15,394.00	43.23%
Category: 47 - Retail Sales											
20-31-100-4710	Misc. Retail Sales	1,160.00	0.00	225.00	0.00	210.00	210.00	0.00%	360.00	150.00	71.43%
Total Category: 47 - Retail Sales :		1,160.00	0.00	225.00	0.00	210.00	210.00	0.00%	360.00	150.00	71.43%
Category: 48 - Miscellaneous Revenue											
20-31-100-4900	Miscellaneous Revenue	10,017.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-4910	Over/Short Revenue	18.11	0.00	436.00	0.00	436.00	436.00	0.00%	0.00	-436.00	-100.00%
20-31-100-4940	Concessionaire Fees	17,007.53	0.00	3,400.91	0.00	3,400.91	3,400.91	0.00%	17,000.00	13,599.09	399.87%
Total Category: 48 - Miscellaneous Revenue :		27,042.64	0.00	3,836.91	0.00	3,836.91	3,836.91	0.00%	17,000.00	13,163.09	343.06%
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	38,557.95	48,847.53	57,293.68	44,666.00	63,488.84	18,822.84	42.14%	74,223.77	10,734.93	16.91%
20-31-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,750.00	8,750.00	0.00%
20-31-100-5030	PT Head Lifeguard	34,254.55	19,334.26	45,163.13	22,327.00	45,163.00	22,836.00	102.28%	43,306.20	-1,856.80	-4.11%
20-31-100-5040	PT Attendant	354.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5055	PT Administration	20,594.87	13,471.61	19,715.84	17,250.00	19,715.00	2,465.00	14.29%	25,200.00	5,485.00	27.82%
20-31-100-5060	PT Guard	192,133.46	38,909.83	147,431.96	68,000.00	147,431.00	79,431.00	116.81%	196,000.00	48,569.00	32.94%
20-31-100-5070	PT Maintenance	30,956.82	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5080	Overtime FT	0.00	648.31	345.26	0.00	24.21	24.21	0.00%	0.00	-24.21	-100.00%
20-31-100-5085	Overtime PT	3,157.10	2,245.86	4,210.56	0.00	4,210.00	4,210.00	0.00%	3,255.00	-955.00	-22.68%
Total Category: 50 - Salaries & Wages:		320,009.50	123,457.40	274,160.43	152,243.00	280,032.05	127,789.05	83.94%	350,734.97	70,702.92	25.25%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-31-100-5110	Health Insurance Premiums	8,669.97	5,929.64	623.47	11,200.00	623.00	-10,577.00	-94.44%	22,776.21	22,153.21	3,555.89%
20-31-100-5150	Training & Education	7,903.10	4,060.84	4,015.20	5,000.00	4,015.00	-985.00	-19.70%	8,100.00	4,085.00	101.74%
20-31-100-5160	Dues	350.00	344.00	0.00	500.00	0.00	-500.00	-100.00%	350.00	350.00	0.00%
20-31-100-5170	Awards and Meetings	790.52	0.00	152.25	300.00	152.00	-148.00	-49.33%	750.00	598.00	393.42%
Total Category: 51 - Employee Benefits :		17,713.59	10,334.48	4,790.92	17,000.00	4,790.00	-12,210.00	-71.82%	31,976.21	27,186.21	567.56%
Category: 52 - Contract Services											
20-31-100-5200	Building Maintenance Services	8,340.00	6,816.35	8,730.33	8,589.00	8,730.00	141.00	1.64%	8,820.00	90.00	1.03%
20-31-100-5205	Equipment Maintenance Servi	3,791.81	4,021.38	6,052.38	5,000.00	5,909.00	909.00	18.18%	8,000.00	2,091.00	35.39%
20-31-100-5225	Misc. Contract Services	21,282.89	15,802.24	25,102.83	16,000.00	24,452.00	8,452.00	52.83%	28,000.00	3,548.00	14.51%
20-31-100-5250	Misc. Professional Services	2,855.00	65.66	0.00	0.00	0.00	0.00	0.00%	4,800.00	4,800.00	0.00%
20-31-100-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
20-31-100-5265	Printing	425.95	447.81	0.00	500.00	0.00	-500.00	-100.00%	350.00	350.00	0.00%
20-31-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		36,695.65	27,153.44	39,885.54	30,089.00	39,091.00	9,002.00	29.92%	51,970.00	12,879.00	32.95%
Category: 53 - Utilities											
20-31-100-5310	Communications	851.38	863.93	781.07	997.00	813.56	-183.44	-18.40%	753.59	-59.97	-7.37%
20-31-100-5320	Water	80,538.54	70,794.42	63,446.04	70,836.00	75,091.93	4,255.93	6.01%	88,000.00	12,908.07	17.19%
20-31-100-5330	Electricity	50,232.25	31,393.12	39,782.40	53,873.00	44,839.01	-9,033.99	-16.77%	51,500.00	6,660.99	14.86%
20-31-100-5340	Natural Gas	24,263.46	18,390.18	24,291.66	20,527.00	20,509.59	-17.41	-0.08%	51,500.00	30,990.41	151.10%
Total Category: 53 - Utilities :		155,885.63	121,441.65	128,301.17	146,233.00	141,254.09	-4,978.91	-3.40%	191,753.59	50,499.50	35.75%
Category: 54 - Supplies											
20-31-100-5400	Program Operation Supplies	658.84	0.00	3,065.03	500.00	1,236.00	736.00	147.20%	500.00	-736.00	-59.55%
20-31-100-5410	Office Supplies	607.82	0.00	649.30	500.00	649.00	149.00	29.80%	650.00	1.00	0.15%
20-31-100-5420	Building Supplies	1,379.51	0.00	1,561.28	1,685.00	1,561.00	-124.00	-7.36%	1,500.00	-61.00	-3.91%
20-31-100-5430	Equipment Supplies	4,428.10	904.99	4,342.50	4,525.00	4,342.00	-183.00	-4.04%	4,000.00	-342.00	-7.88%
20-31-100-5440	Grounds Supplies	35,361.61	21,483.16	27,929.06	35,000.00	27,929.00	-7,071.00	-20.20%	35,000.00	7,071.00	25.32%
20-31-100-5450	Fuel Supplies	9.91	0.00	0.00	100.00	50.00	-50.00	-50.00%	0.00	-50.00	-100.00%
20-31-100-5460	Uniform Supplies	7,062.86	253.31	5,772.10	5,000.00	5,703.03	703.03	14.06%	7,500.00	1,796.97	31.51%
20-31-100-5470	Misc. Supplies	1,588.76	0.00	885.44	500.00	812.99	312.99	62.60%	1,000.00	187.01	23.00%
20-31-100-5490	Cost of Goods Sold	889.11	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		51,986.52	22,641.46	44,204.71	47,810.00	42,283.02	-5,526.98	-11.56%	50,150.00	7,866.98	18.61%
Category: 55 - Equipment and Repairs											
20-31-100-5510	Building Repairs	12,280.76	1,174.03	12,866.74	15,000.00	13,640.45	-1,359.55	-9.06%	12,000.00	-1,640.45	-12.03%
20-31-100-5520	Equipment Repairs	16,154.37	14,102.14	3,407.33	13,500.00	6,821.92	-6,678.08	-49.47%	10,000.00	3,178.08	46.59%
20-31-100-5850	Equipment	5,167.50	3,582.26	0.00	5,000.00	2,250.00	-2,750.00	-55.00%	2,500.00	250.00	11.11%
Total Category: 55 - Equipment and Repairs :		33,602.63	18,858.43	16,274.07	33,500.00	22,712.37	-10,787.63	-32.20%	24,500.00	1,787.63	7.87%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	165,000.00	42,592.00	0.00	165,000.00	165,000.00	0.00	0.00%	80,000.00	-85,000.00	-51.52%
20-31-100-6050	Transfer to Capital Fund	370,000.00	0.00	0.00	75,000.00	75,000.00	0.00	0.00%	0.00	-75,000.00	-100.00%
	Total Category: 60 - Transfers :	535,000.00	42,592.00	0.00	240,000.00	240,000.00	0.00	0.00%	80,000.00	-160,000.00	-66.67%
	Total Program: 100 - Operations:	-286,488.41	-29,517.53	172,957.67	-102,465.00	-97,268.62	5,196.38	-5.07%	134,328.47	231,597.09	-238.10%
Program: 150 - Private Lessons											
Category: 44 - Fee Revenue											
20-31-150-4430	Lessons	4,003.00	0.00	11,730.00	3,968.00	11,370.00	7,402.00	186.54%	12,316.00	946.00	8.32%
	Total Category: 44 - Fee Revenue :	4,003.00	0.00	11,730.00	3,968.00	11,370.00	7,402.00	186.54%	12,316.00	946.00	8.32%
Category: 50 - Salaries & Wages											
20-31-150-5045	PT Instructor	2,044.00	0.00	1,953.00	2,105.00	1,953.00	-152.00	-7.22%	4,789.00	2,836.00	145.21%
	Total Category: 50 - Salaries & Wages:	2,044.00	0.00	1,953.00	2,105.00	1,953.00	-152.00	-7.22%	4,789.00	2,836.00	145.21%
	Total Program: 150 - Private Lessons:	1,959.00	0.00	9,777.00	1,863.00	9,417.00	7,554.00	405.48%	7,527.00	-1,890.00	-20.07%
Program: 153 - Swim Lessons											
Category: 44 - Fee Revenue											
20-31-153-4400	Program Fees	25,113.11	62,692.60	89,434.60	62,524.00	89,434.00	26,910.00	43.04%	93,906.00	4,472.00	5.00%
	Total Category: 44 - Fee Revenue :	25,113.11	62,692.60	89,434.60	62,524.00	89,434.00	26,910.00	43.04%	93,906.00	4,472.00	5.00%
Category: 50 - Salaries & Wages											
20-31-153-5030	PT Supervisor	3,650.89	1,015.23	7,521.00	1,015.00	4,000.00	2,985.00	294.09%	4,285.00	285.00	7.13%
20-31-153-5045	PT Instructor	13,427.30	13,635.00	43,104.00	13,635.00	19,000.00	5,365.00	39.35%	21,900.00	2,900.00	15.26%
	Total Category: 50 - Salaries & Wages:	17,078.19	14,650.23	50,625.00	14,650.00	23,000.00	8,350.00	57.00%	26,185.00	3,185.00	13.85%
	Total Program: 153 - Swim Lessons:	8,034.92	48,042.37	38,809.60	47,874.00	66,434.00	18,560.00	38.77%	67,721.00	1,287.00	1.94%
Program: 155 - Camp Lessons											
Category: 44 - Fee Revenue											
20-31-155-4400	Program Fees	33,000.69	0.00	0.00	16,995.00	19,995.00	3,000.00	17.65%	34,650.00	14,655.00	73.29%
	Total Category: 44 - Fee Revenue :	33,000.69	0.00	0.00	16,995.00	19,995.00	3,000.00	17.65%	34,650.00	14,655.00	73.29%
Category: 50 - Salaries & Wages											
20-31-155-5030	PT Supervisor	2,346.71	0.00	0.00	1,209.00	1,242.00	33.00	2.73%	2,145.00	903.00	72.71%
20-31-155-5045	PT Instructor	17,325.00	0.00	0.00	8,584.00	17,000.00	8,416.00	98.04%	19,041.00	2,041.00	12.01%
	Total Category: 50 - Salaries & Wages:	19,671.71	0.00	0.00	9,793.00	18,242.00	8,449.00	86.28%	21,186.00	2,944.00	16.14%
	Total Program: 155 - Camp Lessons:	13,328.98	0.00	0.00	7,202.00	1,753.00	-5,449.00	-75.66%	13,464.00	11,711.00	668.05%
Program: 157 - Diving Lessons											
Category: 44 - Fee Revenue											
20-31-157-4400	Program Fees	22,536.85	30,117.35	32,696.42	30,117.00	32,696.00	2,579.00	8.56%	34,120.00	1,424.00	4.36%
	Total Category: 44 - Fee Revenue :	22,536.85	30,117.35	32,696.42	30,117.00	32,696.00	2,579.00	8.56%	34,120.00	1,424.00	4.36%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-31-157-5045 PT Instructor	0.00	0.00	4,000.50	0.00	4,000.00	4,000.00	0.00%	0.00	-4,000.00	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	4,000.50	0.00	4,000.00	4,000.00	0.00%	0.00	-4,000.00	-100.00%
Category: 52 - Contract Services										
20-31-157-5225 Misc. Contract Services	11,042.02	13,640.31	12,835.86	13,640.00	12,835.00	-805.00	-5.90%	17,060.00	4,225.00	32.92%
Total Category: 52 - Contract Services:	11,042.02	13,640.31	12,835.86	13,640.00	12,835.00	-805.00	-5.90%	17,060.00	4,225.00	32.92%
Total Program: 157 - Diving Lessons:	11,494.83	16,477.04	15,860.06	16,477.00	15,861.00	-616.00	-3.74%	17,060.00	1,199.00	7.56%
Program: 159 - Masters Swimming										
Category: 44 - Fee Revenue										
20-31-159-4400 Program Fees	160.00	-67.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	160.00	-67.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-31-159-5225 Misc. Contract Services	100.00	1,288.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	100.00	1,288.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 159 - Masters Swimming:	60.00	-1,355.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:	-251,610.68	33,646.10	237,404.33	-29,049.00	-3,803.62	25,245.38	-86.91%	240,100.47	243,904.09	-6,412.42%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-251,610.68	33,646.10	237,404.33	-29,049.00	-3,803.62	25,245.38	-86.91%	240,100.47	243,904.09	-6,412.42%
Report Total:	-251,610.68	33,646.10	237,404.33	-29,049.00	-3,803.62	25,245.38	-86.91%	240,100.47	243,904.09	-6,412.42%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Tennis Operations

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 1,512	\$ 3,000	\$ 2,222	\$ 3,000	\$778	35.0%
Fee Revenue	1,087,980	1,398,168	1,489,153	1,514,657	25,504	1.7%
Membership Fees	53,098	72,708	67,611	73,002	5,391	8.0%
Rental Revenue	47,417	197,321	229,728	239,381	9,653	4.2%
Retail Sales	56,280	80,410	79,410	83,380	3,970	5.0%
Miscellaneous Revenue	<u>2,627</u>	<u>100</u>	<u>90,260</u>	<u>100</u>	<u>(90,160)</u>	-99.9%
Total Revenue	<u>\$1,248,913</u>	<u>\$1,751,707</u>	<u>\$1,958,384</u>	<u>\$1,913,520</u>	<u>(\$44,864)</u>	-2.3%
Expenses						
Salaries & Wages	\$727,665	\$941,651	\$840,209	\$ 888,195	\$47,986	5.7%
Employee Benefits	130,765	96,140	99,257	131,768	32,511	32.8%
Contract Services	77,821	77,105	92,246	96,308	4,062	4.4%
Utilities	99,446	107,477	108,362	103,887	(4,475)	-4.1%
Supplies	43,421	66,046	68,246	73,368	5,122	7.5%
Repairs	<u>5,309</u>	<u>6,600</u>	<u>6,600</u>	<u>14,730</u>	<u>8,130</u>	123.2%
Operating Expenses	\$1,084,427	\$1,295,019	\$1,214,920	\$1,308,256	\$93,336	7.7%
Operating Surplus (Deficit)	<u>\$164,486</u>	<u>\$456,688</u>	<u>\$743,464</u>	<u>\$605,264</u>	<u>(\$138,200)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>78,086</u>	<u>502,500</u>	<u>502,500</u>	<u>161,000</u>	<u>(341,500)</u>	-68.0%
Non Operating Expenses	\$78,086	\$502,500	\$502,500	\$161,000	(\$341,500)	-68.0%
Total Expenses	<u>\$1,162,513</u>	<u>\$1,797,519</u>	<u>\$1,717,420</u>	<u>\$1,469,256</u>	<u>(\$248,164)</u>	-14.4%
Net Surplus (Deficit)	\$86,400	(\$45,812)	\$240,964	\$444,264		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	4,122.00	1,512.00	2,976.00	3,000.00	2,222.00	-778.00	-25.93%	3,000.00	778.00	35.01%
Total Category: 43 - Daily Fees :		4,122.00	1,512.00	2,976.00	3,000.00	2,222.00	-778.00	-25.93%	3,000.00	778.00	35.01%
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	51,445.00	28,872.63	32,366.20	41,526.00	36,429.00	-5,097.00	-12.27%	40,452.00	4,023.00	11.04%
20-32-100-4510	Membership Fees - Non- Resid	40,375.00	24,225.00	31,624.00	31,182.00	31,182.00	0.00	0.00%	32,550.00	1,368.00	4.39%
Total Category: 45 - Membership Fees :		91,820.00	53,097.63	63,990.20	72,708.00	67,611.00	-5,097.00	-7.01%	73,002.00	5,391.00	7.97%
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	133,664.00	9,659.03	98,812.65	91,800.00	107,102.00	15,302.00	16.67%	112,457.00	5,355.00	5.00%
20-32-100-4625	Non-Prime Time Court Rental	151,525.30	37,758.39	121,187.67	105,521.00	122,626.00	17,105.00	16.21%	126,924.00	4,298.00	3.50%
Total Category: 46 - Rental Revenue :		285,189.30	47,417.42	220,000.32	197,321.00	229,728.00	32,407.00	16.42%	239,381.00	9,653.00	4.20%
Category: 48 - Miscellaneous Revenue											
20-32-100-4910	Over/Short Revenue	194.61	191.91	85,159.60	0.00	85,159.60	85,159.60	0.00%	0.00	-85,159.60	-100.00%
20-32-100-4930	Vending Commissions	144.81	42.98	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		339.42	234.89	85,159.60	100.00	85,259.60	85,159.60	85,159.60%	100.00	-85,159.60	-99.88%
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	433,863.36	91,035.72	163,480.31	199,500.00	200,823.00	1,323.00	0.66%	193,297.00	-7,526.00	-3.75%
20-32-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,200.00	7,200.00	0.00%
20-32-100-5055	PT Administration	34,618.76	30,678.94	28,939.69	63,960.00	53,615.00	-10,345.00	-16.17%	68,480.00	14,865.00	27.73%
20-32-100-5070	PT Maintenance	11,351.62	3,703.67	1,952.00	15,000.00	6,008.00	-8,992.00	-59.95%	11,480.00	5,472.00	91.08%
20-32-100-5080	Overtime FT	1,143.96	614.50	173.90	500.00	500.00	0.00	0.00%	0.00	-500.00	-100.00%
20-32-100-5085	Overtime PT	1,579.20	1,019.98	179.73	0.00	400.00	400.00	0.00%	500.00	100.00	25.00%
Total Category: 50 - Salaries & Wages:		482,556.90	127,052.81	194,725.63	278,960.00	261,346.00	-17,614.00	-6.31%	280,957.00	19,611.00	7.50%
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	138,895.17	127,068.52	79,363.59	93,900.00	96,000.00	2,100.00	2.24%	127,378.07	31,378.07	32.69%
20-32-100-5150	Training & Education	1,795.67	2,506.73	1,395.90	1,000.00	1,325.00	325.00	32.50%	1,800.00	475.00	35.85%
20-32-100-5160	Dues	1,096.17	1,040.00	1,515.00	1,040.00	1,376.00	336.00	32.31%	1,840.00	464.00	33.72%
20-32-100-5170	Awards and Meetings	1,635.17	150.00	556.92	200.00	556.00	356.00	178.00%	750.00	194.00	34.89%
Total Category: 51 - Employee Benefits :		143,422.18	130,765.25	82,831.41	96,140.00	99,257.00	3,117.00	3.24%	131,768.07	32,511.07	32.75%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
Category: 52 - Contract Services											
20-32-100-5200	Building Maintenance Services	21,279.00	17,018.00	15,955.83	22,560.00	20,904.00	-1,656.00	-7.34%	22,200.00	1,296.00	6.20%
20-32-100-5205	Equipment Maintenance Servii	6,480.88	7,401.67	3,900.99	5,596.00	5,596.00	0.00	0.00%	5,700.00	104.00	1.86%
20-32-100-5225	Misc. Contract Services	35,332.00	34,589.21	38,283.03	35,899.00	48,630.00	12,731.00	35.46%	51,548.00	2,918.00	6.00%
20-32-100-5250	Misc. Professional Services	0.00	3,870.42	3,996.00	0.00	4,066.00	4,066.00	0.00%	1,440.00	-2,626.00	-64.58%
20-32-100-5255	Marketing	1,069.04	5,844.30	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
20-32-100-5265	Printing	0.00	1,128.00	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-32-100-5270	Postage	2,160.04	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	500.00	-500.00	-50.00%
Total Category: 52 - Contract Services:		66,320.96	69,851.60	62,135.85	68,555.00	83,696.00	15,141.00	22.09%	84,888.00	1,192.00	1.42%
Category: 53 - Utilities											
20-32-100-5310	Communications	1,772.75	1,385.49	1,086.86	2,000.00	2,000.00	0.00	0.00%	1,308.00	-692.00	-34.60%
20-32-100-5320	Water	7,184.24	10,129.40	4,331.38	9,042.00	9,042.00	0.00	0.00%	9,946.00	904.00	10.00%
20-32-100-5330	Electricity	74,910.98	74,064.54	58,796.05	81,480.00	81,480.00	0.00	0.00%	76,285.00	-5,195.00	-6.38%
20-32-100-5340	Natural Gas	14,221.35	12,790.38	11,745.67	14,160.00	14,160.00	0.00	0.00%	14,584.00	424.00	2.99%
20-32-100-5350	Misc. Utilities	772.08	1,075.89	1,392.10	795.00	1,680.00	885.00	111.32%	1,764.00	84.00	5.00%
Total Category: 53 - Utilities :		98,861.40	99,445.70	77,352.06	107,477.00	108,362.00	885.00	0.82%	103,887.00	-4,475.00	-4.13%
Category: 54 - Supplies											
20-32-100-5400	Program Operation Supplies	11,857.64	7,404.67	6,484.64	14,300.00	14,500.00	200.00	1.40%	18,360.00	3,860.00	26.62%
20-32-100-5410	Office Supplies	744.98	543.54	311.04	1,500.00	750.00	-750.00	-50.00%	750.00	0.00	0.00%
20-32-100-5420	Building Supplies	0.00	0.00	229.81	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5430	Equipment Supplies	703.53	1,162.01	730.78	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-32-100-5450	Fuel Supplies	141.58	145.62	231.66	200.00	350.00	150.00	75.00%	350.00	0.00	0.00%
20-32-100-5460	Uniform Supplies	3,979.00	414.00	2,057.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
20-32-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5480	Publications & Subscriptions	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 54 - Supplies :		17,426.73	9,669.84	10,044.93	20,100.00	19,700.00	-400.00	-1.99%	23,560.00	3,860.00	19.59%
Category: 55 - Equipment and Repairs											
20-32-100-5510	Building Repairs	3,730.88	4,273.68	7,594.13	6,600.00	6,600.00	0.00	0.00%	6,930.00	330.00	5.00%
20-32-100-5520	Equipment Repairs	535.12	940.07	459.92	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5530	Grounds Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5850	Equipment	0.00	95.17	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,800.00	7,800.00	0.00%
Total Category: 55 - Equipment and Repairs :		4,266.00	5,308.92	8,054.05	6,600.00	6,600.00	0.00	0.00%	14,730.00	8,130.00	123.18%
Category: 60 - Transfers											
20-32-100-6010	Admin Overhead Charge	302,500.08	78,086.00	0.00	302,500.00	302,500.00	0.00	0.00%	161,000.00	-141,500.00	-46.78%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-32-100-6050	Transfer to Capital Fund	986,000.04	0.00	0.00	200,000.00	200,000.00	0.00%	0.00	-200,000.00	-100.00%	
Total Category: 60 - Transfers :		1,288,500.12	78,086.00	0.00	502,500.00	502,500.00	0.00%	161,000.00	-341,500.00	-67.96%	
Total Program: 100 - Operations:		-1,719,883.57	-417,918.18	-63,017.81	-807,203.00	-696,640.40	110,562.60	-13.70%	-485,307.07	211,333.33	-30.34%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	115,829.15	56,279.86	56,849.45	80,410.00	79,410.00	-1,000.00	-1.24%	83,380.00	3,970.00	5.00%
Total Category: 47 - Retail Sales :		115,829.15	56,279.86	56,849.45	80,410.00	79,410.00	-1,000.00	-1.24%	83,380.00	3,970.00	5.00%
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	0.00	2,391.88	3,803.00	0.00	5,000.00	5,000.00	0.00%	0.00	-5,000.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	2,391.88	3,803.00	0.00	5,000.00	5,000.00	0.00%	0.00	-5,000.00	-100.00%
Category: 50 - Salaries & Wages											
20-32-120-5000	Administration	8,687.20	6,509.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5040	PT Attendant	8,567.96	1,751.00	1,646.00	7,800.00	7,800.00	0.00	0.00%	7,800.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		17,255.16	8,260.51	1,646.00	7,800.00	7,800.00	0.00	0.00%	7,800.00	0.00	0.00%
Category: 52 - Contract Services											
20-32-120-5225	Misc. Contract Services	8,437.56	7,969.57	0.00	8,400.00	8,400.00	0.00	0.00%	8,820.00	420.00	5.00%
Total Category: 52 - Contract Services:		8,437.56	7,969.57	0.00	8,400.00	8,400.00	0.00	0.00%	8,820.00	420.00	5.00%
Category: 54 - Supplies											
20-32-120-5400	Program Operation Supplies	0.00	25.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5490	Cost of Goods Sold	71,326.76	36,603.15	0.00	48,246.00	48,246.00	0.00	0.00%	50,658.00	2,412.00	5.00%
20-32-120-5495	Purchase Discounts	-5,502.36	-3,965.57	-549.93	-3,600.00	-1,000.00	2,600.00	-72.22%	-850.00	150.00	-15.00%
Total Category: 54 - Supplies :		65,824.40	32,663.57	-549.93	44,646.00	47,246.00	2,600.00	5.82%	49,808.00	2,562.00	5.42%
Total Program: 120 - Pro Shop:		24,312.03	9,778.09	59,556.38	19,564.00	20,964.00	1,400.00	7.16%	16,952.00	-4,012.00	-19.14%
Program: 160 - Basic Tennis											
Category: 44 - Fee Revenue											
20-32-160-4400	Program Fees	279,021.79	189,750.34	226,386.37	253,065.00	263,356.00	10,291.00	4.07%	249,900.00	-13,456.00	-5.11%
Total Category: 44 - Fee Revenue :		279,021.79	189,750.34	226,386.37	253,065.00	263,356.00	10,291.00	4.07%	249,900.00	-13,456.00	-5.11%
Category: 50 - Salaries & Wages											
20-32-160-5045	PT Instructor	68,373.09	120,372.23	107,870.79	110,000.00	113,882.00	3,882.00	3.53%	123,691.00	9,809.00	8.61%
20-32-160-5080	Overtime FT	99.23	451.07	4,634.96	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		68,472.32	120,823.30	112,505.75	110,000.00	114,182.00	4,182.00	3.80%	123,991.00	9,809.00	8.59%
Total Program: 160 - Basic Tennis:		210,549.47	68,927.04	113,880.62	143,065.00	149,174.00	6,109.00	4.27%	125,909.00	-23,265.00	-15.60%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 161 - Jr. Excellence										
Category: 44 - Fee Revenue										
20-32-161-4400 Program Fees	202,577.01	132,460.35	128,672.97	180,000.00	191,000.00	11,000.00	6.11%	163,800.00	-27,200.00	-14.24%
Total Category: 44 - Fee Revenue :	202,577.01	132,460.35	128,672.97	180,000.00	191,000.00	11,000.00	6.11%	163,800.00	-27,200.00	-14.24%
Category: 50 - Salaries & Wages										
20-32-161-5045 PT Instructor	62,553.65	70,782.95	54,956.96	87,000.00	60,102.00	-26,898.00	-30.92%	65,979.00	5,877.00	9.78%
20-32-161-5085 Overtime PT	0.00	0.00	1,713.83	0.00	200.00	200.00	0.00%	500.00	300.00	150.00%
Total Category: 50 - Salaries & Wages:	62,553.65	70,782.95	56,670.79	87,000.00	60,302.00	-26,698.00	-30.69%	66,479.00	6,177.00	10.24%
Total Program: 161 - Jr. Excellence:	140,023.36	61,677.40	72,002.18	93,000.00	130,698.00	37,698.00	40.54%	97,321.00	-33,377.00	-25.54%
Program: 162 - Camps										
Category: 44 - Fee Revenue										
20-32-162-4400 Program Fees	245,644.06	135,802.51	248,737.26	132,156.00	248,148.00	115,992.00	87.77%	259,522.00	11,374.00	4.58%
Total Category: 44 - Fee Revenue :	245,644.06	135,802.51	248,737.26	132,156.00	248,148.00	115,992.00	87.77%	259,522.00	11,374.00	4.58%
Category: 50 - Salaries & Wages										
20-32-162-5025 Driver	285.15	0.00	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
20-32-162-5045 PT Instructor	74,674.82	45,784.40	60,579.88	45,784.00	60,580.00	14,796.00	32.32%	68,607.00	8,027.00	13.25%
20-32-162-5075 PT Driver	731.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5080 Overtime FT	1,545.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	77,237.00	45,784.40	60,579.88	45,784.00	60,580.00	14,796.00	32.32%	69,807.00	9,227.00	15.23%
Category: 52 - Contract Services										
20-32-162-5220 Transportation	442.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5272 Entry Fees	2,598.16	0.00	0.00	150.00	150.00	0.00	0.00%	2,600.00	2,450.00	1,633.33%
Total Category: 52 - Contract Services:	3,040.16	0.00	0.00	150.00	150.00	0.00	0.00%	2,600.00	2,450.00	1,633.33%
Category: 54 - Supplies										
20-32-162-5400 Program Operation Supplies	1,192.00	0.00	1,423.16	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
Total Category: 54 - Supplies :	1,192.00	0.00	1,423.16	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
Total Program: 162 - Camps:	164,174.90	90,018.11	186,734.22	85,922.00	187,118.00	101,196.00	117.78%	187,115.00	-3.00	0.00%
Program: 163 - Jr. Special										
Category: 44 - Fee Revenue										
20-32-163-4400 Program Fees	39,847.00	32,767.98	33,152.02	35,000.00	47,000.00	12,000.00	34.29%	49,350.00	2,350.00	5.00%
Total Category: 44 - Fee Revenue :	39,847.00	32,767.98	33,152.02	35,000.00	47,000.00	12,000.00	34.29%	49,350.00	2,350.00	5.00%
Category: 50 - Salaries & Wages										
20-32-163-5045 PT Instructor	6,771.72	7,679.58	10,495.74	12,993.00	15,910.00	2,917.00	22.45%	12,631.00	-3,279.00	-20.61%
Total Category: 50 - Salaries & Wages:	6,771.72	7,679.58	10,495.74	12,993.00	15,910.00	2,917.00	22.45%	12,631.00	-3,279.00	-20.61%
Total Program: 163 - Jr. Special:	33,075.28	25,088.40	22,656.28	22,007.00	31,090.00	9,083.00	41.27%	36,719.00	5,629.00	18.11%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 164 - Private Lessons										
Category: 44 - Fee Revenue										
20-32-164-4430 Lessons	230,561.71	174,770.75	209,847.47	180,120.00	215,633.00	35,513.00	19.72%	228,414.00	12,781.00	5.93%
Total Category: 44 - Fee Revenue :	230,561.71	174,770.75	209,847.47	180,120.00	215,633.00	35,513.00	19.72%	228,414.00	12,781.00	5.93%
Category: 50 - Salaries & Wages										
20-32-164-5045 PT Instructor	119,921.96	112,055.67	98,932.47	91,200.00	104,598.00	13,398.00	14.69%	109,818.00	5,220.00	4.99%
20-32-164-5085 Overtime PT	0.00	181.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	119,921.96	112,236.92	98,932.47	91,200.00	104,598.00	13,398.00	14.69%	109,818.00	5,220.00	4.99%
Total Program: 164 - Private Lessons:	110,639.75	62,533.83	110,915.00	88,920.00	111,035.00	22,115.00	24.87%	118,596.00	7,561.00	6.81%
Program: 165 - Adult Basic Tennis										
Category: 44 - Fee Revenue										
20-32-165-4400 Program Fees	74,882.99	71,991.68	102,882.37	97,825.00	102,434.00	4,609.00	4.71%	104,271.00	1,837.00	1.79%
Total Category: 44 - Fee Revenue :	74,882.99	71,991.68	102,882.37	97,825.00	102,434.00	4,609.00	4.71%	104,271.00	1,837.00	1.79%
Category: 50 - Salaries & Wages										
20-32-165-5045 PT Instructor	19,405.03	22,467.06	22,771.83	48,913.00	16,981.00	-31,932.00	-65.28%	26,630.00	9,649.00	56.82%
Total Category: 50 - Salaries & Wages:	19,405.03	22,467.06	22,771.83	48,913.00	16,981.00	-31,932.00	-65.28%	26,630.00	9,649.00	56.82%
Total Program: 165 - Adult Basic Tennis:	55,477.96	49,524.62	80,110.54	48,912.00	85,453.00	36,541.00	74.71%	77,641.00	-7,812.00	-9.14%
Program: 166 - Adult Drill										
Category: 44 - Fee Revenue										
20-32-166-4400 Program Fees	589,104.96	337,291.25	371,472.45	508,002.00	408,000.00	-100,002.00	-19.69%	428,400.00	20,400.00	5.00%
Total Category: 44 - Fee Revenue :	589,104.96	337,291.25	371,472.45	508,002.00	408,000.00	-100,002.00	-19.69%	428,400.00	20,400.00	5.00%
Category: 50 - Salaries & Wages										
20-32-166-5045 PT Instructor	249,043.15	211,332.50	164,812.52	254,001.00	163,385.00	-90,616.00	-35.68%	182,582.00	19,197.00	11.75%
20-32-166-5080 Overtime FT	1,490.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-166-5085 Overtime PT	0.00	0.00	1,714.22	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
Total Category: 50 - Salaries & Wages:	250,533.91	211,332.50	166,526.74	254,001.00	163,510.00	-90,491.00	-35.63%	182,582.00	19,072.00	11.66%
Total Program: 166 - Adult Drill:	338,571.05	125,958.75	204,945.71	254,001.00	244,490.00	-9,511.00	-3.74%	245,818.00	1,328.00	0.54%
Program: 168 - Special Events										
Category: 44 - Fee Revenue										
20-32-168-4410 Tournament Fees	31,829.87	13,144.83	13,324.50	12,000.00	13,582.00	1,582.00	13.18%	31,000.00	17,418.00	128.24%
Total Category: 44 - Fee Revenue :	31,829.87	13,144.83	13,324.50	12,000.00	13,582.00	1,582.00	13.18%	31,000.00	17,418.00	128.24%
Category: 50 - Salaries & Wages										
20-32-168-5045 PT Instructor	3,660.82	1,244.87	1,127.05	5,000.00	35,000.00	30,000.00	600.00%	7,500.00	-27,500.00	-78.57%
Total Category: 50 - Salaries & Wages:	3,660.82	1,244.87	1,127.05	5,000.00	35,000.00	30,000.00	600.00%	7,500.00	-27,500.00	-78.57%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies										
20-32-168-5400										
Program Operation Supplies	2,536.20	1,087.67	292.95	1,000.00	1,000.00	0.00	0.00%	0.00	-1,000.00	-100.00%
Total Category: 54 - Supplies :	2,536.20	1,087.67	292.95	1,000.00	1,000.00	0.00	0.00%	0.00	-1,000.00	-100.00%
Total Program: 168 - Special Events:	25,632.85	10,812.29	11,904.50	6,000.00	-22,418.00	-28,418.00	-473.63%	23,500.00	45,918.00	-204.83%
Report Total:	-617,426.92	86,400.35	799,687.62	-45,812.00	240,963.60	286,775.60	-625.98%	444,263.93	203,300.33	84.37%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-617,426.92	86,400.35	799,687.62	-45,812.00	240,963.60	286,775.60	-625.98%	444,263.93	203,300.33	84.37%
Report Total:	-617,426.92	86,400.35	799,687.62	-45,812.00	240,963.60	286,775.60	-625.98%	444,263.93	203,300.33	84.37%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Golf Operations

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 1,351,924	\$ 1,295,000	\$ 1,239,788	\$ 1,324,674	\$84,886	6.8%
Fee Revenue	171,784	201,267	236,361	242,000	5,639	2.4%
Membership Fees	151,624	213,888	312,645	301,000	(11,645)	-3.7%
Rental Revenue	282,890	268,000	275,978	326,800	50,822	18.4%
Retail Sales	98,312	98,000	98,000	101,042	3,042	3.1%
Miscellaneous Revenue	<u>51,666</u>	<u>69,600</u>	<u>73,941</u>	<u>75,200</u>	<u>1,259</u>	1.7%
Total Revenue	<u>\$2,108,200</u>	<u>\$2,145,755</u>	<u>\$2,236,714</u>	<u>\$2,370,716</u>	<u>\$134,002</u>	6.0%
Expenses						
Salaries & Wages	\$761,634	\$809,244	\$760,623	\$ 966,548	\$205,925	27.1%
Employee Benefits	110,465	101,975	79,056	118,620	39,564	50.0%
Contract Services	132,060	142,704	162,244	182,560	20,316	12.5%
Utilities	101,471	85,814	85,888	94,250	8,362	9.7%
Supplies	270,250	293,942	316,269	316,892	623	0.2%
Repairs	<u>99,392</u>	<u>102,053</u>	<u>98,408</u>	<u>121,173</u>	<u>22,765</u>	23.1%
Operating Expenses	\$1,475,272	\$1,535,732	\$1,502,488	\$1,800,042	\$297,554	19.8%
Operating Surplus (Deficit)	<u>\$632,928</u>	<u>\$610,023</u>	<u>\$734,226</u>	<u>\$570,674</u>	<u>(\$163,552)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	30,000	30,000	0	0.0%
Overhead Transfer	<u>198,000</u>	<u>198,000</u>	<u>198,000</u>	<u>161,000</u>	<u>(37,000)</u>	-18.7%
Non Operating Expenses	\$198,000	\$198,000	\$228,000	\$191,000	(\$37,000)	-16.2%
Total Expenses	<u>\$1,673,272</u>	<u>\$1,733,732</u>	<u>\$1,730,488</u>	<u>\$1,991,042</u>	<u>\$260,554</u>	15.1%
Net Surplus (Deficit)	\$434,928	\$412,023	\$506,226	\$379,674		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	103,419.07	95,654.43	96,685.46	90,000.00	92,991.73	2,991.73	3.32%	106,753.00	13,761.27	14.80%
20-33-100-4330	Green Fees - Non-Members	572,313.00	1,034,978.09	903,904.06	1,000,000.00	901,526.22	-98,473.78	-9.85%	971,871.00	70,344.78	7.80%
20-33-100-4360	Guest Daily Fees	11,552.00	10,491.00	10,400.00	10,000.00	10,270.00	270.00	2.70%	11,050.00	780.00	7.59%
Total Category: 43 - Daily Fees :		687,284.07	1,141,123.52	1,010,989.52	1,100,000.00	1,004,787.95	-95,212.05	-8.66%	1,089,674.00	84,886.05	8.45%
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	84,687.00	74,826.00	89,463.67	90,000.00	84,597.67	-5,402.33	-6.00%	85,000.00	402.33	0.48%
20-33-100-4410	Tournament Fees	12,631.00	1,255.00	1,200.00	2,500.00	1,200.00	-1,300.00	-52.00%	1,400.00	200.00	16.67%
Total Category: 44 - Fee Revenue :		97,318.00	76,081.00	90,663.67	92,500.00	85,797.67	-6,702.33	-7.25%	86,400.00	602.33	0.70%
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	150,984.00	109,412.00	224,265.00	166,035.00	224,265.00	58,230.00	35.07%	215,000.00	-9,265.00	-4.13%
20-33-100-4510	Membership Fees - Non-Resident	50,844.00	34,912.00	88,380.00	47,853.00	88,380.00	40,527.00	84.69%	86,000.00	-2,380.00	-2.69%
Total Category: 45 - Membership Fees :		201,828.00	144,324.00	312,645.00	213,888.00	312,645.00	98,757.00	46.17%	301,000.00	-11,645.00	-3.72%
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	154,918.74	252,068.82	251,564.46	240,000.00	247,325.46	7,325.46	3.05%	296,000.00	48,674.54	19.68%
20-33-100-4640	Pull Car Rental	11,532.60	12,802.00	13,248.00	10,000.00	13,198.00	3,198.00	31.98%	12,000.00	-1,198.00	-9.08%
20-33-100-4650	Locker Rental	3,600.00	3,019.00	2,850.00	3,000.00	2,850.00	-150.00	-5.00%	2,800.00	-50.00	-1.75%
20-33-100-4660	Equipment Rental	902.00	0.00	730.00	0.00	730.00	730.00	0.00%	1,000.00	270.00	36.99%
20-33-100-4680	Facility Rental	15,000.00	15,000.00	13,750.00	15,000.00	11,875.00	-3,125.00	-20.83%	15,000.00	3,125.00	26.32%
Total Category: 46 - Rental Revenue :		185,953.34	282,889.82	282,142.46	268,000.00	275,978.46	7,978.46	2.98%	326,800.00	50,821.54	18.42%
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	13,863.70	4,336.50	12,824.32	4,600.00	10,047.71	5,447.71	118.43%	10,200.00	152.29	1.52%
20-33-100-4910	Over/Short Revenue	-1,373.55	-441.34	-1,107.37	0.00	-1,106.37	-1,106.37	0.00%	0.00	1,106.37	-100.00%
20-33-100-4940	Concessionaire Fees	72,000.00	47,748.00	58,500.00	65,000.00	65,000.00	0.00	0.00%	65,000.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		84,490.15	51,643.16	70,216.95	69,600.00	73,941.34	4,341.34	6.24%	75,200.00	1,258.66	1.70%
Category: 50 - Salaries & Wages											
20-33-100-5000	Administration	310,460.71	376,411.21	330,299.24	375,700.00	375,700.00	0.00	0.00%	396,414.00	20,714.00	5.51%
20-33-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-33-100-5030	PT Supervisor	26,623.12	10,409.65	7,744.69	9,891.00	7,605.95	-2,285.05	-23.10%	8,687.25	1,081.30	14.22%
20-33-100-5040	PT Attendant	30,601.03	28,454.30	39,395.25	32,818.00	38,925.00	6,107.00	18.61%	55,902.00	16,977.00	43.61%
20-33-100-5055	PT Administration	10,659.84	9,395.71	22,706.75	11,952.00	22,577.50	10,625.50	88.90%	29,120.00	6,542.50	28.98%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-33-100-5085	Overtime PT	980.32	1,039.88	185.63	0.00	185.63	185.63	0.00%	0.00	-185.63	-100.00%
Total Category: 50 - Salaries & Wages:		379,325.02	425,710.75	400,331.56	430,361.00	444,994.08	14,633.08	3.40%	491,123.25	46,129.17	10.37%
Category: 51 - Employee Benefits											
20-33-100-5110	Health Insurance Premiums	65,037.09	71,724.35	39,349.70	64,100.00	46,450.04	-17,649.96	-27.54%	51,994.68	5,544.64	11.94%
20-33-100-5150	Training & Education	1,345.92	875.00	0.00	0.00	0.00	0.00	0.00%	2,565.00	2,565.00	0.00%
20-33-100-5160	Dues	1,682.00	1,622.00	1,682.00	1,750.00	1,600.00	-150.00	-8.57%	950.00	-650.00	-40.63%
20-33-100-5170	Awards and Meetings	497.34	0.00	40.00	0.00	40.00	40.00	0.00%	700.00	660.00	1,650.00%
Total Category: 51 - Employee Benefits :		68,562.35	74,221.35	41,071.70	65,850.00	48,090.04	-17,759.96	-26.97%	56,209.68	8,119.64	16.88%
Category: 52 - Contract Services											
20-33-100-5200	Building Maintenance Services	26,522.50	24,644.64	21,439.80	30,941.92	40,000.00	9,058.08	29.27%	32,798.00	-7,202.00	-18.01%
20-33-100-5205	Equipment Maintenance Serv	10,792.60	7,334.12	13,893.24	7,744.00	8,000.00	256.00	3.31%	7,812.00	-188.00	-2.35%
20-33-100-5225	Misc. Contract Services	49,043.88	74,982.91	80,454.14	60,688.00	80,000.00	19,312.00	31.82%	89,208.00	9,208.00	11.51%
20-33-100-5250	Misc. Professional Services	8,039.00	3,374.50	1,607.50	5,000.00	2,500.00	-2,500.00	-50.00%	3,542.70	1,042.70	41.71%
20-33-100-5255	Marketing	11,121.17	2,595.00	2,969.78	11,026.00	2,969.78	-8,056.22	-73.07%	17,577.00	14,607.22	491.86%
20-33-100-5265	Printing	1,313.95	22.44	1,764.43	1,860.00	1,860.00	0.00	0.00%	1,953.00	93.00	5.00%
20-33-100-5270	Postage	583.27	25.45	1,200.98	450.00	450.00	0.00	0.00%	472.00	22.00	4.89%
20-33-100-5280	Equipment Rental	1,229.71	910.07	1,123.54	1,224.00	1,224.00	0.00	0.00%	1,286.00	62.00	5.07%
Total Category: 52 - Contract Services:		108,646.08	113,889.13	123,373.41	118,933.92	137,003.78	18,069.86	15.19%	154,648.70	17,644.92	12.88%
Category: 53 - Utilities											
20-33-100-5310	Communications	1,011.50	942.88	496.88	681.36	800.00	118.64	17.41%	650.00	-150.00	-18.75%
20-33-100-5320	Water	3,339.98	16,346.30	2,961.75	4,976.00	6,000.00	1,024.00	20.58%	5,473.00	-527.00	-8.78%
20-33-100-5330	Electricity	27,744.77	31,876.16	28,028.06	29,208.00	29,208.00	0.00	0.00%	30,084.00	876.00	3.00%
20-33-100-5340	Natural Gas	10,440.49	9,791.83	9,549.31	10,195.00	10,195.00	0.00	0.00%	10,530.00	335.00	3.29%
20-33-100-5350	Misc. Utilities	3,036.17	3,189.33	2,445.83	3,197.12	3,197.00	-0.12	0.00%	3,326.00	129.00	4.04%
Total Category: 53 - Utilities :		45,572.91	62,146.50	43,481.83	48,257.48	49,400.00	1,142.52	2.37%	50,063.00	663.00	1.34%
Category: 54 - Supplies											
20-33-100-5400	Program Operation Supplies	5,137.46	5,555.91	4,881.72	4,100.00	4,881.72	781.72	19.07%	4,305.00	-576.72	-11.81%
20-33-100-5410	Office Supplies	430.37	377.94	136.60	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-33-100-5420	Building Supplies	643.79	147.69	292.09	500.00	500.00	0.00	0.00%	525.00	25.00	5.00%
20-33-100-5430	Equipment Supplies	496.20	66.29	821.05	1,500.00	1,500.00	0.00	0.00%	1,575.00	75.00	5.00%
20-33-100-5460	Uniform Supplies	2,680.68	0.00	2,428.62	2,532.00	2,428.62	-103.38	-4.08%	2,659.00	230.38	9.49%
20-33-100-5470	Misc. Supplies	0.00	413.53	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 54 - Supplies :		9,388.50	6,561.36	8,560.08	9,132.00	9,810.34	678.34	7.43%	10,064.00	253.66	2.59%
Category: 55 - Equipment and Repairs											
20-33-100-5510	Building Repairs	7,644.90	13,122.86	4,849.60	10,645.00	7,000.00	-3,645.00	-34.24%	11,178.00	4,178.00	59.69%
20-33-100-5520	Equipment Repairs	3,013.56	4,361.49	3,599.31	4,500.00	4,500.00	0.00	0.00%	4,725.00	225.00	5.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-33-100-5850	Equipment	1,800.00	9,390.61	3,109.00	8,100.00	8,100.00	0.00	0.00%	8,500.00	400.00	4.94%
Total Category: 55 - Equipment and Repairs :		12,458.46	26,874.96	11,557.91	23,245.00	19,600.00	-3,645.00	-15.68%	24,403.00	4,803.00	24.51%
Category: 60 - Transfers											
20-33-100-6010	Admin Overhead Charge	198,000.00	198,000.00	0.00	198,000.00	198,000.00	0.00	0.00%	161,000.00	-37,000.00	-18.69%
20-33-100-6050	Transfer to Capital Fund	0.00	0.00	0.00	0.00	30,000.00	30,000.00	0.00%	30,000.00	0.00	0.00%
Total Category: 60 - Transfers :		198,000.00	198,000.00	0.00	198,000.00	228,000.00	30,000.00	15.15%	191,000.00	-37,000.00	-16.23%
Total Program: 100 - Operations:		434,920.24	788,657.45	1,138,281.11	850,208.60	816,252.18	-33,956.42	-3.99%	901,562.37	85,310.19	10.45%
Program: 120 - Pro Shop											
Category: 45 - Membership Fees											
20-33-120-4500	Membership Fees - Resident	5,650.00	5,550.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-120-4510	Membership Fees - Non-Resident	1,951.00	1,750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 45 - Membership Fees :		7,601.00	7,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-33-120-4700	Pro Shop Sales	114,556.87	98,312.35	97,635.16	98,000.00	98,000.00	0.00	0.00%	101,041.95	3,041.95	3.10%
Total Category: 47 - Retail Sales :		114,556.87	98,312.35	97,635.16	98,000.00	98,000.00	0.00	0.00%	101,041.95	3,041.95	3.10%
Category: 52 - Contract Services											
20-33-120-5225	Misc. Contract Services	5,533.37	2,760.64	0.00	4,000.00	2,700.00	-1,300.00	-32.50%	0.00	-2,700.00	-100.00%
Total Category: 52 - Contract Services:		5,533.37	2,760.64	0.00	4,000.00	2,700.00	-1,300.00	-32.50%	0.00	-2,700.00	-100.00%
Category: 54 - Supplies											
20-33-120-5490	Cost of Goods Sold	87,533.50	63,922.25	0.00	76,000.00	83,300.00	7,300.00	9.61%	80,000.00	-3,300.00	-3.96%
20-33-120-5495	Purchase Discounts	-26.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		87,507.20	63,922.25	0.00	76,000.00	83,300.00	7,300.00	9.61%	80,000.00	-3,300.00	-3.96%
Total Program: 120 - Pro Shop:		29,117.30	38,929.46	97,635.16	18,000.00	12,000.00	-6,000.00	-33.33%	21,041.95	9,041.95	75.35%
Program: 170 - Lessons - Private											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	12,845.00	6,620.00	15,075.00	12,043.20	18,500.00	6,456.80	53.61%	6,300.00	-12,200.00	-65.95%
Total Category: 44 - Fee Revenue :		12,845.00	6,620.00	15,075.00	12,043.20	18,500.00	6,456.80	53.61%	6,300.00	-12,200.00	-65.95%
Category: 50 - Salaries & Wages											
20-33-170-5045	PT Instructor	8,607.00	4,205.57	8,624.00	5,426.40	8,624.00	3,197.60	58.93%	0.00	-8,624.00	-100.00%
Total Category: 50 - Salaries & Wages:		8,607.00	4,205.57	8,624.00	5,426.40	8,624.00	3,197.60	58.93%	0.00	-8,624.00	-100.00%
Total Program: 170 - Lessons - Private:		4,238.00	2,414.43	6,451.00	6,616.80	9,876.00	3,259.20	49.26%	6,300.00	-3,576.00	-36.21%
Program: 171 - Lessons - Group											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	12,460.08	11,321.00	13,515.00	12,204.00	15,800.00	3,596.00	29.47%	18,600.00	2,800.00	17.72%
Total Category: 44 - Fee Revenue :		12,460.08	11,321.00	13,515.00	12,204.00	15,800.00	3,596.00	29.47%	18,600.00	2,800.00	17.72%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-33-171-5045 PT Instructor	5,250.00	975.00	5,300.00	2,500.00	3,300.00	800.00	32.00%	3,500.00	200.00	6.06%
Total Category: 50 - Salaries & Wages:	5,250.00	975.00	5,300.00	2,500.00	3,300.00	800.00	32.00%	3,500.00	200.00	6.06%
Total Program: 171 - Lessons - Group:	7,210.08	10,346.00	8,215.00	9,704.00	12,500.00	2,796.00	28.81%	15,100.00	2,600.00	20.80%
Program: 172 - Camps										
Category: 44 - Fee Revenue										
20-33-172-4400 Program Fees	82,404.29	77,761.50	118,163.50	84,520.00	116,263.50	31,743.50	37.56%	130,700.00	14,436.50	12.42%
Total Category: 44 - Fee Revenue :	82,404.29	77,761.50	118,163.50	84,520.00	116,263.50	31,743.50	37.56%	130,700.00	14,436.50	12.42%
Category: 50 - Salaries & Wages										
20-33-172-5045 PT Instructor	28,492.81	14,025.00	12,134.50	20,512.50	12,134.50	-8,378.00	-40.84%	21,840.00	9,705.50	79.98%
Total Category: 50 - Salaries & Wages:	28,492.81	14,025.00	12,134.50	20,512.50	12,134.50	-8,378.00	-40.84%	21,840.00	9,705.50	79.98%
Category: 54 - Supplies										
20-33-172-5400 Program Operation Supplies	1,221.72	139.86	1,197.02	2,100.00	1,197.02	-902.98	-43.00%	2,200.00	1,002.98	83.79%
Total Category: 54 - Supplies :	1,221.72	139.86	1,197.02	2,100.00	1,197.02	-902.98	-43.00%	2,200.00	1,002.98	83.79%
Total Program: 172 - Camps:	52,689.76	63,596.64	104,831.98	61,907.50	102,931.98	41,024.48	66.27%	106,660.00	3,728.02	3.62%
Program: 176 - Maintenance										
Category: 48 - Miscellaneous Revenue										
20-33-176-4800 Donations	2.00	14.10	2,817.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	2.00	14.10	2,817.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-33-176-5010 Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,500.00	2,500.00	0.00%
20-33-176-5020 Maintenance	66,370.84	116,723.01	64,625.77	113,713.60	70,263.00	-43,450.60	-38.21%	126,027.20	55,764.20	79.36%
20-33-176-5070 PT Maintenance	205,465.91	193,867.72	164,858.77	223,299.20	190,707.00	-32,592.20	-14.60%	285,652.00	94,945.00	49.79%
20-33-176-5080 Overtime FT	4,950.12	548.33	5,836.02	3,631.70	5,600.00	1,968.30	54.20%	10,905.60	5,305.60	94.74%
20-33-176-5085 Overtime PT	29,386.64	4,162.23	24,448.43	9,800.00	25,000.00	15,200.00	155.10%	25,000.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	306,173.51	315,301.29	259,768.99	350,444.50	291,570.00	-58,874.50	-16.80%	450,084.80	158,514.80	54.37%
Category: 51 - Employee Benefits										
20-33-176-5110 Health Insurance Premiums	25,207.84	33,517.10	18,534.36	32,300.00	27,141.04	-5,158.96	-15.97%	52,267.92	25,126.88	92.58%
20-33-176-5150 Training & Education	700.00	829.11	950.00	1,850.00	1,850.00	0.00	0.00%	8,100.00	6,250.00	337.84%
20-33-176-5160 Dues	735.00	1,626.99	200.00	1,225.00	1,225.00	0.00	0.00%	1,292.00	67.00	5.47%
20-33-176-5170 Awards and Meetings	314.48	270.00	0.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	26,957.32	36,243.20	19,684.36	36,125.00	30,966.04	-5,158.96	-14.28%	62,409.92	31,443.88	101.54%
Category: 52 - Contract Services										
20-33-176-5200 Building Maintenance Services	608.76	543.28	587.20	560.00	560.00	0.00	0.00%	600.00	40.00	7.14%
20-33-176-5205 Equipment Maintenance Serv	436.92	2,296.02	3,418.09	1,080.00	3,500.00	2,420.00	224.07%	2,364.00	-1,136.00	-32.46%
20-33-176-5215 Independent Contractor Servic	4,803.26	5,443.80	2,887.50	5,100.00	5,100.00	0.00	0.00%	11,300.00	6,200.00	121.57%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2021 2021 Budget U	2021 2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	Comparison 2 to Comparison 1 Budget Increase / (Decrease)		
20-33-176-5225	Misc. Contract Services	4,310.11	920.00	3,127.63	4,680.00	4,680.00	0.00	0.00%	5,004.00	324.00	6.92%
20-33-176-5250	Misc. Professional Services	95.00	190.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5280	Equipment Rental	5,036.44	900.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
Total Category: 52 - Contract Services:		15,290.49	10,293.10	10,020.42	13,920.00	16,340.00	2,420.00	17.39%	21,768.00	5,428.00	33.22%
Category: 53 - Utilities											
20-33-176-5310	Communications	897.67	1,168.52	689.80	1,968.36	900.00	-1,068.36	-54.28%	1,988.36	1,088.36	120.93%
20-33-176-5320	Water	325.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,500.00	5,500.00	0.00%
20-33-176-5330	Electricity	31,921.35	36,674.72	32,247.33	33,687.81	33,688.00	0.19	0.00%	34,698.44	1,010.44	3.00%
20-33-176-5340	Natural Gas	1,918.71	1,481.68	1,348.95	1,900.00	1,900.00	0.00	0.00%	2,000.00	100.00	5.26%
Total Category: 53 - Utilities :		35,062.73	39,324.92	34,286.08	37,556.17	36,488.00	-1,068.17	-2.84%	44,186.80	7,698.80	21.10%
Category: 54 - Supplies											
20-33-176-5400	Program Operation Supplies	15,382.82	12,039.27	24,190.98	14,350.00	14,350.00	0.00	0.00%	15,085.00	735.00	5.12%
20-33-176-5420	Building Supplies	0.00	249.71	209.64	2,000.00	2,000.00	0.00	0.00%	2,100.00	100.00	5.00%
20-33-176-5430	Equipment Supplies	7,382.03	12,957.02	6,879.90	13,100.00	13,000.00	-100.00	-0.76%	13,755.00	755.00	5.81%
20-33-176-5440	Grounds Supplies	144,693.56	114,723.73	114,845.32	112,950.00	120,000.00	7,050.00	6.24%	129,920.00	9,920.00	8.27%
20-33-176-5445	Organic/Natural Supplies	35,489.95	25,178.09	31,357.46	24,498.00	25,000.00	502.00	2.05%	25,725.00	725.00	2.90%
20-33-176-5450	Fuel Supplies	18,933.33	16,837.45	13,312.50	19,360.00	19,360.00	0.00	0.00%	19,360.00	0.00	0.00%
20-33-176-5460	Uniform Supplies	3,648.93	5,033.61	2,071.38	8,240.00	8,240.00	0.00	0.00%	3,350.00	-4,890.00	-59.34%
20-33-176-5470	Misc. Supplies	1,966.10	774.23	948.52	1,512.00	1,512.00	0.00	0.00%	1,608.00	96.00	6.35%
Total Category: 54 - Supplies :		227,496.72	187,793.11	193,815.70	196,010.00	203,462.00	7,452.00	3.80%	210,903.00	7,441.00	3.66%
Category: 55 - Equipment and Repairs											
20-33-176-5510	Building Repairs	526.72	49.35	875.41	1,008.00	1,008.00	0.00	0.00%	1,080.00	72.00	7.14%
20-33-176-5520	Equipment Repairs	16,856.54	16,201.36	14,644.07	20,000.00	20,000.00	0.00	0.00%	21,000.00	1,000.00	5.00%
20-33-176-5530	Grounds Repairs	43,793.58	49,277.86	46,816.96	49,200.00	49,200.00	0.00	0.00%	65,670.00	16,470.00	33.48%
20-33-176-5850	Equipment	6,417.07	6,988.58	6,201.08	8,600.00	8,600.00	0.00	0.00%	9,020.00	420.00	4.88%
Total Category: 55 - Equipment and Repairs :		67,593.91	72,517.15	68,537.52	78,808.00	78,808.00	0.00	0.00%	96,770.00	17,962.00	22.79%
Total Program: 176 - Maintenance:		-678,572.68	-661,458.67	-583,296.07	-712,863.67	-657,634.04	55,229.63	-7.75%	-886,122.52	-228,488.48	34.74%
Program: 178 - Driving Range											
Category: 43 - Daily Fees											
20-33-178-4350	Driving Range Fees	137,021.07	210,800.51	235,460.49	195,000.00	235,000.00	40,000.00	20.51%	235,000.00	0.00	0.00%
Total Category: 43 - Daily Fees :		137,021.07	210,800.51	235,460.49	195,000.00	235,000.00	40,000.00	20.51%	235,000.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-33-178-5040	PT Attendant	2,202.76	1,415.91	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		2,202.76	1,415.91	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-33-178-5225	Misc. Contract Services	0.00	5,117.23	6,060.23	5,850.00	6,200.00	350.00	5.98%	6,143.00	-57.00	-0.92%
Total Category: 52 - Contract Services:		0.00	5,117.23	6,060.23	5,850.00	6,200.00	350.00	5.98%	6,143.00	-57.00	-0.92%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies										
20-33-178-5400 Program Operation Supplies	11,529.51	11,833.37	12,435.89	10,700.00	18,500.00	7,800.00	72.90%	13,725.00	-4,775.00	-25.81%
Total Category: 54 - Supplies :	11,529.51	11,833.37	12,435.89	10,700.00	18,500.00	7,800.00	72.90%	13,725.00	-4,775.00	-25.81%
Category: 55 - Equipment and Repairs										
20-33-178-5520 Equipment Repairs	365.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :	365.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 178 - Driving Range:	122,923.80	192,434.00	216,964.37	178,450.00	210,300.00	31,850.00	17.85%	215,132.00	4,832.00	2.30%
Program: 179 - Golf Project Surcharge										
Category: 48 - Miscellaneous Revenue										
20-33-179-4930 Golf Project Surcharge	466.00	9.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	466.00	9.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:	466.00	9.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:	-27,007.50	434,928.31	989,082.55	412,023.23	506,226.12	94,202.89	22.86%	379,673.80	-126,552.32	-25.00%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-27,007.50	434,928.31	989,082.55	412,023.23	506,226.12	94,202.89	22.86%	379,673.80	-126,552.32	-25.00%
Report Total:	-27,007.50	434,928.31	989,082.55	412,023.23	506,226.12	94,202.89	22.86%	379,673.80	-126,552.32	-25.00%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Ice Operations

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance <u>Amount</u> <u>%</u>	
Revenue						
Daily Fees	\$ 30,629	\$ 58,376	\$ 18,197	\$ 37,500	\$19,303	106.1%
Fee Revenue	154,614	296,923	176,932	245,228	68,297	38.6%
Membership Fees	7,901	29,188	14,160	33,711	19,551	138.1%
Rental Revenue	490,643	795,746	869,904	1,002,163	132,259	15.2%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>5,049</u>	<u>11,069</u>	<u>4,782</u>	<u>19,500</u>	<u>14,718</u>	307.8%
Total Revenue	<u>\$688,835</u>	<u>\$1,191,302</u>	<u>\$1,083,975</u>	<u>\$1,338,102</u>	<u>\$254,127</u>	23.4%
Expenses						
Salaries & Wages	\$390,462	\$397,590	\$356,952	\$ 437,129	\$80,177	22.5%
Employee Benefits	68,678	61,470	52,763	53,113	351	0.7%
Contract Services	80,946	94,724	74,250	89,223	14,973	20.2%
Utilities	149,342	156,529	142,999	148,584	5,585	3.9%
Supplies	14,232	24,374	20,637	28,300	7,663	37.1%
Repairs	<u>69,521</u>	<u>42,653</u>	<u>22,288</u>	<u>31,136</u>	<u>8,848</u>	39.7%
Operating Expenses	\$773,180	\$777,340	\$669,889	\$787,485	\$117,596	17.6%
Operating Surplus (Deficit)	<u>(\$84,345)</u>	<u>\$413,962</u>	<u>\$414,086</u>	<u>\$550,617</u>	<u>\$136,531</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>69,566</u>	<u>469,500</u>	<u>469,500</u>	<u>116,000</u>	<u>(353,500)</u>	-75.3%
Non Operating Expenses	\$69,566	\$469,500	\$469,500	\$116,000	(\$353,500)	-75.3%
Total Expenses	<u>\$842,746</u>	<u>\$1,246,840</u>	<u>\$1,139,389</u>	<u>\$903,485</u>	<u>(\$235,904)</u>	-20.7%
Net Surplus (Deficit)	<u>(\$153,911)</u>	<u>(\$55,538)</u>	<u>(\$55,414)</u>	<u>\$434,617</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	63,875.00	30,629.25	14,149.00	51,760.00	15,400.00	-36,360.00	-70.25%	24,500.00	9,100.00	59.09%
Total Category: 43 - Daily Fees :		63,875.00	30,629.25	14,149.00	51,760.00	15,400.00	-36,360.00	-70.25%	24,500.00	9,100.00	59.09%
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	22,164.83	6,579.50	5,755.00	20,664.00	9,910.00	-10,754.00	-52.04%	23,273.00	13,363.00	134.84%
20-34-100-4510	Membership Fees - Non- Resid	9,941.00	1,321.00	2,806.00	8,524.00	4,250.00	-4,274.00	-50.14%	10,438.00	6,188.00	145.60%
Total Category: 45 - Membership Fees :		32,105.83	7,900.50	8,561.00	29,188.00	14,160.00	-15,028.00	-51.49%	33,711.00	19,551.00	138.07%
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	765,059.80	366,447.79	527,123.40	624,563.00	665,680.15	41,117.15	6.58%	791,863.00	126,182.85	18.96%
20-34-100-4615	Studio Rink Rental	149,810.89	93,902.50	117,492.36	120,997.00	166,930.72	45,933.72	37.96%	172,800.00	5,869.28	3.52%
20-34-100-4650	Locker Rental	5,477.75	534.34	551.25	2,500.00	3,190.00	690.00	27.60%	2,000.00	-1,190.00	-37.30%
20-34-100-4660	Equipment Rental	34,108.50	14,735.00	13,537.50	27,706.00	20,399.25	-7,306.75	-26.37%	13,500.00	-6,899.25	-33.82%
20-34-100-4680	Facility Rental	23,866.50	15,023.40	14,829.00	19,980.00	13,704.00	-6,276.00	-31.41%	22,000.00	8,296.00	60.54%
Total Category: 46 - Rental Revenue :		978,323.44	490,643.03	673,533.51	795,746.00	869,904.12	74,158.12	9.32%	1,002,163.00	132,258.88	15.20%
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	10,000.00	1,000.00	0.00	5,000.00	1,000.00	-4,000.00	-80.00%	10,000.00	9,000.00	900.00%
20-34-100-4900	Miscellaneous Revenue	1,425.85	1.00	487.50	0.00	487.50	487.50	0.00%	0.00	-487.50	-100.00%
20-34-100-4910	Over/Short Revenue	1,638.81	660.36	1.50	0.00	0.75	0.75	0.00%	0.00	-0.75	-100.00%
20-34-100-4930	Vending Commissions	10,523.15	2,238.55	84.00	2,500.00	3,294.00	794.00	31.76%	5,000.00	1,706.00	51.79%
20-34-100-4940	Concessionaire Fees	3,060.00	1,148.64	0.00	869.00	0.00	-869.00	-100.00%	2,500.00	2,500.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		26,647.81	5,048.55	573.00	8,369.00	4,782.25	-3,586.75	-42.86%	17,500.00	12,717.75	265.94%
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	229,146.19	227,384.28	142,034.50	166,833.00	163,880.03	-2,952.97	-1.77%	188,643.00	24,762.97	15.11%
20-34-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,200.00	4,200.00	0.00%
20-34-100-5020	Maintenance	60,536.88	66,240.92	56,343.83	65,124.00	61,206.23	-3,917.77	-6.02%	66,365.00	5,158.77	8.43%
20-34-100-5030	PT Supervisor	39,493.48	39,981.72	50,240.27	39,650.00	52,171.53	12,521.53	31.58%	53,560.00	1,388.47	2.66%
20-34-100-5035	PT Coordinator	6,484.01	2,530.59	0.00	3,500.00	0.00	-3,500.00	-100.00%	4,000.00	4,000.00	0.00%
20-34-100-5055	PT Administration	44,640.80	25,929.02	47,243.39	48,632.00	51,016.47	2,384.47	4.90%	76,440.00	25,423.53	49.83%
20-34-100-5060	PT Guard	16,154.35	6,470.66	526.35	21,656.00	5,105.60	-16,550.40	-76.42%	9,000.00	3,894.40	76.28%
20-34-100-5080	Overtime FT	2,498.05	2,238.87	1,894.95	750.00	1,722.76	972.76	129.70%	1,808.00	85.24	4.95%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-34-100-5085	Overtime PT	71.28	183.95	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		399,025.04	370,960.01	298,283.29	346,145.00	335,102.62	-11,042.38	-3.19%	404,016.00	68,913.38	20.56%
Category: 51 - Employee Benefits											
20-34-100-5110	Health Insurance Premiums	78,029.74	66,737.15	36,977.49	57,500.00	50,918.14	-6,581.86	-11.45%	48,083.11	-2,835.03	-5.57%
20-34-100-5150	Training & Education	4,402.20	1,676.98	489.00	2,400.00	489.00	-1,911.00	-79.63%	3,200.00	2,711.00	554.40%
20-34-100-5160	Dues	934.00	264.00	1,145.75	1,195.00	912.25	-282.75	-23.66%	1,430.00	517.75	56.76%
20-34-100-5170	Awards and Meetings	276.03	0.00	243.20	300.00	443.20	143.20	47.73%	400.00	-43.20	-9.75%
Total Category: 51 - Employee Benefits :		83,641.97	68,678.13	38,855.44	61,395.00	52,762.59	-8,632.41	-14.06%	53,113.11	350.52	0.66%
Category: 52 - Contract Services											
20-34-100-5200	Building Maintenance Services	41,019.00	36,475.38	30,846.37	44,174.00	37,495.37	-6,678.63	-15.12%	39,745.00	2,249.63	6.00%
20-34-100-5205	Equipment Maintenance Servi	22,568.60	26,544.26	17,794.98	21,216.00	22,978.08	1,762.08	8.31%	23,667.00	688.92	3.00%
20-34-100-5225	Misc. Contract Services	18,283.17	16,460.84	13,860.65	16,764.00	13,392.84	-3,371.16	-20.11%	14,061.00	668.16	4.99%
20-34-100-5250	Misc. Professional Services	3,325.00	1,465.67	0.00	1,100.00	0.00	-1,100.00	-100.00%	2,800.00	2,800.00	0.00%
20-34-100-5255	Marketing	165.00	0.00	0.00	1,000.00	200.00	-800.00	-80.00%	0.00	-200.00	-100.00%
20-34-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5265	Printing	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
20-34-100-5270	Postage	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-34-100-5272	Entry Fees	675.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
Total Category: 52 - Contract Services:		86,035.77	80,946.15	62,502.00	84,854.00	74,066.29	-10,787.71	-12.71%	81,023.00	6,956.71	9.39%
Category: 53 - Utilities											
20-34-100-5310	Communications	1,081.98	803.12	482.22	1,097.00	357.04	-739.96	-67.45%	1,000.00	642.96	180.08%
20-34-100-5320	Water	7,184.21	4,782.20	4,331.36	9,129.00	6,969.31	-2,159.69	-23.66%	7,666.00	696.69	10.00%
20-34-100-5330	Electricity	124,851.61	123,440.92	97,993.44	123,360.00	111,765.59	-11,594.41	-9.40%	115,117.00	3,351.41	3.00%
20-34-100-5340	Natural Gas	21,729.62	19,183.22	19,112.32	22,027.00	22,366.40	339.40	1.54%	23,037.00	670.60	3.00%
20-34-100-5350	Misc. Utilities	771.84	1,132.42	1,561.62	916.00	1,540.55	624.55	68.18%	1,764.00	223.45	14.50%
Total Category: 53 - Utilities :		155,619.26	149,341.88	123,480.96	156,529.00	142,998.89	-13,530.11	-8.64%	148,584.00	5,585.11	3.91%
Category: 54 - Supplies											
20-34-100-5400	Program Operation Supplies	4,526.01	333.30	317.17	4,000.00	1,427.17	-2,572.83	-64.32%	3,000.00	1,572.83	110.21%
20-34-100-5410	Office Supplies	2,382.27	563.43	612.23	1,000.00	1,000.76	0.76	0.08%	1,500.00	499.24	49.89%
20-34-100-5420	Building Supplies	378.42	227.20	641.32	900.00	900.00	0.00	0.00%	350.00	-550.00	-61.11%
20-34-100-5430	Equipment Supplies	160.94	1,876.47	1,573.12	1,500.00	2,877.01	1,377.01	91.80%	1,500.00	-1,377.01	-47.86%
20-34-100-5440	Grounds Supplies	0.00	0.00	75.62	0.00	175.62	175.62	0.00%	0.00	-175.62	-100.00%
20-34-100-5450	Fuel Supplies	7,307.97	5,243.01	5,128.34	7,500.00	6,783.90	-716.10	-9.55%	7,200.00	416.10	6.13%
20-34-100-5460	Uniform Supplies	2,187.08	0.00	0.00	2,500.00	1,500.00	-1,000.00	-40.00%	2,000.00	500.00	33.33%
20-34-100-5470	Misc. Supplies	243.68	274.49	248.83	0.00	258.04	258.04	0.00%	250.00	-8.04	-3.12%
Total Category: 54 - Supplies :		17,186.37	8,517.90	8,596.63	17,400.00	14,922.50	-2,477.50	-14.24%	15,800.00	877.50	5.88%
Category: 55 - Equipment and Repairs											
20-34-100-5510	Building Repairs	12,705.11	6,718.92	14,856.56	12,000.00	10,983.24	-1,016.76	-8.47%	15,136.00	4,152.76	37.81%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
20-34-100-5520	Equipment Repairs	12,775.50	59,442.05	5,736.25	26,653.00	9,305.15	-17,347.85	-65.09%	15,000.00	5,694.85	61.20%
20-34-100-5850	Equipment	1,873.86	3,359.78	0.00	4,000.00	2,000.00	-2,000.00	-50.00%	1,000.00	-1,000.00	-50.00%
Total Category: 55 - Equipment and Repairs :		27,354.47	69,520.75	20,592.81	42,653.00	22,288.39	-20,364.61	-47.74%	31,136.00	8,847.61	39.70%
Category: 60 - Transfers											
20-34-100-6010	Admin Overhead Charge	269,500.08	69,566.00	0.00	269,500.00	269,500.00	0.00	0.00%	116,000.00	-153,500.00	-56.96%
20-34-100-6050	Transfer to Capital Fund	986,000.04	0.00	0.00	200,000.00	200,000.00	0.00	0.00%	0.00	-200,000.00	-100.00%
Total Category: 60 - Transfers :		1,255,500.12	69,566.00	0.00	469,500.00	469,500.00	0.00	0.00%	116,000.00	-353,500.00	-75.29%
Total Program: 100 - Operations:		-923,410.92	-283,309.49	144,505.38	-293,413.00	-207,394.91	86,018.09	-29.32%	228,201.89	435,596.80	-210.03%
Program: 190 - Lessons - Beginner											
Category: 44 - Fee Revenue											
20-34-190-4400	Program Fees	52,749.17	31,982.92	42,495.42	39,761.00	42,797.00	3,036.00	7.64%	44,936.00	2,139.00	5.00%
Total Category: 44 - Fee Revenue :		52,749.17	31,982.92	42,495.42	39,761.00	42,797.00	3,036.00	7.64%	44,936.00	2,139.00	5.00%
Category: 50 - Salaries & Wages											
20-34-190-5045	PT Instructor	16,607.63	9,495.31	4,723.84	12,931.00	5,062.00	-7,869.00	-60.85%	5,315.00	253.00	5.00%
Total Category: 50 - Salaries & Wages:		16,607.63	9,495.31	4,723.84	12,931.00	5,062.00	-7,869.00	-60.85%	5,315.00	253.00	5.00%
Category: 52 - Contract Services											
20-34-190-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-34-190-5400	Program Operation Supplies	0.00	0.00	44.00	0.00	344.00	344.00	0.00%	0.00	-344.00	-100.00%
Total Category: 54 - Supplies :		0.00	0.00	44.00	0.00	344.00	344.00	0.00%	0.00	-344.00	-100.00%
Total Program: 190 - Lessons - Beginner:		36,141.54	22,487.61	37,727.58	26,830.00	37,391.00	10,561.00	39.36%	39,621.00	2,230.00	5.96%
Program: 192 - Lessons - Intermediate											
Category: 44 - Fee Revenue											
20-34-192-4400	Program Fees	83,610.19	31,265.59	69,304.99	66,357.00	68,545.00	2,188.00	3.30%	72,360.00	3,815.00	5.57%
Total Category: 44 - Fee Revenue :		83,610.19	31,265.59	69,304.99	66,357.00	68,545.00	2,188.00	3.30%	72,360.00	3,815.00	5.57%
Category: 50 - Salaries & Wages											
20-34-192-5045	PT Instructor	7,600.10	3,583.75	4,199.93	4,980.00	4,500.00	-480.00	-9.64%	4,725.00	225.00	5.00%
Total Category: 50 - Salaries & Wages:		7,600.10	3,583.75	4,199.93	4,980.00	4,500.00	-480.00	-9.64%	4,725.00	225.00	5.00%
Category: 52 - Contract Services											
20-34-192-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 192 - Lessons - Intermediate:		76,010.09	27,681.84	65,105.06	61,377.00	64,045.00	2,668.00	4.35%	67,635.00	3,590.00	5.61%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 193 - Lessons - Advanced										
Category: 44 - Fee Revenue										
20-34-193-4400 Program Fees	92,719.29	40,191.08	16,872.34	71,286.00	17,078.00	-54,208.00	-76.04%	30,000.00	12,922.00	75.66%
Total Category: 44 - Fee Revenue :	92,719.29	40,191.08	16,872.34	71,286.00	17,078.00	-54,208.00	-76.04%	30,000.00	12,922.00	75.66%
Category: 50 - Salaries & Wages										
20-34-193-5045 PT Instructor	15,295.14	5,587.86	2,676.09	15,020.00	2,525.00	-12,495.00	-83.19%	5,100.00	2,575.00	101.98%
Total Category: 50 - Salaries & Wages:	15,295.14	5,587.86	2,676.09	15,020.00	2,525.00	-12,495.00	-83.19%	5,100.00	2,575.00	101.98%
Category: 52 - Contract Services										
20-34-193-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 193 - Lessons - Advanced:	77,424.15	34,603.22	14,196.25	56,266.00	14,553.00	-41,713.00	-74.14%	24,900.00	10,347.00	71.10%
Program: 194 - Lessons - Teen/Adult										
Category: 44 - Fee Revenue										
20-34-194-4400 Program Fees	3,477.99	1,075.70	3,803.75	3,042.00	3,601.00	559.00	18.38%	3,868.00	267.00	7.41%
Total Category: 44 - Fee Revenue :	3,477.99	1,075.70	3,803.75	3,042.00	3,601.00	559.00	18.38%	3,868.00	267.00	7.41%
Category: 50 - Salaries & Wages										
20-34-194-5045 PT Instructor	309.05	0.00	19.27	453.00	315.00	-138.00	-30.46%	331.00	16.00	5.08%
Total Category: 50 - Salaries & Wages:	309.05	0.00	19.27	453.00	315.00	-138.00	-30.46%	331.00	16.00	5.08%
Category: 52 - Contract Services										
20-34-194-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 194 - Lessons - Teen/Adult:	3,168.94	1,075.70	3,784.48	2,589.00	3,286.00	697.00	26.92%	3,537.00	251.00	7.64%
Program: 195 - Lessons - Hockey										
Category: 44 - Fee Revenue										
20-34-195-4400 Program Fees	34,676.90	8,916.86	11,926.39	28,497.00	24,856.17	-3,640.83	-12.78%	31,674.00	6,817.83	27.43%
Total Category: 44 - Fee Revenue :	34,676.90	8,916.86	11,926.39	28,497.00	24,856.17	-3,640.83	-12.78%	31,674.00	6,817.83	27.43%
Category: 50 - Salaries & Wages										
20-34-195-5045 PT Instructor	4,698.03	834.77	1,990.09	4,881.00	3,989.30	-891.70	-18.27%	2,142.00	-1,847.30	-46.31%
Total Category: 50 - Salaries & Wages:	4,698.03	834.77	1,990.09	4,881.00	3,989.30	-891.70	-18.27%	2,142.00	-1,847.30	-46.31%
Total Program: 195 - Lessons - Hockey:	29,978.87	8,082.09	9,936.30	23,616.00	20,866.87	-2,749.13	-11.64%	29,532.00	8,665.13	41.53%
Program: 196 - Camps										
Category: 44 - Fee Revenue										
20-34-196-4400 Program Fees	46,823.63	733.00	9,135.61	40,164.00	8,981.00	-31,183.00	-77.64%	36,000.00	27,019.00	300.85%
Total Category: 44 - Fee Revenue :	46,823.63	733.00	9,135.61	40,164.00	8,981.00	-31,183.00	-77.64%	36,000.00	27,019.00	300.85%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-34-196-5025	Driver	247.13	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5045	PT Instructor	17,455.84	0.00	5,471.76	11,283.00	2,710.76	-8,572.24	-75.97%	12,000.00	9,289.24	342.68%
20-34-196-5050	PT Counselor	23.62	0.00	0.00	219.00	0.00	-219.00	-100.00%	0.00	0.00	0.00%
20-34-196-5075	PT Driver	239.89	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		17,966.48	0.00	5,471.76	11,502.00	2,710.76	-8,791.24	-76.43%	12,000.00	9,289.24	342.68%
Category: 52 - Contract Services											
20-34-196-5220	Transportation	111.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5272	Entry Fees	1,815.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,926.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-34-196-5400	Program Operation Supplies	299.95	0.00	414.33	500.00	385.16	-114.84	-22.97%	500.00	114.84	29.82%
Total Category: 54 - Supplies :		299.95	0.00	414.33	500.00	385.16	-114.84	-22.97%	500.00	114.84	29.82%
Total Program: 196 - Camps:		26,631.20	733.00	3,249.52	27,162.00	5,885.08	-21,276.92	-78.33%	23,500.00	17,614.92	299.31%
Program: 197 - Ice Show											
Category: 43 - Daily Fees											
20-34-197-4340	Ticket Sales	12,848.00	0.00	2,869.00	6,616.00	2,797.00	-3,819.00	-57.72%	13,000.00	10,203.00	364.78%
Total Category: 43 - Daily Fees :		12,848.00	0.00	2,869.00	6,616.00	2,797.00	-3,819.00	-57.72%	13,000.00	10,203.00	364.78%
Category: 44 - Fee Revenue											
20-34-197-4400	Program Fees	19,170.00	0.00	10,959.33	9,905.00	10,959.33	1,054.33	10.64%	18,000.00	7,040.67	64.24%
Total Category: 44 - Fee Revenue :		19,170.00	0.00	10,959.33	9,905.00	10,959.33	1,054.33	10.64%	18,000.00	7,040.67	64.24%
Category: 48 - Miscellaneous Revenue											
20-34-197-4810	Advertising Fees	2,661.47	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	2,000.00	2,000.00	0.00%
20-34-197-4900	Miscellaneous Revenue	2,405.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		5,066.47	0.00	0.00	2,700.00	0.00	-2,700.00	-100.00%	2,000.00	2,000.00	0.00%
Category: 50 - Salaries & Wages											
20-34-197-5045	PT Instructor	3,627.60	0.00	2,842.08	1,678.00	2,747.58	1,069.58	63.74%	3,500.00	752.42	27.38%
Total Category: 50 - Salaries & Wages:		3,627.60	0.00	2,842.08	1,678.00	2,747.58	1,069.58	63.74%	3,500.00	752.42	27.38%
Category: 52 - Contract Services											
20-34-197-5225	Misc. Contract Services	7,059.00	0.00	0.00	7,270.00	0.00	-7,270.00	-100.00%	7,000.00	7,000.00	0.00%
20-34-197-5265	Printing	2,786.12	0.00	183.84	1,500.00	183.84	-1,316.16	-87.74%	0.00	-183.84	-100.00%
20-34-197-5270	Postage	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	1,200.00	1,200.00	0.00%
Total Category: 52 - Contract Services:		9,845.12	0.00	183.84	8,870.00	183.84	-8,686.16	-97.93%	8,200.00	8,016.16	4,360.40%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies											
20-34-197-5400	Program Operation Supplies	12,006.51	5,713.68	4,985.38	6,474.00	4,985.38	-1,488.62	-22.99%	12,000.00	7,014.62	140.70%
	Total Category: 54 - Supplies :	12,006.51	5,713.68	4,985.38	6,474.00	4,985.38	-1,488.62	-22.99%	12,000.00	7,014.62	140.70%
	Total Program: 197 - Ice Show:	11,605.24	-5,713.68	5,817.03	2,199.00	5,839.53	3,640.53	165.55%	9,300.00	3,460.47	59.26%
Program: 198 - Summer Competitive											
Category: 44 - Fee Revenue											
20-34-198-4400	Program Fees	47,090.75	40,353.76	14.00	36,351.00	14.00	-36,337.00	-99.96%	12,000.00	11,986.00	85,614.29%
	Total Category: 44 - Fee Revenue :	47,090.75	40,353.76	14.00	36,351.00	14.00	-36,337.00	-99.96%	12,000.00	11,986.00	85,614.29%
	Total Program: 198 - Summer Competitive:	47,090.75	40,353.76	14.00	36,351.00	14.00	-36,337.00	-99.96%	12,000.00	11,986.00	85,614.29%
Program: 199 - Special Events											
Category: 44 - Fee Revenue											
20-34-199-4400	Program Fees	1,852.09	95.00	205.00	1,560.00	100.00	-1,460.00	-93.59%	-3,610.00	-3,710.00	-3,710.00%
	Total Category: 44 - Fee Revenue :	1,852.09	95.00	205.00	1,560.00	100.00	-1,460.00	-93.59%	-3,610.00	-3,710.00	-3,710.00%
Category: 51 - Employee Benefits											
20-34-199-5160	Dues	55.00	0.00	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	55.00	0.00	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-34-199-5400	Program Operation Supplies	2,507.32	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	2,507.32	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 199 - Special Events:	-710.23	95.00	205.00	1,485.00	100.00	-1,385.00	-93.27%	-3,610.00	-3,710.00	-3,710.00%
	Report Total:	-616,070.37	-153,910.95	284,540.60	-55,538.00	-55,414.43	123.57	-0.22%	434,616.89	490,031.32	-884.30%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-616,070.37	-153,910.95	284,540.60	-55,538.00	-55,414.43	123.57	-0.22%	434,616.89	490,031.32	-884.30%
Report Total:	-616,070.37	-153,910.95	284,540.60	-55,538.00	-55,414.43	123.57	-0.22%	434,616.89	490,031.32	-884.30%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Platform Tennis

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	184,268	204,319	446,865	469,420	\$22,555	5.0%
Membership Fees	179,543	205,980	273,238	295,930	22,692	8.3%
Rental Revenue	6,306	6,750	9,000	10,000	1,000	11.1%
Retail Sales	9,889	8,600	10,294	6,300	(3,994)	-38.8%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$380,006</u>	<u>\$425,649</u>	<u>\$739,397</u>	<u>\$781,650</u>	<u>\$42,253</u>	5.7%
Expenses						
Salaries & Wages	\$159,541	\$168,560	\$256,493	\$ 265,657	\$9,164	3.6%
Employee Benefits	48	4,050	1,405	22,314	20,909	1488.6%
Contract Services	103,561	57,678	110,304	116,366	6,062	5.5%
Utilities	14,657	21,857	21,737	22,344	607	2.8%
Supplies	4,497	9,290	16,060	10,755	(5,305)	-33.0%
Repairs	<u>1,605</u>	<u>6,000</u>	<u>6,000</u>	<u>4,950</u>	<u>(1,050)</u>	-17.5%
Operating Expenses	\$283,910	\$267,435	\$411,999	\$442,386	\$30,387	7.4%
Operating Surplus (Deficit)	<u>\$96,095</u>	<u>\$158,214</u>	<u>\$327,398</u>	<u>\$339,264</u>	<u>\$11,866</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>7,100</u>	<u>87,500</u>	<u>87,500</u>	<u>35,000</u>	<u>(52,500)</u>	-60.0%
Non Operating Expenses	\$7,100	\$87,500	\$87,500	\$35,000	(\$52,500)	-60.0%
Total Expenses	<u>\$291,010</u>	<u>\$354,935</u>	<u>\$499,499</u>	<u>\$477,386</u>	<u>(\$22,113)</u>	-4.4%
Net Surplus (Deficit)	\$88,995	\$70,714	\$239,898	\$304,264		



Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 44 - Fee Revenue											
20-35-100-4420	League Fees	50,333.00	45,198.00	30,261.50	29,250.00	31,800.00	2,550.00	8.72%	33,600.00	1,800.00	5.66%
Total Category: 44 - Fee Revenue :		50,333.00	45,198.00	30,261.50	29,250.00	31,800.00	2,550.00	8.72%	33,600.00	1,800.00	5.66%
Category: 45 - Membership Fees											
20-35-100-4500	Membership Fees - Resident	107,976.00	110,794.00	264,967.00	117,040.00	181,540.00	64,500.00	55.11%	190,930.00	9,390.00	5.17%
20-35-100-4510	Membership Fees - Non-Resident	78,280.00	68,749.00	10,545.80	88,940.00	91,698.00	2,758.00	3.10%	105,000.00	13,302.00	14.51%
Total Category: 45 - Membership Fees :		186,256.00	179,543.00	275,512.80	205,980.00	273,238.00	67,258.00	32.65%	295,930.00	22,692.00	8.30%
Category: 46 - Rental Revenue											
20-35-100-4680	Facility Rental	17,472.50	6,306.00	8,939.50	6,750.00	9,000.00	2,250.00	33.33%	10,000.00	1,000.00	11.11%
Total Category: 46 - Rental Revenue :		17,472.50	6,306.00	8,939.50	6,750.00	9,000.00	2,250.00	33.33%	10,000.00	1,000.00	11.11%
Category: 50 - Salaries & Wages											
20-35-100-5000	Administration	68,936.24	51,076.13	76,459.29	49,000.00	82,555.00	33,555.00	68.48%	83,022.00	467.00	0.57%
20-35-100-5030	PT Supervisor	1,880.00	2,400.00	0.00	6,560.00	4,000.00	-2,560.00	-39.02%	4,200.00	200.00	5.00%
Total Category: 50 - Salaries & Wages:		70,816.24	53,476.13	76,459.29	55,560.00	86,555.00	30,995.00	55.79%	87,222.00	667.00	0.77%
Category: 51 - Employee Benefits											
20-35-100-5110	Health Insurance Premiums	201.72	48.48	1,176.44	3,900.00	1,254.67	-2,645.33	-67.83%	21,089.08	19,834.41	1,580.85%
20-35-100-5150	Training & Education	0.00	0.00	120.00	0.00	0.00	0.00	0.00%	875.00	875.00	0.00%
20-35-100-5160	Dues	50.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
20-35-100-5170	Awards and Meetings	84.00	0.00	48.90	100.00	100.00	0.00	0.00%	300.00	200.00	200.00%
Total Category: 51 - Employee Benefits :		335.72	48.48	1,345.34	4,050.00	1,404.67	-2,645.33	-65.32%	22,314.08	20,909.41	1,488.56%
Category: 52 - Contract Services											
20-35-100-5200	Building Maintenance Services	10,116.00	10,920.46	7,587.00	10,728.00	10,116.00	-612.00	-5.70%	10,116.00	0.00	0.00%
20-35-100-5205	Equipment Maintenance Services	1,826.34	1,411.49	2,800.41	1,500.00	2,800.00	1,300.00	86.67%	2,250.00	-550.00	-19.64%
20-35-100-5225	Misc. Contract Services	13,019.68	38,047.51	16,871.45	8,000.00	25,000.00	17,000.00	212.50%	26,750.00	1,750.00	7.00%
20-35-100-5250	Misc. Professional Services	30,784.95	18,547.77	12,017.05	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-35-100-5265	Printing	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	250.00	50.00	25.00%
20-35-100-5272	Entry Fees	22,350.00	24,000.00	31,800.00	29,250.00	31,800.00	2,550.00	8.72%	33,600.00	1,800.00	5.66%
Total Category: 52 - Contract Services:		78,096.97	92,927.23	71,075.91	49,678.00	69,916.00	20,238.00	40.74%	73,966.00	4,050.00	5.79%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 53 - Utilities											
20-35-100-5310	Communications	676.20	642.26	495.70	720.00	600.00	-120.00	-16.67%	700.00	100.00	16.67%
20-35-100-5320	Water	586.04	925.65	361.49	693.00	693.00	0.00	0.00%	660.00	-33.00	-4.76%
20-35-100-5330	Electricity	7,369.52	4,309.18	3,771.94	9,428.00	9,428.00	0.00	0.00%	7,725.00	-1,703.00	-18.06%
20-35-100-5340	Natural Gas	10,970.42	6,997.86	6,457.95	9,180.00	9,180.00	0.00	0.00%	11,330.00	2,150.00	23.42%
20-35-100-5350	Misc. Utilities	1,479.10	1,782.53	1,250.01	1,836.00	1,836.00	0.00	0.00%	1,929.00	93.00	5.07%
Total Category: 53 - Utilities :		21,081.28	14,657.48	12,337.09	21,857.00	21,737.00	-120.00	-0.55%	22,344.00	607.00	2.79%
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	4,281.99	4,399.05	2,788.57	3,000.00	6,500.00	3,500.00	116.67%	5,150.00	-1,350.00	-20.77%
20-35-100-5410	Office Supplies	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	150.00	-50.00	-25.00%
20-35-100-5420	Building Supplies	0.00	0.00	0.00	500.00	500.00	0.00	0.00%	525.00	25.00	5.00%
20-35-100-5430	Equipment Supplies	0.00	47.95	110.46	0.00	110.46	110.46	0.00%	150.00	39.54	35.80%
20-35-100-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-35-100-5470	Misc. Supplies	113.25	49.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		4,395.24	4,496.61	2,899.03	3,700.00	7,310.46	3,610.46	97.58%	6,975.00	-335.46	-4.59%
Category: 55 - Equipment and Repairs											
20-35-100-5510	Building Repairs	6,224.35	1,054.35	2,935.80	4,000.00	4,000.00	0.00	0.00%	4,200.00	200.00	5.00%
20-35-100-5520	Equipment Repairs	199.00	360.56	119.29	1,000.00	1,000.00	0.00	0.00%	250.00	-750.00	-75.00%
20-35-100-5850	Equipment	0.00	190.34	509.67	1,000.00	1,000.00	0.00	0.00%	500.00	-500.00	-50.00%
Total Category: 55 - Equipment and Repairs :		6,423.35	1,605.25	3,564.76	6,000.00	6,000.00	0.00	0.00%	4,950.00	-1,050.00	-17.50%
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	27,499.80	7,100.00	0.00	27,500.00	27,500.00	0.00	0.00%	35,000.00	7,500.00	27.27%
20-35-100-6050	Transfer to Capital Fund	296,000.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00%	0.00	-60,000.00	-100.00%
Total Category: 60 - Transfers :		323,499.80	7,100.00	0.00	87,500.00	87,500.00	0.00	0.00%	35,000.00	-52,500.00	-60.00%
Total Program: 100 - Operations:		-250,587.10	56,735.82	147,032.38	13,635.00	33,614.87	19,979.87	146.53%	86,758.92	53,144.05	158.10%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	5,011.80	9,889.34	8,146.18	8,600.00	10,294.00	1,694.00	19.70%	6,300.00	-3,994.00	-38.80%
Total Category: 47 - Retail Sales :		5,011.80	9,889.34	8,146.18	8,600.00	10,294.00	1,694.00	19.70%	6,300.00	-3,994.00	-38.80%
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	0.00	0.00	0.00	5,590.00	8,750.00	3,160.00	56.53%	3,780.00	-4,970.00	-56.80%
Total Category: 54 - Supplies :		0.00	0.00	0.00	5,590.00	8,750.00	3,160.00	56.53%	3,780.00	-4,970.00	-56.80%
Total Program: 120 - Pro Shop:		5,011.80	9,889.34	8,146.18	3,010.00	1,544.00	-1,466.00	-48.70%	2,520.00	976.00	63.21%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 180 - Lessons - Platform										
Category: 44 - Fee Revenue										
20-35-180-4430 Lessons	157,590.55	139,069.57	400,308.28	175,069.00	415,065.00	239,996.00	137.09%	435,820.00	20,755.00	5.00%
Total Category: 44 - Fee Revenue :	157,590.55	139,069.57	400,308.28	175,069.00	415,065.00	239,996.00	137.09%	435,820.00	20,755.00	5.00%
Category: 50 - Salaries & Wages										
20-35-180-5045 PT Instructor	123,551.49	106,065.29	162,703.90	113,000.00	169,938.00	56,938.00	50.39%	178,435.00	8,497.00	5.00%
Total Category: 50 - Salaries & Wages:	123,551.49	106,065.29	162,703.90	113,000.00	169,938.00	56,938.00	50.39%	178,435.00	8,497.00	5.00%
Category: 52 - Contract Services										
20-35-180-5215 Independent Contractor Servic	4,450.00	10,634.00	31,988.01	8,000.00	40,388.00	32,388.00	404.85%	42,400.00	2,012.00	4.98%
Total Category: 52 - Contract Services:	4,450.00	10,634.00	31,988.01	8,000.00	40,388.00	32,388.00	404.85%	42,400.00	2,012.00	4.98%
Total Program: 180 - Lessons - Platform:	29,589.06	22,370.28	205,616.37	54,069.00	204,739.00	150,670.00	278.66%	214,985.00	10,246.00	5.00%
Report Total:	-215,986.24	88,995.44	360,794.93	70,714.00	239,897.87	169,183.87	239.25%	304,263.92	64,366.05	26.83%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-215,986.24	88,995.44	360,794.93	70,714.00	239,897.87	169,183.87	239.25%	304,263.92	64,366.05	26.83%
Report Total:	-215,986.24	88,995.44	360,794.93	70,714.00	239,897.87	169,183.87	239.25%	304,263.92	64,366.05	26.83%



WILMETTE PARK DISTRICT RECREATION PROGRAMS 2022 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 8, 2021

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2022



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Programs

CRC, Fitness, Lakefront and Mallinckrodt Center Combined

	2020	2021	2021	2022 Budget		
					Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$312,556	\$325,000	\$325,000	\$336,141	\$11,141	3.4%
Daily Fees	31,707	70,516	344,311	472,424	128,113	37.2%
Fee Revenue	2,923,141	5,742,783	6,315,126	8,432,189	2,117,063	33.5%
Membership Fees	1,183,639	1,524,537	1,474,134	1,465,498	(8,636)	-0.6%
Rental Revenue	477,049	678,094	680,649	742,789	62,140	9.1%
Retail Sales	12,244	14,485	13,738	24,800	11,063	80.5%
Miscellaneous Revenue	<u>28,188</u>	<u>36,272</u>	<u>103,287</u>	<u>56,746</u>	<u>(46,541)</u>	-45.1%
Total Revenue	<u>\$4,968,524</u>	<u>\$8,391,687</u>	<u>\$9,256,245</u>	<u>\$11,530,587</u>	<u>\$2,274,342</u>	24.6%
Expenses						
Salaries & Wages	\$2,991,891	\$3,101,974	\$2,946,931	\$4,478,800	\$1,531,870	52.0%
Employee Benefits	338,721	269,649	253,138	366,741	113,603	44.9%
Contract Services	1,179,435	1,385,685	1,397,217	1,657,048	259,831	18.6%
Utilities	256,252	282,625	292,291	294,425	2,134	0.7%
Supplies	162,116	280,779	265,333	381,252	115,919	43.7%
Repairs	<u>39,500</u>	<u>39,470</u>	<u>67,034</u>	<u>66,966</u>	<u>(68)</u>	-0.1%
Operating Expenses	\$4,967,915	\$5,360,182	\$5,221,943	\$7,245,233	\$2,023,290	38.7%
Operating Surplus (Deficit)	<u>\$609</u>	<u>\$3,031,505</u>	<u>\$4,034,302</u>	<u>\$4,285,354</u>	<u>\$251,052</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>251,546</u>	<u>1,725,469</u>	<u>1,725,469</u>	<u>747,046</u>	(978,423)	-56.7%
Non Operating Expenses	\$251,546	\$1,725,469	\$1,725,469	\$747,046	(\$978,423)	-56.7%
Total Expenses	<u>\$5,219,461</u>	<u>\$7,085,651</u>	<u>\$6,947,412</u>	<u>\$7,992,279</u>	<u>\$1,044,867</u>	15.0%
Net Surplus (Deficit)	<u>(\$250,937)</u>	<u>\$1,306,036</u>	<u>\$2,308,833</u>	<u>\$3,538,308</u>		



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Recreation Operations

(Including Halloween Happening,
 3rd/4th of July and D39 Bike Safety
 and Play Safe Programs)

	2020	2021	2021	2022 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$ 312,556	\$ 325,000	\$ 325,000	\$ 336,141	\$11,141	3.4%
Fee Revenue	404,239	332,450	22,125	23,527	1,402	6.3%
Miscellaneous Revenue	<u>24,920</u>	<u>11,300</u>	<u>10,080</u>	<u>6,300</u>	<u>(3,780)</u>	-37.5%
Total Revenue	<u>\$741,715</u>	<u>\$668,750</u>	<u>\$357,205</u>	<u>\$365,968</u>	<u>\$8,763</u>	2.5%
Expenses						
Salaries & Wages	\$280,070	\$173,294	\$4,398	\$ 9,478	\$5,080	115.5%
Employee Benefits	207	0	0	0	0	N/A
Contract Services	57,041	133,601	140,968	115,535	(25,433)	-18.0%
Utilities	5,352	6,281	6,281	0	(6,281)	-100.0%
Supplies	7,342	6,132	2,424	28,800	26,376	1088.3%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$350,013	\$319,308	\$154,071	\$153,813	(\$258)	-0.2%
Operating Surplus (Deficit)	<u>\$391,702</u>	<u>\$349,442</u>	<u>\$203,134</u>	<u>\$212,155</u>	<u>\$9,021</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>130,482</u>	<u>572,969</u>	<u>572,969</u>	<u>(863,044)</u>	<u>(1,436,013)</u>	-250.6%
Non Operating Expenses	\$130,482	\$572,969	\$572,969	(\$863,044)	(\$1,436,013)	-250.6%
Total Expenses	<u>\$480,495</u>	<u>\$892,277</u>	<u>\$727,040</u>	<u>(\$709,231)</u>	<u>(\$1,436,271)</u>	-197.6%
Net Surplus (Deficit)	\$261,220	(\$223,527)	(\$369,835)	\$1,075,199		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 41 - Property Taxes											
20-40-100-4100	Property Taxes	312,604.33	312,556.06	317,715.12	325,000.00	325,000.00	0.00	0.00%	336,141.00	11,141.00	3.43%
Total Category: 41 - Property Taxes :		312,604.33	312,556.06	317,715.12	325,000.00	325,000.00	0.00	0.00%	336,141.00	11,141.00	3.43%
Category: 48 - Miscellaneous Revenue											
20-40-100-4800	Donations	3,018.00	20,270.00	7,091.66	500.00	800.00	300.00	60.00%	0.00	-800.00	-100.00%
20-40-100-4830	Sponsorship Revenue	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		3,018.00	21,270.00	7,091.66	3,500.00	800.00	-2,700.00	-77.14%	0.00	-800.00	-100.00%
Category: 51 - Employee Benefits											
20-40-100-5150	Training & Education	0.00	207.00	926.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	207.00	926.80	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-40-100-5225	Misc. Contract Services	65.00	20.00	707.88	0.00	1,000.00	1,000.00	0.00%	0.00	-1,000.00	-100.00%
20-40-100-5280	Equipment Rental	22,780.32	40,740.05	28,608.00	20,000.00	20,000.00	0.00	0.00%	0.00	-20,000.00	-100.00%
20-40-100-5290	Financial Assistance	82,390.81	15,140.92	38,726.13	36,000.00	56,037.82	20,037.82	55.66%	40,000.00	-16,037.82	-28.62%
20-40-100-5295	A/R Write Off	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		105,236.13	55,900.97	68,042.01	56,000.00	77,037.82	21,037.82	37.57%	40,000.00	-37,037.82	-48.08%
Category: 53 - Utilities											
20-40-100-5330	Electricity	3,449.87	3,069.04	2,503.28	3,785.00	3,785.00	0.00	0.00%	0.00	-3,785.00	-100.00%
20-40-100-5340	Natural Gas	2,376.17	2,283.32	1,501.21	2,496.00	2,496.00	0.00	0.00%	0.00	-2,496.00	-100.00%
Total Category: 53 - Utilities :		5,826.04	5,352.36	4,004.49	6,281.00	6,281.00	0.00	0.00%	0.00	-6,281.00	-100.00%
Category: 54 - Supplies											
20-40-100-5400	Program Operation Supplies	408.25	2,321.55	1,116.37	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		408.25	2,321.55	1,116.37	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Category: 60 - Transfers											
20-11-100-6050	Transfer to Capital Fund	2,464,999.92	0.00	0.00	500,000.00	500,000.00	0.00	0.00%	0.00	-500,000.00	-100.00%
20-40-100-6010	Admin Overhead Charge	72,969.00	130,482.00	0.00	72,969.00	72,969.00	0.00	0.00%	-863,044.00	-936,013.00	-1,282.75%
Total Category: 60 - Transfers :		2,537,968.92	130,482.00	0.00	572,969.00	572,969.00	0.00	0.00%	-863,044.00	-1,436,013.00	-250.63%
Total Program: 100 - Operations:		-2,333,817.01	139,562.18	250,717.11	-307,000.00	-330,487.82	-23,487.82	7.65%	1,159,185.00	1,489,672.82	-450.75%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 101 - Halloween Happening											
Category: 44 - Fee Revenue											
20-40-101-4400	Program Fees	18,131.00	0.00	0.00	10,000.00	5,000.00	-5,000.00	-50.00%	13,000.00	8,000.00	160.00%
Total Category: 44 - Fee Revenue :		18,131.00	0.00	0.00	10,000.00	5,000.00	-5,000.00	-50.00%	13,000.00	8,000.00	160.00%
Category: 48 - Miscellaneous Revenue											
20-40-101-4900	Sponsorship Revenue	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-40-101-5050	PT Counselor	2,173.01	0.00	0.00	1,629.00	700.00	-929.00	-57.03%	1,650.00	950.00	135.71%
Total Category: 50 - Salaries & Wages:		2,173.01	0.00	0.00	1,629.00	700.00	-929.00	-57.03%	1,650.00	950.00	135.71%
Category: 52 - Contract Services											
20-40-101-5225	Misc. Contract Services	3,034.00	350.00	0.00	1,150.00	1,150.00	0.00	0.00%	2,835.00	1,685.00	146.52%
20-40-101-5265	Printing	0.00	390.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		3,034.00	740.28	0.00	1,150.00	1,150.00	0.00	0.00%	2,835.00	1,685.00	146.52%
Category: 54 - Supplies											
20-40-101-5400	Program Operation Supplies	19,335.30	-121.46	75.60	3,000.00	2,000.00	-1,000.00	-33.33%	7,000.00	5,000.00	250.00%
Total Category: 54 - Supplies :		19,335.30	-121.46	75.60	3,000.00	2,000.00	-1,000.00	-33.33%	7,000.00	5,000.00	250.00%
Total Program: 101 - Halloween Happening:		-6,411.31	-618.82	-75.60	5,721.00	1,150.00	-4,571.00	-79.90%	1,515.00	365.00	31.74%
Program: 103 - D39 Bike Safety Program											
Category: 48 - Miscellaneous Revenue											
20-40-103-4900	Miscellaneous Revenue	1,800.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	1,800.00	1,800.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		1,800.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	1,800.00	1,800.00	0.00%
Category: 50 - Salaries & Wages											
20-40-103-5050	PT Counselor	2,025.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	1,800.00	1,800.00	0.00%
Total Category: 50 - Salaries & Wages:		2,025.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	1,800.00	1,800.00	0.00%
Total Program: 103 - D39 Bike Safety Program:		-225.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 104 - 4th of July											
Category: 44 - Fee Revenue											
20-40-104-4400	Program Fees	9,748.00	0.00	0.00	10,500.00	16,000.00	5,500.00	52.38%	10,527.00	-5,473.00	-34.21%
Total Category: 44 - Fee Revenue :		9,748.00	0.00	0.00	10,500.00	16,000.00	5,500.00	52.38%	10,527.00	-5,473.00	-34.21%
Category: 48 - Miscellaneous Revenue											
20-40-104-4900	Sponsorship Revenue	7,800.00	3,650.00	19,264.70	4,500.00	9,280.00	4,780.00	106.22%	4,500.00	-4,780.00	-51.51%
Total Category: 48 - Miscellaneous Revenue :		7,800.00	3,650.00	19,264.70	4,500.00	9,280.00	4,780.00	106.22%	4,500.00	-4,780.00	-51.51%
Category: 50 - Salaries & Wages											
20-40-104-5050	PT Counselor	6,038.68	0.00	2,428.75	7,955.00	2,428.75	-5,526.25	-69.47%	6,028.00	3,599.25	148.19%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-40-104-5085	Overtime PT	0.00	0.00	545.64	600.00	545.64	-54.36	-9.06%	0.00	-545.64	-100.00%
	Total Category: 50 - Salaries & Wages:	6,038.68	0.00	2,974.39	8,555.00	2,974.39	-5,580.61	-65.23%	6,028.00	3,053.61	102.66%
	Category: 52 - Contract Services										
20-40-104-5225	Misc. Contract Services	64,127.05	0.00	54,350.00	60,670.00	54,350.00	-6,320.00	-10.42%	59,500.00	5,150.00	9.48%
20-40-104-5280	Equipment Rental	16,967.75	0.00	12,891.78	15,781.00	8,430.00	-7,351.00	-46.58%	13,200.00	4,770.00	56.58%
	Total Category: 52 - Contract Services:	81,094.80	0.00	67,241.78	76,451.00	62,780.00	-13,671.00	-17.88%	72,700.00	9,920.00	15.80%
	Category: 54 - Supplies										
20-40-104-5400	Program Operation Supplies	14,417.45	1,680.11	6,034.54	500.00	423.62	-76.38	-15.28%	21,800.00	21,376.38	5,046.12%
	Total Category: 54 - Supplies :	14,417.45	1,680.11	6,034.54	500.00	423.62	-76.38	-15.28%	21,800.00	21,376.38	5,046.12%
	Total Program: 104 - 4th of July:	-84,002.93	1,969.89	-56,986.01	-70,506.00	-40,898.01	29,607.99	-41.99%	-85,501.00	-44,602.99	109.06%
	Program: 106 - Misc Events										
	Category: 54 - Supplies										
20-40-106-5400	Program Operation Supplies	0.00	29.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	29.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 106 - Misc Events:	0.00	29.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Program: 107 - Play Safe at Wilmette										
	Category: 44 - Fee Revenue										
20-40-107-4400	Program Fees	0.00	404,238.54	-834.00	311,950.00	1,125.00	-310,825.00	-99.64%	0.00	-1,125.00	-100.00%
	Total Category: 44 - Fee Revenue :	0.00	404,238.54	-834.00	311,950.00	1,125.00	-310,825.00	-99.64%	0.00	-1,125.00	-100.00%
	Category: 50 - Salaries & Wages										
20-40-107-5050	PT Counselor	0.00	268,519.51	834.00	157,260.00	724.01	-156,535.99	-99.54%	0.00	-724.01	-100.00%
20-40-107-5075	PT Driver	0.00	943.02	1,358.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-107-5085	Overtime PT	0.00	10,607.13	0.00	4,050.00	0.00	-4,050.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	280,069.66	2,192.16	161,310.00	724.01	-160,585.99	-99.55%	0.00	-724.01	-100.00%
	Category: 52 - Contract Services										
20-40-107-5225	Misc. Contract Services	0.00	400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-40-107-5400	Program Operation Supplies	0.00	3,432.05	8.50	2,250.00	0.00	-2,250.00	-100.00%	0.00	0.00	0.00%
20-40-107-5460	Uniform Supplies	0.00	0.00	0.00	131.60	0.00	-131.60	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	3,432.05	8.50	2,381.60	0.00	-2,381.60	-100.00%	0.00	0.00	0.00%
	Total Program: 107 - Play Safe at Wilmette:	0.00	120,336.83	-3,034.66	148,258.40	400.99	-147,857.41	-99.73%	0.00	-400.99	-100.00%
	Report Total:	-2,424,456.25	261,220.10	190,620.84	-223,526.60	-369,834.84	-146,308.24	65.45%	1,075,199.00	1,445,033.84	-390.72%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-2,424,456.25	261,220.10	190,620.84	-223,526.60	-369,834.84	-146,308.24	65.45%	1,075,199.00	1,445,033.84	-390.72%
Report Total:	-2,424,456.25	261,220.10	190,620.84	-223,526.60	-369,834.84	-146,308.24	65.45%	1,075,199.00	1,445,033.84	-390.72%

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Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Community Recreation Center

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$19,156	\$36,052	\$29,029	\$90,770	\$61,741	212.7%
Fee Revenue	2,245,420	4,700,237	5,952,216	7,813,701	1,861,485	31.3%
Membership Fees	11,925	65,850	65,403	64,955	(448)	-0.7%
Rental Revenue	48,034	126,230	88,209	107,110	18,901	21.4%
Retail Sales	10,413	14,485	13,570	24,800	11,230	82.8%
Miscellaneous Revenue	<u>3,180</u>	<u>6,149</u>	<u>88,008</u>	<u>3,020</u>	<u>(84,988)</u>	-96.6%
Total Revenue	<u>\$2,338,128</u>	<u>\$4,949,003</u>	<u>\$6,236,436</u>	<u>\$8,104,356</u>	<u>\$1,867,921</u>	30.0%
Expenses						
Salaries & Wages	\$1,753,311	\$1,907,838	\$2,000,512	\$3,154,340	\$1,153,829	57.7%
Employee Benefits	272,337	195,592	192,127	253,852	61,725	32.1%
Contract Services	910,031	1,024,823	1,052,874	1,301,947	249,073	23.7%
Utilities	197,300	227,647	230,481	229,852	(629)	-0.3%
Supplies	126,952	201,837	200,195	270,472	70,277	35.1%
Repairs	<u>29,397</u>	<u>24,940</u>	<u>16,784</u>	<u>45,786</u>	<u>29,002</u>	172.8%
Operating Expenses	\$3,289,329	\$3,582,676	\$3,692,973	\$5,256,250	\$1,563,277	42.3%
Operating Surplus (Deficit)	<u>(\$951,201)</u>	<u>\$1,366,326</u>	<u>\$2,543,463</u>	<u>\$2,848,107</u>	<u>\$304,644</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>(29,362)</u>	<u>994,750</u>	<u>994,750</u>	<u>1,372,090</u>	<u>377,340</u>	37.9%
Non Operating Expenses	<u>(\$29,362)</u>	<u>\$994,750</u>	<u>\$994,750</u>	<u>\$1,372,090</u>	<u>\$377,340</u>	37.9%
Total Expenses	<u>\$3,259,967</u>	<u>\$4,577,426</u>	<u>\$4,687,723</u>	<u>\$6,628,340</u>	<u>\$1,940,617</u>	41.4%
Net Surplus (Deficit)	<u>(\$921,839)</u>	<u>\$371,576</u>	<u>\$1,548,713</u>	<u>\$1,476,017</u>		



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Community Recreation Center -
Operations

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Rental Revenue	17,725	32,627	15,500	35,360	\$19,860	128.1%
Retail Sales	1,187	3,000	0	3,000	3,000	N/A
Miscellaneous Revenue	<u>1,216</u>	<u>4,800</u>	<u>87,758</u>	<u>2,400</u>	<u>(85,358)</u>	-97.3%
Total Revenue	<u>\$20,128</u>	<u>\$40,427</u>	<u>\$103,258</u>	<u>\$40,760</u>	<u>(\$62,498)</u>	-60.5%
Expenses						
Salaries & Wages	\$351,393	\$191,350	\$224,392	\$ 528,376	\$303,984	135.5%
Employee Benefits	86,013	54,116	54,051	69,035	14,984	27.7%
Contract Services	304,853	328,201	310,674	326,717	16,043	5.2%
Utilities	185,995	213,985	218,297	218,484	187	0.1%
Supplies	25,220	32,432	22,463	15,950	(6,513)	-29.0%
Repairs	<u>27,780</u>	<u>22,500</u>	<u>14,500</u>	<u>41,383</u>	<u>26,883</u>	185.4%
Operating Expenses	\$981,255	\$842,584	\$844,378	\$1,199,945	\$355,568	42.1%
Operating Surplus (Deficit)	<u>(\$961,127)</u>	<u>(\$802,157)</u>	<u>(\$741,119)</u>	<u>(\$1,159,185)</u>	<u>(\$418,066)</u>	
Overhead Transfer	<u>(960,976)</u>	<u>(1,320,500)</u>	<u>(1,320,500)</u>	0	<u>1,320,500</u>	-100.0%
Non Operating Expenses	<u>(\$960,976)</u>	<u>(\$1,320,500)</u>	<u>(\$1,320,500)</u>	<u>\$0</u>	<u>\$1,320,500</u>	-100.0%
Total Expenses	<u>\$20,279</u>	<u>(\$477,916)</u>	<u>(\$476,122)</u>	<u>\$1,199,945</u>	<u>\$1,676,068</u>	-352.0%
Net Surplus (Deficit)	<u>(\$151)</u>	<u>\$518,343</u>	<u>\$579,381</u>	<u>(\$1,159,185)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-41-100-4680	Facility Rental	69,435.52	17,725.32	19,501.66	32,627.00	15,500.00	-17,127.00	-52.49%	35,360.00	19,860.00	128.13%
Total Category: 46 - Rental Revenue :		69,435.52	17,725.32	19,501.66	32,627.00	15,500.00	-17,127.00	-52.49%	35,360.00	19,860.00	128.13%
Category: 47 - Retail Sales											
20-41-100-4720	Food & Beverage Sales	4,258.40	1,187.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	3,000.00	3,000.00	0.00%
Total Category: 47 - Retail Sales :		4,258.40	1,187.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	3,000.00	3,000.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-100-4910	Over/Short Revenue	815.24	5.10	85,508.11	0.00	85,508.11	85,508.11	0.00%	0.00	-85,508.11	-100.00%
20-41-100-4930	Vending Commissions	7,117.01	1,211.05	0.00	4,800.00	2,250.00	-2,550.00	-53.13%	2,400.00	150.00	6.67%
Total Category: 48 - Miscellaneous Revenue :		7,932.25	1,216.15	85,508.11	4,800.00	87,758.11	82,958.11	1,728.29%	2,400.00	-85,358.11	-97.27%
Category: 50 - Salaries & Wages											
20-41-100-5000	Administration	182,254.58	203,139.63	69,705.30	83,800.00	83,800.00	0.00	0.00%	300,750.00	216,950.00	258.89%
20-41-100-5020	Maintenance	70,152.07	102,480.57	68,789.81	43,783.84	77,497.00	33,713.16	77.00%	99,000.00	21,503.00	27.75%
20-41-100-5025	Driver	-0.03	0.00	4,072.40	0.00	0.00	0.00	0.00%	5,210.00	5,210.00	0.00%
20-41-100-5040	PT Attendant	86,386.17	34,277.06	40,013.50	49,774.00	49,774.00	0.00	0.00%	105,664.00	55,890.00	112.29%
20-41-100-5070	PT Maintenance	15,341.95	6,400.84	1,329.00	12,042.00	1,791.00	-10,251.00	-85.13%	17,472.00	15,681.00	875.54%
20-41-100-5080	Overtime FT	-2,082.49	4,851.72	11,209.69	1,950.00	11,530.00	9,580.00	491.28%	0.00	-11,530.00	-100.00%
20-41-100-5085	Overtime PT	3,156.76	92.74	0.00	0.00	0.00	0.00	0.00%	280.00	280.00	0.00%
80-41-100-5035	PT Coordinator	917.49	150.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
80-41-100-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		356,126.50	351,393.26	195,119.70	191,349.84	224,392.00	33,042.16	17.27%	528,376.00	303,984.00	135.47%
Category: 51 - Employee Benefits											
20-41-100-5110	Health Insurance Premiums	100,952.84	82,764.16	44,120.48	52,800.00	52,973.14	173.14	0.33%	67,485.07	14,511.93	27.39%
20-41-100-5150	Training & Education	2,357.19	1,305.74	1,175.94	537.00	300.00	-237.00	-44.13%	1,000.00	700.00	233.33%
20-41-100-5160	Dues	588.00	1,292.00	528.00	279.00	528.00	249.00	89.25%	550.00	22.00	4.17%
20-41-100-5170	Awards and Meetings	825.68	651.22	0.00	500.00	250.00	-250.00	-50.00%	0.00	-250.00	-100.00%
Total Category: 51 - Employee Benefits :		104,723.71	86,013.12	45,824.42	54,116.00	54,051.14	-64.86	-0.12%	69,035.07	14,983.93	27.72%
Category: 52 - Contract Services											
20-41-100-5200	Building Maintenance Services	147,565.00	129,180.54	122,866.96	165,276.00	147,781.00	-17,495.00	-10.59%	172,060.00	24,279.00	16.43%
20-41-100-5205	Equipment Maintenance Serv	38,631.07	67,249.95	57,999.03	40,293.00	40,293.00	0.00	0.00%	27,253.00	-13,040.00	-32.36%
20-41-100-5220	Transportation	1,061.83	170.25	336.00	435.00	250.00	-185.00	-42.53%	0.00	-250.00	-100.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
Category: 52 - Contract Services:											
20-41-100-5225	Misc. Contract Services	208,716.46	107,572.39	134,838.30	121,797.00	121,797.00	0.00	0.00%	126,820.00	5,023.00	4.12%
20-41-100-5250	Misc. Professional Services	227.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5255	Marketing	30.32	495.59	384.00	300.00	384.00	84.00	28.00%	384.00	0.00	0.00%
20-41-100-5260	Advertising	198.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5265	Printing	0.00	184.62	169.06	100.00	169.06	69.06	69.06%	200.00	30.94	18.30%
Total Category: 52 - Contract Services:		396,429.88	304,853.34	316,593.35	328,201.00	310,674.06	-17,526.94	-5.34%	326,717.00	16,042.94	5.16%
Category: 53 - Utilities											
20-41-100-5310	Communications	1,653.77	1,895.92	711.36	1,397.76	853.68	-544.08	-38.93%	2,160.00	1,306.32	153.02%
20-41-100-5320	Water	8,455.37	5,032.81	3,679.21	9,500.00	9,500.00	0.00	0.00%	9,600.00	100.00	1.05%
20-41-100-5330	Electricity	164,216.13	149,468.24	122,072.94	170,000.00	170,000.00	0.00	0.00%	170,004.00	4.00	0.00%
20-41-100-5340	Natural Gas	28,718.85	24,530.76	26,087.14	30,000.00	30,000.00	0.00	0.00%	33,000.00	3,000.00	10.00%
20-41-100-5350	Misc. Utilities	3,182.12	5,067.48	5,183.59	3,087.00	7,943.64	4,856.64	157.33%	3,720.00	-4,223.64	-53.17%
Total Category: 53 - Utilities :		206,226.24	185,995.21	157,734.24	213,984.76	218,297.32	4,312.56	2.02%	218,484.00	186.68	0.09%
Category: 54 - Supplies											
20-41-100-5400	Program Operation Supplies	10,204.15	108.91	2,944.01	1,400.00	700.00	-700.00	-50.00%	1,200.00	500.00	71.43%
20-41-100-5410	Office Supplies	4,092.48	2,569.68	4,777.49	5,808.00	5,446.02	-361.98	-6.23%	650.00	-4,796.02	-88.06%
20-41-100-5420	Building Supplies	6,273.22	4,960.57	3,319.55	6,624.00	6,243.00	-381.00	-5.75%	2,850.00	-3,393.00	-54.35%
20-41-100-5430	Equipment Supplies	1,238.95	533.38	918.88	2,000.00	2,000.00	0.00	0.00%	1,000.00	-1,000.00	-50.00%
20-41-100-5440	Grounds Supplies	0.00	12,788.54	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5450	Fuel Supplies	7,740.01	2,535.11	1,740.87	8,100.00	4,050.00	-4,050.00	-50.00%	7,800.00	3,750.00	92.59%
20-41-100-5460	Uniform Supplies	1,305.40	994.45	1,242.44	1,000.00	1,524.00	524.00	52.40%	2,450.00	926.00	60.76%
20-41-100-5470	Misc. Supplies	4,533.37	0.00	0.00	6,000.00	2,500.00	-3,500.00	-58.33%	0.00	-2,500.00	-100.00%
20-41-100-5490	Cost of Goods Sold	3,243.83	729.67	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		38,631.41	25,220.31	14,943.24	32,432.00	22,463.02	-9,968.98	-30.74%	15,950.00	-6,513.02	-28.99%
Category: 55 - Equipment and Repairs											
20-41-100-5510	Building Repairs	16,413.75	10,111.65	9,758.93	15,500.00	10,000.00	-5,500.00	-35.48%	36,383.00	26,383.00	263.83%
20-41-100-5520	Equipment Repairs	9,007.48	15,818.51	6,000.15	5,000.00	2,500.00	-2,500.00	-50.00%	5,000.00	2,500.00	100.00%
20-41-100-5850	Equipment	2,159.24	1,850.00	0.00	2,000.00	2,000.00	0.00	0.00%	0.00	-2,000.00	-100.00%
Total Category: 55 - Equipment and Repairs :		27,580.47	27,780.16	15,759.08	22,500.00	14,500.00	-8,000.00	-35.56%	41,383.00	26,883.00	185.40%
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	-1,660,500.00	-960,976.00	0.00	-1,660,500.00	-1,660,500.00	0.00	0.00%	0.00	1,660,500.00	-100.00%
20-41-100-6050	Transfer to Capital Fund	1,677,000.08	0.00	0.00	340,000.00	340,000.00	0.00	0.00%	0.00	-340,000.00	-100.00%
Total Category: 60 - Transfers :		16,500.08	-960,976.00	0.00	-1,320,500.00	-1,320,500.00	0.00	0.00%	0.00	1,320,500.00	-100.00%
Total Program: 100 - Operations:		-1,064,592.12	-150.93	-640,964.26	518,343.40	579,380.57	61,037.17	11.78%	-1,159,185.07	-1,738,565.64	-300.07%
Report Total:		-1,064,592.12	-150.93	-640,964.26	518,343.40	579,380.57	61,037.17	11.78%	-1,159,185.07	-1,738,565.64	-300.07%

Budget Comparison Report

Fund Summary

Fund	2019	2020	2021	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	Total Activity	Total Activity	YTD Activity Through Nov	2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-1,063,674.63	-0.23	-640,964.26	518,343.40	579,380.57	61,037.17	11.78%	-1,159,185.07	-1,738,565.64	-300.07%
80 - SECURITY	917.49	150.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:	-1,064,592.12	-150.93	-640,964.26	518,343.40	579,380.57	61,037.17	11.78%	-1,159,185.07	-1,738,565.64	-300.07%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Center for the Arts

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ -	\$ 19,877	\$ 6,430	\$ 22,000	\$15,570	242.1%
Fee Revenue	175,035	431,125	436,012	593,876	157,864	36.2%
Retail Sales	475	315	0	0	0	N/A
Miscellaneous Revenue	0	700	0	0	0	N/A
Total Revenue	\$175,510	\$452,017	\$442,442	\$615,876	\$173,434	39.2%
Expenses						
Salaries & Wages	\$102,730	\$155,414	\$166,414	\$ 221,906	\$55,492	33.3%
Employee Benefits	20,824	13,393	12,818	14,019	1,202	9.4%
Contract Services	7,214	7,818	4,055	27,849	23,794	586.7%
Utilities	666	687	806	682	(124)	-15.4%
Supplies	22,454	41,158	26,351	50,165	23,814	90.4%
Repairs	888	400	175	578	403	230.3%
Operating Expenses	\$154,775	\$218,869	\$210,619	\$315,199	\$104,580	49.7%
Operating Surplus (Deficit)	\$20,735	\$233,148	\$231,822	\$300,677	\$68,854	
Overhead Transfer	122,224	303,750	303,750	103,000	(200,750)	-66.1%
Non Operating Expenses	\$122,224	\$303,750	\$303,750	\$103,000	(\$200,750)	-66.1%
Total Expenses	\$276,999	\$522,619	\$514,369	\$418,199	(\$96,170)	-18.7%
Net Surplus (Deficit)	(\$101,489)	(\$70,602)	(\$71,928)	\$197,677		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 201 - Administration											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	38,432.55	41,868.21	34,398.91	41,145.78	41,361.32	215.54	0.52%	51,750.00	10,388.68	25.12%
20-41-201-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,950.00	1,950.00	0.00%
20-41-201-5055	PT Administration	21,956.32	5,989.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-201-5085	Overtime PT	1,900.54	171.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		62,289.41	48,029.30	34,398.91	41,145.78	41,361.32	215.54	0.52%	53,700.00	12,338.68	29.83%
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	22,468.40	19,853.80	8,820.85	12,000.00	12,039.36	39.36	0.33%	12,653.45	614.09	5.10%
20-41-201-5150	Training & Education	3,367.90	258.95	225.00	642.00	225.00	-417.00	-64.95%	546.00	321.00	142.67%
20-41-201-5160	Dues	474.00	711.00	264.00	279.00	264.00	-15.00	-5.38%	0.00	-264.00	-100.00%
20-41-201-5170	Awards and Meetings	133.94	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 51 - Employee Benefits :		26,444.24	20,823.75	9,309.85	12,921.00	12,528.36	-392.64	-3.04%	13,399.45	871.09	6.95%
Category: 52 - Contract Services											
20-41-201-5220	Transportation	1,532.49	333.22	0.00	200.00	0.00	-200.00	-100.00%	75.00	75.00	0.00%
20-41-201-5255	Marketing	165.00	0.00	0.00	0.00	0.00	0.00	0.00%	165.00	165.00	0.00%
Total Category: 52 - Contract Services:		1,697.49	333.22	0.00	200.00	0.00	-200.00	-100.00%	240.00	240.00	0.00%
Category: 53 - Utilities											
20-41-201-5310	Communications	1,476.32	665.65	838.85	686.64	805.92	119.28	17.37%	681.84	-124.08	-15.40%
Total Category: 53 - Utilities :		1,476.32	665.65	838.85	686.64	805.92	119.28	17.37%	681.84	-124.08	-15.40%
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	353.84	16.99	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
20-41-201-5410	Office Supplies	183.98	32.64	40.95	75.00	100.00	25.00	33.33%	75.00	-25.00	-25.00%
20-41-201-5460	Uniform Supplies	284.85	0.00	53.28	50.00	125.00	75.00	150.00%	100.00	-25.00	-20.00%
Total Category: 54 - Supplies :		822.67	49.63	94.23	125.00	225.00	100.00	80.00%	575.00	350.00	155.56%
Category: 60 - Transfers											
20-41-201-6010	Admin Overhead Charge	303,750.00	122,224.00	0.00	303,750.00	303,750.00	0.00	0.00%	103,000.00	-200,750.00	-66.09%
Total Category: 60 - Transfers :		303,750.00	122,224.00	0.00	303,750.00	303,750.00	0.00	0.00%	103,000.00	-200,750.00	-66.09%
Total Program: 201 - Administration:		396,480.13	192,125.55	44,641.84	358,828.42	358,670.60	-157.82	-0.04%	171,596.29	-187,074.31	-52.16%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 202 - Pre-School Art											
Category: 44 - Fee Revenue											
20-41-202-4400	Program Fees	10,972.77	2,965.20	2,977.13	3,990.00	3,750.00	-240.00	-6.02%	0.00	-3,750.00	-100.00%
Total Category: 44 - Fee Revenue :		10,972.77	2,965.20	2,977.13	3,990.00	3,750.00	-240.00	-6.02%	0.00	-3,750.00	-100.00%
Category: 50 - Salaries & Wages											
20-41-202-5045	PT Instructor	3,425.50	1,160.08	1,317.00	953.02	1,490.00	536.98	56.35%	0.00	-1,490.00	-100.00%
Total Category: 50 - Salaries & Wages:		3,425.50	1,160.08	1,317.00	953.02	1,490.00	536.98	56.35%	0.00	-1,490.00	-100.00%
Category: 54 - Supplies											
20-41-202-5400	Program Operation Supplies	1,373.46	0.00	314.28	325.00	450.00	125.00	38.46%	0.00	-450.00	-100.00%
Total Category: 54 - Supplies :		1,373.46	0.00	314.28	325.00	450.00	125.00	38.46%	0.00	-450.00	-100.00%
Total Program: 202 - Pre-School Art:		6,173.81	1,805.12	1,345.85	2,711.98	1,810.00	-901.98	-33.26%	0.00	-1,810.00	-100.00%
Program: 203 - Gym and Art											
Category: 44 - Fee Revenue											
20-41-203-4400	Program Fees	21,468.15	7,825.90	14,271.50	12,750.00	14,367.56	1,617.56	12.69%	19,260.00	4,892.44	34.05%
Total Category: 44 - Fee Revenue :		21,468.15	7,825.90	14,271.50	12,750.00	14,367.56	1,617.56	12.69%	19,260.00	4,892.44	34.05%
Category: 50 - Salaries & Wages											
20-41-203-5045	PT Instructor	6,569.49	2,702.56	2,566.00	2,733.00	2,973.00	240.00	8.78%	5,100.00	2,127.00	71.54%
Total Category: 50 - Salaries & Wages:		6,569.49	2,702.56	2,566.00	2,733.00	2,973.00	240.00	8.78%	5,100.00	2,127.00	71.54%
Category: 54 - Supplies											
20-41-203-5400	Program Operation Supplies	1,349.64	78.75	677.46	680.00	680.00	0.00	0.00%	1,374.00	694.00	102.06%
Total Category: 54 - Supplies :		1,349.64	78.75	677.46	680.00	680.00	0.00	0.00%	1,374.00	694.00	102.06%
Total Program: 203 - Gym and Art:		13,549.02	5,044.59	11,028.04	9,337.00	10,714.56	1,377.56	14.75%	12,786.00	2,071.44	19.33%
Program: 204 - Youth Art											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	28,670.86	18,696.20	25,913.27	22,230.00	26,270.00	4,040.00	18.17%	43,404.00	17,134.00	65.22%
Total Category: 44 - Fee Revenue :		28,670.86	18,696.20	25,913.27	22,230.00	26,270.00	4,040.00	18.17%	43,404.00	17,134.00	65.22%
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	5,521.07	5,249.44	9,113.00	4,793.70	9,246.00	4,452.30	92.88%	9,152.00	-94.00	-1.02%
Total Category: 50 - Salaries & Wages:		5,521.07	5,249.44	9,113.00	4,793.70	9,246.00	4,452.30	92.88%	9,152.00	-94.00	-1.02%
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	5,948.01	2,423.04	2,458.82	2,990.00	2,990.00	0.00	0.00%	6,600.00	3,610.00	120.74%
Total Category: 54 - Supplies :		5,948.01	2,423.04	2,458.82	2,990.00	2,990.00	0.00	0.00%	6,600.00	3,610.00	120.74%
Total Program: 204 - Youth Art:		17,201.78	11,023.72	14,341.45	14,446.30	14,034.00	-412.30	-2.85%	27,652.00	13,618.00	97.04%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 205 - Young Rembrandts										
Category: 44 - Fee Revenue										
20-41-205-4400 Program Fees	15,967.78	5,266.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	15,967.78	5,266.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-205-5215 Independent Contractor Serv	9,697.00	3,311.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	9,697.00	3,311.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 205 - Young Rembrandts:	6,270.78	1,955.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 207 - Ceramics										
Category: 44 - Fee Revenue										
20-41-207-4400 Program Fees	52,398.27	23,078.78	35,317.84	41,440.00	34,843.40	-6,596.60	-15.92%	36,656.00	1,812.60	5.20%
Total Category: 44 - Fee Revenue :	52,398.27	23,078.78	35,317.84	41,440.00	34,843.40	-6,596.60	-15.92%	36,656.00	1,812.60	5.20%
Category: 50 - Salaries & Wages										
20-41-207-5045 PT Instructor	15,111.39	7,032.66	5,542.25	9,318.84	4,836.25	-4,482.59	-48.10%	8,762.00	3,925.75	81.17%
20-41-207-5055 PT Administration	1,484.52	862.04	1,231.50	877.80	1,149.00	271.20	30.90%	0.00	-1,149.00	-100.00%
90-41-207-5040 PT Attendant	566.54	137.30	0.00	208.00	0.00	-208.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	17,162.45	8,032.00	6,773.75	10,404.64	5,985.25	-4,419.39	-42.48%	8,762.00	2,776.75	46.39%
Category: 54 - Supplies										
20-41-207-5400 Program Operation Supplies	5,686.19	1,423.00	263.50	3,419.43	2,263.50	-1,155.93	-33.80%	4,000.00	1,736.50	76.72%
Total Category: 54 - Supplies :	5,686.19	1,423.00	263.50	3,419.43	2,263.50	-1,155.93	-33.80%	4,000.00	1,736.50	76.72%
Category: 55 - Equipment and Repairs										
20-41-207-5520 Equipment Repairs	428.32	887.78	0.00	400.00	175.00	-225.00	-56.25%	578.00	403.00	230.29%
Total Category: 55 - Equipment and Repairs :	428.32	887.78	0.00	400.00	175.00	-225.00	-56.25%	578.00	403.00	230.29%
Total Program: 207 - Ceramics:	29,121.31	12,736.00	28,280.59	27,215.93	26,419.65	-796.28	-2.93%	23,316.00	-3,103.65	-11.75%
Program: 208 - Knitting										
Category: 44 - Fee Revenue										
20-41-208-4400 Program Fees	17,686.25	4,226.94	0.00	3,704.00	0.00	-3,704.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	17,686.25	4,226.94	0.00	3,704.00	0.00	-3,704.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-208-5045 PT Instructor	7,515.41	2,863.72	0.00	682.00	0.00	-682.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	7,515.41	2,863.72	0.00	682.00	0.00	-682.00	-100.00%	0.00	0.00	0.00%
Total Program: 208 - Knitting:	10,170.84	1,363.22	0.00	3,022.00	0.00	-3,022.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 209 - New Trier Extension (NTX)										
Category: 44 - Fee Revenue										
20-41-209-4400 Program Fees	10,727.88	10,751.23	0.00	3,939.33	4,162.15	222.82	5.66%	15,570.00	11,407.85	274.09%
Total Category: 44 - Fee Revenue :	10,727.88	10,751.23	0.00	3,939.33	4,162.15	222.82	5.66%	15,570.00	11,407.85	274.09%
Total Program: 209 - New Trier Extension (NTX):	10,727.88	10,751.23	0.00	3,939.33	4,162.15	222.82	5.66%	15,570.00	11,407.85	274.09%
Program: 210 - Ballet										
Category: 44 - Fee Revenue										
20-41-210-4400 Program Fees	0.00	-316.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	-316.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-210-5045 PT Instructor	0.00	101.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	101.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 210 - Ballet:	0.00	-418.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 211 - Dance										
Category: 44 - Fee Revenue										
20-41-211-4400 Program Fees	123,859.88	51,410.07	85,387.93	86,016.00	85,690.00	-326.00	-0.38%	102,100.00	16,410.00	19.15%
Total Category: 44 - Fee Revenue :	123,859.88	51,410.07	85,387.93	86,016.00	85,690.00	-326.00	-0.38%	102,100.00	16,410.00	19.15%
Category: 50 - Salaries & Wages										
20-41-211-5045 PT Instructor	26,085.58	21,275.67	28,068.00	20,067.60	23,916.37	3,848.77	19.18%	28,250.00	4,333.63	18.12%
20-41-211-5055 PT Administration	12.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	26,097.58	21,275.67	28,068.00	20,067.60	23,916.37	3,848.77	19.18%	28,250.00	4,333.63	18.12%
Category: 52 - Contract Services										
20-41-211-5215 Independent Contractor Serv	4,696.45	832.76	0.00	1,440.00	1,198.00	-242.00	-16.81%	0.00	-1,198.00	-100.00%
20-41-211-5225 Misc. Contract Services	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	4,746.45	832.76	0.00	1,440.00	1,198.00	-242.00	-16.81%	0.00	-1,198.00	-100.00%
Category: 54 - Supplies										
20-41-211-5400 Program Operation Supplies	619.76	87.37	110.14	400.00	200.00	-200.00	-50.00%	300.00	100.00	50.00%
Total Category: 54 - Supplies :	619.76	87.37	110.14	400.00	200.00	-200.00	-50.00%	300.00	100.00	50.00%
Total Program: 211 - Dance:	92,396.09	29,214.27	57,209.79	64,108.40	60,375.63	-3,732.77	-5.82%	73,550.00	13,174.37	21.82%
Program: 213 - Dance Team										
Category: 44 - Fee Revenue										
20-41-213-4400 Program Fees	37,187.80	19,992.38	43,197.69	48,600.00	40,359.00	-8,241.00	-16.96%	50,295.00	9,936.00	24.62%
20-41-213-4410 Tournament Fees	9,092.57	11,058.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	46,280.37	31,051.13	43,197.69	48,600.00	40,359.00	-8,241.00	-16.96%	50,295.00	9,936.00	24.62%
Category: 50 - Salaries & Wages										
20-41-213-5045 PT Instructor	6,393.69	5,396.92	6,897.31	4,900.00	9,022.26	4,122.26	84.13%	6,156.00	-2,866.26	-31.77%

Budget Comparison Report

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					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-213-5055	PT Administration	1,600.09	1,478.09	0.00	0.00	0.00	0.00%	840.00	840.00	0.00%	
Total Category: 50 - Salaries & Wages:		7,993.78	6,875.01	6,897.31	4,900.00	9,022.26	4,122.26	84.13%	6,996.00	-2,026.26	-22.46%
Category: 52 - Contract Services											
20-41-213-5225	Misc. Contract Services	1,275.00	2,490.32	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-213-5272	Entry Fees	12,094.89	190.89	0.00	360.00	995.85	635.85	176.63%	4,200.00	3,204.15	321.75%
Total Category: 52 - Contract Services:		13,369.89	2,681.21	0.00	360.00	995.85	635.85	176.63%	4,200.00	3,204.15	321.75%
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	513.35	15.87	0.00	896.00	896.00	0.00	0.00%	713.00	-183.00	-20.42%
20-41-213-5460	Uniform Supplies	5,317.08	3,199.57	464.83	4,888.10	105.89	-4,782.21	-97.83%	5,845.00	5,739.11	5,419.88%
20-41-213-5470	Misc. Supplies	4,280.97	4,023.65	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		10,111.40	7,239.09	464.83	5,784.10	1,001.89	-4,782.21	-82.68%	6,558.00	5,556.11	554.56%
Total Program: 213 - Dance Team:		14,805.30	14,255.82	35,835.55	37,555.90	29,339.00	-8,216.90	-21.88%	32,541.00	3,202.00	10.91%
Program: 214 - Dance Recital											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	22,490.00	0.00	10,098.00	19,877.00	6,430.00	-13,447.00	-67.65%	22,000.00	15,570.00	242.15%
Total Category: 43 - Daily Fees :		22,490.00	0.00	10,098.00	19,877.00	6,430.00	-13,447.00	-67.65%	22,000.00	15,570.00	242.15%
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	39,498.38	5,999.84	21,864.43	29,535.00	28,570.00	-965.00	-3.27%	21,810.00	-6,760.00	-23.66%
Total Category: 44 - Fee Revenue :		39,498.38	5,999.84	21,864.43	29,535.00	28,570.00	-965.00	-3.27%	21,810.00	-6,760.00	-23.66%
Category: 47 - Retail Sales											
20-41-214-4720	Food & Beverage Sales	746.75	475.17	0.00	315.00	0.00	-315.00	-100.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		746.75	475.17	0.00	315.00	0.00	-315.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	7,131.90	979.08	0.00	5,280.00	3,162.48	-2,117.52	-40.10%	6,585.20	3,422.72	108.23%
20-41-214-5055	PT Administration	2,867.16	0.00	95.03	3,840.00	1,566.21	-2,273.79	-59.21%	3,150.00	1,583.79	101.12%
20-41-214-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	390.00	390.00	0.00%
Total Category: 50 - Salaries & Wages:		9,999.06	979.08	95.03	9,120.00	4,728.69	-4,391.31	-48.15%	10,125.20	5,396.51	114.12%
Category: 52 - Contract Services											
20-41-214-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,600.00	1,600.00	0.00%
20-41-214-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5270	Postage	46.31	55.66	0.00	40.00	0.00	-40.00	-100.00%	0.00	0.00	0.00%
20-41-214-5272	Entry Fees	0.00	0.00	-0.10	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		46.31	55.66	-0.10	40.00	0.00	-40.00	-100.00%	1,600.00	1,600.00	0.00%
Category: 54 - Supplies											
20-41-214-5400	Program Operation Supplies	4,741.63	63.31	1,766.93	4,425.00	3,171.31	-1,253.69	-28.33%	2,950.00	-221.31	-6.98%
20-41-214-5460	Uniform Supplies	14,704.58	9,698.55	8,118.63	9,600.00	9,600.00	0.00	0.00%	10,150.00	550.00	5.73%

Budget Comparison Report

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					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-214-5470	Misc. Supplies	0.00	22.29	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 54 - Supplies :	19,446.21	9,784.15	9,885.56	14,025.00	12,771.31	-1,253.69	-8.94%	13,100.00	328.69	2.57%
	Total Program: 214 - Dance Recital:	33,243.55	-4,343.88	21,981.94	26,542.00	17,500.00	-9,042.00	-34.07%	18,984.80	1,484.80	8.48%
Program: 215 - Workshops											
Category: 44 - Fee Revenue											
20-41-215-4400	Program Fees	11,906.00	5,847.00	5,194.00	11,960.00	6,000.00	-5,960.00	-49.83%	11,510.00	5,510.00	91.83%
	Total Category: 44 - Fee Revenue :	11,906.00	5,847.00	5,194.00	11,960.00	6,000.00	-5,960.00	-49.83%	11,510.00	5,510.00	91.83%
Category: 50 - Salaries & Wages											
20-41-215-5045	PT Instructor	2,720.85	2,207.24	173.00	2,487.00	3,000.00	513.00	20.63%	2,444.00	-556.00	-18.53%
20-41-215-5055	PT Administration	138.75	226.54	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	2,859.60	2,433.78	173.00	2,487.00	3,000.00	513.00	20.63%	2,444.00	-556.00	-18.53%
Category: 54 - Supplies											
20-41-215-5400	Program Operation Supplies	7,290.82	1,186.65	0.00	4,038.00	0.00	-4,038.00	-100.00%	6,920.00	6,920.00	0.00%
	Total Category: 54 - Supplies :	7,290.82	1,186.65	0.00	4,038.00	0.00	-4,038.00	-100.00%	6,920.00	6,920.00	0.00%
	Total Program: 215 - Workshops:	1,755.58	2,226.57	5,021.00	5,435.00	3,000.00	-2,435.00	-44.80%	2,146.00	-854.00	-28.47%
Program: 216 - Early Bird											
Category: 44 - Fee Revenue											
20-41-216-4400	Program Fees	6,985.46	0.00	1,993.00	3,530.00	1,993.00	-1,537.00	-43.54%	7,675.00	5,682.00	285.10%
	Total Category: 44 - Fee Revenue :	6,985.46	0.00	1,993.00	3,530.00	1,993.00	-1,537.00	-43.54%	7,675.00	5,682.00	285.10%
Category: 50 - Salaries & Wages											
20-41-216-5050	PT Counselor	1,360.18	0.00	0.00	682.00	0.00	-682.00	-100.00%	2,184.00	2,184.00	0.00%
	Total Category: 50 - Salaries & Wages:	1,360.18	0.00	0.00	682.00	0.00	-682.00	-100.00%	2,184.00	2,184.00	0.00%
	Total Program: 216 - Early Bird:	5,625.28	0.00	1,993.00	2,848.00	1,993.00	-855.00	-30.02%	5,491.00	3,498.00	175.51%
Program: 217 - Arts in the Parks											
Category: 44 - Fee Revenue											
20-41-217-4400	Program Fees	203,655.89	1,321.00	122,981.52	101,209.00	122,981.52	21,772.52	21.51%	188,945.00	65,963.48	53.64%
	Total Category: 44 - Fee Revenue :	203,655.89	1,321.00	122,981.52	101,209.00	122,981.52	21,772.52	21.51%	188,945.00	65,963.48	53.64%
Category: 50 - Salaries & Wages											
20-41-217-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,000.00	2,000.00	0.00%
20-41-217-5025	Driver	503.77	0.00	0.00	260.00	0.00	-260.00	-100.00%	500.00	500.00	0.00%
20-41-217-5030	PT Supervisor	13,627.43	0.00	4,946.25	3,200.00	4,946.25	1,746.25	54.57%	5,400.00	453.75	9.17%
20-41-217-5045	PT Instructor	3,657.32	0.00	0.00	1,950.00	0.00	-1,950.00	-100.00%	3,200.00	3,200.00	0.00%
20-41-217-5050	PT Counselor	67,582.42	0.00	44,679.50	33,600.00	44,679.50	11,079.50	32.97%	56,840.00	12,160.50	27.22%
20-41-217-5075	PT Driver	1,745.29	0.00	0.00	880.00	0.00	-880.00	-100.00%	1,740.00	1,740.00	0.00%
20-41-217-5085	Overtime PT	565.99	0.00	39.38	252.00	39.38	-212.62	-84.37%	0.00	-39.38	-100.00%
	Total Category: 50 - Salaries & Wages:	87,682.22	0.00	49,665.13	40,142.00	49,665.13	9,523.13	23.72%	69,680.00	20,014.87	40.30%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-217-5150	Training & Education	235.12	0.00	154.30	228.01	154.30	-73.71	-32.33%	270.00	115.70	74.98%
20-41-217-5170	Awards and Meetings	0.00	0.00	90.00	200.00	90.00	-110.00	-55.00%	250.00	160.00	177.78%
Total Category: 51 - Employee Benefits :		235.12	0.00	244.30	428.01	244.30	-183.71	-42.92%	520.00	275.70	112.85%
Category: 52 - Contract Services											
20-41-217-5220	Transportation	2,166.04	0.00	0.00	1,083.00	0.00	-1,083.00	-100.00%	2,200.00	2,200.00	0.00%
20-41-217-5225	Misc. Contract Services	50.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	0.00	0.00	0.00%
20-41-217-5272	Entry Fees	7,354.42	0.00	1,586.45	3,067.19	1,586.45	-1,480.74	-48.28%	17,783.00	16,196.55	1,020.93%
Total Category: 52 - Contract Services:		9,570.46	0.00	1,586.45	4,180.19	1,586.45	-2,593.74	-62.05%	19,983.00	18,396.55	1,159.60%
Category: 53 - Utilities											
20-41-217-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-217-5400	Program Operation Supplies	7,281.39	38.30	1,942.80	5,418.00	1,942.80	-3,475.20	-64.14%	6,746.00	4,803.20	247.23%
20-41-217-5460	Uniform Supplies	283.92	0.00	0.00	164.44	0.00	-164.44	-100.00%	160.00	160.00	0.00%
Total Category: 54 - Supplies :		7,565.31	38.30	1,942.80	5,582.44	1,942.80	-3,639.64	-65.20%	6,906.00	4,963.20	255.47%
Total Program: 217 - Arts in the Parks:		98,602.78	1,282.70	69,542.84	50,876.36	69,542.84	18,666.48	36.69%	91,856.00	22,313.16	32.09%
Program: 218 - Dance Camp											
Category: 44 - Fee Revenue											
20-41-218-4400	Program Fees	46,822.43	-560.00	34,459.19	24,128.00	34,459.19	10,331.19	42.82%	50,076.00	15,616.81	45.32%
Total Category: 44 - Fee Revenue :		46,822.43	-560.00	34,459.19	24,128.00	34,459.19	10,331.19	42.82%	50,076.00	15,616.81	45.32%
Category: 48 - Miscellaneous Revenue											
20-41-218-4900	Miscellaneous Revenue	544.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		544.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-218-5025	Driver	171.09	0.00	0.00	180.00	0.00	-180.00	-100.00%	189.00	189.00	0.00%
20-41-218-5030	PT Supervisor	9,480.38	0.00	6,035.00	3,168.00	6,035.00	2,867.00	90.50%	6,500.00	465.00	7.71%
20-41-218-5050	PT Counselor	2,795.00	0.00	3,345.00	1,430.00	3,345.00	1,915.00	133.92%	4,060.00	715.00	21.38%
20-41-218-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5075	PT Driver	661.98	0.00	0.00	360.00	0.00	-360.00	-100.00%	714.00	714.00	0.00%
20-41-218-5085	Overtime PT	0.00	0.00	146.26	0.00	146.26	146.26	0.00%	0.00	-146.26	-100.00%
Total Category: 50 - Salaries & Wages:		13,108.45	0.00	9,526.26	5,138.00	9,526.26	4,388.26	85.41%	11,463.00	1,936.74	20.33%
Category: 51 - Employee Benefits											
20-41-218-5150	Training & Education	88.32	0.00	45.00	44.00	45.00	1.00	2.27%	100.00	55.00	122.22%
Total Category: 51 - Employee Benefits :		88.32	0.00	45.00	44.00	45.00	1.00	2.27%	100.00	55.00	122.22%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-218-5215	Independent Contractor Serv	510.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-41-218-5220	Transportation	917.52	0.00	0.00	450.00	0.00	-450.00	-100.00%	710.00	710.00	0.00%
20-41-218-5225	Misc. Contract Services	10.00	0.00	0.00	10.00	0.00	-10.00	-100.00%	0.00	0.00	0.00%
20-41-218-5272	Entry Fees	945.84	0.00	275.00	637.65	275.00	-362.65	-56.87%	616.00	341.00	124.00%
Total Category: 52 - Contract Services:		2,383.36	0.00	275.00	1,597.65	275.00	-1,322.65	-82.79%	1,826.00	1,551.00	564.00%
Category: 54 - Supplies											
20-41-218-5400	Program Operation Supplies	1,904.72	15.00	1,176.65	834.00	1,176.65	342.65	41.09%	1,074.00	-102.65	-8.72%
20-41-218-5400	Uniform Supplies	0.00	0.00	0.00	20.00	0.00	-20.00	-100.00%	90.00	90.00	0.00%
Total Category: 54 - Supplies :		1,904.72	15.00	1,176.65	854.00	1,176.65	322.65	37.78%	1,164.00	-12.65	-1.08%
Total Program: 218 - Dance Camp:		29,881.58	-575.00	23,436.28	17,194.35	23,436.28	6,241.93	36.30%	35,523.00	12,086.72	51.57%
Program: 219 - CA New Programs											
Category: 44 - Fee Revenue											
20-41-219-4400	Program Fees	4,333.00	5,170.40	29,490.95	34,960.00	29,490.95	-5,469.05	-15.64%	33,850.00	4,359.05	14.78%
Total Category: 44 - Fee Revenue :		4,333.00	5,170.40	29,490.95	34,960.00	29,490.95	-5,469.05	-15.64%	33,850.00	4,359.05	14.78%
Category: 50 - Salaries & Wages											
20-41-219-5045	PT Instructor	724.19	1,279.06	4,818.33	10,600.00	4,000.00	-6,600.00	-62.26%	6,440.00	2,440.00	61.00%
Total Category: 50 - Salaries & Wages:		724.19	1,279.06	4,818.33	10,600.00	4,000.00	-6,600.00	-62.26%	6,440.00	2,440.00	61.00%
Category: 54 - Supplies											
20-41-219-5400	Program Operation Supplies	713.69	0.00	2,166.52	2,335.00	2,500.00	165.00	7.07%	1,800.00	-700.00	-28.00%
Total Category: 54 - Supplies :		713.69	0.00	2,166.52	2,335.00	2,500.00	165.00	7.07%	1,800.00	-700.00	-28.00%
Total Program: 219 - CA New Programs:		2,895.12	3,891.34	22,506.10	22,025.00	22,990.95	965.95	4.39%	25,610.00	2,619.05	11.39%
Program: 221 - Art Birthday Parties											
Category: 44 - Fee Revenue											
20-41-221-4400	Program Fees	8,010.00	1,660.00	1,015.00	2,594.00	1,575.00	-1,019.00	-39.28%	8,725.00	7,150.00	453.97%
Total Category: 44 - Fee Revenue :		8,010.00	1,660.00	1,015.00	2,594.00	1,575.00	-1,019.00	-39.28%	8,725.00	7,150.00	453.97%
Category: 50 - Salaries & Wages											
20-41-221-5045	PT Instructor	5,107.00	1,173.75	345.00	1,220.00	550.00	-670.00	-54.92%	5,810.00	5,260.00	956.36%
Total Category: 50 - Salaries & Wages:		5,107.00	1,173.75	345.00	1,220.00	550.00	-670.00	-54.92%	5,810.00	5,260.00	956.36%
Category: 54 - Supplies											
20-41-221-5400	Program Operation Supplies	750.14	129.47	65.12	600.00	150.00	-450.00	-75.00%	868.00	718.00	478.67%
Total Category: 54 - Supplies :		750.14	129.47	65.12	600.00	150.00	-450.00	-75.00%	868.00	718.00	478.67%
Total Program: 221 - Art Birthday Parties:		2,152.86	356.78	604.88	774.00	875.00	101.00	13.05%	2,047.00	1,172.00	133.94%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 222 - Dance Birthday Parties										
Category: 44 - Fee Revenue										
20-41-222-4400 Program Fees	3,570.00	642.00	214.00	540.00	1,500.00	960.00	177.78%	4,000.00	2,500.00	166.67%
Total Category: 44 - Fee Revenue :	3,570.00	642.00	214.00	540.00	1,500.00	960.00	177.78%	4,000.00	2,500.00	166.67%
Category: 50 - Salaries & Wages										
20-41-222-5045 PT Instructor	1,610.00	575.00	0.00	345.00	950.00	605.00	175.36%	1,800.00	850.00	89.47%
Total Category: 50 - Salaries & Wages:	1,610.00	575.00	0.00	345.00	950.00	605.00	175.36%	1,800.00	850.00	89.47%
Total Program: 222 - Dance Birthday Parties:	1,960.00	67.00	214.00	195.00	550.00	355.00	182.05%	2,200.00	1,650.00	300.00%
Report Total:	-19,946.57	-101,488.94	248,699.47	-70,601.87	-71,927.54	-1,325.67	1.88%	197,676.51	269,604.05	-374.83%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-19,380.03	-101,351.64	248,699.47	-70,393.87	-71,927.54	-1,533.67	2.18%	197,676.51	269,604.05	-374.83%
90 - SPECIAL RECREATION	566.54	137.30	0.00	208.00	0.00	-208.00	-100.00%	0.00	0.00	0.00%
Report Total:	-19,946.57	-101,488.94	248,699.47	-70,601.87	-71,927.54	-1,325.67	1.88%	197,676.51	269,604.05	-374.83%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Early Childhood

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	451,321	1,372,644	1,745,871	2,224,068	\$478,197	27.4%
Total Revenue	\$451,321	\$1,372,644	\$1,745,871	\$2,224,068	\$478,197	27.4%
Expenses						
Salaries & Wages	\$545,702	\$699,255	\$743,451	\$ 986,758	\$243,307	32.7%
Employee Benefits	34,884	19,162	19,587	61,084	41,497	211.9%
Contract Services	11,499	38,221	12,889	54,051	41,162	319.4%
Utilities	6,818	7,807	6,885	6,712	(173)	-2.5%
Supplies	38,156	37,393	58,665	62,342	3,676	6.3%
Operating Expenses	\$637,058	\$801,839	\$841,477	\$1,170,947	\$329,470	39.2%
Operating Surplus (Deficit)	(\$185,737)	\$570,805	\$904,394	\$1,053,121	\$148,727	
Overhead Transfer	225,434	560,250	560,250	360,000	(200,250)	-35.7%
Total Expenses	\$862,492	\$1,362,089	\$1,401,727	\$1,530,947	\$129,220	9.2%
Net Surplus (Deficit)	(\$411,171)	\$10,555	\$344,144	\$693,121		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 301 - Administration											
Category: 50 - Salaries & Wages											
20-41-301-5000	Administration	65,101.37	102,304.48	89,457.69	100,506.50	100,506.50	0.00	0.00%	105,531.00	5,024.50	5.00%
20-41-301-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
20-41-301-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,308.00	7,308.00	0.00%
20-41-301-5055	PT Administration	1,729.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		66,830.37	102,304.48	89,457.69	100,506.50	100,506.50	0.00	0.00%	114,339.00	13,832.50	13.76%
Category: 51 - Employee Benefits											
20-41-301-5110	Health Insurance Premiums	33,235.68	33,105.66	13,179.00	16,200.00	16,153.03	-46.97	-0.29%	50,613.80	34,460.77	213.34%
20-41-301-5150	Training & Education	484.39	433.48	100.00	1,074.00	1,074.00	0.00	0.00%	1,092.00	18.00	1.68%
20-41-301-5160	Dues	69.00	0.00	0.00	558.00	558.00	0.00	0.00%	558.00	0.00	0.00%
20-41-301-5170	Awards and Meetings	778.71	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		34,567.78	33,539.14	13,279.00	17,832.00	17,785.03	-46.97	-0.26%	52,263.80	34,478.77	193.86%
Category: 52 - Contract Services											
20-41-301-5205	Equipment Maintenance Serv	742.62	352.87	210.96	240.00	240.00	0.00	0.00%	240.00	0.00	0.00%
20-41-301-5220	Transportation	101.14	0.00	0.00	125.00	0.00	-125.00	-100.00%	200.00	200.00	0.00%
20-41-301-5225	Misc. Contract Services	2,461.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-301-5255	Marketing	-686.05	0.00	0.00	330.00	330.00	0.00	0.00%	346.00	16.00	4.85%
20-41-301-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		2,619.05	352.87	210.96	695.00	570.00	-125.00	-17.99%	786.00	216.00	37.89%
Category: 53 - Utilities											
20-41-301-5310	Communications	2,188.05	6,154.65	5,457.06	6,180.00	6,180.00	0.00	0.00%	6,492.00	312.00	5.05%
Total Category: 53 - Utilities :		2,188.05	6,154.65	5,457.06	6,180.00	6,180.00	0.00	0.00%	6,492.00	312.00	5.05%
Category: 54 - Supplies											
20-41-301-5400	Program Operation Supplies	-794.44	141.43	0.00	0.00	0.00	0.00	0.00%	156.00	156.00	0.00%
20-41-301-5410	Office Supplies	867.63	0.00	0.00	150.00	75.00	-75.00	-50.00%	75.00	0.00	0.00%
Total Category: 54 - Supplies :		73.19	141.43	0.00	150.00	75.00	-75.00	-50.00%	231.00	156.00	208.00%
Category: 60 - Transfers											
20-41-301-6010	Admin Overhead Charge	560,250.00	225,434.00	0.00	560,250.00	560,250.00	0.00	0.00%	360,000.00	-200,250.00	-35.74%
Total Category: 60 - Transfers :		560,250.00	225,434.00	0.00	560,250.00	560,250.00	0.00	0.00%	360,000.00	-200,250.00	-35.74%
Total Program: 301 - Administration:		666,528.44	367,926.57	108,404.71	685,613.50	685,366.53	-246.97	-0.04%	534,111.80	-151,254.73	-22.07%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 302 - Little Learners											
Category: 44 - Fee Revenue											
20-41-302-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-302-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 302 - Little Learners:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 303 - Pre School											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	229,488.15	105,197.26	370,948.13	198,600.00	432,576.00	233,976.00	117.81%	381,887.00	-50,689.00	-11.72%
Total Category: 44 - Fee Revenue :		229,488.15	105,197.26	370,948.13	198,600.00	432,576.00	233,976.00	117.81%	381,887.00	-50,689.00	-11.72%
Category: 50 - Salaries & Wages											
20-41-303-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%	
20-41-303-5045	PT Instructor	74,455.79	80,312.69	141,439.21	106,515.00	148,045.00	41,530.00	38.99%	146,334.00	-1,711.00	-1.16%
Total Category: 50 - Salaries & Wages:		74,455.79	80,312.69	141,439.21	106,515.00	148,045.00	41,530.00	38.99%	147,834.00	-211.00	-0.14%
Category: 51 - Employee Benefits											
20-41-303-5150	Training & Education	493.67	596.03	0.00	450.00	600.00	150.00	33.33%	280.00	-320.00	-53.33%
20-41-303-5170	Awards and Meetings	0.00	422.16	81.95	154.00	175.00	21.00	13.64%	0.00	-175.00	-100.00%
Total Category: 51 - Employee Benefits :		493.67	1,018.19	81.95	604.00	775.00	171.00	28.31%	280.00	-495.00	-63.87%
Category: 52 - Contract Services											
20-41-303-5215	Independent Contractor Serv	5,276.25	1,207.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5225	Misc. Contract Services	27.71	20.00	0.00	40.00	160.00	120.00	300.00%	0.00	-160.00	-100.00%
20-41-303-5272	Entry Fees	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		5,323.96	1,227.00	0.00	40.00	160.00	120.00	300.00%	0.00	-160.00	-100.00%
Category: 54 - Supplies											
20-41-303-5400	Program Operation Supplies	6,140.27	8,803.46	17,170.90	13,819.00	28,120.00	14,301.00	103.49%	16,075.00	-12,045.00	-42.83%
20-41-303-5410	Office Supplies	138.14	0.00	15.49	100.00	100.00	0.00	0.00%	0.00	-100.00	-100.00%
20-41-303-5460	Uniform Supplies	415.20	0.00	116.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		6,693.61	8,803.46	17,302.39	13,919.00	28,220.00	14,301.00	102.74%	16,075.00	-12,145.00	-43.04%
Total Program: 303 - Pre School:		142,521.12	13,835.92	212,124.58	77,522.00	255,376.00	177,854.00	229.42%	217,698.00	-37,678.00	-14.75%
Program: 304 - FD Pre School											
Category: 44 - Fee Revenue											
20-41-304-4400	Program Fees	187,661.98	86,794.68	223,197.88	283,436.00	248,075.00	-35,361.00	-12.48%	573,272.00	325,197.00	131.09%
Total Category: 44 - Fee Revenue :		187,661.98	86,794.68	223,197.88	283,436.00	248,075.00	-35,361.00	-12.48%	573,272.00	325,197.00	131.09%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 50 - Salaries & Wages											
20-41-304-5000	Administration	4,810.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	800.00	800.00	0.00%
20-41-304-5045	PT Instructor	95,471.60	83,408.20	124,519.61	158,858.00	112,772.00	-46,086.00	-29.01%	185,638.00	72,866.00	64.61%
20-41-304-5085	Overtime PT	0.00	0.00	63.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		100,282.06	83,408.20	124,582.61	158,858.00	112,772.00	-46,086.00	-29.01%	186,438.00	73,666.00	65.32%
Category: 51 - Employee Benefits											
20-41-304-5150	Training & Education	84.08	0.00	0.00	180.00	240.00	60.00	33.33%	280.00	40.00	16.67%
20-41-304-5170	Awards and Meetings	0.00	74.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		84.08	74.75	0.00	180.00	240.00	60.00	33.33%	280.00	40.00	16.67%
Category: 52 - Contract Services											
20-41-304-5215	Independent Contractor Servic	1,110.00	235.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,110.00	235.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-304-5400	Program Operation Supplies	16,090.49	7,563.25	9,333.75	12,178.00	10,748.00	-1,430.00	-11.74%	25,589.00	14,841.00	138.08%
20-41-304-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		16,090.49	7,563.25	9,333.75	12,178.00	10,748.00	-1,430.00	-11.74%	25,589.00	14,841.00	138.08%
Total Program: 304 - FD Pre School:		70,095.35	-4,486.52	89,281.52	112,220.00	124,315.00	12,095.00	10.78%	360,965.00	236,650.00	190.36%
Program: 305 - Lunch Bunch											
Category: 44 - Fee Revenue											
20-41-305-4400	Program Fees	14,392.00	1,776.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		14,392.00	1,776.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-305-5040	PT Attendant	68.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-305-5045	PT Instructor	4,390.78	1,353.36	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		4,459.53	1,353.36	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-305-5150	Training & Education	26.74	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		26.74	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-305-5215	Independent Contractor Servic	300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-305-5400	Program Operation Supplies	2,854.20	1,807.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,854.20	1,807.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 305 - Lunch Bunch:		6,751.53	-1,385.18	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 306 - Kinder Enrichment											
Category: 44 - Fee Revenue											
20-41-306-4400	Program Fees	637,316.35	69,652.47	45,914.36	115,655.00	45,914.36	-69,740.64	-60.30%	0.00	-45,914.36	-100.00%
Total Category: 44 - Fee Revenue :		637,316.35	69,652.47	45,914.36	115,655.00	45,914.36	-69,740.64	-60.30%	0.00	-45,914.36	-100.00%
Category: 50 - Salaries & Wages											
20-41-306-5025	Driver	12,356.50	8,046.44	0.00	7,000.00	0.00	-7,000.00	-100.00%	0.00	0.00	0.00%
20-41-306-5030	PT Supervisor	12,988.26	5,810.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5045	PT Instructor	159,002.46	68,653.40	11,597.00	30,400.00	11,747.00	-18,653.00	-61.36%	0.00	-11,747.00	-100.00%
20-41-306-5075	PT Driver	10,744.26	4,576.63	0.00	5,500.00	0.00	-5,500.00	-100.00%	0.00	0.00	0.00%
20-41-306-5085	Overtime PT	40.37	168.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		195,131.85	87,255.22	11,597.00	42,900.00	11,747.00	-31,153.00	-72.62%	0.00	-11,747.00	-100.00%
Category: 51 - Employee Benefits											
20-41-306-5150	Training & Education	519.78	0.00	0.00	176.00	0.00	-176.00	-100.00%	0.00	0.00	0.00%
20-41-306-5170	Awards and Meetings	197.22	152.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		717.00	152.10	0.00	176.00	0.00	-176.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-306-5215	Independent Contractor Servic	4,511.00	2,176.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
20-41-306-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5272	Entry Fees	13,262.76	3,229.81	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		17,773.76	5,405.81	0.00	6,200.00	0.00	-6,200.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-306-5310	Communications	266.44	269.22	245.77	0.00	242.96	242.96	0.00%	0.00	-242.96	-100.00%
Total Category: 53 - Utilities :		266.44	269.22	245.77	0.00	242.96	242.96	0.00%	0.00	-242.96	-100.00%
Category: 54 - Supplies											
20-41-306-5400	Program Operation Supplies	53,932.39	13,062.87	239.48	700.00	239.48	-460.52	-65.79%	0.00	-239.48	-100.00%
20-41-306-5410	Office Supplies	298.45	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-306-5460	Uniform Supplies	485.00	0.00	62.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		54,715.84	13,062.87	301.48	800.00	239.48	-560.52	-70.07%	0.00	-239.48	-100.00%
Total Program: 306 - Kinder Enrichment:		368,711.46	-36,492.75	33,770.11	65,579.00	33,684.92	-31,894.08	-48.63%	0.00	-33,684.92	-100.00%

Budget Comparison Report

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					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Program: 307 - CARE											
Category: 44 - Fee Revenue											
20-41-307-4400	Program Fees	938,025.42	167,233.76	268,672.35	358,624.00	280,826.00	-77,798.00	-21.69%	307,292.00	26,466.00	9.42%
Total Category: 44 - Fee Revenue :		938,025.42	167,233.76	268,672.35	358,624.00	280,826.00	-77,798.00	-21.69%	307,292.00	26,466.00	9.42%
Category: 50 - Salaries & Wages											
20-41-307-5000	Administration	20,474.81	28,919.82	24,669.23	28,500.00	28,500.00	0.00	0.00%	29,931.00	1,431.00	5.02%
20-41-307-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,550.00	4,550.00	0.00%
20-41-307-5025	Driver	6,572.71	5,790.32	0.00	4,000.00	1,000.00	-3,000.00	-75.00%	0.00	-1,000.00	-100.00%
20-41-307-5035	PT Coordinator	0.00	15,435.28	8,679.50	11,250.00	8,109.00	-3,141.00	-27.92%	9,180.00	1,071.00	13.21%
20-41-307-5045	PT Instructor	94,997.51	22,782.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5050	PT Counselor	72,481.56	83,175.39	71,287.02	89,400.00	68,576.00	-20,824.00	-23.29%	151,200.00	82,624.00	120.49%
20-41-307-5055	PT Administration	4,473.09	110.04	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5070	PT Maintenance	0.00	385.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5075	PT Driver	7,282.77	4,125.40	6,964.93	4,000.00	6,525.00	2,525.00	63.13%	4,330.00	-2,195.00	-33.64%
20-41-307-5080	Overtime FT	135.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		206,417.89	160,724.24	111,600.68	137,150.00	112,710.00	-24,440.00	-17.82%	199,191.00	86,481.00	76.73%
Category: 51 - Employee Benefits											
20-41-307-5150	Training & Education	309.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
20-41-307-5170	Awards and Meetings	54.91	99.52	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		363.91	99.52	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
Category: 52 - Contract Services											
20-41-307-5215	Independent Contractor Servic	860.00	0.00	0.00	800.00	800.00	0.00	0.00%	0.00	-800.00	-100.00%
20-41-307-5220	Transportation	4,327.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5225	Misc. Contract Services	880.00	20.00	0.00	0.00	0.00	0.00	0.00%	687.00	687.00	0.00%
20-41-307-5272	Entry Fees	5,208.71	1,955.03	0.00	2,674.80	2,674.00	-0.80	-0.03%	0.00	-2,674.00	-100.00%
Total Category: 52 - Contract Services:		11,276.02	1,975.03	0.00	3,474.80	3,474.00	-0.80	-0.02%	687.00	-2,787.00	-80.22%
Category: 53 - Utilities											
20-41-307-5310	Communications	125.23	126.36	107.80	132.00	132.00	0.00	0.00%	80.00	-52.00	-39.39%
Total Category: 53 - Utilities :		125.23	126.36	107.80	132.00	132.00	0.00	0.00%	80.00	-52.00	-39.39%
Category: 54 - Supplies											
20-41-307-5400	Program Operation Supplies	27,316.26	6,555.80	3,788.38	3,150.00	6,000.00	2,850.00	90.48%	4,500.00	-1,500.00	-25.00%
20-41-307-5410	Office Supplies	109.16	73.49	11.98	30.00	30.00	0.00	0.00%	100.00	70.00	233.33%
20-41-307-5460	Uniform Supplies	678.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		28,103.86	6,629.29	3,800.36	3,180.00	6,030.00	2,850.00	89.62%	4,600.00	-1,430.00	-23.71%
Total Program: 307 - CARE:		691,738.51	-2,320.68	153,163.51	214,687.20	158,480.00	-56,207.20	-26.18%	101,534.00	-56,946.00	-35.93%

Budget Comparison Report

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Program: 308 - Tiny Tots											
Category: 44 - Fee Revenue											
20-41-308-4400	Program Fees	46,949.79	10.00	68,723.10	28,851.00	68,723.00	39,872.00	138.20%	73,480.00	4,757.00	6.92%
Total Category: 44 - Fee Revenue :		46,949.79	10.00	68,723.10	28,851.00	68,723.00	39,872.00	138.20%	73,480.00	4,757.00	6.92%
Category: 50 - Salaries & Wages											
20-41-308-5000	Administration	1,832.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
20-41-308-5030	PT Supervisor	8,896.25	0.00	3,142.50	2,625.00	3,142.00	517.00	19.70%	12,672.00	9,530.00	303.31%
20-41-308-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5050	PT Counselor	27,994.42	0.00	22,773.50	12,345.25	22,773.50	10,428.25	84.47%	18,340.00	-4,433.50	-19.47%
Total Category: 50 - Salaries & Wages:		38,723.18	0.00	25,916.00	14,970.25	25,915.50	10,945.25	73.11%	31,412.00	5,496.50	21.21%
Category: 51 - Employee Benefits											
20-41-308-5150	Training & Education	273.43	0.00	109.30	60.00	109.30	49.30	82.17%	100.00	-9.30	-8.51%
20-41-308-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		273.43	0.00	109.30	60.00	109.30	49.30	82.17%	100.00	-9.30	-8.51%
Category: 52 - Contract Services											
20-41-308-5225	Misc. Contract Services	230.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5270	Postage	34.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5272	Entry Fees	671.53	0.00	490.00	0.00	490.00	490.00	0.00%	500.00	10.00	2.04%
Total Category: 52 - Contract Services:		935.53	0.00	490.00	0.00	490.00	490.00	0.00%	500.00	10.00	2.04%
Category: 53 - Utilities											
20-41-308-5310	Communications	333.20	31.10	64.28	336.00	61.21	-274.79	-81.78%	20.00	-41.21	-67.33%
Total Category: 53 - Utilities :		333.20	31.10	64.28	336.00	61.21	-274.79	-81.78%	20.00	-41.21	-67.33%
Category: 54 - Supplies											
20-41-308-5400	Program Operation Supplies	2,158.53	15.98	788.65	500.00	788.65	288.65	57.73%	1,000.00	211.35	26.80%
20-41-308-5460	Uniform Supplies	800.16	0.00	0.00	52.00	52.00	0.00	0.00%	636.00	584.00	1,123.08%
Total Category: 54 - Supplies :		2,958.69	15.98	788.65	552.00	840.65	288.65	52.29%	1,636.00	795.35	94.61%
Total Program: 308 - Tiny Tots:		3,725.76	-37.08	41,354.87	12,932.75	41,306.34	28,373.59	219.39%	39,812.00	-1,494.34	-3.62%
Program: 309 - EC After Camp											
Category: 44 - Fee Revenue											
20-41-309-4400	Program Fees	45,250.74	0.00	46,828.46	23,148.00	46,828.46	23,680.46	102.30%	56,032.00	9,203.54	19.65%
Total Category: 44 - Fee Revenue :		45,250.74	0.00	46,828.46	23,148.00	46,828.46	23,680.46	102.30%	56,032.00	9,203.54	19.65%
Category: 50 - Salaries & Wages											
20-41-309-5000	Administration	2,519.63	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
20-41-309-5030	PT Supervisor	6,424.50	0.00	4,421.25	3,750.00	4,421.25	671.25	17.90%	5,184.00	762.75	17.25%
20-41-309-5050	PT Counselor	23,761.16	0.00	19,323.00	10,768.75	19,323.00	8,554.25	79.44%	26,880.00	7,557.00	39.11%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-309-5085	Overtime PT	0.00	0.00	189.40	0.00	189.40	189.40	0.00%	0.00	-189.40	-100.00%
Total Category: 50 - Salaries & Wages:		32,705.29	0.00	23,933.65	14,518.75	23,933.65	9,414.90	64.85%	32,464.00	8,530.35	35.64%
Category: 51 - Employee Benefits											
20-41-309-5150	Training & Education	133.37	0.00	45.00	30.00	45.00	15.00	50.00%	100.00	55.00	122.22%
20-41-309-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		133.37	0.00	45.00	30.00	45.00	15.00	50.00%	100.00	55.00	122.22%
Category: 52 - Contract Services											
20-41-309-5225	Misc. Contract Services	175.00	0.00	0.00	20.00	20.00	0.00	0.00%	0.00	-20.00	-100.00%
20-41-309-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		175.00	0.00	0.00	20.00	20.00	0.00	0.00%	0.00	-20.00	-100.00%
Category: 54 - Supplies											
20-41-309-5400	Program Operation Supplies	3,683.29	0.00	149.13	275.00	149.13	-125.87	-45.77%	250.00	100.87	67.64%
20-41-309-5460	Uniform Supplies	328.38	0.00	0.00	0.00	0.00	0.00	0.00%	82.50	82.50	0.00%
Total Category: 54 - Supplies :		4,011.67	0.00	149.13	275.00	149.13	-125.87	-45.77%	332.50	183.37	122.96%
Total Program: 309 - EC After Camp:		8,225.41	0.00	22,700.68	8,304.25	22,680.68	14,376.43	173.12%	23,135.50	454.82	2.01%
Program: 310 - Discovery Camp											
Category: 44 - Fee Revenue											
20-41-310-4400	Program Fees	94,120.90	0.00	101,071.83	45,368.00	101,071.83	55,703.83	122.78%	110,511.00	9,439.17	9.34%
Total Category: 44 - Fee Revenue :		94,120.90	0.00	101,071.83	45,368.00	101,071.83	55,703.83	122.78%	110,511.00	9,439.17	9.34%
Category: 50 - Salaries & Wages											
20-41-310-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	800.00	800.00	0.00%
20-41-310-5025	Driver	190.10	0.00	0.00	190.00	190.00	0.00	0.00%	0.00	-190.00	-100.00%
20-41-310-5030	PT Supervisor	6,761.30	0.00	3,858.75	4,020.00	3,858.75	-161.25	-4.01%	12,672.00	8,813.25	228.40%
20-41-310-5050	PT Counselor	27,267.53	0.00	30,517.25	13,022.50	30,517.25	17,494.75	134.34%	22,400.00	-8,117.25	-26.60%
20-41-310-5075	PT Driver	534.36	0.00	0.00	280.00	280.00	0.00	0.00%	400.00	120.00	42.86%
Total Category: 50 - Salaries & Wages:		34,753.29	0.00	34,376.00	17,512.50	34,846.00	17,333.50	98.98%	36,272.00	1,426.00	4.09%
Category: 51 - Employee Benefits											
20-41-310-5150	Training & Education	155.36	0.00	154.30	30.00	154.30	124.30	414.33%	100.00	-54.30	-35.19%
20-41-310-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		155.36	0.00	154.30	30.00	154.30	124.30	414.33%	100.00	-54.30	-35.19%
Category: 52 - Contract Services											
20-41-310-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,242.00	1,242.00	0.00%
20-41-310-5220	Transportation	1,503.04	0.00	0.00	800.00	800.00	0.00	0.00%	0.00	-800.00	-100.00%
20-41-310-5225	Misc. Contract Services	40.00	0.00	0.00	20.00	0.00	-20.00	-100.00%	0.00	0.00	0.00%
20-41-310-5270	Postage	33.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-310-5272	Entry Fees	1,015.26	0.00	681.00	651.35	681.00	29.65	4.55%	1,895.50	1,214.50	178.34%
	Total Category: 52 - Contract Services:	2,591.30	0.00	681.00	1,471.35	1,481.00	9.65	0.66%	3,137.50	1,656.50	111.85%
	Category: 53 - Utilities										
20-41-310-5310	Communications	330.62	20.90	35.72	333.25	34.01	-299.24	-89.79%	30.00	-4.01	-11.79%
	Total Category: 53 - Utilities :	330.62	20.90	35.72	333.25	34.01	-299.24	-89.79%	30.00	-4.01	-11.79%
	Category: 54 - Supplies										
20-41-310-5400	Program Operation Supplies	1,636.41	7.99	1,667.28	600.00	1,667.28	1,067.28	177.88%	1,000.00	-667.28	-40.02%
20-41-310-5460	Uniform Supplies	834.76	0.00	0.00	78.00	78.00	0.00	0.00%	776.70	698.70	895.77%
	Total Category: 54 - Supplies :	2,471.17	7.99	1,667.28	678.00	1,745.28	1,067.28	157.42%	1,776.70	31.42	1.80%
	Total Program: 310 - Discovery Camp:	53,819.16	-28.89	64,157.53	25,342.90	62,811.24	37,468.34	147.85%	69,194.80	6,383.56	10.16%
	Program: 311 - Early Birds										
	Category: 44 - Fee Revenue										
20-41-311-4400	Program Fees	37,844.38	4,041.09	20,094.20	8,330.00	22,376.00	14,046.00	168.62%	36,035.00	13,659.00	61.04%
	Total Category: 44 - Fee Revenue :	37,844.38	4,041.09	20,094.20	8,330.00	22,376.00	14,046.00	168.62%	36,035.00	13,659.00	61.04%
	Category: 50 - Salaries & Wages										
20-41-311-5030	PT Supervisor	289.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-311-5045	PT Instructor	9,408.53	4,689.26	5,012.82	6,460.00	4,642.00	-1,818.00	-28.14%	7,380.00	2,738.00	58.98%
20-41-311-5085	Overtime PT	0.00	150.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	9,697.63	4,839.26	5,012.82	6,460.00	4,642.00	-1,818.00	-28.14%	7,380.00	2,738.00	58.98%
	Total Program: 311 - Early Birds:	28,146.75	-798.17	15,081.38	1,870.00	17,734.00	15,864.00	848.34%	28,655.00	10,921.00	61.58%
	Program: 312 - Terrific Times for Tots										
	Category: 44 - Fee Revenue										
20-41-312-4400	Program Fees	7,036.85	1,998.18	0.00	4,032.00	0.00	-4,032.00	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	7,036.85	1,998.18	0.00	4,032.00	0.00	-4,032.00	-100.00%	0.00	0.00	0.00%
	Category: 50 - Salaries & Wages										
20-41-312-5045	PT Instructor	6,074.64	1,664.31	0.00	1,520.00	0.00	-1,520.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	6,074.64	1,664.31	0.00	1,520.00	0.00	-1,520.00	-100.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-41-312-5400	Program Operation Supplies	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	0.00	0.00	0.00%
	Total Program: 312 - Terrific Times for Tots:	962.21	333.87	0.00	2,462.00	0.00	-2,462.00	-100.00%	0.00	0.00	0.00%
	Program: 313 - Just Me Alone										
	Category: 44 - Fee Revenue										
20-41-313-4400	Program Fees	550.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	550.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-41-313-5045	PT Instructor	273.47	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		273.47	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-313-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 313 - Just Me Alone:		276.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 316 - Pre-School Bound										
Category: 44 - Fee Revenue										
20-41-316-4400	Program Fees	20,564.52	4,993.87	0.00	36,272.00	0.00	-36,272.00	-100.00%	0.00	0.00%
Total Category: 44 - Fee Revenue :		20,564.52	4,993.87	0.00	36,272.00	0.00	-36,272.00	-100.00%	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-316-5045	PT Instructor	6,763.39	6,457.00	3,299.00	11,400.00	0.00	-11,400.00	-100.00%	0.00	0.00%
Total Category: 50 - Salaries & Wages:		6,763.39	6,457.00	3,299.00	11,400.00	0.00	-11,400.00	-100.00%	0.00	0.00%
Category: 51 - Employee Benefits										
20-41-316-5150	Training & Education	0.00	0.00	0.00	35.00	0.00	-35.00	-100.00%	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	35.00	0.00	-35.00	-100.00%	0.00	0.00%
Category: 54 - Supplies										
20-41-316-5400	Program Operation Supplies	20.00	0.00	0.00	510.00	0.00	-510.00	-100.00%	0.00	0.00%
20-41-316-5410	Office Supplies	0.00	0.00	0.00	25.00	0.00	-25.00	-100.00%	0.00	0.00%
Total Category: 54 - Supplies :		20.00	0.00	0.00	535.00	0.00	-535.00	-100.00%	0.00	0.00%
Total Program: 316 - Pre-School Bound:		13,781.13	-1,463.13	-3,299.00	24,302.00	0.00	-24,302.00	-100.00%	0.00	0.00%
Program: 317 - Morning CARE										
Category: 50 - Salaries & Wages										
20-41-317-5085	Overtime PT	0.00	0.00	58.50	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	58.50	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Program: 317 - Morning CARE:		0.00	0.00	58.50	0.00	0.00	0.00	0.00%	0.00	0.00%
Program: 318 - Wiggleworms										
Category: 44 - Fee Revenue										
20-41-318-4400	Program Fees	138,514.28	0.00	143,453.84	70,162.00	143,453.84	73,291.84	104.46%	196,060.75	36.67%
Total Category: 44 - Fee Revenue :		138,514.28	0.00	143,453.84	70,162.00	143,453.84	73,291.84	104.46%	196,060.75	36.67%
Category: 50 - Salaries & Wages										
20-41-318-5000	Administration	2,497.73	11,267.31	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
20-41-318-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,800.00	2,800.00
20-41-318-5025	Driver	1,036.05	0.00	0.00	800.00	800.00	0.00	0.00%	960.00	160.00
20-41-318-5030	PT Supervisor	7,383.50	0.00	4,687.50	4,328.80	4,687.50	358.70	8.29%	4,675.00	-12.50

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-318-5050	PT Counselor	69,716.68	0.00	39,948.50	14,360.00	39,948.50	25,588.50	178.19%	50,400.00	10,451.50	26.16%
20-41-318-5070	PT Maintenance	734.88	0.00	0.00	450.00	800.00	350.00	77.78%	800.00	0.00	0.00%
20-41-318-5075	PT Driver	1,426.63	0.00	0.00	800.00	800.00	0.00	0.00%	1,195.00	395.00	49.38%
20-41-318-5080	Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,360.00	3,360.00	0.00%
20-41-318-5085	Overtime PT	0.00	0.00	202.50	0.00	202.50	202.50	0.00%	0.00	-202.50	-100.00%
Total Category: 50 - Salaries & Wages:		82,795.47	11,267.31	44,838.50	20,738.80	47,238.50	26,499.70	127.78%	64,190.00	16,951.50	35.88%
Category: 51 - Employee Benefits											
20-41-318-5150	Training & Education	99.11	0.00	154.30	100.00	154.30	54.30	54.30%	1,120.00	965.70	625.86%
Total Category: 51 - Employee Benefits :		99.11	0.00	154.30	100.00	154.30	54.30	54.30%	1,120.00	965.70	625.86%
Category: 52 - Contract Services											
20-41-318-5215	Independent Contractor Servic	530.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	1,731.00	1,731.00	0.00%
20-41-318-5220	Transportation	1,105.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-318-5225	Misc. Contract Services	50.00	0.00	0.00	160.00	160.00	0.00	0.00%	0.00	-160.00	-100.00%
20-41-318-5272	Entry Fees	11,004.76	0.00	1,101.66	5,554.50	1,101.66	-4,452.84	-80.17%	13,398.00	12,296.34	1,116.16%
Total Category: 52 - Contract Services:		12,689.76	0.00	1,101.66	6,214.50	1,261.66	-4,952.84	-79.70%	15,129.00	13,867.34	1,099.13%
Category: 53 - Utilities											
20-41-318-5310	Communications	249.45	17.89	17.67	280.50	15.96	-264.54	-94.31%	75.00	59.04	369.92%
Total Category: 53 - Utilities :		249.45	17.89	17.67	280.50	15.96	-264.54	-94.31%	75.00	59.04	369.92%
Category: 54 - Supplies											
20-41-318-5400	Program Operation Supplies	2,938.65	7.99	2,292.09	1,058.50	2,292.09	1,233.59	116.54%	2,100.00	-192.09	-8.38%
20-41-318-5460	Uniform Supplies	767.56	0.00	780.00	127.76	780.00	652.24	510.52%	850.50	70.50	9.04%
Total Category: 54 - Supplies :		3,706.21	7.99	3,072.09	1,186.26	3,072.09	1,885.83	158.97%	2,950.50	-121.59	-3.96%
Total Program: 318 - Wiggleworms:		38,974.28	-11,293.19	94,269.62	41,641.94	91,711.33	50,069.39	120.24%	112,596.25	20,884.92	22.77%
Program: 319 - Jr. Day Camp											
Category: 44 - Fee Revenue											
20-41-319-4400	Program Fees	331,598.18	0.00	249,692.40	166,506.00	249,692.40	83,186.40	49.96%	319,352.00	69,659.60	27.90%
Total Category: 44 - Fee Revenue :		331,598.18	0.00	249,692.40	166,506.00	249,692.40	83,186.40	49.96%	319,352.00	69,659.60	27.90%
Category: 50 - Salaries & Wages											
20-41-319-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,800.00	2,800.00	0.00%
20-41-319-5025	Driver	228.12	0.00	0.00	120.00	120.00	0.00	0.00%	1,115.00	995.00	829.17%
20-41-319-5030	PT Supervisor	13,442.25	0.00	8,197.51	5,250.00	8,197.51	2,947.51	56.14%	4,335.00	-3,862.51	-47.12%
20-41-319-5050	PT Counselor	94,829.72	0.00	83,839.75	50,668.75	83,839.75	33,171.00	65.47%	100,800.00	16,960.25	20.23%
20-41-319-5060	PT Guard	3,364.41	0.00	0.00	1,880.00	0.00	-1,880.00	-100.00%	0.00	0.00	0.00%
20-41-319-5070	PT Maintenance	841.11	0.00	4,020.00	861.28	1,500.00	638.72	74.16%	1,579.00	79.00	5.27%
20-41-319-5075	PT Driver	1,059.40	0.00	0.00	540.00	540.00	0.00	0.00%	0.00	-540.00	-100.00%
20-41-319-5085	Overtime PT	132.76	0.00	728.09	0.00	728.09	728.09	0.00%	0.00	-728.09	-100.00%
Total Category: 50 - Salaries & Wages:		113,897.77	0.00	96,785.35	59,320.03	94,925.35	35,605.32	60.02%	110,629.00	15,703.65	16.54%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-319-5150	Training & Education	322.14	0.00	323.57	115.00	323.57	208.57	181.37%	5,040.00	4,716.43	1,457.62%
Total Category: 51 - Employee Benefits :		322.14	0.00	323.57	115.00	323.57	208.57	181.37%	5,040.00	4,716.43	1,457.62%
Category: 52 - Contract Services											
20-41-319-5220	Transportation	1,264.52	0.00	0.00	800.00	800.00	0.00	0.00%	1,195.00	395.00	49.38%
20-41-319-5225	Misc. Contract Services	50.00	0.00	0.00	50.00	50.00	0.00	0.00%	1,731.00	1,681.00	3,362.00%
20-41-319-5272	Entry Fees	26,850.46	0.00	1,216.66	14,815.15	1,216.66	-13,598.49	-91.79%	27,183.90	25,967.24	2,134.31%
Total Category: 52 - Contract Services:		28,164.98	0.00	1,216.66	15,665.15	2,066.66	-13,598.49	-86.81%	30,109.90	28,043.24	1,356.94%
Category: 53 - Utilities											
20-41-319-5310	Communications	603.29	197.40	205.92	545.40	218.92	-326.48	-59.86%	15.00	-203.92	-93.15%
Total Category: 53 - Utilities :		603.29	197.40	205.92	545.40	218.92	-326.48	-59.86%	15.00	-203.92	-93.15%
Category: 54 - Supplies											
20-41-319-5400	Program Operation Supplies	7,210.28	7.99	2,531.50	2,308.90	2,531.50	222.60	9.64%	2,700.00	168.50	6.66%
20-41-319-5460	Uniform Supplies	578.76	0.00	1,232.00	96.00	1,232.00	1,136.00	1,183.33%	1,701.00	469.00	38.07%
Total Category: 54 - Supplies :		7,789.04	7.99	3,763.50	2,404.90	3,763.50	1,358.60	56.49%	4,401.00	637.50	16.94%
Total Program: 319 - Jr. Day Camp:		180,820.96	-205.39	147,397.40	88,455.52	148,394.40	59,938.88	67.76%	169,157.10	20,762.70	13.99%
Program: 320 - Winter Break Camp											
Category: 44 - Fee Revenue											
20-41-320-4400	Program Fees	23,809.13	4,308.11	17,351.75	9,456.00	22,400.00	12,944.00	136.89%	25,495.00	3,095.00	13.82%
Total Category: 44 - Fee Revenue :		23,809.13	4,308.11	17,351.75	9,456.00	22,400.00	12,944.00	136.89%	25,495.00	3,095.00	13.82%
Category: 50 - Salaries & Wages											
20-41-320-5025	Driver	0.00	0.00	0.00	465.50	465.50	0.00	0.00%	0.00	-465.50	-100.00%
20-41-320-5030	PT Supervisor	138.43	1,083.75	0.00	225.00	1,200.00	975.00	433.33%	1,479.00	279.00	23.25%
20-41-320-5045	PT Instructor	35.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-320-5050	PT Counselor	1,515.37	5,031.89	0.00	1,946.70	5,760.00	3,813.30	195.89%	8,120.00	2,360.00	40.97%
20-41-320-5075	PT Driver	0.00	0.00	0.00	460.00	460.00	0.00	0.00%	500.00	40.00	8.70%
Total Category: 50 - Salaries & Wages:		1,689.53	6,115.64	0.00	3,097.20	7,885.50	4,788.30	154.60%	10,099.00	2,213.50	28.07%
Category: 52 - Contract Services											
20-41-320-5215	Independent Contractor Serv	421.15	627.43	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-320-5272	Entry Fees	2,184.05	952.00	0.00	877.50	1,000.00	122.50	13.96%	1,110.00	110.00	11.00%
Total Category: 52 - Contract Services:		2,605.20	1,579.43	0.00	877.50	1,000.00	122.50	13.96%	1,110.00	110.00	11.00%
Category: 54 - Supplies											
20-41-320-5400	Program Operation Supplies	300.79	149.76	0.00	250.00	250.00	0.00	0.00%	500.00	250.00	100.00%
Total Category: 54 - Supplies :		300.79	149.76	0.00	250.00	250.00	0.00	0.00%	500.00	250.00	100.00%
Total Program: 320 - Winter Break Camp:		19,213.61	-3,536.72	17,351.75	5,231.30	13,264.50	8,033.20	153.56%	13,786.00	521.50	3.93%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 321 - Spring Break Camp											
Category: 44 - Fee Revenue											
20-41-321-4400	Program Fees	14,350.00	0.00	15,714.00	7,304.00	15,714.00	8,410.00	115.14%	16,601.00	887.00	5.64%
Total Category: 44 - Fee Revenue :		14,350.00	0.00	15,714.00	7,304.00	15,714.00	8,410.00	115.14%	16,601.00	887.00	5.64%
Category: 50 - Salaries & Wages											
20-41-321-5025	Driver	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
20-41-321-5030	PT Supervisor	695.74	0.00	0.00	225.00	0.00	-225.00	-100.00%	850.00	850.00	0.00%
20-41-321-5045	PT Instructor	35.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-321-5050	PT Counselor	1,894.04	0.00	1,711.25	927.00	1,711.25	784.25	84.60%	4,200.00	2,488.75	145.43%
20-41-321-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	360.00	360.00	0.00%
Total Category: 50 - Salaries & Wages:		2,625.38	0.00	1,711.25	1,752.00	1,711.25	-40.75	-2.33%	5,410.00	3,698.75	216.14%
Category: 52 - Contract Services											
20-41-321-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-321-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-321-5272	Entry Fees	2,408.00	550.00	0.00	1,197.00	0.00	-1,197.00	-100.00%	592.00	592.00	0.00%
Total Category: 52 - Contract Services:		2,418.00	550.00	0.00	1,197.00	0.00	-1,197.00	-100.00%	592.00	592.00	0.00%
Category: 54 - Supplies											
20-41-321-5400	Program Operation Supplies	344.09	-41.69	61.98	175.00	61.98	-113.02	-64.58%	250.00	188.02	303.36%
Total Category: 54 - Supplies :		344.09	-41.69	61.98	175.00	61.98	-113.02	-64.58%	250.00	188.02	303.36%
Total Program: 321 - Spring Break Camp:		8,962.53	-508.31	13,940.77	4,180.00	13,940.77	9,760.77	233.51%	10,349.00	-3,591.77	-25.76%
Program: 322 - School Day Off SDO											
Category: 44 - Fee Revenue											
20-41-322-4400	Program Fees	23,770.25	5,315.49	450.00	16,900.00	21,670.00	4,770.00	28.22%	27,750.00	6,080.00	28.06%
Total Category: 44 - Fee Revenue :		23,770.25	5,315.49	450.00	16,900.00	21,670.00	4,770.00	28.22%	27,750.00	6,080.00	28.06%
Category: 50 - Salaries & Wages											
20-41-322-5025	Driver	589.31	0.00	0.00	600.00	600.00	0.00	0.00%	0.00	-600.00	-100.00%
20-41-322-5045	PT Instructor	45.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5050	PT Counselor	4,215.28	0.00	0.00	1,236.00	7,000.00	5,764.00	466.34%	8,400.00	1,400.00	20.00%
20-41-322-5075	PT Driver	114.06	0.00	0.00	200.00	200.00	0.00	0.00%	1,000.00	800.00	400.00%
Total Category: 50 - Salaries & Wages:		4,963.65	0.00	0.00	2,036.00	7,800.00	5,764.00	283.10%	9,400.00	1,600.00	20.51%
Category: 52 - Contract Services											
20-41-322-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5220	Transportation	1,266.37	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5272	Entry Fees	9,432.72	174.17	0.00	2,366.00	2,366.00	0.00	0.00%	2,000.00	-366.00	-15.47%
Total Category: 52 - Contract Services:		10,699.09	174.17	0.00	2,366.00	2,366.00	0.00	0.00%	2,000.00	-366.00	-15.47%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies											
20-41-322-5400	Program Operation Supplies	525.03	0.00	0.00	1,060.00	2,200.00	1,140.00	107.55%	2,000.00	-200.00	-9.09%
	Total Category: 54 - Supplies :	525.03	0.00	0.00	1,060.00	2,200.00	1,140.00	107.55%	2,000.00	-200.00	-9.09%
	Total Program: 322 - School Day Off SDO:	7,582.48	5,141.32	450.00	11,438.00	9,304.00	-2,134.00	-18.66%	14,350.00	5,046.00	54.23%
Program: 323 - Morning CARE											
Category: 44 - Fee Revenue											
20-41-323-4400	Program Fees	0.00	0.00	46,549.75	0.00	46,549.75	46,549.75	0.00%	100,300.00	53,750.25	115.47%
	Total Category: 44 - Fee Revenue :	0.00	0.00	46,549.75	0.00	46,549.75	46,549.75	0.00%	100,300.00	53,750.25	115.47%
Category: 50 - Salaries & Wages											
20-41-323-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,800.00	2,800.00	0.00%
20-41-323-5050	PT Counselor	0.00	0.00	16,741.37	0.00	8,670.00	8,670.00	0.00%	28,900.00	20,230.00	233.33%
20-41-323-5085	Overtime PT	0.00	0.00	452.26	0.00	102.38	102.38	0.00%	0.00	-102.38	-100.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	17,193.63	0.00	8,772.38	8,772.38	0.00%	31,700.00	22,927.62	261.36%
Category: 51 - Employee Benefits											
20-41-323-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
	Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
Category: 54 - Supplies											
20-41-323-5400	Program Operation Supplies	0.00	0.00	1,270.09	0.00	1,270.09	1,270.09	0.00%	2,000.00	729.91	57.47%
	Total Category: 54 - Supplies :	0.00	0.00	1,270.09	0.00	1,270.09	1,270.09	0.00%	2,000.00	729.91	57.47%
	Total Program: 323 - Morning CARE:	0.00	0.00	28,086.03	0.00	36,507.28	36,507.28	0.00%	66,000.00	29,492.72	80.79%
	Report Total:	977,780.68	-411,171.47	821,367.54	10,555.36	344,143.93	333,588.57	3,160.37%	693,120.85	348,976.92	101.40%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	977,780.68	-411,171.47	821,367.54	10,555.36	344,143.93	333,588.57	3,160.37%	693,120.85	348,976.92	101.40%
Report Total:	977,780.68	-411,171.47	821,367.54	10,555.36	344,143.93	333,588.57	3,160.37%	693,120.85	348,976.92	101.40%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

General Recreation

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	179,788	764,883	865,847	1,283,705	\$417,858	48.3%
Total Revenue	\$179,788	\$764,883	\$865,847	\$1,283,705	\$417,858	48.3%
Expenses						
Salaries & Wages	\$97,323	\$275,832	\$232,014	\$ 329,222	\$97,208	41.9%
Employee Benefits	31,769	34,102	34,075	19,390	(14,684)	-43.1%
Contract Services	105,196	147,009	139,480	181,548	42,068	30.2%
Utilities	1,814	3,033	2,613	1,396	(1,218)	-46.6%
Supplies	3,283	33,685	19,638	27,517	38,761	197.4%
Operating Expenses	\$239,386	\$493,661	\$427,820	\$559,073	\$162,135	37.9%
Operating Surplus (Deficit)	(\$59,597)	\$271,222	\$438,027	\$724,632	\$255,723	
Overhead Transfer	176,545	438,750	438,750	248,200	(190,550)	-43.4%
Total Expenses	\$415,931	\$932,411	\$866,570	\$807,273	(\$28,415)	-3.3%
Net Surplus (Deficit)	(\$236,142)	(\$167,528)	(\$723)	\$476,432		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 401 - Administration											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	50,013.10	76,589.00	59,083.07	100,032.00	74,341.80	-25,690.20	-25.68%	61,457.00	-12,884.80	-17.33%
20-41-401-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
20-41-401-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	17,028.00	17,028.00	0.00%
20-41-401-5055	PT Administration	758.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-401-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		50,771.72	76,589.00	59,083.07	100,032.00	74,341.80	-25,690.20	-25.68%	79,235.00	4,893.20	6.58%
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	28,922.44	30,363.45	20,594.79	31,900.00	32,316.11	416.11	1.30%	16,871.27	-15,444.84	-47.79%
20-41-401-5150	Training & Education	1,333.78	1,126.95	1,028.70	1,204.00	1,028.70	-175.30	-14.56%	1,600.00	571.30	55.54%
20-41-401-5160	Dues	579.00	279.00	264.00	558.00	264.00	-294.00	-52.69%	279.00	15.00	5.68%
20-41-401-5170	Awards and Meetings	44.97	0.00	0.00	40.00	40.00	0.00	0.00%	0.00	-40.00	-100.00%
Total Category: 51 - Employee Benefits :		30,880.19	31,769.40	21,887.49	33,702.00	33,648.81	-53.19	-0.16%	18,750.27	-14,898.54	-44.28%
Category: 52 - Contract Services											
20-41-401-5220	Transportation	527.41	0.00	0.00	400.00	400.00	0.00	0.00%	425.00	25.00	6.25%
20-41-401-5225	Misc. Contract Services	10.00	10.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-401-5255	Marketing	330.00	0.00	0.00	405.00	405.00	0.00	0.00%	390.00	-15.00	-3.70%
20-41-401-5265	Printing	117.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		984.62	10.00	0.00	805.00	805.00	0.00	0.00%	815.00	10.00	1.24%
Category: 53 - Utilities											
20-41-401-5310	Communications	1,405.16	642.58	762.79	1,397.76	849.00	-548.76	-39.26%	625.92	-223.08	-26.28%
Total Category: 53 - Utilities :		1,405.16	642.58	762.79	1,397.76	849.00	-548.76	-39.26%	625.92	-223.08	-26.28%
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	472.98	100.00	319.60	100.00	319.60	219.60	219.60%	125.00	-194.60	-60.89%
20-41-401-5410	Office Supplies	640.95	148.06	13.99	150.00	13.99	-136.01	-90.67%	50.00	36.01	257.40%
Total Category: 54 - Supplies :		1,113.93	248.06	333.59	250.00	333.59	83.59	33.44%	175.00	-158.59	-47.54%
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	438,750.00	176,545.00	0.00	438,750.00	438,750.00	0.00	0.00%	248,200.00	-190,550.00	-43.43%
Total Category: 60 - Transfers :		438,750.00	176,545.00	0.00	438,750.00	438,750.00	0.00	0.00%	248,200.00	-190,550.00	-43.43%
Total Program: 401 - Administration:		523,905.62	285,804.04	82,066.94	574,936.76	548,728.20	-26,208.56	-4.56%	347,801.19	-200,927.01	-36.62%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 403 - Great Gillson											
Category: 44 - Fee Revenue											
20-41-403-4400	Program Fees	310,533.34	0.00	384,463.93	120,374.00	381,467.93	261,093.93	216.90%	428,264.00	46,796.07	12.27%
Total Category: 44 - Fee Revenue :		310,533.34	0.00	384,463.93	120,374.00	381,467.93	261,093.93	216.90%	428,264.00	46,796.07	12.27%
Category: 48 - Miscellaneous Revenue											
20-41-403-4800	Donations	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-403-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00%
20-41-403-5025	Driver	342.18	0.00	0.00	200.00	0.00	-200.00	-100.00%	540.78	540.78	0.00%
20-41-403-5030	PT Supervisor	10,794.00	0.00	8,675.25	5,475.00	8,675.25	3,200.25	58.45%	16,560.00	7,884.75	90.89%
20-41-403-5050	PT Counselor	59,849.03	0.00	73,890.75	25,090.80	73,890.75	48,799.95	194.49%	80,000.00	6,109.25	8.27%
20-41-403-5075	PT Driver	1,355.44	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
20-41-403-5085	Overtime PT	1,344.18	0.00	9.38	0.00	9.38	9.38	0.00%	0.00	-9.38	-100.00%
Total Category: 50 - Salaries & Wages:		73,684.83	0.00	82,575.38	31,465.80	82,575.38	51,109.58	162.43%	101,100.78	18,525.40	22.43%
Category: 51 - Employee Benefits											
20-41-403-5150	Training & Education	299.42	0.00	195.30	100.00	195.30	95.30	95.30%	308.00	112.70	57.71%
20-41-403-5170	Awards and Meetings	0.00	0.00	0.00	100.00	150.30	50.30	50.30%	157.00	6.70	4.46%
Total Category: 51 - Employee Benefits :		299.42	0.00	195.30	200.00	345.60	145.60	72.80%	465.00	119.40	34.55%
Category: 52 - Contract Services											
20-41-403-5220	Transportation	2,923.32	0.00	0.00	1,304.00	0.00	-1,304.00	-100.00%	1,913.13	1,913.13	0.00%
20-41-403-5225	Misc. Contract Services	160.00	0.00	0.00	110.00	0.00	-110.00	-100.00%	0.00	0.00	0.00%
20-41-403-5272	Entry Fees	14,425.14	600.00	1,641.67	5,150.00	5,150.00	0.00	0.00%	15,262.00	10,112.00	196.35%
Total Category: 52 - Contract Services:		17,508.46	600.00	1,641.67	6,564.00	5,150.00	-1,414.00	-21.54%	17,175.13	12,025.13	233.50%
Category: 53 - Utilities											
20-41-403-5310	Communications	317.49	69.42	155.65	350.00	151.43	-198.57	-56.73%	350.00	198.57	131.13%
Total Category: 53 - Utilities :		317.49	69.42	155.65	350.00	151.43	-198.57	-56.73%	350.00	198.57	131.13%
Category: 54 - Supplies											
20-41-403-5400	Program Operation Supplies	5,094.47	0.00	7,387.26	1,281.84	7,387.26	6,105.42	476.30%	7,358.00	-29.26	-0.40%
20-41-403-5410	Office Supplies	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	0.00	0.00	0.00%
20-41-403-5460	Uniform Supplies	1,144.40	0.00	928.57	367.52	928.57	561.05	152.66%	1,375.00	446.43	48.08%
Total Category: 54 - Supplies :		6,238.87	0.00	8,315.83	1,679.36	8,315.83	6,636.47	395.18%	8,733.00	417.17	5.02%
Total Program: 403 - Great Gillson:		212,504.27	-669.42	291,580.10	80,114.84	284,929.69	204,814.85	255.65%	300,440.09	15,510.40	5.44%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 405 - After Camp Recreation											
Category: 44 - Fee Revenue											
20-41-405-4400	Program Fees	122,681.85	467.00	11,544.28	67,447.00	11,544.28	-55,902.72	-82.88%	22,498.00	10,953.72	94.88%
Total Category: 44 - Fee Revenue :		122,681.85	467.00	11,544.28	67,447.00	11,544.28	-55,902.72	-82.88%	22,498.00	10,953.72	94.88%
Category: 50 - Salaries & Wages											
20-41-405-5000	Administration	0.00	4,381.72	8,419.16	0.00	8,419.16	8,419.16	0.00%	0.00	-8,419.16	-100.00%
20-41-405-5025	Driver	1,333.08	0.00	0.00	1,370.00	0.00	-1,370.00	-100.00%	0.00	0.00	0.00%
20-41-405-5030	PT Supervisor	7,204.50	0.00	0.00	3,144.00	0.00	-3,144.00	-100.00%	3,600.00	3,600.00	0.00%
20-41-405-5050	PT Counselor	35,394.45	0.00	3,390.75	29,425.50	3,390.75	-26,034.75	-88.48%	7,525.00	4,134.25	121.93%
20-41-405-5075	PT Driver	2,222.00	0.00	0.00	2,280.00	0.00	-2,280.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		46,154.03	4,381.72	11,809.91	36,219.50	11,809.91	-24,409.59	-67.39%	11,125.00	-684.91	-5.80%
Category: 51 - Employee Benefits											
20-41-405-5150	Training & Education	218.43	0.00	80.34	0.00	80.34	80.34	0.00%	100.00	19.66	24.47%
Total Category: 51 - Employee Benefits :		218.43	0.00	80.34	0.00	80.34	80.34	0.00%	100.00	19.66	24.47%
Category: 52 - Contract Services											
20-41-405-5215	Independent Contractor Serv	175.00	0.00	0.00	175.00	0.00	-175.00	-100.00%	0.00	0.00	0.00%
20-41-405-5220	Transportation	1,830.00	0.00	0.00	797.42	0.00	-797.42	-100.00%	0.00	0.00	0.00%
20-41-405-5225	Misc. Contract Services	30.00	10.00	0.00	160.00	0.00	-160.00	-100.00%	0.00	0.00	0.00%
20-41-405-5272	Entry Fees	1,163.70	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		3,198.70	10.00	0.00	1,132.42	0.00	-1,132.42	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-405-5310	Communications	23.51	10.45	44.49	0.00	44.49	44.49	0.00%	45.00	0.51	1.15%
Total Category: 53 - Utilities :		23.51	10.45	44.49	0.00	44.49	44.49	0.00%	45.00	0.51	1.15%
Category: 54 - Supplies											
20-41-405-5400	Program Operation Supplies	1,921.53	15.98	0.00	610.00	0.00	-610.00	-100.00%	350.00	350.00	0.00%
20-41-405-5460	Uniform Supplies	276.36	0.00	0.00	90.16	50.00	-40.16	-44.54%	50.40	0.40	0.80%
Total Category: 54 - Supplies :		2,197.89	15.98	0.00	700.16	50.00	-650.16	-92.86%	400.40	350.40	700.80%
Total Program: 405 - After Camp Recreation:		70,889.29	-3,951.15	-390.46	29,394.92	-440.46	-29,835.38	-101.50%	10,827.60	11,268.06	-2,558.25%
Program: 406 - Safety Town											
Category: 44 - Fee Revenue											
20-41-406-4400	Program Fees	5,598.95	4,208.50	4,517.75	5,960.00	4,517.75	-1,442.25	-24.20%	6,100.00	1,582.25	35.02%
Total Category: 44 - Fee Revenue :		5,598.95	4,208.50	4,517.75	5,960.00	4,517.75	-1,442.25	-24.20%	6,100.00	1,582.25	35.02%
Category: 50 - Salaries & Wages											
20-41-406-5025	Driver	0.00	0.00	0.00	120.00	120.00	0.00	0.00%	168.00	48.00	40.00%
20-41-406-5030	PT Supervisor	956.25	0.00	1,140.00	0.00	1,140.00	1,140.00	0.00%	1,440.00	300.00	26.32%
20-41-406-5050	PT Counselor	390.64	0.00	0.00	600.00	300.00	-300.00	-50.00%	0.00	-300.00	-100.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-406-5075	PT Driver	308.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 50 - Salaries & Wages:	1,655.02	0.00	1,140.00	720.00	1,560.00	840.00	116.67%	1,608.00	48.00	3.08%
	Category: 52 - Contract Services										
20-41-406-5220	Transportation	111.00	0.00	0.00	150.00	100.00	-50.00	-33.33%	0.00	-100.00	-100.00%
	Total Category: 52 - Contract Services:	111.00	0.00	0.00	150.00	100.00	-50.00	-33.33%	0.00	-100.00	-100.00%
	Category: 54 - Supplies										
20-41-406-5400	Program Operation Supplies	774.27	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
	Total Category: 54 - Supplies :	774.27	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
	Total Program: 406 - Safety Town:	3,058.66	4,208.50	3,377.75	4,990.00	2,757.75	-2,232.25	-44.73%	4,392.00	1,634.25	59.26%
	Program: 407 - Play-Well Tek-Nologies										
	Category: 44 - Fee Revenue										
20-41-407-4400	Program Fees	27,122.67	2,263.00	26,749.25	5,184.00	27,037.25	21,853.25	421.55%	38,846.00	11,808.75	43.68%
	Total Category: 44 - Fee Revenue :	27,122.67	2,263.00	26,749.25	5,184.00	27,037.25	21,853.25	421.55%	38,846.00	11,808.75	43.68%
	Category: 52 - Contract Services										
20-41-407-5215	Independent Contractor Serv	12,994.00	2,028.00	490.00	3,628.80	17,925.00	14,296.20	393.96%	26,932.50	9,007.50	50.25%
	Total Category: 52 - Contract Services:	12,994.00	2,028.00	490.00	3,628.80	17,925.00	14,296.20	393.96%	26,932.50	9,007.50	50.25%
	Total Program: 407 - Play-Well Tek-Nologies:	14,128.67	235.00	26,259.25	1,555.20	9,112.25	7,557.05	485.92%	11,913.50	2,801.25	30.74%
	Program: 410 - Nature Programs										
	Category: 44 - Fee Revenue										
20-41-410-4400	Program Fees	480.00	0.00	286.00	1,038.00	286.00	-752.00	-72.45%	0.00	-286.00	-100.00%
	Total Category: 44 - Fee Revenue :	480.00	0.00	286.00	1,038.00	286.00	-752.00	-72.45%	0.00	-286.00	-100.00%
	Category: 50 - Salaries & Wages										
20-41-410-5045	PT Instructor	455.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	455.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-41-410-5400	Program Operation Supplies	38.13	167.73	127.16	528.00	127.16	-400.84	-75.92%	0.00	-127.16	-100.00%
	Total Category: 54 - Supplies :	38.13	167.73	127.16	528.00	127.16	-400.84	-75.92%	0.00	-127.16	-100.00%
	Total Program: 410 - Nature Programs:	-13.13	-167.73	158.84	510.00	158.84	-351.16	-68.85%	0.00	-158.84	-100.00%
	Program: 411 - Chicago Loves Dance										
	Category: 44 - Fee Revenue										
20-41-411-4400	Program Fees	9,675.92	14,871.86	1,332.12	13,560.00	2,750.00	-10,810.00	-79.72%	6,480.00	3,730.00	135.64%
	Total Category: 44 - Fee Revenue :	9,675.92	14,871.86	1,332.12	13,560.00	2,750.00	-10,810.00	-79.72%	6,480.00	3,730.00	135.64%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-411-5215 Independent Contractor Serv	7,912.96	9,684.94	1,803.20	9,492.00	1,803.20	-7,688.80	-81.00%	4,536.00	2,732.80	151.55%
Total Category: 52 - Contract Services:	7,912.96	9,684.94	1,803.20	9,492.00	1,803.20	-7,688.80	-81.00%	4,536.00	2,732.80	151.55%
Total Program: 411 - Chicago Loves Dance:	1,762.96	5,186.92	-471.08	4,068.00	946.80	-3,121.20	-76.73%	1,944.00	997.20	105.32%
Program: 412 - American Red Cross Classes										
Category: 44 - Fee Revenue										
20-41-412-4400 Program Fees	12,345.00	6,630.00	9,153.50	37,212.00	9,153.50	-28,058.50	-75.40%	6,292.00	-2,861.50	-31.26%
Total Category: 44 - Fee Revenue :	12,345.00	6,630.00	9,153.50	37,212.00	9,153.50	-28,058.50	-75.40%	6,292.00	-2,861.50	-31.26%
Category: 50 - Salaries & Wages										
20-41-412-5045 PT Instructor	2,307.28	338.00	0.00	0.00	0.00	0.00	0.00%	700.00	700.00	0.00%
Total Category: 50 - Salaries & Wages:	2,307.28	338.00	0.00	0.00	0.00	0.00	0.00%	700.00	700.00	0.00%
Category: 52 - Contract Services										
20-41-412-5225 Misc. Contract Services	3,380.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	3,380.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-412-5400 Program Operation Supplies	684.53	1,050.94	2,281.07	8,118.00	1,993.07	-6,124.93	-75.45%	917.80	-1,075.27	-53.95%
Total Category: 54 - Supplies :	684.53	1,050.94	2,281.07	8,118.00	1,993.07	-6,124.93	-75.45%	917.80	-1,075.27	-53.95%
Total Program: 412 - American Red Cross Classes:	5,973.19	5,241.06	6,872.43	29,094.00	7,160.43	-21,933.57	-75.39%	4,674.20	-2,486.23	-34.72%
Program: 413 - Traveling Teens										
Category: 44 - Fee Revenue										
20-41-413-4400 Program Fees	108.00	0.00	0.00	0.00	0.00	0.00	0.00%	44,000.00	44,000.00	0.00%
Total Category: 44 - Fee Revenue :	108.00	0.00	0.00	0.00	0.00	0.00	0.00%	44,000.00	44,000.00	0.00%
Category: 50 - Salaries & Wages										
20-41-413-5050 PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,205.00	11,205.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,205.00	11,205.00	0.00%
Category: 52 - Contract Services										
20-41-413-5220 Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%
20-41-413-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,200.00	8,200.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,200.00	13,200.00	0.00%
Category: 54 - Supplies										
20-41-413-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	835.00	835.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	835.00	835.00	0.00%
Total Program: 413 - Traveling Teens:	108.00	0.00	0.00	0.00	0.00	0.00	0.00%	18,760.00	18,760.00	0.00%

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 414 - One Day Workshops											
Category: 44 - Fee Revenue											
20-41-414-4400	Program Fees	2,858.00	873.62	2,100.00	2,281.00	4,500.00	2,219.00	97.28%	1,179.00	-3,321.00	-73.80%
	Total Category: 44 - Fee Revenue :	2,858.00	873.62	2,100.00	2,281.00	4,500.00	2,219.00	97.28%	1,179.00	-3,321.00	-73.80%
Category: 52 - Contract Services											
20-41-414-5215	Independent Contractor Serv	2,763.50	751.40	1,157.60	1,596.70	2,997.00	1,400.30	87.70%	785.40	-2,211.60	-73.79%
	Total Category: 52 - Contract Services:	2,763.50	751.40	1,157.60	1,596.70	2,997.00	1,400.30	87.70%	785.40	-2,211.60	-73.79%
Category: 54 - Supplies											
20-41-414-5400	Program Operation Supplies	0.00	163.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	163.67	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 414 - One Day Workshops:	94.50	-41.45	942.40	684.30	1,503.00	818.70	119.64%	393.60	-1,109.40	-73.81%
Program: 418 - Chess											
Category: 44 - Fee Revenue											
20-41-418-4400	Program Fees	11,478.36	3,840.24	9,280.96	10,564.00	9,110.63	-1,453.37	-13.76%	13,649.00	4,538.37	49.81%
	Total Category: 44 - Fee Revenue :	11,478.36	3,840.24	9,280.96	10,564.00	9,110.63	-1,453.37	-13.76%	13,649.00	4,538.37	49.81%
Category: 52 - Contract Services											
20-41-418-5215	Independent Contractor Serv	9,214.75	3,731.92	5,382.04	7,395.20	6,370.00	-1,025.20	-13.86%	9,491.30	3,121.30	49.00%
	Total Category: 52 - Contract Services:	9,214.75	3,731.92	5,382.04	7,395.20	6,370.00	-1,025.20	-13.86%	9,491.30	3,121.30	49.00%
	Total Program: 418 - Chess:	2,263.61	108.32	3,898.92	3,168.80	2,740.63	-428.17	-13.51%	4,157.70	1,417.07	51.71%
Program: 419 - Mad Science											
Category: 44 - Fee Revenue											
20-41-419-4400	Program Fees	10,660.59	3,309.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	10,660.59	3,309.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-419-5215	Independent Contractor Serv	8,184.78	1,920.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	8,184.78	1,920.11	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 419 - Mad Science:	2,475.81	1,389.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 420 - Dog Training											
Category: 44 - Fee Revenue											
20-41-420-4400	Program Fees	17,230.79	12,338.54	16,323.07	15,425.00	14,787.07	-637.93	-4.14%	13,420.00	-1,367.07	-9.25%
	Total Category: 44 - Fee Revenue :	17,230.79	12,338.54	16,323.07	15,425.00	14,787.07	-637.93	-4.14%	13,420.00	-1,367.07	-9.25%
Category: 52 - Contract Services											
20-41-420-5215	Independent Contractor Serv	10,508.66	8,528.76	7,773.27	8,190.00	10,150.00	1,960.00	23.93%	9,120.00	-1,030.00	-10.15%
	Total Category: 52 - Contract Services:	10,508.66	8,528.76	7,773.27	8,190.00	10,150.00	1,960.00	23.93%	9,120.00	-1,030.00	-10.15%
	Total Program: 420 - Dog Training:	6,722.13	3,809.78	8,549.80	7,235.00	4,637.07	-2,597.93	-35.91%	4,300.00	-337.07	-7.27%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 423 - Musikgarten Classes										
Category: 44 - Fee Revenue										
20-41-423-4400 Program Fees	37,636.68	10,531.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	37,636.68	10,531.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-423-5215 Independent Contractor Serv	25,595.97	7,151.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	25,595.97	7,151.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 423 - Musikgarten Classes:	12,040.71	3,379.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 424 - Amigos Classes										
Category: 44 - Fee Revenue										
20-41-424-4400 Program Fees	9,950.30	0.00	0.00	6,732.00	0.00	-6,732.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	9,950.30	0.00	0.00	6,732.00	0.00	-6,732.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-424-5215 Independent Contractor Serv	7,513.10	0.00	0.00	4,712.40	0.00	-4,712.40	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	7,513.10	0.00	0.00	4,712.40	0.00	-4,712.40	-100.00%	0.00	0.00	0.00%
Total Program: 424 - Amigos Classes:	2,437.20	0.00	0.00	2,019.60	0.00	-2,019.60	-100.00%	0.00	0.00	0.00%
Program: 425 - Computer Explorers										
Category: 44 - Fee Revenue										
20-41-425-4400 Program Fees	23,111.64	5,782.40	0.00	10,465.00	0.00	-10,465.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	23,111.64	5,782.40	0.00	10,465.00	0.00	-10,465.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-425-5215 Independent Contractor Serv	9,169.00	0.00	0.00	7,325.50	0.00	-7,325.50	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	9,169.00	0.00	0.00	7,325.50	0.00	-7,325.50	-100.00%	0.00	0.00	0.00%
Total Program: 425 - Computer Explorers:	13,942.64	5,782.40	0.00	3,139.50	0.00	-3,139.50	-100.00%	0.00	0.00	0.00%
Program: 426 - Seasonal Events										
Category: 44 - Fee Revenue										
20-41-426-4400 Program Fees	26,418.50	9,435.50	23,814.00	8,295.75	30,345.00	22,049.25	265.79%	7,347.00	-22,998.00	-75.79%
Total Category: 44 - Fee Revenue :	26,418.50	9,435.50	23,814.00	8,295.75	30,345.00	22,049.25	265.79%	7,347.00	-22,998.00	-75.79%
Category: 48 - Miscellaneous Revenue										
20-41-426-4900 Sponsorship Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-426-5050 PT Counselor	50.00	0.00	0.00	636.00	150.00	-486.00	-76.42%	0.00	-150.00	-100.00%
Total Category: 50 - Salaries & Wages:	50.00	0.00	0.00	636.00	150.00	-486.00	-76.42%	0.00	-150.00	-100.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-426-5215	Independent Contractor Serv	9,685.25	11,675.06	1,308.47	650.00	11,675.60	11,025.60	1,696.25%	0.00	-11,675.60	-100.00%
20-41-426-5225	Misc. Contract Services	405.00	30.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		10,090.25	11,705.06	1,308.47	650.00	11,675.60	11,025.60	1,696.25%	0.00	-11,675.60	-100.00%
Category: 54 - Supplies											
20-41-426-5400	Program Operation Supplies	2,808.04	633.74	3,190.57	3,000.00	5,000.00	2,000.00	66.67%	1,600.00	-3,400.00	-68.00%
Total Category: 54 - Supplies :		2,808.04	633.74	3,190.57	3,000.00	5,000.00	2,000.00	66.67%	1,600.00	-3,400.00	-68.00%
Total Program: 426 - Seasonal Events:		13,470.21	-2,903.30	19,314.96	4,009.75	13,519.40	9,509.65	237.16%	5,747.00	-7,772.40	-57.49%
Program: 427 - New Programs											
Category: 44 - Fee Revenue											
20-41-427-4400	Program Fees	4,979.60	5,132.62	66,795.80	19,778.00	66,530.13	46,752.13	236.38%	22,074.00	-44,456.13	-66.82%
Total Category: 44 - Fee Revenue :		4,979.60	5,132.62	66,795.80	19,778.00	66,530.13	46,752.13	236.38%	22,074.00	-44,456.13	-66.82%
Category: 50 - Salaries & Wages											
20-41-427-5045	PT Instructor	0.00	373.75	14,493.33	1,800.00	19,210.00	17,410.00	967.22%	0.00	-19,210.00	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	373.75	14,493.33	1,800.00	19,210.00	17,410.00	967.22%	0.00	-19,210.00	-100.00%
Category: 52 - Contract Services											
20-41-427-5215	Independent Contractor Serv	2,834.43	1,965.08	11,511.57	7,719.60	9,745.69	2,026.09	26.25%	14,880.00	5,134.31	52.68%
Total Category: 52 - Contract Services:		2,834.43	1,965.08	11,511.57	7,719.60	9,745.69	2,026.09	26.25%	14,880.00	5,134.31	52.68%
Category: 54 - Supplies											
20-41-427-5400	Program Operation Supplies	0.00	50.82	471.64	390.00	471.64	81.64	20.93%	0.00	-471.64	-100.00%
Total Category: 54 - Supplies :		0.00	50.82	471.64	390.00	471.64	81.64	20.93%	0.00	-471.64	-100.00%
Total Program: 427 - New Programs:		2,145.17	2,742.97	40,319.26	9,868.40	37,102.80	27,234.40	275.98%	7,194.00	-29,908.80	-80.61%
Program: 428 - After School Club											
Category: 44 - Fee Revenue											
20-41-428-4400	Program Fees	260,055.92	-1,137.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		260,055.92	-1,137.87	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-428-5000	Administration	8,972.91	6,706.73	3,608.22	0.00	3,608.22	3,608.22	0.00%	0.00	-3,608.22	-100.00%
20-41-428-5030	PT Supervisor	9,385.65	3,918.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-428-5045	PT Instructor	11,497.50	4,942.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-428-5085	Overtime PT	1,303.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-41-428-5040	PT Attendant	0.00	72.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		31,159.52	15,640.17	3,608.22	0.00	3,608.22	3,608.22	0.00%	0.00	-3,608.22	-100.00%
Category: 52 - Contract Services											
20-41-428-5215	Independent Contractor Serv	132,436.75	56,029.47	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2021 2021 Budget U	2021 2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	Comparison 2 to Comparison 1 Budget Increase / (Decrease)		
20-41-428-5225	Misc. Contract Services	2,259.92	10.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 52 - Contract Services:	134,696.67	56,039.47	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Category: 53 - Utilities										
20-41-428-5310	Communications	669.69	1,091.80	798.73	0.00	798.73	798.73	0.00%	0.00	-798.73	-100.00%
	Total Category: 53 - Utilities :	669.69	1,091.80	798.73	0.00	798.73	798.73	0.00%	0.00	-798.73	-100.00%
	Category: 54 - Supplies										
20-41-428-5400	Program Operation Supplies	1,440.22	902.02	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 54 - Supplies :	1,440.22	902.02	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 428 - After School Club:	92,089.82	-74,811.33	-4,406.95	0.00	-4,406.95	-4,406.95	0.00%	0.00	4,406.95	-100.00%
	Program: 429 - Sticky Fingers										
	Category: 44 - Fee Revenue										
20-41-429-4400	Program Fees	25,317.40	2,149.67	17,022.70	4,999.00	17,022.70	12,023.70	240.52%	14,070.00	-2,952.70	-17.35%
	Total Category: 44 - Fee Revenue :	25,317.40	2,149.67	17,022.70	4,999.00	17,022.70	12,023.70	240.52%	14,070.00	-2,952.70	-17.35%
	Category: 52 - Contract Services										
20-41-429-5215	Independent Contractor Servic	16,775.16	970.20	12,002.69	3,499.30	12,002.69	8,503.39	243.00%	9,496.00	-2,506.69	-20.88%
	Total Category: 52 - Contract Services:	16,775.16	970.20	12,002.69	3,499.30	12,002.69	8,503.39	243.00%	9,496.00	-2,506.69	-20.88%
	Total Program: 429 - Sticky Fingers:	8,542.24	1,179.47	5,020.01	1,499.70	5,020.01	3,520.31	234.73%	4,574.00	-446.01	-8.88%
	Program: 431 - Camp Carnival										
	Category: 44 - Fee Revenue										
20-41-431-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 52 - Contract Services										
20-41-431-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-41-431-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 431 - Camp Carnival:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Program: 432 - After School Club-McKenzie										
	Category: 44 - Fee Revenue										
20-41-432-4400	Program Fees	0.00	34,189.37	2,364.38	56,195.00	2,389.88	-53,805.12	-95.75%	0.00	-2,389.88	-100.00%
	Total Category: 44 - Fee Revenue :	0.00	34,189.37	2,364.38	56,195.00	2,389.88	-53,805.12	-95.75%	0.00	-2,389.88	-100.00%
	Category: 50 - Salaries & Wages										
20-41-432-5030	PT Supervisor	0.00	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20-41-432-5045	0.00	0.00	0.00	4,726.00	0.00	-4,726.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	7,726.00	0.00	-7,726.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-432-5215	0.00	0.00	0.00	23,310.00	0.00	-23,310.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	23,310.00	0.00	-23,310.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-432-5310	0.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-432-5400	0.00	0.00	132.40	1,844.00	0.00	-1,844.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	132.40	1,844.00	0.00	-1,844.00	-100.00%	0.00	0.00	0.00%
Total Program: 432 - After School Club-McKenzie:	0.00	34,189.37	2,231.98	23,235.00	2,389.88	-20,845.12	-89.71%	0.00	-2,389.88	-100.00%
Program: 433 - After School Club-Central										
Category: 44 - Fee Revenue										
20-41-433-4400	0.00	38,147.25	27,556.87	56,195.00	27,720.97	-28,474.03	-50.67%	59,921.00	32,200.03	116.16%
Total Category: 44 - Fee Revenue :	0.00	38,147.25	27,556.87	56,195.00	27,720.97	-28,474.03	-50.67%	59,921.00	32,200.03	116.16%
Category: 50 - Salaries & Wages										
20-41-433-5030	0.00	0.00	0.00	3,000.00	1,000.00	-2,000.00	-66.67%	4,896.00	3,896.00	389.60%
20-41-433-5045	0.00	0.00	0.00	4,726.00	0.00	-4,726.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	7,726.00	1,000.00	-6,726.00	-87.06%	4,896.00	3,896.00	389.60%
Category: 52 - Contract Services										
20-41-433-5215	0.00	0.00	0.00	27,225.00	18,204.00	-9,021.00	-33.13%	36,096.00	17,892.00	98.29%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	27,225.00	18,204.00	-9,021.00	-33.13%	36,096.00	17,892.00	98.29%
Category: 53 - Utilities										
20-41-433-5310	0.00	0.00	0.00	80.00	80.00	0.00	0.00%	100.00	20.00	25.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	80.00	80.00	0.00	0.00%	100.00	20.00	25.00%
Category: 54 - Supplies										
20-41-433-5400	0.00	0.00	21.28	1,884.00	21.28	-1,862.72	-98.87%	15.00	-6.28	-29.51%
Total Category: 54 - Supplies :	0.00	0.00	21.28	1,884.00	21.28	-1,862.72	-98.87%	15.00	-6.28	-29.51%
Total Program: 433 - After School Club-Central:	0.00	38,147.25	27,535.59	19,280.00	8,415.69	-10,864.31	-56.35%	18,814.00	10,398.31	123.56%
Program: 434 - After School Club-Harper										
Category: 44 - Fee Revenue										
20-41-434-4400	0.00	20,486.46	21,375.04	810.00	21,375.04	20,565.04	2,538.89%	36,940.00	15,564.96	72.82%
Total Category: 44 - Fee Revenue :	0.00	20,486.46	21,375.04	810.00	21,375.04	20,565.04	2,538.89%	36,940.00	15,564.96	72.82%

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-41-434-5030				0.00	0.00	0.00	0.00%	4,896.00	4,896.00	0.00%
20-41-434-5045				0.00	0.00	0.00	0.00%	546.00	546.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,442.00	5,442.00	0.00%
Category: 52 - Contract Services										
20-41-434-5215				0.00	0.00	0.00	0.00%	23,366.00	8,804.00	60.46%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	567.00	14,562.00	13,995.00	2,468.25%	23,366.00	8,804.00	60.46%
Category: 53 - Utilities										
20-41-434-5310				0.00	0.00	115.54	0.00%	100.00	10.22	11.38%
Total Category: 53 - Utilities :	0.00	0.00	115.54	0.00	89.78	89.78	0.00%	100.00	10.22	11.38%
Category: 54 - Supplies										
20-41-434-5400				0.00	0.00	24.21	0.00%	15.00	-9.71	-39.30%
Total Category: 54 - Supplies :	0.00	0.00	24.21	0.00	24.71	24.71	0.00%	15.00	-9.71	-39.30%
Total Program: 434 - After School Club-Harper:	0.00	20,486.46	21,235.29	243.00	6,698.55	6,455.55	2,656.60%	8,017.00	1,318.45	19.68%
Program: 435 - Teen Camp										
Category: 44 - Fee Revenue										
20-41-435-4400				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	36,264.00	0.00	-36,264.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-435-5030				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5050				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	8,340.00	0.00	-8,340.00	-100.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits										
20-41-435-5150				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5170				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-435-5220				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5272				0.00	99.60	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	99.60	0.00	12,020.00	0.00	-12,020.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-435-5310				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	275.00	0.00	-275.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-435-5400				0.00	50.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1			Comparison 2			
					Parent Budget 2021 2021 Budget U	Budget 2021 2021 Updated Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2022	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
20-41-435-5460	Uniform Supplies	0.00	0.00	0.00	70.96	0.00	-70.96	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	50.00	0.00	315.96	0.00	-315.96	-100.00%	0.00	0.00	0.00%
	Total Program: 435 - Teen Camp:	0.00	-149.60	0.00	15,113.04	0.00	-15,113.04	-100.00%	0.00	0.00	0.00%
Program: 436 - Campus Clubs Cenntenial											
Category: 44 - Fee Revenue											
20-41-436-4400	Program Fees	0.00	2,186.33	69,988.66	69,620.00	69,388.66	-231.34	-0.33%	178,691.00	109,302.34	157.52%
	Total Category: 44 - Fee Revenue :	0.00	2,186.33	69,988.66	69,620.00	69,388.66	-231.34	-0.33%	178,691.00	109,302.34	157.52%
Category: 50 - Salaries & Wages											
20-41-436-5025	Driver	0.00	0.00	0.00	400.00	400.00	0.00	0.00%	0.00	-400.00	-100.00%
20-41-436-5030	PT Supervisor	0.00	0.00	5,233.50	6,795.00	7,715.00	920.00	13.54%	9,360.00	1,645.00	21.32%
20-41-436-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,418.00	5,418.00	0.00%
20-41-436-5050	PT Counselor	0.00	0.00	3,013.50	10,512.00	4,550.00	-5,962.00	-56.72%	15,800.00	11,250.00	247.25%
20-41-436-5075	PT Driver	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	1,000.00	800.00	400.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	8,247.00	17,907.00	12,865.00	-5,042.00	-28.16%	31,578.00	18,713.00	145.46%
Category: 52 - Contract Services											
20-41-436-5215	Independent Contractor Serv	0.00	0.00	0.00	4,500.00	15,502.00	11,002.00	244.49%	0.00	-15,502.00	-100.00%
20-41-436-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-41-436-5272	Entry Fees	0.00	0.00	0.00	1,582.50	0.00	-1,582.50	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	6,082.50	15,502.00	9,419.50	154.86%	1,000.00	-14,502.00	-93.55%
Category: 53 - Utilities											
20-41-436-5310	Communications	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	0.00	-200.00	-100.00%
	Total Category: 53 - Utilities :	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	0.00	-200.00	-100.00%
Category: 54 - Supplies											
20-41-436-5400	Program Operation Supplies	0.00	0.00	633.95	4,600.00	456.26	-4,143.74	-90.08%	7,400.00	6,943.74	1,521.88%
20-41-436-5460	Uniform Supplies	0.00	0.00	42.20	15.16	42.20	27.04	178.36%	30.00	-12.20	-28.91%
	Total Category: 54 - Supplies :	0.00	0.00	676.15	4,615.16	498.46	-4,116.70	-89.20%	7,430.00	6,931.54	1,390.59%
	Total Program: 436 - Campus Clubs Cenntenial:	0.00	2,186.33	61,065.51	40,815.34	40,323.20	-492.14	-1.21%	138,683.00	98,359.80	243.93%
Program: 437 - Campus Clubs McKenzie											
Category: 44 - Fee Revenue											
20-41-437-4400	Program Fees	0.00	1,260.99	86,362.25	67,820.00	83,607.94	15,787.94	23.28%	213,100.00	129,492.06	154.88%
	Total Category: 44 - Fee Revenue :	0.00	1,260.99	86,362.25	67,820.00	83,607.94	15,787.94	23.28%	213,100.00	129,492.06	154.88%
Category: 50 - Salaries & Wages											
20-41-437-5025	Driver	0.00	0.00	0.00	400.00	400.00	0.00	0.00%	0.00	-400.00	-100.00%
20-41-437-5030	PT Supervisor	0.00	0.00	3,114.00	6,795.00	6,620.00	-175.00	-2.58%	9,360.00	2,740.00	41.39%
20-41-437-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,418.00	5,418.00	0.00%
20-41-437-5050	PT Counselor	0.00	0.00	490.50	10,512.00	648.00	-9,864.00	-93.84%	19,800.00	19,152.00	2,955.56%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-437-5075	PT Driver	0.00	0.00	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	3,604.50	17,907.00	7,868.00	-10,039.00	-56.06%	34,578.00	26,710.00	339.48%
Category: 52 - Contract Services											
20-41-437-5215	Independent Contractor Serv	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	0.00	-4,500.00	-100.00%	
20-41-437-5272	Entry Fees	0.00	0.00	0.00	697.50	0.00	-697.50	-100.00%	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	5,197.50	4,500.00	-697.50	-13.42%	0.00	-4,500.00	-100.00%
Category: 53 - Utilities											
20-41-437-5310	Communications	0.00	0.00	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%	
Total Category: 53 - Utilities :		0.00	0.00	0.00	200.00	200.00	0.00	0.00%	0.00	-200.00	-100.00%
Category: 54 - Supplies											
20-41-437-5400	Program Operation Supplies	0.00	0.00	813.06	4,600.00	646.32	-3,953.68	-85.95%	4,000.00	3,353.68	518.89%
20-41-437-5460	Uniform Supplies	0.00	0.00	42.20	15.16	42.20	27.04	178.36%	30.00	-12.20	-28.91%
Total Category: 54 - Supplies :		0.00	0.00	855.26	4,615.16	688.52	-3,926.64	-85.08%	4,030.00	3,341.48	485.31%
Total Program: 437 - Campus Clubs McKenzie:		0.00	1,260.99	81,902.49	39,900.34	70,351.42	30,451.08	76.32%	174,492.00	104,140.58	148.03%
Program: 438 - Campus Club Ramona											
Category: 44 - Fee Revenue											
20-41-438-4400	Program Fees	0.00	2,737.49	56,583.51	69,620.00	55,994.80	-13,625.20	-19.57%	127,507.00	71,512.20	127.71%
Total Category: 44 - Fee Revenue :		0.00	2,737.49	56,583.51	69,620.00	55,994.80	-13,625.20	-19.57%	127,507.00	71,512.20	127.71%
Category: 50 - Salaries & Wages											
20-41-438-5025	Driver	0.00	0.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%	
20-41-438-5030	PT Supervisor	0.00	0.00	378.00	6,795.00	765.00	-6,030.00	-88.74%	9,360.00	8,595.00	1,123.53%
20-41-438-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	5,628.00	5,628.00	0.00%	
20-41-438-5050	PT Counselor	0.00	0.00	2,688.00	28,800.00	3,944.00	-24,856.00	-86.31%	15,400.00	11,456.00	290.47%
20-41-438-5075	PT Driver	0.00	0.00	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	3,066.00	36,195.00	5,309.00	-30,886.00	-85.33%	30,388.00	25,079.00	472.39%
Category: 52 - Contract Services											
20-41-438-5215	Independent Contractor Serv	0.00	0.00	0.00	4,500.00	4,500.00	0.00%	0.00	-4,500.00	-100.00%	
20-41-438-5272	Entry Fees	0.00	0.00	0.00	982.50	0.00	-982.50	-100.00%	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	5,482.50	4,500.00	-982.50	-17.92%	0.00	-4,500.00	-100.00%
Category: 53 - Utilities											
20-41-438-5310	Communications	0.00	0.00	0.00	200.00	200.00	0.00%	75.00	-125.00	-62.50%	
Total Category: 53 - Utilities :		0.00	0.00	0.00	200.00	200.00	0.00	0.00%	75.00	-125.00	-62.50%
Category: 54 - Supplies											
20-41-438-5400	Program Operation Supplies	0.00	0.00	861.92	4,600.00	850.00	-3,750.00	-81.52%	2,000.00	1,150.00	135.29%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20-41-438-5460	0.00	0.00	42.20	15.16	42.20	27.04	178.36%	30.00	-12.20	-28.91%
Total Category: 54 - Supplies :	0.00	0.00	904.12	4,615.16	892.20	-3,722.96	-80.67%	2,030.00	1,137.80	127.53%
Total Program: 438 - Campus Club Ramona:	0.00	2,737.49	52,613.39	23,127.34	45,093.60	21,966.26	94.98%	95,014.00	49,920.40	110.70%
Program: 439 - HMS/WJHS CARE										
Category: 44 - Fee Revenue										
20-41-439-4400	0.00	84.84	0.00	63,540.00	0.00	-63,540.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	84.84	0.00	63,540.00	0.00	-63,540.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-439-5030	0.00	0.00	0.00	3,506.25	0.00	-3,506.25	-100.00%	0.00	0.00	0.00%
20-41-439-5050	0.00	0.00	0.00	2,640.00	0.00	-2,640.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	6,146.25	0.00	-6,146.25	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-439-5272	0.00	0.00	0.00	131.00	0.00	-131.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	131.00	0.00	-131.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-439-5310	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-439-5400	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
20-41-439-5460	0.00	0.00	0.00	30.08	0.00	-30.08	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	630.08	0.00	-630.08	-100.00%	0.00	0.00	0.00%
Total Program: 439 - HMS/WJHS CARE:	0.00	84.84	0.00	56,382.67	0.00	-56,382.67	-100.00%	0.00	0.00	0.00%
Program: 440 - HMS/WJHS After School Clubs										
Category: 44 - Fee Revenue										
20-41-440-4400	0.00	0.00	4,958.77	15,504.00	5,126.15	-10,377.85	-66.94%	20,252.00	15,125.85	295.07%
Total Category: 44 - Fee Revenue :	0.00	0.00	4,958.77	15,504.00	5,126.15	-10,377.85	-66.94%	20,252.00	15,125.85	295.07%
Category: 50 - Salaries & Wages										
20-41-440-5030	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,744.00	3,744.00	0.00%
20-41-440-5050	0.00	0.00	0.00	3,011.00	0.00	-3,011.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	3,011.00	0.00	-3,011.00	-100.00%	3,744.00	3,744.00	0.00%
Category: 52 - Contract Services										
20-41-440-5215	0.00	0.00	0.00	4,132.80	3,388.00	-744.80	-18.02%	13,835.00	10,447.00	308.35%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	4,132.80	3,388.00	-744.80	-18.02%	13,835.00	10,447.00	308.35%
Category: 54 - Supplies										
20-41-440-5400	0.00	0.00	21.28	400.00	21.28	-378.72	-94.68%	75.00	53.72	252.44%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		Comparison 1 to Parent Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)			2022 2022	Increase / (Decrease)	%	
20-41-440-5460 Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7.50	7.50	0.00%		
Total Category: 54 - Supplies :	0.00	0.00	21.28	400.00	21.28	-378.72	-94.68%	82.50	61.22	287.69%		
Total Program: 440 - HMS/WJHS After School Clubs:	0.00	0.00	4,937.49	7,960.20	1,716.87	-6,243.33	-78.43%	2,590.50	873.63	50.89%		
Program: 441 - Teen Camp												
Category: 44 - Fee Revenue												
20-41-441-4400 Program Fees	0.00	0.00	21,190.85	0.00	21,190.85	21,190.85	0.00%	23,075.00	1,884.15	8.89%		
Total Category: 44 - Fee Revenue :	0.00	0.00	21,190.85	0.00	21,190.85	21,190.85	0.00%	23,075.00	1,884.15	8.89%		
Category: 50 - Salaries & Wages												
20-41-441-5030 PT Supervisor	0.00	0.00	4,817.50	0.00	4,817.50	4,817.50	0.00%	5,364.00	546.50	11.34%		
20-41-441-5050 PT Counselor	0.00	0.00	6,843.75	0.00	6,843.75	6,843.75	0.00%	7,250.00	406.25	5.94%		
20-41-441-5075 PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,008.00	1,008.00	0.00%		
20-41-441-5085 Overtime PT	0.00	0.00	55.13	0.00	55.13	55.13	0.00%	0.00	-55.13	-100.00%		
Total Category: 50 - Salaries & Wages:	0.00	0.00	11,716.38	0.00	11,716.38	11,716.38	0.00%	13,622.00	1,905.62	16.26%		
Category: 51 - Employee Benefits												
20-41-441-5150 Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%		
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%		
Category: 52 - Contract Services												
20-41-441-5272 Entry Fees	0.00	0.00	100.00	0.00	100.00	100.00	0.00%	820.00	720.00	720.00%		
Total Category: 52 - Contract Services:	0.00	0.00	100.00	0.00	100.00	100.00	0.00%	820.00	720.00	720.00%		
Category: 53 - Utilities												
20-41-441-5310 Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%		
Total Category: 53 - Utilities :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%		
Category: 54 - Supplies												
20-41-441-5400 Program Operation Supplies	0.00	0.00	1,100.05	0.00	1,100.05	1,100.05	0.00%	1,152.80	52.75	4.80%		
Total Category: 54 - Supplies :	0.00	0.00	1,100.05	0.00	1,100.05	1,100.05	0.00%	1,152.80	52.75	4.80%		
Total Program: 441 - Teen Camp:	0.00	0.00	8,274.42	0.00	8,274.42	8,274.42	0.00%	7,305.20	-969.22	-11.71%		
Report Total:	-59,269.67	-236,142.27	578,754.45	-167,527.82	-723.31	166,804.51	-99.57%	476,432.20	477,155.51	65,968.33%		

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-59,269.67	-236,070.27	578,754.45	-167,527.82	-723.31	166,804.51	-99.57%	476,432.20	477,155.51	65,968.33%
90 - SPECIAL RECREATION	0.00	72.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:	-59,269.67	-236,142.27	578,754.45	-167,527.82	-723.31	166,804.51	-99.57%	476,432.20	477,155.51	65,968.33%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Gymnastics

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	449,126	716,460	878,614	1,151,835	\$273,221	31.1%
Membership Fees	11,925	65,850	65,403	64,955	(448)	-0.7%
Rental Revenue	1,700	3,600	6,100	0	(6,100)	-100.0%
Retail Sales	<u>7,535</u>	<u>10,470</u>	<u>13,570</u>	<u>21,800</u>	8,230	60.6%
Total Revenue	<u>\$470,286</u>	<u>\$796,380</u>	<u>\$963,687</u>	<u>\$1,238,590</u>	<u>\$274,903</u>	28.5%
Expenses						
Salaries & Wages	\$295,892	\$333,523	\$323,078	\$ 478,775	\$155,698	48.2%
Employee Benefits	64,407	70,450	61,389	79,782	18,394	30.0%
Contract Services	25,637	51,258	43,588	46,016	2,429	5.6%
Utilities	780	1,060	1,010	1,010	0	0.0%
Supplies	7,622	16,815	19,402	26,627	<u>7,224</u>	37.2%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$394,338	\$473,106	\$448,466	\$632,211	\$183,744	41.0%
Operating Surplus (Deficit)	<u>\$75,948</u>	<u>\$323,274</u>	<u>\$515,221</u>	<u>\$606,379</u>	<u>\$91,158</u>	
Overhead Transfer	<u>176,545</u>	<u>438,750</u>	<u>438,750</u>	<u>207,710</u>	<u>(231,040)</u>	-52.7%
Total Expenses	<u>\$570,883</u>	<u>\$911,856</u>	<u>\$887,216</u>	<u>\$839,921</u>	<u>(\$47,296)</u>	-5.3%
Net Surplus (Deficit)	<u>(\$100,597)</u>	<u>(\$115,476)</u>	<u>\$76,471</u>	<u>\$398,669</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 501 - Administration										
Category: 46 - Rental Revenue										
20-41-501-4680	600.00	1,700.00	6,100.00	3,600.00	6,100.00	2,500.00	69.44%	0.00	-6,100.00	-100.00%
Total Category: 46 - Rental Revenue :	600.00	1,700.00	6,100.00	3,600.00	6,100.00	2,500.00	69.44%	0.00	-6,100.00	-100.00%
Category: 47 - Retail Sales										
20-41-501-4710	455.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,000.00	8,000.00	0.00%
Total Category: 47 - Retail Sales :	455.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,000.00	8,000.00	0.00%
Category: 50 - Salaries & Wages										
20-41-501-5000	67,142.48	45,692.27	53,076.87	60,000.00	60,000.00	0.00	0.00%	63,000.00	3,000.00	5.00%
20-41-501-5055	0.00	0.00	2,535.37	6,707.25	2,430.35	-4,276.90	-63.77%	5,625.00	3,194.65	131.45%
Total Category: 50 - Salaries & Wages:	67,142.48	45,692.27	55,612.24	66,707.25	62,430.35	-4,276.90	-6.41%	68,625.00	6,194.65	9.92%
Category: 51 - Employee Benefits										
20-41-501-5110	69,538.79	62,059.91	49,765.89	63,800.00	56,918.04	-6,881.96	-10.79%	67,485.07	10,567.03	18.57%
20-41-501-5150	102.37	948.50	1,280.81	1,850.00	1,580.81	-269.19	-14.55%	5,718.00	4,137.19	261.71%
20-41-501-5160	923.00	605.00	1,082.00	1,300.00	1,082.00	-218.00	-16.77%	1,370.00	288.00	26.62%
20-41-501-5170	354.76	0.00	126.58	215.00	126.58	-88.42	-41.13%	640.00	513.42	405.61%
Total Category: 51 - Employee Benefits :	70,918.92	63,613.41	52,255.28	67,165.00	59,707.43	-7,457.57	-11.10%	75,213.07	15,505.64	25.97%
Category: 52 - Contract Services										
20-41-501-5225	0.00	40.00	160.00	775.00	193.00	-582.00	-75.10%	60.00	-133.00	-68.91%
20-41-501-5260	836.25	0.00	192.67	420.00	192.67	-227.33	-54.13%	685.00	492.33	255.53%
20-41-501-5265	26.90	0.00	47.88	63.00	80.88	17.88	28.38%	66.00	-14.88	-18.40%
Total Category: 52 - Contract Services:	863.15	40.00	400.55	1,258.00	466.55	-791.45	-62.91%	811.00	344.45	73.83%
Category: 53 - Utilities										
20-41-501-5310	1,177.28	779.68	540.10	1,060.24	1,010.24	-50.00	-4.72%	1,010.24	0.00	0.00%
Total Category: 53 - Utilities :	1,177.28	779.68	540.10	1,060.24	1,010.24	-50.00	-4.72%	1,010.24	0.00	0.00%
Category: 54 - Supplies										
20-41-501-5400	0.00	102.03	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
20-41-501-5410	208.37	279.29	63.57	680.00	210.75	-469.25	-69.01%	1,000.00	789.25	374.50%
20-41-501-5430	4,828.07	643.89	6,294.91	5,555.00	6,294.91	739.91	13.32%	5,868.00	-426.91	-6.78%
20-41-501-5460	880.07	211.00	276.50	480.00	486.50	6.50	1.35%	1,200.00	713.50	146.66%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 2021 Budget U	2021 2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-501-5490	Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00%	3,200.00	3,200.00	0.00%	
	Total Category: 54 - Supplies :	5,916.51	1,236.21	6,634.98	6,715.00	6,992.16	277.16	4.13%	11,518.00	4,525.84	64.73%
	Category: 60 - Transfers										
20-41-501-6010	Admin Overhead Charge	438,750.00	176,545.00	0.00	438,750.00	438,750.00	0.00	0.00%	207,710.00	-231,040.00	-52.66%
	Total Category: 60 - Transfers :	438,750.00	176,545.00	0.00	438,750.00	438,750.00	0.00	0.00%	207,710.00	-231,040.00	-52.66%
	Total Program: 501 - Administration:	-583,713.34	-286,206.57	-109,343.15	-578,055.49	-563,256.73	14,798.76	-2.56%	-356,887.31	206,369.42	-36.64%
	Program: 502 - Gym Camp										
	Category: 44 - Fee Revenue										
20-41-502-4400	Program Fees	93,745.02	23,228.88	57,467.34	22,862.07	57,467.34	34,605.27	151.37%	104,679.74	47,212.40	82.16%
	Total Category: 44 - Fee Revenue :	93,745.02	23,228.88	57,467.34	22,862.07	57,467.34	34,605.27	151.37%	104,679.74	47,212.40	82.16%
	Category: 50 - Salaries & Wages										
20-41-502-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,700.00	2,700.00	0.00%
20-41-502-5030	PT Supervisor	3,891.06	0.00	0.00	0.00	0.00	0.00	0.00%	5,138.10	5,138.10	0.00%
20-41-502-5050	PT Counselor	21,343.09	8,108.46	13,194.46	7,715.52	13,067.96	5,352.44	69.37%	20,563.79	7,495.83	57.36%
20-41-502-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	440.00	440.00	0.00%
	Total Category: 50 - Salaries & Wages:	25,234.15	8,108.46	13,194.46	7,715.52	13,067.96	5,352.44	69.37%	28,841.89	15,773.93	120.71%
	Category: 51 - Employee Benefits										
20-41-502-5150	Training & Education	46.36	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5170	Awards and Meetings	176.53	0.00	0.00	75.00	75.00	0.00	0.00%	140.00	65.00	86.67%
	Total Category: 51 - Employee Benefits :	222.89	0.00	0.00	75.00	75.00	0.00	0.00%	140.00	65.00	86.67%
	Category: 54 - Supplies										
20-41-502-5400	Program Operation Supplies	2,749.55	0.00	408.91	450.00	408.91	-41.09	-9.13%	1,802.50	1,393.59	340.81%
20-41-502-5470	Misc. Supplies	69.90	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
	Total Category: 54 - Supplies :	2,819.45	0.00	408.91	450.00	408.91	-41.09	-9.13%	2,002.50	1,593.59	389.72%
	Total Program: 502 - Gym Camp:	65,468.53	15,120.42	43,863.97	14,621.55	43,915.47	29,293.92	200.35%	73,695.35	29,779.88	67.81%
	Program: 503 - Gymnastics										
	Category: 44 - Fee Revenue										
20-41-503-4400	Program Fees	768,492.55	342,430.42	526,082.40	505,542.00	659,685.76	154,143.76	30.49%	776,584.00	116,898.24	17.72%
	Total Category: 44 - Fee Revenue :	768,492.55	342,430.42	526,082.40	505,542.00	659,685.76	154,143.76	30.49%	776,584.00	116,898.24	17.72%
	Category: 50 - Salaries & Wages										
20-41-503-5000	Administration	78,287.08	77,350.13	51,107.78	70,543.20	70,543.20	0.00	0.00%	73,227.70	2,684.50	3.81%
20-41-503-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,050.00	4,050.00	0.00%
20-41-503-5045	PT Instructor	140,349.73	54,710.77	82,080.55	81,304.00	88,485.83	7,181.83	8.83%	161,500.30	73,014.47	82.52%
20-41-503-5080	Overtime FT	0.00	0.00	8.29	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	218,636.81	132,060.90	133,196.62	151,847.20	159,029.03	7,181.83	4.73%	238,778.00	79,748.97	50.15%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-503-5170	Awards and Meetings	109.48	72.17	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 51 - Employee Benefits :		109.48	72.17	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-503-5225	Misc. Contract Services	40.00	20.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		40.00	20.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-503-5400	Program Operation Supplies	0.00	65.73	0.00	70.00	70.00	0.00%	80.00	10.00	14.29%	
Total Category: 54 - Supplies :		0.00	65.73	0.00	70.00	70.00	0.00%	80.00	10.00	14.29%	
Total Program: 503 - Gymnastics:		549,706.26	210,211.62	392,885.78	353,624.80	500,586.73	146,961.93	41.56%	537,726.00	37,139.27	7.42%
Program: 504 - Gym Parties											
Category: 44 - Fee Revenue											
20-41-504-4400	Program Fees	51,262.00	5,322.00	17,059.00	23,512.00	12,846.00	-10,666.00	-45.36%	83,087.00	70,241.00	546.79%
Total Category: 44 - Fee Revenue :		51,262.00	5,322.00	17,059.00	23,512.00	12,846.00	-10,666.00	-45.36%	83,087.00	70,241.00	546.79%
Category: 50 - Salaries & Wages											
20-41-504-5035	PT Coordinator	0.00	37.07	129.74	0.00	0.00	0.00	6,461.55	6,461.55	0.00%	
20-41-504-5045	PT Instructor	29,389.50	4,895.00	4,465.00	10,725.00	4,430.00	-6,295.00	-58.69%	36,520.00	32,090.00	724.38%
20-41-504-5055	PT Administration	5,661.30	783.45	1,118.15	2,520.42	1,464.15	-1,056.27	-41.91%	0.00	-1,464.15	-100.00%
Total Category: 50 - Salaries & Wages:		35,050.80	5,715.52	5,712.89	13,245.42	5,894.15	-7,351.27	-55.50%	42,981.55	37,087.40	629.22%
Total Program: 504 - Gym Parties:		16,211.20	-393.52	11,346.11	10,266.58	6,951.85	-3,314.73	-32.29%	40,105.45	33,153.60	476.90%
Program: 505 - Competitions											
Category: 45 - Membership Fees											
20-41-505-4500	Membership Fees - Resident	51,470.00	11,925.00	62,521.00	65,850.00	65,403.00	-447.00	-0.68%	64,955.00	-448.00	-0.68%
Total Category: 45 - Membership Fees :		51,470.00	11,925.00	62,521.00	65,850.00	65,403.00	-447.00	-0.68%	64,955.00	-448.00	-0.68%
Category: 47 - Retail Sales											
20-41-505-4710	Misc. Retail Sales	12,880.00	7,535.00	13,570.00	10,470.00	13,570.00	3,100.00	29.61%	13,800.00	230.00	1.69%
Total Category: 47 - Retail Sales :		12,880.00	7,535.00	13,570.00	10,470.00	13,570.00	3,100.00	29.61%	13,800.00	230.00	1.69%
Category: 50 - Salaries & Wages											
20-41-505-5045	PT Instructor	8,485.00	3,960.00	3,190.00	8,165.00	5,390.00	-2,775.00	-33.99%	13,110.00	7,720.00	143.23%
Total Category: 50 - Salaries & Wages:		8,485.00	3,960.00	3,190.00	8,165.00	5,390.00	-2,775.00	-33.99%	13,110.00	7,720.00	143.23%
Category: 51 - Employee Benefits											
20-41-505-5170	Awards and Meetings	3,576.64	721.38	1,406.09	3,210.00	1,606.09	-1,603.91	-49.97%	4,429.00	2,822.91	175.76%
Total Category: 51 - Employee Benefits :		3,576.64	721.38	1,406.09	3,210.00	1,606.09	-1,603.91	-49.97%	4,429.00	2,822.91	175.76%
Category: 52 - Contract Services											
20-41-505-5220	Transportation	1,526.21	735.55	1,353.51	2,200.00	1,803.51	-396.49	-18.02%	2,555.46	751.95	41.69%
20-41-505-5225	Misc. Contract Services	0.00	0.00	181.00	200.00	280.00	80.00	40.00%	650.00	370.00	132.14%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-505-5272	Entry Fees	31,666.00	24,742.29	44,029.65	47,600.00	41,037.50	-6,562.50	-13.79%	42,000.00	962.50	2.35%
Total Category: 52 - Contract Services:		33,192.21	25,477.84	45,564.16	50,000.00	43,121.01	-6,878.99	-13.76%	45,205.46	2,084.45	4.83%
Category: 54 - Supplies											
20-41-505-5400	Program Operation Supplies	-13.78	0.00	83.13	180.00	173.13	-6.87	-3.82%	540.00	366.87	211.90%
20-41-505-5460	Uniform Supplies	10,015.66	6,320.25	11,758.16	9,400.00	11,758.16	2,358.16	25.09%	12,486.00	727.84	6.19%
Total Category: 54 - Supplies :		10,001.88	6,320.25	11,841.29	9,580.00	11,931.29	2,351.29	24.54%	13,026.00	1,094.71	9.18%
Total Program: 505 - Competitions:		9,094.27	-17,019.47	14,089.46	5,365.00	16,924.61	11,559.61	215.46%	2,984.54	-13,940.07	-82.37%
Program: 506 - Team Gym											
Category: 44 - Fee Revenue											
20-41-506-4400	Program Fees	157,247.49	78,145.05	134,331.75	164,544.00	148,614.75	-15,929.25	-9.68%	187,484.00	38,869.25	26.15%
Total Category: 44 - Fee Revenue :		157,247.49	78,145.05	134,331.75	164,544.00	148,614.75	-15,929.25	-9.68%	187,484.00	38,869.25	26.15%
Category: 50 - Salaries & Wages											
20-41-506-5000	Administration	57,966.45	93,613.88	66,421.80	70,543.20	70,543.20	0.00	0.00%	73,227.70	2,684.50	3.81%
20-41-506-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,350.00	1,350.00	0.00%
20-41-506-5045	PT Instructor	18,801.57	6,741.19	6,441.06	15,299.00	6,722.81	-8,576.19	-56.06%	11,861.25	5,138.44	76.43%
20-41-506-5080	Overtime FT	0.00	0.00	8.29	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		76,768.02	100,355.07	72,871.15	85,842.20	77,266.01	-8,576.19	-9.99%	86,438.95	9,172.94	11.87%
Category: 52 - Contract Services											
20-41-506-5225	Misc. Contract Services	0.00	99.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	99.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 506 - Team Gym:		80,479.47	-22,309.02	61,460.60	78,701.80	71,348.74	-7,353.06	-9.34%	101,045.05	29,696.31	41.62%
Report Total:		137,246.39	-100,596.54	414,302.77	-115,475.76	76,470.67	191,946.43	-166.22%	398,669.08	322,198.41	421.34%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	137,246.39	-100,596.54	414,302.77	-115,475.76	76,470.67	191,946.43	-166.22%	398,669.08	322,198.41	421.34%
Report Total:	137,246.39	-100,596.54	414,302.77	-115,475.76	76,470.67	191,946.43	-166.22%	398,669.08	322,198.41	421.34%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Sports

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 1,416	\$ 1,600	\$ 500	\$ 2,550	\$2,050	410.0%
Fee Revenue	851,808	1,177,376	1,682,779	2,116,120	433,341	25.8%
Rental Revenue	27,895	89,603	64,230	70,550	6,320	9.8%
Total Revenue	<u>\$881,119</u>	<u>\$1,268,579</u>	<u>\$1,747,509</u>	<u>\$2,189,220</u>	<u>\$441,711</u>	25.3%
Expenses						
Salaries & Wages	\$245,086	\$149,282	\$166,589	\$ 407,781	\$241,193	144.8%
Employee Benefits	30,872	150	5,922	5,765	(157)	-2.6%
Contract Services	429,116	424,736	504,076	611,488	107,411	21.3%
Utilities	1,227	1,075	869	1,568	699	80.4%
Supplies	23,396	35,048	43,116	73,513	30,397	70.5%
Repairs	<u>0</u>	<u>500</u>	<u>0</u>	<u>525</u>	<u>525</u>	N/A
Operating Expenses	\$729,698	\$610,790	\$720,572	\$1,100,640	\$380,069	52.7%
Operating Surplus (Deficit)	<u>\$151,422</u>	<u>\$657,788</u>	<u>\$1,026,937</u>	<u>\$1,088,580</u>	<u>\$61,643</u>	
Overhead Transfer	<u>168,396</u>	<u>418,500</u>	<u>418,500</u>	<u>372,885</u>	<u>(45,615)</u>	-10.9%
Total Expenses	<u>\$898,094</u>	<u>\$1,029,290</u>	<u>\$1,139,072</u>	<u>\$1,473,525</u>	<u>\$334,454</u>	29.4%
Net Surplus (Deficit)	<u>(\$16,974)</u>	<u>\$239,288</u>	<u>\$608,437</u>	<u>\$715,695</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 601 - Administration											
Category: 50 - Salaries & Wages											
20-41-601-5000	Administration	108,003.77	130,105.07	14,266.77	0.00	18,565.00	18,565.00	0.00%	57,895.00	39,330.00	211.85%
20-41-601-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,950.00	1,950.00	0.00%
20-41-601-5020	Maintenance	471.58	1,820.77	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		108,475.35	131,925.84	14,266.77	0.00	18,565.00	18,565.00	0.00%	59,845.00	41,280.00	222.35%
Category: 51 - Employee Benefits											
20-41-601-5110	Health Insurance Premiums	34,679.92	28,541.26	18.30	0.00	5,272.00	5,272.00	0.00%	0.00	-5,272.00	-100.00%
20-41-601-5150	Training & Education	620.50	1,081.74	0.00	0.00	0.00	0.00	0.00%	546.00	546.00	0.00%
20-41-601-5160	Dues	578.00	264.00	0.00	0.00	264.00	264.00	0.00%	279.00	15.00	5.68%
20-41-601-5170	Awards and Meetings	192.11	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		36,070.53	29,887.00	18.30	0.00	5,536.00	5,536.00	0.00%	825.00	-4,711.00	-85.10%
Category: 52 - Contract Services											
20-41-601-5210	Grounds Maintenance Services	9,792.76	5,820.94	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5220	Transportation	703.41	146.55	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
20-41-601-5225	Misc. Contract Services	0.00	196.59	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5255	Marketing	165.00	0.00	0.00	0.00	85.00	85.00	0.00%	165.00	80.00	94.12%
Total Category: 52 - Contract Services:		10,661.17	6,164.08	0.00	0.00	85.00	85.00	0.00%	465.00	380.00	447.06%
Category: 53 - Utilities											
20-41-601-5310	Communications	1,752.39	939.40	932.78	0.00	596.00	596.00	0.00%	648.00	52.00	8.72%
Total Category: 53 - Utilities :		1,752.39	939.40	932.78	0.00	596.00	596.00	0.00%	648.00	52.00	8.72%
Category: 54 - Supplies											
20-41-601-5400	Program Operation Supplies	560.17	890.31	25.39	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
20-41-601-5410	Office Supplies	204.39	0.00	22.00	0.00	75.00	75.00	0.00%	75.00	0.00	0.00%
20-41-601-5460	Uniform Supplies	40.00	0.00	0.00	0.00	0.00	0.00	0.00%	125.00	125.00	0.00%
20-41-601-5470	Misc. Supplies	47.88	50.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		852.44	940.89	47.39	0.00	75.00	75.00	0.00%	275.00	200.00	266.67%
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	418,500.00	168,396.00	0.00	418,500.00	418,500.00	0.00	0.00%	372,885.00	-45,615.00	-10.90%
Total Category: 60 - Transfers :		418,500.00	168,396.00	0.00	418,500.00	418,500.00	0.00	0.00%	372,885.00	-45,615.00	-10.90%
Total Program: 601 - Administration:		576,311.88	338,253.21	15,265.24	418,500.00	443,357.00	24,857.00	5.94%	434,943.00	-8,414.00	-1.90%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 602 - Summer BB Camp										
Category: 44 - Fee Revenue										
20-41-602-4400 Program Fees	21,219.54	0.00	21,820.40	0.00	21,820.40	21,820.40	0.00%	24,249.00	2,428.60	11.13%
Total Category: 44 - Fee Revenue :	21,219.54	0.00	21,820.40	0.00	21,820.40	21,820.40	0.00%	24,249.00	2,428.60	11.13%
Category: 50 - Salaries & Wages										
20-41-602-5045 PT Instructor	0.00	0.00	4,812.75	0.00	4,812.75	4,812.75	0.00%	10,400.00	5,587.25	116.09%
Total Category: 50 - Salaries & Wages:	0.00	0.00	4,812.75	0.00	4,812.75	4,812.75	0.00%	10,400.00	5,587.25	116.09%
Category: 52 - Contract Services										
20-41-602-5215 Independent Contractor Serv	14,126.38	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	14,126.38	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-602-5310 Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	60.00	60.00	0.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	60.00	60.00	0.00%
Category: 54 - Supplies										
20-41-602-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	470.00	470.00	0.00%
20-41-602-5430 Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	430.00	430.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	900.00	900.00	0.00%
Total Program: 602 - Summer BB Camp:	7,093.16	0.00	17,007.65	0.00	17,007.65	17,007.65	0.00%	12,889.00	-4,118.65	-24.22%
Program: 603 - Shotokan Karate										
Category: 44 - Fee Revenue										
20-41-603-4400 Program Fees	22,069.18	8,831.47	22,095.14	9,017.00	22,660.00	13,643.00	151.30%	25,950.00	3,290.00	14.52%
Total Category: 44 - Fee Revenue :	22,069.18	8,831.47	22,095.14	9,017.00	22,660.00	13,643.00	151.30%	25,950.00	3,290.00	14.52%
Category: 52 - Contract Services										
20-41-603-5215 Independent Contractor Serv	15,148.06	4,918.99	3,928.62	5,940.50	15,360.00	9,419.50	158.56%	17,565.00	2,205.00	14.36%
Total Category: 52 - Contract Services:	15,148.06	4,918.99	3,928.62	5,940.50	15,360.00	9,419.50	158.56%	17,565.00	2,205.00	14.36%
Total Program: 603 - Shotokan Karate:	6,921.12	3,912.48	18,166.52	3,076.50	7,300.00	4,223.50	137.28%	8,385.00	1,085.00	14.86%
Program: 604 - 3 Point Athletics										
Category: 44 - Fee Revenue										
20-41-604-4400 Program Fees	9,391.10	5,570.00	0.00	3,816.00	0.00	-3,816.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	9,391.10	5,570.00	0.00	3,816.00	0.00	-3,816.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-604-5215 Independent Contractor Serv	5,808.24	3,213.00	0.00	2,400.20	0.00	-2,400.20	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	5,808.24	3,213.00	0.00	2,400.20	0.00	-2,400.20	-100.00%	0.00	0.00	0.00%
Total Program: 604 - 3 Point Athletics:	3,582.86	2,357.00	0.00	1,415.80	0.00	-1,415.80	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 605 - Wilmette Athletics											
Category: 44 - Fee Revenue											
20-41-605-4400	Program Fees	20,895.28	9,909.14	3,880.00	0.00	0.00	0.00%	115,188.00	115,188.00	0.00%	
Total Category: 44 - Fee Revenue :		20,895.28	9,909.14	3,880.00	0.00	0.00	0.00%	115,188.00	115,188.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-605-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	19,780.00	19,780.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	19,780.00	19,780.00	0.00%	
Category: 52 - Contract Services											
20-41-605-5215	Independent Contractor Serv	14,004.32	4,315.57	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		14,004.32	4,315.57	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-605-5400	Program Operation Supplies	0.00	0.00	17.08	0.00	0.00	0.00%	1,924.00	1,924.00	0.00%	
20-41-605-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	1,775.00	1,775.00	0.00%	
Total Category: 54 - Supplies :		0.00	0.00	17.08	0.00	0.00	0.00%	3,699.00	3,699.00	0.00%	
Total Program: 605 - Wilmette Athletics:		6,890.96	5,593.57	3,862.92	0.00	0.00	0.00%	91,709.00	91,709.00	0.00%	
Program: 607 - Sports Camp											
Category: 44 - Fee Revenue											
20-41-607-4400	Program Fees	336,466.34	504.00	214,652.20	162,984.00	214,652.20	51,668.20	31.70%	325,529.00	110,876.80	51.65%
Total Category: 44 - Fee Revenue :		336,466.34	504.00	214,652.20	162,984.00	214,652.20	51,668.20	31.70%	325,529.00	110,876.80	51.65%
Category: 50 - Salaries & Wages											
20-41-607-5025	Driver	712.88	0.00	0.00	360.00	360.00	0.00	0.00%	720.00	360.00	100.00%
20-41-607-5030	PT Supervisor	19,027.07	0.00	4,567.50	8,100.00	4,567.50	-3,532.50	-43.61%	12,480.00	7,912.50	173.23%
20-41-607-5050	PT Counselor	68,933.64	0.00	49,205.50	31,668.00	49,205.50	17,537.50	55.38%	79,400.00	30,194.50	61.36%
20-41-607-5060	PT Guard	0.00	0.00	0.00	1,504.00	0.00	-1,504.00	-100.00%	0.00	0.00	0.00%
20-41-607-5070	PT Maintenance	788.00	0.00	0.00	275.40	275.40	0.00	0.00%	1,800.00	1,524.60	553.59%
20-41-607-5075	PT Driver	3,277.00	0.00	0.00	1,120.00	1,120.00	0.00	0.00%	1,200.00	80.00	7.14%
20-41-607-5085	Overtime PT	59.42	0.00	140.63	0.00	140.63	140.63	0.00%	0.00	-140.63	-100.00%
Total Category: 50 - Salaries & Wages:		92,798.01	0.00	53,913.63	43,027.40	55,669.03	12,641.63	29.38%	95,600.00	39,930.97	71.73%
Category: 51 - Employee Benefits											
20-41-607-5150	Training & Education	364.51	0.00	165.30	60.00	165.30	105.30	175.50%	290.00	124.70	75.44%
20-41-607-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		364.51	0.00	165.30	60.00	165.30	105.30	175.50%	290.00	124.70	75.44%
Category: 52 - Contract Services											
20-41-607-5220	Transportation	5,886.63	0.00	0.00	1,800.00	1,800.00	0.00	0.00%	6,100.00	4,300.00	238.89%
20-41-607-5225	Misc. Contract Services	80.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 2021 Budget U	2021 2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-607-5272	Entry Fees	20,795.34	100.00	1,773.33	6,242.00	5,436.65	-805.35	-12.90%	18,356.60	12,919.95	237.65%
Total Category: 52 - Contract Services:		26,761.97	100.00	1,773.33	8,122.00	7,236.65	-885.35	-10.90%	24,456.60	17,219.95	237.95%
Category: 53 - Utilities											
20-41-607-5310	Communications	432.28	22.55	52.75	450.00	52.75	-397.25	-88.28%	350.00	297.25	563.51%
Total Category: 53 - Utilities :		432.28	22.55	52.75	450.00	52.75	-397.25	-88.28%	350.00	297.25	563.51%
Category: 54 - Supplies											
20-41-607-5400	Program Operation Supplies	2,074.91	0.00	1,262.53	714.00	1,262.53	548.53	76.82%	2,100.00	837.47	66.33%
20-41-607-5410	Office Supplies	164.76	0.00	4.29	30.00	4.29	-25.71	-85.70%	0.00	-4.29	-100.00%
20-41-607-5430	Equipment Supplies	1,255.65	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-41-607-5460	Uniform Supplies	1,829.86	0.00	0.00	57.12	0.00	-57.12	-100.00%	375.00	375.00	0.00%
20-41-607-5470	Misc. Supplies	782.38	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		6,107.56	0.00	1,266.82	1,301.12	1,266.82	-34.30	-2.64%	2,975.00	1,708.18	134.84%
Total Program: 607 - Sports Camp:		210,002.01	381.45	157,480.37	110,023.48	150,261.65	40,238.17	36.57%	201,857.40	51,595.75	34.34%
Program: 608 - Saturday Basketball											
Category: 44 - Fee Revenue											
20-41-608-4400	Program Fees	201,764.42	150,539.85	83,794.27	43,750.00	48,500.00	4,750.00	10.86%	192,990.00	144,490.00	297.92%
Total Category: 44 - Fee Revenue :		201,764.42	150,539.85	83,794.27	43,750.00	48,500.00	4,750.00	10.86%	192,990.00	144,490.00	297.92%
Category: 50 - Salaries & Wages											
20-41-608-5030	PT Supervisor	16,372.33	16,828.67	0.00	12,000.00	0.00	-12,000.00	-100.00%	14,725.00	14,725.00	0.00%
20-41-608-5035	PT Coordinator	9,204.20	8,700.53	0.00	800.00	0.00	-800.00	-100.00%	12,078.00	12,078.00	0.00%
20-41-608-5040	PT Attendant	10,382.30	11,869.60	0.00	0.00	0.00	0.00	0.00%	9,870.00	9,870.00	0.00%
20-41-608-5045	PT Instructor	0.00	0.00	698.00	0.00	650.00	650.00	0.00%	0.00	-650.00	-100.00%
20-41-608-5065	PT Official	32,615.59	33,389.17	0.00	0.00	0.00	0.00	0.00%	33,700.00	33,700.00	0.00%
20-41-608-5070	PT Maintenance	1,839.95	2,094.84	0.00	0.00	0.00	0.00	0.00%	2,250.00	2,250.00	0.00%
Total Category: 50 - Salaries & Wages:		70,414.37	72,882.81	698.00	12,800.00	650.00	-12,150.00	-94.92%	72,623.00	71,973.00	11,072.77%
Category: 51 - Employee Benefits											
20-41-608-5170	Awards and Meetings	1,119.75	868.91	0.00	0.00	0.00	0.00	0.00%	4,470.00	4,470.00	0.00%
Total Category: 51 - Employee Benefits :		1,119.75	868.91	0.00	0.00	0.00	0.00	0.00%	4,470.00	4,470.00	0.00%
Category: 52 - Contract Services											
20-41-608-5225	Misc. Contract Services	1,100.00	630.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,100.00	630.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-608-5400	Program Operation Supplies	3,022.17	2,482.30	941.38	970.00	941.38	-28.62	-2.95%	550.00	-391.38	-41.58%
20-41-608-5430	Equipment Supplies	601.30	0.00	0.00	0.00	0.00	0.00	0.00%	2,070.00	2,070.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		Comparison 1 to Parent Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022		Increase / (Decrease)	%		
20-41-608-5460 Uniform Supplies	7,861.82	12,589.00	449.40	1,780.00	449.40	-1,330.60	-74.75%	11,550.00	11,100.60	2,470.09%		
Total Category: 54 - Supplies :	11,485.29	15,071.30	1,390.78	2,750.00	1,390.78	-1,359.22	-49.43%	14,170.00	12,779.22	918.85%		
Total Program: 608 - Saturday Basketball:	117,645.01	61,086.83	81,705.49	28,200.00	46,459.22	18,259.22	64.75%	101,727.00	55,267.78	118.96%		
Program: 609 - Girls SB League												
Category: 44 - Fee Revenue												
20-41-609-4400 Program Fees	38,562.03	0.00	49,429.01	31,098.00	51,399.00	20,301.00	65.28%	49,560.00	-1,839.00	-3.58%		
Total Category: 44 - Fee Revenue :	38,562.03	0.00	49,429.01	31,098.00	51,399.00	20,301.00	65.28%	49,560.00	-1,839.00	-3.58%		
Category: 52 - Contract Services												
20-41-609-5210 Grounds Maintenance Services	0.00	0.00	1,228.52	3,825.00	1,228.52	-2,596.48	-67.88%	2,560.00	1,331.48	108.38%		
20-41-609-5215 Independent Contractor Service	22,214.74	0.00	37,209.91	20,485.50	32,812.00	12,326.50	60.17%	33,554.00	742.00	2.26%		
Total Category: 52 - Contract Services:	22,214.74	0.00	38,438.43	24,310.50	34,040.52	9,730.02	40.02%	36,114.00	2,073.48	6.09%		
Category: 54 - Supplies												
20-41-609-5440 Grounds Supplies	0.00	0.00	300.00	0.00	300.00	300.00	0.00%	500.00	200.00	66.67%		
20-41-609-5460 Uniform Supplies	4,994.98	0.00	0.00	1,368.00	0.00	-1,368.00	-100.00%	0.00	0.00	0.00%		
Total Category: 54 - Supplies :	4,994.98	0.00	300.00	1,368.00	300.00	-1,068.00	-78.07%	500.00	200.00	66.67%		
Total Program: 609 - Girls SB League:	11,352.31	0.00	10,690.58	5,419.50	17,058.48	11,638.98	214.76%	12,946.00	-4,112.48	-24.11%		
Program: 610 - Pee Wee Sportsters												
Category: 44 - Fee Revenue												
20-41-610-4400 Program Fees	77,367.99	33,980.96	75,335.10	45,519.00	79,450.00	33,931.00	74.54%	65,375.00	-14,075.00	-17.72%		
Total Category: 44 - Fee Revenue :	77,367.99	33,980.96	75,335.10	45,519.00	79,450.00	33,931.00	74.54%	65,375.00	-14,075.00	-17.72%		
Category: 52 - Contract Services												
20-41-610-5215 Independent Contractor Service	52,363.22	27,561.74	30,920.83	31,607.70	52,150.00	20,542.30	64.99%	45,247.00	-6,903.00	-13.24%		
Total Category: 52 - Contract Services:	52,363.22	27,561.74	30,920.83	31,607.70	52,150.00	20,542.30	64.99%	45,247.00	-6,903.00	-13.24%		
Category: 54 - Supplies												
20-41-610-5460 Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Program: 610 - Pee Wee Sportsters:	25,004.77	6,419.22	44,414.27	13,911.30	27,300.00	13,388.70	96.24%	20,128.00	-7,172.00	-26.27%		
Program: 611 - Young Tigers Karate												
Category: 44 - Fee Revenue												
20-41-611-4400 Program Fees	20,267.40	7,850.25	18,904.14	8,798.00	18,250.00	9,452.00	107.43%	26,019.00	7,769.00	42.57%		
Total Category: 44 - Fee Revenue :	20,267.40	7,850.25	18,904.14	8,798.00	18,250.00	9,452.00	107.43%	26,019.00	7,769.00	42.57%		
Category: 52 - Contract Services												
20-41-611-5215 Independent Contractor Service	13,899.71	5,317.72	5,273.22	5,828.90	12,250.00	6,421.10	110.16%	18,055.00	5,805.00	47.39%		
Total Category: 52 - Contract Services:	13,899.71	5,317.72	5,273.22	5,828.90	12,250.00	6,421.10	110.16%	18,055.00	5,805.00	47.39%		
Total Program: 611 - Young Tigers Karate:	6,367.69	2,532.53	13,630.92	2,969.10	6,000.00	3,030.90	102.08%	7,964.00	1,964.00	32.73%		

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 612 - Tennis/BB Camp											
Category: 44 - Fee Revenue											
20-41-612-4400	Program Fees	3,851.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		3,851.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-612-5050	PT Counselor	1,178.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		1,178.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-612-5225	Misc. Contract Services	20.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		20.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 612 - Tennis/BB Camp:		2,652.35	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 613 - PW Sportsters Camp											
Category: 44 - Fee Revenue											
20-41-613-4400	Program Fees	25,729.26	43,580.79	40,239.17	51,001.00	47,240.00	-3,761.00	-7.37%	49,644.00	2,404.00	5.09%
Total Category: 44 - Fee Revenue :		25,729.26	43,580.79	40,239.17	51,001.00	47,240.00	-3,761.00	-7.37%	49,644.00	2,404.00	5.09%
Category: 52 - Contract Services											
20-41-613-5215	Independent Contractor Serv	17,694.69	29,623.71	21,804.30	35,700.70	32,080.00	-3,620.70	-10.14%	34,090.00	2,010.00	6.27%
Total Category: 52 - Contract Services:		17,694.69	29,623.71	21,804.30	35,700.70	32,080.00	-3,620.70	-10.14%	34,090.00	2,010.00	6.27%
Total Program: 613 - PW Sportsters Camp:		8,034.57	13,957.08	18,434.87	15,300.30	15,160.00	-140.30	-0.92%	15,554.00	394.00	2.60%
Program: 614 - Camp Extension											
Category: 44 - Fee Revenue											
20-41-614-4400	Program Fees	103,521.70	0.00	157,145.04	47,000.00	157,145.04	110,145.04	234.35%	110,887.00	-46,258.04	-29.44%
Total Category: 44 - Fee Revenue :		103,521.70	0.00	157,145.04	47,000.00	157,145.04	110,145.04	234.35%	110,887.00	-46,258.04	-29.44%
Category: 50 - Salaries & Wages											
20-41-614-5025	Driver	266.14	0.00	0.00	160.00	200.00	40.00	25.00%	294.00	94.00	47.00%
20-41-614-5030	PT Supervisor	3,293.56	0.00	1,600.00	1,500.00	1,600.00	100.00	6.67%	3,464.00	1,864.00	116.50%
20-41-614-5050	PT Counselor	14,176.49	0.00	12,406.75	6,798.00	12,406.75	5,608.75	82.51%	18,704.00	6,297.25	50.76%
20-41-614-5075	PT Driver	1,290.09	0.00	0.00	600.00	650.00	50.00	8.33%	1,386.00	736.00	113.23%
20-41-614-5085	Overtime PT	201.57	0.00	635.26	0.00	635.26	635.26	0.00%	0.00	-635.26	-100.00%
Total Category: 50 - Salaries & Wages:		19,227.85	0.00	14,642.01	9,058.00	15,492.01	6,434.01	71.03%	23,848.00	8,355.99	53.94%
Category: 52 - Contract Services											
20-41-614-5220	Transportation	3,590.60	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	3,795.00	3,795.00	0.00%
20-41-614-5272	Entry Fees	7,950.63	0.00	4,735.00	1,823.00	4,440.00	2,617.00	143.55%	7,584.00	3,144.00	70.81%
Total Category: 52 - Contract Services:		11,541.23	0.00	4,735.00	3,323.00	4,440.00	1,117.00	33.61%	11,379.00	6,939.00	156.28%
Category: 54 - Supplies											
20-41-614-5400	Program Operation Supplies	507.68	0.00	2,314.00	576.00	2,314.00	1,738.00	301.74%	280.00	-2,034.00	-87.90%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-614-5430	Equipment Supplies	364.88	0.00	0.00	50.00	75.00	25.00	50.00%	200.00	125.00	166.67%
20-41-614-5460	Uniform Supplies	788.30	0.00	0.00	49.60	50.00	0.40	0.81%	814.00	764.00	1,528.00%
20-41-614-5470	Misc. Supplies	259.72	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	1,920.58	0.00	2,314.00	675.60	2,439.00	1,763.40	261.01%	1,294.00	-1,145.00	-46.95%
	Total Program: 614 - Camp Extension:	70,832.04	0.00	135,454.03	33,943.40	134,774.03	100,830.63	297.06%	74,366.00	-60,408.03	-44.82%
Program: 615 - Open Gym											
Category: 43 - Daily Fees											
20-41-615-4300	Daily Fees - Resident	3,285.00	1,416.00	40.00	1,600.00	500.00	-1,100.00	-68.75%	2,250.00	1,750.00	350.00%
20-41-615-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
	Total Category: 43 - Daily Fees :	3,285.00	1,416.00	40.00	1,600.00	500.00	-1,100.00	-68.75%	2,550.00	2,050.00	410.00%
Category: 44 - Fee Revenue											
20-41-615-4400	Program Fees	0.00	790.00	1,440.00	0.00	1,440.00	1,440.00	0.00%	0.00	-1,440.00	-100.00%
	Total Category: 44 - Fee Revenue :	0.00	790.00	1,440.00	0.00	1,440.00	1,440.00	0.00%	0.00	-1,440.00	-100.00%
Category: 50 - Salaries & Wages											
20-41-615-5040	PT Attendant	2,669.15	1,539.61	0.00	0.00	0.00	0.00	0.00%	2,170.00	2,170.00	0.00%
	Total Category: 50 - Salaries & Wages:	2,669.15	1,539.61	0.00	0.00	0.00	0.00	0.00%	2,170.00	2,170.00	0.00%
	Total Program: 615 - Open Gym:	615.85	666.39	1,480.00	1,600.00	1,940.00	340.00	21.25%	380.00	-1,560.00	-80.41%
Program: 616 - On-The-Go Sports											
Category: 44 - Fee Revenue											
20-41-616-4400	Program Fees	22,458.27	57,951.00	59,516.94	39,384.50	61,250.00	21,865.50	55.52%	64,355.00	3,105.00	5.07%
	Total Category: 44 - Fee Revenue :	22,458.27	57,951.00	59,516.94	39,384.50	61,250.00	21,865.50	55.52%	64,355.00	3,105.00	5.07%
Category: 52 - Contract Services											
20-41-616-5215	Independent Contractor Serv	14,511.31	41,682.55	32,827.46	26,740.00	39,873.33	13,133.33	49.11%	44,685.00	4,811.67	12.07%
	Total Category: 52 - Contract Services:	14,511.31	41,682.55	32,827.46	26,740.00	39,873.33	13,133.33	49.11%	44,685.00	4,811.67	12.07%
	Total Program: 616 - On-The-Go Sports:	7,946.96	16,268.45	26,689.48	12,644.50	21,376.67	8,732.17	69.06%	19,670.00	-1,706.67	-7.98%
Program: 617 - Hot Shots Sports											
Category: 44 - Fee Revenue											
20-41-617-4400	Program Fees	187,821.22	145,655.12	68,820.87	94,131.00	96,237.00	2,106.00	2.24%	88,400.00	-7,837.00	-8.14%
	Total Category: 44 - Fee Revenue :	187,821.22	145,655.12	68,820.87	94,131.00	96,237.00	2,106.00	2.24%	88,400.00	-7,837.00	-8.14%
Category: 51 - Employee Benefits											
20-41-617-5170	Awards and Meetings	130.80	116.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	130.80	116.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-617-5215 Independent Contractor Serv	123,223.81	102,279.74	45,994.09	65,504.90	13,599.00	-51,905.90	-79.24%	61,510.00	47,911.00	352.31%
Total Category: 52 - Contract Services:	123,223.81	102,279.74	45,994.09	65,504.90	13,599.00	-51,905.90	-79.24%	61,510.00	47,911.00	352.31%
Total Program: 617 - Hot Shots Sports:	64,466.61	43,258.90	22,826.78	28,626.10	82,638.00	54,011.90	188.68%	26,890.00	-55,748.00	-67.46%
Program: 619 - Wilmette Storm										
Category: 44 - Fee Revenue										
20-41-619-4400 Program Fees	59,879.05	19,400.00	0.00	27,600.00	23,100.00	-4,500.00	-16.30%	0.00	-23,100.00	-100.00%
Total Category: 44 - Fee Revenue :	59,879.05	19,400.00	0.00	27,600.00	23,100.00	-4,500.00	-16.30%	0.00	-23,100.00	-100.00%
Category: 52 - Contract Services										
20-41-619-5215 Independent Contractor Serv	42,224.05	11,741.20	7,252.00	18,150.00	7,252.00	-10,898.00	-60.04%	0.00	-7,252.00	-100.00%
Total Category: 52 - Contract Services:	42,224.05	11,741.20	7,252.00	18,150.00	7,252.00	-10,898.00	-60.04%	0.00	-7,252.00	-100.00%
Category: 54 - Supplies										
20-41-619-5460 Uniform Supplies	5,780.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	5,780.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 619 - Wilmette Storm:	11,875.00	7,658.80	-7,252.00	9,450.00	15,848.00	6,398.00	67.70%	0.00	-15,848.00	-100.00%
Program: 620 - Youth Flag Football										
Category: 44 - Fee Revenue										
20-41-620-4400 Program Fees	5,969.40	0.00	0.00	3,240.00	0.00	-3,240.00	-100.00%	3,530.00	3,530.00	0.00%
Total Category: 44 - Fee Revenue :	5,969.40	0.00	0.00	3,240.00	0.00	-3,240.00	-100.00%	3,530.00	3,530.00	0.00%
Category: 50 - Salaries & Wages										
20-41-620-5035 PT Coordinator	416.72	0.00	0.00	324.00	0.00	-324.00	-100.00%	0.00	0.00	0.00%
20-41-620-5065 PT Official	1,013.66	0.00	0.00	698.40	0.00	-698.40	-100.00%	700.00	700.00	0.00%
Total Category: 50 - Salaries & Wages:	1,430.38	0.00	0.00	1,022.40	0.00	-1,022.40	-100.00%	700.00	700.00	0.00%
Category: 52 - Contract Services										
20-41-620-5210 Grounds Maintenance Services	0.00	0.00	0.00	221.00	0.00	-221.00	-100.00%	250.00	250.00	0.00%
20-41-620-5215 Independent Contractor Serv	200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5225 Misc. Contract Services	30.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	230.00	0.00	0.00	221.00	0.00	-221.00	-100.00%	250.00	250.00	0.00%
Category: 54 - Supplies										
20-41-620-5460 Uniform Supplies	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5470 Misc. Supplies	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	175.00	175.00	0.00%
Total Category: 54 - Supplies :	1,150.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	175.00	175.00	0.00%
Total Program: 620 - Youth Flag Football:	3,159.02	0.00	0.00	1,846.60	0.00	-1,846.60	-100.00%	2,405.00	2,405.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 621 - Krav Maga											
Category: 44 - Fee Revenue											
20-41-621-4400	Program Fees	4,363.91	789.19	0.00	1,462.00	0.00	-1,462.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		4,363.91	789.19	0.00	1,462.00	0.00	-1,462.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-621-5215	Independent Contractor Serv	3,272.84	502.85	0.00	945.00	0.00	-945.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		3,272.84	502.85	0.00	945.00	0.00	-945.00	-100.00%	0.00	0.00	0.00%
Total Program: 621 - Krav Maga:		1,091.07	286.34	0.00	517.00	0.00	-517.00	-100.00%	0.00	0.00	0.00%
Program: 623 - Father/Son Sports Night											
Category: 44 - Fee Revenue											
20-41-623-4400	Program Fees	1,468.00	50.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		1,468.00	50.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-623-5040	PT Attendant	33.00	0.00	0.00	40.00	0.00	-40.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		33.00	0.00	0.00	40.00	0.00	-40.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-623-5400	Program Operation Supplies	677.55	205.48	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		677.55	205.48	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Program: 623 - Father/Son Sports Night:		757.45	-155.48	0.00	1,260.00	0.00	-1,260.00	-100.00%	0.00	0.00	0.00%
Program: 625 - PM Adventures											
Category: 44 - Fee Revenue											
20-41-625-4400	Program Fees	104,710.49	0.00	50,379.97	50,944.00	50,379.97	-564.03	-1.11%	52,890.00	2,510.03	4.98%
Total Category: 44 - Fee Revenue :		104,710.49	0.00	50,379.97	50,944.00	50,379.97	-564.03	-1.11%	52,890.00	2,510.03	4.98%
Category: 50 - Salaries & Wages											
20-41-625-5025	Driver	323.17	0.00	0.00	180.00	180.00	0.00	0.00%	378.00	198.00	110.00%
20-41-625-5030	PT Supervisor	12,728.41	0.00	3,412.50	3,000.00	3,412.50	412.50	13.75%	5,220.00	1,807.50	52.97%
20-41-625-5050	PT Counselor	27,347.57	0.00	13,550.75	11,674.50	13,550.75	1,876.25	16.07%	14,500.00	949.25	7.01%
20-41-625-5075	PT Driver	1,794.78	0.00	0.00	900.00	900.00	0.00	0.00%	315.00	-585.00	-65.00%
20-41-625-5085	Overtime PT	109.29	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		42,303.22	0.00	16,963.25	15,754.50	18,043.25	2,288.75	14.53%	20,413.00	2,369.75	13.13%
Category: 51 - Employee Benefits											
20-41-625-5150	Training & Education	245.45	0.00	175.30	60.00	175.30	115.30	192.17%	50.00	-125.30	-71.48%
20-41-625-5170	Awards and Meetings	197.17	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
Total Category: 51 - Employee Benefits :		442.62	0.00	175.30	60.00	175.30	115.30	192.17%	100.00	-75.30	-42.95%
Category: 52 - Contract Services											
20-41-625-5215	Independent Contractor Serv	0.00	0.00	12,075.35	0.00	12,075.35	12,075.35	0.00%	0.00	-12,075.35	-100.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2021 2021 Budget U	2021 2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	Comparison 2 to Comparison 1 Budget Increase / (Decrease)		
20-41-625-5220	Transportation	4,215.36	0.00	0.00	2,250.00	2,250.00	0.00	0.00%	4,250.00	2,000.00	88.89%
20-41-625-5225	Misc. Contract Services	40.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	0.00	0.00	0.00%
20-41-625-5272	Entry Fees	8,370.69	0.00	1,031.33	1,913.50	2,168.68	255.18	13.34%	6,193.10	4,024.42	185.57%
Total Category: 52 - Contract Services:		12,626.05	0.00	13,106.68	4,193.50	16,494.03	12,300.53	293.32%	10,443.10	-6,050.93	-36.69%
Category: 53 - Utilities											
20-41-625-5310	Communications	438.28	237.62	161.77	325.00	176.80	-148.20	-45.60%	150.00	-26.80	-15.16%
Total Category: 53 - Utilities :		438.28	237.62	161.77	325.00	176.80	-148.20	-45.60%	150.00	-26.80	-15.16%
Category: 54 - Supplies											
20-41-625-5400	Program Operation Supplies	3,965.42	0.00	776.17	775.60	776.17	0.57	0.07%	1,420.00	643.83	82.95%
20-41-625-5460	Uniform Supplies	415.36	0.00	0.00	34.56	100.00	65.44	189.35%	56.25	-43.75	-43.75%
Total Category: 54 - Supplies :		4,380.78	0.00	776.17	810.16	876.17	66.01	8.15%	1,476.25	600.08	68.49%
Total Program: 625 - PM Adventures:		44,519.54	-237.62	19,196.80	29,800.84	14,614.42	-15,186.42	-50.96%	20,307.65	5,693.23	38.96%
Program: 626 - CIT Camp											
Category: 44 - Fee Revenue											
20-41-626-4400	Program Fees	61,472.74	-221.05	41,130.26	28,869.00	41,130.26	12,261.26	42.47%	65,072.00	23,941.74	58.21%
Total Category: 44 - Fee Revenue :		61,472.74	-221.05	41,130.26	28,869.00	41,130.26	12,261.26	42.47%	65,072.00	23,941.74	58.21%
Category: 50 - Salaries & Wages											
20-41-626-5025	Driver	171.09	0.00	0.00	120.00	120.00	0.00	0.00%	126.00	6.00	5.00%
20-41-626-5030	PT Supervisor	7,752.50	0.00	3,992.75	3,495.00	3,392.75	-102.25	-2.93%	4,230.00	837.25	24.68%
20-41-626-5075	PT Driver	322.34	0.00	0.00	200.00	100.00	-100.00	-50.00%	357.00	257.00	257.00%
Total Category: 50 - Salaries & Wages:		8,245.93	0.00	3,992.75	3,815.00	3,612.75	-202.25	-5.30%	4,713.00	1,100.25	30.45%
Category: 51 - Employee Benefits											
20-41-626-5150	Training & Education	60.00	0.00	45.00	30.00	45.00	15.00	50.00%	50.00	5.00	11.11%
20-41-626-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	30.00	30.00	0.00%
Total Category: 51 - Employee Benefits :		60.00	0.00	45.00	30.00	45.00	15.00	50.00%	80.00	35.00	77.78%
Category: 52 - Contract Services											
20-41-626-5220	Transportation	2,718.50	0.00	0.00	990.00	1,087.00	97.00	9.80%	2,482.00	1,395.00	128.33%
20-41-626-5225	Misc. Contract Services	0.00	0.00	0.00	10.00	0.00	-10.00	-100.00%	0.00	0.00	0.00%
20-41-626-5272	Entry Fees	9,632.18	0.00	803.00	857.70	1,403.00	545.30	63.58%	10,008.90	8,605.90	613.39%
Total Category: 52 - Contract Services:		12,350.68	0.00	803.00	1,857.70	2,490.00	632.30	34.04%	12,490.90	10,000.90	401.64%
Category: 53 - Utilities											
20-41-626-5310	Communications	249.52	27.70	43.65	300.00	43.65	-256.35	-85.45%	300.00	256.35	587.29%
Total Category: 53 - Utilities :		249.52	27.70	43.65	300.00	43.65	-256.35	-85.45%	300.00	256.35	587.29%
Category: 54 - Supplies											
20-41-626-5400	Program Operation Supplies	2,881.76	0.00	785.14	270.00	785.14	515.14	190.79%	1,001.28	216.14	27.53%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 2021 Budget U	2021 2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-626-5460	Uniform Supplies	50.00	0.00	0.00	6.00	15.00	9.00	150.00%	20.00	5.00	33.33%
	Total Category: 54 - Supplies :	2,931.76	0.00	785.14	276.00	800.14	524.14	189.91%	1,021.28	221.14	27.64%
	Total Program: 626 - CIT Camp:	37,634.85	-248.75	35,460.72	22,590.30	34,138.72	11,548.42	51.12%	46,466.82	12,328.10	36.11%
Program: 627 - Youth Soccer											
Category: 44 - Fee Revenue											
20-41-627-4400	Program Fees	311,804.73	69,077.99	407,365.19	203,890.00	301,216.00	97,326.00	47.73%	320,022.00	18,806.00	6.24%
	Total Category: 44 - Fee Revenue :	311,804.73	69,077.99	407,365.19	203,890.00	301,216.00	97,326.00	47.73%	320,022.00	18,806.00	6.24%
Category: 50 - Salaries & Wages											
20-41-627-5020	Maintenance	0.00	0.00	0.00	3,961.00	3,400.00	-561.00	-14.16%	0.00	-3,400.00	-100.00%
20-41-627-5035	PT Coordinator	12,731.75	5,460.77	5,187.50	8,447.10	5,187.50	-3,259.60	-38.59%	12,078.00	6,890.50	132.83%
20-41-627-5040	PT Attendant	6,146.46	8,204.64	4,130.26	11,431.25	6,150.00	-5,281.25	-46.20%	0.00	-6,150.00	-100.00%
20-41-627-5065	PT Official	25,154.26	639.93	13,478.24	11,595.00	12,450.00	855.00	7.37%	33,544.00	21,094.00	169.43%
20-41-627-5085	Overtime PT	567.35	178.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	44,599.82	14,483.47	22,796.00	35,434.35	27,187.50	-8,246.85	-23.27%	45,622.00	18,434.50	67.81%
Category: 51 - Employee Benefits											
20-41-627-5170	Awards and Meetings	596.06	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	596.06	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-627-5225	Misc. Contract Services	70.00	0.00	0.00	1,050.00	1,050.00	0.00	0.00%	0.00	-1,050.00	-100.00%
	Total Category: 52 - Contract Services:	70.00	0.00	0.00	1,050.00	1,050.00	0.00	0.00%	0.00	-1,050.00	-100.00%
Category: 54 - Supplies											
20-41-627-5400	Program Operation Supplies	6,544.94	769.48	2,826.98	2,820.00	3,150.00	330.00	11.70%	6,511.00	3,361.00	106.70%
20-41-627-5440	Grounds Supplies	0.00	0.00	4,688.67	6,000.00	6,000.00	0.00	0.00%	6,300.00	300.00	5.00%
20-41-627-5460	Uniform Supplies	15,829.07	3,406.61	15,588.92	7,876.50	15,588.92	7,712.42	97.92%	18,650.00	3,061.08	19.64%
	Total Category: 54 - Supplies :	22,374.01	4,176.09	23,104.57	16,696.50	24,738.92	8,042.42	48.17%	31,461.00	6,722.08	27.17%
	Total Program: 627 - Youth Soccer:	244,164.84	50,418.43	361,464.62	150,709.15	248,239.58	97,530.43	64.71%	242,939.00	-5,300.58	-2.14%
Program: 628 - T-Ball and Baseball IBA											
Category: 44 - Fee Revenue											
20-41-628-4400	Program Fees	89,282.00	86,120.50	93,277.38	130,125.00	99,250.00	-30,875.00	-23.73%	133,421.00	34,171.00	34.43%
	Total Category: 44 - Fee Revenue :	89,282.00	86,120.50	93,277.38	130,125.00	99,250.00	-30,875.00	-23.73%	133,421.00	34,171.00	34.43%
Category: 52 - Contract Services											
20-41-628-5215	Independent Contractor Servic	61,681.50	69,163.75	47,080.17	80,179.75	67,850.00	-12,329.75	-15.38%	88,510.50	20,660.50	30.45%
	Total Category: 52 - Contract Services:	61,681.50	69,163.75	47,080.17	80,179.75	67,850.00	-12,329.75	-15.38%	88,510.50	20,660.50	30.45%
	Total Program: 628 - T-Ball and Baseball IBA:	27,600.50	16,956.75	46,197.21	49,945.25	31,400.00	-18,545.25	-37.13%	44,910.50	13,510.50	43.03%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 629 - Coach Abe Soccer											
Category: 44 - Fee Revenue											
20-41-629-4400	Program Fees	140,218.98	108,457.05	191,393.09	70,696.00	192,250.00	121,554.00	171.94%	197,725.00	5,475.00	2.85%
Total Category: 44 - Fee Revenue :		140,218.98	108,457.05	191,393.09	70,696.00	192,250.00	121,554.00	171.94%	197,725.00	5,475.00	2.85%
Category: 52 - Contract Services											
20-41-629-5215	Independent Contractor Serv	97,421.38	60,527.60	109,362.52	49,487.20	132,260.00	82,772.80	167.26%	137,702.00	5,442.00	4.11%
20-41-629-5270	Postage	218.08	359.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		97,639.46	60,886.60	109,362.52	49,487.20	132,260.00	82,772.80	167.26%	137,702.00	5,442.00	4.11%
Total Program: 629 - Coach Abe Soccer:		42,579.52	47,570.45	82,030.57	21,208.80	59,990.00	38,781.20	182.85%	60,023.00	33.00	0.06%
Program: 630 - Youth Volleyball											
Category: 44 - Fee Revenue											
20-41-630-4400	Program Fees	47,159.64	47,130.30	45,170.82	27,214.00	44,125.00	16,911.00	62.14%	20,424.00	-23,701.00	-53.71%
Total Category: 44 - Fee Revenue :		47,159.64	47,130.30	45,170.82	27,214.00	44,125.00	16,911.00	62.14%	20,424.00	-23,701.00	-53.71%
Category: 50 - Salaries & Wages											
20-41-630-5045	PT Instructor	0.00	0.00	6,882.75	0.00	6,882.75	6,882.75	0.00%	7,780.00	897.25	13.04%
Total Category: 50 - Salaries & Wages:		0.00	0.00	6,882.75	0.00	6,882.75	6,882.75	0.00%	7,780.00	897.25	13.04%
Category: 52 - Contract Services											
20-41-630-5215	Independent Contractor Serv	31,075.90	31,695.82	6,192.03	18,821.30	10,192.00	-8,629.30	-45.85%	0.00	-10,192.00	-100.00%
20-41-630-5272	Entry Fees	1,051.61	0.00	0.00	243.60	487.20	243.60	100.00%	1,612.50	1,125.30	230.97%
Total Category: 52 - Contract Services:		32,127.51	31,695.82	6,192.03	19,064.90	10,679.20	-8,385.70	-43.99%	1,612.50	-9,066.70	-84.90%
Category: 53 - Utilities											
20-41-630-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	60.00	60.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	60.00	60.00	0.00%
Category: 54 - Supplies											
20-41-630-5400	Program Operation Supplies	0.00	0.00	196.76	0.00	196.76	196.76	0.00%	296.00	99.24	50.44%
20-41-630-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	155.00	155.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	196.76	0.00	196.76	196.76	0.00%	451.00	254.24	129.21%
Total Program: 630 - Youth Volleyball:		15,032.13	15,434.48	31,899.28	8,149.10	26,366.29	18,217.19	223.55%	10,520.50	-15,845.79	-60.10%
Program: 631 - Adult Volleyball League											
Category: 44 - Fee Revenue											
20-41-631-4420	League Fees	10,690.00	1,125.00	4,990.00	3,300.00	4,990.00	1,690.00	51.21%	11,926.00	6,936.00	139.00%
Total Category: 44 - Fee Revenue :		10,690.00	1,125.00	4,990.00	3,300.00	4,990.00	1,690.00	51.21%	11,926.00	6,936.00	139.00%
Category: 50 - Salaries & Wages											
20-41-631-5030	PT Supervisor	1,147.22	263.47	0.00	0.00	0.00	0.00	0.00%	1,627.08	1,627.08	0.00%
20-41-631-5065	PT Official	5,239.00	2,484.00	1,674.00	1,860.00	1,674.00	-186.00	-10.00%	5,942.30	4,268.30	254.98%
Total Category: 50 - Salaries & Wages:		6,386.22	2,747.47	1,674.00	1,860.00	1,674.00	-186.00	-10.00%	7,569.38	5,895.38	352.17%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)			
Category: 54 - Supplies											
20-41-631-5400	Program Operation Supplies	1,163.82	378.91	0.00	260.00	100.00	-160.00	-61.54%	975.00	875.00	875.00%
Total Category: 54 - Supplies :		1,163.82	378.91	0.00	260.00	100.00	-160.00	-61.54%	975.00	875.00	875.00%
Total Program: 631 - Adult Volleyball League:		3,139.96	-2,001.38	3,316.00	1,180.00	3,216.00	2,036.00	172.54%	3,381.62	165.62	5.15%
Program: 632 - Adult Softball Men's and Co-Ed											
Category: 44 - Fee Revenue											
20-41-632-4420	League Fees	11,646.00	6,480.00	13,140.00	13,320.00	13,140.00	-180.00	-1.35%	14,060.00	920.00	7.00%
Total Category: 44 - Fee Revenue :		11,646.00	6,480.00	13,140.00	13,320.00	13,140.00	-180.00	-1.35%	14,060.00	920.00	7.00%
Category: 50 - Salaries & Wages											
20-41-632-5020	Maintenance	0.00	0.00	0.00	500.00	500.00	0.00	0.00%	0.00	-500.00	-100.00%
20-41-632-5030	PT Supervisor	2,166.08	1,556.71	3,300.59	2,244.00	3,300.59	1,056.59	47.09%	3,275.20	-25.39	-0.77%
20-41-632-5065	PT Official	4,736.00	1,635.00	3,632.00	4,862.00	3,632.00	-1,230.00	-25.30%	3,876.00	244.00	6.72%
Total Category: 50 - Salaries & Wages:		6,902.08	3,191.71	6,932.59	7,606.00	7,432.59	-173.41	-2.28%	7,151.20	-281.39	-3.79%
Category: 54 - Supplies											
20-41-632-5400	Program Operation Supplies	2,300.19	896.95	1,736.87	2,450.00	2,450.00	0.00	0.00%	2,200.00	-250.00	-10.20%
20-41-632-5440	Grounds Supplies	0.00	0.00	2,866.55	1,500.00	2,866.55	1,366.55	91.10%	3,016.00	149.45	5.21%
Total Category: 54 - Supplies :		2,300.19	896.95	4,603.42	3,950.00	5,316.55	1,366.55	34.60%	5,216.00	-100.55	-1.89%
Total Program: 632 - Adult Softball Men's and Co-Ed:		2,443.73	2,391.34	1,603.99	1,764.00	390.86	-1,373.14	-77.84%	1,692.80	1,301.94	333.10%
Program: 633 - Men's Basketball League											
Category: 44 - Fee Revenue											
20-41-633-4420	League Fees	29,405.00	13,550.00	0.00	15,000.00	6,000.00	-9,000.00	-60.00%	33,075.00	27,075.00	451.25%
Total Category: 44 - Fee Revenue :		29,405.00	13,550.00	0.00	15,000.00	6,000.00	-9,000.00	-60.00%	33,075.00	27,075.00	451.25%
Category: 50 - Salaries & Wages											
20-41-633-5030	PT Supervisor	8,658.32	4,721.67	0.00	2,700.00	975.00	-1,725.00	-63.89%	4,900.00	3,925.00	402.56%
20-41-633-5065	PT Official	19,970.00	9,996.00	0.00	9,860.00	3,697.00	-6,163.00	-62.51%	18,800.00	15,103.00	408.52%
Total Category: 50 - Salaries & Wages:		28,628.32	14,717.67	0.00	12,560.00	4,672.00	-7,888.00	-62.80%	23,700.00	19,028.00	407.28%
Category: 52 - Contract Services											
20-41-633-5225	Misc. Contract Services	40.00	10.00	0.00	20.00	20.00	0.00	0.00%	0.00	-20.00	-100.00%
Total Category: 52 - Contract Services:		40.00	10.00	0.00	20.00	20.00	0.00	0.00%	0.00	-20.00	-100.00%
Category: 54 - Supplies											
20-41-633-5400	Program Operation Supplies	1,766.87	1,127.00	0.00	610.00	300.00	-310.00	-50.82%	2,280.00	1,980.00	660.00%
Total Category: 54 - Supplies :		1,766.87	1,127.00	0.00	610.00	300.00	-310.00	-50.82%	2,280.00	1,980.00	660.00%
Total Program: 633 - Men's Basketball League:		-1,030.19	-2,304.67	0.00	1,810.00	1,008.00	-802.00	-44.31%	7,095.00	6,087.00	603.87%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 634 - Field Rentals											
Category: 46 - Rental Revenue											
20-41-634-4670	Field Rental	63,606.50	27,895.37	11,890.00	89,603.00	64,230.00	-25,373.00	-28.32%	70,550.00	6,320.00	9.84%
Total Category: 46 - Rental Revenue :		63,606.50	27,895.37	11,890.00	89,603.00	64,230.00	-25,373.00	-28.32%	70,550.00	6,320.00	9.84%
Category: 50 - Salaries & Wages											
20-41-634-5020	Maintenance	7,282.42	3,597.63	0.00	882.00	0.00	-882.00	-100.00%	0.00	0.00	0.00%
20-41-634-5030	PT Supervisor	221.21	0.00	804.93	252.00	804.93	552.93	219.42%	844.80	39.87	4.95%
Total Category: 50 - Salaries & Wages:		7,503.63	3,597.63	804.93	1,134.00	804.93	-329.07	-29.02%	844.80	39.87	4.95%
Category: 54 - Supplies											
20-41-634-5440	Grounds Supplies	14,339.93	179.50	4,658.38	5,000.00	4,615.88	-384.12	-7.68%	5,250.00	634.12	13.74%
Total Category: 54 - Supplies :		14,339.93	179.50	4,658.38	5,000.00	4,615.88	-384.12	-7.68%	5,250.00	634.12	13.74%
Category: 55 - Equipment and Repairs											
20-41-634-5520	Equipment Repairs	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	525.00	525.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	525.00	525.00	0.00%
Total Program: 634 - Field Rentals:		41,762.94	24,118.24	6,426.69	82,969.00	58,809.19	-24,159.81	-29.12%	63,930.20	5,121.01	8.71%
Program: 635 - Sports Parties											
Category: 44 - Fee Revenue											
20-41-635-4400	Program Fees	3,965.00	70.00	400.00	2,100.00	1,000.00	-1,100.00	-52.38%	2,670.00	1,670.00	167.00%
Total Category: 44 - Fee Revenue :		3,965.00	70.00	400.00	2,100.00	1,000.00	-1,100.00	-52.38%	2,670.00	1,670.00	167.00%
Category: 50 - Salaries & Wages											
20-41-635-5045	PT Instructor	2,235.00	0.00	0.00	1,250.00	150.00	-1,100.00	-88.00%	720.00	570.00	380.00%
Total Category: 50 - Salaries & Wages:		2,235.00	0.00	0.00	1,250.00	150.00	-1,100.00	-88.00%	720.00	570.00	380.00%
Category: 52 - Contract Services											
20-41-635-5215	Independent Contractor Serv	0.00	0.00	350.00	0.00	550.00	550.00	0.00%	0.00	-550.00	-100.00%
Total Category: 52 - Contract Services:		0.00	0.00	350.00	0.00	550.00	550.00	0.00%	0.00	-550.00	-100.00%
Category: 54 - Supplies											
20-41-635-5430	Equipment Supplies	393.26	0.00	0.00	75.00	50.00	-25.00	-33.33%	150.00	100.00	200.00%
Total Category: 54 - Supplies :		393.26	0.00	0.00	75.00	50.00	-25.00	-33.33%	150.00	100.00	200.00%
Total Program: 635 - Sports Parties:		1,336.74	70.00	50.00	775.00	250.00	-525.00	-67.74%	1,800.00	1,550.00	620.00%
Program: 636 - Women's Soccer											
Category: 44 - Fee Revenue											
20-41-636-4420	League Fees	8,250.00	0.00	5,400.00	4,325.00	4,050.00	-275.00	-6.36%	7,072.00	3,022.00	74.62%
Total Category: 44 - Fee Revenue :		8,250.00	0.00	5,400.00	4,325.00	4,050.00	-275.00	-6.36%	7,072.00	3,022.00	74.62%
Category: 50 - Salaries & Wages											
20-41-636-5020	Maintenance	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-636-5030	PT Supervisor	495.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022		Increase / (Decrease)
20-41-636-5065	PT Official	2,640.00	0.00	0.00	1,440.00	940.00	-500.00	-34.72%	1,516.00	576.00	61.28%
Total Category: 50 - Salaries & Wages:		3,135.62	0.00	0.00	1,540.00	940.00	-600.00	-38.96%	1,516.00	576.00	61.28%
Category: 54 - Supplies											
20-41-636-5400	Program Operation Supplies	400.00	420.00	0.00	250.00	50.00	-200.00	-80.00%	400.00	350.00	700.00%
20-41-636-5440	Grounds Supplies	0.00	0.00	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Total Category: 54 - Supplies :		400.00	420.00	0.00	850.00	650.00	-200.00	-23.53%	1,000.00	350.00	53.85%
Total Program: 636 - Women's Soccer:		4,714.38	-420.00	5,400.00	1,935.00	2,460.00	525.00	27.13%	4,556.00	2,096.00	85.20%
Program: 637 - Fencing											
Category: 44 - Fee Revenue											
20-41-637-4400	Program Fees	9,874.58	6,471.34	9,884.99	4,512.00	9,685.88	5,173.88	114.67%	10,672.00	986.12	10.18%
Total Category: 44 - Fee Revenue :		9,874.58	6,471.34	9,884.99	4,512.00	9,685.88	5,173.88	114.67%	10,672.00	986.12	10.18%
Category: 52 - Contract Services											
20-41-637-5215	Independent Contractor Serv	6,837.08	4,231.70	2,799.35	3,158.40	6,550.00	3,391.60	107.38%	7,029.00	479.00	7.31%
Total Category: 52 - Contract Services:		6,837.08	4,231.70	2,799.35	3,158.40	6,550.00	3,391.60	107.38%	7,029.00	479.00	7.31%
Total Program: 637 - Fencing:		3,037.50	2,239.64	7,085.64	1,353.60	3,135.88	1,782.28	131.67%	3,643.00	507.12	16.17%
Program: 638 - WBA Wilmette Baseball											
Category: 44 - Fee Revenue											
20-41-638-4400	Program Fees	48,839.42	26,328.00	72,417.77	43,500.00	72,417.77	28,917.77	66.48%	76,135.00	3,717.23	5.13%
Total Category: 44 - Fee Revenue :		48,839.42	26,328.00	72,417.77	43,500.00	72,417.77	28,917.77	66.48%	76,135.00	3,717.23	5.13%
Category: 52 - Contract Services											
20-41-638-5215	Independent Contractor Serv	36,745.48	25,076.80	55,038.13	33,600.00	47,766.66	14,166.66	42.16%	52,140.00	4,373.34	9.16%
Total Category: 52 - Contract Services:		36,745.48	25,076.80	55,038.13	33,600.00	47,766.66	14,166.66	42.16%	52,140.00	4,373.34	9.16%
Total Program: 638 - WBA Wilmette Baseball:		12,093.94	1,251.20	17,379.64	9,900.00	24,651.11	14,751.11	149.00%	23,995.00	-656.11	-2.66%
Program: 639 - City Slickers											
Category: 44 - Fee Revenue											
20-41-639-4400	Program Fees	19,488.00	0.00	0.00	9,280.00	0.00	-9,280.00	-100.00%	29,280.00	29,280.00	0.00%
Total Category: 44 - Fee Revenue :		19,488.00	0.00	0.00	9,280.00	0.00	-9,280.00	-100.00%	29,280.00	29,280.00	0.00%
Category: 50 - Salaries & Wages											
20-41-639-5025	Driver	389.71	0.00	0.00	200.00	0.00	-200.00	-100.00%	399.00	399.00	0.00%
20-41-639-5030	PT Supervisor	3,101.36	0.00	0.00	1,780.00	0.00	-1,780.00	-100.00%	1,988.00	1,988.00	0.00%
20-41-639-5075	PT Driver	388.58	0.00	0.00	400.00	0.00	-400.00	-100.00%	399.00	399.00	0.00%
Total Category: 50 - Salaries & Wages:		3,879.65	0.00	0.00	2,380.00	0.00	-2,380.00	-100.00%	2,786.00	2,786.00	0.00%
Category: 52 - Contract Services											
20-41-639-5220	Transportation	1,450.00	0.00	0.00	770.00	0.00	-770.00	-100.00%	1,143.00	1,143.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		Comparison 1 to Parent Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)			2022 2022	Increase / (Decrease)	%	
20-41-639-5272 Entry Fees	3,527.52	0.00	0.00	2,560.00	0.00	-2,560.00	-100.00%		6,600.00	6,600.00	0.00%	
Total Category: 52 - Contract Services:	4,977.52	0.00	0.00	3,330.00	0.00	-3,330.00	-100.00%		7,743.00	7,743.00	0.00%	
Category: 54 - Supplies												
20-41-639-5400 Program Operation Supplies	275.60	0.00	0.00	75.20	0.00	-75.20	-100.00%		244.84	244.84	0.00%	
Total Category: 54 - Supplies :	275.60	0.00	0.00	75.20	0.00	-75.20	-100.00%		244.84	244.84	0.00%	
Total Program: 639 - City Slickers:	10,355.23	0.00	0.00	3,494.80	0.00	-3,494.80	-100.00%		18,506.16	18,506.16	0.00%	
Program: 710 - Girls Lacrosse												
Category: 44 - Fee Revenue												
20-41-710-4400 Program Fees	13,311.60	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :	13,311.60	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Category: 52 - Contract Services												
20-41-710-5215 Independent Contractor Servic	8,901.62	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Total Category: 52 - Contract Services:	8,901.62	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Total Program: 710 - Girls Lacrosse:	4,409.98	0.00	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Program: 721 - New Programs												
Category: 44 - Fee Revenue												
20-41-721-4400 Program Fees	0.00	1,817.04	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :	0.00	1,817.04	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Total Program: 721 - New Programs:	0.00	1,817.04	0.00	0.00	0.00	0.00	0.00%		0.00	0.00	0.00%	
Report Total:	483,774.52	-16,974.50	1,146,837.80	239,288.42	608,436.75	369,148.33	154.27%		715,694.65	107,257.90	17.63%	

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	483,774.52	-16,974.50	1,146,837.80	239,288.42	608,436.75	369,148.33	154.27%	715,694.65	107,257.90	17.63%
Report Total:	483,774.52	-16,974.50	1,146,837.80	239,288.42	608,436.75	369,148.33	154.27%	715,694.65	107,257.90	17.63%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Performing Arts

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 17,740	\$ 14,575	\$ 22,099	\$ 66,220	\$44,121	199.7%
Fee Revenue	138,341	237,749	343,095	444,098	101,003	29.4%
Membership Fees	0	0	0	0	0	N/A
Rental Revenue	713	400	2,379	1,200	(1,179)	-49.6%
Retail Sales	1,216	700	0	0	0	N/A
Miscellaneous Revenue	<u>1,964</u>	<u>649</u>	<u>250</u>	<u>620</u>	<u>370</u>	148.0%
Total Revenue	<u>\$159,974</u>	<u>\$254,073</u>	<u>\$367,823</u>	<u>\$512,138</u>	<u>\$144,315</u>	39.2%
Expenses						
Salaries & Wages	\$115,185	\$103,184	\$144,575	\$ 201,522	\$56,947	39.4%
Employee Benefits	3,568	4,219	4,287	4,777	490	11.4%
Contract Services	26,515	27,580	38,111	54,278	16,166	42.4%
Utilities	0	0	0	0	0	N/A
Supplies	6,820	5,306	10,559	14,359	3,800	36.0%
Repairs	<u>729</u>	<u>1,540</u>	<u>2,109</u>	<u>3,300</u>	<u>1,191</u>	56.5%
Operating Expenses	\$152,818	141,828	199,641	\$278,235	\$78,593	39.4%
Operating Surplus (Deficit)	<u>\$7,156</u>	<u>\$112,245</u>	<u>\$168,182</u>	<u>\$233,903</u>	<u>\$65,722</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>62,470</u>	<u>155,250</u>	<u>155,250</u>	<u>80,295</u>	<u>(74,955)</u>	-48.3%
Non Operating Expenses	\$62,470	\$155,250	\$155,250	\$80,295	(\$74,955)	-48.3%
Total Expenses	<u>\$215,288</u>	<u>\$297,078</u>	<u>\$354,891</u>	<u>\$358,530</u>	<u>\$3,638</u>	1.0%
Net Surplus (Deficit)	<u>(\$55,314)</u>	<u>(\$43,005)</u>	12,932	\$153,608		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 801 - Administration											
Category: 50 - Salaries & Wages											
20-41-801-5000	Administration	12,810.92	13,956.10	11,466.34	13,715.26	13,787.40	72.14	0.53%	17,250.00	3,462.60	25.11%
20-41-801-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,950.00	1,950.00	0.00%
20-41-801-5055	PT Administration	35,667.07	11,629.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5085	Overtime PT	1,433.12	377.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		49,911.11	25,962.56	11,466.34	13,715.26	13,787.40	72.14	0.53%	19,200.00	5,412.60	39.26%
Category: 51 - Employee Benefits											
20-41-801-5110	Health Insurance Premiums	4,888.04	3,447.96	2,940.28	4,000.00	4,013.13	13.13	0.33%	4,217.82	204.69	5.10%
20-41-801-5150	Training & Education	247.00	0.00	0.00	0.00	0.00	0.00	0.00%	320.00	320.00	0.00%
20-41-801-5160	Dues	694.00	119.88	119.88	99.00	119.88	20.88	21.09%	99.00	-20.88	-17.42%
20-41-801-5170	Awards and Meetings	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		5,839.04	3,567.84	3,060.16	4,099.00	4,133.01	34.01	0.83%	4,636.82	503.81	12.19%
Category: 52 - Contract Services											
20-41-801-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5225	Misc. Contract Services	10.00	273.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5270	Postage	24.64	14.35	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		34.64	287.35	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-801-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-801-5400	Program Operation Supplies	63.21	7.22	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
20-41-801-5410	Office Supplies	128.02	22.87	0.00	0.00	0.00	0.00	0.00%	125.00	125.00	0.00%
Total Category: 54 - Supplies :		191.23	30.09	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Category: 55 - Equipment and Repairs											
20-41-801-5520	Equipment Repairs	2,373.59	432.41	671.99	1,140.00	950.00	-190.00	-16.67%	2,000.00	1,050.00	110.53%
20-41-801-5850	Equipment	1,587.94	297.00	647.79	0.00	400.00	400.00	0.00%	1,300.00	900.00	225.00%
Total Category: 55 - Equipment and Repairs :		3,961.53	729.41	1,319.78	1,140.00	1,350.00	210.00	18.42%	3,300.00	1,950.00	144.44%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 47 - Retail Sales											
20-41-805-4720	Food & Beverage Sales	1,044.50	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		1,044.50	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-805-4900	Miscellaneous Revenue	1,052.00	68.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		1,052.00	68.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-805-5055	PT Administration	9,291.64	0.00	8,777.00	8,530.00	10,350.00	1,820.00	21.34%	10,225.00	-125.00	-1.21%
Total Category: 50 - Salaries & Wages:		9,291.64	0.00	8,777.00	8,530.00	10,350.00	1,820.00	21.34%	10,225.00	-125.00	-1.21%
Category: 52 - Contract Services											
20-41-805-5215	Independent Contractor Serv	0.00	0.00	700.00	600.00	800.00	200.00	33.33%	1,000.00	200.00	25.00%
20-41-805-5225	Misc. Contract Services	1,918.50	0.00	0.00	1,000.00	735.00	-265.00	-26.50%	800.00	65.00	8.84%
20-41-805-5255	Marketing	0.00	0.00	0.00	160.00	0.00	-160.00	-100.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:		1,918.50	0.00	700.00	1,760.00	1,535.00	-225.00	-12.78%	2,300.00	765.00	49.84%
Category: 54 - Supplies											
20-41-805-5400	Program Operation Supplies	1,897.57	85.96	652.56	1,800.00	1,915.13	115.13	6.40%	1,500.00	-415.13	-21.68%
20-41-805-5420	Building Supplies	730.09	0.00	662.61	765.00	850.00	85.00	11.11%	850.00	0.00	0.00%
Total Category: 54 - Supplies :		2,627.66	85.96	1,315.17	2,565.00	2,765.13	200.13	7.80%	2,350.00	-415.13	-15.01%
Total Program: 805 - WCT Prod - Fall:		13,018.70	-17.96	17,838.08	8,020.00	11,319.12	3,299.12	41.14%	14,575.00	3,255.88	28.76%
Program: 806 - WCT Prod - Spring											
Category: 43 - Daily Fees											
20-41-806-4340	Ticket Sales	14,035.00	6,340.00	9,812.00	0.00	9,812.00	9,812.00	0.00%	17,930.00	8,118.00	82.74%
Total Category: 43 - Daily Fees :		14,035.00	6,340.00	9,812.00	0.00	9,812.00	9,812.00	0.00%	17,930.00	8,118.00	82.74%
Category: 44 - Fee Revenue											
20-41-806-4400	Program Fees	5,500.00	6,337.50	11,545.00	0.00	8,670.00	8,670.00	0.00%	11,520.00	2,850.00	32.87%
Total Category: 44 - Fee Revenue :		5,500.00	6,337.50	11,545.00	0.00	8,670.00	8,670.00	0.00%	11,520.00	2,850.00	32.87%
Category: 47 - Retail Sales											
20-41-806-4720	Food & Beverage Sales	864.38	526.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		864.38	526.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-806-4900	Miscellaneous Revenue	1,152.00	408.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		1,152.00	408.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-806-5055	PT Administration	9,030.40	15,674.00	7,881.73	0.00	7,881.73	7,881.73	0.00%	10,225.00	2,343.27	29.73%
Total Category: 50 - Salaries & Wages:		9,030.40	15,674.00	7,881.73	0.00	7,881.73	7,881.73	0.00%	10,225.00	2,343.27	29.73%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 52 - Contract Services											
20-41-806-5215	Independent Contractor Serv	990.00	595.00	650.00	0.00	650.00	650.00	0.00%	1,000.00	350.00	53.85%
20-41-806-5225	Misc. Contract Services	843.50	936.00	725.00	0.00	725.00	725.00	0.00%	800.00	75.00	10.34%
20-41-806-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:		1,833.50	1,531.00	1,375.00	0.00	1,375.00	1,375.00	0.00%	2,300.00	925.00	67.27%
Category: 54 - Supplies											
20-41-806-5400	Program Operation Supplies	2,289.36	1,955.70	1,938.90	0.00	1,938.90	1,938.90	0.00%	1,500.00	-438.90	-22.64%
20-41-806-5420	Building Supplies	511.00	663.12	519.67	0.00	519.67	519.67	0.00%	850.00	330.33	63.57%
Total Category: 54 - Supplies :		2,800.36	2,618.82	2,458.57	0.00	2,458.57	2,458.57	0.00%	2,350.00	-108.57	-4.42%
Total Program: 806 - WCT Prod - Spring:		7,887.12	-6,211.82	9,641.70	0.00	6,766.70	6,766.70	0.00%	14,575.00	7,808.30	115.39%
Program: 807 - Adult Prod-Fall											
Category: 52 - Contract Services											
20-41-807-5225	Misc. Contract Services	0.00	0.00	810.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	810.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 807 - Adult Prod-Fall:		0.00	0.00	810.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 808 - WCT Prod-Winter Minis											
Category: 43 - Daily Fees											
20-41-808-4340	Ticket Sales	13,250.00	11,400.00	0.00	0.00	0.00	0.00	0.00%	15,180.00	15,180.00	0.00%
Total Category: 43 - Daily Fees :		13,250.00	11,400.00	0.00	0.00	0.00	0.00	0.00%	15,180.00	15,180.00	0.00%
Category: 44 - Fee Revenue											
20-41-808-4400	Program Fees	11,391.00	999.00	0.00	0.00	336.25	336.25	0.00%	14,400.00	14,063.75	4,182.53%
Total Category: 44 - Fee Revenue :		11,391.00	999.00	0.00	0.00	336.25	336.25	0.00%	14,400.00	14,063.75	4,182.53%
Category: 47 - Retail Sales											
20-41-808-4720	Food & Beverage Sales	531.65	689.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		531.65	689.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-808-4900	Miscellaneous Revenue	652.00	578.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		652.00	578.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-808-5045	PT Instructor	137.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-808-5055	PT Administration	8,301.45	8,449.38	0.00	0.00	0.00	0.00	0.00%	10,225.00	10,225.00	0.00%
Total Category: 50 - Salaries & Wages:		8,439.05	8,449.38	0.00	0.00	0.00	0.00	0.00%	10,225.00	10,225.00	0.00%
Category: 52 - Contract Services											
20-41-808-5215	Independent Contractor Serv	840.00	720.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-41-808-5225	Misc. Contract Services	845.55	105.00	0.00	0.00	0.00	0.00	0.00%	800.00	800.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
20-41-808-5255	Marketing	0.00	272.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
	Total Category: 52 - Contract Services:	1,685.55	1,097.00	0.00	0.00	0.00	0.00	0.00%	2,300.00	2,300.00	0.00%
	Category: 54 - Supplies										
20-41-808-5400	Program Operation Supplies	1,385.92	1,422.08	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
20-41-808-5420	Building Supplies	944.40	494.26	0.00	0.00	0.00	0.00	0.00%	850.00	850.00	0.00%
	Total Category: 54 - Supplies :	2,330.32	1,916.34	0.00	0.00	0.00	0.00	0.00%	2,350.00	2,350.00	0.00%
	Total Program: 808 - WCT Prod-Winter Minis:	13,369.73	2,203.28	0.00	0.00	336.25	336.25	0.00%	14,705.00	14,368.75	4,273.23%
	Program: 809 - WCT Prod-Spring Minis										
	Category: 43 - Daily Fees										
20-41-809-4340	Ticket Sales	16,780.00	0.00	0.00	0.00	0.00	0.00	0.00%	15,180.00	15,180.00	0.00%
	Total Category: 43 - Daily Fees :	16,780.00	0.00	0.00	0.00	0.00	0.00	0.00%	15,180.00	15,180.00	0.00%
	Category: 44 - Fee Revenue										
20-41-809-4400	Program Fees	6,968.75	957.50	0.00	0.00	0.00	0.00	0.00%	14,400.00	14,400.00	0.00%
	Total Category: 44 - Fee Revenue :	6,968.75	957.50	0.00	0.00	0.00	0.00	0.00%	14,400.00	14,400.00	0.00%
	Category: 47 - Retail Sales										
20-41-809-4720	Food & Beverage Sales	855.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	855.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 48 - Miscellaneous Revenue										
20-41-809-4900	Miscellaneous Revenue	1,408.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	1,408.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 50 - Salaries & Wages										
20-41-809-5045	PT Instructor	220.16	283.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5055	PT Administration	10,059.55	0.00	0.00	0.00	0.00	0.00	0.00%	10,225.00	10,225.00	0.00%
	Total Category: 50 - Salaries & Wages:	10,279.71	283.46	0.00	0.00	0.00	0.00	0.00%	10,225.00	10,225.00	0.00%
	Category: 52 - Contract Services										
20-41-809-5215	Independent Contractor Serv	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
20-41-809-5225	Misc. Contract Services	728.50	3,335.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
	Total Category: 52 - Contract Services:	2,078.50	3,335.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
	Category: 54 - Supplies										
20-41-809-5400	Program Operation Supplies	2,129.34	92.76	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
20-41-809-5420	Building Supplies	705.34	0.00	0.00	0.00	0.00	0.00	0.00%	850.00	850.00	0.00%
	Total Category: 54 - Supplies :	2,834.68	92.76	0.00	0.00	0.00	0.00	0.00%	2,350.00	2,350.00	0.00%
	Total Program: 809 - WCT Prod-Spring Minis:	10,818.96	-2,753.72	0.00	0.00	0.00	0.00	0.00%	15,505.00	15,505.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 810 - PA for Pre-School											
Category: 44 - Fee Revenue											
20-41-810-4400	Program Fees	22,273.48	6,329.74	8,890.04	10,036.00	10,750.00	714.00	7.11%	24,416.00	13,666.00	127.13%
	Total Category: 44 - Fee Revenue :	22,273.48	6,329.74	8,890.04	10,036.00	10,750.00	714.00	7.11%	24,416.00	13,666.00	127.13%
Category: 50 - Salaries & Wages											
20-41-810-5045	PT Instructor	9,443.68	3,392.21	1,780.89	4,308.44	2,120.35	-2,188.09	-50.79%	10,951.68	8,831.33	416.50%
	Total Category: 50 - Salaries & Wages:	9,443.68	3,392.21	1,780.89	4,308.44	2,120.35	-2,188.09	-50.79%	10,951.68	8,831.33	416.50%
Category: 54 - Supplies											
20-41-810-5400	Program Operation Supplies	0.00	0.00	172.21	0.00	172.21	172.21	0.00%	75.00	-97.21	-56.45%
	Total Category: 54 - Supplies :	0.00	0.00	172.21	0.00	172.21	172.21	0.00%	75.00	-97.21	-56.45%
	Total Program: 810 - PA for Pre-School:	12,829.80	2,937.53	6,936.94	5,727.56	8,457.44	2,729.88	47.66%	13,389.32	4,931.88	58.31%
Program: 811 - New Programs											
Category: 44 - Fee Revenue											
20-41-811-4400	Program Fees	2,433.00	15,789.91	7,087.00	14,024.00	9,540.00	-4,484.00	-31.97%	14,408.00	4,868.00	51.03%
	Total Category: 44 - Fee Revenue :	2,433.00	15,789.91	7,087.00	14,024.00	9,540.00	-4,484.00	-31.97%	14,408.00	4,868.00	51.03%
Category: 50 - Salaries & Wages											
20-41-811-5045	PT Instructor	0.00	2,069.98	1,681.00	3,321.00	3,321.00	0.00	0.00%	999.00	-2,322.00	-69.92%
	Total Category: 50 - Salaries & Wages:	0.00	2,069.98	1,681.00	3,321.00	3,321.00	0.00	0.00%	999.00	-2,322.00	-69.92%
Category: 52 - Contract Services											
20-41-811-5215	Independent Contractor Serv	1,596.00	2,290.00	0.00	1,190.00	990.00	-200.00	-16.81%	6,922.00	5,932.00	599.19%
	Total Category: 52 - Contract Services:	1,596.00	2,290.00	0.00	1,190.00	990.00	-200.00	-16.81%	6,922.00	5,932.00	599.19%
Category: 54 - Supplies											
20-41-811-5400	Program Operation Supplies	0.00	1,096.69	471.59	150.00	500.00	350.00	233.33%	200.00	-300.00	-60.00%
	Total Category: 54 - Supplies :	0.00	1,096.69	471.59	150.00	500.00	350.00	233.33%	200.00	-300.00	-60.00%
	Total Program: 811 - New Programs:	837.00	10,333.24	4,934.41	9,363.00	4,729.00	-4,634.00	-49.49%	6,287.00	1,558.00	32.95%
Program: 812 - Voice Lessons											
Category: 44 - Fee Revenue											
20-41-812-4400	Program Fees	24,813.35	8,182.07	8,468.56	6,760.00	7,854.00	1,094.00	16.18%	18,270.00	10,416.00	132.62%
	Total Category: 44 - Fee Revenue :	24,813.35	8,182.07	8,468.56	6,760.00	7,854.00	1,094.00	16.18%	18,270.00	10,416.00	132.62%
Category: 50 - Salaries & Wages											
20-41-812-5045	PT Instructor	14,781.68	6,471.70	5,053.00	2,592.00	3,670.00	1,078.00	41.59%	8,788.50	5,118.50	139.47%
20-41-812-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	14,781.68	6,471.70	5,053.00	2,592.00	3,670.00	1,078.00	41.59%	8,788.50	5,118.50	139.47%
	Total Program: 812 - Voice Lessons:	10,031.67	1,710.37	3,415.56	4,168.00	4,184.00	16.00	0.38%	9,481.50	5,297.50	126.61%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 813 - PA Camp											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	102,839.64	0.00	74,285.52	85,804.00	74,285.52	-11,518.48	-13.42%	107,448.00	33,162.48	44.64%
Total Category: 44 - Fee Revenue :		102,839.64	0.00	74,285.52	85,804.00	74,285.52	-11,518.48	-13.42%	107,448.00	33,162.48	44.64%
Category: 48 - Miscellaneous Revenue											
20-41-813-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-813-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	800.00	800.00	0.00%
20-41-813-5025	Driver	95.05	0.00	0.00	45.00	97.90	52.90	117.56%	63.00	-34.90	-35.65%
20-41-813-5035	PT Coordinator	9,917.20	229.76	5,344.23	10,580.00	5,344.23	-5,235.77	-49.49%	12,740.00	7,395.77	138.39%
20-41-813-5050	PT Counselor	8,841.95	0.00	12,576.32	7,095.00	12,576.32	5,481.32	77.26%	9,030.00	-3,546.32	-28.20%
20-41-813-5055	PT Administration	0.00	19.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5075	PT Driver	280.27	0.00	0.00	140.00	288.68	148.68	106.20%	147.00	-141.68	-49.08%
20-41-813-5085	Overtime PT	621.93	0.00	192.81	532.00	192.81	-339.19	-63.76%	426.00	233.19	120.94%
Total Category: 50 - Salaries & Wages:		19,756.40	249.51	18,113.36	18,392.00	18,499.94	107.94	0.59%	23,206.00	4,706.06	25.44%
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	60.00	0.00	154.30	120.00	154.30	34.30	28.58%	140.00	-14.30	-9.27%
Total Category: 51 - Employee Benefits :		60.00	0.00	154.30	120.00	154.30	34.30	28.58%	140.00	-14.30	-9.27%
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Serv	1,020.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-41-813-5220	Transportation	221.00	0.00	0.00	227.00	0.00	-227.00	-100.00%	240.00	240.00	0.00%
20-41-813-5225	Misc. Contract Services	2,163.49	2,775.00	0.00	2,400.00	0.00	-2,400.00	-100.00%	2,800.00	2,800.00	0.00%
20-41-813-5272	Entry Fees	329.42	0.00	490.00	480.00	490.00	10.00	2.08%	309.60	-180.40	-36.82%
Total Category: 52 - Contract Services:		3,733.91	2,775.00	490.00	4,107.00	490.00	-3,617.00	-88.07%	4,349.60	3,859.60	787.67%
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	1,848.83	30.76	1,618.21	1,620.80	1,262.08	-358.72	-22.13%	2,591.60	1,329.52	105.34%
Total Category: 54 - Supplies :		1,848.83	30.76	1,618.21	1,620.80	1,262.08	-358.72	-22.13%	2,591.60	1,329.52	105.34%
Total Program: 813 - PA Camp:		77,440.50	-3,055.27	53,909.65	61,564.20	53,879.20	-7,685.00	-12.48%	77,160.80	23,281.60	43.21%
Program: 814 - Theater Technicians											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	2,898.57	713.00	0.00	400.00	2,379.03	1,979.03	494.76%	1,200.00	-1,179.03	-49.56%
Total Category: 46 - Rental Revenue :		2,898.57	713.00	0.00	400.00	2,379.03	1,979.03	494.76%	1,200.00	-1,179.03	-49.56%
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	1,404.16	984.25	3,291.20	400.00	2,379.03	1,979.03	494.76%	1,200.00	-1,179.03	-49.56%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					2021 Budget U	2021 Updated Proj		Increase / (Decrease)	2022 2022	Increase / (Decrease)	%
20-41-814-5085	Overtime PT	0.00	0.00	63.00	0.00	63.00	63.00	0.00%	0.00	-63.00	-100.00%
	Total Category: 50 - Salaries & Wages:	1,404.16	984.25	3,354.20	400.00	2,442.03	2,042.03	510.51%	1,200.00	-1,242.03	-50.86%
	Total Program: 814 - Theater Technicians:	1,494.41	-271.25	-3,354.20	0.00	-63.00	-63.00	0.00%	0.00	63.00	-100.00%
Program: 816 - Wallace Bowl											
Category: 50 - Salaries & Wages											
20-41-816-5055	PT Administration	14,754.02	0.00	595.50	0.00	595.50	595.50	0.00%	1,116.00	520.50	87.41%
80-41-816-5070	PT Maintenance	3,006.39	0.00	0.00	975.00	0.00	-975.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	17,760.41	0.00	595.50	975.00	595.50	-379.50	-38.92%	1,116.00	520.50	87.41%
Category: 52 - Contract Services											
20-41-816-5225	Misc. Contract Services	2,022.50	42.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-816-5250	Misc. Professional Services	17,000.00	0.00	4,250.00	4,200.00	4,200.00	0.00	0.00%	4,200.00	0.00	0.00%
20-41-816-5265	Printing	1,004.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	20,027.25	42.00	4,250.00	4,200.00	4,200.00	0.00	0.00%	4,200.00	0.00	0.00%
Category: 54 - Supplies											
20-41-816-5400	Program Operation Supplies	3,334.16	0.00	422.30	0.00	422.30	422.30	0.00%	0.00	-422.30	-100.00%
20-41-816-5420	Building Supplies	1,886.41	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	5,220.57	0.00	422.30	0.00	422.30	422.30	0.00%	0.00	-422.30	-100.00%
Category: 55 - Equipment and Repairs											
20-41-816-5520	Equipment Repairs	225.89	0.00	758.69	0.00	758.69	758.69	0.00%	0.00	-758.69	-100.00%
20-41-816-5850	Equipment	692.33	0.00	0.00	400.00	0.00	-400.00	-100.00%	0.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	918.22	0.00	758.69	400.00	758.69	358.69	89.67%	0.00	-758.69	-100.00%
	Total Program: 816 - Wallace Bowl:	43,926.45	42.00	6,026.49	5,575.00	5,976.49	401.49	7.20%	5,316.00	-660.49	-11.05%
Program: 817 - Mallinckrodt											
Category: 50 - Salaries & Wages											
20-41-817-5055	PT Administration	465.00	0.00	0.00	375.00	375.00	0.00	0.00%	375.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	465.00	0.00	0.00	375.00	375.00	0.00	0.00%	375.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-817-5250	Misc. Professional Services	6,485.00	0.00	3,250.00	2,400.00	3,250.00	850.00	35.42%	2,850.00	-400.00	-12.31%
	Total Category: 52 - Contract Services:	6,485.00	0.00	3,250.00	2,400.00	3,250.00	850.00	35.42%	2,850.00	-400.00	-12.31%
	Total Program: 817 - Mallinckrodt:	6,950.00	0.00	3,250.00	2,775.00	3,625.00	850.00	30.63%	3,225.00	-400.00	-11.03%
Program: 818 - Movie Star Camp											
Category: 44 - Fee Revenue											
20-41-818-4400	Program Fees	15,463.70	10,222.00	17,503.90	7,391.00	17,503.90	10,112.90	136.83%	19,932.00	2,428.10	13.87%
	Total Category: 44 - Fee Revenue :	15,463.70	10,222.00	17,503.90	7,391.00	17,503.90	10,112.90	136.83%	19,932.00	2,428.10	13.87%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-818-5215 Independent Contractor Serv	10,713.30	7,077.50	12,456.40	5,149.00	12,456.40	7,307.40	141.92%	13,904.00	1,447.60	11.62%
Total Category: 52 - Contract Services:	10,713.30	7,077.50	12,456.40	5,149.00	12,456.40	7,307.40	141.92%	13,904.00	1,447.60	11.62%
Total Program: 818 - Movie Star Camp:	4,750.40	3,144.50	5,047.50	2,242.00	5,047.50	2,805.50	125.13%	6,028.00	980.50	19.43%
Program: 820 - Music Lessons - Piano										
Category: 44 - Fee Revenue										
20-41-820-4400 Program Fees	55,126.36	26,962.29	52,311.39	25,728.00	53,023.25	27,295.25	106.09%	58,088.00	5,064.75	9.55%
Total Category: 44 - Fee Revenue :	55,126.36	26,962.29	52,311.39	25,728.00	53,023.25	27,295.25	106.09%	58,088.00	5,064.75	9.55%
Category: 50 - Salaries & Wages										
20-41-820-5045 PT Instructor	36,350.34	22,360.49	30,464.73	16,512.00	30,512.06	14,000.06	84.79%	39,984.00	9,471.94	31.04%
Total Category: 50 - Salaries & Wages:	36,350.34	22,360.49	30,464.73	16,512.00	30,512.06	14,000.06	84.79%	39,984.00	9,471.94	31.04%
Category: 52 - Contract Services										
20-41-820-5215 Independent Contractor Serv	600.00	100.00	0.00	400.00	300.00	-100.00	-25.00%	0.00	-300.00	-100.00%
Total Category: 52 - Contract Services:	600.00	100.00	0.00	400.00	300.00	-100.00	-25.00%	0.00	-300.00	-100.00%
Category: 54 - Supplies										
20-41-820-5400 Program Operation Supplies	262.22	190.46	455.92	135.00	521.56	386.56	286.34%	440.00	-81.56	-15.64%
Total Category: 54 - Supplies :	262.22	190.46	455.92	135.00	521.56	386.56	286.34%	440.00	-81.56	-15.64%
Total Program: 820 - Music Lessons - Piano:	17,913.80	4,311.34	21,390.74	8,681.00	21,689.63	13,008.63	149.85%	17,664.00	-4,025.63	-18.56%
Program: 821 - Music Lessons - Violin										
Category: 44 - Fee Revenue										
20-41-821-4400 Program Fees	24,905.23	11,208.62	21,933.00	14,038.00	23,450.00	9,412.00	67.05%	25,216.00	1,766.00	7.53%
Total Category: 44 - Fee Revenue :	24,905.23	11,208.62	21,933.00	14,038.00	23,450.00	9,412.00	67.05%	25,216.00	1,766.00	7.53%
Category: 50 - Salaries & Wages										
20-41-821-5045 PT Instructor	15,746.43	9,324.68	11,791.43	9,207.00	12,450.00	3,243.00	35.22%	13,494.60	1,044.60	8.39%
Total Category: 50 - Salaries & Wages:	15,746.43	9,324.68	11,791.43	9,207.00	12,450.00	3,243.00	35.22%	13,494.60	1,044.60	8.39%
Total Program: 821 - Music Lessons - Violin:	9,158.80	1,883.94	10,141.57	4,831.00	11,000.00	6,169.00	127.70%	11,721.40	721.40	6.56%
Program: 822 - Music Lessons - Canzonetta										
Category: 44 - Fee Revenue										
20-41-822-4400 Program Fees	6,450.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	6,450.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-822-5045 PT Instructor	5,665.53	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	5,665.53	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-822-5215 Independent Contractor Serv	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-822-5400 Program Operation Supplies	914.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	914.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 822 - Music Lessons - Canzonetta:	-149.53	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 823 - Music Lessons - Guitar										
Category: 44 - Fee Revenue										
20-41-823-4400 Program Fees	21,227.52	10,347.32	19,653.84	11,972.00	19,450.00	7,478.00	62.46%	19,332.00	-118.00	-0.61%
Total Category: 44 - Fee Revenue :	21,227.52	10,347.32	19,653.84	11,972.00	19,450.00	7,478.00	62.46%	19,332.00	-118.00	-0.61%
Category: 52 - Contract Services										
20-41-823-5215 Independent Contractor Serv	14,613.73	7,980.18	8,659.96	8,374.00	12,615.00	4,241.00	50.64%	13,452.00	837.00	6.63%
Total Category: 52 - Contract Services:	14,613.73	7,980.18	8,659.96	8,374.00	12,615.00	4,241.00	50.64%	13,452.00	837.00	6.63%
Total Program: 823 - Music Lessons - Guitar:	6,613.79	2,367.14	10,993.88	3,598.00	6,835.00	3,237.00	89.97%	5,880.00	-955.00	-13.97%
Report Total:	-30,808.18	-55,314.15	195,769.55	-43,005.37	12,931.73	55,937.10	-130.07%	153,608.32	140,676.59	1,087.84%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-27,801.79	-55,314.15	195,769.55	-42,030.37	12,931.73	54,962.10	-130.77%	153,608.32	140,676.59	1,087.84%
80 - SECURITY	3,006.39	0.00	0.00	975.00	0.00	-975.00	-100.00%	0.00	0.00	0.00%
Report Total:	-30,808.18	-55,314.15	195,769.55	-43,005.37	12,931.73	55,937.10	-130.07%	153,608.32	140,676.59	1,087.84%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Center Fitness

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 12,677	\$ 14,964	\$ 12,955	\$ 23,736	\$10,781	83.2%
Fee Revenue	101,437	387,241	97,015	182,236	85,221	87.8%
Membership Fees	97,920	339,690	157,477	243,909	86,432	54.9%
Retail Sales	1,831	-	168	0	(168)	-100.0%
Miscellaneous Revenue	6	1,258	0	0	0	N/A
Total Revenue	<u>\$213,870</u>	<u>\$743,153</u>	<u>\$267,614</u>	<u>\$449,881</u>	<u>\$182,267</u>	68.1%
Expenses						
Salaries & Wages	\$277,364	\$297,782	\$217,660	\$ 278,498	\$60,838	28.0%
Employee Benefits	27,260	18,369	16,781	37,157	20,375	121.4%
Contract Services	18,671	25,768	10,337	14,640	4,303	41.6%
Utilities	5,595	5,225	4,178	7,095	2,918	69.8%
Supplies	7,731	32,562	16,085	16,785	700	4.4%
Repairs	4,171	9,305	8,200	10,900	2,700	32.9%
Operating Expenses	\$340,791	\$389,011	\$273,241	\$365,075	\$91,834	33.6%
Operating Surplus (Deficit)	<u>(\$126,921)</u>	<u>\$354,142</u>	<u>(\$5,627)</u>	<u>\$84,806</u>	<u>\$90,433</u>	
Operating Capital	0	0	0	0		
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	99,316	384,750	384,750	33,000	(351,750)	-91.4%
Non Operating Expenses	\$99,316	\$384,750	\$384,750	\$33,000	(\$351,750)	-91.4%
Total Expenses	<u>\$440,107</u>	<u>\$773,761</u>	<u>\$657,991</u>	<u>\$398,075</u>	<u>(\$259,916)</u>	-39.5%
Net Surplus (Deficit)	<u>(\$226,237)</u>	<u>(\$30,608)</u>	<u>(\$390,377)</u>	<u>\$51,806</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	44,055.00	12,285.75	12,134.40	13,650.00	12,030.00	-1,620.00	-11.87%	22,476.00	10,446.00	86.83%
20-42-100-4310	Daily Fees - Non-Resident	2,079.00	391.00	799.00	1,314.00	925.00	-389.00	-29.60%	1,260.00	335.00	36.22%
	Total Category: 43 - Daily Fees :	46,134.00	12,676.75	12,933.40	14,964.00	12,955.00	-2,009.00	-13.43%	23,736.00	10,781.00	83.22%
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	3,214.50	1,463.55	0.00	2,775.00	2,500.00	-275.00	-9.91%	2,925.00	425.00	17.00%
	Total Category: 44 - Fee Revenue :	3,214.50	1,463.55	0.00	2,775.00	2,500.00	-275.00	-9.91%	2,925.00	425.00	17.00%
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	470,549.24	82,595.03	129,865.23	294,246.00	136,594.63	-157,651.37	-53.58%	203,793.00	67,198.37	49.20%
20-42-100-4510	Membership Fees - Non- Resid	57,263.15	14,300.48	17,558.69	43,334.00	19,823.69	-23,510.31	-54.25%	36,631.00	16,807.31	84.78%
20-42-100-4520	Initiation Fees	4,220.00	1,024.22	983.25	2,110.00	1,058.25	-1,051.75	-49.85%	3,485.00	2,426.75	229.32%
	Total Category: 45 - Membership Fees :	532,032.39	97,919.73	148,407.17	339,690.00	157,476.57	-182,213.43	-53.64%	243,909.00	86,432.43	54.89%
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	0.00	1,831.00	167.50	0.00	167.50	167.50	0.00%	0.00	-167.50	-100.00%
	Total Category: 47 - Retail Sales :	0.00	1,831.00	167.50	0.00	167.50	167.50	0.00%	0.00	-167.50	-100.00%
Category: 48 - Miscellaneous Revenue											
20-42-100-4910	Over/Short Revenue	2,617.15	6.00	0.00	1,258.00	0.00	-1,258.00	-100.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	2,617.15	6.00	0.00	1,258.00	0.00	-1,258.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	96,092.30	93,454.40	59,485.00	60,000.00	67,000.00	7,000.00	11.67%	70,350.00	3,350.00	5.00%
20-42-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
20-42-100-5040	PT Attendant	106,132.29	69,531.89	56,248.50	68,976.00	64,000.00	-4,976.00	-7.21%	99,840.00	35,840.00	56.00%
20-42-100-5085	Overtime PT	178.31	448.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	202,402.90	163,434.79	115,733.50	128,976.00	131,000.00	2,024.00	1.57%	170,940.00	39,940.00	30.49%
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	44,637.77	25,603.00	13,088.31	16,000.00	16,052.44	52.44	0.33%	33,742.53	17,690.09	110.20%
20-42-100-5150	Training & Education	2,932.78	1,277.44	0.00	515.00	450.00	-65.00	-12.62%	3,135.00	2,685.00	596.67%
20-42-100-5160	Dues	0.00	0.00	0.00	279.00	279.00	0.00	0.00%	279.00	0.00	0.00%
20-42-100-5170	Awards and Meetings	550.86	379.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	48,121.41	27,259.94	13,088.31	16,794.00	16,781.44	-12.56	-0.07%	37,156.53	20,375.09	121.41%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Servi	1,984.28	1,830.13	1,120.51	1,923.00	1,602.65	-320.35	-16.66%	2,019.12	416.47	25.99%
20-42-100-5220	Transportation	105.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5225	Misc. Contract Services	16,565.54	15,324.92	5,122.92	17,412.56	6,434.45	-10,978.11	-63.05%	10,086.00	3,651.55	56.75%
20-42-100-5255	Marketing	396.02	22.44	419.51	500.00	450.00	-50.00	-10.00%	550.00	100.00	22.22%
20-42-100-5260	Advertising	1,173.43	89.98	0.00	328.00	300.00	-28.00	-8.54%	353.00	53.00	17.67%
20-42-100-5265	Printing	1,610.12	703.93	0.00	428.80	400.00	-28.80	-6.72%	452.50	52.50	13.13%
20-42-100-5270	Postage	71.06	0.00	0.00	73.00	0.00	-73.00	-100.00%	77.00	77.00	0.00%
Total Category: 52 - Contract Services:		21,906.24	17,971.40	6,662.94	20,665.36	9,187.10	-11,478.26	-55.54%	13,537.62	4,350.52	47.35%
Category: 53 - Utilities											
20-42-100-5310	Communications	1,722.39	1,132.52	888.40	828.00	600.00	-228.00	-27.54%	869.40	269.40	44.90%
20-42-100-5350	Misc. Utilities	2,853.58	4,431.31	3,479.66	4,215.12	3,526.00	-689.12	-16.35%	6,225.84	2,699.84	76.57%
Total Category: 53 - Utilities :		4,575.97	5,563.83	4,368.06	5,043.12	4,126.00	-917.12	-18.19%	7,095.24	2,969.24	71.96%
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	3,708.27	760.89	134.80	0.00	135.00	135.00	0.00%	625.00	490.00	362.96%
20-42-100-5410	Office Supplies	474.01	153.40	999.37	848.00	1,000.00	152.00	17.92%	890.00	-110.00	-11.00%
20-42-100-5420	Building Supplies	10,365.50	2,700.16	10,468.28	5,020.00	9,000.00	3,980.00	79.28%	9,000.00	0.00	0.00%
20-42-100-5430	Equipment Supplies	1,897.67	719.81	2,340.15	1,399.00	2,350.00	951.00	67.98%	1,650.00	-700.00	-29.79%
20-42-100-5460	Uniform Supplies	1,718.86	1,778.00	1,249.82	730.00	1,600.00	870.00	119.18%	1,170.00	-430.00	-26.88%
20-42-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		18,164.31	6,112.26	15,192.42	7,997.00	14,085.00	6,088.00	76.13%	13,335.00	-750.00	-5.32%
Category: 55 - Equipment and Repairs											
20-42-100-5510	Building Repairs	1,083.59	0.00	138.00	369.88	250.00	-119.88	-32.41%	1,450.00	1,200.00	480.00%
20-42-100-5520	Equipment Repairs	6,155.97	4,170.66	8,892.49	8,235.00	7,250.00	-985.00	-11.96%	8,710.00	1,460.00	20.14%
20-42-100-5850	Equipment	0.00	0.00	489.00	700.00	700.00	0.00	0.00%	740.00	40.00	5.71%
Total Category: 55 - Equipment and Repairs :		7,239.56	4,170.66	9,519.49	9,304.88	8,200.00	-1,104.88	-11.87%	10,900.00	2,700.00	32.93%
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	384,750.00	99,316.00	0.00	384,750.00	384,750.00	0.00	0.00%	33,000.00	-351,750.00	-91.42%
Total Category: 60 - Transfers :		384,750.00	99,316.00	0.00	384,750.00	384,750.00	0.00	0.00%	33,000.00	-351,750.00	-91.42%
Total Program: 100 - Operations:		-103,162.35	-209,931.85	-3,056.65	-214,843.36	-395,030.47	-180,187.11	83.87%	-15,394.39	379,636.08	-96.10%
Program: 109 - Fitness Babysitting											
Category: 44 - Fee Revenue											
20-42-109-4400	Program Fees	1,211.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		1,211.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-109-5045	PT Instructor	6,573.59	148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		6,573.59	148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 54 - Supplies											
20-42-109-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 109 - Fitness Babysitting:		-5,361.68	-148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 110 - Lessons											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	199,382.35	51,090.64	53,919.38	146,180.00	58,000.00	-88,180.00	-60.32%	64,241.00	6,241.00	10.76%
Total Category: 44 - Fee Revenue :		199,382.35	51,090.64	53,919.38	146,180.00	58,000.00	-88,180.00	-60.32%	64,241.00	6,241.00	10.76%
Category: 50 - Salaries & Wages											
20-42-110-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
20-42-110-5045	PT Instructor	100,833.18	48,740.02	26,215.60	73,772.40	30,240.00	-43,532.40	-59.01%	43,690.80	13,450.80	44.48%
Total Category: 50 - Salaries & Wages:		100,833.18	48,740.02	26,215.60	73,772.40	30,240.00	-43,532.40	-59.01%	44,890.80	14,650.80	48.45%
Category: 52 - Contract Services											
20-42-110-5225	Misc. Contract Services	10.00	10.00	0.00	-30.00	0.00	30.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		10.00	10.00	0.00	-30.00	0.00	30.00	-100.00%	0.00	0.00	0.00%
Total Program: 110 - Lessons:		98,539.17	2,340.62	27,703.78	72,437.60	27,760.00	-44,677.60	-61.68%	19,350.20	-8,409.80	-30.29%
Program: 112 - Camp Fusion											
Category: 44 - Fee Revenue											
20-42-112-4400	Program Fees	156,555.86	0.00	0.00	87,676.00	0.00	-87,676.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		156,555.86	0.00	0.00	87,676.00	0.00	-87,676.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-112-5025	Driver	342.18	0.00	0.00	352.45	0.00	-352.45	-100.00%	0.00	0.00	0.00%
20-42-112-5030	PT Supervisor	10,036.75	0.00	0.00	5,527.50	0.00	-5,527.50	-100.00%	0.00	0.00	0.00%
20-42-112-5050	PT Counselor	23,611.92	0.00	0.00	12,222.00	0.00	-12,222.00	-100.00%	0.00	0.00	0.00%
20-42-112-5075	PT Driver	267.59	0.00	0.00	275.62	0.00	-275.62	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		34,258.44	0.00	0.00	18,377.57	0.00	-18,377.57	-100.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-42-112-5150	Training & Education	237.34	0.00	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		237.34	0.00	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-42-112-5220	Transportation	2,695.82	0.00	0.00	1,378.00	0.00	-1,378.00	-100.00%	0.00	0.00	0.00%
20-42-112-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-112-5272	Entry Fees	18,774.62	0.00	0.00	3,680.00	0.00	-3,680.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		21,470.44	0.00	0.00	5,058.00	0.00	-5,058.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 53 - Utilities											
20-42-112-5310	Communications	352.45	31.33	55.77	182.00	51.50	-130.50	-71.70%	0.00	-51.50	-100.00%
Total Category: 53 - Utilities :		352.45	31.33	55.77	182.00	51.50	-130.50	-71.70%	0.00	-51.50	-100.00%
Category: 54 - Supplies											
20-42-112-5400	Program Operation Supplies	39,849.90	0.00	0.00	20,570.80	0.00	-20,570.80	-100.00%	0.00	0.00	0.00%
20-42-112-5460	Uniform Supplies	200.76	0.00	0.00	33.76	0.00	-33.76	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		40,050.66	0.00	0.00	20,604.56	0.00	-20,604.56	-100.00%	0.00	0.00	0.00%
Total Program: 112 - Camp Fusion:		60,186.53	-31.33	-55.77	43,378.87	-51.50	-43,430.37	-100.12%	0.00	51.50	-100.00%
Program: 113 - Tour Wilmette											
Category: 44 - Fee Revenue											
20-42-113-4400	Program Fees	0.00	45.00	15.00	0.00	15.00	15.00	0.00%	0.00	-15.00	-100.00%
Total Category: 44 - Fee Revenue :		0.00	45.00	15.00	0.00	15.00	15.00	0.00%	0.00	-15.00	-100.00%
Category: 48 - Miscellaneous Revenue											
20-42-113-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-113-5060	PT Guard	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-42-113-5400	Program Operation Supplies	1,027.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		1,027.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 113 - Tour Wilmette:		-1,027.50	45.00	15.00	0.00	15.00	15.00	0.00%	0.00	-15.00	-100.00%
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	115,775.42	42,031.45	36,405.70	138,960.00	35,000.00	-103,960.00	-74.81%	113,370.00	78,370.00	223.91%
Total Category: 44 - Fee Revenue :		115,775.42	42,031.45	36,405.70	138,960.00	35,000.00	-103,960.00	-74.81%	113,370.00	78,370.00	223.91%
Category: 50 - Salaries & Wages											
20-42-115-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
20-42-115-5045	PT Instructor	109,846.99	62,434.29	51,184.10	74,880.00	56,420.00	-18,460.00	-24.65%	62,067.44	5,647.44	10.01%
Total Category: 50 - Salaries & Wages:		109,846.99	62,434.29	51,184.10	74,880.00	56,420.00	-18,460.00	-24.65%	62,667.44	6,247.44	11.07%
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	187.00	689.10	967.40	75.00	1,150.00	1,075.00	1,433.33%	1,102.00	-48.00	-4.17%
Total Category: 52 - Contract Services:		187.00	689.10	967.40	75.00	1,150.00	1,075.00	1,433.33%	1,102.00	-48.00	-4.17%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies										
20-42-115-5400 Program Operation Supplies	1,291.99	902.95	198.47	2,500.00	1,500.00	-1,000.00	-40.00%	2,625.00	1,125.00	75.00%
Total Category: 54 - Supplies :	1,291.99	902.95	198.47	2,500.00	1,500.00	-1,000.00	-40.00%	2,625.00	1,125.00	75.00%
Total Program: 115 - Fitness Programs:	4,449.44	-21,994.89	-15,944.27	61,505.00	-24,070.00	-85,575.00	-139.14%	46,975.56	71,045.56	-295.16%
Program: 116 - Yoga On The Beach										
Category: 44 - Fee Revenue										
20-42-116-4400 Program Fees	1,444.58	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	1,444.58	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-42-116-5045 PT Instructor	419.47	137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	419.47	137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 116 - Yoga On The Beach:	1,025.11	-137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 117 - Holiday Challenge										
Category: 44 - Fee Revenue										
20-42-117-4400 Program Fees	2,440.00	0.00	115.00	1,900.00	1,500.00	-400.00	-21.05%	1,700.00	200.00	13.33%
Total Category: 44 - Fee Revenue :	2,440.00	0.00	115.00	1,900.00	1,500.00	-400.00	-21.05%	1,700.00	200.00	13.33%
Category: 54 - Supplies										
20-42-117-5400 Program Operation Supplies	980.40	0.00	0.00	800.00	500.00	-300.00	-37.50%	825.00	325.00	65.00%
Total Category: 54 - Supplies :	980.40	0.00	0.00	800.00	500.00	-300.00	-37.50%	825.00	325.00	65.00%
Total Program: 117 - Holiday Challenge:	1,459.60	0.00	115.00	1,100.00	1,000.00	-100.00	-9.09%	875.00	-125.00	-12.50%
Program: 118 - Fall Into Wellness...										
Category: 44 - Fee Revenue										
20-42-118-4400 Program Fees	3,825.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	3,825.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-42-118-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-42-118-5260 Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-42-118-5400 Program Operation Supplies	95.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	95.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 118 - Fall Into Wellness....:	3,730.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 119 - Lose To Win										
Category: 44 - Fee Revenue										
20-42-119-4400 Program Fees	13,482.36	6,806.07	0.00	9,750.00	0.00	-9,750.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	13,482.36	6,806.07	0.00	9,750.00	0.00	-9,750.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-42-119-5045 PT Instructor	3,464.92	2,468.59	0.00	1,776.00	0.00	-1,776.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	3,464.92	2,468.59	0.00	1,776.00	0.00	-1,776.00	-100.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits										
20-42-119-5170 Awards and Meetings	1,500.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	1,500.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-42-119-5400 Program Operation Supplies	1,012.30	716.25	0.00	660.00	0.00	-660.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	1,012.30	716.25	0.00	660.00	0.00	-660.00	-100.00%	0.00	0.00	0.00%
Total Program: 119 - Lose To Win:	7,505.14	3,621.23	0.00	5,814.00	0.00	-5,814.00	-100.00%	0.00	0.00	0.00%
Report Total:	67,343.46	-226,237.13	8,777.09	-30,607.89	-390,376.97	-359,769.08	1,175.41%	51,806.37	442,183.34	-113.27%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	67,343.46	-226,237.13	8,777.09	-30,607.89	-390,376.97	-359,769.08	1,175.41%	51,806.37	442,183.34	-113.27%
Report Total:	67,343.46	-226,237.13	8,777.09	-30,607.89	-390,376.97	-359,769.08	1,175.41%	51,806.37	442,183.34	-113.27%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Lakefront Operations

	2020	2021	2021	2022 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ (126)	\$ 19,500	\$ 302,327	\$ 357,918	\$55,591	18.4%
Fee Revenue	141,477	235,138	195,370	362,090	166,720	85.3%
Membership Fees	1,073,795	1,118,997	1,251,255	1,156,634	(94,621)	-7.6%
Rental Revenue	422,307	528,944	579,940	615,541	35,601	6.1%
Miscellaneous Revenue	<u>82</u>	<u>14,715</u>	<u>5,199</u>	<u>43,376</u>	<u>38,177</u>	734.3%
Total Revenue	<u>\$1,637,535</u>	<u>\$1,917,294</u>	<u>\$2,334,090</u>	<u>\$2,535,559</u>	<u>\$201,468</u>	8.6%
Expenses						
Salaries & Wages	\$595,816	\$636,715	\$645,201	\$ 941,689	\$296,488	46.0%
Employee Benefits	24,556	37,459	25,877	58,203	32,326	124.9%
Contract Services	168,554	163,725	169,891	185,793	15,902	9.4%
Utilities	41,797	38,973	46,791	52,822	6,031	12.9%
Supplies	19,269	39,246	45,866	63,593	17,727	38.6%
Repairs	<u>4,550</u>	<u>3,835</u>	<u>40,850</u>	<u>8,540</u>	<u>(32,310)</u>	-79.1%
Operating Expenses	<u>\$854,542</u>	<u>\$919,953</u>	<u>\$974,476</u>	<u>\$1,310,639</u>	<u>\$336,163</u>	<u>34.5%</u>
Operating Surplus (Deficit)	<u>\$782,993</u>	<u>\$997,341</u>	<u>\$1,359,614</u>	<u>\$1,224,919</u>	<u>(\$134,694)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>44,010</u>	<u>245,500</u>	<u>245,500</u>	<u>189,000</u>	<u>(56,500)</u>	-23.0%
Non Operating Expenses	<u>\$44,010</u>	<u>\$245,500</u>	<u>\$245,500</u>	<u>\$189,000</u>	<u>(\$56,500)</u>	<u>-23.0%</u>
Total Expenses	<u>\$898,552</u>	<u>\$1,165,453</u>	<u>\$1,219,976</u>	<u>\$1,499,639</u>	<u>\$279,663</u>	22.9%
Net Surplus (Deficit)	\$738,983	\$751,841	\$1,114,114	\$1,035,919		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	27,425.00	0.00	22,704.02	0.00	22,704.00	22,704.00	0.00%	23,800.00	1,096.00	4.83%
20-43-100-4310	Daily Fees - Non-Resident	213,569.00	0.00	223,030.00	0.00	223,030.00	223,030.00	0.00%	238,000.00	14,970.00	6.71%
20-43-100-4360	Guest Daily Fees	91,144.13	-45.00	50,234.00	19,500.00	50,234.00	30,734.00	157.61%	86,768.00	36,534.00	72.73%
	Total Category: 43 - Daily Fees :	332,138.13	-45.00	295,968.02	19,500.00	295,968.00	276,468.00	1,417.78%	348,568.00	52,600.00	17.77%
Category: 44 - Fee Revenue											
20-43-100-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,500.00	8,500.00	0.00%
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,500.00	8,500.00	0.00%
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	215,287.69	302,093.04	383,002.20	334,173.00	383,002.20	48,829.20	14.61%	341,176.00	-41,826.20	-10.92%
20-43-100-4510	Membership Fees - Non- Resid	43,556.30	390,677.46	388,553.75	411,631.00	388,553.75	-23,077.25	-5.61%	358,948.00	-29,605.75	-7.62%
20-43-100-4530	Parking Pass - Resident	115,836.00	130,653.00	163,958.60	111,228.00	163,896.60	52,668.60	47.35%	165,000.00	1,103.40	0.67%
20-43-100-4540	Parking Pass - Non-Resident	83,947.00	203,420.21	248,383.00	210,350.00	248,208.00	37,858.00	18.00%	220,800.00	-27,408.00	-11.04%
	Total Category: 45 - Membership Fees :	458,626.99	1,026,843.71	1,183,897.55	1,067,382.00	1,183,660.55	116,278.55	10.89%	1,085,924.00	-97,736.55	-8.26%
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	10,512.00	19,287.00	54,326.00	45,075.00	54,000.00	8,925.00	19.80%	51,275.00	-2,725.00	-5.05%
	Total Category: 46 - Rental Revenue :	10,512.00	19,287.00	54,326.00	45,075.00	54,000.00	8,925.00	19.80%	51,275.00	-2,725.00	-5.05%
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	14,930.11	0.00	0.00	5,715.00	0.00	-5,715.00	-100.00%	4,100.00	4,100.00	0.00%
20-43-100-4910	Over/Short Revenue	-512.48	82.10	741.16	0.00	-2,301.24	-2,301.24	0.00%	0.00	2,301.24	-100.00%
20-43-100-4930	Vending Commissions	265.27	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	14,682.90	82.10	741.16	5,715.00	-2,301.24	-8,016.24	-140.27%	4,100.00	6,401.24	-278.16%
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	85,294.53	66,512.92	65,674.60	82,500.00	71,214.00	-11,286.00	-13.68%	142,412.00	71,198.00	99.98%
20-43-100-5030	PT Supervisor	56,904.62	42,760.74	55,821.70	40,000.00	55,115.87	15,115.87	37.79%	37,200.00	-17,915.87	-32.51%
20-43-100-5040	PT Attendant	73,546.32	99,411.77	82,095.78	147,018.00	99,297.52	-47,720.48	-32.46%	193,725.00	94,427.48	95.10%
20-43-100-5055	PT Administration	43,119.29	48,990.86	32,898.06	0.00	41,407.56	41,407.56	0.00%	0.00	-41,407.56	-100.00%
20-43-100-5060	PT Guard	93,788.73	103,381.73	90,986.32	103,190.00	90,920.32	-12,269.68	-11.89%	117,600.00	26,679.68	29.34%
20-43-100-5070	PT Maintenance	7,843.32	0.00	1,242.55	0.00	1,242.55	1,242.55	0.00%	9,500.00	8,257.45	664.56%
20-43-100-5080	Overtime FT	0.00	59.87	115.94	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
20-43-100-5085	Overtime PT	4,457.78	24,851.39	8,006.96	7,500.00	8,006.95	506.95	6.76%	10,710.00	2,703.05	33.76%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2021 Budget U	2021 Updated Proj		Comparison 1 to Parent Budget Increase / (Decrease)	2022 2022		Comparison 2 to Comparison 1 Budget Increase / (Decrease)
80-43-100-5035	PT Coordinator	11,953.21	11,697.35	24,677.99	0.00	22,000.00	22,000.00	0.00%	0.00	-22,000.00	-100.00%
80-43-100-5085	Overtime PT	1,032.07	1,151.31	2,114.29	0.00	100.00	100.00	0.00%	0.00	-100.00	-100.00%
Total Category: 50 - Salaries & Wages:		377,939.87	398,817.94	363,634.19	380,208.00	389,429.77	9,221.77	2.43%	511,147.00	121,717.23	31.26%
Category: 51 - Employee Benefits											
20-43-100-5110	Health Insurance Premiums	41,127.49	20,885.24	24,572.28	35,100.00	24,346.78	-10,753.22	-30.64%	50,613.80	26,267.02	107.89%
20-43-100-5150	Training & Education	4,999.55	2,753.46	789.00	1,820.00	789.00	-1,031.00	-56.65%	6,750.00	5,961.00	755.51%
20-43-100-5160	Dues	813.00	917.30	0.00	339.00	300.00	-39.00	-11.50%	339.00	39.00	13.00%
20-43-100-5170	Awards and Meetings	63.00	0.00	523.14	200.00	441.44	241.44	120.72%	500.00	58.56	13.27%
Total Category: 51 - Employee Benefits :		47,003.04	24,556.00	25,884.42	37,459.00	25,877.22	-11,581.78	-30.92%	58,202.80	32,325.58	124.92%
Category: 52 - Contract Services											
20-43-100-5200	Building Maintenance Services	9,383.00	9,501.50	319.00	10,300.00	425.00	-9,875.00	-95.87%	0.00	-425.00	-100.00%
20-43-100-5205	Equipment Maintenance Services	2,405.55	2,993.53	1,456.44	1,726.00	1,200.00	-526.00	-30.48%	3,920.00	2,720.00	226.67%
20-43-100-5210	Grounds Maintenance Services	3,245.00	9,330.00	2,783.09	10,000.00	3,000.00	-7,000.00	-70.00%	3,150.00	150.00	5.00%
20-43-100-5220	Transportation	441.06	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
20-43-100-5225	Misc. Contract Services	25,086.54	16,539.68	50,569.72	14,400.00	49,126.96	34,726.96	241.16%	51,732.00	2,605.04	5.30%
20-43-100-5255	Marketing	0.00	0.00	259.42	0.00	259.42	259.42	0.00%	0.00	-259.42	-100.00%
20-43-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5265	Printing	0.00	6,000.86	1,977.03	150.00	700.00	550.00	366.67%	1,840.00	1,140.00	162.86%
20-43-100-5270	Postage	0.00	0.00	1,899.42	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5280	Equipment Rental	0.00	1,604.00	0.00	1,604.00	0.00	-1,604.00	-100.00%	0.00	0.00	0.00%
80-43-100-5215	Independent Contractor Services	32,803.87	42,160.74	10,302.74	35,000.00	12,000.00	-23,000.00	-65.71%	0.00	-12,000.00	-100.00%
Total Category: 52 - Contract Services:		73,365.02	88,130.31	69,566.86	73,180.00	66,711.38	-6,468.62	-8.84%	61,242.00	-5,469.38	-8.20%
Category: 53 - Utilities											
20-43-100-5310	Communications	4,578.64	3,646.83	5,286.29	3,778.88	6,000.00	2,221.12	58.78%	5,940.00	-60.00	-1.00%
20-43-100-5320	Water	4,672.00	1,755.74	6,181.59	4,992.00	6,300.00	1,308.00	26.20%	6,800.00	500.00	7.94%
20-43-100-5330	Electricity	17,169.13	20,428.20	13,831.61	18,581.00	16,000.00	-2,581.00	-13.89%	21,600.00	5,600.00	35.00%
20-43-100-5350	Misc. Utilities	3,560.10	1,818.32	2,698.79	1,741.00	3,312.76	1,571.76	90.28%	3,804.00	491.24	14.83%
Total Category: 53 - Utilities :		29,979.87	27,649.09	27,998.28	29,092.88	31,612.76	2,519.88	8.66%	38,144.00	6,531.24	20.66%
Category: 54 - Supplies											
20-43-100-5400	Program Operation Supplies	7,106.08	2,911.46	7,446.71	4,650.00	7,434.81	2,784.81	59.89%	8,450.00	1,015.19	13.65%
20-43-100-5410	Office Supplies	2,247.50	418.34	897.08	500.00	882.09	382.09	76.42%	900.00	17.91	2.03%
20-43-100-5420	Building Supplies	1,173.95	0.00	1,089.84	2,000.00	400.00	-1,600.00	-80.00%	3,350.00	2,950.00	737.50%
20-43-100-5430	Equipment Supplies	8,410.13	1,192.07	1,984.85	2,500.00	2,311.00	-189.00	-7.56%	6,265.00	3,954.00	171.09%
20-43-100-5450	Fuel Supplies	2,403.05	1,319.73	482.10	1,296.00	650.00	-646.00	-49.85%	1,800.00	1,150.00	176.92%
20-43-100-5460	Uniform Supplies	5,981.95	0.00	9,288.77	5,000.00	9,500.00	4,500.00	90.00%	9,001.00	-499.00	-5.25%
20-43-100-5470	Misc. Supplies	8,122.83	8,820.00	2,743.22	3,700.00	4,040.00	340.00	9.19%	5,400.00	1,360.00	33.66%
Total Category: 54 - Supplies :		35,445.49	14,661.60	23,932.57	19,646.00	25,217.90	5,571.90	28.36%	35,166.00	9,948.10	39.45%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 55 - Equipment and Repairs											
20-43-100-5510	Building Repairs	289.74	1,433.30	3,623.33	200.00	3,700.00	3,500.00	1,750.00%	3,800.00	100.00	2.70%
20-43-100-5520	Equipment Repairs	1,750.01	1,112.37	6,343.64	1,000.00	6,000.00	5,000.00	500.00%	2,000.00	-4,000.00	-66.67%
20-43-100-5530	Grounds Repairs	0.00	0.00	0.00	0.00	24,500.00	24,500.00	0.00%	0.00	-24,500.00	-100.00%
Total Category: 55 - Equipment and Repairs :											
		2,039.75	2,545.67	9,966.97	1,200.00	34,200.00	33,000.00	2,750.00%	5,800.00	-28,400.00	-83.04%
Category: 60 - Transfers											
20-43-100-6010	Admin Overhead Charge	170,500.08	44,010.00	0.00	170,500.00	170,500.00	0.00	0.00%	189,000.00	18,500.00	10.85%
20-43-100-6050	Transfer to Capital Fund	370,000.00	0.00	0.00	75,000.00	75,000.00	0.00	0.00%	0.00	-75,000.00	-100.00%
Total Category: 60 - Transfers :											
		540,500.08	44,010.00	0.00	245,500.00	245,500.00	0.00	0.00%	189,000.00	-56,500.00	-23.01%
Total Program: 100 - Operations:											
		-290,313.10	445,797.20	1,013,949.44	351,386.12	712,778.28	361,392.16	102.85%	599,665.20	-113,113.08	-15.87%
Program: 140 - Langdon Operations											
Category: 43 - Daily Fees											
20-43-140-4300	Daily Fees - Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-140-4310	Daily Fees - Non-Resident	21.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 43 - Daily Fees :											
		21.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-43-140-5030	PT Supervisor	2,355.73	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-140-5060	PT Guard	2,296.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-140-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:											
		4,652.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-43-140-5280	Equipment Rental	1,244.43	0.00	384.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:											
		1,244.43	0.00	384.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-43-140-5330	Electricity	360.48	305.41	221.03	0.00	293.64	293.64	0.00%	0.00	-293.64	-100.00%
Total Category: 53 - Utilities :											
		360.48	305.41	221.03	0.00	293.64	293.64	0.00%	0.00	-293.64	-100.00%
Category: 54 - Supplies											
20-43-140-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 140 - Langdon Operations:											
		-6,236.08	-305.41	-605.03	0.00	-293.64	-293.64	0.00%	0.00	293.64	-100.00%
Program: 141 - Elmwood Dunes											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	29,738.00	29,738.00	0.00%
Total Category: 48 - Miscellaneous Revenue :											
		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	29,738.00	29,738.00	0.00%

Budget Comparison Report

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				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	0.00	38.45	446.92	0.00	0.00	0.00%	29,738.00	29,738.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	38.45	446.92	0.00	0.00	0.00%	29,738.00	29,738.00	0.00%	
Total Program: 141 - Elmwood Dunes:		0.00	-38.45	-446.92	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 142 - Sailing Operations											
Category: 43 - Daily Fees											
20-43-142-4360	Guest Daily Fees	12,957.00	-81.00	6,359.00	0.00	6,359.00	6,359.00	0.00%	9,350.00	2,991.00	47.04%
Total Category: 43 - Daily Fees :		12,957.00	-81.00	6,359.00	0.00	6,359.00	6,359.00	0.00%	9,350.00	2,991.00	47.04%
Category: 44 - Fee Revenue											
20-43-142-4390	Lessons	33,071.04	24,615.63	27,938.03	25,657.13	27,938.00	2,280.87	8.89%	37,240.00	9,302.00	33.30%
Total Category: 44 - Fee Revenue :		33,071.04	24,615.63	27,938.03	25,657.13	27,938.00	2,280.87	8.89%	37,240.00	9,302.00	33.30%
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	43,388.24	0.00	15,978.00	0.00	15,978.00	15,978.00	0.00%	20,000.00	4,022.00	25.17%
20-43-142-4680	Facility Rental	395,732.95	398,402.00	478,439.25	448,565.00	472,962.25	24,397.25	5.44%	526,614.00	53,651.75	11.34%
Total Category: 46 - Rental Revenue :		439,121.19	398,402.00	494,417.25	448,565.00	488,940.25	40,375.25	9.00%	546,614.00	57,673.75	11.80%
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	39,981.85	30,233.88	0.00	40,501.54	0.00	-40,501.54	-100.00%	71,596.00	71,596.00	0.00%
20-43-142-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
20-43-142-5030	PT Supervisor	28,463.34	25,059.97	22,259.50	27,750.69	28,000.00	249.31	0.90%	38,200.00	10,200.00	36.43%
20-43-142-5040	PT Attendant	82,313.80	68,597.30	105,797.89	71,235.29	106,500.00	35,264.71	49.50%	133,000.00	26,500.00	24.88%
20-43-142-5045	PT Instructor	9,812.60	14,096.80	8,145.00	14,099.62	8,145.00	-5,954.62	-42.23%	12,800.00	4,655.00	57.15%
20-43-142-5085	Overtime PT	2,554.77	4,949.05	3,594.45	4,570.18	3,594.45	-975.73	-21.35%	4,315.00	720.55	20.05%
Total Category: 50 - Salaries & Wages:		163,126.36	142,937.00	139,796.84	158,157.32	146,239.45	-11,917.87	-7.54%	260,311.00	114,071.55	78.00%
Category: 51 - Employee Benefits											
20-43-142-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Services	4,457.00	3,885.18	17,438.00	15,000.00	17,438.00	2,438.00	16.25%	18,500.00	1,062.00	6.09%
20-43-142-5225	Misc. Contract Services	100.00	0.00	6,020.00	120.00	6,020.00	5,900.00	4,916.67%	0.00	-6,020.00	-100.00%
20-43-142-5270	Postage	292.34	300.00	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
20-43-142-5280	Equipment Rental	6,527.07	6,693.42	8,696.19	8,000.00	9,200.00	1,200.00	15.00%	9,824.50	624.50	6.79%
Total Category: 52 - Contract Services:		11,376.41	10,878.60	32,154.19	23,420.00	32,658.00	9,238.00	39.44%	28,324.50	-4,333.50	-13.27%
Category: 53 - Utilities											
20-43-142-5320	Water	703.32	2,099.51	207.77	750.00	1,000.00	250.00	33.33%	1,000.00	0.00	0.00%
Total Category: 53 - Utilities :		703.32	2,099.51	207.77	750.00	1,000.00	250.00	33.33%	1,000.00	0.00	0.00%

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Category: 54 - Supplies											
20-43-142-5400	Program Operation Supplies	1,690.26	1,675.64	3,058.26	1,750.00	2,981.08	1,231.08	70.35%	3,070.00	88.92	2.98%
20-43-142-5410	Office Supplies	0.00	0.00	35.99	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
20-43-142-5430	Equipment Supplies	11,303.98	0.00	6,573.01	9,000.00	7,580.00	-1,420.00	-15.78%	7,465.00	-115.00	-1.52%
20-43-142-5450	Fuel Supplies	751.17	699.40	838.71	750.00	940.00	190.00	25.33%	1,050.00	110.00	11.70%
20-43-142-5460	Uniform Supplies	2,035.37	0.00	3,859.67	2,200.00	3,859.67	1,659.67	75.44%	3,024.00	-835.67	-21.65%
	Total Category: 54 - Supplies :	15,780.78	2,375.04	14,365.64	13,900.00	15,360.75	1,460.75	10.51%	14,809.00	-551.75	-3.59%
Category: 55 - Equipment and Repairs											
20-43-142-5510	Building Repairs	22.89	0.00	3,675.53	800.00	5,400.00	4,600.00	575.00%	840.00	-4,560.00	-84.44%
20-43-142-5520	Equipment Repairs	1,120.57	1,499.63	874.95	1,335.00	950.00	-385.00	-28.84%	1,400.00	450.00	47.37%
	Total Category: 55 - Equipment and Repairs :	1,143.46	1,499.63	4,550.48	2,135.00	6,350.00	4,215.00	197.42%	2,240.00	-4,110.00	-64.72%
	Total Program: 142 - Sailing Operations:	293,018.90	263,146.85	337,639.36	275,859.81	321,629.05	45,769.24	16.59%	286,519.50	-35,109.55	-10.92%
Program: 143 - Gillson Programs											
Category: 44 - Fee Revenue											
20-43-143-4400	Program Fees	6,533.00	150.00	0.00	6,120.00	0.00	-6,120.00	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	6,533.00	150.00	0.00	6,120.00	0.00	-6,120.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-43-143-5045	PT Instructor	1,617.48	0.00	0.00	1,700.00	0.00	-1,700.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	1,617.48	0.00	0.00	1,700.00	0.00	-1,700.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-43-143-5400	Program Operation Supplies	856.34	0.00	0.00	900.00	0.00	-900.00	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	856.34	0.00	0.00	900.00	0.00	-900.00	-100.00%	0.00	0.00	0.00%
	Total Program: 143 - Gillson Programs:	4,059.18	150.00	0.00	3,520.00	0.00	-3,520.00	-100.00%	0.00	0.00	0.00%
Program: 144 - Beach House Concessions											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	6,166.00	0.00	7,500.00	9,000.00	7,500.00	-1,500.00	-16.67%	9,537.50	2,037.50	27.17%
	Total Category: 48 - Miscellaneous Revenue :	6,166.00	0.00	7,500.00	9,000.00	7,500.00	-1,500.00	-16.67%	9,537.50	2,037.50	27.17%
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	816.13	458.91	1,212.90	563.00	1,642.00	1,079.00	191.65%	1,689.96	47.96	2.92%
	Total Category: 53 - Utilities :	816.13	458.91	1,212.90	563.00	1,642.00	1,079.00	191.65%	1,689.96	47.96	2.92%
	Total Program: 144 - Beach House Concessions:	5,349.87	-458.91	6,287.10	8,437.00	5,858.00	-2,579.00	-30.57%	7,847.54	1,989.54	33.96%
Program: 145 - Lakeview Center											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	41,237.50	4,618.00	33,651.50	35,304.00	37,000.00	1,696.00	4.80%	17,652.00	-19,348.00	-52.29%
	Total Category: 46 - Rental Revenue :	41,237.50	4,618.00	33,651.50	35,304.00	37,000.00	1,696.00	4.80%	17,652.00	-19,348.00	-52.29%

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					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	355.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		355.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	7,996.31	8,060.79	67,594.65	37,500.00	71,214.00	33,714.00	89.90%	35,793.00	-35,421.00	-49.74%
20-43-145-5040	PT Attendant	28,965.18	10,300.60	4,959.40	24,150.00	9,000.00	-15,150.00	-62.73%	9,150.00	150.00	1.67%
20-43-145-5080	Overtime FT	0.00	59.87	115.94	0.00	24.12	24.12	0.00%	0.00	-24.12	-100.00%
20-43-145-5085	Overtime PT	2,764.99	621.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		39,726.48	19,042.35	72,669.99	61,650.00	80,238.12	18,588.12	30.15%	44,943.00	-35,295.12	-43.99%
Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	24,722.00	19,544.00	18,279.00	20,200.00	21,906.00	1,706.00	8.45%	25,152.00	3,246.00	14.82%
20-43-145-5205	Equipment Maintenance Servi	1,368.20	2,047.00	2,970.46	1,425.00	2,400.00	975.00	68.42%	2,165.00	-235.00	-9.79%
20-43-145-5225	Misc. Contract Services	300.00	310.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-145-5265	Printing	127.44	1,390.00	237.47	0.00	237.47	237.47	0.00%	500.00	262.53	110.55%
Total Category: 52 - Contract Services:		26,517.64	23,291.00	21,486.93	21,625.00	24,543.47	2,918.47	13.50%	27,817.00	3,273.53	13.34%
Category: 53 - Utilities											
20-43-145-5330	Electricity	5,654.66	6,813.36	6,417.33	5,047.00	8,443.00	3,396.00	67.29%	7,008.00	-1,435.00	-17.00%
20-43-145-5340	Natural Gas	4,087.09	4,269.36	3,061.45	3,520.00	3,800.00	280.00	7.95%	4,980.00	1,180.00	31.05%
20-43-145-5350	Misc. Utilities -Lakeview Cente	0.00	201.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		9,741.75	11,284.47	9,478.78	8,567.00	12,243.00	3,676.00	42.91%	11,988.00	-255.00	-2.08%
Category: 54 - Supplies											
20-43-145-5410	Office Supplies	0.00	0.00	0.00	250.00	150.00	-100.00	-40.00%	250.00	100.00	66.67%
20-43-145-5430	Equipment Supplies	0.00	49.16	63.98	0.00	63.98	63.98	0.00%	70.00	6.02	9.41%
Total Category: 54 - Supplies :		0.00	49.16	63.98	250.00	213.98	-36.02	-14.41%	320.00	106.02	49.55%
Category: 55 - Equipment and Repairs											
20-43-145-5510	Building Repairs	1,318.45	504.26	73.80	500.00	300.00	-200.00	-40.00%	500.00	200.00	66.67%
20-43-145-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		1,318.45	504.26	73.80	500.00	300.00	-200.00	-40.00%	500.00	200.00	66.67%
Total Program: 145 - Lakeview Center:		-35,711.82	-49,553.24	-70,121.98	-57,288.00	-80,538.57	-23,250.57	40.59%	-67,916.00	12,622.57	-15.67%
Program: 146 - Swim Classes											
Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	240.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		240.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 146 - Swim Classes:		240.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 147 - Lakefront Camps											
Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	128,704.86	54,504.90	94,212.66	138,361.00	93,880.66	-44,480.34	-32.15%	221,550.00	127,669.34	135.99%
Total Category: 44 - Fee Revenue :		128,704.86	54,504.90	94,212.66	138,361.00	93,880.66	-44,480.34	-32.15%	221,550.00	127,669.34	135.99%
Category: 50 - Salaries & Wages											
20-43-147-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%
20-43-147-5030	PT Supervisor	0.00	0.00	3,269.00	0.00	3,360.00	3,360.00	0.00%	10,400.00	7,040.00	209.52%
20-43-147-5050	PT Counselor	36,392.22	34,980.56	25,933.84	35,000.00	25,933.84	-9,066.16	-25.90%	80,150.00	54,216.16	209.06%
Total Category: 50 - Salaries & Wages:		36,392.22	34,980.56	29,202.84	35,000.00	29,293.84	-5,706.16	-16.30%	95,550.00	66,256.16	226.18%
Category: 52 - Contract Services											
20-43-147-5225	Misc. Contract Services	30.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-147-5272	Entry Fees	2,678.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,440.00	1,440.00	0.00%
20-43-147-5280	Equipment Rental	938.44	0.00	978.06	0.00	978.06	978.06	0.00%	564.00	-414.06	-42.33%
Total Category: 52 - Contract Services:		3,646.44	0.00	978.06	0.00	978.06	978.06	0.00%	2,004.00	1,025.94	104.90%
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	2,055.25	118.35	1,108.90	1,700.00	1,600.00	-100.00	-5.88%	4,140.00	2,540.00	158.75%
20-43-147-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,900.00	4,900.00	0.00%
20-43-147-5450	Fuel Supplies	350.76	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
20-43-147-5460	Uniform Supplies	830.57	0.00	1,021.39	850.00	1,021.39	171.39	20.16%	1,657.75	636.36	62.30%
Total Category: 54 - Supplies :		3,236.58	118.35	2,130.29	2,550.00	2,621.39	71.39	2.80%	10,897.75	8,276.36	315.72%
Total Program: 147 - Lakefront Camps:		85,429.62	19,405.99	61,901.47	100,811.00	60,987.37	-39,823.63	-39.50%	113,098.25	52,110.88	85.45%
Program: 148 - Paddle Sports											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	41,329.30	62,206.60	75,863.90	65,000.00	73,551.00	8,551.00	13.16%	94,800.00	21,249.00	28.89%
Total Category: 44 - Fee Revenue :		41,329.30	62,206.60	75,863.90	65,000.00	73,551.00	8,551.00	13.16%	94,800.00	21,249.00	28.89%
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Serv	29,510.30	46,253.90	44,327.50	45,500.00	45,000.00	-500.00	-1.10%	66,405.00	21,405.00	47.57%
Total Category: 52 - Contract Services:		29,510.30	46,253.90	44,327.50	45,500.00	45,000.00	-500.00	-1.10%	66,405.00	21,405.00	47.57%
Total Program: 148 - Paddle Sports:		11,819.00	15,952.70	31,536.40	19,500.00	28,551.00	9,051.00	46.42%	28,395.00	-156.00	-0.55%
Program: 149 - Dog Beach											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	19,668.00	16,877.00	22,560.00	17,965.00	22,560.00	4,595.00	25.58%	23,645.00	1,085.00	4.81%
20-43-149-4510	Membership Fees - Non-Resid	25,019.00	30,074.00	45,034.00	33,650.00	45,034.00	11,384.00	33.83%	47,065.00	2,031.00	4.51%
Total Category: 45 - Membership Fees :		44,687.00	46,951.00	67,594.00	51,615.00	67,594.00	15,979.00	30.96%	70,710.00	3,116.00	4.61%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Category: 54 - Supplies 20-43-149-5400										
Program Operation Supplies	1,840.00	2,065.00	2,451.75	2,000.00	2,451.75	451.75	22.59%	2,400.00	-51.75	-2.11%
Total Category: 54 - Supplies :	1,840.00	2,065.00	2,451.75	2,000.00	2,451.75	451.75	22.59%	2,400.00	-51.75	-2.11%
Total Program: 149 - Dog Beach:	42,847.00	44,886.00	65,142.25	49,615.00	65,142.25	15,527.25	31.30%	68,310.00	3,167.75	4.86%
Report Total:	110,502.57	738,982.73	1,445,282.09	751,840.93	1,114,113.74	362,272.81	48.18%	1,035,919.49	-78,194.25	-7.02%

Budget Comparison Report

Fund Summary

Fund	2019	2020	2021	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	Total Activity	Total Activity	YTD Activity Through Nov	2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	156,291.72	793,992.13	1,482,377.11	786,840.93	1,148,213.74	361,372.81	45.93%	1,035,919.49	-112,294.25	-9.78%
80 - SECURITY	45,789.15	55,009.40	37,095.02	35,000.00	34,100.00	-900.00	-2.57%	0.00	-34,100.00	-100.00%
Report Total:	110,502.57	738,982.73	1,445,282.09	751,840.93	1,114,113.74	362,272.81	48.18%	1,035,919.49	-78,194.25	-7.02%



Wilmette Park District
 Budget Review
 Fiscal Year
 Actual, Budget, Projection and Proposed

Mallinckrodt Center

	2020	2021	2021	2022 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	30,568	87,717	48,400	50,635	\$2,235	4.6%
Rental Revenue	6,708	22,920	12,500	20,138	7,638	61.1%
Miscellaneous Revenue	<u>0</u>	<u>2,850</u>	<u>0</u>	<u>4,050</u>	<u>4,050</u>	N/A
Total Revenue	<u>\$37,276</u>	<u>\$113,487</u>	<u>\$60,900</u>	<u>\$74,823</u>	<u>\$13,923</u>	22.9%
Expenses						
Salaries & Wages	\$85,330	\$86,345	\$79,159	\$ 94,795	\$15,635	19.8%
Employee Benefits	14,361	18,229	18,352	17,529	(822)	-4.5%
Contract Services	25,138	37,767	23,147	39,134	15,987	69.1%
Utilities	6,208	4,499	4,560	4,656	96	2.1%
Supplies	820	1,004	764	1,603	839	109.9%
Repairs	<u>1,382</u>	<u>1,390</u>	<u>1,200</u>	<u>1,740</u>	<u>540</u>	45.0%
Operating Expenses	\$133,240	\$149,234	\$127,182	\$159,456	\$32,274	25.4%
Operating Surplus (Deficit)	<u>(\$95,964)</u>	<u>(\$35,747)</u>	<u>(\$66,282)</u>	<u>(\$84,633)</u>	<u>(\$18,351)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	<u>0</u>	N/A
Overhead Transfer	<u>7,100</u>	<u>27,500</u>	<u>27,500</u>	<u>16,000</u>	<u>(11,500)</u>	-41.8%
Non Operating Expenses	\$7,100	\$27,500	\$27,500	\$16,000	(\$11,500)	
Total Expenses	140,340	176,734	154,682	175,456	20,774	
Net Surplus (Deficit)	(\$103,064)	(\$63,247)	(\$93,782)	(\$100,633)	(\$6,851)	



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	27,554.00	6,708.00	12,275.50	22,920.00	12,500.00	-10,420.00	-45.46%	20,138.00	7,638.00	61.10%
Total Category: 46 - Rental Revenue :		27,554.00	6,708.00	12,275.50	22,920.00	12,500.00	-10,420.00	-45.46%	20,138.00	7,638.00	61.10%
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	-48.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		-48.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-44-100-5000	Administration	52,730.11	61,090.88	60,919.87	62,000.00	62,000.00	0.00	0.00%	65,100.00	3,100.00	5.00%
20-44-100-5035	PT Coordinator	28,569.21	4,972.46	0.00	1,920.00	0.00	-1,920.00	-100.00%	0.00	0.00	0.00%
20-44-100-5040	PT Attendant	14,423.46	9,245.40	2,844.63	6,096.00	2,500.00	-3,596.00	-58.99%	10,750.00	8,250.00	330.00%
20-44-100-5080	Overtime FT	5.06	226.68	115.94	225.00	90.46	-134.54	-59.80%	225.00	134.54	148.73%
20-44-100-5085	Overtime PT	282.54	99.04	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		96,010.38	75,634.46	63,880.44	70,241.00	64,590.46	-5,650.54	-8.04%	76,075.00	11,484.54	17.78%
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	29,989.28	13,810.60	14,264.44	17,600.00	17,657.72	57.72	0.33%	16,871.27	-786.45	-4.45%
20-44-100-5150	Training & Education	780.00	144.00	0.00	325.00	325.00	0.00	0.00%	341.00	16.00	4.92%
20-44-100-5160	Dues	343.00	279.00	329.00	264.00	329.00	65.00	24.62%	277.00	-52.00	-15.81%
20-44-100-5170	Awards and Meetings	36.65	127.38	0.00	40.00	40.00	0.00	0.00%	40.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		31,148.93	14,360.98	14,593.44	18,229.00	18,351.72	122.72	0.67%	17,529.27	-822.45	-4.48%
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	30,060.00	14,608.15	12,393.00	18,518.20	13,828.00	-4,690.20	-25.33%	19,628.00	5,800.00	41.94%
20-44-100-5205	Equipment Maintenance Serv	4,415.51	4,081.16	3,882.34	3,050.00	4,186.00	1,136.00	37.25%	3,229.50	-956.50	-22.85%
20-44-100-5220	Transportation	0.00	42.58	0.00	43.85	0.00	-43.85	-100.00%	46.00	46.00	0.00%
20-44-100-5225	Misc. Contract Services	3,832.00	3,169.02	2,583.06	3,129.00	2,553.00	-576.00	-18.41%	3,282.00	729.00	28.55%
20-44-100-5255	Marketing	728.00	0.00	0.00	625.00	0.00	-625.00	-100.00%	625.00	625.00	0.00%
20-44-100-5265	Printing	0.00	41.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5270	Postage	220.78	217.88	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Total Category: 52 - Contract Services:		39,256.29	22,160.43	18,858.40	25,416.05	20,567.00	-4,849.05	-19.08%	26,860.50	6,293.50	30.60%
Category: 53 - Utilities											
20-44-100-5310	Communications	627.75	1,154.34	589.87	708.00	708.00	0.00	0.00%	708.00	0.00	0.00%
20-44-100-5340	Natural Gas	2,453.72	3,239.27	1,832.48	2,105.04	1,713.00	-392.04	-18.62%	2,172.00	459.00	26.80%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2021 Budget U	2021 Updated Proj	Increase / (Decrease)	2022 2022	Increase / (Decrease)		
20-44-100-5350	Misc. Utilities	1,457.60	1,814.23	1,807.89	1,686.00	2,139.00	453.00	26.87%	1,776.00	-363.00	-16.97%
	Total Category: 53 - Utilities :	4,539.07	6,207.84	4,230.24	4,499.04	4,560.00	60.96	1.35%	4,656.00	96.00	2.11%
	Category: 54 - Supplies										
20-44-100-5400	Program Operation Supplies	1,234.11	189.89	308.70	91.00	91.00	0.00	0.00%	405.00	314.00	345.05%
20-44-100-5410	Office Supplies	218.53	436.71	103.53	150.00	150.00	0.00	0.00%	200.00	50.00	33.33%
20-44-100-5420	Building Supplies	0.00	0.00	9.34	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5430	Equipment Supplies	0.00	49.16	104.94	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5460	Uniform Supplies	90.00	42.75	0.00	200.00	200.00	0.00	0.00%	210.00	10.00	5.00%
	Total Category: 54 - Supplies :	1,542.64	718.51	526.51	441.00	441.00	0.00	0.00%	815.00	374.00	84.81%
	Category: 55 - Equipment and Repairs										
20-44-100-5510	Building Repairs	627.82	636.00	979.01	1,000.00	1,000.00	0.00	0.00%	1,050.00	50.00	5.00%
20-44-100-5520	Equipment Repairs	0.00	34.67	43.95	250.00	100.00	-150.00	-60.00%	500.00	400.00	400.00%
20-44-100-5850	Equipment	0.00	711.75	0.00	140.00	100.00	-40.00	-28.57%	190.00	90.00	90.00%
	Total Category: 55 - Equipment and Repairs :	627.82	1,382.42	1,022.96	1,390.00	1,200.00	-190.00	-13.67%	1,740.00	540.00	45.00%
	Category: 60 - Transfers										
20-44-100-6010	Admin Overhead Charge	27,500.04	7,100.00	0.00	27,500.00	27,500.00	0.00	0.00%	16,000.00	-11,500.00	-41.82%
	Total Category: 60 - Transfers :	27,500.04	7,100.00	0.00	27,500.00	27,500.00	0.00	0.00%	16,000.00	-11,500.00	-41.82%
	Total Program: 100 - Operations:	-173,119.17	-120,856.64	-90,836.49	-124,796.09	-124,710.18	85.91	-0.07%	-123,537.77	1,172.41	-0.94%
	Program: 130 - Memberships										
	Category: 44 - Fee Revenue										
20-44-130-4400	Program Fees	22,302.00	5,680.25	8,820.00	20,700.00	10,000.00	-10,700.00	-51.69%	-19,550.00	-29,550.00	-295.50%
	Total Category: 44 - Fee Revenue :	22,302.00	5,680.25	8,820.00	20,700.00	10,000.00	-10,700.00	-51.69%	-19,550.00	-29,550.00	-295.50%
	Category: 52 - Contract Services										
20-44-130-5270	Postage	1,285.24	0.00	0.00	691.00	0.00	-691.00	-100.00%	853.20	853.20	0.00%
	Total Category: 52 - Contract Services:	1,285.24	0.00	0.00	691.00	0.00	-691.00	-100.00%	853.20	853.20	0.00%
	Category: 54 - Supplies										
20-44-130-5400	Program Operation Supplies	71.55	0.00	0.00	37.50	0.00	-37.50	-100.00%	37.50	37.50	0.00%
	Total Category: 54 - Supplies :	71.55	0.00	0.00	37.50	0.00	-37.50	-100.00%	37.50	37.50	0.00%
	Total Program: 130 - Memberships:	20,945.21	5,680.25	8,820.00	19,971.50	10,000.00	-9,971.50	-49.93%	-20,440.70	-30,440.70	-304.41%
	Program: 132 - Day Trips										
	Category: 44 - Fee Revenue										
20-44-132-4400	Program Fees	16,660.00	1,072.00	947.00	12,560.00	1,500.00	-11,060.00	-88.06%	12,840.00	11,340.00	756.00%
	Total Category: 44 - Fee Revenue :	16,660.00	1,072.00	947.00	12,560.00	1,500.00	-11,060.00	-88.06%	12,840.00	11,340.00	756.00%
	Category: 50 - Salaries & Wages										
20-44-132-5075	PT Driver	308.08	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	308.08	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)		
Category: 52 - Contract Services											
20-44-132-5220	Transportation	651.52	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-44-132-5272	Entry Fees	14,366.78	1,188.00	667.31	6,090.00	1,000.00	-5,090.00	-83.58%	5,850.00	4,850.00	485.00%
Total Category: 52 - Contract Services:		15,018.30	1,188.00	667.31	6,090.00	1,000.00	-5,090.00	-83.58%	5,850.00	4,850.00	485.00%
Category: 54 - Supplies											
20-44-132-5400	Program Operation Supplies	1,287.40	20.00	14.87	50.00	20.00	-30.00	-60.00%	50.00	30.00	150.00%
Total Category: 54 - Supplies :		1,287.40	20.00	14.87	50.00	20.00	-30.00	-60.00%	50.00	30.00	150.00%
Total Program: 132 - Day Trips:		46.22	-136.00	264.82	6,420.00	480.00	-5,940.00	-92.52%	6,940.00	6,460.00	1,345.83%
Program: 134 - Classes											
Category: 44 - Fee Revenue											
20-44-134-4400	Program Fees	8,158.50	-1,972.00	1,780.00	9,484.00	1,500.00	-7,984.00	-84.18%	9,484.00	7,984.00	532.27%
Total Category: 44 - Fee Revenue :		8,158.50	-1,972.00	1,780.00	9,484.00	1,500.00	-7,984.00	-84.18%	9,484.00	7,984.00	532.27%
Category: 50 - Salaries & Wages											
20-44-134-5045	PT Instructor	2,935.00	690.00	200.00	1,200.00	300.00	-900.00	-75.00%	2,872.80	2,572.80	857.60%
Total Category: 50 - Salaries & Wages:		2,935.00	690.00	200.00	1,200.00	300.00	-900.00	-75.00%	2,872.80	2,572.80	857.60%
Category: 52 - Contract Services											
20-44-134-5225	Misc. Contract Services	1,575.00	290.00	574.00	2,610.00	600.00	-2,010.00	-77.01%	2,610.00	2,010.00	335.00%
Total Category: 52 - Contract Services:		1,575.00	290.00	574.00	2,610.00	600.00	-2,010.00	-77.01%	2,610.00	2,010.00	335.00%
Category: 54 - Supplies											
20-44-134-5400	Program Operation Supplies	0.00	13.90	2.54	0.00	2.54	2.54	0.00%	0.00	-2.54	-100.00%
Total Category: 54 - Supplies :		0.00	13.90	2.54	0.00	2.54	2.54	0.00%	0.00	-2.54	-100.00%
Total Program: 134 - Classes:		3,648.50	-2,965.90	1,003.46	5,674.00	597.46	-5,076.54	-89.47%	4,001.20	3,403.74	569.70%
Program: 135 - Restore/Explore Series											
Category: 44 - Fee Revenue											
20-44-135-4400	Program Fees	1,780.00	-70.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	2,250.00	2,250.00	0.00%
Total Category: 44 - Fee Revenue :		1,780.00	-70.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	2,250.00	2,250.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-44-135-4830	Sponsorship Revenue	350.00	0.00	0.00	-350.00	0.00	350.00	-100.00%	350.00	350.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		350.00	0.00	0.00	-350.00	0.00	350.00	-100.00%	350.00	350.00	0.00%
Category: 52 - Contract Services											
20-44-135-5215	Independent Contractor Serv	745.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
Total Category: 52 - Contract Services:		745.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
Total Program: 135 - Restore/Explore Series:		1,385.00	-70.00	0.00	550.00	0.00	-550.00	-100.00%	2,000.00	2,000.00	0.00%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 136 - Sr. Walking Club										
Category: 44 - Fee Revenue										
20-44-136-4400 Program Fees	3,214.50	1,463.54	2,255.00	3,182.00	1,500.00	-1,682.00	-52.86%	3,182.00	1,682.00	112.13%
Total Category: 44 - Fee Revenue :	3,214.50	1,463.54	2,255.00	3,182.00	1,500.00	-1,682.00	-52.86%	3,182.00	1,682.00	112.13%
Total Program: 136 - Sr. Walking Club:	3,214.50	1,463.54	2,255.00	3,182.00	1,500.00	-1,682.00	-52.86%	3,182.00	1,682.00	112.13%
Program: 137 - Group Exercise										
Category: 44 - Fee Revenue										
20-44-137-4400 Program Fees	55,538.12	24,084.38	33,430.00	36,726.00	33,000.00	-3,726.00	-10.15%	38,064.00	5,064.00	15.35%
Total Category: 44 - Fee Revenue :	55,538.12	24,084.38	33,430.00	36,726.00	33,000.00	-3,726.00	-10.15%	38,064.00	5,064.00	15.35%
Category: 50 - Salaries & Wages										
20-44-137-5045 PT Instructor	20,309.67	9,005.81	13,206.49	14,904.00	14,269.00	-635.00	-4.26%	15,846.80	1,577.80	11.06%
Total Category: 50 - Salaries & Wages:	20,309.67	9,005.81	13,206.49	14,904.00	14,269.00	-635.00	-4.26%	15,846.80	1,577.80	11.06%
Category: 52 - Contract Services										
20-44-137-5225 Misc. Contract Services	4,365.00	1,500.00	420.00	960.00	980.00	20.00	2.08%	960.00	-20.00	-2.04%
Total Category: 52 - Contract Services:	4,365.00	1,500.00	420.00	960.00	980.00	20.00	2.08%	960.00	-20.00	-2.04%
Category: 54 - Supplies										
20-44-137-5400 Program Operation Supplies	568.33	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	568.33	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 137 - Group Exercise:	30,295.12	13,578.57	19,803.51	20,862.00	17,751.00	-3,111.00	-14.91%	21,257.20	3,506.20	19.75%
Program: 138 - Sr. Programs										
Category: 44 - Fee Revenue										
20-44-138-4400 Program Fees	2,055.00	310.00	544.00	2,425.00	900.00	-1,525.00	-62.89%	3,225.00	2,325.00	258.33%
Total Category: 44 - Fee Revenue :	2,055.00	310.00	544.00	2,425.00	900.00	-1,525.00	-62.89%	3,225.00	2,325.00	258.33%
Category: 48 - Miscellaneous Revenue										
20-44-138-4830 Sponsorship Revenue	3,285.00	0.00	0.00	3,450.00	0.00	-3,450.00	-100.00%	3,450.00	3,450.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	3,285.00	0.00	0.00	3,450.00	0.00	-3,450.00	-100.00%	3,450.00	3,450.00	0.00%
Category: 52 - Contract Services										
20-44-138-5215 Independent Contractor Serv	1,100.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
20-44-138-5225 Misc. Contract Services	125.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	1,225.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
Category: 54 - Supplies										
20-44-138-5400 Program Operation Supplies	2,429.26	68.05	181.79	475.00	300.00	-175.00	-36.84%	700.00	400.00	133.33%
Total Category: 54 - Supplies :	2,429.26	68.05	181.79	475.00	300.00	-175.00	-36.84%	700.00	400.00	133.33%
Total Program: 138 - Sr. Programs:	1,685.74	241.95	362.21	4,800.00	600.00	-4,200.00	-87.50%	5,375.00	4,775.00	795.83%

Budget Comparison Report

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 Budget U	2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
Program: 139 - Meditation/Restoration										
Category: 44 - Fee Revenue										
20-44-139-4400 Program Fees	290.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	1,140.00	1,140.00	0.00%
Total Category: 44 - Fee Revenue :	290.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	1,140.00	1,140.00	0.00%
Category: 48 - Miscellaneous Revenue										
20-44-139-4830 Sponsorship Revenue	0.00	0.00	0.00	-250.00	0.00	250.00	-100.00%	250.00	250.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	-250.00	0.00	250.00	-100.00%	250.00	250.00	0.00%
Category: 52 - Contract Services										
20-44-139-5215 Independent Contractor Serv	200.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Category: 52 - Contract Services:	200.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Program: 139 - Meditation/Restoration:	90.00	0.00	0.00	90.00	0.00	-90.00	-100.00%	590.00	590.00	0.00%
Report Total:	-111,808.88	-103,064.23	-58,327.49	-63,246.59	-93,781.72	-30,535.13	48.28%	-100,633.07	-6,851.35	7.31%

Budget Comparison Report

Fund Summary

Fund	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Nov	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2021 2021 Budget U	2021 2021 Updated Proj	Increase / (Decrease)		2022 2022	Increase / (Decrease)	
20 - RECREATION	-111,808.88	-103,064.23	-58,327.49	-63,246.59	-93,781.72	-30,535.13	48.28%	-100,633.07	-6,851.35	7.31%
Report Total:	-111,808.88	-103,064.23	-58,327.49	-63,246.59	-93,781.72	-30,535.13	48.28%	-100,633.07	-6,851.35	7.31%

**WILMETTE PARK DISTRICT
ORDINANCE 2022-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
1ST DAY OF JANUARY, 2022 AND ENDING ON THE
31ST DAY OF DECEMBER, 2022**

**WILMETTE PARK DISTRICT
ORDINANCE NO. 2022-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET
AND APPROPRIATION OF FUNDS FOR WILMETTE PARK
DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2022**

WHEREAS, the Board of Park Commissioners of the Wilmette Park District has caused to be prepared in tentative form a combined annual budget and appropriation ordinance and the Secretary of the Board has made same conveniently available for public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held at 7:30 p.m. at the regular monthly meeting place of the Wilmette Park District on the 10th day of January, 2022, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS AS FOLLOWS:

SECTION 1: The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the following purposes of the Wilmette Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year beginning on January 1, 2022, and ending on December 31, 2022.

SECTION 2: The budgeted and appropriated for each object or purpose as follows:

	<u>Budget</u>	<u>Appropriation</u>
I. The amount Budgeted and Appropriated for Corporate Purposes:		
Salaries and Wages	\$2,842,537	\$3,268,918
Employee Benefits	625,709	719,565
Contract Services	601,225	691,409
Utilities	163,451	187,969
Supplies	228,110	262,327
Repairs	95,500	109,825
Other Operating Expenditures	<u>-</u>	<u>-</u>
Total amount Budgeted for Corporate Fund	\$4,556,532	
Total amount Appropriated for Corporate Fund		\$5,240,012
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries and Wages	\$7,439,224	\$8,555,108
Employee Benefits	724,532	833,212
Contract Services	2,210,535	2,542,115
Utilities	855,244	983,531
Supplies	860,717	989,825
Repairs	263,455	302,973
Other Operating Expenditures (Debt Certificates)	<u>119,038</u>	<u>136,894</u>
Total amount Budgeted for Recreation Fund	\$12,472,745	
Total amount Appropriated for Recreation Fund		\$14,343,657
III. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act:		
Intergovernmental Pool Insurance Premium	\$283,077	\$325,539
Risk Management Expenditures	<u>84,577</u>	<u>97,264</u>
Total amount Budgeted for the Liability Insurance Fund		
Total amount Appropriated for the Liability Insurance Fund	\$367,654	\$422,802
IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security		
Cost of Participation in the Federal Social Security Insurance Program	<u>\$745,848</u>	<u>\$857,725</u>
Total amount Budgeted for Social Security Fund	\$745,848	
Total amount Appropriated for Social Security Fund		\$857,725

**V. The amount Budgeted and Appropriated for
Pension Purposes: Illinois Municipal Retirement Fund**

IMRF Employer Contribution	<u>\$700,000</u>	<u>\$805,000</u>
Total amount Budgeted for IMRF Fund	\$700,000	
Total amount Appropriated for IMRF Fund		\$805,000

**VI. The amount Budgeted and Appropriated for the
Audit Fund:**

Auditing Expenditures	<u>\$24,150</u>	<u>\$27,773</u>
Total amount Budgeted for the Audit Fund	\$24,150	
Total amount Appropriated for the Audit Fund		\$27,773

**VII. The amount Budgeted and Appropriated for the
organization and maintenance of a Police System
within the parks and playgrounds:**

Salaries and Wages	\$0	\$0
Contract Services	<u>40,000</u>	<u>46,000</u>
Total amount Budgeted for the Security Fund	\$40,000	
Total amount Appropriated for the Security Fund		\$46,000

**VIII. The amount Budgeted and Appropriated for District's
Share of Expenses of Joint Recreational Programs
for the Handicapped (Special Recreation):**

Special Recreation Programs for the Disabled (NSSRA Contribution)	\$277,969	\$319,664
Special Recreation Companions for the Disabled (NSSRA Companion Fees)	175,935	202,325
Contract Services	2,000	2,300
NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)	<u>300,000</u>	<u>345,000</u>
Total amount Budgeted for Special Recreation Fund	\$755,904	
Total amount Appropriated for Special Recreation Fund		\$869,290

**IX. The amount Budgeted and Appropriated for the
Capital Projects Fund:**

Park Repair and Improvements	7,569,000	\$9,461,250
Facility Repair and Improvements	2,044,000	2,555,000
Equipment Replacement	<u>1,517,773</u>	<u>1,897,216</u>
Total amount Budgeted for the Capital Projects Fund	\$11,130,773	
Total amount Appropriated for the Capital Projects Fund		\$13,913,466

X. The amount Budgeted and Appropriated for the Bond and Interest Fund:

Bond Principal	\$950,000	\$1,092,500
Bond Interest	85,696	98,550
Issuance Costs	<u>22,000</u>	<u>25,300</u>
Total amount Budgeted for the Bond and Interest Fund	\$1,057,696	
Total amount Appropriated for the Bond and Interest Fund		\$1,216,350

Summary of Funds Budgeted and Appropriated:

I. Corporate Fund	\$4,556,532	\$5,240,012
II. Recreation Fund	12,472,745	14,343,657
III. Liability Insurance Fund	367,654	422,802
IV. Social Security Fund	745,848	857,725
V. IMRF Fund	700,000	805,000
VI. Audit Fund	24,150	27,773
VII. Security Fund	40,000	46,000
VIII. Special Recreation Fund	755,904	869,290
IX. Capital Projects Fund	11,130,773	13,913,466
X. Bond and Interest Fund	<u>1,057,696</u>	<u>1,216,350</u>
Total Budgeted Funds for Fiscal Year 2021	<u>\$31,851,302</u>	
Total Appropriated Funds for Fiscal Year 2021		<u>\$37,742,075</u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Commissioners of the WILMETTE PARK DISTRICT to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1st day of January, 2022, and ending the 31st day of December, 2022, for the respective purposes set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2021, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law. All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

SECTION 4: Pursuant to law the following determinations have been and are hereby made a part of aforesaid budget:

- (a) Cash on hand and short term investments at the beginning of the fiscal year: \$10,206,682
- (b) Estimate of cash expected to be received during the fiscal year from all sources:.....\$ 28,740,248
- (c) Estimate of expenditures contemplated for the fiscal year:.....\$ 31,851,302
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:.....\$ 7,095,628

SECTION 5: All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning the 1st day of January, 2022, and ending the 31st day of December, 2022, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of this Ordinance shall be filed with the County Clerk of Cook County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 10th day of January, 2022 pursuant to roll call vote.

Roll Call Vote:

Ayes:

Nays:

Absent:

ATTEST:

**Secretary
Wilmette Park District
Wilmette, Illinois**

**President
Wilmette Park District
Wilmette, Illinois**

WILMETTE PARK DISTRICT
Cook County, Illinois

* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2022 TO DECEMBER 31, 2022
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Sheila Foy, the Treasurer and Chief Fiscal Officer of the Wilmette Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Wilmette Park District, Cook County, State of Illinois, in the fiscal year beginning the 1st day of January, 2022, and ending the 31st day of December, 2022, are as follows:

General real estate tax revenues	\$ 6,586,520
Personal property replacement tax revenue	249,892
Program user fees revenue	15,932,279
Bond Proceeds.....	3,120,000
Rental revenue	2,447,134
Retail sales	215,882
Interest revenue	3,816
Miscellaneous revenue	<u>184,725</u>
TOTAL REVENUE.....	\$ <u>28,740,248</u>

The above is certified this 10th day of January, 2022

TREASURER AND CHIEF FISCAL OFFICER
Wilmette Park District
Cook County, Illinois

The above certification was filed with the County Clerk of Cook County, Illinois
Karen A. Yarbrough
County Clerk of Cook County

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	55,228	50,000	50,000	50,000	50,000	250,000	Administration
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	104,795	75,000	75,000	75,000	75,000	450,000	Administration
CENTENNIAL AQUATICS	Chlorine Controllers	4 New Chlorine Controllers (\$6600 each)	26,400						Equipment
CENTENNIAL AQUATICS	PVC Pool Liner	50 Meter Main Pool	150,000						Building Improvements
CENTENNIAL AQUATICS	Deck Furniture Replacement	New chairs for pool	13,000		15,000				Aesthetic/Updates
CENTENNIAL AQUATICS	Drop Slides w/Diving Boards Replacement	Remove drop slide and install diving boards		100,000					Recreational
CENTENNIAL AQUATICS	Pool Deck Reconfiguration	Extend Pool Deck - Estimate may not be large enough		50,000					Recreational
CENTENNIAL AQUATICS	Pool Vacuums	2 New Pool Vacuums (\$6000 each)	12,000						Equipment
CENTENNIAL AQUATICS	Umbrella Shade Cover	New Skins for Large Shade Structures	30,000						Aesthetic/Updates
CENTENNIAL COMPLEX	Concession Equipment	New equipment for concessions	20,000						Building Improvements
CENTENNIAL COMPLEX	Facility Condition Assessment	Assess building components, current/future programming/facility needs, and security	90,000						Public Process
CENTENNIAL COMPLEX	Implement FCA Phasing	Implement assessment		300,000	600,000				Public Process
CENTENNIAL COMPLEX	Seal Coat Community Parking Lot	Seal coat parking lot		18,000					Base Infrastructure
CENTENNIAL COMPLEX	West backdoor	The west backdoor by the garbage dumpster is rusting and rotting out. Would like to replace it with a new fiberglass one.	8,000						Base Infrastructure
CENTENNIAL ICE	Carpeting	Carpeting for lobby, offices & hallways			40,000				Aesthetic/Updates
CENTENNIAL ICE	Roof Replacement (partial)	Partial replacement and repairs for the roof	150,000						Base Infrastructure
CENTENNIAL ICE	Zamboni Replacement	New Zamboni				120,000			Fleet
CENTENNIAL TENNIS	Ball Machine	Replace Ball Machine							Equipment
CENTENNIAL TENNIS	Court Bulb Replacement	Replace tennis court bulbs		22,000					Building Improvements
CENTENNIAL TENNIS	Court Resurfacing	Resurface all indoor courts	70,000					70,000	Routine Maintenance
CENTENNIAL TENNIS	Court Scrubber/Sweeper	Equipment replacement schedule						75,000	Equipment
CENTENNIAL TENNIS	Replace back drop curtains	Replace curtains between courts		75,000					Routine Maintenance
CENTENNIAL TENNIS	Replace Trane Unit #2	Last replaced 10/01/1997		100,000					Base Infrastructure
CENTENNIAL TENNIS	Replace Trane Unit #3	Last replaced 10/01/1999		7,500					Base Infrastructure
CENTENNIAL TENNIS	Two Additional Courts	Facility addition to construct two new courts					2,000,000		Recreational
CENTENNIAL TENNIS	Wall and Ceiling Paint	Repaint court walls and ceiling			60,000				Aesthetic/Updates
CENTER FITNESS CLUB	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	35,000	35,000	35,000	35,000	35,000	175,000	Equipment
CENTER FITNESS CLUB	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	5,000	5,000	5,000	5,000	5,000	25,000	Equipment
COMMUNITY PLAYFIELD	Tennis Court Resurface/Renovation	2023 - Outdoor tennis court resurface/renovation (paid for via Village IGA, \$210k)							Rec Support
COMMUNITY REC CENTER	Auditorium LED Strip Lights	6 strip lights over theater stage, LED lights	11,000						Rec Support

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	
COMMUNITY REC CENTER	Auditorium Light Board	Light Board	7,500						Recreational
COMMUNITY REC CENTER	Car Charging Station	Electric Car Charging Station at CRC							Rec Support
COMMUNITY REC CENTER	Concrete Soffits	Repair the concrete soffits that are falling apart at the CRC. They are a safety hazard because of falling concrete around the building.							Safety/ADA
COMMUNITY REC CENTER	Access Control Installation in Early Childhood Area	Install an electronic access control							
COMMUNITY REC CENTER	Duct work for Trane Units #1 & #2	must be completed when Trane units #1 & #2 are replaced	115,000						Base Infrastructure
COMMUNITY REC CENTER	Facility Condition Assessment	Assess building components, current/future programming/facility needs, and security	90,000						Public Process
COMMUNITY REC CENTER	Gym Awning	The awning by the gym is ripped and has birds nesting in it. MOVED TO 2021 FROM 2022							Aesthetic/Updates
COMMUNITY REC CENTER	Gymnastic Doors	The gymnastic doors on the north side of CRC are corroding and there is a giant gap in the door that is a security issue. MOVED TO 2021 FROM 2022							Base Infrastructure
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	25,000	15,000	15,000	15,000	15,000	75,000	Equipment
COMMUNITY REC CENTER	Gymnastics Roof	Replace the last roof at the CRC. Shingles are coming apart and it's leaking onto the track. MOVED TO 2021 FROM 2022							Base Infrastructure
COMMUNITY REC CENTER	HVAC Rooftop Unit Replacement	Engineering Services required for replacement							
COMMUNITY REC CENTER	HVAC Rooftop Unit Replacement	Replacement of RTU that services Gymnastic area	80,000			150,000			Base Infrastructure
COMMUNITY REC CENTER	Implement FCA Phasing	Implement assessment			300,000	600,000			Public Process
COMMUNITY REC CENTER	Pillars	The plaster on the exterior pillars is damaged and needs to be repaired. MOVED TO 2021 FROM 2022							Aesthetic/Updates
COMMUNITY REC CENTER	Replace McQuay Unit #10	last replaced 10/01/1997 - parts are no longer available as of 01/01/2021		70,000					Base Infrastructure
COMMUNITY REC CENTER	Replace McQuay Unit #9	last replaced 03/01/1997 - parts are no longer available as of 01/01/2021	70,000						Base Infrastructure
COMMUNITY REC CENTER	Replace Trane Unit #1	last replaced 07/01/1995	125,000						Base Infrastructure
COMMUNITY REC CENTER	Replace Trane Unit #11	last replaced 07/01/1995	125,000						Base Infrastructure

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	
COMMUNITY REC CENTER	Replace Trane Unit #2	last replaced 07/01/1995	125,000						Base Infrastructure
COMMUNITY REC CENTER	Replace Trane Unit #3	last replaced 07/01/1995		70,000					Base Infrastructure
COMMUNITY REC CENTER	Seal Coat Parking Lot	Seal coating and stripping	25,000						Base Infrastructure
COMMUNITY REC CENTER	Volleyball System - Gymnasium	Replace 21 year old volleyball system in sports gym	9,000						Recreational
GILLSON PARK	Aquatic Camp Equipment	Updating the equipment used for Aquatics Camp		6,500					Recreational
GILLSON PARK	Beach Mat Replacement (5.8 Levy)	Replacement of worn and damaged beach mats		7,000					Safety/ADA
GILLSON PARK	Boat Replacements (RIB)	Scheduled replacement of a rigid hull inflatable	18,000						Fleet
GILLSON PARK	Lakefront Infrastructure Design Work	Comprehensive Plan Development							Recreational
GILLSON PARK	Lakefront Infrastructure Implementation	Related to sewers, curbs and others	2,000,000	2,000,000					Base Infrastructure
GILLSON PARK	Lakeview Design Implementation	Implement Design Plan	900,000						Public Process
GILLSON PARK	Lakeview Design Planning	Full Building Design Plan							Recreational
GILLSON PARK	Outdoor Fitness Equipment	Replacement of worn fitness equipment			15,000				Recreational
GILLSON PARK	Replace Beach House Table/Chairs	Purchase commercial grade tables/chairs		12,000					Equipment
GILLSON PARK	Replace Beach Rake	Replace beach rake		7,000					Equipment
GILLSON PARK	Replace Carrier Heater	last replaced 10/01/1987		6,500					Base Infrastructure
GILLSON PARK	Replace Dog Beach Fence	Refencing of the dog beach including gate replacement	50,000						Recreational
GILLSON PARK	Replace Sailing Observation Tower	Replace sailing observation tower		25,000					Equipment
GILLSON PARK	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach	18,000		14,000				Fleet
GILLSON PARK	Sailing Beach Bathrooms	Building restrooms on the sailing beach		350,000					Public Process
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	10,000						Rec Support
GILLSON PARK	Sailing Shack & Shed	Rebuild to create more accessible and functional space		75,000					Rec Support
GILLSON PARK	Storage Building Fire Alarm	Fire Alarm for maintenance building							Base Infrastructure
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts							Recreational
HIBBARD PARK	Tennis Court Resurface	2023 Outdoor tennis court resurface (paid for via Village IGA, \$50k)							Recreational
HOWARD PARK	Concrete Bleacher and Bench Pads	Installation of concrete pads for bleachers & bench		25,000					Base Infrastructure
HOWARD PARK	Field Lights	The field lights bulbs and ballast are going bad. The bulb price is steadily going up and the ballast are not made any more. 34 fixtures need to be replaced and there is a ComEd rebate of \$500 per fixture after initial investment. Price reflects initial investment.	60,000						Rec Support

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	
HOWARD PARK	Parking Lot Pavement	Repaving the parking lot on 17th Street	100,000						Base Infrastructure
KEY NATURE CENTER	Pave Pathways	Create accessible path at Key Park	167,000						Building Improvements
KEY NATURE CENTER	Park Improvements	Re-establish the learning/play function			1,500,000				Building Improvements
LANGDON PARK	Shoreline Protection - Langdon	Material and Installation	1,800,000						Public Process
MALLINCKRODT CENTER	Basement	The basement floods after it rains from seepage. This is for drainage tiles and seal coat.	18,000						Building Improvements
MALLINCKRODT CENTER	Carpet	The carpet in the hallway and library have runs and holes in them and need to be replaced	10,500						Aesthetic/Updates
MALLINCKRODT CENTER	Replace Building Automation	Heating and cooling control system		18,000					Base Infrastructure
MALLINCKRODT CENTER	Seal Coat Parking Lot	Seal coating and stripping	10,000						Base Infrastructure
MALLINCKRODT CENTER	Water Heater	The water heater in the basement is rusted out and is at the end of its life.	9,000						Base Infrastructure
MAPLE PARK **	Playground Renovation (2015)	Scheduled replacement and ADA Update							Safety/ADA
PARKS DEPARTMENT	Aerator	2 added in 2022	10,000	25,000					Equipment
PARKS DEPARTMENT	Aerial Work Platform	Replacement of Aerial platform	15,000		37,000				Base Infrastructure
PARKS DEPARTMENT	Artificial Turf Field	Replacement of artificial turf in-fill material							Safety/ADA
PARKS DEPARTMENT	Backhoe		85,000						Equipment
PARKS DEPARTMENT	Battery Powered Zero Turned Motors	Three electric powered machines	85,000						Equipment
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van		35,000					Fleet
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	10,000	10,000	10,000	10,000	10,000	50,000	Base Infrastructure
PARKS DEPARTMENT	Concrete Planer	Planer for the Parks Department	10,000						Equipment
PARKS DEPARTMENT	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12		51,000		30,000			Fleet
PARKS DEPARTMENT	Disc Golf	Location TBD			15,000				Recreational
PARKS DEPARTMENT	Dog Park Fencing	Install dog park fencing on ComEd leased property	49,350						Recreational
PARKS DEPARTMENT	Dump Trucks (#21 in 2022, #17 in 2027)	Replacement of Truck #17 and Truck #21	48,000					58,000	Fleet
PARKS DEPARTMENT	Enclosed Trailer	New Trailer for Parks Department	9,000						Fleet
PARKS DEPARTMENT	Garbage Truck (#26)	Replacement of Garbage Truck	90,000						Fleet
PARKS DEPARTMENT	Landscape Work	Planting plant materials (trees, shrubs etc.) in various parks	25,000	25,000	25,000	25,000	25,000	125,000	Base Infrastructure
PARKS DEPARTMENT	LED Light Upgrades	For various facilities	10,000	10,000	10,000				Equipment
PARKS DEPARTMENT	Outdoor Ice Rink	Location TBD	135,000						Recreational
PARKS DEPARTMENT	Pickle Ball Courts	West Park Campus - 8 courts with lights	850,000						Public Process
PARKS DEPARTMENT	Playground Replacement	Replacement of Tot Lot at West park	375,000						Public Process
PARKS DEPARTMENT	Production mower	Replacement of John Deere utility tractor	85,000						Fleet
PARKS DEPARTMENT	Seeder Attachment	Replacement of tractor seeder attachment		15,000					Equipment
PARKS DEPARTMENT	Sidewalk Sweepers (Gravelly Brooms)	Replacement of sidewalk sweepers	13,000		13,000			13,000	Equipment

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	Fleet
PARKS DEPARTMENT	Truck replacement (#25)		35,000						Fleet
PARKS DEPARTMENT**	ADA Accessibility (5.8 Levy)	ADA improvements	300,000	100,000	100,000	100,000	100,000	500,000	Safety/ADA
PLATFORM TENNIS	2 additional courts and deck extension	Build 2 additional courts and deck extension	750,000						Public Process
PLATFORM TENNIS	2 additional courts	Build 2 additional courts		575,000					Public Process
PLATFORM TENNIS	Building and Decking Extension	Adding to Hut to connect the new courts		1,000,000					Public Process
PLATFORM TENNIS	Court Resurfacing	6 courts		50,000					Rec Support
PLATFORM TENNIS	Furniture Replacement	Paddle hut furniture replacement	10,000						Aesthetic/Updates
THORNWOOD PARK	Tennis Court Color Coating	2022 Resurface outdoor courts (paid for via Village IGA, \$120k)							Recreational
WILMETTE GOLF CLUB	Amenities on Course	New Tee Markers / Divot Boxes/ Directional stakes		30,000					Recreational
WILMETTE GOLF CLUB	Bar Expansion	Includes design and buildout	70,000						Recreational
WILMETTE GOLF CLUB	Chemical Pump House Pump	Requires repair	12,000						Base Infrastructure
WILMETTE GOLF CLUB	Clubhouse Carpet	Wall to wall inside clubhouse	30,000						Aesthetic/Updates
WILMETTE GOLF CLUB	Clubhouse Improvement Designs	Kitchen, food service, etc.	25,000						Building Improvements
WILMETTE GOLF CLUB	Clubhouse Improvement Implementation	Kitchen, food service, etc.		100,000					Building Improvements
WILMETTE GOLF CLUB	Clubhouse Landscaping	Updated landscaping, course /clubhouse aesthetics	20,000						Aesthetic/Updates
WILMETTE GOLF CLUB	Clubhouse Outdoor Bar Furniture	Create an outdoor space for F&B	60,000						Aesthetic/Updates
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	10,000	10,000	10,000	10,000	10,000	50,000	Base Infrastructure
WILMETTE GOLF CLUB	Driving Range Upgrade	Rebuild Driving Range	1,200,000						Recreational
WILMETTE GOLF CLUB	Finish Basement of Golf House	Updates to usable living space	15,000						Building Improvements
WILMETTE GOLF CLUB	Golf Cart Path	Cart Path Installation							Recreational
WILMETTE GOLF CLUB	Golf Course Fountains or Water Features	Water aeration system/better water quality/course aesthetics	30,000						Aesthetic/Updates
WILMETTE GOLF CLUB	Greens Aerifier	Equipment replacement schedule		38,000					Equipment
WILMETTE GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system							Base infrastructure
WILMETTE GOLF CLUB	Patio Expansion	Includes Patio Furniture	85,000						Recreational
WILMETTE GOLF CLUB	Driving Range Lights	Adding lights		500,000					Recreational
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	10,000		10,000	10,000	10,000	50,000	Recreational
WILMETTE GOLF CLUB	Range Tractor	Driving Range Ball Picker	10,000						Fleet
WILMETTE GOLF CLUB	Removal of Dividers/Teeline Repair	Driving Range Improvements		65,000					Public Process
WILMETTE GOLF CLUB	Replace Driveway (House) Sewer Repair	Driveway cracked and in need of repair	22,000						Base Infrastructure
WILMETTE GOLF CLUB	Restaurant Divider	Includes HVAC upgrading	30,000						Recreational
WILMETTE GOLF CLUB	Skid Loader	Replacement - 20 Year Old Machine		65,000					Equipment
WILMETTE GOLF CLUB	Sump Pumps	The sump pumps are at the end of their life. When repaired last year it was recommend to replace.	35,000						Base Infrastructure
WILMETTE GOLF CLUB	Tables and Chairs	Improve restaurant aesthetic	10,000						Building Improvements

**WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN**

Location	Project Name	Project Description	2022	2023	2024	2025	2026	2027-2031	
WILMETTE GOLF CLUB	Tree Maintenance	Removal of dead trees and large limbs	10,000	10,000	10,000	10,000	10,000	50,000	Aesthetic/Updates
WILMETTE GOLF CLUB	Turf Roller	Greens Roller for Surface smoothness		24,000					Equipment
TOTALS			11,430,773	6,262,500	2,964,000	1,245,000	2,345,000	2,016,000	

**Wilmette Park District
Debt Payment Schedule**

	3/17/2016	9/7/2016	3/17/2016	11/20/2018	12/3/2020	
Series	2016B	2016D	2016C	2018A	2020 FINAL	
Use	Mallinckrodt	General Capital	CRC Parking	General Capital	Golf Cart Path	
Bond Type	G.O. Refunding	G.O. Limited	Refunding Debt	G.O. Limited	Refunding Debt	Totals
	Park Bonds	Refund Park Bonds	Certificate	Park Bonds	Certificate	
Average interest rates	1.8%	1.9%	2.0%	2.95%	1.45%	
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$2,022,000	\$865,000	\$8,762,000
Redemptions through 12/31/2021	\$795,000	\$1,745,000	\$310,000	\$1,176,000	\$30,000	\$4,056,000
Debt Principal outstanding @ 12/31/2021	\$855,000	\$1,820,000	\$350,000	\$846,000	\$835,000	\$4,706,000

	Source	Referendum	DSEB	Operations	DSEB	Operations	
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	Tax Supported

Principal & Interest maturing by 12/31:							Tax Supported	Levy
							Debt	
2022	180,219	384,398	76,930	449,957	42,108	1,133,612	1,014,574	2021
2023	177,282	382,783	70,544	<u>433,419</u>	86,673	1,150,701	993,484	2022
2024	179,345	386,074	74,257	85,585	725,261	565,419	565,419	2023
2025	181,319	384,175	72,871	89,498	727,863	565,494	565,494	2024
2026	<u>183,204</u>	<u>387,182</u>	<u>76,485</u>	88,338	735,209	570,386	570,386	2025
2027				87,178	87,178	0	0	2026
2028				86,018	86,018	0	0	2027
2029				84,858	84,858	0	0	2028
2030				88,698	88,698	0	0	2029
2031				87,465	87,465	0	0	2030
2032				<u>86,233</u>	<u>86,233</u>	0	0	2031
Total Principal and Interest	\$901,369	\$1,924,612	\$371,087	\$883,376	\$912,648	\$4,993,091	3,709,357	

Principal only maturing by 12/31:								Retirement as % of total
2022	165,000	350,000	70,000	425,000	30,000	1,040,000	940,000	22%
2023	165,000	355,000	65,000	<u>421,000</u>	75,000	1,081,000	941,000	23%
2024	170,000	365,000	70,000	75,000	680,000	535,000	535,000	14%
2025	175,000	370,000	70,000	80,000	695,000	545,000	545,000	15%
2026	<u>180,000</u>	<u>380,000</u>	<u>75,000</u>	80,000	715,000	560,000	560,000	15%
2027				80,000	80,000	0	0	2%
2028				80,000	80,000	0	0	2%
2029				80,000	80,000	0	0	2%
2030				85,000	85,000	0	0	2%
2031				85,000	85,000	0	0	2%
2032				<u>85,000</u>	<u>85,000</u>	0	0	2%
Total Principal	\$855,000	\$1,820,000	\$350,000	\$846,000	\$835,000	\$4,706,000	\$3,521,000	100%

<u>Legal debt limit calculation:</u>	<u>Amount</u>			
2020 Equalized Assessed Value (EAV)	<u>\$2,064,064,885</u>			
Debt Limit @ 5.0% of 2020 EAV	\$103,203,244	100.00%	% of Legal Debt Limit Outstanding:	4.56%
Less: Outstanding Principal @ 12/31/21	<u>4,706,000</u>	4.56%	Debt per Capita:	\$167
Total Debt Margin	<u>\$98,497,244</u>	95.44%	G.O Debt as % of Assessed Value:	0.23%
			G.O Debt as % of Fund Balance:	46.02%

Total Projected Fund Balance 12/31/2021 \$10,225,219

**Wilmette Park District
Tax Levy History**

Tax Levy Year	Equalized Assessed Valuation (EAV)		Tax Levy Ordinance		Cook County Tax Levy Extension		(2) CPI-U	(3) Final Tax Rate	(4) % of Household Tax Bill
	Amount	% Change	Amount	% Change	Amount	% Change			
1988	\$ 353,704,473	1.8%	\$ 2,682,591	5.08%	\$ 2,763,068	5.88%	4.4%	0.7520	6.8%
1989	505,508,756 *	42.9%	2,721,160	1.44%	2,815,990	1.92%	4.4%	0.5570	6.3%
1990	533,572,347	5.6%	2,884,275	5.99%	2,983,981	5.97%	4.6%	0.5590	5.9%
1991	540,861,878	1.4%	3,109,278	7.80%	3,216,651	7.80%	6.1%	0.595	6.0%
1992	661,867,408 *	22.4%	3,216,651	3.45%	3,280,983	2.00%	3.1%	0.496	5.8%
1993	679,032,021	2.6%	3,272,591	1.74%	3,338,194	1.74%	2.9%	0.492	5.7%
1994 ⁽¹⁾	667,685,558	-1.7%	3,338,194	2.00%	3,391,112	1.59%	2.7%	0.508	5.6%
1995	758,550,642 *	13.6%	3,391,112	1.59%	3,458,935	2.00%	2.7%	0.456	5.4%
1996	766,975,964	1.1%	3,477,120	2.54%	3,551,099	2.66%	2.5%	0.463	5.5%
1997	769,256,969	0.3%	3,576,854	2.87%	3,653,971	2.90%	3.3%	0.475	5.4%
1998	862,859,690 *	12.2%	3,637,894	1.71%	3,710,296	1.54%	1.7%	0.430	5.2%
1999	893,014,250	3.5%	3,695,892	1.59%	3,777,450	1.81%	1.6%	0.423	5.1%
2000	884,550,910	-0.9%	4,584,271	24.04%	4,670,429	23.64% ⁽⁵⁾	2.7%	0.528	6.1%
2001	1,129,619,810 *	27.7%	4,704,756	2.63%	4,800,884	2.79%	3.4%	0.425	5.8%
2002	1,212,289,142	7.3%	6,058,007	28.76%	6,182,675	28.78% ⁽⁶⁾	1.6%	0.510	9.8%
2003	1,204,451,117	-0.6%	6,203,400	2.40%	6,335,413	2.47%	2.4%	0.526	7.0%
2004	1,494,697,673 *	24.1%	6,437,013	3.77%	6,576,670	3.81%	1.9%	0.440	6.8%
2005	1,625,889,391	8.8%	6,571,605	2.09%	6,714,923	2.10%	3.3%	0.413	6.6%
2006	1,618,606,101	-0.4%	6,992,957	6.41%	7,138,053	6.30%	3.4%	0.441	6.9%
2007	2,050,292,918 *	26.7%	7,223,510	3.30%	7,381,055	3.40%	2.5%	0.360	6.8%
2008	2,189,227,645	6.8%	7,501,663	3.85%	7,651,697	3.67%	4.1%	0.348	6.7%
2009	2,323,036,807	6.1%	7,558,236	0.75%	7,712,482	0.79%	0.1%	0.332	6.7%
2010	2,075,019,803 *	-10.7%	7,973,706	5.50%	8,092,577	4.93%	2.7%	0.390	6.6%
2011	1,865,716,871	-10.1%	8,319,026	4.33%	8,414,383	3.98%	1.5%	0.451	6.7%
2012	1,731,359,398	-7.2%	8,411,261	1.11%	8,527,358	1.34%	3.0%	0.493	6.4%
2013	1,557,097,514 *	-10.1%	8,476,103	0.77%	8,519,721	-0.09%	1.7%	0.548	6.3%
2014	1,580,779,594	1.5%	8,480,966	0.06%	8,618,969	1.16%	1.5%	0.546	6.1%
2015	1,538,303,602	-2.7%	7,880,409	-7.08%	7,964,674	-7.59%	0.8%	0.518	5.7%
2016	1,919,808,636 *	24.8%	8,119,209	3.03%	8,019,468	0.69%	0.7%	0.418	5.4%
2017	1,958,910,950	2.0%	8,174,636	0.68%	8,198,015	2.23%	2.1%	0.419	5.4%
2018	1,898,536,964	-3.1%	8,238,996	0.79%	8,403,776	2.51%	2.1%	0.445	5.4%
2019	2,059,467,654 *	8.5%	7,773,418	-5.65%	8,539,058	1.61%	2.3%	0.415	5.3%
2020	2,064,064,885	0.2%	6,586,520	-15.27%	7,838,194	-8.21%	1.4%	0.380	4.8%

Footnotes

- (1) Tax Cap Legislation takes affect on non-home rule taxing districts.
- (2) Consumer Price Index - Urban (Applicable to that year's tax levy).
- (3) Total tax rate which is applied to each \$100 of a property owner's EAV.
- (4) Park District Tax as a percentage of an average homeowner's total tax bill.
- (5) Includes Pool Referendum Bond Issue.
- (6) Includes Mallinckrodt Referendum Bond Issue.
- * Triennial Reassessment