

WILMETTE PARK DISTRICT 2019 ANNUAL BUDGET

Approved
January 14, 2019

Cook County, Illinois
Fiscal Year
January 1 - December 31, 2019





2019 Annual Budget

Board of Park Commissioners

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Shelley S. Shelly, Vice-President

Bryan C. Abbott

I. Gordon Anderson

Stephanie M. Foster

John J. Olvany

Ryrie A. Pellaton

Staff Members

Stephen Wilson, Executive Director

Emily Guynn, Superintendent of Recreation

Steven Holloway, Superintendent of Finance and Personnel

Jerry Ulrich, Superintendent of Parks and Planning

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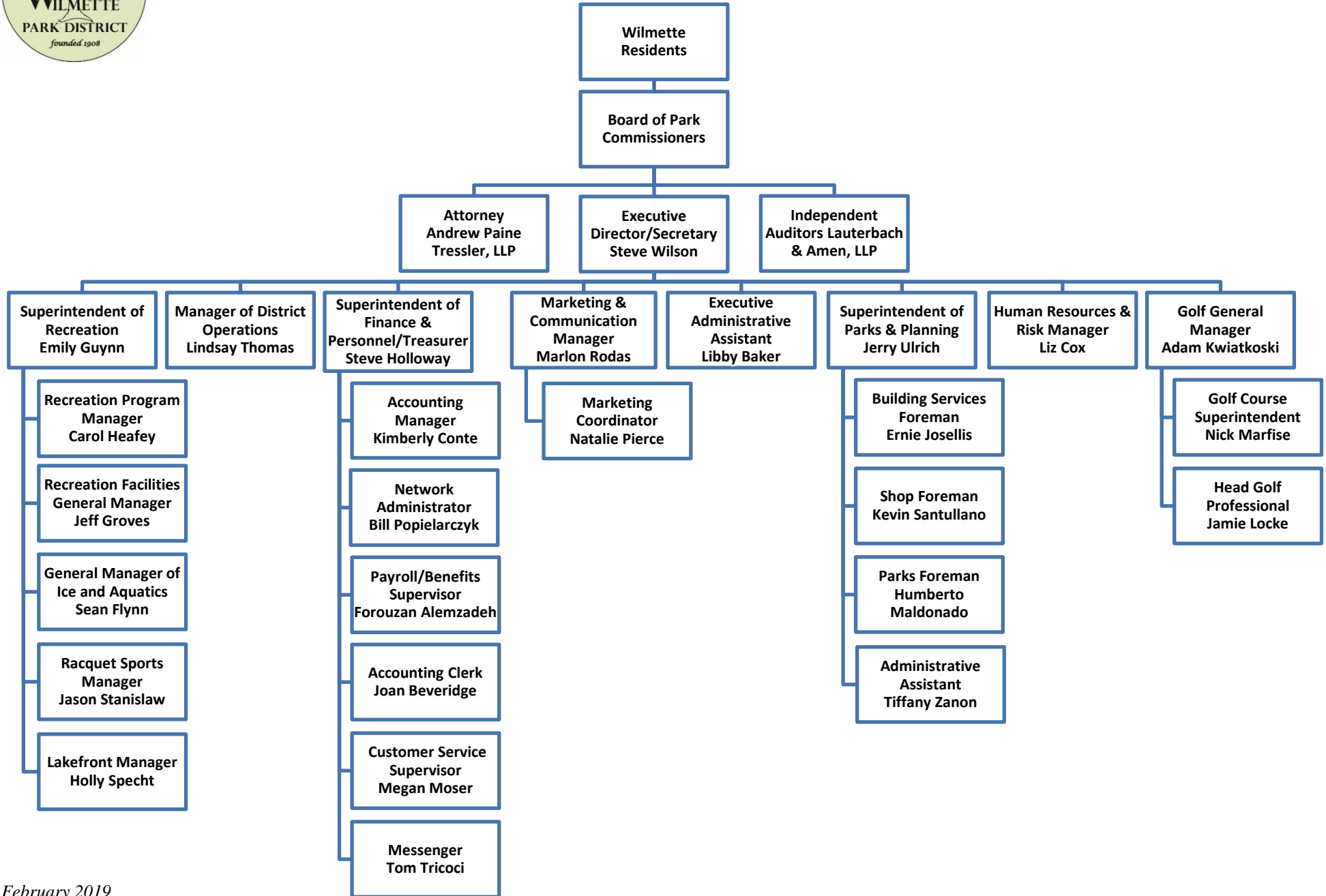
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TAB 1



WILMETTE PARK DISTRICT Organization Chart



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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 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 Amy L. Wolfe, President; Shelley S. Shelly, Vice-President; Bryan C. Abbott; I. Gordon Anderson; Stephanie M. Foster; John J. Olvany and Ryrie Pellaton. Regular Meetings are held the second Monday of the 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 2010 census, the population of Wilmette was 27,087 with about 17,147 residents over the age of 18.
Demographics	<p>The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of more than \$138,651. The median age of the community is about 45 years. Wilmette has 10,290 housing units with 87% occupancy.</p> <p>The Park District has continued to grow in importance to the community. As the population ages, the District adjusts program offerings and concentrates on customer service, helping maintain the District's goodwill in the community. The District works with several outside groups to offer recreational opportunities, including baseball, hockey, soccer, tennis, biking and skating and coordinates with area schools to use their facilities during the summer.</p> <p>To help families in financial need, the Park District offers scholarships for most programs. The 2019 budget for scholarships is \$72,100. The District also offers payment plans for program participation.</p>
Real Estate	The equalized assessed value (EAV) of real estate for 2017 was \$1,958,910,950, up about 2% from 2016.

WILMETTE PARK DISTRICT DISTRICT PROFILE

Tax Rate	The tax rate for 2017 was \$0.419 per \$100 of assessed value, or 5.4% of the average real estate tax bill.
Fiscal Year	The fiscal year begins on January 1 and concludes on December 31. The total budget for 2019 is \$31.7 million, with an operating budget of \$19.6 million, a capital improvement budget of \$9.3 million and a debt retirement budget of \$2.9 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 \$10.9 million outstanding debt. Debt Certificates are rated Aa2 consisting of one issue totaling \$540,000.
Park Resources	The Park District holds title to 324 acres. The District maintains 19 park areas comprising of community parks, neighborhood parks and passive parks. 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; 18 holes of golf with 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 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, along with a full-time staff of approximately 70. The District also employs more than 1,000 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, 2019 through December 31, 2019. The presentation consists of the operating results for the fiscal year ending December 31, 2017, the 2018 Budget and projected operating results for the fiscal year ending December 31, 2018. The Operation Committees reviewed 2019 program budgets and fees at meetings held during October and early November.

For 2019, the stable economy is anticipated to have a minimal impact on the budget as a whole. Factors used in preparing the 2019 budget include: revenues based upon a normal weather year and averaging between four and five years of results; on average 3.0% fee increases for most programs, memberships, or lessons; and increasing capital expenditures to \$9.3 million.

Our capital focus for 2018 was the completion of approximately 40 capital projects as the work began for the highly anticipated Beach House and Parking Lot project at Gillson Park. Gillson Park playground renovation will be completed in 2018. Numerous pieces of equipment were replaced as the District's capital plan was heavily laced with vehicles and equipment totaling over \$500,000.

A few projects were deferred until future years, as additional research will be needed to proceed with the projects

Given the great weather conditions, we had quite successful summer programs with good camp results and better than anticipated results at the Lakefront and Pools. Golf was impacted negatively by untimely weather events over several intervals during the summer. Many of the District's programs continued with outstanding results.

The 2019 capital focus will be on the continuation of Beach House and Parking Lot Construction at Gillson Park. The project began in the fall of 2018 with a projected completion before the start of the Lakefront summer season. In addition, other capital activities will be performed throughout the district. We will continue to stress the importance of serving our customer base through the utilization of our registration system and planning community events.

From Tab 3-page 4, staff is projecting in the 2018 fiscal year, surplus funds from operations in excess of \$6.9 million, about \$73,000 above the 2018 budgeted operational surplus. The Park District has budgeted in 2019 an operating surplus that is \$129,000 above the 2018 year-end projection.

These excess revenues over operating expenses support our debt retirement and capital improvement plan. The 2019 budget proposed surplus from operations in excess of \$7.0 million will be used to cover the 2019 proposed \$2.9 million in debt retirement and contribute to the \$9.3 million capital expenditure plan. Surplus funds accumulated from the 2019 budget year will go to support the ongoing Five Year Capital Improvement Plan (CIP) detailed behind Tab 7. Discussion of the capital plan occurred with the Board's Committee of the Whole on November 14, 2018.

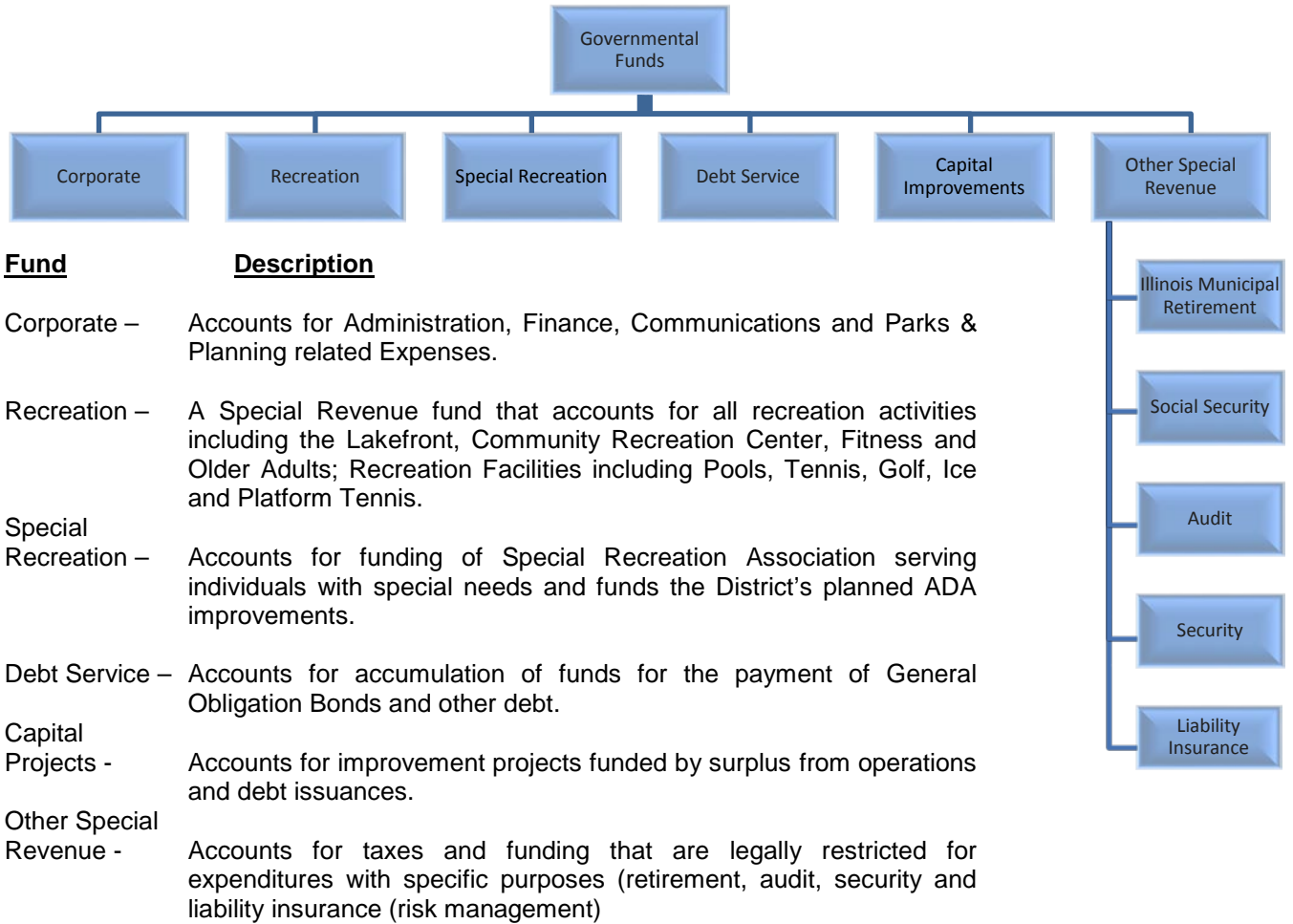
2019 Budget Summary

- Consolidated revenue for 2019 is \$26.6 million. Tax revenue is proposed to be \$8.4 million.
- Consolidated operating expenses for 2019 totals \$19.5 million, plus \$9.3 million for capital and \$2.9 million for debt for a total appropriation of \$31.7 million.
- The proposed net deficit for 2019 is \$5,164,400.
- Capital Improvement Plan (CIP) Budget for 2019 totals \$9.3 million.
- Tax Levy Funding of the 2019 budget is estimated at 32% of the appropriated \$26.6 million.

The presentation of the Annual Budget is in three sections: introductory, financial and appendix. The introductory section includes this transmittal letter and general financial information. The financial sections include analysis of consolidated budget, fund balances, bond indebtedness and budget summary reports for the Total Park District. The appendices include details of the Division budgets (Tabs 3, 4 & 5), the 2019 Budget and Appropriations Ordinance (Tab 6), list of the 2019-2023 Capital Improvement Plan and carry over projects (Tab 7), District debt service schedule (Tab 8), historic tax information (Tab 8) and operations and financial risk management charts (Tab 8).

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 (CAFR) and is used in several exhibits in this report.



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 in this report.

Budget Highlights

The table below summarizes total revenue and expenses by fund from 2016 actual, 2017 actual, 2018 budget and year-end projection and the 2019 proposed budget, equaling the Budget and Appropriations Ordinance behind Tab 6. Operating revenue (including tax, bond proceeds and insurance reimbursement) is estimated to increase 3% or \$800K from 2018 to 2019 as we plan for a normal weather year. Program fees are established to cover direct costs, indirect costs and portions of overhead, where appropriate. They will increase by 3% in most areas.

		2016 Actual	2017 Actual	2018 Budget	2018 Projected	2019 Proposed
Total Revenue ⁽¹⁾	1	\$ 31,904,719	\$ 25,447,970	\$ 28,204,309	\$ 27,807,095	\$ 26,568,132
Fund Expenses						
General		\$ 4,290,027	\$ 4,149,895	\$ 4,316,290	\$ 4,167,174	\$ 4,250,577
Recreation		12,195,077	12,230,400	12,470,560	12,164,149	12,780,918
Special Recreation		536,193	634,361	708,287	692,658	971,169
Debt Service		8,905,217	3,021,738	3,022,955	3,022,955	2,894,990
Capital Projects ⁽²⁾		2,206,320	1,763,811	4,077,000	3,982,000	8,781,488
Nonmajor Funds		2,154,878	1,993,958	2,148,104	2,128,764	2,053,389
Total Expenses		\$ 30,287,713	\$ 23,794,163	\$ 26,743,196	\$ 26,157,701	\$ 31,732,532
Net Surplus (Deficit)		\$ 1,617,006	\$ 1,653,807	\$ 1,461,113	\$ 1,649,394	\$ (5,164,400)

¹ Includes Bond Proceeds and Capital/Insurance Reimbursement ² Net of Capital Transfers and Overhead

Total expenditures for 2019 are budgeted to increase by \$7.5M to \$31.7 million. This is an increase of 31.4% compared to the 2018 year-end projections, with no refinancing of debt in the 2019 budget. Total expenses include all financial distributions and are not netted for debt or capital reimbursement.

Economic Condition and Outlook

Continued strong program registration indicates that residents keep supporting local recreation activities. Over the past year, we have had some volatility with commercial real estate. The loss of retail venues in the village will potentially have a short-term reduction on future tax revenue. However, efforts by the community to expand vacant commercial and industrial areas with new development will potentially offset the short-term decrease. Commercial real estate tax represents about 11% of the property tax assessed base. Property tax assessment appeals have stayed consistently low indicating some stability in the commercial real estate market.

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 document behind Tab 6, will be discussed at the Committee of the Whole meeting December 5th, at a public hearing on January 14, 2019 and considered during the Regular Board meeting on January 14, 2019.

The compilation of the 2019 Annual Budget took place with the help of supervisors, managers, superintendents and support staff. The Finance and Personnel 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

Steven D. Holloway
Treasurer and Superintendent of
Finance and Personnel

TAB 2

Budget

Overview

Budget Overview

Introduction

The Wilmette Park District Annual Operating Budget for Fiscal Year 2019 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 27,100 residents.

The narrative and objectives in this document align with the Park District's mission to enrich the quality of community life and promote wholesome 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 14, 2019. 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 August, with meetings and discussions held during September into November. Preparation of the Capital Improvement Plan began in August, continued into October and was reviewed at a Committee of the Whole on November 14, 2018. In December, the Annual Budget was finalized, and a draft of the Budget and Appropriation Ordinance was reviewed with the Commissioners at a Committee of the Whole on December 5, 2018. Board meeting agendas are posted at least 48 hours in advance. Meetings are open to the public and announced up to four weeks in advance.

Since the Board operation committee reviews, the following changes have been made to the proposed budget.

- An increase in the proposed tax levy by \$380,000 for the Debt Fund. We are in receipt of the payment plan for the \$2M bond issuance received this fiscal year. This increase was discussed at the Financial Planning & Policy Committee meeting on November 26th.

The proposed budget shows a deficit of \$5,164,399.

Public Meetings

The following is a list of meetings where the 2019 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance in January 14, 2019. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
July 27, 2018	Financial Planning & Policy Committee	Annual Uniform Budget Increases
October 10, 2018	Facilities Operations Committee	Outdoor Pool, Tennis, Ice and Platform Tennis Operations Budget
October 15, 2018	Parks & Recreation Committee	Parks & Planning and Recreation (CRC, Fitness & Older Adults) Operations Budget
October 22, 2018	Financial Planning & Policy Committee	Administration, Finance, Communications and Special Revenue Funds Budget
November 5, 2018	Lakefront Committee	Lakefront Operations Budget
November 10, 2018	Golf Operations Committee	Golf Operations Budget
November 14, 2018	Committee of the Whole	Review of Five-Year Capital Improvement Plan
December 5, 2018	Committee of the Whole	Annual Budget review of Revenues and Appropriations for fiscal year 2018
January 14, 2019	Public Hearing	Board of Park Commissioners hears comments from the public on the 2019 Annual Budget
January 14, 2019	Regular Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2019-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 monthly, year-to-date and prior year actual basis to monitor the budget throughout the year. The Board reviews and approves all expenditures monthly. Finally, the Financial Planning & Policy Committee review quarterly financial information, comparing expense levels to budgeted amounts and other benchmarks.

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 of the sources of revenue for general operations. The property tax levy has increased gradually in the past 10 years at approximately the rate of inflation. The overall 2018 tax levy is anticipated to be 0.50% higher than the 2017 extended tax levy, while the Park District has a property tax collection rate of approximately 99% of the tax levy ordinance amount.

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

Financial Policies

A series of financial policies and procedures outlines 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 parkland are conducted upon acquisition and at other times 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 the 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 fee to our non-resident participants so they 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. The District recently

received approximately \$30,000 from the Ouilmette Foundation. The donation was to aide in the scholarship program and towards the Keay Nature Center project.

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 assigned year-end fund balance as a minimum 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. During each quarter of the year, revenue and expenses are reported and discussed with the Financial Planning & Policy Committee. Year-to-date revenues and expenses are provided, with explanations of variances. Tracking of capital improvement expenditures is 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, so 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 a 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.

Four 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 2018 and 2019 fiscal year were derived from estimates for EAV.

Beginning	Total Debt	Debt Limit	Capita	% of EAV
2011	\$ 28,980,000	27.9%	\$1,070	1.4%
2012	26,665,000	28.6%	984	1.4%
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%

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>
2017 Equalized Assessed Valuation (EAV):	\$1,958,910,950	
Debt Limit @ 5% of EAV:	97,945,548	100.00%
Outstanding Debt:	<u>11,442,000</u>	11.68%
Debt Margin:	\$86,503,548	88.32%

Outstanding Debt

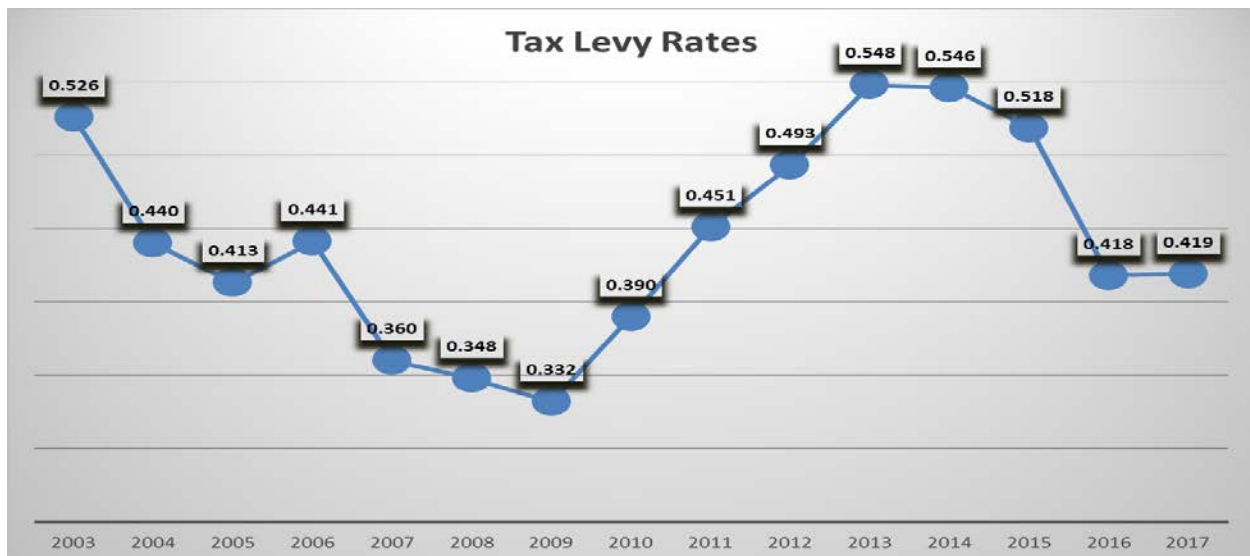
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt. There are no plans for issuing debt for 2019 is not included in these calculations.

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
2019	\$1,880,000	\$701,000	\$60,000	\$2,641,000
2020	1,935,000	730,000	65,000	2,730,000
2021	1,375,000	760,000	65,000	2,200,000
2022	165,000	775,000	70,000	1,010,000
2023	165,000	776,000	65,000	1,006,000
2024	170,000	365,000	70,000	605,000
2025	175,000	370,000	70,000	615,000
2026	180,000	380,000	75,000	635,000
Total	\$6,045,000	\$4,857,000	\$540,000	\$11,442,000

The District has three different types of debt issuance outstanding. The largest is referendum debt. This is composed of two approved referendums and the refinancing of some earlier referendum debt. All referendum debt is retired from real estate taxes. The District has non-referendum debt 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. A detailed debt schedule and debt retirement, Appendix A and B, is located behind Tab 8.

Tax Funding

Appendix C behind Tab 8 contains a 20+ year history of Equalized Assessed Valuation (EAV), Tax Levy Extension and Tax Levy Rates. Information for 2018 is estimated as actual rates will not be available until later 2019. Tax levy rates have trended downward in prior years until recent reduced EAV or as new debt are issued as a result of a referendum or use for DSEB. Prior to 2014, the last four years the EAV has dropped as a result of the reduction in the Cook County State Equalization Factor causing the tax levy rate to increase. The EAV increased about 2% in 2017. Park District taxes remained at about 5.4% of a homeowner's total real estate tax bill compared to 2016.



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 our community is greater than the change in CPI (assuming District levies to the CPI increase), its tax levy rate therefore, will decrease. The opposite scenario (lower growth rate than change in CPI) will yield an increase in tax levy rate.

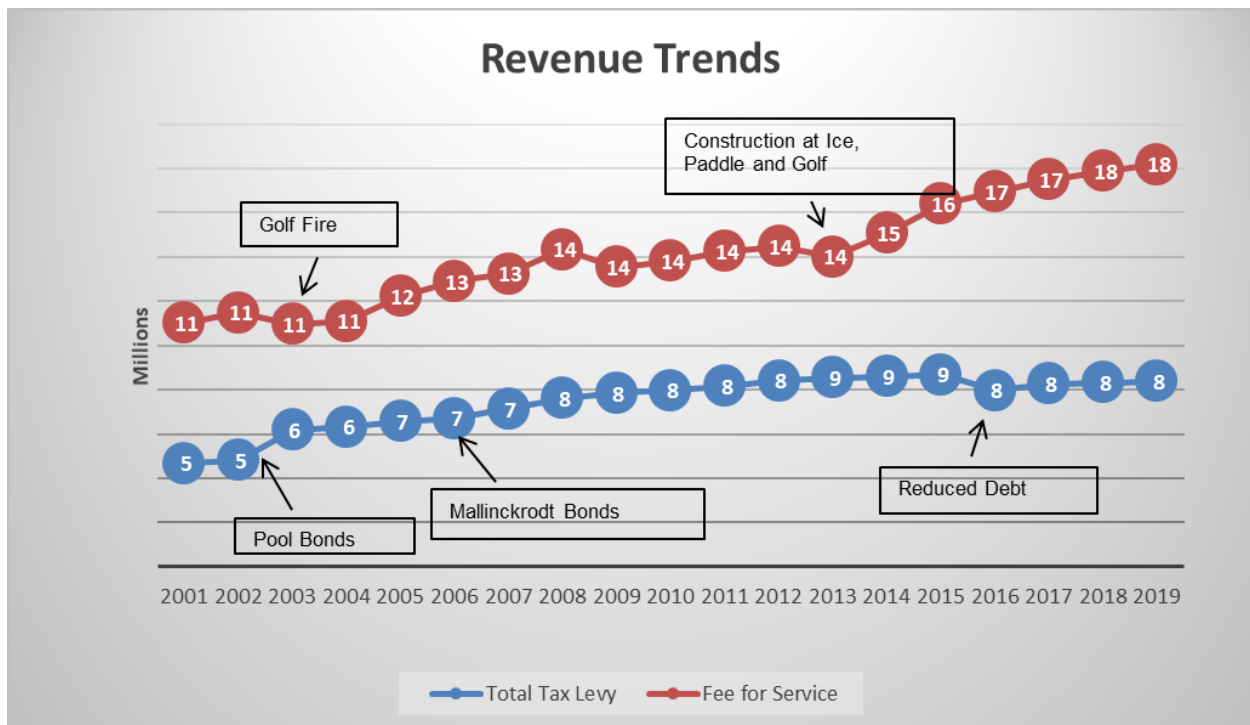
The Tax Levy Ordinance, which details the property tax request by fund, is scheduled to be presented and considered by the Board of Commissioners on December 10, 2018 after a public hearing. The levy amounts are extended against the equalized assessed

valuation each year resulting in tax levy rates. The District is subject to two sets of tax limits: rate limits, on 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 2018 Levy is 2.1%), excluding new construction or annexation. If the tax levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Revenue Trends

The Park District's relies greatly on user fees to finance District programs and activities as evidenced by the chart below. For 2018, fees represented 61% of the District's total revenue, and 66% of the District's operating revenue (excluding debt financing). Fee for service revenues cover direct, indirect and a substantial portion of the overhead for the District. For 2019, proposed fees represent 67% of both total revenue and operating revenue.

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



See Operating Charts, Exhibit D in Tab 8, for a ten year history of revenues, expenses, gross margins, net surplus (deficit) and percent changes between years.

Consolidated Budget Analysis

Overview

The District's consolidated budget is presented in three different formats; Major/Non-Major Funds, Fund Balance 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 2019 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 or Comprehensive Annual Financial Report (CAFR). The funds identified as major include the Corporate, Recreation, Debt Service, Special Recreation, Capital Improvements and Non-Major funds. In this presentation, the General Fund also includes the activity of the Liability Fund. The Non-Major Funds include the following individual funds: Social Security, Illinois Municipal Retirement Fund (IMRF), Security and Audit.

2019	General ¹	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
Taxes	\$ 2,840,000	\$ 310,000	\$ 715,000	\$ 2,823,496	\$ -	\$ 1,700,500	\$8,388,996
Fees for Service		17,711,992	0	0	0	0	17,711,992
Miscellaneous	225,070	232,075	0	0	10,000	0	467,145
Total Revenues	\$3,065,070	\$18,254,067	\$715,000	\$2,823,496	\$10,000	\$1,700,500	\$26,568,133
Expenses							
Salaries and Wages	\$2,482,537	\$7,249,866	\$2,785	\$0	\$0	\$21,012	\$9,756,200
Employee Benefits	613,614	968,995	0	0	0	1,553,352	3,135,961
Contract Services	970,845	2,502,166	512,266	803	0	75,580	4,061,660
Utilities	245,877	778,989	0	0	0	0	1,024,866
Supplies	247,200	1,037,624	0	0	0	0	1,284,824
Repairs	78,700	210,997	0	0	0	0	289,697
Total Expenses	\$4,638,772	\$12,748,638	\$515,051	\$803	\$0	\$1,649,945	\$19,553,208
Operating Surplus (Deficit)	(\$1,573,702)	\$5,505,429	\$199,949	\$2,822,694	\$10,000	\$50,555	\$7,014,924
Capital	\$15,250	\$32,280	\$456,118	\$0	\$8,781,488	\$0	\$9,285,136
Capital Reimbursement	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0
Debt Service	0	0	0	2,894,188	0	0	2,894,188
Transfers (In) Out	(2,200,000)	3,722,969	0	(72,969)	(1,450,000)	0	0
Non-Operating Expenses	(\$2,184,750)	\$3,755,249	\$456,118	\$2,821,219	\$7,331,488	\$0	\$12,179,323
Total Expenses	\$2,454,022	\$16,503,887	\$971,169	\$2,822,021	\$7,331,488	\$1,649,945	\$31,732,532
Net Surplus (Deficit)	\$611,048	\$1,750,180	(\$256,169)	\$1,475	(\$7,321,488)	\$50,555	(\$5,164,400)

¹ Includes Liability Fund

Fund Group Descriptions

The Park District accounts for its programs in ten different funds, formally reports on six in the CAFR, but accounts across 25 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 Corporate Fund with overhead transfer lines to account for support to the operations areas.

Consolidated Budget Analysis

The Major funds include the Corporate, 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 reported in the CAFR. 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 one important element in maintaining the Park District's financial stability and a factor in Moody's Investors Services rating of the District's debt issues. Strong fund balances stabilize the Park 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 installments.

Year-end surpluses and deficits affect fund balances by adding or subtracting from the balances. There is a projected year-end surplus in 2018 of \$1,649,394. The budgeted 2019 deficit is a combination of capital spending for Gillson Park. The Budget and Appropriations Ordinance will show a deficit of \$5.2 million.

Fund Balance					
	2018 Budget	2018 Estimate	% Projection to Budget	2019 Budget	% Budget to Projection
Fund Balance Beginning:	\$7,916,533	\$7,916,533		\$9,565,927	
Surplus (Deficit)	\$1,461,113	\$1,649,394		(\$5,164,400)	
Fund Balance Ending:	\$9,377,646	\$9,565,927	2.01%	\$4,401,527	-53.99%

Consolidated Budget Analysis

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2018 projection puts the year-end fund balance 140% over the established policy. The 2019 budget shows a fund balance in excess of \$4.4 million.

Revenues and Expenditures – All Funds

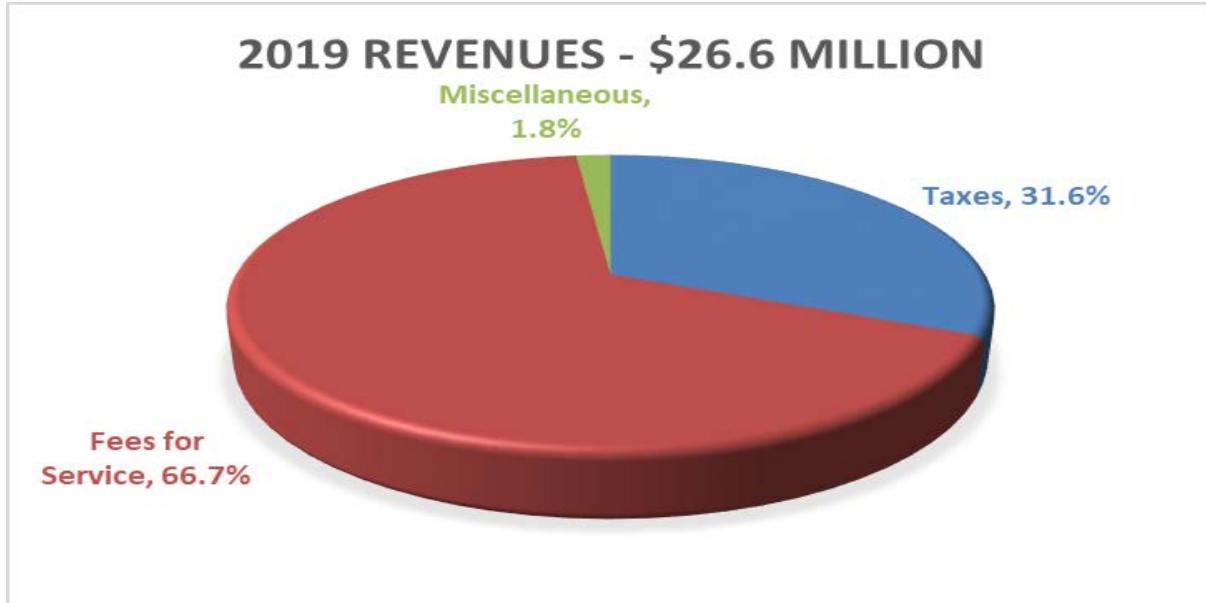
The total proposed operating revenue for 2019 is \$26.6 million. This is \$800 thousand higher than 2018 year-end projections. An increase in program fees and pricing adjustments accounts for the increases in 2019.

Total proposed operating expenditures for 2019 are \$19.6 million or \$631,600 higher than the 2018 year-end projections. Since we are weather dependent for the success of our seasonal programs, we budget salaries and services at favorable, program operation levels. All expense lines are close to year-end projections with all facilities in use and staffed assuming normal weather conditions.

The 2019 proposed Budget and Appropriations Ordinance (B&A) excludes projects that are in progress however, may not be completed by year-end. Currently, staff is not projecting carry-over projects for 2019. In the case of carry over projects, these projects, appropriated in prior years and have funds expended, will have additional funds expended in the 2019 budget year, so this amount will affect funds statement. The proposed carry-over list will be discussed with the Board and will represent a low carry-over amount. This amount will be included in the final budget for purposes of consistency in reporting but, again, will not be included in the 2019 B&A.

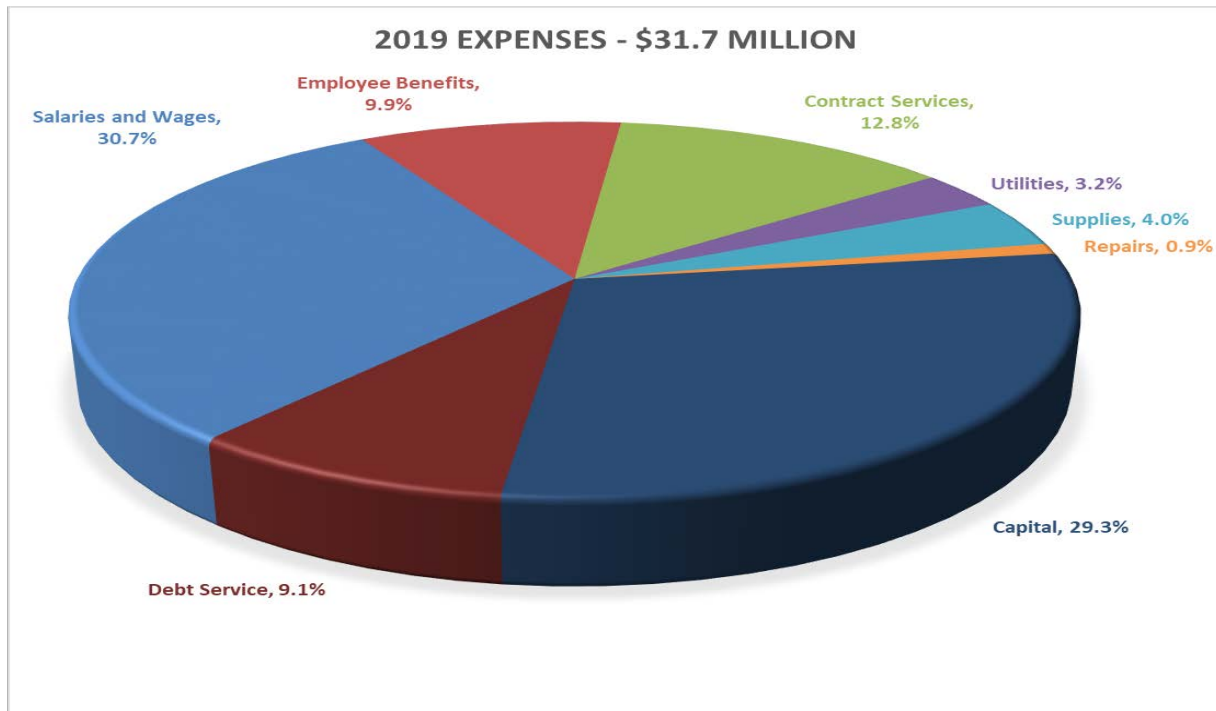
All Funds	2017 Actual	2018 Budget	2018 Projection	2019 Budget
Revenues	\$25,447,970	\$26,204,309	\$25,807,095	\$26,568,132
Expenditures	<u>18,840,068</u>	<u>19,391,299</u>	<u>18,921,562</u>	<u>19,553,208</u>
Operating Surplus	\$6,607,902	\$6,813,010	\$6,885,533	\$7,014,924
Debt Service	\$3,020,935	\$3,020,547	\$3,020,547	\$2,894,188
Capital Expenditures	<u>1,933,159</u>	<u>4,331,351</u>	<u>4,215,591</u>	<u>9,285,136</u>
Surplus (Deficit)	\$1,653,808	(\$538,888)	(\$350,605)	(\$5,164,400)
Bond Proceeds	0	2,000,000	2,000,000	0
Capital Reimbursement	0	0	0	0
Net Surplus (Deficit)	\$1,653,808	\$1,461,113	\$1,649,395	(\$5,164,400)
Surplus (Deficit)	<u>\$1,653,808</u>	<u>\$1,461,113</u>	<u>\$1,649,395</u>	<u>(\$5,164,400)</u>

Consolidated Revenue



Revenues are derived primarily from user fees and property taxes. Fee based revenues for 2019 are up from 2018 projected with anticipated fee increases in the 3% range. Overall, taxes are slightly higher than 2018 by less than 1%. Property taxes represent 32% of the total revenue. User fees represent the majority of revenue at 67% of the total.

Consolidated Expenses



Consolidated Expenses –Expenses (Continued)

The largest expense to the Park District continues to be wages and benefits at 41% of total expenditures. Employee benefits include funding of retirement plans (IMRF and Social Security), health insurance and staff education. In the 2019 Annual Budget, Capital expenditures represent the second largest expense line with over \$9.3 million in capital improvement expenses. Contract Services is the third largest expense line with over \$4.0 million including member contributions to PDRMA and NSSRA. Debt is the fourth largest at \$2.9 million at 9%. Expense levels for Utilities, Supplies and Repairs are above 2018 projections by 3%.

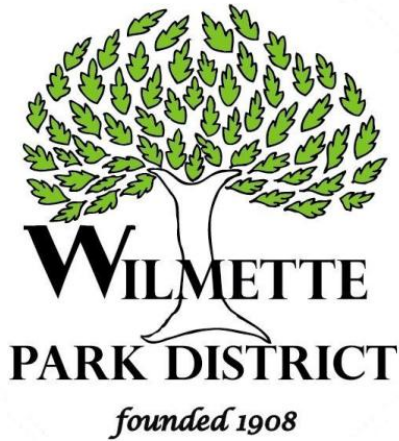
The Budget and Appropriations Ordinance lists Budgeted expenses as \$31,732,532 and appropriated expenses as \$36,223,007. The Appropriation provides the District some leeway in unforeseen expenditures without going through and revising the Budget. For example, outstanding weather conditions that allow a seasonal facility to be staffed 10% longer. This does however cause comments from the Auditors as they compare expenditures to the Budgeted amount rather than the Appropriated amount. Staff are held to the lower Budgeted expenditures for reporting operation results.

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TAB 3

Division & Dept. Budget Analysis

WILMETTE PARK DISTRICT 2019 ANNUAL BUDGET



Program Account Detail

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

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

In this section, the presentation of the fiscal year 2019 Wilmette Park District's Annual Operating Budget is by division and department. Our accounting system uses reporting models 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 2019 budget development derived from detail levels in 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 so many of our programs are weather dependent, 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, allowed 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 expenditure amounts we will be tracking against for 2019.

Department	Revenue	Expenses	Surplus (Deficit)
Recreation Programs	\$ 11,690,848	\$ 9,726,447	\$ 1,964,401
Recreation Facilities	6,563,218	6,351,913	211,306
Parks & Planning	11,250	2,125,322	(2,114,072)
Administration ¹	<u>8,302,816</u>	<u>13,528,850</u>	<u>(5,226,035)</u>
Total for B&A	\$ 26,568,132	\$ 31,732,532	(\$5,164,400)
Total District	\$ 26,568,132	\$ 31,732,532	(\$5,164,400)

¹ Expenses include \$9.3 million in Capital Improvement Projects.

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

	2017	2018	2018	2019 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$7,982,009	\$8,314,636	\$8,181,136	\$8,388,996	\$207,860	2.5%
Daily Fees	1,299,103	1,499,514	1,500,048	1,591,836	91,789	6.1%
Fee Revenue	10,977,453	11,389,249	10,984,477	11,535,905	551,428	5.0%
Membership Fees	2,289,614	2,225,836	2,206,656	2,239,093	32,436	1.5%
Rental Revenue	2,037,209	2,071,450	2,098,242	2,165,762	67,519	3.2%
Retail Sales	213,386	257,055	244,299	242,946	(1,352)	-0.6%
Miscellaneous Revenue	649,196	446,569	592,237	403,595	(188,643)	-31.9%
Total Revenue	\$25,447,970	\$26,204,309	\$25,807,095	\$26,568,132	\$761,037	2.9%
Expenses						
Salaries & Wages	\$9,555,004	\$9,750,464	\$9,328,692	\$9,756,200	\$427,507	4.6%
Employee Benefits	2,776,295	3,023,278	3,116,578	3,135,961	19,383	0.6%
Contract Services	3,851,161	3,958,951	3,945,764	4,061,660	115,896	2.9%
Utilities	1,007,505	986,392	1,022,841	1,024,866	2,025	0.2%
Supplies	1,356,095	1,345,304	1,239,315	1,284,824	45,509	3.7%
Repairs	294,009	326,909	268,372	289,697	21,326	7.9%
Operating Expenses	\$18,840,068	\$19,391,299	\$18,921,562	\$19,553,208	\$631,646	3.3%
Operating Surplus (Deficit)	\$6,607,902	\$6,813,010	\$6,885,533	\$7,014,924	\$129,391	
Non-Operating Revenue						
Bond Proceeds	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	-100.0%
Capital Reimbursement	0	0	0	0	0	N/A
Total Non-Operating Revenue	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	
Non-Operating Expenses						
Capital	1,933,159	4,331,351	4,215,591	9,285,136	5,069,544	120.3%
Debt Service	3,020,935	3,020,547	3,020,547	2,894,188	(126,359)	-4.2%
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	(0)	0	0	0	0	N/A
Total Non-Operating Expenses	\$ 4,954,094	\$ 7,351,898	\$ 7,236,138	\$ 12,179,323	\$ 4,943,185	
Net-Non Operating Surplus (Deficit)	(\$4,954,094)	(\$5,351,898)	(\$5,236,138)	(\$12,179,323)	(\$6,943,185)	
Total Expenses	\$23,794,162	\$24,743,196	\$24,157,701	\$31,732,532	\$7,574,831	31.4%
Net Surplus (Deficit)	\$1,653,808	\$1,461,113	\$1,649,394	(\$5,164,400)		

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WILMETTE PARK DISTRICT ADMINISTRATION 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

Summary

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

The Administration Department has 4¼ full time staff including the Executive Director, Executive Administrative Assistant, Superintendent of Recreation Programs, and Human Resources/Risk Manager and a portion of the Administrative Services Manager. The primary focus is the operation of the District and working on a variety of monthly and yearly actions taken by the Board.

The Finance Department has 8 full time staff including the Superintendent of Finance and Personnel, IT Network Administrator, Accounting Manager, Payroll Supervisor, Accounting Clerk, IT Network Technician, Office Manager and Messenger and 2 part-time customer service staff. The focus of this group is all the accounting and payroll for the District and all required filings with the County, State and Federal agencies. The Office Manager is responsible for the registration front desk at Village Hall and supervises two part time individuals. The IT Network Administrator is responsible for all voice communications (in conjunction with the Village), PC and Mainframe systems and support to the District employees accessing the primary systems of RecTrac (program registration), Incode 10 (accounting) and office support (e-mail, word processing and other software).

The Communications Department has 2 full time and 2 part-time staff developing all the marketing materials for the vast array of programs offer by the District.

The Administration Budget prepares and holds all the taxes for the fund accounting process. Investment decisions are made along with analysis of cash flow. All capital expenditures are made and tracked by Administration. The Administration staff also handle administration 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 are expenses covered by the taxes collected.



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Administration

	2017	2018	2018	2019 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	\$7,683,598	\$8,008,636	\$7,874,636	\$8,078,996	\$204,360	2.6%
Rental Revenue	96,974	56,930	51,976	56,700	4,724	9.1%
Miscellaneous Revenue	<u>262,538</u>	<u>127,920</u>	<u>263,003</u>	<u>167,120</u>	<u>(95,883)</u>	-36.5%
Total Revenue	<u>\$8,043,110</u>	<u>\$8,193,486</u>	<u>\$8,189,615</u>	<u>\$8,302,816</u>	<u>\$113,201</u>	1.4%
Expenses						
Salaries & Wages	\$1,236,187	\$1,303,655	\$1,259,666	\$1,233,012	(\$26,654)	-2.1%
Employee Benefits	1,731,496	1,942,160	1,957,334	1,893,169	(64,165)	-3.3%
Contract Services	1,227,875	1,249,330	1,275,162	1,289,006	13,844	1.1%
Utilities	161,950	162,754	183,029	173,289	(9,740)	-5.3%
Supplies	17,681	21,600	22,850	29,600	6,750	29.5%
Repairs	<u>0</u>	<u>400</u>	<u>0</u>	<u>200</u>	<u>200</u>	N/A
Operating Expenses	\$4,375,191	\$4,679,898	\$4,698,041	\$4,618,276	(\$79,765)	-1.7%
Operating Surplus (Deficit)	<u>\$3,667,919</u>	<u>\$3,513,588</u>	<u>\$3,491,575</u>	<u>\$3,684,540</u>	<u>\$192,965</u>	
<u>Non-Operating Revenue</u>						
Bond Proceeds	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	-100.0%
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$0	\$2,000,000	\$2,000,000	\$0	(\$2,000,000)	
<u>Non-Operating Expenses</u>						
Capital	1,888,893	4,278,000	4,183,750	9,239,356	5,055,606	120.8%
Debt Service	3,020,935	3,020,547	3,020,547	2,894,188	(126,359)	-4.2%
Capital Transfer	(1,069,592)	(940,000)	(940,000)	(950,000)	(10,000)	1.1%
Overhead Transfer	<u>(2,392,172)</u>	<u>(2,393,149)</u>	<u>(2,363,068)</u>	<u>(2,272,969)</u>	<u>90,099</u>	-3.8%
Total Non-Operating Expenses	\$1,448,064	\$3,965,398	\$ 3,901,229	\$ 8,910,575	\$ 5,009,346	
Net-Non Operating Surplus (Deficit)	(\$1,448,064)	(\$1,965,398)	(\$1,901,229)	(\$8,910,575)	(\$7,009,346)	
Total Expenses	<u>\$5,823,255</u>	<u>\$8,645,296</u>	<u>\$8,599,270</u>	<u>\$13,528,851</u>	<u>\$4,929,581</u>	57.3%
Net Surplus (Deficit)	\$2,219,855	\$1,548,190	\$1,590,346	(\$5,226,035)		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 11 - Executive											
Program: 100 - Operations											
Revenue											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	1,993,981.24	2,066,562.94	2,205,577.33	2,250,250.00	2,116,250.00	-134,000.00	-5.95%	2,260,000.00	143,750.00	6.79%
10-11-100-4110	Replacement Taxes	153,571.07	162,173.97	142,061.65	140,000.00	140,000.00	0.00	0.00%	150,000.00	10,000.00	7.14%
30-11-100-4100	Property Taxes	2,878,937.54	2,808,792.41	2,773,389.23	2,830,886.00	2,830,886.00	0.00	0.00%	2,823,495.80	-7,390.20	-0.26%
40-11-100-4100	Property Taxes	481,229.70	397,871.92	421,254.05	430,000.00	430,000.00	0.00	0.00%	430,000.00	0.00	0.00%
50-11-100-4100	Property Taxes	886,475.76	795,763.68	808,070.98	825,000.00	825,000.00	0.00	0.00%	810,000.00	-15,000.00	-1.82%
52-11-100-4100	Property Taxes	658,524.85	746,027.96	764,023.48	780,000.00	780,000.00	0.00	0.00%	780,000.00	0.00	0.00%
60-11-100-4100	Property Taxes	25,327.88	24,867.44	24,826.76	25,500.00	25,500.00	0.00	0.00%	25,500.00	0.00	0.00%
80-11-100-4100	Property Taxes	70,918.06	74,602.33	83,289.77	85,000.00	85,000.00	0.00	0.00%	85,000.00	0.00	0.00%
90-11-100-4100	Property Taxes	611,167.69	606,934.90	628,677.60	642,000.00	642,000.00	0.00	0.00%	715,000.00	73,000.00	11.37%
Total Category: 41 - Property Taxes :		7,760,133.79	7,683,597.55	7,851,170.85	8,008,636.00	7,874,636.00	-134,000.00	-1.67%	8,078,995.80	204,359.80	2.60%
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	5,875,000.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00%	0.00	-2,000,000.00	-100.00%
70-11-100-4200	Bond Proceeds	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 42 - Bond Proceeds :		6,875,000.00	0.00	0.00	2,000,000.00	2,000,000.00	0.00	0.00%	0.00	-2,000,000.00	-100.00%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	94,149.64	96,974.08	49,876.30	56,929.59	51,976.00	-4,953.59	-8.70%	56,700.00	4,724.00	9.09%
Total Category: 46 - Rental Revenue :		94,149.64	96,974.08	49,876.30	56,929.59	51,976.00	-4,953.59	-8.70%	56,700.00	4,724.00	9.09%
Category: 48 - Miscellaneous Revenue											
10-11-100-4800	Donations	0.00	5,609.20	0.00	1,000.00	0.00	-1,000.00	-100.00%	200.00	200.00	0.00%
10-11-100-4900	Miscellaneous Revenue	27,785.76	26,011.52	31,448.77	25,420.00	33,000.00	7,580.00	29.82%	25,420.00	-7,580.00	-22.97%
10-11-100-4910	Over/Short Revenue	2,065.07	64,677.12	10,905.95	0.00	12,000.00	12,000.00	0.00%	0.00	-12,000.00	-100.00%
10-11-100-4960	Interest Revenue	34,040.77	76,529.16	123,660.33	85,000.00	140,000.00	55,000.00	64.71%	130,000.00	-10,000.00	-7.14%
30-11-100-4900	Miscellaneous Revenue	0.00	3,381.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
40-11-100-4900	Miscellaneous Revenue	9,746.12	1,705.03	2,355.09	1,500.00	2,400.00	900.00	60.00%	1,500.00	-900.00	-37.50%
70-11-100-4900	Miscellaneous Revenue	135,811.60	84,624.37	20,750.00	0.00	20,000.00	20,000.00	0.00%	0.00	-20,000.00	-100.00%
70-11-100-4920	Surplus Equipment	81,727.18	0.00	54,853.50	15,000.00	55,603.00	40,603.00	270.69%	10,000.00	-45,603.00	-82.02%
Total Category: 48 - Miscellaneous Revenue :		291,176.50	262,538.21	243,973.64	127,920.00	263,003.00	135,083.00	105.60%	167,120.00	-95,883.00	-36.46%
Total Revenue:		15,020,459.93	8,043,109.84	8,145,020.79	10,193,485.59	10,189,615.00	-3,870.59	-0.04%	8,302,815.80	-1,886,799.20	-18.52%

Budget Comparison Report

Account Number	Expense	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1		%	Comparison 2		%
					Budget	Budget		Budget	Budget	
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
10-11-100-5000	Administration	483,961.59	488,536.47	436,717.44	495,857.19	477,655.00	-18,202.19	452,263.04	-25,391.96	-5.32%
10-11-100-5020	Incentive Bonuses	46,111.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
10-11-100-5035	PT Coordinator	520.00	440.00	480.00	480.00	480.00	0.00	480.00	0.00	0.00%
40-11-100-5000	Administration	79,066.12	76,716.13	23,307.58	55,172.36	26,832.00	-28,340.36	14,557.52	-12,274.48	-45.75%
Total Category: 50 - Salaries & Wages:		609,658.71	565,692.60	460,505.02	551,509.55	504,967.00	-46,542.55	467,300.56	-37,666.44	-7.46%
Category: 51 - Employee Benefits										
10-11-100-5110	Health Insurance Premiums	78,707.07	73,475.00	50,097.53	85,000.00	75,000.00	-10,000.00	76,000.00	1,000.00	1.33%
10-11-100-5150	Training & Education	12,459.05	8,676.87	7,730.78	9,100.00	9,100.00	0.00	13,362.50	4,262.50	46.84%
10-11-100-5160	Dues	11,355.17	12,176.67	10,027.95	11,500.00	12,000.00	500.00	12,000.00	0.00	0.00%
10-11-100-5170	Awards and Meetings	22,225.57	18,909.40	14,748.11	20,000.00	27,500.00	7,500.00	25,150.00	-2,350.00	-8.55%
40-11-100-5110	Health Insurance Premiums	15,592.23	11,695.01	3,314.48	15,260.94	4,274.48	-10,986.46	3,727.20	-547.28	-12.80%
40-11-100-5120	Unemployment Reimbursement	0.00	0.00	19,749.25	10,000.00	23,000.00	13,000.00	10,000.00	-13,000.00	-56.52%
40-11-100-5150	Training & Education	945.98	669.00	4,245.18	2,000.00	5,000.00	3,000.00	4,150.00	-850.00	-17.00%
40-11-100-5160	Alternate Funding	25,337.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
40-11-100-5170	Awards and Meetings	79.98	216.42	198.91	500.00	500.00	0.00	1,500.00	1,000.00	200.00%
50-11-100-5130	IMRF Contribution	886,214.02	759,400.57	725,393.24	863,477.00	863,477.00	0.00	800,000.00	-63,477.00	-7.35%
52-11-100-5140	Social Security	702,631.50	704,966.38	641,297.01	735,370.20	735,370.20	0.00	753,352.18	17,981.98	2.45%
Total Category: 51 - Employee Benefits :		1,755,547.66	1,590,185.32	1,476,802.44	1,752,208.14	1,755,221.68	3,013.54	1,699,241.88	-55,979.80	-3.19%
Category: 52 - Contract Services										
10-11-100-5205	Equipment Maintenance Service	16,053.77	12,107.38	10,365.70	13,167.00	13,167.00	0.00	14,000.00	833.00	6.33%
10-11-100-5225	Misc. Contract Services	11,866.32	14,572.24	12,401.95	22,985.00	22,985.00	0.00	23,385.00	400.00	1.74%
10-11-100-5245	Legal Services	25,482.40	30,272.35	22,922.53	25,000.00	30,000.00	5,000.00	37,000.00	7,000.00	23.33%
10-11-100-5250	Misc. Professional Services	31,389.33	3,291.93	13,258.54	51,100.00	66,100.00	15,000.00	65,600.00	-500.00	-0.76%
10-11-100-5260	Advertising	842.66	939.72	749.00	390.00	390.00	0.00	390.00	0.00	0.00%
10-11-100-5265	Printing	717.80	2,346.25	0.00	200.00	200.00	0.00	200.00	0.00	0.00%
10-11-100-5270	Postage	15,007.10	10,910.46	16,484.80	13,900.00	20,000.00	6,100.00	13,900.00	-6,100.00	-30.50%
10-11-100-5275	Facility Rental	54,314.00	56,236.38	51,210.25	58,227.72	62,100.00	3,872.28	59,450.52	-2,649.48	-4.27%
10-11-100-5280	Equipment Rental	3,274.56	3,274.56	2,455.92	3,732.00	3,500.00	-232.00	3,732.00	232.00	6.63%
30-11-100-5250	Misc. Professional Services	93,507.50	802.50	1,698.50	2,407.50	2,407.50	0.00	802.50	-1,605.00	-66.67%
40-11-100-5225	Misc. Contract Services	1,257.64	0.00	8,214.73	2,000.00	9,000.00	7,000.00	5,000.00	-4,000.00	-44.44%
40-11-100-5230	PDRMA Contributions	348,245.31	350,066.28	271,511.55	368,863.00	365,000.00	-3,863.00	357,510.00	-7,490.00	-2.05%
60-11-100-5245	Legal Services	0.00	415.00	260.00	250.00	260.00	10.00	250.00	-10.00	-3.85%
60-11-100-5250	Misc. Professional Services	24,880.00	23,435.00	23,600.00	23,435.00	23,600.00	165.00	24,635.00	1,035.00	4.39%
60-11-100-5260	Advertising	15.77	15.77	15.77	20.00	15.77	-4.23	20.00	4.23	26.82%
80-11-100-5215	Independent Contractor Service	0.00	0.00	397.39	0.00	400.00	400.00	0.00	-400.00	-100.00%
90-11-100-5235	NSSRA Contributions	254,613.00	244,951.02	270,805.37	270,805.37	255,709.54	-15,095.83	280,284.01	24,574.47	9.61%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1		%	Comparison 2		%	
					Parent Budget 2018 2018	Budget 2018 2018 Projection		to Parent Budget Increase / (Decrease)	Budget 2019 2019		to Comparison 1 Increase / (Decrease)
90-11-100-5240	Special Needs Aides	242,238.53	257,113.76	200,173.66	231,982.00	231,982.00	0.00	0.00%	231,982.00	0.00	0.00%
	Total Category: 52 - Contract Services:	1,123,705.69	1,010,750.60	906,525.66	1,088,464.59	1,106,816.81	18,352.22	1.69%	1,118,141.03	11,324.22	1.02%
	Category: 53 - Utilities										
10-11-100-5310	Communications	179,100.57	154,404.46	160,260.01	155,000.00	175,000.00	20,000.00	12.90%	165,260.00	-9,740.00	-5.57%
10-11-100-5330	Electricity	3,612.58	3,666.02	3,015.75	3,325.00	3,600.00	275.00	8.27%	3,600.00	0.00	0.00%
10-11-100-5350	Misc. Utilities	3,131.23	3,879.65	2,528.94	4,429.08	4,429.08	0.00	0.00%	4,429.08	0.00	0.00%
	Total Category: 53 - Utilities :	185,844.38	161,950.13	165,804.70	162,754.08	183,029.08	20,275.00	12.46%	173,289.08	-9,740.00	-5.32%
	Category: 54 - Supplies										
10-11-100-5410	Office Supplies	14,543.01	8,849.49	6,755.95	12,000.00	10,000.00	-2,000.00	-16.67%	12,000.00	2,000.00	20.00%
10-11-100-5430	Equipment Supplies	1,157.43	354.76	1,333.78	250.00	1,100.00	850.00	340.00%	250.00	-850.00	-77.27%
10-11-100-5460	Uniform Supplies	1,121.24	598.86	59.95	1,250.00	1,250.00	0.00	0.00%	1,250.00	0.00	0.00%
10-11-100-5470	Misc. Supplies	0.00	62.98	822.14	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5480	Publications & Subscriptions	164.00	894.66	214.97	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
40-11-100-5470	Misc. Supplies	2,061.41	2,200.55	1,288.62	2,000.00	2,000.00	0.00	0.00%	7,000.00	5,000.00	250.00%
	Total Category: 54 - Supplies :	19,047.09	12,961.30	10,475.41	15,750.00	14,600.00	-1,150.00	-7.30%	20,750.00	6,150.00	42.12%
	Category: 55 - Repairs										
10-11-100-5520	Equipment Repairs	21.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	100.00	100.00	0.00%
	Total Category: 55 - Repairs :	21.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	100.00	100.00	0.00%
	Category: 58 - Capital										
10-11-100-5850	Equipment	3,592.16	198.68	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-11-100-5860	Furniture & Fixtures	0.00	1,009.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-5810	Land Improvements	490,786.07	198,049.85	567,106.68	183,100.00	183,100.00	0.00	0.00%	339,000.00	155,900.00	85.14%
70-11-100-5820	Building	0.00	5,389.86	306,305.99	0.00	310,000.00	310,000.00	0.00%	0.00	-310,000.00	-100.00%
70-11-100-5830	Building Improvements	89,753.14	160,440.47	16,663.88	32,000.00	32,000.00	0.00	0.00%	775,000.00	743,000.00	2,321.88%
70-11-100-5840	Vehicles	273,115.00	30,681.00	112,796.36	120,000.00	115,000.00	-5,000.00	-4.17%	13,000.00	-102,000.00	-88.70%
70-11-100-5850	Equipment	721,695.04	840,505.91	285,121.56	599,400.00	599,400.00	0.00	0.00%	788,000.00	188,600.00	31.46%
70-11-100-5860	Furniture & Fixtures	23,678.17	24,536.48	5,896.40	7,500.00	7,500.00	0.00	0.00%	10,000.00	2,500.00	33.33%
70-11-100-5870	Licenses & Software	15,081.93	36,264.82	12,180.48	35,000.00	35,000.00	0.00	0.00%	20,000.00	-15,000.00	-42.86%
70-11-100-5880	Outdoor Equipment	0.00	467,942.81	233,478.50	200,000.00	200,000.00	0.00	0.00%	20,000.00	-180,000.00	-90.00%
70-11-100-5890	Construction in Progress	592,210.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-11-100-5850	Equipment	0.00	123,873.01	559.75	200,000.00	200,000.00	0.00	0.00%	456,118.00	256,118.00	128.06%
90-11-100-5890	Construction in Progress	31,202.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 58 - Capital :	2,241,114.26	1,888,892.69	1,540,109.60	1,378,000.00	1,683,000.00	305,000.00	22.13%	2,422,118.00	739,118.00	43.92%
	Category: 59 - Debt Payment										
30-11-100-5910	Bond Principal	2,320,000.00	2,440,000.00	2,235,000.00	2,520,000.00	2,520,000.00	0.00	0.00%	2,581,000.00	61,000.00	2.42%
30-11-100-5920	Bond Interest	521,669.51	387,786.39	320,522.36	310,886.00	310,886.00	0.00	0.00%	242,495.80	-68,390.20	-22.00%
30-11-100-5930	Debt Certificate Principal	165,000.00	175,000.00	120,000.00	175,000.00	175,000.00	0.00	0.00%	60,000.00	-115,000.00	-65.71%
30-11-100-5940	Debt Certificate Interest	17,025.20	18,149.00	2,880.00	14,661.00	14,661.00	0.00	0.00%	10,692.00	-3,969.00	-27.07%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
30-11-100-5950	Payment to Escrow Agent	5,788,015.01	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 59 - Debt Payment :		8,811,709.72	3,020,935.39	2,678,402.36	3,020,547.00	3,020,547.00	0.00	0.00%	2,894,187.80	-126,359.20	-4.18%
Category: 60 - Transfers											
10-11-100-6010	Admin Overhead Charge	-2,626,378.00	-2,199,120.00	-1,832,600.00	-2,200,000.00	-2,200,000.00	0.00	0.00%	-2,200,000.00	0.00	0.00%
10-11-100-6050	Transfer to Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-11-100-6010	Admin Overhead Charge	51,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-11-100-6050	Transfer to Capital Fund	500,000.00	499,800.00	416,980.00	500,000.00	500,000.00	0.00	0.00%	500,000.00	0.00	0.00%
30-11-100-6010	Admin Overhead Charge	-195,199.00	-193,071.60	-160,893.00	-193,149.00	-163,068.00	30,081.00	-15.57%	-72,969.00	90,099.00	-55.25%
50-11-100-6010	Admin Overhead Charge	-40,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52-11-100-6010	Admin Overhead Charge	-9,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-6050	Transfer to Capital Fund	-1,531,000.00	-1,569,372.00	-1,200,000.00	-1,440,000.00	-1,440,000.00	0.00	0.00%	-1,450,000.00	-10,000.00	0.69%
80-11-100-6010	Admin Overhead Charge	-2,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		-3,852,577.00	-3,461,763.60	-2,776,513.00	-3,333,149.00	-3,303,068.00	30,081.00	-0.90%	-3,222,969.00	80,099.00	-2.42%
Total Expense:		10,894,071.51	4,789,604.43	4,462,112.19	4,636,184.36	4,965,113.57	328,929.21	7.09%	5,572,159.35	607,045.78	12.23%
Total Program: 100 - Operations:		4,126,388.42	3,253,505.41	3,682,908.60	5,557,301.23	5,224,501.43	-332,799.80	-5.99%	2,730,656.45	-2,493,844.98	-47.73%
Program: 105 - Lakefront Master Plan											
Expense											
Category: 58 - Capital											
70-11-105-5810	Land Improvements	0.00	0.00	1,047,748.45	2,900,000.00	1,000,000.00	-1,900,000.00	-65.52%	4,289,695.00	3,289,695.00	328.97%
70-11-105-5820	Building	0.00	0.00	0.00	0.00	1,500,000.00	1,500,000.00	0.00%	2,526,793.00	1,026,793.00	68.45%
Total Category: 58 - Capital :		0.00	0.00	1,047,748.45	2,900,000.00	2,500,000.00	-400,000.00	-13.79%	6,816,488.00	4,316,488.00	172.66%
Total Expense:		0.00	0.00	1,047,748.45	2,900,000.00	2,500,000.00	-400,000.00	-13.79%	6,816,488.00	4,316,488.00	172.66%
Total Program: 105 - Lakefront Master Plan:		0.00	0.00	1,047,748.45	2,900,000.00	2,500,000.00	-400,000.00	-13.79%	6,816,488.00	4,316,488.00	172.66%
Total Department: 11 - Executive:		4,126,388.42	3,253,505.41	2,635,160.15	2,657,301.23	2,724,501.43	67,200.20	2.53%	-4,085,831.55	-6,810,332.98	-249.97%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 12 - Finance & Personnel											
Program: 100 - Operations											
Expense											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	494,683.79	442,646.21	456,919.40	510,224.52	516,020.00	5,795.48	1.14%	517,159.28	1,139.28	0.22%
10-12-100-5055	PT Administration	28,271.80	32,503.46	19,807.74	26,518.00	26,196.00	-322.00	-1.21%	31,197.08	5,001.08	19.09%
10-12-100-5080	Overtime FT	65.87	1,156.72	674.95	1,389.20	1,000.00	-389.20	-28.02%	1,469.60	469.60	46.96%
10-12-100-5085	Overtime PT	107.81	395.03	603.66	0.00	750.00	750.00	0.00%	1,000.00	250.00	33.33%
Total Category: 50 - Salaries & Wages:		523,129.27	476,701.42	478,005.75	538,131.72	543,966.00	5,834.28	1.08%	550,825.96	6,859.96	1.26%
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	136,432.59	119,612.09	110,741.50	165,816.00	150,000.00	-15,816.00	-9.54%	152,000.00	2,000.00	1.33%
10-12-100-5170	Awards and Meetings	0.00	199.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		136,432.59	119,811.94	110,741.50	165,816.00	150,000.00	-15,816.00	-9.54%	152,000.00	2,000.00	1.33%
Category: 52 - Contract Services											
10-12-100-5225	Misc. Contract Services	10.00	30.00	19.98	0.00	19.98	19.98	0.00%	0.00	-19.98	-100.00%
10-12-100-5250	Misc. Professional Services	36,095.23	101,884.30	8,115.23	48,525.00	48,525.00	0.00	0.00%	48,525.00	0.00	0.00%
Total Category: 52 - Contract Services:		36,105.23	101,914.30	8,135.21	48,525.00	48,544.98	19.98	0.04%	48,525.00	-19.98	-0.04%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	1,444.98	3,623.80	3,992.45	3,000.00	5,000.00	2,000.00	66.67%	5,000.00	0.00	0.00%
Total Category: 54 - Supplies :		1,444.98	3,623.80	3,992.45	3,000.00	5,000.00	2,000.00	66.67%	5,000.00	0.00	0.00%
Category: 55 - Repairs											
10-12-100-5520	Equipment Repairs	0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%	100.00	100.00	0.00%
Total Category: 55 - Repairs :		0.00	0.00	0.00	300.00	0.00	-300.00	-100.00%	100.00	100.00	0.00%
Total Expense:		697,112.07	702,051.46	600,874.91	755,772.72	747,510.98	-8,261.74	-1.09%	756,450.96	8,939.98	1.20%
Total Program: 100 - Operations:		697,112.07	702,051.46	600,874.91	755,772.72	747,510.98	-8,261.74	-1.09%	756,450.96	8,939.98	1.20%
Total Department: 12 - Finance & Personnel:		697,112.07	702,051.46	600,874.91	755,772.72	747,510.98	-8,261.74	-1.09%	756,450.96	8,939.98	1.20%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 14 - Communications											
Program: 100 - Operations											
Expense											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	75,288.06	107,663.56	108,121.53	122,353.84	122,133.06	-220.78	-0.18%	123,750.48	1,617.42	1.32%
10-14-100-5055	PT Administration	79,611.11	82,603.34	78,660.95	87,259.64	88,000.00	740.36	0.85%	89,635.20	1,635.20	1.86%
10-14-100-5080	Overtime FT	0.00	46.17	0.00	500.00	100.00	-400.00	-80.00%	500.00	400.00	400.00%
10-14-100-5085	Overtime PT	4,430.73	3,480.25	197.63	3,900.00	500.00	-3,400.00	-87.18%	1,000.00	500.00	100.00%
Total Category: 50 - Salaries & Wages:		159,329.90	193,793.32	186,980.11	214,013.48	210,733.06	-3,280.42	-1.53%	214,885.68	4,152.62	1.97%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	19,644.15	19,193.07	36,300.38	20,875.47	48,282.00	27,406.53	131.29%	36,066.68	-12,215.32	-25.30%
10-14-100-5150	Training & Education	1,428.65	1,250.83	2,093.79	2,080.00	2,500.00	420.00	20.19%	2,080.00	-420.00	-16.80%
10-14-100-5160	Dues	269.00	523.00	0.00	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
10-14-100-5170	Awards and Meetings	211.19	532.24	501.69	400.00	550.00	150.00	37.50%	3,000.00	2,450.00	445.45%
Total Category: 51 - Employee Benefits :		21,552.99	21,499.14	38,895.86	24,135.47	52,112.00	27,976.53	115.91%	41,926.68	-10,185.32	-19.55%
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Service	23,352.15	4,209.50	2,002.48	5,000.00	3,000.00	-2,000.00	-40.00%	5,000.00	2,000.00	66.67%
10-14-100-5225	Misc. Contract Services	0.00	540.95	350.98	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
10-14-100-5250	Misc. Professional Services	0.00	129.00	377.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
10-14-100-5255	Marketing	12,176.51	9,961.87	12,733.77	7,000.00	14,000.00	7,000.00	100.00%	10,000.00	-4,000.00	-28.57%
10-14-100-5260	Advertising	4,655.30	7,375.91	5,957.70	5,340.00	7,000.00	1,660.00	31.09%	5,340.00	-1,660.00	-23.71%
10-14-100-5265	Printing	76,979.30	73,458.75	67,521.77	75,000.00	75,000.00	0.00	0.00%	80,000.00	5,000.00	6.67%
10-14-100-5270	Postage	5,842.35	19,534.44	16,483.27	20,000.00	20,000.00	0.00	0.00%	22,000.00	2,000.00	10.00%
Total Category: 52 - Contract Services:		123,005.61	115,210.42	105,426.97	112,340.00	119,800.00	7,460.00	6.64%	122,340.00	2,540.00	2.12%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	769.32	247.19	250.79	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-14-100-5470	Misc. Supplies	0.00	849.04	351.93	1,850.00	1,850.00	0.00	0.00%	1,850.00	0.00	0.00%
10-14-100-5480	Publications & Subscriptions	0.00	0.00	331.85	0.00	400.00	400.00	0.00%	1,000.00	600.00	150.00%
Total Category: 54 - Supplies :		769.32	1,096.23	934.57	2,850.00	3,250.00	400.00	14.04%	3,850.00	600.00	18.46%
Category: 58 - Capital											
10-14-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	750.00	750.00	0.00%	750.00	0.00	0.00%
Total Category: 58 - Capital :		0.00	0.00	0.00	0.00	750.00	750.00	0.00%	750.00	0.00	0.00%
Total Expense:		304,657.82	331,599.11	332,237.51	353,338.95	386,645.06	33,306.11	9.43%	383,752.36	-2,892.70	-0.75%
Total Program: 100 - Operations:		304,657.82	331,599.11	332,237.51	353,338.95	386,645.06	33,306.11	9.43%	383,752.36	-2,892.70	-0.75%
Total Department: 14 - Communications:		304,657.82	331,599.11	332,237.51	353,338.95	386,645.06	33,306.11	9.43%	383,752.36	-2,892.70	-0.75%
Report Total:		3,124,618.53	2,219,854.84	1,702,047.73	1,548,189.56	1,590,345.39	42,155.83	2.72%	-5,226,034.87	-6,816,380.26	-428.61%

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WILMETTE PARK DISTRICT PARKS & PLANNING 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

Summary

The Parks and Planning Division 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 an office staff member who oversee the administration of the other three remaining segments of the department.

The Parks Services segment consists of year-round full-time employees who are responsible for the oversight of part-time and seasonal staff. The parks services team is responsible for the maintenance at all parks and grounds of all facilities, with the exception of the golf course who has their own grounds maintenance staff. Their 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.

The Building Services segment consists of all full-time employees. Within these employees there are specific tradesmen such as an electrician and carpenter. The Building Services team is responsible for the upkeep of all facilities as well as monthly building inspections and a variety of special projects.

The Mechanical segment consists of a full-time employee who provides maintenance and repair services for all equipment and vehicles owned by the District. This would include boats with outboard motors, the beach groomer, the Zamboni, trucks, tractors, trailers, mowing equipment and various small items.



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

Parks & Planning

	2017	2018	2018	2019 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	\$5,936	\$6,114	\$6,114	\$6,850	\$736	10.7%
Miscellaneous Revenue	<u>25,345</u>	<u>6,000</u>	<u>45,549</u>	<u>4,400</u>	<u>(41,149)</u>	-90.3%
Total Revenue	<u>\$31,281</u>	<u>\$12,114</u>	<u>\$51,663</u>	<u>\$11,250</u>	<u>(\$40,413)</u>	-359.2%
Expenses						
Salaries & Wages	\$1,321,441	\$1,335,521	\$1,182,228	\$1,249,524	\$67,296	5.7%
Employee Benefits	242,341	238,060	259,509	273,797	14,288	5.5%
Contract Services	185,706	211,112	211,481	219,812	8,331	3.9%
Utilities	73,808	68,926	62,417	72,588	10,171	16.3%
Supplies	287,374	250,200	213,076	217,600	4,524	2.1%
Repairs	<u>77,092</u>	<u>103,500</u>	<u>75,500</u>	<u>78,500</u>	<u>3,000</u>	4.0%
Operating Expenses	\$2,187,762	\$2,207,319	\$2,004,212	\$2,111,822	\$107,610	5.4%
Operating Surplus (Deficit)	<u>(\$2,156,481)</u>	<u>(\$2,195,205)</u>	<u>(\$1,952,549)</u>	<u>(\$2,100,572)</u>	<u>(\$148,023)</u>	
Operating Capital	18,398	13,500	12,000	13,500	1,500	12.5%
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$18,398	\$13,500	\$12,000	\$13,500	\$1,500	12.5%
Total Expenses	<u>\$2,206,160</u>	<u>\$2,220,819</u>	<u>\$2,016,212</u>	<u>\$2,125,322</u>	<u>\$109,110</u>	5.4%
Net Surplus (Deficit)	<u>(\$2,174,879)</u>	<u>(\$2,208,705)</u>	<u>(\$1,964,549)</u>	<u>(\$2,114,072)</u>		



Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 21 - Parks and Planning Operations											
Revenue											
Category: 48 - Miscellaneous Revenue											
10-21-100-4800	Donations	883.43	316.26	138.88	1,500.00	600.00	-900.00	-60.00%	600.00	0.00	0.00%
10-21-100-4900	Miscellaneous Revenue	0.00	278.37	125.00	1,000.00	125.00	-875.00	-87.50%	300.00	175.00	140.00%
Total Category: 48 - Miscellaneous Revenue :		883.43	594.63	263.88	2,500.00	725.00	-1,775.00	-71.00%	900.00	175.00	24.14%
Total Revenue:		883.43	594.63	263.88	2,500.00	725.00	-1,775.00	-71.00%	900.00	175.00	24.14%
Expense											
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	329,588.17	322,813.55	160,620.97	249,650.62	176,563.00	-73,087.62	-29.28%	181,420.07	4,857.07	2.75%
Total Category: 50 - Salaries & Wages:		329,588.17	322,813.55	160,620.97	249,650.62	176,563.00	-73,087.62	-29.28%	181,420.07	4,857.07	2.75%
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	19,490.37	35,462.81	27,685.24	33,980.05	33,980.05	0.00	0.00%	35,679.08	1,699.03	5.00%
10-21-100-5150	Training & Education	4,022.11	1,824.61	565.00	2,000.00	1,000.00	-1,000.00	-50.00%	2,000.00	1,000.00	100.00%
10-21-100-5160	Dues	410.00	0.00	180.00	500.00	250.00	-250.00	-50.00%	250.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		23,922.48	37,287.42	28,430.24	36,480.05	35,230.05	-1,250.00	-3.43%	37,929.08	2,699.03	7.66%
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	179.00	813.77	759.22	3,500.00	1,500.00	-2,000.00	-57.14%	2,000.00	500.00	33.33%
10-21-100-5265	Printing	0.00	205.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-21-100-5270	Postage	0.00	0.00	510.00	0.00	510.00	510.00	0.00%	500.00	-10.00	-1.96%
Total Category: 52 - Contract Services:		179.00	1,019.27	1,269.22	3,500.00	2,010.00	-1,490.00	-42.57%	2,500.00	490.00	24.38%
Category: 53 - Utilities											
10-21-100-5310	Communications	2,692.31	2,710.97	879.16	1,100.00	925.00	-175.00	-15.91%	720.00	-205.00	-22.16%
10-21-100-5350	Misc. Utilities	1,329.63	1,376.01	979.78	1,296.00	1,296.00	0.00	0.00%	1,296.00	0.00	0.00%
Total Category: 53 - Utilities :		4,021.94	4,086.98	1,858.94	2,396.00	2,221.00	-175.00	-7.30%	2,016.00	-205.00	-9.23%
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	115.41	746.45	1,334.38	2,000.00	1,500.00	-500.00	-25.00%	1,500.00	0.00	0.00%
10-21-100-5460	Uniform Supplies	221.05	509.44	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
10-21-100-5470	Misc. Supplies	1,259.96	803.26	631.46	1,500.00	1,000.00	-500.00	-33.33%	1,000.00	0.00	0.00%
10-21-100-5480	Publications & Subscriptions	305.07	781.65	622.18	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 54 - Supplies :		1,901.49	2,840.80	2,588.02	4,750.00	3,750.00	-1,000.00	-21.05%	3,750.00	0.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 60 - Transfers										
10-21-100-6010										
Admin Overhead Charge	241,680.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :	241,680.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	601,293.08	368,048.02	194,767.39	296,776.67	219,774.05	-77,002.62	-25.95%	227,615.15	7,841.10	3.57%
Total Department: 21 - Parks and Planning Operations:	-600,409.65	-367,453.39	-194,503.51	-294,276.67	-219,049.05	75,227.62	-25.56%	-226,715.15	-7,666.10	3.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget		Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
				Parent Budget 2018 2018	2018 2018 Projection			2019 2019			
Department: 22 - Grounds											
Revenue											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	5,897.00	5,936.00	5,962.00	6,114.00	6,114.00	0.00	0.00%	6,850.00	736.00	12.04%
Total Category: 46 - Rental Revenue :		5,897.00	5,936.00	5,962.00	6,114.00	6,114.00	0.00	0.00%	6,850.00	736.00	12.04%
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	7,024.90	16,915.76	5,050.00	3,500.00	5,050.00	1,550.00	44.29%	3,500.00	-1,550.00	-30.69%
10-22-100-4900	Miscellaneous Revenue	3,545.00	7,834.61	26,434.90	0.00	26,500.00	26,500.00	0.00%	0.00	-26,500.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		10,569.90	24,750.37	31,484.90	3,500.00	31,550.00	28,050.00	801.43%	3,500.00	-28,050.00	-88.91%
Total Revenue:		16,466.90	30,686.37	37,446.90	9,614.00	37,664.00	28,050.00	291.76%	10,350.00	-27,314.00	-72.52%
Expense											
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	98,044.39	72,619.52	65,751.60	73,644.61	73,644.61	0.00	0.00%	75,849.23	2,204.62	2.99%
10-22-100-5020	Maintenance	223,661.42	204,457.22	173,196.87	214,827.15	197,000.00	-17,827.15	-8.30%	228,530.79	31,530.79	16.01%
10-22-100-5070	PT Maintenance	195,613.37	153,652.72	134,725.03	208,000.00	160,000.00	-48,000.00	-23.08%	210,000.00	50,000.00	31.25%
10-22-100-5080	Overtime FT	70,983.47	70,326.87	64,662.19	70,000.00	77,422.00	7,422.00	10.60%	70,000.00	-7,422.00	-9.59%
10-22-100-5085	Overtime PT	59,427.06	46,509.90	37,594.33	60,000.00	45,000.00	-15,000.00	-25.00%	60,000.00	15,000.00	33.33%
Total Category: 50 - Salaries & Wages:		647,729.71	547,566.23	475,930.02	626,471.76	553,066.61	-73,405.15	-11.72%	644,380.02	91,313.41	16.51%
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	120,275.70	113,786.38	86,974.38	112,663.35	112,663.35	0.00	0.00%	118,296.54	5,633.19	5.00%
10-22-100-5150	Training & Education	2,694.95	2,634.97	2,024.00	3,000.00	2,500.00	-500.00	-16.67%	3,000.00	500.00	20.00%
Total Category: 51 - Employee Benefits :		122,970.65	116,421.35	88,998.38	115,663.35	115,163.35	-500.00	-0.43%	121,296.54	6,133.19	5.33%
Category: 52 - Contract Services											
10-22-100-5200	Building Maintenance Services	0.00	30.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5205	Equipment Maintenance Service	257.00	971.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5210	Grounds Maintenance Services	54,950.82	58,000.00	5,000.00	61,000.00	63,000.00	2,000.00	3.28%	61,000.00	-2,000.00	-3.17%
10-22-100-5225	Misc. Contract Services	21,922.70	31,310.38	25,598.25	60,000.00	50,000.00	-10,000.00	-16.67%	60,000.00	10,000.00	20.00%
10-22-100-5250	Misc. Professional Services	3,934.97	18,029.15	10,511.26	6,000.00	16,000.00	10,000.00	166.67%	16,000.00	0.00	0.00%
10-22-100-5280	Equipment Rental	0.00	195.80	144.16	0.00	144.16	144.16	0.00%	0.00	-144.16	-100.00%
Total Category: 52 - Contract Services:		81,065.49	108,537.13	41,253.67	127,000.00	129,144.16	2,144.16	1.69%	137,000.00	7,855.84	6.08%
Category: 53 - Utilities											
10-22-100-5310	Communications	623.97	885.46	2,327.45	1,500.00	2,496.00	996.00	66.40%	2,496.00	0.00	0.00%
10-22-100-5320	Water	49,192.02	45,426.13	27,149.95	42,230.00	33,200.00	-9,030.00	-21.38%	43,496.00	10,296.00	31.01%
10-22-100-5330	Electricity	14,342.34	14,198.46	11,936.38	12,000.00	15,000.00	3,000.00	25.00%	15,000.00	0.00	0.00%
10-22-100-5340	Natural Gas	6,529.11	6,285.52	5,061.79	8,000.00	6,700.00	-1,300.00	-16.25%	6,700.00	0.00	0.00%
Total Category: 53 - Utilities :		70,687.44	66,795.57	46,475.57	63,730.00	57,396.00	-6,334.00	-9.94%	67,692.00	10,296.00	17.94%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	2,987.92	1,889.66	1,801.33	3,000.00	2,500.00	-500.00	-16.67%	1,700.00	-800.00	-32.00%
10-22-100-5410	Office Supplies	2,305.86	2,319.61	314.08	2,000.00	500.00	-1,500.00	-75.00%	1,000.00	500.00	100.00%
10-22-100-5420	Building Supplies	3,019.04	3,532.63	289.93	4,500.00	2,500.00	-2,000.00	-44.44%	2,500.00	0.00	0.00%
10-22-100-5430	Equipment Supplies	17,113.29	23,518.67	11,918.42	16,000.00	16,000.00	0.00	0.00%	16,000.00	0.00	0.00%
10-22-100-5440	Grounds Supplies	79,242.77	79,402.40	39,202.04	80,000.00	58,000.00	-22,000.00	-27.50%	60,000.00	2,000.00	3.45%
10-22-100-5450	Fuel Supplies	20,792.27	57,164.32	25,814.16	30,000.00	27,000.00	-3,000.00	-10.00%	30,000.00	3,000.00	11.11%
10-22-100-5460	Uniform Supplies	11,181.63	12,149.99	8,217.84	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
10-22-100-5470	Misc. Supplies	1,990.54	1,129.29	898.69	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Category: 54 - Supplies :	138,633.32	181,106.57	88,456.49	148,500.00	119,500.00	-29,000.00	-19.53%	124,200.00	4,700.00	3.93%
Category: 55 - Repairs											
10-22-100-5510	Building Repairs	10,627.74	9,999.10	1,764.55	10,000.00	5,000.00	-5,000.00	-50.00%	5,000.00	0.00	0.00%
10-22-100-5520	Equipment Repairs	10,930.91	29,597.15	19,249.76	30,000.00	25,000.00	-5,000.00	-16.67%	25,000.00	0.00	0.00%
10-22-100-5530	Grounds Repairs	39,696.96	27,710.91	23,789.49	45,000.00	30,000.00	-15,000.00	-33.33%	30,000.00	0.00	0.00%
10-22-100-5540	Misc. Repairs	332.29	958.32	329.67	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Category: 55 - Repairs :	61,587.90	68,265.48	45,133.47	86,000.00	61,000.00	-25,000.00	-29.07%	61,000.00	0.00	0.00%
Category: 58 - Capital											
10-22-100-5810	Land Improvements	6,768.59	10,736.53	1,663.40	4,500.00	3,000.00	-1,500.00	-33.33%	4,500.00	1,500.00	50.00%
10-22-100-5850	Equipment	3,967.71	6,107.19	6,819.19	7,500.00	7,500.00	0.00	0.00%	7,500.00	0.00	0.00%
	Total Category: 58 - Capital :	10,736.30	16,843.72	8,482.59	12,000.00	10,500.00	-1,500.00	-12.50%	12,000.00	1,500.00	14.29%
	Total Expense:	1,133,410.81	1,105,536.05	794,730.19	1,179,365.11	1,045,770.12	-133,594.99	-11.33%	1,167,568.56	121,798.44	11.65%
	Total Department: 22 - Grounds:	-1,116,943.91	-1,074,849.68	-757,283.29	-1,169,751.11	-1,008,106.12	161,644.99	-13.82%	-1,157,218.56	-149,112.44	14.79%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Department: 23 - Buildings											
Revenue											
Category: 48 - Miscellaneous Revenue											
10-23-100-4900	Miscellaneous Revenue	0.00	0.00	13,274.18	0.00	13,274.18	13,274.18	0.00%	0.00	-13,274.18	-100.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	13,274.18	0.00	13,274.18	13,274.18	0.00%	0.00	-13,274.18	-100.00%
Total Revenue:		0.00	0.00	13,274.18	0.00	13,274.18	13,274.18	0.00%	0.00	-13,274.18	-100.00%
Expense											
Category: 50 - Salaries & Wages											
10-23-100-5000	Administration	78,011.98	77,577.70	70,314.80	78,775.05	78,775.05	0.00	0.00%	81,149.48	2,374.43	3.01%
10-23-100-5020	Maintenance	250,324.70	253,212.09	194,944.50	258,564.82	258,564.82	0.00	0.00%	220,421.48	-38,143.34	-14.75%
10-23-100-5080	Overtime FT	16,318.16	12,710.55	12,035.80	18,000.00	12,000.00	-6,000.00	-33.33%	15,000.00	3,000.00	25.00%
Total Category: 50 - Salaries & Wages:		344,654.84	343,500.34	277,295.10	355,339.87	349,339.87	-6,000.00	-1.69%	316,570.96	-32,768.91	-9.38%
Category: 51 - Employee Benefits											
10-23-100-5110	Health Insurance Premiums	97,451.84	70,905.40	66,002.08	68,800.10	92,000.00	23,199.90	33.72%	96,600.00	4,600.00	5.00%
Total Category: 51 - Employee Benefits :		97,451.84	70,905.40	66,002.08	68,800.10	92,000.00	23,199.90	33.72%	96,600.00	4,600.00	5.00%
Category: 52 - Contract Services											
10-23-100-5200	Building Maintenance Services	9,269.00	9,350.00	7,780.00	9,556.00	9,556.00	0.00	0.00%	9,556.00	0.00	0.00%
10-23-100-5205	Equipment Maintenance Service	3,987.64	5,681.37	2,851.52	4,056.00	4,056.00	0.00	0.00%	4,056.00	0.00	0.00%
10-23-100-5225	Misc. Contract Services	70,316.93	60,880.31	48,787.45	65,000.00	65,000.00	0.00	0.00%	65,000.00	0.00	0.00%
10-23-100-5250	Misc. Professional Services	1,130.89	238.00	1,515.00	1,500.00	1,515.00	15.00	1.00%	1,500.00	-15.00	-0.99%
Total Category: 52 - Contract Services:		84,704.46	76,149.68	60,933.97	80,112.00	80,127.00	15.00	0.02%	80,112.00	-15.00	-0.02%
Category: 53 - Utilities											
10-23-100-5310	Communications	2,277.80	2,045.16	1,665.32	2,100.00	2,100.00	0.00	0.00%	2,160.00	60.00	2.86%
10-23-100-5320	Water	0.00	145.18	56.69	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		2,277.80	2,190.34	1,722.01	2,100.00	2,100.00	0.00	0.00%	2,160.00	60.00	2.86%
Category: 54 - Supplies											
10-23-100-5410	Office Supplies	2,216.36	534.40	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
10-23-100-5420	Building Supplies	63,604.72	58,500.03	35,945.35	60,000.00	60,000.00	0.00	0.00%	60,000.00	0.00	0.00%
10-23-100-5430	Equipment Supplies	8,947.80	6,450.50	1,133.15	2,500.00	1,500.00	-1,000.00	-40.00%	1,500.00	0.00	0.00%
10-23-100-5450	Fuel Supplies	20,515.71	32,880.67	18,148.69	25,000.00	20,000.00	-5,000.00	-20.00%	20,000.00	0.00	0.00%
10-23-100-5460	Uniform Supplies	1,757.91	2,250.01	1,855.70	4,500.00	3,000.00	-1,500.00	-33.33%	3,000.00	0.00	0.00%
10-23-100-5470	Misc. Supplies	497.76	307.43	556.59	300.00	556.59	256.59	85.53%	500.00	-56.59	-10.17%
Total Category: 54 - Supplies :		97,540.26	100,923.04	57,639.48	92,800.00	85,556.59	-7,243.41	-7.81%	85,500.00	-56.59	-0.07%
Category: 55 - Repairs											
10-23-100-5510	Building Repairs	14,918.75	5,834.05	2,995.97	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
10-23-100-5520	Equipment Repairs	2,142.76	2,992.89	2,582.27	8,000.00	5,000.00	-3,000.00	-37.50%	8,000.00	3,000.00	60.00%
Total Category: 55 - Repairs :		17,061.51	8,826.94	5,578.24	16,000.00	13,000.00	-3,000.00	-18.75%	16,000.00	3,000.00	23.08%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 58 - Capital										
10-23-100-5860										
Furniture & Fixtures	237.80	1,553.99	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Category: 58 - Capital :	237.80	1,553.99	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Expense:	643,928.51	604,049.73	469,170.88	616,651.97	623,623.46	6,971.49	1.13%	598,442.96	-25,180.50	-4.04%
Total Department: 23 - Buildings:	-643,928.51	-604,049.73	-455,896.70	-616,651.97	-610,349.28	6,302.69	-1.02%	-598,442.96	11,906.32	-1.95%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 24 - Mechanical											
Expense											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	104,808.27	107,107.25	91,842.80	103,058.75	103,058.75	0.00	0.00%	106,153.33	3,094.58	3.00%
10-24-100-5080	Overtime FT	2,334.44	453.20	93.14	1,000.00	200.00	-800.00	-80.00%	1,000.00	800.00	400.00%
	Total Category: 50 - Salaries & Wages:	107,142.71	107,560.45	91,935.94	104,058.75	103,258.75	-800.00	-0.77%	107,153.33	3,894.58	3.77%
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	19,490.37	17,726.34	13,842.63	17,116.02	17,116.02	0.00	0.00%	17,971.83	855.81	5.00%
	Total Category: 51 - Employee Benefits :	19,490.37	17,726.34	13,842.63	17,116.02	17,116.02	0.00	0.00%	17,971.83	855.81	5.00%
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	143.37	0.00	0.00	500.00	200.00	-300.00	-60.00%	200.00	0.00	0.00%
	Total Category: 52 - Contract Services:	143.37	0.00	0.00	500.00	200.00	-300.00	-60.00%	200.00	0.00	0.00%
Category: 53 - Utilities											
10-24-100-5310	Communications	760.72	735.46	587.42	700.00	700.00	0.00	0.00%	720.00	20.00	2.86%
	Total Category: 53 - Utilities :	760.72	735.46	587.42	700.00	700.00	0.00	0.00%	720.00	20.00	2.86%
Category: 54 - Supplies											
10-24-100-5420	Building Supplies	672.18	136.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-24-100-5430	Equipment Supplies	1,362.61	2,367.51	4,135.98	3,500.00	3,619.74	119.74	3.42%	3,500.00	-119.74	-3.31%
10-24-100-5460	Uniform Supplies	0.00	0.00	0.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
10-24-100-5470	Misc. Supplies	43.49	0.00	110.30	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
	Total Category: 54 - Supplies :	2,078.28	2,503.61	4,246.28	4,150.00	4,269.74	119.74	2.89%	4,150.00	-119.74	-2.80%
Category: 55 - Repairs											
10-24-100-5520	Equipment Repairs	958.78	0.00	839.03	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Category: 55 - Repairs :	958.78	0.00	839.03	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Expense:	130,574.23	128,525.86	111,451.30	128,024.77	127,044.51	-980.26	-0.77%	131,695.16	4,650.65	3.66%
	Total Department: 24 - Mechanical:	130,574.23	128,525.86	111,451.30	128,024.77	127,044.51	-980.26	-0.77%	131,695.16	4,650.65	3.66%
	Report Total:	-2,491,856.30	-2,174,878.66	-1,519,134.80	-2,208,704.52	-1,964,548.96	244,155.56	-11.05%	-2,114,071.83	-149,522.87	7.61%

TAB 4

**Recreation
Facilities**



WILMETTE PARK DISTRICT RECREATION FACILITIES 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

Summary

The Recreation Facilities Division consists of Centennial Family Aquatic Center, Wilmette Tennis Club, Wilmette Golf Club, Centennial Ice Rinks, and Wilmette Platform Tennis Club

Centennial Family Aquatic Center consists of a concession service and dining area, 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, as well as a 50 meter lap pool that is also used for open public swim. The pool is home to diving and swimming lessons for the public and certain summer camps, adult lap swimming programs, and free swim. The pool generally operates from Memorial Day weekend through Labor Day Weekend.

Wilmette Tennis Club consists of a pro shop and eight indoor tennis courts. The facility provides lessons for all aged participants, permanent court time for members, and summer camp programming for children. Also in the summer, the Tennis Club is responsible for the programming and scheduling of all outdoor courts located at the various parks.

The 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. The club also provides 18 holes of high-level municipal golf, an 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 and 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.

Centennial Ice Rinks 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, and a lobby for the public to use. The facility provides ice time for outside hockey groups, as well as programming for the public in both hockey and figure skating. The facility is open year-round.

Wilmette 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. Also at the facility, people can take lessons from teaching professionals to better their game.



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

Recreation Facilities

Pool, Tennis, Golf, Ice and
 Platform Tennis Combined

	2017	2018	2018	2019 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	\$859,217	\$1,020,619	\$980,410	\$1,087,088	\$106,679	10.9%
Fee Revenue	2,487,136	2,581,894	2,405,764	2,502,585	96,821	4.0%
Membership Fees	1,222,918	1,156,218	1,146,816	1,148,620	1,804	0.2%
Rental Revenue	1,306,402	1,370,753	1,397,897	1,451,148	53,251	3.8%
Retail Sales	194,460	236,050	223,453	223,050	(403)	-0.2%
Miscellaneous Revenue	<u>283,977</u>	<u>246,110</u>	<u>205,886</u>	<u>150,727</u>	<u>(55,159)</u>	-26.8%
Total Revenue	<u>\$6,354,110</u>	<u>\$6,611,645</u>	<u>\$6,360,226</u>	<u>\$6,563,218</u>	<u>\$202,993</u>	3.2%
Expenses						
Salaries & Wages	\$2,852,334	\$2,848,342	\$2,669,626	\$2,841,068	\$171,442	6.4%
Employee Benefits	359,201	360,738	378,502	416,843	38,341	10.1%
Contract Services	348,956	426,429	389,143	426,017	36,874	9.5%
Utilities	501,244	487,268	497,826	501,818	3,992	0.8%
Supplies	481,290	498,781	469,513	483,855	14,342	3.1%
Repairs	<u>162,805</u>	<u>160,339</u>	<u>148,652</u>	<u>162,557</u>	<u>13,905</u>	9.4%
Operating Expenses	\$4,705,831	\$4,781,897	\$4,553,262	\$4,832,158	\$278,895	6.1%
Operating Surplus (Deficit)	<u>\$1,648,279</u>	<u>\$1,829,747</u>	<u>\$1,806,964</u>	<u>\$1,731,061</u>	<u>(\$75,903)</u>	
Operating Capital	17,236	22,060	12,859	22,255	9,396	73.1%
Capital Transfer	654,758	525,000	525,000	535,000	10,000	1.9%
Overhead Transfer	<u>1,082,227</u>	<u>1,082,680</u>	<u>1,052,599</u>	<u>962,500</u>	<u>(90,099)</u>	-8.6%
Non Operating Expenses	\$1,754,220	\$1,629,740	\$1,590,458	\$1,519,755	(\$70,703)	-4.4%
Total Expenses	<u>\$6,460,051</u>	<u>\$6,411,637</u>	<u>\$6,143,720</u>	<u>\$6,351,913</u>	<u>\$208,192</u>	3.4%
Net Surplus (Deficit)	<u>(\$105,941)</u>	<u>\$200,007</u>	<u>\$216,506</u>	<u>\$211,306</u>		

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WILMETTE PARK DISTRICT POOL OPERATIONS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Pool Operations

	2017	2018	2018	2019 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	\$181,915	\$169,836	\$192,116	\$190,511	(\$1,605)	-0.8%
Fee Revenue	123,793	125,941	114,370	102,446	(11,924)	-10.4%
Membership Fees	618,054	571,098	604,361	593,580	(10,781)	-1.8%
Rental Revenue	20,477	21,091	24,268	25,481	1,213	5.0%
Retail Sales	700	1,000	365	1,000	635	174.0%
Miscellaneous Revenue	<u>29,571</u>	<u>33,631</u>	<u>26,392</u>	<u>32,928</u>	<u>6,536</u>	24.8%
Total Revenue	<u>\$974,510</u>	<u>\$922,597</u>	<u>\$961,872</u>	<u>\$945,947</u>	<u>(\$15,925)</u>	-1.7%
Expenses						
Salaries & Wages	\$395,900	\$353,836	\$311,194	\$338,606	\$27,411	8.8%
Employee Benefits	19,433	22,401	18,458	22,260	3,801	20.6%
Contract Services	39,227	47,223	52,155	59,594	7,439	14.3%
Utilities	134,052	125,601	136,243	137,193	950	0.7%
Supplies	57,387	54,910	53,466	56,932	3,466	6.5%
Repairs	<u>30,589</u>	<u>33,675</u>	<u>33,632</u>	<u>33,781</u>	<u>149</u>	0.4%
Operating Expenses	\$676,587	\$637,645	\$605,148	\$648,364	\$43,216	7.1%
Operating Surplus (Deficit)	<u>\$297,922</u>	<u>\$284,952</u>	<u>\$356,723</u>	<u>\$297,582</u>	<u>(\$59,141)</u>	
Operating Capital	2,108	6,300	2,449	6,300	3,851	157.2%
Capital Transfer	74,970	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>164,934</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>	0.0%
Non Operating Expenses	\$242,012	\$246,300	\$242,449	\$246,300	\$3,851	1.6%
Total Expenses	<u>\$918,600</u>	<u>\$883,945</u>	<u>\$847,598</u>	<u>\$894,664</u>	<u>\$47,067</u>	5.6%
Net Surplus (Deficit)	\$55,910	\$38,652	\$114,274	\$51,282		



Recreation Facilities

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance Budget To Projection	% To Budget
Pool Operations						
Program 100 - Operations						
Revenue	\$ 850,717	\$ 796,655	\$ 847,502	\$ 843,501	\$ (4,001)	-0.5%
Expense	<u>852,704</u>	<u>816,548</u>	<u>795,889</u>	<u>846,833</u>	<u>50,944</u>	6.4%
Surplus (Deficit):	(1,987)	(19,892)	51,613	(3,332)	(54,945)	-0.4%
						Gr. Margin (2019)
Program 150 - Private Lessons						
Revenue	5,615	5,783	4,360	4,500	140	3.2%
Expense	<u>3,615</u>	<u>3,705</u>	<u>2,464</u>	<u>2,520</u>	<u>56</u>	2.3%
Surplus (Deficit):	2,000	2,079	1,896	1,980	84	44.0%
						Gr. Margin (2019)
Program 153 - Swim Lessons						
Revenue	33,777	34,790	32,370	33,341	971	3.0%
Expense	<u>10,108</u>	<u>10,398</u>	<u>10,398</u>	<u>10,677</u>	<u>278</u>	2.7%
Surplus (Deficit):	23,669	24,392	21,972	22,664	693	68.0%
						Gr. Margin (2019)
Program 155 - Camp Lessons						
Revenue	52,170	52,170	48,465	34,526	(13,939.55)	-28.8%
Expense	<u>35,413</u>	<u>36,298</u>	<u>27,116</u>	<u>19,672</u>	<u>(7,444)</u>	-27.5%
Surplus (Deficit):	16,757	15,872	21,350	14,854	(6,496)	43.0%
						Gr. Margin (2019)
Program 157 - Diving Lessons						
Revenue	19,647	20,236	17,909	18,475	566	3.2%
Expense	<u>9,187</u>	<u>9,416</u>	<u>9,511</u>	<u>9,772</u>	<u>262</u>	2.8%
Surplus (Deficit):	10,460	10,820	8,398	8,703	304	47.1%
						Gr. Margin (2019)
Program 159 - Masters Swimming						
Revenue	12,584	12,962	11,266	11,604	338	3.0%
Expense	<u>7,573</u>	<u>7,580</u>	<u>2,220</u>	<u>5,191</u>	<u>2,971</u>	133.8%
Surplus (Deficit):	5,011	5,382	9,046	6,413	(2,633)	55.3%
						Gr. Margin (2019)
Total Pool Operations						
Revenue	\$ 974,510	\$ 922,597	\$ 961,872	\$ 945,947	\$ (15,925)	-1.7%
Expense	<u>918,600</u>	<u>883,945</u>	<u>847,598</u>	<u>894,664</u>	<u>47,067</u>	5.6%
Surplus (Deficit):	\$ 55,910	\$ 38,652	\$ 114,274	\$ 51,282	(62,992)	5.4%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Account Number											
Department: 31 - Pool Operations											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	75,280.55	68,369.50	72,168.10	63,524.47	72,168.10	8,643.63	13.61%	78,068.25	5,900.15	8.18%
20-31-100-4310	Daily Fees - Non-Resident	119,320.19	113,545.80	119,947.73	106,311.69	119,947.73	13,636.04	12.83%	112,443.00	-7,504.73	-6.26%
Total Category: 43 - Daily Fees :		194,600.74	181,915.30	192,115.83	169,836.16	192,115.83	22,279.67	13.12%	190,511.25	-1,604.58	-0.84%
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	338,148.01	354,503.78	376,278.73	310,406.52	372,868.35	62,461.83	20.12%	355,160.00	-17,708.35	-4.75%
20-31-100-4510	Membership Fees - Non-Resider	227,871.56	263,550.66	232,227.80	260,691.00	231,492.43	-29,198.57	-11.20%	238,420.00	6,927.57	2.99%
Total Category: 45 - Membership Fees :		566,019.57	618,054.44	608,506.53	571,097.52	604,360.78	33,263.26	5.82%	593,580.00	-10,780.78	-1.78%
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	21,888.50	20,476.66	24,268.00	21,090.95	24,268.00	3,177.05	15.06%	25,481.40	1,213.40	5.00%
Total Category: 46 - Rental Revenue :		21,888.50	20,476.66	24,268.00	21,090.95	24,268.00	3,177.05	15.06%	25,481.40	1,213.40	5.00%
Category: 47 - Retail Sales											
20-31-100-4710	Misc. Retail Sales	1,760.00	700.00	365.00	1,000.00	365.00	-635.00	-63.50%	1,000.00	635.00	173.97%
Total Category: 47 - Retail Sales :		1,760.00	700.00	365.00	1,000.00	365.00	-635.00	-63.50%	1,000.00	635.00	173.97%
Category: 48 - Miscellaneous Revenue											
20-31-100-4900	Miscellaneous Revenue	8,861.00	12,755.00	10,338.00	12,355.00	7,188.00	-5,167.00	-41.82%	12,355.00	5,167.00	71.88%
20-31-100-4910	Over/Short Revenue	-270.55	-450.10	-469.36	0.00	-469.36	-469.36	0.00%	0.00	469.36	-100.00%
20-31-100-4940	Concessionaire Fees	21,877.54	17,265.81	17,658.00	21,275.68	19,673.50	-1,602.18	-7.53%	20,573.41	899.91	4.57%
Total Category: 48 - Miscellaneous Revenue :		30,467.99	29,570.71	27,526.64	33,630.68	26,392.14	-7,238.54	-21.52%	32,928.41	6,536.27	24.77%
Total Revenue:		814,736.80	850,717.11	852,782.00	796,655.31	847,501.75	50,846.44	6.38%	843,501.06	-4,000.69	-0.47%
Expense											
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	54,946.31	63,971.15	33,564.37	38,335.00	39,772.09	1,437.09	3.75%	40,865.82	1,093.73	2.75%
20-31-100-5030	PT Head Lifeguard	18,432.64	21,170.22	27,685.03	31,500.00	27,685.03	-3,814.97	-12.11%	31,500.00	3,814.97	13.78%
20-31-100-5035	PT Facility Supervisor	20,394.25	13,681.84	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5040	PT Attendant	17,346.47	15,998.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5055	PT Administration	21,574.07	22,490.32	18,055.36	17,180.75	18,055.36	874.61	5.09%	18,551.88	496.52	2.75%
20-31-100-5060	PT Guard	172,733.03	176,984.37	160,572.03	171,028.00	160,572.03	-10,455.97	-6.11%	185,900.00	25,327.97	15.77%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-31-100-5070	PT Maintenance	20,174.20	17,971.61	22,812.86	31,106.00	22,812.86	-8,293.14	-26.66%	26,419.50	3,606.64	15.81%	
20-31-100-5080	Overtime FT	0.00	525.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-31-100-5085	Overtime PT	2,389.12	2,294.75	2,076.76	2,500.00	2,076.76	-423.24	-16.93%	2,500.00	423.24	20.38%	
Total Category: 50 - Salaries & Wages:		327,990.09	335,087.51	264,766.41	291,649.75	270,974.13	-20,675.62	-7.09%	305,737.20	34,763.07	12.83%	
Category: 51 - Employee Benefits												
20-31-100-5110	Health Insurance Premiums	9,745.19	5,190.49	6,080.76	9,076.00	8,509.07	-566.93	-6.25%	8,934.52	425.45	5.00%	
20-31-100-5150	Training & Education	13,101.16	12,609.09	8,344.65	11,050.00	8,728.65	-2,321.35	-21.01%	11,050.00	2,321.35	26.59%	
20-31-100-5160	Dues	578.60	771.00	562.95	775.00	562.95	-212.05	-27.36%	775.00	212.05	37.67%	
20-31-100-5170	Awards and Meetings	1,353.86	861.96	539.72	1,500.00	657.72	-842.28	-56.15%	1,500.00	842.28	128.06%	
Total Category: 51 - Employee Benefits :		24,778.81	19,432.54	15,528.08	22,401.00	18,458.39	-3,942.61	-17.60%	22,259.52	3,801.13	20.59%	
Category: 52 - Contract Services												
20-31-100-5200	Building Maintenance Services	7,667.65	9,669.11	8,353.38	7,867.14	7,771.99	-95.15	-1.21%	8,103.15	331.16	4.26%	
20-31-100-5205	Equipment Maintenance Service	4,679.06	5,597.48	7,579.01	5,080.99	8,167.68	3,086.69	60.75%	8,331.03	163.35	2.00%	
20-31-100-5225	Misc. Contract Services	15,001.77	9,948.90	17,351.02	19,177.60	18,782.41	-395.19	-2.06%	19,158.06	375.65	2.00%	
20-31-100-5250	Misc. Professional Services	4,987.00	3,880.00	4,284.75	5,132.00	4,284.75	-847.25	-16.51%	4,284.75	0.00	0.00%	
20-31-100-5255	Marketing	92.00	147.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	500.00	500.00	0.00%	
20-31-100-5265	Printing	1,620.55	3,892.38	349.46	2,754.00	349.46	-2,404.54	-87.31%	2,754.00	2,404.54	688.07%	
20-31-100-5270	Postage	1,829.37	1,008.91	1,342.11	1,000.00	1,309.72	309.72	30.97%	1,500.00	190.28	14.53%	
Total Category: 52 - Contract Services:		35,877.40	34,143.78	39,259.73	42,011.73	40,666.01	-1,345.72	-3.20%	44,630.99	3,964.98	9.75%	
Category: 53 - Utilities												
20-31-100-5310	Communications	1,481.72	1,316.07	782.82	1,179.39	861.17	-318.22	-26.98%	878.40	17.23	2.00%	
20-31-100-5320	Water	51,450.22	59,889.42	59,570.02	57,320.67	66,602.69	9,282.02	16.19%	68,600.77	1,998.08	3.00%	
20-31-100-5330	Electricity	47,631.21	48,781.23	41,010.10	45,793.00	47,471.23	1,678.23	3.66%	47,471.23	0.00	0.00%	
20-31-100-5340	Natural Gas	19,250.63	24,064.87	17,021.89	21,307.62	21,307.62	0.00	0.00%	20,242.24	-1,065.38	-5.00%	
Total Category: 53 - Utilities :		119,813.78	134,051.59	118,384.83	125,600.68	136,242.71	10,642.03	8.47%	137,192.64	949.93	0.70%	
Category: 54 - Supplies												
20-31-100-5400	Program Operation Supplies	560.20	1,160.21	439.53	1,000.00	532.54	-467.46	-46.75%	1,000.00	467.46	87.78%	
20-31-100-5410	Office Supplies	907.97	1,067.23	626.75	1,500.00	633.45	-866.55	-57.77%	1,500.00	866.55	136.80%	
20-31-100-5420	Building Supplies	2,152.40	2,130.79	374.72	1,685.00	516.94	-1,168.06	-69.32%	1,685.00	1,168.06	225.96%	
20-31-100-5430	Equipment Supplies	5,587.19	3,627.43	2,145.73	4,525.00	2,465.68	-2,059.32	-45.51%	4,525.00	2,059.32	83.52%	
20-31-100-5440	Grounds Supplies	33,946.88	38,460.42	34,955.92	34,000.00	36,021.92	2,021.92	5.95%	36,021.92	0.00	0.00%	
20-31-100-5450	Fuel Supplies	19.53	20.31	21.52	100.00	21.52	-78.48	-78.48%	100.00	78.48	364.68%	
20-31-100-5460	Uniform Supplies	8,494.51	9,337.68	8,784.98	8,500.00	9,888.23	1,388.23	16.33%	8,500.00	-1,388.23	-14.04%	
20-31-100-5470	Misc. Supplies	2,416.87	904.89	886.05	1,600.00	886.05	-713.95	-44.62%	1,600.00	713.95	80.58%	
20-31-100-5480	Publications & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-31-100-5490	Cost of Goods Sold	2,834.34	677.85	0.00	2,000.00	2,500.00	500.00	25.00%	2,000.00	-500.00	-20.00%	
Total Category: 54 - Supplies :		56,919.89	57,386.81	48,235.20	54,910.00	53,466.33	-1,443.67	-2.63%	56,931.92	3,465.59	6.48%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1			Comparison 2			
					Parent Budget 2018 2018	Budget 2018 2018 Projection	to Parent Budget Increase / (Decrease)	%	Budget 2019 2019	to Comparison 1 Increase / (Decrease)	%
Category: 55 - Repairs											
20-31-100-5510	Building Repairs	21,724.91	20,071.74	7,195.83	20,174.62	19,882.96	-291.66	-1.45%	20,280.62	397.66	2.00%
20-31-100-5520	Equipment Repairs	13,402.45	10,517.57	2,140.35	13,500.00	13,749.10	249.10	1.85%	13,500.00	-249.10	-1.81%
	Total Category: 55 - Repairs :	35,127.36	30,589.31	9,336.18	33,674.62	33,632.06	-42.56	-0.13%	33,780.62	148.56	0.44%
Category: 58 - Capital											
20-31-100-5850	Equipment	8,177.05	2,108.25	755.97	6,300.00	2,449.22	-3,850.78	-61.12%	6,300.00	3,850.78	157.22%
	Total Category: 58 - Capital :	8,177.05	2,108.25	755.97	6,300.00	2,449.22	-3,850.78	-61.12%	6,300.00	3,850.78	157.22%
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	210,120.00	164,934.00	137,445.00	165,000.00	165,000.00	0.00	0.00%	165,000.00	0.00	0.00%
20-31-100-6050	Transfer to Capital Fund	30,000.00	74,970.00	62,475.00	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	240,120.00	239,904.00	199,920.00	240,000.00	240,000.00	0.00	0.00%	240,000.00	0.00	0.00%
	Total Expense:	848,804.38	852,703.79	696,186.40	816,547.78	795,888.85	-20,658.93	-2.53%	846,832.89	50,944.04	6.40%
	Total Program: 100 - Operations:	-34,067.58	-1,986.68	156,595.60	-19,892.47	51,612.90	71,505.37	-359.46%	-3,331.83	-54,944.73	-106.46%
Program: 150 - Private Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-31-150-4430	Lessons	5,651.20	5,615.00	4,360.00	5,783.45	4,360.00	-1,423.45	-24.61%	4,500.00	140.00	3.21%
	Total Category: 44 - Fee Revenue :	5,651.20	5,615.00	4,360.00	5,783.45	4,360.00	-1,423.45	-24.61%	4,500.00	140.00	3.21%
	Total Revenue:	5,651.20	5,615.00	4,360.00	5,783.45	4,360.00	-1,423.45	-24.61%	4,500.00	140.00	3.21%
Expense											
Category: 50 - Salaries & Wages											
20-31-150-5045	PT Instructor	3,818.00	3,614.52	2,464.00	3,704.93	2,464.00	-1,240.93	-33.49%	2,520.00	56.00	2.27%
	Total Category: 50 - Salaries & Wages:	3,818.00	3,614.52	2,464.00	3,704.93	2,464.00	-1,240.93	-33.49%	2,520.00	56.00	2.27%
	Total Expense:	3,818.00	3,614.52	2,464.00	3,704.93	2,464.00	-1,240.93	-33.49%	2,520.00	56.00	2.27%
	Total Program: 150 - Private Lessons:	1,833.20	2,000.48	1,896.00	2,078.52	1,896.00	-182.52	-8.78%	1,980.00	84.00	4.43%
Program: 153 - Swim Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-31-153-4400	Program Fees	27,982.62	33,776.95	32,369.75	34,790.40	32,369.75	-2,420.65	-6.96%	33,340.84	971.09	3.00%
	Total Category: 44 - Fee Revenue :	27,982.62	33,776.95	32,369.75	34,790.40	32,369.75	-2,420.65	-6.96%	33,340.84	971.09	3.00%
	Total Revenue:	27,982.62	33,776.95	32,369.75	34,790.40	32,369.75	-2,420.65	-6.96%	33,340.84	971.09	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-31-153-5030	PT Supervisor	2,476.78	2,693.42	2,760.75	2,760.75	2,760.75	0.00	0.00%	2,836.67	75.92	2.75%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2018 2018	2018 2018 Projection		Comparison 1 to Parent Budget Increase / (Decrease)	Comparison 2 to Comparison 1 Budget Increase / (Decrease)		
20-31-153-5045	PT Instructor	7,235.09	7,415.00	7,637.45	7,637.45	7,637.45	0.00	0.00%	7,840.00	202.55	2.65%
	Total Category: 50 - Salaries & Wages:	9,711.87	10,108.42	10,398.20	10,398.20	10,398.20	0.00	0.00%	10,676.67	278.47	2.68%
	Total Expense:	9,711.87	10,108.42	10,398.20	10,398.20	10,398.20	0.00	0.00%	10,676.67	278.47	2.68%
	Total Program: 153 - Swim Lessons:	18,270.75	23,668.53	21,971.55	24,392.20	21,971.55	-2,420.65	-9.92%	22,664.17	692.62	3.15%
Program: 155 - Camp Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-31-155-4400	Program Fees	48,974.30	52,170.19	48,465.37	52,170.19	48,465.37	-3,704.82	-7.10%	34,525.82	-13,939.55	-28.76%
	Total Category: 44 - Fee Revenue :	48,974.30	52,170.19	48,465.37	52,170.19	48,465.37	-3,704.82	-7.10%	34,525.82	-13,939.55	-28.76%
	Total Revenue:	48,974.30	52,170.19	48,465.37	52,170.19	48,465.37	-3,704.82	-7.10%	34,525.82	-13,939.55	-28.76%
Expense											
Category: 50 - Salaries & Wages											
20-31-155-5030	PT Supervisor	5,600.00	5,740.00	26,402.69	5,883.30	2,283.90	-3,599.40	-61.18%	2,346.71	62.81	2.75%
20-31-155-5045	PT Instructor	40,451.19	29,673.23	0.00	30,415.06	24,831.64	-5,583.42	-18.36%	17,325.00	-7,506.64	-30.23%
	Total Category: 50 - Salaries & Wages:	46,051.19	35,413.23	26,402.69	36,298.36	27,115.54	-9,182.82	-25.30%	19,671.71	-7,443.83	-27.45%
	Total Expense:	46,051.19	35,413.23	26,402.69	36,298.36	27,115.54	-9,182.82	-25.30%	19,671.71	-7,443.83	-27.45%
	Total Program: 155 - Camp Lessons:	2,923.11	16,756.96	22,062.68	15,871.83	21,349.83	5,478.00	34.51%	14,854.11	-6,495.72	-30.43%
Program: 157 - Diving Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-31-157-4400	Program Fees	14,051.63	19,646.51	18,089.00	20,235.91	17,909.00	-2,326.91	-11.50%	18,475.00	566.00	3.16%
	Total Category: 44 - Fee Revenue :	14,051.63	19,646.51	18,089.00	20,235.91	17,909.00	-2,326.91	-11.50%	18,475.00	566.00	3.16%
	Total Revenue:	14,051.63	19,646.51	18,089.00	20,235.91	17,909.00	-2,326.91	-11.50%	18,475.00	566.00	3.16%
Expense											
Category: 50 - Salaries & Wages											
20-31-157-5045	PT Instructor	11,051.88	9,186.72	0.00	9,416.38	0.00	-9,416.38	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	11,051.88	9,186.72	0.00	9,416.38	0.00	-9,416.38	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-31-157-5225	Misc. Contract Services	0.00	0.00	9,510.65	0.00	9,510.65	9,510.65	0.00%	9,772.20	261.55	2.75%
	Total Category: 52 - Contract Services:	0.00	0.00	9,510.65	0.00	9,510.65	9,510.65	0.00%	9,772.20	261.55	2.75%
	Total Expense:	11,051.88	9,186.72	9,510.65	9,416.38	9,510.65	94.27	1.00%	9,772.20	261.55	2.75%
	Total Program: 157 - Diving Lessons:	2,999.75	10,459.79	8,578.35	10,819.53	8,398.35	-2,421.18	-22.38%	8,702.80	304.45	3.63%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 159 - Masters Swimming											
Revenue											
Category: 44 - Fee Revenue											
20-31-159-4400	Program Fees	17,503.25	12,584.00	11,266.00	12,961.52	11,266.00	-1,695.52	-13.08%	11,603.98	337.98	3.00%
Total Category: 44 - Fee Revenue :		17,503.25	12,584.00	11,266.00	12,961.52	11,266.00	-1,695.52	-13.08%	11,603.98	337.98	3.00%
Total Revenue:		17,503.25	12,584.00	11,266.00	12,961.52	11,266.00	-1,695.52	-13.08%	11,603.98	337.98	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-31-159-5030	PT Head Lifeguard	482.18	46.93	242.25	0.00	242.25	242.25	0.00%	0.00	-242.25	-100.00%
20-31-159-5060	PT Guard	3,050.25	2,311.22	0.00	2,368.77	0.00	-2,368.77	-100.00%	0.00	0.00	0.00%
20-31-159-5070	PT Maintenance	1,870.46	131.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		5,402.89	2,489.28	242.25	2,368.77	242.25	-2,126.52	-89.77%	0.00	-242.25	-100.00%
Category: 52 - Contract Services											
20-31-159-5225	Misc. Contract Services	4,074.48	5,083.71	1,978.18	5,210.80	1,978.18	-3,232.62	-62.04%	5,191.00	3,212.82	162.41%
Total Category: 52 - Contract Services:		4,074.48	5,083.71	1,978.18	5,210.80	1,978.18	-3,232.62	-62.04%	5,191.00	3,212.82	162.41%
Total Expense:		9,477.37	7,572.99	2,220.43	7,579.57	2,220.43	-5,359.14	-70.71%	5,191.00	2,970.57	133.78%
Total Program: 159 - Masters Swimming:		8,025.88	5,011.01	9,045.57	5,381.95	9,045.57	3,663.62	68.07%	6,412.98	-2,632.59	-29.10%
Total Department: 31 - Pool Operations:		-14.89	55,910.09	220,149.75	38,651.56	114,274.20	75,622.64	195.65%	51,282.23	-62,991.97	-55.12%
Report Total:		-14.89	55,910.09	220,149.75	38,651.56	114,274.20	75,622.64	195.65%	51,282.23	-62,991.97	-55.12%



WILMETTE PARK DISTRICT TENNIS OPERATIONS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Tennis Operations

	2017	2018	2018	2019 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	\$3,470	\$3,308	\$4,248	\$4,148	(\$100)	-2.4%
Fee Revenue	1,497,526	1,551,936	1,520,723	1,571,159	50,436	3.3%
Membership Fees	98,336	98,282	92,760	96,088	3,328	3.6%
Rental Revenue	275,459	258,711	285,455	292,471	7,016	2.5%
Retail Sales	77,152	105,250	109,915	111,250	1,335	1.2%
Miscellaneous Revenue	<u>75,409</u>	<u>150</u>	<u>(271)</u>	<u>150</u>	<u>421</u>	-155.3%
Total Revenue	<u>\$2,027,352</u>	<u>\$2,017,637</u>	<u>\$2,012,830</u>	<u>\$2,075,266</u>	<u>\$62,436</u>	3.1%
Expenses						
Salaries & Wages	\$990,380	\$1,026,848	\$964,276	\$1,003,971	\$39,695	4.1%
Employee Benefits	140,857	131,698	151,355	168,033	16,678	11.0%
Contract Services	78,864	81,526	82,150	87,882	5,732	7.0%
Utilities	103,601	101,600	99,201	98,559	(642)	-0.6%
Supplies	90,846	90,685	94,165	94,775	610	0.6%
Repairs	<u>4,187</u>	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>0</u>	0.0%
Operating Expenses	\$1,408,734	\$1,439,456	\$1,398,247	\$1,460,320	\$62,073	4.4%
Operating Surplus (Deficit)	<u>\$618,619</u>	<u>\$578,181</u>	<u>\$614,582</u>	<u>\$614,946</u>	<u>\$363</u>	
Capital Transfer	199,920	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>302,379</u>	<u>302,500</u>	<u>302,500</u>	<u>302,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$502,299	\$502,500	\$502,500	\$502,500	\$0	0.0%
Total Expenses	<u>\$1,911,033</u>	<u>\$1,941,956</u>	<u>\$1,900,747</u>	<u>\$1,962,820</u>	<u>\$62,073</u>	3.3%
Net Surplus (Deficit)	\$116,320	\$75,681	\$112,082	\$112,446		



Recreation Facilities

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance Budget To Projection	% To Budget
Tennis Operations						
Program 100 - Operations						
Revenue	\$ 426,981	\$ 360,451	\$ 382,192	\$ 392,857	\$ 10,665	2.8%
Expense	<u>1,204,426</u>	<u>1,184,628</u>	<u>1,179,354</u>	<u>1,215,486</u>	<u>36,132</u>	3.1%
Surplus (Deficit):	(777,445)	(824,177)	(797,163)	(822,629)	(25,466)	-209.4% Gr. Margin (2019)
Program: 120 - Pro Shop						
Revenue	102,846	105,250	109,915	111,250	1,335	1.2%
Expense	<u>91,998</u>	<u>87,949</u>	<u>93,336</u>	<u>91,930</u>	<u>(1,406)</u>	-1.5%
Surplus (Deficit):	10,847	17,301	16,579	19,320	2,741	17.4% Gr. Margin (2019)
Program: 160 - Basic Tennis						
Revenue	239,137	253,200	234,732	244,020	9,288	4.0%
Expense	<u>58,610</u>	<u>68,732</u>	<u>55,921</u>	<u>62,912</u>	<u>6,991</u>	12.5%
Surplus (Deficit):	180,526	184,468	178,811	181,108	2,297	74.2% Gr. Margin (2019)
Program: 161 - Jr. Excellence						
Revenue	154,449	149,745	182,325	188,319	5,994	3.3%
Expense	<u>60,040</u>	<u>70,212</u>	<u>80,507</u>	<u>84,012</u>	<u>3,505</u>	4.4%
Surplus (Deficit):	94,409	79,533	101,818	104,307	2,489	55.4% Gr. Margin (2019)
Program: 162 - Camps						
Revenue	223,094	217,636	208,484	215,184	6,700	3.2%
Expense	<u>85,964</u>	<u>85,167</u>	<u>80,392</u>	<u>89,757</u>	<u>9,365</u>	11.6%
Surplus (Deficit):	137,130	132,469	38,408	125,427	(2,665)	58.3% Gr. Margin (2019)
Program: 163 - Jr. Special						
Revenue	31,419	30,996	25,030	23,440	(1,590)	-6.4%
Expense	<u>7,389</u>	<u>7,380</u>	<u>5,861</u>	<u>6,030</u>	<u>169</u>	2.9%
Surplus (Deficit):	24,030	23,616	19,169	17,410	(1,759)	74.3% Gr. Margin (2019)
Program: 164 - Private Lessons						
Revenue	190,093	214,225	195,415	204,705	9,290	4.8%
Expense	<u>108,751</u>	<u>109,675</u>	<u>110,990</u>	<u>107,100</u>	<u>(3,890)</u>	-3.5%
Surplus (Deficit):	81,342	104,550	84,425	97,605	13,180	47.7% Gr. Margin (2019)
Program: 165 - Adult Basic Tennis						
Revenue	63,121	68,180	67,172	69,303	2,131	3.2%
Expense	<u>23,657</u>	<u>26,650</u>	<u>20,569</u>	<u>23,400</u>	<u>2,831</u>	13.8%
Surplus (Deficit):	39,464	41,530	46,603	45,903	(700)	66.2% Gr. Margin (2019)
Program: 166 - Adult Drill						
Revenue	574,756	592,154	582,965	600,588	17,623	3.0%
Expense	<u>264,106</u>	<u>294,175</u>	<u>267,399</u>	<u>277,825</u>	<u>10,426</u>	3.9%
Surplus (Deficit):	310,650	297,979	315,566	322,763	7,197	53.7% Gr. Margin (2019)
Program: 167 - Baby Sitting						
Revenue	4,100	5,000	1,422	0	(1,422)	-100.0%
Expense	<u>3,918</u>	<u>5,100</u>	<u>2,004</u>	<u>0</u>	<u>(2,004)</u>	-100.0%
Surplus (Deficit):	182	(100)	(582)	0	582	N/A Gr. Margin (2019)
Program: 168 - Special Events						
Revenue	17,357	20,800	23,178	25,600	2,422.00	10.4%
Expense	<u>2,173</u>	<u>2,288</u>	<u>4,414</u>	<u>4,368</u>	<u>(46)</u>	-1.0%
Surplus (Deficit):	15,184	18,512	18,764	21,232	2,468	82.9% Gr. Margin (2019)
Total Tennis Operations						
Revenue	\$ 2,027,352	\$ 2,017,637	\$ 2,012,830	\$ 2,075,266	\$ 62,436	3.1%
Expense	<u>1,911,033</u>	<u>1,941,956</u>	<u>1,900,747</u>	<u>1,962,820</u>	<u>62,073</u>	3.3%
Surplus (Deficit):	\$ 116,320	\$ 75,681	\$ 112,082	\$ 112,446	363	5.4% Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
Department: 32 - Tennis Operations											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	2,698.00	3,470.00	3,977.00	3,308.00	4,248.00	940.00	28.42%	4,148.00	-100.00	-2.35%
Total Category: 43 - Daily Fees :		2,698.00	3,470.00	3,977.00	3,308.00	4,248.00	940.00	28.42%	4,148.00	-100.00	-2.35%
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	51,036.00	54,348.50	52,948.50	54,144.00	52,130.00	-2,014.00	-3.72%	53,900.00	1,770.00	3.40%
20-32-100-4510	Membership Fees - Non- Reside	41,605.50	43,987.50	39,679.00	44,138.00	40,630.00	-3,508.00	-7.95%	42,188.00	1,558.00	3.83%
Total Category: 45 - Membership Fees :		92,641.50	98,336.00	92,627.50	98,282.00	92,760.00	-5,522.00	-5.62%	96,088.00	3,328.00	3.59%
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	117,273.39	129,450.60	132,984.75	120,817.00	130,865.00	10,048.00	8.32%	134,790.00	3,925.00	3.00%
20-32-100-4625	Non-Prime Time Court Rental	133,845.47	146,008.88	148,810.84	137,894.00	154,590.00	16,696.00	12.11%	157,681.00	3,091.00	2.00%
Total Category: 46 - Rental Revenue :		251,118.86	275,459.48	281,795.59	258,711.00	285,455.00	26,744.00	10.34%	292,471.00	7,016.00	2.46%
Category: 48 - Miscellaneous Revenue											
20-32-100-4900	Miscellaneous Revenue	8,277.06	49,417.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-4910	Over/Short Revenue	697.35	157.36	421.31	0.00	-421.39	-421.39	0.00%	0.00	421.39	-100.00%
20-32-100-4930	Vending Commissions	89.88	140.66	97.12	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		9,064.29	49,715.51	518.43	150.00	-271.39	-421.39	-280.93%	150.00	421.39	-155.27%
Total Revenue:		355,522.65	426,980.99	378,918.52	360,451.00	382,191.61	21,740.61	6.03%	392,857.00	10,665.39	2.79%
Expense											
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	269,039.22	299,785.28	230,013.10	272,446.92	265,858.00	-6,588.92	-2.42%	279,016.00	13,158.00	4.95%
20-32-100-5055	PT Administration	46,948.64	46,676.25	34,944.32	61,791.80	46,113.00	-15,678.80	-25.37%	49,400.00	3,287.00	7.13%
20-32-100-5070	PT Maintenance	13,957.40	13,588.67	10,891.46	14,567.00	13,145.26	-1,421.74	-9.76%	14,339.08	1,193.82	9.08%
20-32-100-5080	Overtime FT	1,115.04	1,234.87	1,116.12	1,000.00	1,170.00	170.00	17.00%	1,000.00	-170.00	-14.53%
20-32-100-5085	Overtime PT	568.77	451.16	3,354.04	500.00	3,294.00	2,794.00	558.80%	500.00	-2,794.00	-84.82%
Total Category: 50 - Salaries & Wages:		331,629.07	361,736.23	280,319.04	350,305.72	329,580.26	-20,725.46	-5.92%	344,255.08	14,674.82	4.45%
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	162,033.80	139,746.95	110,843.78	129,897.75	149,890.20	19,992.45	15.39%	157,383.00	7,492.80	5.00%
20-32-100-5150	Training & Education	110.00	0.00	65.00	400.00	150.00	-250.00	-62.50%	4,000.00	3,850.00	2,566.67%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-32-100-5160	Dues	300.00	300.00	315.00	400.00	315.00	-85.00	-21.25%	3,150.00	2,835.00	900.00%	
20-32-100-5170	Awards and Meetings	831.27	810.34	512.27	1,000.00	1,000.00	0.00	0.00%	3,500.00	2,500.00	250.00%	
Total Category: 51 - Employee Benefits :		163,275.07	140,857.29	111,736.05	131,697.75	151,355.20	19,657.45	14.93%	168,033.00	16,677.80	11.02%	
Category: 52 - Contract Services												
20-32-100-5200	Building Maintenance Services	18,415.50	22,023.50	13,923.50	20,796.00	17,614.00	-3,182.00	-15.30%	21,420.00	3,806.00	21.61%	
20-32-100-5205	Equipment Maintenance Service	7,326.80	7,100.10	4,322.89	8,328.00	7,956.00	-372.00	-4.47%	8,112.00	156.00	1.96%	
20-32-100-5225	Misc. Contract Services	28,531.29	31,908.25	31,769.47	30,441.00	32,836.00	2,395.00	7.87%	33,489.00	653.00	1.99%	
20-32-100-5250	Misc. Professional Services	145.00	190.00	9.75	190.00	190.00	0.00	0.00%	190.00	0.00	0.00%	
20-32-100-5255	Marketing	2,788.19	3,605.64	5,986.69	3,861.00	4,698.00	837.00	21.68%	4,793.00	95.00	2.02%	
20-32-100-5265	Printing	3,850.70	5,484.99	9.63	5,100.00	2,990.00	-2,110.00	-41.37%	2,990.00	0.00	0.00%	
20-32-100-5270	Postage	116.61	175.31	554.96	510.00	1,800.00	1,290.00	252.94%	1,836.00	36.00	2.00%	
Total Category: 52 - Contract Services:		61,174.09	70,487.79	56,576.89	69,226.00	68,084.00	-1,142.00	-1.65%	72,830.00	4,746.00	6.97%	
Category: 53 - Utilities												
20-32-100-5310	Communications	1,495.70	1,967.58	1,195.94	1,321.92	1,459.20	137.28	10.38%	1,344.00	-115.20	-7.89%	
20-32-100-5320	Water	10,802.40	10,264.66	5,868.26	10,200.00	7,616.00	-2,584.00	-25.33%	7,770.00	154.00	2.02%	
20-32-100-5330	Electricity	79,520.34	76,406.81	63,125.11	74,472.00	74,520.00	48.00	0.06%	74,520.00	0.00	0.00%	
20-32-100-5340	Natural Gas	16,935.65	13,653.03	9,913.30	14,359.00	14,359.00	0.00	0.00%	13,641.00	-718.00	-5.00%	
20-32-100-5350	Misc. Utilities	1,300.78	1,308.64	873.31	1,246.64	1,246.64	0.00	0.00%	1,284.00	37.36	3.00%	
Total Category: 53 - Utilities :		110,054.87	103,600.72	80,975.92	101,599.56	99,200.84	-2,398.72	-2.36%	98,559.00	-641.84	-0.65%	
Category: 54 - Supplies												
20-32-100-5400	Program Operation Supplies	13,365.15	14,399.22	12,019.73	14,299.02	14,299.02	0.00	0.00%	14,299.02	0.00	0.00%	
20-32-100-5410	Office Supplies	1,045.73	1,327.72	622.39	1,200.00	785.00	-415.00	-34.58%	1,200.00	415.00	52.87%	
20-32-100-5420	Building Supplies	696.80	799.07	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%	
20-32-100-5430	Equipment Supplies	930.56	614.92	586.20	1,000.00	750.00	-250.00	-25.00%	1,000.00	250.00	33.33%	
20-32-100-5450	Fuel Supplies	206.03	114.92	247.96	300.00	300.00	0.00	0.00%	310.00	10.00	3.33%	
20-32-100-5460	Uniform Supplies	2,905.63	4,001.85	3,715.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%	
20-32-100-5470	Misc. Supplies	7.28	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	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 :		19,157.18	21,257.70	17,191.28	22,199.02	21,534.02	-665.00	-3.00%	22,209.02	675.00	3.13%	
Category: 55 - Repairs												
20-32-100-5510	Building Repairs	15,010.83	3,419.86	2,636.57	5,100.00	5,100.00	0.00	0.00%	5,100.00	0.00	0.00%	
20-32-100-5520	Equipment Repairs	5,476.14	766.97	139.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%	
20-32-100-5530	Grounds Repairs	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%	
Total Category: 55 - Repairs :		20,486.97	4,186.83	2,775.57	7,100.00	7,100.00	0.00	0.00%	7,100.00	0.00	0.00%	
Category: 60 - Transfers												
20-32-100-6010	Admin Overhead Charge	284,070.00	302,379.00	251,982.50	302,500.00	302,500.00	0.00	0.00%	302,500.00	0.00	0.00%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-32-100-6050	Transfer to Capital Fund	200,000.00	199,920.00	166,600.00	200,000.00	200,000.00	0.00	0.00%	200,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	484,070.00	502,299.00	418,582.50	502,500.00	502,500.00	0.00	0.00%	502,500.00	0.00	0.00%
	Total Expense:	1,189,847.25	1,204,425.56	968,157.25	1,184,628.05	1,179,354.32	-5,273.73	-0.45%	1,215,486.10	36,131.78	3.06%
	Total Program: 100 - Operations:	-834,324.60	-777,444.57	-589,238.73	-824,177.05	-797,162.71	27,014.34	-3.28%	-822,629.10	-25,466.39	3.19%
Program: 120 - Pro Shop											
Revenue											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	90,439.44	77,152.08	73,033.57	105,250.00	109,915.00	4,665.00	4.43%	111,250.00	1,335.00	1.21%
	Total Category: 47 - Retail Sales :	90,439.44	77,152.08	73,033.57	105,250.00	109,915.00	4,665.00	4.43%	111,250.00	1,335.00	1.21%
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	23,497.73	25,693.58	23,370.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	23,497.73	25,693.58	23,370.04	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenue:	113,937.17	102,845.66	96,403.61	105,250.00	109,915.00	4,665.00	4.43%	111,250.00	1,335.00	1.21%
Expense											
Category: 50 - Salaries & Wages											
20-32-120-5000	Administration	10,832.64	11,534.31	7,492.50	8,658.00	8,658.00	0.00	0.00%	8,892.00	234.00	2.70%
20-32-120-5040	PT Attendant	2,206.68	6,459.13	4,738.28	4,305.00	6,396.00	2,091.00	48.57%	4,550.00	-1,846.00	-28.86%
20-32-120-5055	PT Administration	0.00	1,701.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	13,039.32	19,694.44	12,230.78	12,963.00	15,054.00	2,091.00	16.13%	13,442.00	-1,612.00	-10.71%
Category: 52 - Contract Services											
20-32-120-5225	Misc. Contract Services	14,076.22	8,018.41	7,519.03	11,800.00	11,800.00	0.00	0.00%	12,801.96	1,001.96	8.49%
	Total Category: 52 - Contract Services:	14,076.22	8,018.41	7,519.03	11,800.00	11,800.00	0.00	0.00%	12,801.96	1,001.96	8.49%
Category: 54 - Supplies											
20-32-120-5400	Program Operation Supplies	0.00	0.00	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
20-32-120-5490	Cost of Goods Sold	83,209.30	65,953.41	53,682.48	64,260.00	68,619.00	4,359.00	6.78%	66,760.00	-1,859.00	-2.71%
20-32-120-5495	Purchase Discounts	-1,297.68	-1,667.83	-1,667.96	-1,224.00	-2,287.00	-1,063.00	86.85%	-1,224.00	1,063.00	-46.48%
	Total Category: 54 - Supplies :	81,911.62	64,285.58	52,014.52	63,186.00	66,482.00	3,296.00	5.22%	65,686.00	-796.00	-1.20%
	Total Expense:	109,027.16	91,998.43	71,764.33	87,949.00	93,336.00	5,387.00	6.13%	91,929.96	-1,406.04	-1.51%
	Total Program: 120 - Pro Shop:	4,910.01	10,847.23	24,639.28	17,301.00	16,579.00	-722.00	-4.17%	19,320.04	2,741.04	16.53%
Program: 160 - Basic Tennis											
Revenue											
Category: 44 - Fee Revenue											
20-32-160-4400	Program Fees	239,433.55	239,136.62	253,237.54	253,200.00	234,732.00	-18,468.00	-7.29%	244,020.00	9,288.00	3.96%
	Total Category: 44 - Fee Revenue :	239,433.55	239,136.62	253,237.54	253,200.00	234,732.00	-18,468.00	-7.29%	244,020.00	9,288.00	3.96%
	Total Revenue:	239,433.55	239,136.62	253,237.54	253,200.00	234,732.00	-18,468.00	-7.29%	244,020.00	9,288.00	3.96%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-32-160-5045	PT Instructor	62,692.31	58,237.81	46,497.62	68,732.00	55,921.00	-12,811.00	-18.64%	62,912.00	6,991.00	12.50%
20-32-160-5080	Overtime FT	0.00	372.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		62,692.31	58,610.21	46,497.62	68,732.00	55,921.00	-12,811.00	-18.64%	62,912.00	6,991.00	12.50%
Total Expense:		62,692.31	58,610.21	46,497.62	68,732.00	55,921.00	-12,811.00	-18.64%	62,912.00	6,991.00	12.50%
Total Program: 160 - Basic Tennis:		176,741.24	180,526.41	206,739.92	184,468.00	178,811.00	-5,657.00	-3.07%	181,108.00	2,297.00	1.28%
Program: 161 - Jr. Excellence											
Revenue											
Category: 44 - Fee Revenue											
20-32-161-4400	Program Fees	137,709.28	154,449.24	200,926.03	149,745.00	182,325.00	32,580.00	21.76%	188,319.00	5,994.00	3.29%
Total Category: 44 - Fee Revenue :		137,709.28	154,449.24	200,926.03	149,745.00	182,325.00	32,580.00	21.76%	188,319.00	5,994.00	3.29%
Total Revenue:		137,709.28	154,449.24	200,926.03	149,745.00	182,325.00	32,580.00	21.76%	188,319.00	5,994.00	3.29%
Expense											
Category: 50 - Salaries & Wages											
20-32-161-5045	PT Instructor	60,715.20	59,347.91	60,337.21	70,212.00	77,712.00	7,500.00	10.68%	84,012.00	6,300.00	8.11%
20-32-161-5080	Overtime FT	0.00	692.51	2,795.42	0.00	2,795.42	2,795.42	0.00%	0.00	-2,795.42	-100.00%
Total Category: 50 - Salaries & Wages:		60,715.20	60,040.42	63,132.63	70,212.00	80,507.42	10,295.42	14.66%	84,012.00	3,504.58	4.35%
Total Expense:		60,715.20	60,040.42	63,132.63	70,212.00	80,507.42	10,295.42	14.66%	84,012.00	3,504.58	4.35%
Total Program: 161 - Jr. Excellence:		76,994.08	94,408.82	137,793.40	79,533.00	101,817.58	22,284.58	28.02%	104,307.00	2,489.42	2.44%
Program: 162 - Camps											
Revenue											
Category: 44 - Fee Revenue											
20-32-162-4400	Program Fees	203,455.28	223,093.75	210,058.98	217,636.00	208,484.00	-9,152.00	-4.21%	215,184.00	6,700.00	3.21%
Total Category: 44 - Fee Revenue :		203,455.28	223,093.75	210,058.98	217,636.00	208,484.00	-9,152.00	-4.21%	215,184.00	6,700.00	3.21%
Total Revenue:		203,455.28	223,093.75	210,058.98	217,636.00	208,484.00	-9,152.00	-4.21%	215,184.00	6,700.00	3.21%
Expense											
Category: 50 - Salaries & Wages											
20-32-162-5025	Driver	378.51	27.00	715.10	467.00	467.00	0.00	0.00%	467.00	0.00	0.00%
20-32-162-5045	PT Instructor	78,287.23	80,135.41	69,855.70	80,000.00	69,712.46	-10,287.54	-12.86%	77,840.00	8,127.54	11.66%
20-32-162-5075	PT Driver	84.15	397.08	447.91	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
20-32-162-5080	Overtime FT	0.00	0.00	3,396.96	0.00	3,396.96	3,396.96	0.00%	4,000.00	603.04	17.75%
90-32-162-5040	PT Attendant	0.00	1,060.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		78,749.89	81,619.99	74,415.67	80,667.00	73,776.42	-6,890.58	-8.54%	82,507.00	8,730.58	11.83%
Category: 52 - Contract Services											
20-32-162-5220	Transportation	633.04	357.50	311.98	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-32-162-5225	Misc. Contract Services	184.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5255	Marketing	184.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5272	Entry Fees	1,434.50	0.00	1,766.23	0.00	1,766.23	1,766.23	0.00%	1,750.00	-16.23	-0.92%
	Total Category: 52 - Contract Services:	2,435.54	357.50	2,078.21	500.00	2,266.23	1,766.23	353.25%	2,250.00	-16.23	-0.72%
	Category: 54 - Supplies										
20-32-162-5400	Program Operation Supplies	2,434.82	3,986.74	4,385.43	4,000.00	4,349.00	349.00	8.73%	5,000.00	651.00	14.97%
	Total Category: 54 - Supplies :	2,434.82	3,986.74	4,385.43	4,000.00	4,349.00	349.00	8.73%	5,000.00	651.00	14.97%
	Total Expense:	83,620.25	85,964.23	80,879.31	85,167.00	80,391.65	-4,775.35	-5.61%	89,757.00	9,365.35	11.65%
	Total Program: 162 - Camps:	119,835.03	137,129.52	129,179.67	132,469.00	128,092.35	-4,376.65	-3.30%	125,427.00	-2,665.35	-2.08%
	Program: 163 - Jr. Special										
	Revenue										
	Category: 44 - Fee Revenue										
20-32-163-4400	Program Fees	25,715.35	31,419.31	23,719.00	30,996.00	25,030.00	-5,966.00	-19.25%	23,440.00	-1,590.00	-6.35%
	Total Category: 44 - Fee Revenue :	25,715.35	31,419.31	23,719.00	30,996.00	25,030.00	-5,966.00	-19.25%	23,440.00	-1,590.00	-6.35%
	Total Revenue:	25,715.35	31,419.31	23,719.00	30,996.00	25,030.00	-5,966.00	-19.25%	23,440.00	-1,590.00	-6.35%
	Expense										
	Category: 50 - Salaries & Wages										
20-32-163-5045	PT Instructor	4,842.78	7,389.42	3,664.35	7,380.00	5,861.00	-1,519.00	-20.58%	6,030.00	169.00	2.88%
	Total Category: 50 - Salaries & Wages:	4,842.78	7,389.42	3,664.35	7,380.00	5,861.00	-1,519.00	-20.58%	6,030.00	169.00	2.88%
	Total Expense:	4,842.78	7,389.42	3,664.35	7,380.00	5,861.00	-1,519.00	-20.58%	6,030.00	169.00	2.88%
	Total Program: 163 - Jr. Special:	20,872.57	24,029.89	20,054.65	23,616.00	19,169.00	-4,447.00	-18.83%	17,410.00	-1,759.00	-9.18%
	Program: 164 - Private Lessons										
	Revenue										
	Category: 44 - Fee Revenue										
20-32-164-4430	Lessons	215,296.50	190,093.10	184,553.16	214,225.00	195,415.00	-18,810.00	-8.78%	204,705.00	9,290.00	4.75%
	Total Category: 44 - Fee Revenue :	215,296.50	190,093.10	184,553.16	214,225.00	195,415.00	-18,810.00	-8.78%	204,705.00	9,290.00	4.75%
	Total Revenue:	215,296.50	190,093.10	184,553.16	214,225.00	195,415.00	-18,810.00	-8.78%	204,705.00	9,290.00	4.75%
	Expense										
	Category: 50 - Salaries & Wages										
20-32-164-5045	PT Instructor	116,962.34	99,816.52	91,330.18	109,675.00	100,725.00	-8,950.00	-8.16%	107,100.00	6,375.00	6.33%
20-32-164-5080	Overtime FT	0.00	8,893.68	10,265.06	0.00	10,265.06	10,265.06	0.00%	0.00	-10,265.06	-100.00%
20-32-164-5085	Overtime PT	0.00	40.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	116,962.34	108,750.70	101,595.24	109,675.00	110,990.06	1,315.06	1.20%	107,100.00	-3,890.06	-3.50%
	Total Expense:	116,962.34	108,750.70	101,595.24	109,675.00	110,990.06	1,315.06	1.20%	107,100.00	-3,890.06	-3.50%
	Total Program: 164 - Private Lessons:	98,334.16	81,342.40	82,957.92	104,550.00	84,424.94	-20,125.06	-19.25%	97,605.00	13,180.06	15.61%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Program: 165 - Adult Basic Tennis										
Revenue										
Category: 44 - Fee Revenue										
20-32-165-4400 Program Fees	79,078.69	63,120.72	67,431.14	68,180.00	67,172.00	-1,008.00	-1.48%	69,303.00	2,131.00	3.17%
Total Category: 44 - Fee Revenue :	79,078.69	63,120.72	67,431.14	68,180.00	67,172.00	-1,008.00	-1.48%	69,303.00	2,131.00	3.17%
Total Revenue:	79,078.69	63,120.72	67,431.14	68,180.00	67,172.00	-1,008.00	-1.48%	69,303.00	2,131.00	3.17%
Expense										
Category: 50 - Salaries & Wages										
20-32-165-5045 PT Instructor	35,500.45	22,905.62	17,154.20	26,650.00	20,569.00	-6,081.00	-22.82%	23,400.00	2,831.00	13.76%
20-32-165-5080 Overtime FT	0.00	750.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	35,500.45	23,656.52	17,154.20	26,650.00	20,569.00	-6,081.00	-22.82%	23,400.00	2,831.00	13.76%
Total Expense:	35,500.45	23,656.52	17,154.20	26,650.00	20,569.00	-6,081.00	-22.82%	23,400.00	2,831.00	13.76%
Total Program: 165 - Adult Basic Tennis:	43,578.24	39,464.20	50,276.94	41,530.00	46,603.00	5,073.00	12.22%	45,903.00	-700.00	-1.50%
Program: 166 - Adult Drill										
Revenue										
Category: 44 - Fee Revenue										
20-32-166-4400 Program Fees	540,440.44	574,755.50	569,104.27	592,154.00	582,965.00	-9,189.00	-1.55%	600,588.00	17,623.00	3.02%
Total Category: 44 - Fee Revenue :	540,440.44	574,755.50	569,104.27	592,154.00	582,965.00	-9,189.00	-1.55%	600,588.00	17,623.00	3.02%
Total Revenue:	540,440.44	574,755.50	569,104.27	592,154.00	582,965.00	-9,189.00	-1.55%	600,588.00	17,623.00	3.02%
Expense										
Category: 50 - Salaries & Wages										
20-32-166-5045 PT Instructor	257,483.39	263,557.93	212,791.04	294,175.00	266,691.00	-27,484.00	-9.34%	277,825.00	11,134.00	4.17%
20-32-166-5080 Overtime FT	0.00	547.84	1,309.25	0.00	707.70	707.70	0.00%	0.00	-707.70	-100.00%
Total Category: 50 - Salaries & Wages:	257,483.39	264,105.77	214,100.29	294,175.00	267,398.70	-26,776.30	-9.10%	277,825.00	10,426.30	3.90%
Total Expense:	257,483.39	264,105.77	214,100.29	294,175.00	267,398.70	-26,776.30	-9.10%	277,825.00	10,426.30	3.90%
Total Program: 166 - Adult Drill:	282,957.05	310,649.73	355,003.98	297,979.00	315,566.30	17,587.30	5.90%	322,763.00	7,196.70	2.28%
Program: 167 - Baby Sitting										
Revenue										
Category: 44 - Fee Revenue										
20-32-167-4400 Program Fees	4,706.50	4,100.00	1,438.00	5,000.00	1,422.00	-3,578.00	-71.56%	0.00	-1,422.00	-100.00%
Total Category: 44 - Fee Revenue :	4,706.50	4,100.00	1,438.00	5,000.00	1,422.00	-3,578.00	-71.56%	0.00	-1,422.00	-100.00%
Total Revenue:	4,706.50	4,100.00	1,438.00	5,000.00	1,422.00	-3,578.00	-71.56%	0.00	-1,422.00	-100.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-32-167-5040	PT Attendant	4,608.00	3,918.00	2,004.00	5,100.00	2,004.00	-3,096.00	-60.71%	0.00	-2,004.00	-100.00%
Total Category: 50 - Salaries & Wages:		4,608.00	3,918.00	2,004.00	5,100.00	2,004.00	-3,096.00	-60.71%	0.00	-2,004.00	-100.00%
Total Expense:		4,608.00	3,918.00	2,004.00	5,100.00	2,004.00	-3,096.00	-60.71%	0.00	-2,004.00	-100.00%
Total Program: 167 - Baby Sitting:		98.50	182.00	-566.00	-100.00	-582.00	-482.00	482.00%	0.00	582.00	-100.00%
Program: 168 - Special Events											
Revenue											
Category: 44 - Fee Revenue											
20-32-168-4410	Tournament Fees	16,862.89	17,357.38	24,581.75	20,800.00	23,178.00	2,378.00	11.43%	25,600.00	2,422.00	10.45%
Total Category: 44 - Fee Revenue :		16,862.89	17,357.38	24,581.75	20,800.00	23,178.00	2,378.00	11.43%	25,600.00	2,422.00	10.45%
Total Revenue:		16,862.89	17,357.38	24,581.75	20,800.00	23,178.00	2,378.00	11.43%	25,600.00	2,422.00	10.45%
Expense											
Category: 50 - Salaries & Wages											
20-32-168-5045	PT Instructor	761.31	857.80	1,999.46	988.00	2,614.00	1,626.00	164.57%	2,488.00	-126.00	-4.82%
Total Category: 50 - Salaries & Wages:		761.31	857.80	1,999.46	988.00	2,614.00	1,626.00	164.57%	2,488.00	-126.00	-4.82%
Category: 54 - Supplies											
20-32-168-5400	Program Operation Supplies	261.40	1,315.60	1,484.06	1,300.00	1,800.00	500.00	38.46%	1,880.00	80.00	4.44%
Total Category: 54 - Supplies :		261.40	1,315.60	1,484.06	1,300.00	1,800.00	500.00	38.46%	1,880.00	80.00	4.44%
Total Expense:		1,022.71	2,173.40	3,483.52	2,288.00	4,414.00	2,126.00	92.92%	4,368.00	-46.00	-1.04%
Total Program: 168 - Special Events:		15,840.18	15,183.98	21,098.23	18,512.00	18,764.00	252.00	1.36%	21,232.00	2,468.00	13.15%
Total Department: 32 - Tennis Operations:		5,836.46	116,319.61	437,939.26	75,680.95	112,082.46	36,401.51	48.10%	112,445.94	363.48	0.32%
Report Total:		5,836.46	116,319.61	437,939.26	75,680.95	112,082.46	36,401.51	48.10%	112,445.94	363.48	0.32%



WILMETTE PARK DISTRICT GOLF OPERATIONS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Golf Operations

	2017	2018	2018	2019 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	\$599,718	\$773,800	\$703,814	\$809,741	\$105,927	15.1%
Fee Revenue	239,475	253,814	187,854	224,998	37,145	19.8%
Membership Fees	308,924	272,115	241,896	241,229	(667)	-0.3%
Rental Revenue	161,767	203,920	177,850	199,679	21,829	12.3%
Retail Sales	111,157	125,000	107,726	108,000	274	0.3%
Miscellaneous Revenue	<u>147,127</u>	<u>181,550</u>	<u>150,040</u>	<u>87,400</u>	<u>(62,640)</u>	-41.7%
Total Revenue	<u>\$1,568,168</u>	<u>\$1,810,199</u>	<u>\$1,569,179</u>	<u>\$1,671,048</u>	<u>\$101,869</u>	6.5%
Expenses						
Salaries & Wages	\$829,598	\$822,425	\$746,366	\$826,175	\$79,809	10.7%
Employee Benefits	127,457	133,645	118,032	129,285	11,254	9.5%
Contract Services	102,830	108,179	100,819	119,397	18,578	18.4%
Utilities	85,290	82,252	85,170	86,126	956	1.1%
Supplies	290,410	307,974	283,596	287,426	3,830	1.4%
Repairs	<u>91,394</u>	<u>94,464</u>	<u>82,452</u>	<u>78,677</u>	<u>(3,775)</u>	-4.6%
Operating Expenses	\$1,526,979	\$1,548,939	\$1,416,434	\$1,527,085	\$110,652	7.8%
Operating Surplus (Deficit)	<u>\$41,189</u>	<u>\$261,260</u>	<u>\$152,746</u>	<u>\$143,962</u>	<u>(\$8,783)</u>	
Operating Capital	6,608	10,760	10,410	10,955	545	5.2%
Capital Transfer	129,948	0	0	0	0	N/A
Overhead Transfer	<u>318,053</u>	<u>318,180</u>	<u>288,099</u>	<u>198,000</u>	<u>(90,099)</u>	-31.3%
Non Operating Expenses	\$454,609	\$328,940	\$298,509	\$208,955	(\$89,554)	-30.0%
Total Expenses	<u>\$1,981,588</u>	<u>\$1,877,879</u>	<u>\$1,714,943</u>	<u>\$1,736,040</u>	<u>\$21,098</u>	1.2%
Net Surplus (Deficit)	<u>(\$413,421)</u>	<u>(\$67,680)</u>	<u>(\$145,763)</u>	<u>(\$64,993)</u>		



Recreation Facilities

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance Budget To Projection	%
						To Budget
Golf Operations						
Program 100 - Operations						
Revenue	\$ 1,121,678	\$ 1,343,359	\$ 1,184,905	\$ 1,328,910	\$ 144,006	12.2%
Expense	<u>922,345</u>	<u>836,461</u>	<u>776,785</u>	<u>857,697</u>	<u>80,912</u>	10.4%
Surplus (Deficit):	199,333	506,898	408,120	471,214	63,094	35.5%
						Gr. Margin (2019)
Program: 120 - Pro Shop						
Revenue	122,977	134,150	117,026	116,000	(1,026)	-0.9%
Expense	<u>91,863</u>	<u>104,909</u>	<u>87,861</u>	<u>81,819</u>	<u>(6,042)</u>	-6.9%
Surplus (Deficit):	31,114	29,241	29,165	34,181	5,016	29.5%
						Gr. Margin (2019)
Program: 170 - Lessons - Private						
Revenue	42,316	40,770	14,055	12,086	(1,969)	-14.0%
Expense	<u>30,581</u>	<u>33,915</u>	<u>13,101</u>	<u>10,853</u>	<u>(2,248)</u>	-17.2%
Surplus (Deficit):	11,735	6,855	954	1,233	279	10.2%
						Gr. Margin (2019)
Program: 171 - Lessons - Group						
Revenue	14,433	6,533	13,643	10,313	(3,330)	-24.4%
Expense	<u>9,038</u>	<u>3,000</u>	<u>4,250</u>	<u>5,430</u>	<u>1,180</u>	27.8%
Surplus (Deficit):	5,396	3,533	9,393	4,883	(4,510)	47.3%
						Gr. Margin (2019)
Program: 172 - Camps						
Revenue	66,246	78,411	63,547	80,571	17,024	26.8%
Expense	<u>28,310</u>	<u>39,248</u>	<u>22,361</u>	<u>27,688</u>	<u>5,327</u>	23.8%
Surplus (Deficit):	37,936	39,163	41,186	52,883	11,697	65.6%
						Gr. Margin (2019)
Program: 176 - Maintenance						
Revenue	738	500	1,007	500	(507)	-50.3%
Expense	<u>759,541</u>	<u>719,516</u>	<u>705,422</u>	<u>734,604</u>	<u>29,182</u>	4.1%
Surplus (Deficit):	(758,803)	(719,016)	(704,415)	(734,104)	(29,689)	-146820.8%
						Gr. Margin (2019)
Program: 178 - Driving Range						
Revenue	121,711	125,476	103,996	122,667	18,671	18.0%
Expense	<u>19,778</u>	<u>20,650</u>	<u>15,064</u>	<u>17,950</u>	<u>2,886</u>	19.2%
Surplus (Deficit):	101,932	104,826	88,932	104,717	15,785	85.4%
						Gr. Margin (2019)
Program: 179 - Golf Project Surcharge						
Revenue	78,069	81,000	71,000	0	(71,000)	-100.0%
Expense	<u>120,132</u>	<u>120,180</u>	<u>90,099</u>	<u>0</u>	<u>(90,099)</u>	-100.0%
Surplus (Deficit):	(42,063)	(39,180)	(19,099)	0	19,099	N/A
						Gr. Margin (2019)
Total Golf Operations						
Revenue	\$ 1,568,168	\$ 1,810,199	\$ 1,569,179	\$ 1,671,047	\$ 101,868	6.5%
Expense	<u>1,981,588</u>	<u>1,877,879</u>	<u>1,714,942</u>	<u>1,736,040</u>	<u>21,098</u>	1.2%
Surplus (Deficit):	\$ (413,421)	\$ (67,680)	\$ (145,763)	\$ (64,993)	80,770	-3.9%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 33 - Golf Operations											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	81,217.75	66,809.13	89,568.78	63,700.00	88,468.00	24,768.00	38.88%	98,327.00	9,859.00	11.14%
20-33-100-4330	Green Fees - Non-Members	477,746.05	400,109.26	492,526.47	571,624.00	501,450.00	-70,174.00	-12.28%	575,747.43	74,297.43	14.82%
20-33-100-4360	Guest Daily Fees	13,713.84	11,089.00	9,400.00	13,000.00	9,900.00	-3,100.00	-23.85%	13,000.00	3,100.00	31.31%
	Total Category: 43 - Daily Fees :	572,677.64	478,007.39	591,495.25	648,324.00	599,818.00	-48,506.00	-7.48%	687,074.43	87,256.43	14.55%
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	100,683.91	112,225.00	92,373.09	117,600.00	92,373.09	-25,226.91	-21.45%	109,500.00	17,126.91	18.54%
20-33-100-4410	Tournament Fees	7,560.00	4,254.33	4,710.00	10,500.00	4,235.00	-6,265.00	-59.67%	12,528.00	8,293.00	195.82%
	Total Category: 44 - Fee Revenue :	108,243.91	116,479.33	97,083.09	128,100.00	96,608.09	-31,491.91	-24.58%	122,028.00	25,419.91	26.31%
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	246,915.67	207,662.00	171,587.00	202,715.00	171,587.00	-31,128.00	-15.36%	182,165.00	10,578.00	6.16%
20-33-100-4510	Membership Fees - Non-Residen	109,359.00	89,442.00	61,009.00	60,250.00	61,009.00	759.00	1.26%	51,064.00	-9,945.00	-16.30%
	Total Category: 45 - Membership Fees :	356,274.67	297,104.00	232,596.00	262,965.00	232,596.00	-30,369.00	-11.55%	233,229.00	633.00	0.27%
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	154,588.91	132,096.60	147,077.83	172,135.00	148,505.00	-23,630.00	-13.73%	169,569.00	21,064.00	14.18%
20-33-100-4640	Pull Car Rental	10,998.00	9,740.00	9,369.00	11,000.00	9,750.00	-1,250.00	-11.36%	10,735.00	985.00	10.10%
20-33-100-4650	Locker Rental	4,822.65	4,050.00	3,675.00	4,225.00	3,675.00	-550.00	-13.02%	3,375.00	-300.00	-8.16%
20-33-100-4660	Equipment Rental	990.00	880.00	905.00	1,560.00	920.00	-640.00	-41.03%	1,000.00	80.00	8.70%
20-33-100-4680	Facility Rental	8,625.00	15,000.00	13,125.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
	Total Category: 46 - Rental Revenue :	180,024.56	161,766.60	174,151.83	203,920.00	177,850.00	-26,070.00	-12.78%	199,679.00	21,829.00	12.27%
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	22,000.68	17,856.76	17,912.69	28,050.00	18,350.00	-9,700.00	-34.58%	14,900.00	-3,450.00	-18.80%
20-33-100-4910	Over/Short Revenue	604.39	501.14	255.87	0.00	210.00	210.00	0.00%	0.00	-210.00	-100.00%
20-33-100-4940	Concessionaire Fees	54,359.04	49,962.37	53,472.67	72,000.00	59,472.67	-12,527.33	-17.40%	72,000.00	12,527.33	21.06%
	Total Category: 48 - Miscellaneous Revenue :	76,964.11	68,320.27	71,641.23	100,050.00	78,032.67	-22,017.33	-22.01%	86,900.00	8,867.33	11.36%
	Total Revenue:	1,294,184.89	1,121,677.59	1,166,967.40	1,343,359.00	1,184,904.76	-158,454.24	-11.80%	1,328,910.43	144,005.67	12.15%

Budget Comparison Report

Account Number	Expense	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
Category: 50 - Salaries & Wages												
20-33-100-5000	Administration	254,939.26	301,517.66	258,888.93	315,688.00	292,118.00	-23,570.00	-7.47%	325,158.25	33,040.25	11.31%	
20-33-100-5030	PT Supervisor	22,923.51	23,800.75	20,551.84	24,360.00	21,500.00	-2,860.00	-11.74%	27,952.00	6,452.00	30.01%	
20-33-100-5040	PT Attendant	42,059.85	36,244.38	28,984.07	34,910.50	29,400.00	-5,510.50	-15.78%	34,138.50	4,738.50	16.12%	
20-33-100-5055	PT Administration	19,817.45	13,606.25	11,431.28	16,174.50	11,400.00	-4,774.50	-29.52%	13,881.50	2,481.50	21.77%	
20-33-100-5085	Overtime PT	1,171.41	581.09	628.45	1,001.00	628.45	-372.55	-37.22%	1,001.00	372.55	59.28%	
Total Category: 50 - Salaries & Wages:		340,911.48	375,750.13	320,484.57	392,134.00	355,046.45	-37,087.55	-9.46%	402,131.25	47,084.80	13.26%	
Category: 51 - Employee Benefits												
20-33-100-5110	Health Insurance Premiums	64,935.09	65,213.19	57,291.79	81,480.00	71,480.00	-10,000.00	-12.27%	76,800.00	5,320.00	7.44%	
20-33-100-5150	Training & Education	1,315.36	1,552.12	1,481.89	1,490.00	1,481.89	-8.11	-0.54%	1,490.00	8.11	0.55%	
20-33-100-5160	Dues	1,688.00	1,094.00	1,538.00	1,890.00	1,648.00	-242.00	-12.80%	1,670.00	22.00	1.33%	
20-33-100-5170	Awards and Meetings	730.54	651.12	262.68	700.00	696.68	-3.32	-0.47%	640.00	-56.68	-8.14%	
Total Category: 51 - Employee Benefits :		68,668.99	68,510.43	60,574.36	85,560.00	75,306.57	-10,253.43	-11.98%	80,600.00	5,293.43	7.03%	
Category: 52 - Contract Services												
20-33-100-5200	Building Maintenance Services	24,398.34	26,296.08	21,739.96	26,745.48	26,745.48	0.00	0.00%	27,547.44	801.96	3.00%	
20-33-100-5205	Equipment Maintenance Service	6,835.07	6,723.36	9,216.84	6,437.00	7,701.00	1,264.00	19.64%	6,437.00	-1,264.00	-16.41%	
20-33-100-5225	Misc. Contract Services	24,274.85	20,350.27	22,193.12	28,403.63	26,530.00	-1,873.63	-6.60%	44,700.63	18,170.63	68.49%	
20-33-100-5250	Misc. Professional Services	12,081.50	11,798.50	9,680.41	11,000.00	10,801.00	-199.00	-1.81%	11,000.00	199.00	1.84%	
20-33-100-5255	Marketing	5,139.74	7,713.51	8,219.38	10,495.00	8,219.38	-2,275.62	-21.68%	10,705.00	2,485.62	30.24%	
20-33-100-5265	Printing	3,078.81	4,015.14	1,608.25	1,770.00	2,099.87	329.87	18.64%	1,805.40	-294.47	-14.02%	
20-33-100-5270	Postage	423.61	589.47	165.87	350.00	265.27	-84.73	-24.21%	357.00	91.73	34.58%	
20-33-100-5280	Equipment Rental	2,376.61	2,180.82	1,883.00	2,162.40	2,152.00	-10.40	-0.48%	2,203.20	51.20	2.38%	
Total Category: 52 - Contract Services:		78,608.53	79,667.15	74,706.83	87,363.51	84,514.00	-2,849.51	-3.26%	104,755.67	20,241.67	23.95%	
Category: 53 - Utilities												
20-33-100-5310	Communications	822.56	883.66	563.18	674.88	618.74	-56.14	-8.32%	683.04	64.30	10.39%	
20-33-100-5320	Water	5,083.70	5,119.50	3,273.87	4,675.00	4,675.00	0.00	0.00%	4,815.25	140.25	3.00%	
20-33-100-5330	Electricity	27,974.37	29,245.19	25,353.23	28,607.00	29,208.36	601.36	2.10%	29,208.36	0.00	0.00%	
20-33-100-5340	Natural Gas	10,780.15	10,140.41	7,824.33	9,380.00	10,732.56	1,352.56	14.42%	10,195.93	-536.63	-5.00%	
20-33-100-5350	Misc. Utilities	3,703.80	2,928.30	2,583.02	3,324.68	2,978.69	-345.99	-10.41%	3,065.68	86.99	2.92%	
Total Category: 53 - Utilities :		48,364.58	48,317.06	39,597.63	46,661.56	48,213.35	1,551.79	3.33%	47,968.26	-245.09	-0.51%	
Category: 54 - Supplies												
20-33-100-5400	Program Operation Supplies	6,493.32	6,709.13	3,639.05	5,788.00	3,268.10	-2,519.90	-43.54%	4,100.00	831.90	25.46%	
20-33-100-5410	Office Supplies	775.22	243.82	189.57	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%	
20-33-100-5420	Building Supplies	1,230.39	474.13	435.83	0.00	435.83	435.83	0.00%	500.00	64.17	14.72%	
20-33-100-5430	Equipment Supplies	247.45	89.99	1,091.61	500.00	1,301.61	801.61	160.32%	1,500.00	198.39	15.24%	
20-33-100-5460	Uniform Supplies	2,911.74	2,783.84	282.35	3,710.00	282.35	-3,427.65	-92.39%	3,710.00	3,427.65	1,213.97%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-33-100-5470	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 :	11,658.12	10,300.91	5,638.41	10,498.00	5,537.89	-4,960.11	-47.25%	10,310.00	4,772.11	86.17%
	Category: 55 - Repairs										
20-33-100-5510	Building Repairs	5,182.55	6,380.90	6,579.39	6,937.02	6,937.02	0.00	0.00%	7,076.75	139.73	2.01%
20-33-100-5520	Equipment Repairs	4,177.74	4,642.45	685.67	7,147.00	1,285.67	-5,861.33	-82.01%	4,500.00	3,214.33	250.01%
	Total Category: 55 - Repairs :	9,360.29	11,023.35	7,265.06	14,084.02	8,222.69	-5,861.33	-41.62%	11,576.75	3,354.06	40.79%
	Category: 58 - Capital										
20-33-100-5850	Equipment	1,097.93	907.19	1,944.00	2,160.00	1,944.00	-216.00	-10.00%	2,355.00	411.00	21.14%
	Total Category: 58 - Capital :	1,097.93	907.19	1,944.00	2,160.00	1,944.00	-216.00	-10.00%	2,355.00	411.00	21.14%
	Category: 60 - Transfers										
20-33-100-6010	Admin Overhead Charge	285,600.00	197,920.80	164,934.00	198,000.00	198,000.00	0.00	0.00%	198,000.00	0.00	0.00%
20-33-100-6050	Transfer to Capital Fund	0.00	129,948.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 60 - Transfers :	285,600.00	327,868.80	164,934.00	198,000.00	198,000.00	0.00	0.00%	198,000.00	0.00	0.00%
	Total Expense:	844,269.92	922,345.02	675,144.86	836,461.09	776,784.95	-59,676.14	-7.13%	857,696.93	80,911.98	10.42%
	Total Program: 100 - Operations:	449,914.97	199,332.57	491,822.54	506,897.91	408,119.81	-98,778.10	-19.49%	471,213.50	63,093.69	15.46%
	Program: 120 - Pro Shop										
	Revenue										
	Category: 45 - Membership Fees										
20-33-120-4500	Membership Fees - Resident	10,433.00	8,550.00	6,900.00	7,300.00	6,900.00	-400.00	-5.48%	6,400.00	-500.00	-7.25%
20-33-120-4510	Membership Fees - Non-Residen	4,080.00	3,270.00	2,400.00	1,850.00	2,400.00	550.00	29.73%	1,600.00	-800.00	-33.33%
	Total Category: 45 - Membership Fees :	14,513.00	11,820.00	9,300.00	9,150.00	9,300.00	150.00	1.64%	8,000.00	-1,300.00	-13.98%
	Category: 47 - Retail Sales										
20-33-120-4700	Pro Shop Sales	137,541.95	111,157.23	106,412.10	125,000.00	107,726.00	-17,274.00	-13.82%	108,000.00	274.00	0.25%
	Total Category: 47 - Retail Sales :	137,541.95	111,157.23	106,412.10	125,000.00	107,726.00	-17,274.00	-13.82%	108,000.00	274.00	0.25%
	Total Revenue:	152,054.95	122,977.23	115,712.10	134,150.00	117,026.00	-17,124.00	-12.76%	116,000.00	-1,026.00	-0.88%
	Expense										
	Category: 50 - Salaries & Wages										
20-33-120-5000	Administration	222.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	222.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 52 - Contract Services										
20-33-120-5225	Misc. Contract Services	4,862.64	4,307.65	5,200.94	4,988.82	5,488.82	500.00	10.02%	5,598.60	109.78	2.00%
20-33-120-5270	Postage	34.97	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	4,897.61	4,307.65	5,200.94	4,988.82	5,488.82	500.00	10.02%	5,598.60	109.78	2.00%
	Category: 54 - Supplies										
20-33-120-5490	Cost of Goods Sold	121,242.35	89,582.13	83,437.21	103,420.00	82,420.00	-21,000.00	-20.31%	76,420.00	-6,000.00	-7.28%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-33-120-5495	Purchase Discounts	-2,015.55	-2,026.52	-48.11	-3,500.00	-48.11	3,451.89	-98.63%	-200.00	-151.89	315.71%
	Total Category: 54 - Supplies :	119,226.80	87,555.61	83,389.10	99,920.00	82,371.89	-17,548.11	-17.56%	76,220.00	-6,151.89	-7.47%
	Total Expense:	124,346.85	91,863.26	88,590.04	104,908.82	87,860.71	-17,048.11	-16.25%	81,818.60	-6,042.11	-6.88%
	Total Program: 120 - Pro Shop:	27,708.10	31,113.97	27,122.06	29,241.18	29,165.29	-75.89	-0.26%	34,181.40	5,016.11	17.20%
Program: 170 - Lessons - Private											
Revenue											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	37,417.17	42,316.18	13,845.00	40,770.00	14,055.00	-26,715.00	-65.53%	12,086.40	-1,968.60	-14.01%
	Total Category: 44 - Fee Revenue :	37,417.17	42,316.18	13,845.00	40,770.00	14,055.00	-26,715.00	-65.53%	12,086.40	-1,968.60	-14.01%
	Total Revenue:	37,417.17	42,316.18	13,845.00	40,770.00	14,055.00	-26,715.00	-65.53%	12,086.40	-1,968.60	-14.01%
Expense											
Category: 50 - Salaries & Wages											
20-33-170-5045	PT Instructor	33,208.64	30,581.27	12,960.67	33,915.00	13,100.67	-20,814.33	-61.37%	10,852.80	-2,247.87	-17.16%
	Total Category: 50 - Salaries & Wages:	33,208.64	30,581.27	12,960.67	33,915.00	13,100.67	-20,814.33	-61.37%	10,852.80	-2,247.87	-17.16%
	Total Expense:	33,208.64	30,581.27	12,960.67	33,915.00	13,100.67	-20,814.33	-61.37%	10,852.80	-2,247.87	-17.16%
	Total Program: 170 - Lessons - Private:	4,208.53	11,734.91	884.33	6,855.00	954.33	-5,900.67	-86.08%	1,233.60	279.27	29.26%
Program: 171 - Lessons - Group											
Revenue											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	12,407.25	14,433.23	13,643.25	6,533.00	13,643.25	7,110.25	108.84%	10,313.00	-3,330.25	-24.41%
	Total Category: 44 - Fee Revenue :	12,407.25	14,433.23	13,643.25	6,533.00	13,643.25	7,110.25	108.84%	10,313.00	-3,330.25	-24.41%
	Total Revenue:	12,407.25	14,433.23	13,643.25	6,533.00	13,643.25	7,110.25	108.84%	10,313.00	-3,330.25	-24.41%
Expense											
Category: 50 - Salaries & Wages											
20-33-171-5045	PT Instructor	6,824.00	9,037.50	4,250.00	3,000.00	4,250.00	1,250.00	41.67%	5,430.00	1,180.00	27.76%
	Total Category: 50 - Salaries & Wages:	6,824.00	9,037.50	4,250.00	3,000.00	4,250.00	1,250.00	41.67%	5,430.00	1,180.00	27.76%
	Total Expense:	6,824.00	9,037.50	4,250.00	3,000.00	4,250.00	1,250.00	41.67%	5,430.00	1,180.00	27.76%
	Total Program: 171 - Lessons - Group:	5,583.25	5,395.73	9,393.25	3,533.00	9,393.25	5,860.25	165.87%	4,883.00	-4,510.25	-48.02%
Program: 172 - Camps											
Revenue											
Category: 44 - Fee Revenue											
20-33-172-4400	Program Fees	64,824.13	66,245.84	63,686.52	78,411.00	63,547.27	-14,863.73	-18.96%	80,571.00	17,023.73	26.79%
	Total Category: 44 - Fee Revenue :	64,824.13	66,245.84	63,686.52	78,411.00	63,547.27	-14,863.73	-18.96%	80,571.00	17,023.73	26.79%
	Total Revenue:	64,824.13	66,245.84	63,686.52	78,411.00	63,547.27	-14,863.73	-18.96%	80,571.00	17,023.73	26.79%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-33-172-5045	PT Instructor	31,553.39	26,512.26	22,152.64	37,148.00	22,152.64	-14,995.36	-40.37%	25,588.00	3,435.36	15.51%
Total Category: 50 - Salaries & Wages:		31,553.39	26,512.26	22,152.64	37,148.00	22,152.64	-14,995.36	-40.37%	25,588.00	3,435.36	15.51%
Category: 54 - Supplies											
20-33-172-5400	Program Operation Supplies	839.90	1,797.95	208.39	2,100.00	208.39	-1,891.61	-90.08%	2,100.00	1,891.61	907.73%
Total Category: 54 - Supplies :		839.90	1,797.95	208.39	2,100.00	208.39	-1,891.61	-90.08%	2,100.00	1,891.61	907.73%
Total Expense:		32,393.29	28,310.21	22,361.03	39,248.00	22,361.03	-16,886.97	-43.03%	27,688.00	5,326.97	23.82%
Total Program: 172 - Camps:		32,430.84	37,935.63	41,325.49	39,163.00	41,186.24	2,023.24	5.17%	52,883.00	11,696.76	28.40%
Program: 176 - Maintenance											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-33-176-4800	Donations	2,080.00	738.00	1,007.00	500.00	1,007.00	507.00	101.40%	500.00	-507.00	-50.35%
Total Category: 48 - Miscellaneous Revenue :		2,080.00	738.00	1,007.00	500.00	1,007.00	507.00	101.40%	500.00	-507.00	-50.35%
Total Revenue:		2,080.00	738.00	1,007.00	500.00	1,007.00	507.00	101.40%	500.00	-507.00	-50.35%
Expense											
Category: 50 - Salaries & Wages											
20-33-176-5020	Maintenance	191,652.22	126,380.22	102,878.22	121,534.40	121,566.22	31.82	0.03%	124,571.20	3,004.98	2.47%
20-33-176-5070	PT Maintenance	152,916.78	226,170.00	173,419.09	199,363.10	193,452.57	-5,910.53	-2.96%	222,528.00	29,075.43	15.03%
20-33-176-5080	Overtime FT	18,251.33	4,141.33	6,897.67	4,489.20	6,896.12	2,406.92	53.62%	4,601.10	-2,295.02	-33.28%
20-33-176-5085	Overtime PT	25,638.53	24,491.28	25,233.54	24,041.68	25,478.68	1,437.00	5.98%	24,522.42	-956.26	-3.75%
Total Category: 50 - Salaries & Wages:		388,458.86	381,182.83	308,428.52	349,428.38	347,393.59	-2,034.79	-0.58%	376,222.72	28,829.13	8.30%
Category: 51 - Employee Benefits											
20-33-176-5110	Health Insurance Premiums	68,442.28	54,263.59	28,112.15	42,420.00	37,418.48	-5,001.52	-11.79%	43,020.00	5,601.52	14.97%
20-33-176-5150	Training & Education	85.00	2,670.89	3,526.63	3,300.00	3,526.63	226.63	6.87%	3,300.00	-226.63	-6.43%
20-33-176-5160	Dues	985.00	1,100.00	440.00	1,365.27	980.00	-385.27	-28.22%	1,365.27	385.27	39.31%
20-33-176-5170	Awards and Meetings	728.23	911.74	514.84	1,000.00	800.00	-200.00	-20.00%	1,000.00	200.00	25.00%
Total Category: 51 - Employee Benefits :		70,240.51	58,946.22	32,593.62	48,085.27	42,725.11	-5,360.16	-11.15%	48,685.27	5,960.16	13.95%
Category: 52 - Contract Services											
20-33-176-5200	Building Maintenance Services	395.58	530.04	397.53	546.32	397.53	-148.79	-27.23%	562.68	165.15	41.54%
20-33-176-5205	Equipment Maintenance Service	1,564.54	1,017.81	871.95	1,080.00	1,045.52	-34.48	-3.19%	1,080.00	34.48	3.30%
20-33-176-5210	Grounds Maintenance Services	0.00	83.70	3,528.00	3,000.00	3,528.00	528.00	17.60%	0.00	-3,528.00	-100.00%
20-33-176-5215	Independent Contractor Service	1,495.00	6,876.10	2,280.75	3,800.00	2,280.75	-1,519.25	-39.98%	2,800.00	519.25	22.77%
20-33-176-5225	Misc. Contract Services	4,329.11	8,189.07	1,774.30	5,600.00	1,764.30	-3,835.70	-68.49%	2,800.00	1,035.70	58.70%
20-33-176-5250	Misc. Professional Services	0.00	588.36	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-33-176-5280	Equipment Rental	1,689.04	1,570.00	0.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%	
	Total Category: 52 - Contract Services:	9,473.27	18,855.08	8,852.53	15,826.32	10,816.10	-5,010.22	-31.66%	9,042.68	-1,773.42	-16.40%	
	Category: 53 - Utilities											
20-33-176-5310	Communications	1,839.03	1,967.19	1,477.32	1,931.04	1,561.37	-369.67	-19.14%	1,969.68	408.31	26.15%	
20-33-176-5320	Water	0.00	0.00	0.00	880.00	0.00	-880.00	-100.00%	900.00	900.00	0.00%	
20-33-176-5330	Electricity	32,071.32	33,647.67	30,636.41	31,379.00	33,687.81	2,308.81	7.36%	33,687.81	0.00	0.00%	
20-33-176-5340	Natural Gas	1,234.64	1,358.51	1,446.97	1,400.00	1,707.22	307.22	21.94%	1,600.00	-107.22	-6.28%	
	Total Category: 53 - Utilities :	35,144.99	36,973.37	33,560.70	35,590.04	36,956.40	1,366.36	3.84%	38,157.49	1,201.09	3.25%	
	Category: 54 - Supplies											
20-33-176-5400	Program Operation Supplies	16,653.52	13,068.96	13,135.54	16,300.00	15,135.54	-1,164.46	-7.14%	14,830.00	-305.54	-2.02%	
20-33-176-5420	Building Supplies	1,435.32	172.62	0.00	2,000.00	0.00	-2,000.00	-100.00%	2,000.00	2,000.00	0.00%	
20-33-176-5430	Equipment Supplies	11,951.19	12,948.45	9,023.28	13,100.00	11,755.99	-1,344.01	-10.26%	13,100.00	1,344.01	11.43%	
20-33-176-5440	Grounds Supplies	109,167.04	106,776.43	102,890.26	107,700.00	106,275.26	-1,424.74	-1.32%	109,700.00	3,424.74	3.22%	
20-33-176-5445	Organic/Natural Supplies	21,547.37	21,316.64	23,919.44	22,000.00	24,164.44	2,164.44	9.84%	23,999.99	-164.45	-0.68%	
20-33-176-5450	Fuel Supplies	15,446.22	16,769.05	16,628.22	15,840.00	18,628.22	2,788.22	17.60%	18,500.00	-128.22	-0.69%	
20-33-176-5460	Uniform Supplies	7,023.31	4,968.00	5,807.87	4,728.00	7,589.84	2,861.84	60.53%	4,728.00	-2,861.84	-37.71%	
20-33-176-5470	Misc. Supplies	1,307.44	1,490.79	611.60	1,338.00	1,286.90	-51.10	-3.82%	1,338.00	51.10	3.97%	
	Total Category: 54 - Supplies :	184,531.41	177,510.94	172,016.21	183,006.00	184,836.19	1,830.19	1.00%	188,195.99	3,359.80	1.82%	
	Category: 55 - Repairs											
20-33-176-5510	Building Repairs	2,350.72	3,642.94	1,138.90	3,479.87	663.90	-2,815.97	-80.92%	2,000.00	1,336.10	201.25%	
20-33-176-5520	Equipment Repairs	41,778.67	34,955.10	27,214.92	32,000.00	30,565.25	-1,434.75	-4.48%	20,000.00	-10,565.25	-34.57%	
20-33-176-5530	Grounds Repairs	48,955.57	41,772.89	36,520.98	43,500.00	43,000.00	-500.00	-1.15%	43,700.00	700.00	1.63%	
20-33-176-5540	Misc. Repairs	255.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 55 - Repairs :	93,339.96	80,370.93	64,874.80	78,979.87	74,229.15	-4,750.72	-6.02%	65,700.00	-8,529.15	-11.49%	
	Category: 58 - Capital											
20-33-176-5850	Equipment	4,007.50	5,701.20	8,465.77	8,600.00	8,465.77	-134.23	-1.56%	8,600.00	134.23	1.59%	
	Total Category: 58 - Capital :	4,007.50	5,701.20	8,465.77	8,600.00	8,465.77	-134.23	-1.56%	8,600.00	134.23	1.59%	
	Total Expense:	785,196.50	759,540.57	628,792.15	719,515.88	705,422.31	-14,093.57	-1.96%	734,604.15	29,181.84	4.14%	
	Total Program: 176 - Maintenance:	-783,116.50	-758,802.57	-627,785.15	-719,015.88	-704,415.31	14,600.57	-2.03%	-734,104.15	-29,688.84	4.21%	
	Program: 178 - Driving Range Revenue											
	Category: 43 - Daily Fees											
20-33-178-4350	Driving Range Fees	120,923.00	121,710.50	100,771.76	125,475.50	103,996.00	-21,479.50	-17.12%	122,667.00	18,671.00	17.95%	
	Total Category: 43 - Daily Fees :	120,923.00	121,710.50	100,771.76	125,475.50	103,996.00	-21,479.50	-17.12%	122,667.00	18,671.00	17.95%	
	Total Revenue:	120,923.00	121,710.50	100,771.76	125,475.50	103,996.00	-21,479.50	-17.12%	122,667.00	18,671.00	17.95%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-33-178-5040	PT Attendant	6,090.60	6,534.03	4,422.15	6,800.00	4,422.15	-2,377.85	-34.97%	5,950.00	1,527.85	34.55%
Total Category: 50 - Salaries & Wages:		6,090.60	6,534.03	4,422.15	6,800.00	4,422.15	-2,377.85	-34.97%	5,950.00	1,527.85	34.55%
Category: 54 - Supplies											
20-33-178-5400	Program Operation Supplies	10,713.57	13,244.45	10,641.72	12,450.00	10,641.72	-1,808.28	-14.52%	10,600.00	-41.72	-0.39%
Total Category: 54 - Supplies :		10,713.57	13,244.45	10,641.72	12,450.00	10,641.72	-1,808.28	-14.52%	10,600.00	-41.72	-0.39%
Category: 55 - Repairs											
20-33-178-5520	Equipment Repairs	0.00	0.00	0.00	1,400.00	0.00	-1,400.00	-100.00%	1,400.00	1,400.00	0.00%
20-33-178-5540	Misc. Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Repairs :		0.00	0.00	0.00	1,400.00	0.00	-1,400.00	-100.00%	1,400.00	1,400.00	0.00%
Total Expense:		16,804.17	19,778.48	15,063.87	20,650.00	15,063.87	-5,586.13	-27.05%	17,950.00	2,886.13	19.16%
Total Program: 178 - Driving Range:		104,118.83	101,932.02	85,707.89	104,825.50	88,932.13	-15,893.37	-15.16%	104,717.00	15,784.87	17.75%
Program: 179 - Golf Project Surcharge											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-33-179-4930	Golf Project Surcharge	91,449.90	78,069.08	71,321.50	81,000.00	71,000.00	-10,000.00	-12.35%	0.00	-71,000.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		91,449.90	78,069.08	71,321.50	81,000.00	71,000.00	-10,000.00	-12.35%	0.00	-71,000.00	-100.00%
Total Revenue:		91,449.90	78,069.08	71,321.50	81,000.00	71,000.00	-10,000.00	-12.35%	0.00	-71,000.00	-100.00%
Expense											
Category: 60 - Transfers											
20-33-179-6010	Admin Overhead Charge	117,105.00	120,131.88	100,109.90	120,180.00	90,098.91	-30,081.09	-25.03%	0.00	-90,098.91	-100.00%
Total Category: 60 - Transfers :		117,105.00	120,131.88	100,109.90	120,180.00	90,098.91	-30,081.09	-25.03%	0.00	-90,098.91	-100.00%
Total Expense:		117,105.00	120,131.88	100,109.90	120,180.00	90,098.91	-30,081.09	-25.03%	0.00	-90,098.91	-100.00%
Total Program: 179 - Golf Project Surcharge:		-25,655.10	-42,062.80	-28,788.40	-39,180.00	-19,098.91	20,081.09	-51.25%	0.00	19,098.91	-100.00%
Total Department: 33 - Golf Operations:		-184,807.08	-413,420.54	-317.99	-67,680.29	-145,763.17	-78,082.88	115.37%	-64,992.65	80,770.52	-55.41%
Report Total:		-184,807.08	-413,420.54	-317.99	-67,680.29	-145,763.17	-78,082.88	115.37%	-64,992.65	80,770.52	-55.41%



WILMETTE PARK DISTRICT ICE OPERATIONS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Ice Operations

	2017	2018	2018	2019 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	\$74,114	\$73,675	\$80,232	\$82,688	\$2,456	3.1%
Fee Revenue	458,942	492,363	421,731	436,786	15,055	3.6%
Membership Fees	30,621	35,400	36,351	37,637	1,286	3.5%
Rental Revenue	836,675	874,225	895,599	918,011	22,412	2.5%
Miscellaneous Revenue	<u>31,469</u>	<u>30,780</u>	<u>29,726</u>	<u>30,248</u>	<u>523</u>	1.8%
Total Revenue	<u>\$1,431,822</u>	<u>\$1,506,443</u>	<u>\$1,463,638</u>	<u>\$1,505,370</u>	<u>\$41,732</u>	2.9%
Expenses						
Salaries & Wages	\$450,062	\$466,131	\$469,889	\$482,804	\$12,916	2.7%
Employee Benefits	70,982	72,552	90,200	96,823	6,623	7.3%
Contract Services	88,685	144,085	109,131	112,789	3,658	3.4%
Utilities	161,163	161,814	159,048	158,242	(805)	-0.5%
Supplies	37,714	38,089	32,348	37,222	4,873	15.1%
Repairs	<u>35,840</u>	<u>20,101</u>	<u>21,468</u>	<u>38,000</u>	<u>16,532</u>	77.0%
Operating Expenses	\$844,445	\$902,771	\$882,084	\$925,880	\$43,796	5.0%
Operating Surplus (Deficit)	<u>\$587,377</u>	<u>\$603,672</u>	<u>\$581,554</u>	<u>\$579,489</u>	<u>(\$2,064)</u>	
Operating Capital	4,629	4,000	0	4,000	4,000	N/A
Capital Transfer	199,920	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>269,392</u>	<u>269,500</u>	<u>269,500</u>	<u>269,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$473,941	\$473,500	\$469,500	\$473,500	\$4,000	0.9%
Total Expenses	<u>\$1,318,385</u>	<u>\$1,376,271</u>	<u>\$1,351,584</u>	<u>\$1,399,380</u>	<u>\$47,796</u>	3.5%
Net Surplus (Deficit)	\$113,436	\$130,172	\$112,054	\$105,989		



Recreation Facilities

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance Budget To Projection	% To Budget
Ice Operations						
Program 100 - Operations						
Revenue	\$ 950,378	\$ 993,407	\$ 1,023,080	\$ 1,049,192	\$ 26,112	2.6%
Expense	<u>1,224,423</u>	<u>1,277,688</u>	<u>1,258,199</u>	<u>1,302,429</u>	<u>44,230</u>	3.5%
Surplus (Deficit):	(274,045)	(284,281)	(235,119)	(253,237)	(18,119)	-24.1%
						Gr. Margin (2019)
Program: 190 - Lessons - Beginner						
Revenue	63,193	69,757	59,343	61,555	2,212	3.7%
Expense	<u>20,739</u>	<u>20,830</u>	<u>20,405</u>	<u>20,960</u>	<u>555</u>	2.7%
Surplus (Deficit):	42,454	48,926	38,938	40,595	1,656	65.9%
						Gr. Margin (2019)
Program: 192 - Lessons - Intermediate						
Revenue	90,361	101,900	91,612	94,421	2,809	3.1%
Expense	<u>6,364</u>	<u>6,878</u>	<u>8,297</u>	<u>8,533</u>	<u>236</u>	2.8%
Surplus (Deficit):	83,997	95,022	83,315	85,888	2,573	91.0%
						Gr. Margin (2019)
Program: 193 - Lessons - Advanced						
Revenue	90,024	94,218	93,291	96,449	3,158	3.4%
Expense	<u>13,192</u>	<u>14,076</u>	<u>16,254</u>	<u>16,658</u>	<u>404</u>	2.5%
Surplus (Deficit):	76,832	80,142	77,038	79,792	2,754	82.7%
						Gr. Margin (2019)
Program: 194 - Lessons - Teen/Adult						
Revenue	2,170	2,274	2,552	2,709	157	6.2%
Expense	<u>109</u>	<u>257</u>	<u>175</u>	<u>186</u>	<u>11</u>	6.3%
Surplus (Deficit):	2,061	2,017	2,377	2,523	146	93.1%
						Gr. Margin (2019)
Program: 195 - Lessons - Hockey						
Revenue	51,292	60,932	45,836	47,309	1,473	3.2%
Expense	<u>6,815</u>	<u>7,602</u>	<u>4,798</u>	<u>4,916</u>	<u>118</u>	2.5%
Surplus (Deficit):	44,477	53,331	41,038	42,393	1,355	89.6%
						Gr. Margin (2019)
Program: 196 - Camps						
Revenue	81,385	85,312	55,813	58,656	2,843	5.1%
Expense	<u>17,895</u>	<u>19,059</u>	<u>16,226</u>	<u>16,979</u>	<u>753</u>	4.6%
Surplus (Deficit):	63,490	66,253	39,587	41,677	2,090	71.1%
						Gr. Margin (2019)
Program: 197 - Ice Show						
Revenue	44,589	43,422	39,223	40,467	1,244	3.2%
Expense	<u>27,403</u>	<u>27,806</u>	<u>25,802</u>	<u>26,645</u>	<u>843</u>	3.3%
Surplus (Deficit):	17,187	15,617	13,421	13,822	401	34.2%
						Gr. Margin (2019)
Program: 198 - Summer Competitive						
Revenue	53,804	50,424	49,524	51,012	1,488	3.0%
Expense	-	-	-	-	-	N/A
Surplus (Deficit):	53,804	50,424	49,524	51,012	1,488	100.0%
						Gr. Margin (2019)
Program: 199 - Special Events						
Revenue	4,626	4,796	3,363	3,600	237	7.0%
Expense	<u>1,446</u>	<u>2,075</u>	<u>1,430</u>	<u>2,075</u>	<u>645</u>	45.1%
Surplus (Deficit):	3,180	2,721	1,933	1,525	(408)	42.4%
						Gr. Margin (2019)
Total Ice Operations						
Revenue	\$ 1,431,822	\$ 1,506,443	\$ 1,463,638	\$ 1,505,370	\$ 41,732	2.9%
Expense	<u>1,318,386</u>	<u>1,376,271</u>	<u>1,351,584</u>	<u>1,399,380</u>	<u>47,795</u>	3.5%
Surplus (Deficit):	\$ 113,436	\$ 130,172	\$ 112,054	\$ 105,990	(6,064)	7.0%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
Department: 34 - Ice Operations											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	63,843.30	58,898.25	51,686.00	58,002.65	66,069.00	8,066.35	13.91%	68,100.00	2,031.00	3.07%
Total Category: 43 - Daily Fees :		63,843.30	58,898.25	51,686.00	58,002.65	66,069.00	8,066.35	13.91%	68,100.00	2,031.00	3.07%
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	31,788.00	23,988.00	21,485.75	28,004.67	26,616.75	-1,387.92	-4.96%	27,560.00	943.25	3.54%
20-34-100-4510	Membership Fees - Non- Resident	7,002.00	6,633.25	10,084.00	7,395.66	9,734.00	2,338.34	31.62%	10,077.00	343.00	3.52%
Total Category: 45 - Membership Fees :		38,790.00	30,621.25	31,569.75	35,400.33	36,350.75	950.42	2.68%	37,637.00	1,286.25	3.54%
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	628,257.85	642,848.99	603,208.32	666,038.57	707,146.37	41,107.80	6.17%	723,120.00	15,973.63	2.26%
20-34-100-4615	Studio Rink Rental	143,836.10	136,716.63	111,039.92	149,278.21	128,101.25	-21,176.96	-14.19%	132,400.00	4,298.75	3.36%
20-34-100-4650	Locker Rental	6,069.21	6,760.31	6,244.20	7,328.51	6,770.45	-558.06	-7.61%	7,000.00	229.55	3.39%
20-34-100-4660	Equipment Rental	38,720.00	33,170.75	25,661.00	34,497.79	33,070.25	-1,427.54	-4.14%	34,070.80	1,000.55	3.03%
20-34-100-4680	Facility Rental	18,429.40	17,178.52	17,669.28	17,081.66	20,510.78	3,429.12	20.07%	21,420.00	909.22	4.43%
Total Category: 46 - Rental Revenue :		835,312.56	836,675.20	763,822.72	874,224.74	895,599.10	21,374.36	2.44%	918,010.80	22,411.70	2.50%
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	23,263.00	9,350.00	9,000.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
20-34-100-4900	Miscellaneous Revenue	340.99	0.00	0.02	0.00	0.02	0.02	0.00%	0.00	-0.02	-100.00%
20-34-100-4910	Over/Short Revenue	22.87	-66.21	189.20	0.00	116.70	116.70	0.00%	0.00	-116.70	-100.00%
20-34-100-4930	Vending Commissions	7,431.73	10,420.83	7,691.49	10,367.72	9,532.64	-835.08	-8.05%	9,840.00	307.36	3.22%
20-34-100-4940	Concessionaire Fees	3,922.00	4,479.00	3,001.00	5,412.00	5,412.00	0.00	0.00%	5,604.00	192.00	3.55%
Total Category: 48 - Miscellaneous Revenue :		34,980.59	24,183.62	19,881.71	25,779.72	25,061.36	-718.36	-2.79%	25,444.00	382.64	1.53%
Total Revenue:		972,926.45	950,378.32	866,960.18	993,407.44	1,023,080.21	29,672.77	2.99%	1,049,191.80	26,111.59	2.55%
Expense											
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	212,951.98	211,565.28	198,789.71	226,520.58	230,423.86	3,903.28	1.72%	236,760.52	6,336.66	2.75%
20-34-100-5020	Maintenance	58,792.08	60,028.80	52,184.00	59,497.55	61,909.20	2,411.65	4.05%	63,377.60	1,468.40	2.37%
20-34-100-5030	PT Supervisor	38,383.51	38,524.22	27,601.69	39,331.83	30,043.64	-9,288.19	-23.61%	30,868.50	824.86	2.75%
20-34-100-5035	PT Coordinator	6,485.04	7,114.42	6,432.45	6,896.21	7,769.71	873.50	12.67%	7,896.00	126.29	1.63%
20-34-100-5055	PT Administration	39,568.00	43,113.91	40,078.14	41,845.15	48,090.83	6,245.68	14.93%	49,310.25	1,219.42	2.54%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-34-100-5060	PT Guard	19,603.93	18,790.30	18,273.67	19,473.07	21,633.05	2,159.98	11.09%	22,225.50	592.45	2.74%	
20-34-100-5080	Overtime FT	4,165.44	5,397.35	2,253.43	3,000.00	2,657.43	-342.57	-11.42%	3,000.00	342.57	12.89%	
20-34-100-5085	Overtime PT	493.97	324.26	24.23	500.00	24.23	-475.77	-95.15%	250.00	225.77	931.78%	
Total Category: 50 - Salaries & Wages:		380,443.95	384,858.54	345,637.32	397,064.39	402,551.95	5,487.56	1.38%	413,688.37	11,136.42	2.77%	
Category: 51 - Employee Benefits												
20-34-100-5110	Health Insurance Premiums	74,453.22	66,830.98	63,134.35	63,882.00	84,241.00	20,359.00	31.87%	88,453.05	4,212.05	5.00%	
20-34-100-5150	Training & Education	7,304.75	2,715.90	4,417.85	6,100.00	4,390.45	-1,709.55	-28.03%	6,100.00	1,709.55	38.94%	
20-34-100-5160	Dues	909.00	645.00	1,035.05	1,495.00	1,035.05	-459.95	-30.77%	1,195.00	159.95	15.45%	
20-34-100-5170	Awards and Meetings	627.30	789.69	278.20	1,000.00	478.20	-521.80	-52.18%	1,000.00	521.80	109.12%	
Total Category: 51 - Employee Benefits :		83,294.27	70,981.57	68,865.45	72,477.00	90,144.70	17,667.70	24.38%	96,748.05	6,603.35	7.33%	
Category: 52 - Contract Services												
20-34-100-5200	Building Maintenance Services	39,790.50	36,780.50	36,949.50	40,461.28	43,723.50	3,262.22	8.06%	41,674.16	-2,049.34	-4.69%	
20-34-100-5205	Equipment Maintenance Service	23,689.27	20,966.04	12,565.89	23,203.87	16,386.26	-6,817.61	-29.38%	16,728.00	341.74	2.09%	
20-34-100-5225	Misc. Contract Services	18,254.21	14,291.36	19,271.45	42,937.16	25,914.41	-17,022.75	-39.65%	26,664.00	749.59	2.89%	
20-34-100-5250	Misc. Professional Services	3,790.00	3,645.00	2,934.75	3,850.00	3,684.75	-165.25	-4.29%	3,850.00	165.25	4.48%	
20-34-100-5255	Marketing	937.50	0.00	0.00	956.25	0.00	-956.25	-100.00%	956.25	956.25	0.00%	
20-34-100-5260	Advertising	0.00	585.00	-9.39	500.00	575.61	75.61	15.12%	500.00	-75.61	-13.14%	
20-34-100-5265	Printing	65.85	305.25	350.00	500.00	350.00	-150.00	-30.00%	500.00	150.00	42.86%	
20-34-100-5270	Postage	0.00	60.88	20.71	400.00	20.71	-379.29	-94.82%	100.00	79.29	382.86%	
20-34-100-5272	Entry Fees	0.00	0.00	7,170.00	19,335.00	7,170.00	-12,165.00	-62.92%	10,005.00	2,835.00	39.54%	
Total Category: 52 - Contract Services:		86,527.33	76,634.03	79,252.91	132,143.56	97,825.24	-34,318.32	-25.97%	100,977.41	3,152.17	3.22%	
Category: 53 - Utilities												
20-34-100-5310	Communications	1,382.03	1,765.86	894.69	1,332.00	1,073.66	-258.34	-19.39%	1,073.64	-0.02	0.00%	
20-34-100-5320	Water	10,802.37	10,264.66	5,868.23	10,500.00	8,307.31	-2,192.69	-20.88%	8,556.53	249.22	3.00%	
20-34-100-5330	Electricity	132,533.82	127,344.73	105,208.52	125,482.47	126,536.58	1,054.11	0.84%	126,536.58	0.00	0.00%	
20-34-100-5340	Natural Gas	24,940.89	20,479.31	15,907.41	23,252.86	21,856.04	-1,396.82	-6.01%	20,763.24	-1,092.80	-5.00%	
20-34-100-5350	Misc. Utilities	1,124.20	1,308.54	873.16	1,246.34	1,274.22	27.88	2.24%	1,312.44	38.22	3.00%	
Total Category: 53 - Utilities :		170,783.31	161,163.10	128,752.01	161,813.67	159,047.81	-2,765.86	-1.71%	158,242.43	-805.38	-0.51%	
Category: 54 - Supplies												
20-34-100-5400	Program Operation Supplies	2,241.03	3,169.77	1,741.55	4,000.00	2,494.85	-1,505.15	-37.63%	4,000.00	1,505.15	60.33%	
20-34-100-5410	Office Supplies	1,808.81	2,015.39	1,311.51	2,000.00	1,985.63	-14.37	-0.72%	2,000.00	14.37	0.72%	
20-34-100-5420	Building Supplies	1,053.02	761.51	403.17	1,800.00	899.41	-900.59	-50.03%	1,800.00	900.59	100.13%	
20-34-100-5430	Equipment Supplies	979.02	2,769.97	1,289.74	2,396.00	1,807.91	-588.09	-24.54%	2,396.00	588.09	32.53%	
20-34-100-5440	Grounds Supplies	0.00	0.00	102.63	0.00	102.63	102.63	0.00%	0.00	-102.63	-100.00%	
20-34-100-5450	Fuel Supplies	7,146.00	7,395.74	6,231.29	7,388.67	8,072.98	684.31	9.26%	8,072.98	0.00	0.00%	
20-34-100-5460	Uniform Supplies	1,576.70	4,443.89	1,986.59	2,500.00	2,076.59	-423.41	-16.94%	2,500.00	423.41	20.39%	
20-34-100-5470	Misc. Supplies	458.81	448.71	363.84	504.00	220.93	-283.07	-56.16%	504.00	283.07	128.13%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-34-100-5480	Publications & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	15,263.39	21,004.98	13,430.32	20,588.67	17,660.93	-2,927.74	-14.22%	21,272.98	3,612.05	20.45%
	Category: 55 - Repairs										
20-34-100-5510	Building Repairs	11,420.91	8,397.67	8,231.96	7,600.76	10,219.70	2,618.94	34.46%	25,500.00	15,280.30	149.52%
20-34-100-5520	Equipment Repairs	26,237.38	27,442.30	10,947.28	12,500.00	11,248.67	-1,251.33	-10.01%	12,500.00	1,251.33	11.12%
	Total Category: 55 - Repairs :	37,658.29	35,839.97	19,179.24	20,100.76	21,468.37	1,367.61	6.80%	38,000.00	16,531.63	77.00%
	Category: 58 - Capital										
20-34-100-5850	Equipment	4,314.15	4,628.96	0.00	4,000.00	0.00	-4,000.00	-100.00%	4,000.00	4,000.00	0.00%
	Total Category: 58 - Capital :	4,314.15	4,628.96	0.00	4,000.00	0.00	-4,000.00	-100.00%	4,000.00	4,000.00	0.00%
	Category: 60 - Transfers										
20-34-100-6010	Admin Overhead Charge	230,520.00	269,392.20	224,493.50	269,500.00	269,500.00	0.00	0.00%	269,500.00	0.00	0.00%
20-34-100-6050	Transfer to Capital Fund	350,000.00	199,920.00	166,600.00	200,000.00	200,000.00	0.00	0.00%	200,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	580,520.00	469,312.20	391,093.50	469,500.00	469,500.00	0.00	0.00%	469,500.00	0.00	0.00%
	Total Expense:	1,358,804.69	1,224,423.35	1,046,210.75	1,277,688.05	1,258,199.00	-19,489.05	-1.53%	1,302,429.24	44,230.24	3.52%
	Total Program: 100 - Operations:	-385,878.24	-274,045.03	-179,250.57	-284,280.61	-235,118.79	49,161.82	-17.29%	-253,237.44	-18,118.65	7.71%
	Program: 190 - Lessons - Beginner										
	Revenue										
	Category: 44 - Fee Revenue										
20-34-190-4400	Program Fees	64,787.62	63,193.19	57,175.89	69,756.50	59,343.03	-10,413.47	-14.93%	61,554.55	2,211.52	3.73%
	Total Category: 44 - Fee Revenue :	64,787.62	63,193.19	57,175.89	69,756.50	59,343.03	-10,413.47	-14.93%	61,554.55	2,211.52	3.73%
	Total Revenue:	64,787.62	63,193.19	57,175.89	69,756.50	59,343.03	-10,413.47	-14.93%	61,554.55	2,211.52	3.73%
	Expense										
	Category: 50 - Salaries & Wages										
20-34-190-5045	PT Instructor	18,442.38	20,739.34	15,745.37	20,830.07	20,404.62	-425.45	-2.04%	20,959.75	555.13	2.72%
	Total Category: 50 - Salaries & Wages:	18,442.38	20,739.34	15,745.37	20,830.07	20,404.62	-425.45	-2.04%	20,959.75	555.13	2.72%
	Total Expense:	18,442.38	20,739.34	15,745.37	20,830.07	20,404.62	-425.45	-2.04%	20,959.75	555.13	2.72%
	Total Program: 190 - Lessons - Beginner:	46,345.24	42,453.85	41,430.52	48,926.43	38,938.41	-9,988.02	-20.41%	40,594.80	1,656.39	4.25%
	Program: 192 - Lessons - Intermediate										
	Revenue										
	Category: 44 - Fee Revenue										
20-34-192-4400	Program Fees	108,316.82	90,361.40	91,560.44	101,900.15	91,612.44	-10,287.71	-10.10%	94,421.00	2,808.56	3.07%
	Total Category: 44 - Fee Revenue :	108,316.82	90,361.40	91,560.44	101,900.15	91,612.44	-10,287.71	-10.10%	94,421.00	2,808.56	3.07%
	Total Revenue:	108,316.82	90,361.40	91,560.44	101,900.15	91,612.44	-10,287.71	-10.10%	94,421.00	2,808.56	3.07%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-34-192-5045	PT Instructor	7,586.13	6,364.22	7,134.92	6,878.27	8,297.01	1,418.74	20.63%	8,532.52	235.51	2.84%
Total Category: 50 - Salaries & Wages:		7,586.13	6,364.22	7,134.92	6,878.27	8,297.01	1,418.74	20.63%	8,532.52	235.51	2.84%
Total Expense:		7,586.13	6,364.22	7,134.92	6,878.27	8,297.01	1,418.74	20.63%	8,532.52	235.51	2.84%
Total Program: 192 - Lessons - Intermediate:		100,730.69	83,997.18	84,425.52	95,021.88	83,315.43	-11,706.45	-12.32%	85,888.48	2,573.05	3.09%
Program: 193 - Lessons - Advanced											
Revenue											
Category: 44 - Fee Revenue											
20-34-193-4400	Program Fees	81,932.18	90,023.59	86,812.86	94,218.00	93,291.33	-926.67	-0.98%	96,449.20	3,157.87	3.38%
Total Category: 44 - Fee Revenue :		81,932.18	90,023.59	86,812.86	94,218.00	93,291.33	-926.67	-0.98%	96,449.20	3,157.87	3.38%
Total Revenue:		81,932.18	90,023.59	86,812.86	94,218.00	93,291.33	-926.67	-0.98%	96,449.20	3,157.87	3.38%
Expense											
Category: 50 - Salaries & Wages											
20-34-193-5045	PT Instructor	11,156.87	13,191.94	16,312.59	14,075.88	16,253.53	2,177.65	15.47%	16,657.70	404.17	2.49%
Total Category: 50 - Salaries & Wages:		11,156.87	13,191.94	16,312.59	14,075.88	16,253.53	2,177.65	15.47%	16,657.70	404.17	2.49%
Total Expense:		11,156.87	13,191.94	16,312.59	14,075.88	16,253.53	2,177.65	15.47%	16,657.70	404.17	2.49%
Total Program: 193 - Lessons - Advanced:		70,775.31	76,831.65	70,500.27	80,142.12	77,037.80	-3,104.32	-3.87%	79,791.50	2,753.70	3.57%
Program: 194 - Lessons - Teen/Adult											
Revenue											
Category: 44 - Fee Revenue											
20-34-194-4400	Program Fees	3,185.50	2,169.50	2,233.20	2,274.00	2,551.70	277.70	12.21%	2,708.76	157.06	6.16%
Total Category: 44 - Fee Revenue :		3,185.50	2,169.50	2,233.20	2,274.00	2,551.70	277.70	12.21%	2,708.76	157.06	6.16%
Total Revenue:		3,185.50	2,169.50	2,233.20	2,274.00	2,551.70	277.70	12.21%	2,708.76	157.06	6.16%
Expense											
Category: 50 - Salaries & Wages											
20-34-194-5045	PT Instructor	203.00	108.52	24.83	256.72	174.83	-81.89	-31.90%	185.85	11.02	6.30%
Total Category: 50 - Salaries & Wages:		203.00	108.52	24.83	256.72	174.83	-81.89	-31.90%	185.85	11.02	6.30%
Total Expense:		203.00	108.52	24.83	256.72	174.83	-81.89	-31.90%	185.85	11.02	6.30%
Total Program: 194 - Lessons - Teen/Adult:		2,982.50	2,060.98	2,208.37	2,017.28	2,376.87	359.59	17.83%	2,522.91	146.04	6.14%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 195 - Lessons - Hockey											
Revenue											
Category: 44 - Fee Revenue											
20-34-195-4400	Program Fees	55,728.60	51,292.18	43,680.78	60,932.48	45,836.08	-15,096.40	-24.78%	47,309.48	1,473.40	3.21%
	Total Category: 44 - Fee Revenue :	55,728.60	51,292.18	43,680.78	60,932.48	45,836.08	-15,096.40	-24.78%	47,309.48	1,473.40	3.21%
	Total Revenue:	55,728.60	51,292.18	43,680.78	60,932.48	45,836.08	-15,096.40	-24.78%	47,309.48	1,473.40	3.21%
Expense											
Category: 50 - Salaries & Wages											
20-34-195-5045	PT Instructor	8,388.33	6,814.73	4,403.00	7,601.64	4,797.64	-2,804.00	-36.89%	4,916.60	118.96	2.48%
	Total Category: 50 - Salaries & Wages:	8,388.33	6,814.73	4,403.00	7,601.64	4,797.64	-2,804.00	-36.89%	4,916.60	118.96	2.48%
	Total Expense:	8,388.33	6,814.73	4,403.00	7,601.64	4,797.64	-2,804.00	-36.89%	4,916.60	118.96	2.48%
	Total Program: 195 - Lessons - Hockey:	47,340.27	44,477.45	39,277.78	53,330.84	41,038.44	-12,292.40	-23.05%	42,392.88	1,354.44	3.30%
Program: 196 - Camps											
Revenue											
Category: 44 - Fee Revenue											
20-34-196-4400	Program Fees	68,052.63	81,384.64	50,060.48	85,312.06	55,813.08	-29,498.98	-34.58%	58,656.00	2,842.92	5.09%
	Total Category: 44 - Fee Revenue :	68,052.63	81,384.64	50,060.48	85,312.06	55,813.08	-29,498.98	-34.58%	58,656.00	2,842.92	5.09%
	Total Revenue:	68,052.63	81,384.64	50,060.48	85,312.06	55,813.08	-29,498.98	-34.58%	58,656.00	2,842.92	5.09%
Expense											
Category: 50 - Salaries & Wages											
20-34-196-5025	Driver	134.81	0.00	576.35	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5045	PT Instructor	14,800.53	12,612.26	13,791.27	13,383.59	13,791.27	407.68	3.05%	14,168.00	376.73	2.73%
20-34-196-5050	PT Counselor	1,836.10	1,889.73	327.45	2,599.29	548.45	-2,050.84	-78.90%	565.50	17.05	3.11%
20-34-196-5075	PT Driver	160.26	141.64	424.11	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	16,931.70	14,643.63	15,119.18	15,982.88	14,339.72	-1,643.16	-10.28%	14,733.50	393.78	2.75%
Category: 52 - Contract Services											
20-34-196-5220	Transportation	0.00	0.00	104.20	0.00	104.20	104.20	0.00%	110.00	5.80	5.57%
20-34-196-5250	Misc. Professional Services	0.00	188.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5272	Entry Fees	3,740.60	2,016.00	1,102.10	2,076.48	1,102.10	-974.38	-46.92%	1,135.16	33.06	3.00%
	Total Category: 52 - Contract Services:	3,740.60	2,204.75	1,206.30	2,076.48	1,206.30	-870.18	-41.91%	1,245.16	38.86	3.22%
Category: 54 - Supplies											
20-34-196-5400	Program Operation Supplies	1,567.47	1,046.28	679.80	1,000.00	679.80	-320.20	-32.02%	1,000.00	320.20	47.10%
	Total Category: 54 - Supplies :	1,567.47	1,046.28	679.80	1,000.00	679.80	-320.20	-32.02%	1,000.00	320.20	47.10%
	Total Expense:	22,239.77	17,894.66	17,005.28	19,059.36	16,225.82	-2,833.54	-14.87%	16,978.66	752.84	4.64%
	Total Program: 196 - Camps:	45,812.86	63,489.98	33,055.20	66,252.70	39,587.26	-26,665.44	-40.25%	41,677.34	2,090.08	5.28%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Program: 197 - Ice Show											
Revenue											
Category: 43 - Daily Fees											
20-34-197-4340	Ticket Sales	15,715.25	15,215.75	14,162.75	15,672.22	14,162.75	-1,509.47	-9.63%	14,587.65	424.90	3.00%
	Total Category: 43 - Daily Fees :	15,715.25	15,215.75	14,162.75	15,672.22	14,162.75	-1,509.47	-9.63%	14,587.65	424.90	3.00%
Category: 44 - Fee Revenue											
20-34-197-4400	Program Fees	21,688.75	22,087.50	20,396.25	22,750.12	20,396.25	-2,353.87	-10.35%	21,075.00	678.75	3.33%
	Total Category: 44 - Fee Revenue :	21,688.75	22,087.50	20,396.25	22,750.12	20,396.25	-2,353.87	-10.35%	21,075.00	678.75	3.33%
Category: 48 - Miscellaneous Revenue											
20-34-197-4810	Advertising Fees	4,319.00	4,809.97	2,516.97	3,000.00	2,516.97	-483.03	-16.10%	2,592.48	75.51	3.00%
20-34-197-4900	Miscellaneous Revenue	2,262.60	2,475.90	2,147.30	2,000.00	2,147.30	147.30	7.37%	2,211.72	64.42	3.00%
	Total Category: 48 - Miscellaneous Revenue :	6,581.60	7,285.87	4,664.27	5,000.00	4,664.27	-335.73	-6.71%	4,804.20	139.93	3.00%
	Total Revenue:	43,985.60	44,589.12	39,223.27	43,422.34	39,223.27	-4,199.07	-9.67%	40,466.85	1,243.58	3.17%
Expense											
Category: 50 - Salaries & Wages											
20-34-197-5045	PT Instructor	4,034.43	3,340.59	3,069.39	3,440.81	3,069.39	-371.42	-10.79%	3,130.00	60.61	1.97%
	Total Category: 50 - Salaries & Wages:	4,034.43	3,340.59	3,069.39	3,440.81	3,069.39	-371.42	-10.79%	3,130.00	60.61	1.97%
Category: 52 - Contract Services											
20-34-197-5225	Misc. Contract Services	7,030.00	6,710.00	6,933.50	6,880.00	6,933.50	53.50	0.78%	7,400.00	466.50	6.73%
20-34-197-5265	Printing	2,985.00	2,985.00	0.00	2,985.00	2,985.00	0.00	0.00%	2,985.00	0.00	0.00%
20-34-197-5270	Postage	0.00	150.95	181.24	0.00	181.24	181.24	0.00%	181.24	0.00	0.00%
	Total Category: 52 - Contract Services:	10,015.00	9,845.95	7,114.74	9,865.00	10,099.74	234.74	2.38%	10,566.24	466.50	4.62%
Category: 54 - Supplies											
20-34-197-5400	Program Operation Supplies	14,381.88	14,216.00	12,617.82	14,500.00	12,632.81	-1,867.19	-12.88%	12,948.63	315.82	2.50%
	Total Category: 54 - Supplies :	14,381.88	14,216.00	12,617.82	14,500.00	12,632.81	-1,867.19	-12.88%	12,948.63	315.82	2.50%
	Total Expense:	28,431.31	27,402.54	22,801.95	27,805.81	25,801.94	-2,003.87	-7.21%	26,644.87	842.93	3.27%
	Total Program: 197 - Ice Show:	15,554.29	17,186.58	16,421.32	15,616.53	13,421.33	-2,195.20	-14.06%	13,821.98	400.65	2.99%
Program: 198 - Summer Competitive											
Revenue											
Category: 44 - Fee Revenue											
20-34-198-4400	Program Fees	56,125.20	53,804.00	49,758.85	50,423.99	49,523.85	-900.14	-1.79%	51,012.00	1,488.15	3.00%
	Total Category: 44 - Fee Revenue :	56,125.20	53,804.00	49,758.85	50,423.99	49,523.85	-900.14	-1.79%	51,012.00	1,488.15	3.00%
	Total Revenue:	56,125.20	53,804.00	49,758.85	50,423.99	49,523.85	-900.14	-1.79%	51,012.00	1,488.15	3.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 54 - Supplies											
20-34-198-5400	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 Expense:	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 198 - Summer Competitive:	56,125.20	53,804.00	49,758.85	50,423.99	49,523.85	-900.14	-1.79%	51,012.00	1,488.15	3.00%
Program: 199 - Special Events											
Revenue											
Category: 44 - Fee Revenue											
20-34-199-4400	Program Fees	6,971.00	4,626.00	3,276.50	4,795.68	3,363.00	-1,432.68	-29.87%	3,600.00	237.00	7.05%
	Total Category: 44 - Fee Revenue :	6,971.00	4,626.00	3,276.50	4,795.68	3,363.00	-1,432.68	-29.87%	3,600.00	237.00	7.05%
Category: 48 - Miscellaneous Revenue											
20-34-199-4900	Miscellaneous Revenue	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%	
	Total Revenue:	6,971.00	4,626.00	3,276.50	4,795.68	3,363.00	-1,432.68	-29.87%	3,600.00	237.00	7.05%
Expense											
Category: 51 - Employee Benefits											
20-34-199-5160	Dues	0.00	0.00	55.00	75.00	55.00	-20.00	-26.67%	75.00	20.00	36.36%
	Total Category: 51 - Employee Benefits :	0.00	0.00	55.00	75.00	55.00	-20.00	-26.67%	75.00	20.00	36.36%
Category: 54 - Supplies											
20-34-199-5400	Program Operation Supplies	2,404.05	1,446.37	1,374.91	2,000.00	1,374.91	-625.09	-31.25%	2,000.00	625.09	45.46%
	Total Category: 54 - Supplies :	2,404.05	1,446.37	1,374.91	2,000.00	1,374.91	-625.09	-31.25%	2,000.00	625.09	45.46%
	Total Expense:	2,404.05	1,446.37	1,429.91	2,075.00	1,429.91	-645.09	-31.09%	2,075.00	645.09	45.11%
	Total Program: 199 - Special Events:	4,566.95	3,179.63	1,846.59	2,720.68	1,933.09	-787.59	-28.95%	1,525.00	-408.09	-21.11%
	Total Department: 34 - Ice Operations:	4,355.07	113,436.27	159,673.85	130,171.84	112,053.69	-18,118.15	-13.92%	105,989.45	-6,064.24	-5.41%
	Report Total:	4,355.07	113,436.27	159,673.85	130,171.84	112,053.69	-18,118.15	-13.92%	105,989.45	-6,064.24	-5.41%



WILMETTE PARK DISTRICT PLATFORM TENNIS OPERATIONS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Platform Tennis

	2017	2018	2018	2019 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	\$167,401	\$157,840	\$161,087	\$167,196	\$6,109	3.8%
Membership Fees	166,983	179,324	171,448	180,086	8,638	5.0%
Rental Revenue	12,024	12,806	14,725	15,506	781	5.3%
Retail Sales	5,451	4,800	5,447	2,800	(2,647)	-48.6%
Miscellaneous Revenue	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$352,259</u>	<u>\$354,770</u>	<u>\$352,707</u>	<u>\$365,588</u>	<u>\$12,881</u>	3.7%
Expenses						
Salaries & Wages	\$186,396	\$179,102	\$177,902	\$189,512	\$11,610	6.5%
Employee Benefits	473	442	457	442	(15)	-3.3%
Contract Services	39,350	45,417	44,888	46,355	1,467	3.3%
Utilities	17,139	16,002	18,165	21,698	3,533	19.4%
Supplies	4,934	7,123	5,937	7,500	1,563	26.3%
Repairs	<u>795</u>	<u>5,000</u>	<u>4,000</u>	<u>5,000</u>	<u>1,000</u>	25.0%
Operating Expenses	\$249,086	\$253,086	\$251,348	\$270,507	\$19,159	7.6%
Operating Surplus (Deficit)	<u>\$103,172</u>	<u>\$101,683</u>	<u>\$101,359</u>	<u>\$95,081</u>	<u>(\$6,278)</u>	
Operating Capital	3,890	1,000	0	1,000	1,000	N/A
Capital Transfer	50,000	50,000	50,000	60,000	10,000	20.0%
Overhead Transfer	<u>27,469</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$81,359	\$78,500	\$77,500	\$88,500	\$11,000	14.2%
Total Expenses	<u>\$330,445</u>	<u>\$331,586</u>	<u>\$328,848</u>	<u>\$359,007</u>	<u>\$30,159</u>	9.2%
Net Surplus (Deficit)	\$21,813	\$23,183	\$23,859	\$6,581		



Recreation Facilities

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance Budget To Projection	%
						To Budget
Platform Tennis						
Program 100 - Operations						
Revenue	\$ 204,226	\$ 218,130	\$ 210,173	\$ 221,592	\$ 11,419	5.4%
Expense	<u>243,371</u>	<u>223,291</u>	<u>212,916</u>	<u>238,847</u>	<u>25,932</u>	12.2%
Surplus (Deficit):	\$ (39,145)	\$ (5,162)	\$ (2,743)	\$ (17,255)	(14,513)	-7.8%
						Gr. Margin (2019)
Program: 120 - Pro Shop						
Revenue	5,451	4,800	5,447	2,800	(2,647.00)	-48.6%
Expense	<u>3,262</u>	<u>2,823</u>	<u>3,200</u>	<u>3,200</u>	<u>0</u>	0.0%
Surplus (Deficit):	2,189	1,977	2,247	(400)	(2,647)	-14.3%
						Gr. Margin (2019)
Program: 180 - Lessons						
Revenue	142,581	131,840	137,087	141,196	4,109	3.0%
Expense	<u>83,813</u>	<u>105,472</u>	<u>112,733</u>	<u>116,960</u>	<u>4,227</u>	3.7%
Surplus (Deficit):	58,769	26,368	24,354	24,236	(118)	17.2%
						Gr. Margin (2019)
Total Platform Tennis						
Revenue	\$ 352,259	\$ 354,770	\$ 352,707	\$ 365,588	\$ 12,881	3.7%
Expense	<u>330,446</u>	<u>331,586</u>	<u>328,848</u>	<u>359,007</u>	<u>30,159</u>	9.2%
Surplus (Deficit):	\$ 21,813	\$ 23,183	\$ 23,859	\$ 6,581	(17,278)	1.8%
						Gr. Margin (2019)
Total Recreation Facilities						
Revenue	\$ 6,354,110	\$ 6,611,645	\$ 6,360,226	\$ 6,563,218	\$ 202,992	3.2%
Expense	<u>6,460,052</u>	<u>6,411,637</u>	<u>6,143,720</u>	<u>6,351,912</u>	<u>208,192</u>	3.4%
Surplus (Deficit):	\$ (105,942)	\$ 200,007	\$ 216,506	\$ 211,306	\$ (5,200)	3.0%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj								
Department: 35 - Platform Tennis											
Program: 100 - Operations											
Revenue											
Category: 44 - Fee Revenue											
20-35-100-4420	League Fees	23,075.00	24,820.00	24,795.00	26,000.00	24,000.00	-2,000.00	-7.69%	26,000.00	2,000.00	8.33%
Total Category: 44 - Fee Revenue :		23,075.00	24,820.00	24,795.00	26,000.00	24,000.00	-2,000.00	-7.69%	26,000.00	2,000.00	8.33%
Category: 45 - Membership Fees											
20-35-100-4500	Membership Fees - Resident	81,452.35	84,422.50	97,972.50	101,538.00	95,004.00	-6,534.00	-6.44%	101,322.00	6,318.00	6.65%
20-35-100-4510	Membership Fees - Non-Residen	66,170.00	82,560.00	80,285.00	77,785.60	76,444.00	-1,341.60	-1.72%	78,764.00	2,320.00	3.03%
Total Category: 45 - Membership Fees :		147,622.35	166,982.50	178,257.50	179,323.60	171,448.00	-7,875.60	-4.39%	180,086.00	8,638.00	5.04%
Category: 46 - Rental Revenue											
20-35-100-4680	Facility Rental	17,379.24	12,023.75	12,029.75	12,806.00	14,725.00	1,919.00	14.99%	15,506.00	781.00	5.30%
Total Category: 46 - Rental Revenue :		17,379.24	12,023.75	12,029.75	12,806.00	14,725.00	1,919.00	14.99%	15,506.00	781.00	5.30%
Category: 48 - Miscellaneous Revenue											
20-35-100-4900	Miscellaneous Revenue	0.00	400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-4910	Over/Short Revenue	-36.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		-36.00	400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		188,040.59	204,226.25	215,082.25	218,129.60	210,173.00	-7,956.60	-3.65%	221,592.00	11,419.00	5.43%
Expense											
Category: 50 - Salaries & Wages											
20-35-100-5000	Administration	66,304.91	100,032.93	81,429.94	71,070.00	68,118.89	-2,951.11	-4.15%	69,992.16	1,873.27	2.75%
20-35-100-5030	PT Supervisor	2,730.00	5,950.00	1,050.00	6,560.00	1,050.00	-5,510.00	-83.99%	6,560.00	5,510.00	524.76%
Total Category: 50 - Salaries & Wages:		69,034.91	105,982.93	82,479.94	77,630.00	69,168.89	-8,461.11	-10.90%	76,552.16	7,383.27	10.67%
Category: 51 - Employee Benefits											
20-35-100-5110	Health Insurance Premiums	143.88	230.31	209.46	200.00	287.26	87.26	43.63%	200.00	-87.26	-30.38%
20-35-100-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5160	Dues	50.00	50.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
20-35-100-5170	Awards and Meetings	0.00	192.38	0.00	192.38	120.00	-72.38	-37.62%	192.38	72.38	60.32%
Total Category: 51 - Employee Benefits :		193.88	472.69	209.46	442.38	457.26	14.88	3.36%	442.38	-14.88	-3.25%
Category: 52 - Contract Services											
20-35-100-5200	Building Maintenance Services	9,842.49	9,816.00	8,330.00	10,110.00	10,110.00	0.00	0.00%	10,422.00	312.00	3.09%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-35-100-5205	Equipment Maintenance Service	1,311.87	2,845.72	1,688.29	1,535.00	2,890.00	1,355.00	88.27%	1,535.00	-1,355.00	-46.89%
20-35-100-5225	Misc. Contract Services	1,830.38	1,661.54	5,926.05	8,022.00	6,738.00	-1,284.00	-16.01%	8,648.00	1,910.00	28.35%
20-35-100-5250	Misc. Professional Services	200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5255	Marketing	0.00	27.08	50.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5265	Printing	51.00	0.00	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
20-35-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5272	Entry Fees	19,250.00	21,600.00	20,300.00	21,550.00	20,950.00	-600.00	-2.78%	21,550.00	600.00	2.86%
Total Category: 52 - Contract Services:		32,485.74	35,950.34	36,294.34	41,417.00	40,888.00	-529.00	-1.28%	42,355.00	1,467.00	3.59%
Category: 53 - Utilities											
20-35-100-5310	Communications	738.81	683.67	659.16	696.12	770.80	74.68	10.73%	720.00	-50.80	-6.59%
20-35-100-5320	Water	276.66	367.04	382.77	400.00	550.00	150.00	37.50%	566.00	16.00	2.91%
20-35-100-5330	Electricity	7,845.00	7,603.65	5,957.77	7,716.00	7,428.00	-288.00	-3.73%	9,428.00	2,000.00	26.93%
20-35-100-5340	Natural Gas	6,520.95	6,112.22	4,677.45	5,386.08	7,046.00	1,659.92	30.82%	9,180.00	2,134.00	30.29%
20-35-100-5350	Misc. Utilities	1,457.70	2,371.96	1,167.28	1,803.84	2,370.00	566.16	31.39%	1,803.84	-566.16	-23.89%
Total Category: 53 - Utilities :		16,839.12	17,138.54	12,844.43	16,002.04	18,164.80	2,162.76	13.52%	21,697.84	3,533.04	19.45%
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	889.80	1,365.60	961.99	3,000.00	2,352.00	-648.00	-21.60%	3,000.00	648.00	27.55%
20-35-100-5410	Office Supplies	0.00	0.00	56.86	500.00	150.00	-350.00	-70.00%	500.00	350.00	233.33%
20-35-100-5420	Building Supplies	359.28	205.07	134.69	700.00	134.69	-565.31	-80.76%	700.00	565.31	419.71%
20-35-100-5430	Equipment Supplies	0.00	26.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-35-100-5470	Misc. Supplies	0.00	75.43	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 54 - Supplies :		1,249.08	1,672.86	1,153.54	4,300.00	2,736.69	-1,563.31	-36.36%	4,300.00	1,563.31	57.12%
Category: 55 - Repairs											
20-35-100-5510	Building Repairs	4,867.10	794.59	3,121.40	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
20-35-100-5520	Equipment Repairs	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
Total Category: 55 - Repairs :		4,867.10	794.59	3,121.40	5,000.00	4,000.00	-1,000.00	-20.00%	5,000.00	1,000.00	25.00%
Category: 58 - Capital											
20-35-100-5850	Equipment	465.83	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-35-100-5860	Furniture & Fixtures	0.00	3,890.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		465.83	3,890.50	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	11,220.00	27,489.00	22,907.50	27,500.00	27,500.00	0.00	0.00%	27,500.00	0.00	0.00%
20-35-100-6050	Transfer to Capital Fund	36,000.00	49,980.00	41,650.00	50,000.00	50,000.00	0.00	0.00%	60,000.00	10,000.00	20.00%
Total Category: 60 - Transfers :		47,220.00	77,469.00	64,557.50	77,500.00	77,500.00	0.00	0.00%	87,500.00	10,000.00	12.90%
Total Expense:		172,355.66	243,371.45	200,660.61	223,291.42	212,915.64	-10,375.78	-4.65%	238,847.38	25,931.74	12.18%
Total Program: 100 - Operations:		15,684.93	-39,145.20	14,421.64	-5,161.82	-2,742.64	2,419.18	-46.87%	-17,255.38	-14,512.74	529.15%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 120 - Pro Shop											
Revenue											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	4,520.10	5,451.00	3,672.00	4,800.00	5,447.00	647.00	13.48%	2,800.00	-2,647.00	-48.60%
	Total Category: 47 - Retail Sales :	4,520.10	5,451.00	3,672.00	4,800.00	5,447.00	647.00	13.48%	2,800.00	-2,647.00	-48.60%
	Total Revenue:	4,520.10	5,451.00	3,672.00	4,800.00	5,447.00	647.00	13.48%	2,800.00	-2,647.00	-48.60%
Expense											
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	5,382.23	3,261.58	0.00	2,823.00	3,200.00	377.00	13.35%	3,200.00	0.00	0.00%
20-35-120-5495	Purchase Discounts	-42.24	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	5,339.99	3,261.58	0.00	2,823.00	3,200.00	377.00	13.35%	3,200.00	0.00	0.00%
	Total Expense:	5,339.99	3,261.58	0.00	2,823.00	3,200.00	377.00	13.35%	3,200.00	0.00	0.00%
	Total Program: 120 - Pro Shop:	-819.89	2,189.42	3,672.00	1,977.00	2,247.00	270.00	13.66%	-400.00	-2,647.00	-117.80%
Program: 180 - Lessons - Platform											
Revenue											
Category: 44 - Fee Revenue											
20-35-180-4430	Lessons	123,335.50	142,581.30	153,208.62	131,840.00	137,087.00	5,247.00	3.98%	141,196.28	4,109.28	3.00%
	Total Category: 44 - Fee Revenue :	123,335.50	142,581.30	153,208.62	131,840.00	137,087.00	5,247.00	3.98%	141,196.28	4,109.28	3.00%
	Total Revenue:	123,335.50	142,581.30	153,208.62	131,840.00	137,087.00	5,247.00	3.98%	141,196.28	4,109.28	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-35-180-5045	PT Instructor	94,470.53	80,412.64	56,320.22	101,472.00	108,732.83	7,260.83	7.16%	112,960.00	4,227.17	3.89%
	Total Category: 50 - Salaries & Wages:	94,470.53	80,412.64	56,320.22	101,472.00	108,732.83	7,260.83	7.16%	112,960.00	4,227.17	3.89%
Category: 52 - Contract Services											
20-35-180-5215	Independent Contractor Service	2,850.00	3,400.00	4,600.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
	Total Category: 52 - Contract Services:	2,850.00	3,400.00	4,600.00	4,000.00	4,000.00	0.00	0.00%	4,000.00	0.00	0.00%
	Total Expense:	97,320.53	83,812.64	60,920.22	105,472.00	112,732.83	7,260.83	6.88%	116,960.00	4,227.17	3.75%
	Total Program: 180 - Lessons - Platform:	26,014.97	58,768.66	92,288.40	26,368.00	24,354.17	-2,013.83	-7.64%	24,236.28	-117.89	-0.48%
	Total Department: 35 - Platform Tennis:	40,880.01	21,812.88	110,382.04	23,183.18	23,858.53	675.35	2.91%	6,580.90	-17,277.63	-72.42%
	Report Total:	40,880.01	21,812.88	110,382.04	23,183.18	23,858.53	675.35	2.91%	6,580.90	-17,277.63	-72.42%

TAB 5

**Recreation
Programs**



WILMETTE PARK DISTRICT RECREATION PROGRAMS 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

Summary

The Recreation Program Division budget consists of revenue and expenses for the programs and facilities under the leadership of the Superintendent of Recreation. This overview includes the Community Recreation Center (CRC), Mallinckrodt, Lakefront and Fitness operations.

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 19 full-time employees and hundreds of part-time employees. Staff salaries in the CRC Operations budget include the Recreation Facilities Manager, Recreation Program Manager, Office Services Manager and five part-time office staff, an Administrative Assistant, two full-time and two part-time maintenance staff.

Center for the Arts

The Center for the Arts represents revenue and expenses for the fine arts department including the visual arts and dance departments. Support comes from one full-time Center for the Arts Supervisor, a part-time Artistic Director of Dance, a part-time Visual Arts Coordinator and 30+ part-time instructors and staffers.

Summer camps include Arts in the Parks and Dance Camp.

Early Childhood

The Early Childhood Department includes Preschool, Full Day Preschool (day care), Kindergarten Enrichment (KE) and programs and classes geared to preschool age children. After School Recreation (ASR), an after school day care option for working parents, is also included here. Participants are bused to the CRC after school and are cared for until 6:00pm.

The department is coordinated by the full-time Early Childhood Supervisor who is assisted by a full-time Program Coordinator as well as a part-time KE Coordinator. There are 21 part-time teachers and about 30 part-time staff in this area.

Summer camps include Tiny Tots, Super Tots and Discovery Camp.

General Recreation

The General Recreation Department includes programs and camps that are wide-ranging in nature. The General Recreation Supervisor is assisted by a full-time Recreation Activity Coordinator (a position that was added when the Park District took over the School District 39 after school programs). Programs throughout the year are run largely by independent contractors in addition to about 15 part-time instructors.

Summer camps include Great Gillson, Junior Day Camp, Wiggleworms, After Camp Recreation and Safety Town. The number of part-time staff during the summer can climb as high as 125.

Gymnastics

The Gymnastics Department includes all programs operated out of the gymnastics facility at the CRC and is managed by a full-time Gymnastics Supervisor and supported by three full-time instructors/coaches and up to 50 part-time staff. Programs include classes for participants age one through high school and a competitive team program.

Gymnastics operates a summer camp and programs during the spring break and winter break weeks.

Sports One

Sports One is managed by a full-time Sports Supervisor and over 100 teachers and coaches as well as independent contractor facilitated programs. This area includes the Youth Basketball League grades 4-8, Girls' Softball, Karate, Flag Football, Girl's Travel Basketball, Rugby and sport classes for a variety of ages.

Summer camps include the Boys and Girls Sports Camp, Pee Wee Sportsters and the August Camp Extension.

Sports Two

Sports Two is managed by a full-time Sports Supervisor and over 100 teachers as well as independent contractor facilitated programs. This area includes Youth Soccer classes and leagues, T-Ball, Youth Basketball League for grades 1-3, Lacrosse, Volleyball, Adult Softball and Basketball Leagues, a Women's Soccer League and Fencing.

Summer camps include Afternoon Adventure, Counselor-in-Training, and smaller sports camps. The summer internship program is managed by the Sports Two Supervisor.

Performing Arts

The Performing Arts Department is overseen by the Center for the Arts Supervisor and a part-time Artistic Director of Theater. Our Children's Theater falls under this area, with five productions annually. The Summer Starlight Theater production and performances are held at the Wallace Bowl in Gillson Park. A variety of voice, theater and music classes are also offered.

The summer camp in this department is Broadway Bound.

Center Fitness

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

The Camp F.U.S.I.O.N. summer camp is administered within this department and meets at Mallinckrodt Community Center.

Lakefront Operations

The Lakefront staff operates all activities out of Lakeview Center, the swimming beaches and the sailing beach. The management team is a full-time manager and an assistant manager. Off season support is up to five part-time staff. In season, staff will swell up to 120+ part-time staff.

During the summer, staff manages sailing lessons, open water swim instruction, boat rentals and sailing rack rental spaces on the sailing beach, as well as satellite SUP racks south of the swimming beach. Included in the operation are guarded swimming beaches at Gillson and Langdon Parks. 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. She is assisted by a part-time Mallinckrodt Center Assistant. There are 8 part-time teachers and more than 25 volunteers.

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.



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

Recreation Programs

*CRC, Fitness, Lakefront and
 Mallinckrodt Center Combined*

	2017	2018	2018	2019 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	\$298,411	\$306,000	\$306,500	\$310,000	\$3,500	1.1%
Daily Fees	439,886	478,896	519,638	504,748	(14,890)	-2.9%
Fee Revenue	8,490,317	8,807,355	8,578,712	9,033,320	454,607	5.3%
Membership Fees	1,066,696	1,069,617	1,059,841	1,090,473	30,632	2.9%
Rental Revenue	627,897	637,654	642,255	651,064	8,808	1.4%
Retail Sales	18,926	21,005	20,846	19,896	(949)	-4.6%
Miscellaneous Revenue	<u>77,336</u>	<u>66,538</u>	<u>77,799</u>	<u>81,348</u>	<u>3,549</u>	4.6%
Total Revenue	<u>\$11,019,469</u>	<u>\$11,387,065</u>	<u>\$11,205,591</u>	<u>\$11,690,848</u>	<u>\$485,257</u>	4.3%
Expenses						
Salaries & Wages	\$4,145,042	\$4,263,946	\$4,217,172	\$4,432,595	\$215,423	5.1%
Employee Benefits	443,257	482,320	521,233	552,152	30,919	5.9%
Contract Services	2,088,623	2,072,080	2,069,977	2,126,825	56,847	2.7%
Utilities	270,502	267,445	279,569	277,171	(2,398)	-0.9%
Supplies	569,749	574,724	533,876	553,770	19,893	3.7%
Repairs	<u>54,112</u>	<u>62,670</u>	<u>44,219</u>	<u>48,440</u>	<u>4,221</u>	9.5%
Operating Expenses	\$7,571,285	\$7,723,185	\$7,666,048	\$7,990,953	\$324,905	4.2%
Operating Surplus (Deficit)	<u>\$3,448,184</u>	<u>\$3,663,880</u>	<u>\$3,539,543</u>	<u>\$3,699,895</u>	<u>\$160,352</u>	
Operating Capital	8,633	17,791	6,982	10,025	3,042	43.6%
Capital Transfer	414,834	415,000	415,000	415,000	0	0.0%
Overhead Transfer	<u>1,309,945</u>	<u>1,310,469</u>	<u>1,310,469</u>	<u>1,310,469</u>	<u>0</u>	0.0%
Non Operating Expenses	\$1,733,411	\$1,743,260	\$1,732,451	\$1,735,494	\$3,042	0.2%
Total Expenses	<u>\$9,304,696</u>	<u>\$9,466,444</u>	<u>\$9,398,499</u>	<u>\$9,726,447</u>	<u>\$327,948</u>	3.5%
Net Surplus (Deficit)	<u>\$1,714,773</u>	<u>\$1,920,620</u>	<u>\$1,807,092</u>	<u>\$1,964,402</u>		



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

Recreation Operations

(Including Halloween Happening, 3rd of July and D39 Bike Safety Program)

	2017	2018	2018	2019 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$298,411	\$306,000	\$306,500	\$310,000	\$3,500	1.1%
Fee Revenue	25,677	24,730	22,179	22,900	721	3.3%
Miscellaneous Revenue	<u>24,019</u>	<u>24,023</u>	<u>28,995</u>	<u>18,764</u>	<u>(10,231)</u>	-35.3%
Total Revenue	<u>\$348,107</u>	<u>\$354,753</u>	<u>\$357,674</u>	<u>\$351,664</u>	<u>(\$6,010)</u>	-1.7%
Expenses						
Salaries & Wages	\$12,478	\$14,877	\$15,878	\$16,155	\$277	1.7%
Contract Services	152,178	171,195	165,365	170,395	5,031	3.0%
Utilities	6,158	5,735	5,735	5,735	0	0.0%
Supplies	45,749	44,755	36,361	42,255	5,894	16.2%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$216,564	\$236,562	\$223,339	\$234,540	\$11,201	5.0%
Operating Surplus (Deficit)	<u>\$131,543</u>	<u>\$118,192</u>	<u>\$134,335</u>	<u>\$117,124</u>	<u>(\$17,211)</u>	
Overhead Transfer	<u>72,940</u>	<u>72,969</u>	<u>72,969</u>	<u>72,969</u>	<u>0</u>	0.0%
Non Operating Expenses	\$72,940	\$72,969	\$72,969	\$72,969	\$0	0.0%
Total Expenses	<u>\$289,503</u>	<u>\$309,531</u>	<u>\$296,308</u>	<u>\$307,509</u>	<u>\$11,201</u>	3.8%
Net Surplus (Deficit)	\$58,604	\$45,223	\$61,366	\$44,155		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Recreation					
Program 100 - Operations					
Revenue	\$ 307,691	\$ 316,259	\$ 329,268	\$ 322,500	\$ (6,768) -2.1%
Expense	<u>156,569</u>	<u>175,699</u>	<u>168,914</u>	<u>173,799</u>	<u>4,885</u> 2.9%
Surplus (Deficit):	151,122	140,560	160,354	148,701	(11,653) 46.1%
					Gr. Margin (2019)
Program 101 - Halloween Happening					
Revenue	16,928	14,694	14,964	15,364	400 2.7%
Expense	<u>23,365</u>	<u>21,039</u>	<u>21,555</u>	<u>21,555</u>	<u>0</u> 0.0%
Surplus (Deficit):	(6,438)	(6,345)	(6,591)	(6,191)	400 -40.3%
					Gr. Margin (2019)
Program 103 - D39 Bike Safety Program					
Revenue	1,675	1,800	1,800	1,800	0 0.0%
Expense	<u>1,675</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u> 0.0%
Surplus (Deficit):	-	-	-	-	- 0.0%
					Gr. Margin (2019)
Program 104 - 4th of July					
Revenue	21,813	22,000	11,642	12,000	358 3.1%
Expense	<u>107,451</u>	<u>110,493</u>	<u>104,039</u>	<u>109,855</u>	<u>5,816</u> 5.6%
Surplus (Deficit):	(85,637)	(88,493)	(92,397)	(97,855)	(5,458) -815.5%
					Gr. Margin (2019)
Program 106 - Misc Events					
Revenue	-	-	-	-	- N/A
Expense	<u>443.41</u>	<u>500.00</u>	-	<u>500.00</u>	<u>500.00</u> N/A
Surplus (Deficit):	(443.41)	(500.00)	-	(500.00)	(500.00) N/A
					Gr. Margin (2019)
Total Recreation Operations					
Revenue	\$ 348,107	\$ 354,753	\$ 357,674	\$ 351,664	\$ (6,010) -1.7%
Expense	\$ <u>289,503</u>	\$ <u>309,531</u>	\$ <u>296,308</u>	\$ <u>307,509</u>	<u>11,201</u> 3.8%
Surplus (Deficit):	\$ 58,604	\$ 45,223	\$ 61,366	\$ 44,155	\$ (17,211) 12.6%
					Gr. Margin (2019)

CRC Administration

Program 100 - Operations					
Revenue	\$ 97,311	\$ 97,529	\$ 91,324	\$ 94,168	\$ 2,845 3.1%
Expense	<u>(72,513)</u>	<u>(183,734)</u>	<u>(98,788)</u>	<u>(95,701)</u>	<u>3,087</u> -3.1%
Surplus (Deficit):	\$ 169,824	\$ 281,262	\$ 190,111	\$ 189,869	\$ (242) 201.6%
					Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 40 - Recreation Program Operations											
Program: 100 - Operations											
Revenue											
Category: 41 - Property Taxes											
20-40-100-4100	Property Taxes	303,934.54	298,411.34	299,522.81	306,000.00	306,500.00	500.00	0.16%	310,000.00	3,500.00	1.14%
Total Category: 41 - Property Taxes :		303,934.54	298,411.34	299,522.81	306,000.00	306,500.00	500.00	0.16%	310,000.00	3,500.00	1.14%
Category: 48 - Miscellaneous Revenue											
20-40-100-4800	Donations	26,954.00	6,279.50	19,783.50	7,259.00	19,768.00	12,509.00	172.32%	9,500.00	-10,268.00	-51.94%
20-40-100-4830	Sponsorship Revenue	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-100-4900	Miscellaneous Revenue	100.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		28,054.00	9,279.50	19,783.50	10,259.00	22,768.00	12,509.00	121.93%	12,500.00	-10,268.00	-45.10%
Total Revenue:		331,988.54	307,690.84	319,306.31	316,259.00	329,268.00	13,009.00	4.11%	322,500.00	-6,768.00	-2.06%
Expense											
Category: 50 - Salaries & Wages											
20-40-100-5050	PT Counselor	137.89	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		137.89	0.00	0.00	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	1,567.00	305.00	210.00	1,195.00	210.00	-985.00	-82.43%	495.00	285.00	135.71%
20-40-100-5280	Equipment Rental	23,447.42	18,375.07	25,858.68	19,800.00	20,000.00	200.00	1.01%	20,000.00	0.00	0.00%
20-40-100-5290	Financial Assistance	76,020.28	55,675.70	72,040.56	70,000.00	70,000.00	0.00	0.00%	72,100.00	2,100.00	3.00%
20-40-100-5295	A/R Write Off	0.00	1,280.00	0.00	2,500.00	0.00	-2,500.00	-100.00%	1,500.00	1,500.00	0.00%
Total Category: 52 - Contract Services:		101,034.70	75,635.77	98,109.24	93,495.00	90,210.00	-3,285.00	-3.51%	94,095.00	3,885.00	4.31%
Category: 53 - Utilities											
20-40-100-5330	Electricity	3,328.47	4,317.15	2,973.26	3,785.00	3,785.00	0.00	0.00%	3,785.00	0.00	0.00%
20-40-100-5340	Natural Gas	2,090.46	1,841.34	1,526.30	1,950.00	1,950.00	0.00	0.00%	1,950.00	0.00	0.00%
Total Category: 53 - Utilities :		5,418.93	6,158.49	4,499.56	5,735.00	5,735.00	0.00	0.00%	5,735.00	0.00	0.00%
Category: 54 - Supplies											
20-40-100-5400	Program Operation Supplies	2,782.39	1,834.89	0.00	3,500.00	0.00	-3,500.00	-100.00%	1,000.00	1,000.00	0.00%
Total Category: 54 - Supplies :		2,782.39	1,834.89	0.00	3,500.00	0.00	-3,500.00	-100.00%	1,000.00	1,000.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 55 - Repairs											
20-40-100-5510	Building Repairs	35.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 55 - Repairs :	35.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 60 - Transfers											
20-40-100-6010	Admin Overhead Charge	78,094.00	72,939.72	60,783.10	72,969.00	72,969.00	0.00	0.00%	72,969.00	0.00	0.00%
	Total Category: 60 - Transfers :	78,094.00	72,939.72	60,783.10	72,969.00	72,969.00	0.00	0.00%	72,969.00	0.00	0.00%
	Total Expense:	187,503.39	156,568.87	163,391.90	175,699.00	168,914.00	-6,785.00	-3.86%	173,799.00	4,885.00	2.89%
	Total Program: 100 - Operations:	144,485.15	151,121.97	155,914.41	140,560.00	160,354.00	19,794.00	14.08%	148,701.00	-11,653.00	-7.27%
Program: 101 - Halloween Happening											
Revenue											
Category: 44 - Fee Revenue											
20-40-101-4400	Program Fees	13,185.00	14,963.75	13,923.75	12,730.00	13,000.00	270.00	2.12%	13,400.00	400.00	3.08%
	Total Category: 44 - Fee Revenue :	13,185.00	14,963.75	13,923.75	12,730.00	13,000.00	270.00	2.12%	13,400.00	400.00	3.08%
Category: 48 - Miscellaneous Revenue											
20-40-101-4900	Sponsorship Revenue	0.00	1,964.00	0.00	1,964.00	1,964.00	0.00	0.00%	1,964.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	0.00	1,964.00	0.00	1,964.00	1,964.00	0.00	0.00%	1,964.00	0.00	0.00%
	Total Revenue:	13,185.00	16,927.75	13,923.75	14,694.00	14,964.00	270.00	1.84%	15,364.00	400.00	2.67%
Expense											
Category: 50 - Salaries & Wages											
20-40-101-5050	PT Counselor	1,936.33	2,830.44	3,297.85	1,984.00	2,500.00	516.00	26.01%	2,500.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	1,936.33	2,830.44	3,297.85	1,984.00	2,500.00	516.00	26.01%	2,500.00	0.00	0.00%
Category: 52 - Contract Services											
20-40-101-5225	Misc. Contract Services	2,284.00	1,634.00	1,984.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
20-40-101-5265	Printing	298.50	240.54	100.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
	Total Category: 52 - Contract Services:	2,582.50	1,874.54	2,084.00	3,300.00	3,300.00	0.00	0.00%	3,300.00	0.00	0.00%
Category: 54 - Supplies											
20-40-101-5400	Program Operation Supplies	17,927.39	18,660.34	12,996.27	15,755.00	15,755.00	0.00	0.00%	15,755.00	0.00	0.00%
	Total Category: 54 - Supplies :	17,927.39	18,660.34	12,996.27	15,755.00	15,755.00	0.00	0.00%	15,755.00	0.00	0.00%
	Total Expense:	22,446.22	23,365.32	18,378.12	21,039.00	21,555.00	516.00	2.45%	21,555.00	0.00	0.00%
	Total Program: 101 - Halloween Happening:	-9,261.22	-6,437.57	-4,454.37	-6,345.00	-6,591.00	-246.00	3.88%	-6,191.00	400.00	-6.07%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 103 - D39 Bike Safety Program											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-40-103-4900	Miscellaneous Revenue	1,735.86	1,675.00	0.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		1,735.86	1,675.00	0.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Total Revenue:		1,735.86	1,675.00	0.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-40-103-5050	PT Counselor	1,612.50	1,675.00	1,800.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,612.50	1,675.00	1,800.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Category: 54 - Supplies											
20-40-103-5400	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 Expense:		1,612.50	1,675.00	1,800.00	1,800.00	1,800.00	0.00	0.00%	1,800.00	0.00	0.00%
Total Program: 103 - D39 Bike Safety Program:		123.36	0.00	-1,800.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 104 - 4th of July											
Revenue											
Category: 44 - Fee Revenue											
20-40-104-4400	Program Fees	11,940.00	10,713.25	9,179.00	12,000.00	9,179.00	-2,821.00	-23.51%	9,500.00	321.00	3.50%
Total Category: 44 - Fee Revenue :		11,940.00	10,713.25	9,179.00	12,000.00	9,179.00	-2,821.00	-23.51%	9,500.00	321.00	3.50%
Category: 48 - Miscellaneous Revenue											
20-40-104-4900	Sponsorship Revenue	2,150.00	11,100.00	2,463.50	10,000.00	2,463.00	-7,537.00	-75.37%	2,500.00	37.00	1.50%
Total Category: 48 - Miscellaneous Revenue :		2,150.00	11,100.00	2,463.50	10,000.00	2,463.00	-7,537.00	-75.37%	2,500.00	37.00	1.50%
Total Revenue:		14,090.00	21,813.25	11,642.50	22,000.00	11,642.00	-10,358.00	-47.08%	12,000.00	358.00	3.08%
Expense											
Category: 50 - Salaries & Wages											
20-40-104-5050	PT Counselor	7,100.14	7,219.24	7,741.89	7,580.00	7,742.00	162.00	2.14%	7,955.00	213.00	2.75%
20-40-104-5085	Overtime PT	556.66	204.26	573.48	250.00	573.48	323.48	129.39%	600.00	26.52	4.62%
80-40-104-5060	PT Guard	3,253.50	549.13	980.00	3,262.50	3,262.50	0.00	0.00%	3,300.00	37.50	1.15%
Total Category: 50 - Salaries & Wages:		10,910.30	7,972.63	9,295.37	11,092.50	11,577.98	485.48	4.38%	11,855.00	277.02	2.39%
Category: 52 - Contract Services											
20-40-104-5225	Misc. Contract Services	62,603.68	61,445.00	64,253.71	63,850.00	64,254.00	404.00	0.63%	65,000.00	746.00	1.16%
20-40-104-5280	Equipment Rental	5,785.00	13,223.00	7,600.50	10,450.00	7,600.50	-2,849.50	-27.27%	8,000.00	399.50	5.26%
20-40-104-5285	Misc. Rental	644.27	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		69,032.95	74,668.00	71,854.21	74,400.00	71,854.50	-2,545.50	-3.42%	73,000.00	1,145.50	1.59%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 54 - Supplies											
20-40-104-5400	Program Operation Supplies	24,343.80	24,810.06	20,606.31	25,000.00	20,606.31	-4,393.69	-17.57%	25,000.00	4,393.69	21.32%
	Total Category: 54 - Supplies :	24,343.80	24,810.06	20,606.31	25,000.00	20,606.31	-4,393.69	-17.57%	25,000.00	4,393.69	21.32%
	Total Expense:	104,287.05	107,450.69	101,755.89	110,492.50	104,038.79	-6,453.71	-5.84%	109,855.00	5,816.21	5.59%
	Total Program: 104 - 4th of July:	-90,197.05	-85,637.44	-90,113.39	-88,492.50	-92,396.79	-3,904.29	4.41%	-97,855.00	-5,458.21	5.91%
Program: 106 - Misc Events											
Expense											
Category: 54 - Supplies											
20-40-106-5400	Program Operation Supplies	0.00	443.41	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
	Total Category: 54 - Supplies :	0.00	443.41	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
	Total Expense:	0.00	443.41	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
	Total Program: 106 - Misc Events:	0.00	443.41	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
	Total Department: 40 - Recreation Program Operations:	45,150.24	58,603.55	59,546.65	45,222.50	61,366.21	16,143.71	35.70%	44,155.00	-17,211.21	-28.05%
	Report Total:	45,150.24	58,603.55	59,546.65	45,222.50	61,366.21	16,143.71	35.70%	44,155.00	-17,211.21	-28.05%

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WILMETTE PARK DISTRICT COMMUNITY RECREATION CENTER 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019



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

Community Recreation Center

(All Program Areas

Excluding Center Fitness

Lakefront and Mallinckrodt Center)

	2017	2018	2018	2019 Budget		
				Proposed	Proposed to Projection Variance	
	Actual	Budget	Projection	Proposed	Amount	%
Revenue						
Daily Fees	\$78,236	\$104,388	\$78,242	\$81,805	\$3,563	4.6%
Fee Revenue	7,568,940	7,897,326	7,715,049	8,132,853	417,804	5.4%
Membership Fees	44,704	35,535	44,118	44,200	82	0.2%
Rental Revenue	128,799	127,044	128,390	112,476	(15,914)	-12.4%
Retail Sales	18,876	21,005	20,846	19,896	(949)	-4.6%
Miscellaneous Revenue	12,053	18,335	16,823	17,850	1,027	6.1%
Total Revenue	\$7,851,608	\$8,203,633	\$8,003,467	\$8,409,080	\$405,613	5.1%
Expenses						
Salaries & Wages	\$3,000,699	\$3,063,639	\$3,056,480	\$3,199,000	\$142,519	4.7%
Employee Benefits	321,704	349,813	369,755	390,572	20,817	5.6%
Contract Services	1,663,984	1,615,836	1,643,867	1,680,389	36,522	2.2%
Utilities	206,544	207,081	215,910	212,914	(2,996)	-1.4%
Supplies	355,226	387,898	369,016	376,021	7,006	1.9%
Repairs	24,604	28,660	24,506	21,850	(2,656)	-10.8%
Operating Expenses	\$5,572,762	\$5,652,927	\$5,679,534	\$5,880,747	\$201,212	3.5%
Operating Surplus (Deficit)	\$2,278,846	\$2,550,706	\$2,323,933	\$2,528,333	\$204,400	
Operating Capital	4,278	7,666	4,682	7,656	2,973	63.5%
Capital Transfer	339,864	340,000	340,000	340,000	0	0.0%
Overhead Transfer	654,488	654,750	654,750	654,750	0	0.0%
Non Operating Expenses	\$998,630	\$1,002,416	\$999,432	\$1,002,406	\$2,973	0.3%
Total Expenses	\$6,571,392	\$6,655,342	\$6,678,966	\$6,883,152	\$204,186	3.1%
Net Surplus (Deficit)	\$1,280,216	\$1,548,290	\$1,324,501	\$1,525,928		



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

**Community Recreation Center -
 Operations**

	2017	2018	2018	2019 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	\$85,008	\$84,395	\$80,103	\$82,529	\$2,426	3.0%
Retail Sales	4,337	4,040	3,830	4,000	170	4.4%
Miscellaneous Revenue	<u>7,967</u>	<u>9,093</u>	<u>7,391</u>	<u>7,640</u>	<u>249</u>	3.4%
Total Revenue	\$97,311	\$97,529	\$91,324	\$94,168	\$2,845	3.1%
Expenses						
Salaries & Wages	\$431,414	\$408,920	\$439,565	\$428,798	(\$10,767)	-2.4%
Employee Benefits	127,843	125,139	131,150	137,421	6,272	4.8%
Contract Services	432,320	352,146	392,671	402,116	9,445	2.4%
Utilities	199,691	193,329	203,171	202,653	(518)	-0.3%
Supplies	31,733	27,457	31,419	31,645	226	0.7%
Repairs	<u>22,591</u>	<u>27,110</u>	<u>22,556</u>	<u>19,500</u>	<u>(3,056)</u>	-13.5%
Operating Expenses	\$1,245,593	\$1,134,101	\$1,220,532	\$1,222,133	\$1,601	0.1%
Operating Surplus (Deficit)	<u>(\$1,148,282)</u>	<u>(\$1,036,572)</u>	<u>(\$1,129,209)</u>	<u>(\$1,127,965)</u>	<u>\$1,244</u>	
Operating Capital	1,866	2,666	1,180	2,666	1,486	125.9%
Capital Transfer	339,864	340,000	340,000	340,000	0	0.0%
Overhead Transfer	<u>(1,659,835)</u>	<u>(1,660,500)</u>	<u>(1,660,500)</u>	<u>(1,660,500)</u>	<u>0</u>	0.0%
Non Operating Expenses	(\$1,318,106)	(\$1,317,834)	(\$1,319,320)	(\$1,317,834)	\$1,486	-0.1%
Total Expenses	<u>(\$72,513)</u>	<u>(\$183,734)</u>	<u>(\$98,788)</u>	<u>(\$95,701)</u>	<u>\$3,087</u>	-3.1%
Net Surplus (Deficit)	\$169,824	\$281,262	\$190,111	\$189,869		



Wilmette Park District

Budget Comparison Report

Account Summary

		2016	2017	2018	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 Adj	2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Account Number											
ProgramArea: 1 - Operations											
Program: 100 - Operations											
Revenue											
Category: 46 - Rental Revenue											
20-41-100-4680	Facility Rental	83,790.97	85,007.56	68,548.37	84,395.11	80,103.00	-4,292.11	-5.09%	82,528.51	2,425.51	3.03%
Total Category: 46 - Rental Revenue :		83,790.97	85,007.56	68,548.37	84,395.11	80,103.00	-4,292.11	-5.09%	82,528.51	2,425.51	3.03%
Category: 47 - Retail Sales											
20-41-100-4720	Food & Beverage Sales	5,716.05	4,336.51	3,538.75	4,040.04	3,830.00	-210.04	-5.20%	4,000.01	170.01	4.44%
Total Category: 47 - Retail Sales :		5,716.05	4,336.51	3,538.75	4,040.04	3,830.00	-210.04	-5.20%	4,000.01	170.01	4.44%
Category: 48 - Miscellaneous Revenue											
20-41-100-4900	Miscellaneous Revenue	0.00	0.00	-0.75	0.00	-0.75	-0.75	0.00%	0.00	0.75	-100.00%
20-41-100-4910	Over/Short Revenue	-156.21	225.14	-25.72	0.00	-25.72	-25.72	0.00%	0.00	25.72	-100.00%
20-41-100-4930	Vending Commissions	7,212.20	7,741.40	6,100.87	9,093.48	7,417.00	-1,676.48	-18.44%	7,639.56	222.56	3.00%
Total Category: 48 - Miscellaneous Revenue :		7,055.99	7,966.54	6,074.40	9,093.48	7,390.53	-1,702.95	-18.73%	7,639.56	249.03	3.37%
Total Revenue:		96,563.01	97,310.61	78,161.52	97,528.63	91,323.53	-6,205.10	-6.36%	94,168.08	2,844.55	3.11%
Expense											
Category: 50 - Salaries & Wages											
20-41-100-5000	Administration	274,210.62	225,798.55	193,572.14	220,624.67	223,363.16	2,738.49	1.24%	229,505.65	6,142.49	2.75%
20-41-100-5020	Maintenance	77,552.81	73,292.75	60,607.78	71,029.48	79,177.93	8,148.45	11.47%	81,355.32	2,177.39	2.75%
20-41-100-5025	Driver	0.00	285.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5040	PT Attendant	71,011.76	107,373.51	93,610.95	92,960.44	109,476.00	16,515.56	17.77%	95,517.13	-13,958.87	-12.75%
20-41-100-5070	PT Maintenance	20,231.02	16,543.23	9,401.60	17,645.81	11,520.00	-6,125.81	-34.72%	15,645.81	4,125.81	35.81%
20-41-100-5080	Overtime FT	4,028.03	2,978.45	7,428.88	2,435.83	9,722.29	7,286.46	299.14%	2,502.82	-7,219.47	-74.26%
20-41-100-5085	Overtime PT	9,042.93	4,398.54	5,393.15	3,638.25	5,687.00	2,048.75	56.31%	3,738.30	-1,948.70	-34.27%
80-41-100-5035	PT Coordinator	139.62	478.86	494.61	86.00	537.96	451.96	525.53%	500.00	-37.96	-7.06%
80-41-100-5085	Overtime PT	993.45	265.53	194.23	500.00	80.93	-419.07	-83.81%	33.00	-47.93	-59.22%
Total Category: 50 - Salaries & Wages:		457,210.24	431,414.42	370,703.34	408,920.48	439,565.27	30,644.79	7.49%	428,798.03	-10,767.24	-2.45%
Category: 51 - Employee Benefits											
20-41-100-5110	Health Insurance Premiums	137,795.99	122,423.57	92,687.74	119,614.20	125,107.57	5,493.37	4.59%	131,362.95	6,255.38	5.00%
20-41-100-5150	Training & Education	4,209.23	3,777.63	4,585.31	3,718.77	4,585.31	866.54	23.30%	4,585.31	0.00	0.00%
20-41-100-5160	Dues	792.00	1,012.50	538.00	840.00	807.00	-33.00	-3.93%	823.14	16.14	2.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-41-100-5170	Awards and Meetings	1,051.49	629.49	545.16	966.00	650.00	-316.00	-32.71%	650.00	0.00	0.00%	
Total Category: 51 - Employee Benefits :		143,848.71	127,843.19	98,356.21	125,138.97	131,149.88	6,010.91	4.80%	137,421.40	6,271.52	4.78%	
Category: 52 - Contract Services												
20-41-100-5200	Building Maintenance Services	153,859.88	158,073.00	130,586.00	160,420.60	158,806.00	-1,614.60	-1.01%	163,570.20	4,764.20	3.00%	
20-41-100-5205	Equipment Maintenance Service	44,640.34	42,807.03	31,218.14	38,524.38	38,524.38	0.00	0.00%	39,294.90	770.52	2.00%	
20-41-100-5220	Transportation	421.73	610.42	642.04	647.40	646.42	-0.98	-0.15%	660.00	13.58	2.10%	
20-41-100-5225	Misc. Contract Services	200,072.96	229,904.21	166,315.11	152,065.00	194,418.00	42,353.00	27.85%	198,306.00	3,888.00	2.00%	
20-41-100-5255	Marketing	975.47	109.08	140.79	0.00	140.79	140.79	0.00%	143.61	2.82	2.00%	
20-41-100-5260	Advertising	0.00	682.33	40.47	393.00	40.47	-352.53	-89.70%	41.28	0.81	2.00%	
20-41-100-5265	Printing	0.00	133.77	0.00	95.37	95.37	0.00	0.00%	100.00	4.63	4.85%	
Total Category: 52 - Contract Services:		399,970.38	432,319.84	328,942.55	352,145.75	392,671.43	40,525.68	11.51%	402,115.99	9,444.56	2.41%	
Category: 53 - Utilities												
20-41-100-5310	Communications	2,812.01	2,748.16	2,832.79	3,069.36	2,263.58	-805.78	-26.25%	2,808.80	545.22	24.09%	
20-41-100-5320	Water	13,475.24	14,310.94	6,800.47	13,036.77	9,351.00	-3,685.77	-28.27%	9,631.56	280.56	3.00%	
20-41-100-5330	Electricity	168,976.40	153,822.40	140,306.41	148,141.08	162,477.00	14,335.92	9.68%	162,477.00	0.00	0.00%	
20-41-100-5340	Natural Gas	30,090.32	26,689.58	20,629.30	27,539.04	27,704.97	165.93	0.60%	26,319.72	-1,385.25	-5.00%	
20-41-100-5350	Misc. Utilities	825.14	2,119.95	1,130.85	1,542.75	1,374.11	-168.64	-10.93%	1,415.59	41.48	3.02%	
Total Category: 53 - Utilities :		216,179.11	199,691.03	171,699.82	193,329.00	203,170.66	9,841.66	5.09%	202,652.67	-517.99	-0.25%	
Category: 54 - Supplies												
20-41-100-5400	Program Operation Supplies	1,380.40	2,059.76	1,645.83	1,500.00	1,845.83	345.83	23.06%	1,882.75	36.92	2.00%	
20-41-100-5410	Office Supplies	3,743.56	5,759.67	5,730.03	5,253.00	6,000.00	747.00	14.22%	6,120.00	120.00	2.00%	
20-41-100-5420	Building Supplies	2,603.98	2,937.31	3,554.45	2,688.00	3,993.74	1,305.74	48.58%	3,000.00	-993.74	-24.88%	
20-41-100-5430	Equipment Supplies	596.85	2,554.90	847.03	2,554.92	847.03	-1,707.89	-66.85%	2,554.92	1,707.89	201.63%	
20-41-100-5440	Grounds Supplies	959.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-100-5450	Fuel Supplies	5,886.46	5,727.23	7,062.17	5,609.16	7,541.95	1,932.79	34.46%	7,768.20	226.25	3.00%	
20-41-100-5460	Uniform Supplies	1,734.07	1,709.64	1,042.58	1,851.88	1,685.60	-166.28	-8.98%	1,719.31	33.71	2.00%	
20-41-100-5470	Misc. Supplies	2,859.85	7,063.13	6,545.22	5,000.00	6,545.22	1,545.22	30.90%	6,000.00	-545.22	-8.33%	
20-41-100-5480	Publications & Subscriptions	0.00	0.00	360.00	0.00	360.00	360.00	0.00%	0.00	-360.00	-100.00%	
20-41-100-5490	Cost of Goods Sold	4,623.34	3,921.82	2,510.90	3,000.00	2,600.00	-400.00	-13.33%	2,600.04	0.04	0.00%	
Total Category: 54 - Supplies :		24,388.42	31,733.46	29,298.21	27,456.96	31,419.37	3,962.41	14.43%	31,645.22	225.85	0.72%	
Category: 55 - Repairs												
20-41-100-5510	Building Repairs	22,639.43	22,270.16	13,365.29	26,089.73	14,125.85	-11,963.88	-45.86%	14,500.00	374.15	2.65%	
20-41-100-5520	Equipment Repairs	2,594.80	320.71	4,590.39	1,020.00	8,430.00	7,410.00	726.47%	5,000.00	-3,430.00	-40.69%	
Total Category: 55 - Repairs :		25,234.23	22,590.87	17,955.68	27,109.73	22,555.85	-4,553.88	-16.80%	19,500.00	-3,055.85	-13.55%	
Category: 58 - Capital												
20-41-100-5850	Equipment	1,068.80	1,865.59	1,179.90	2,665.59	1,179.90	-1,485.69	-55.74%	2,665.59	1,485.69	125.92%	
Total Category: 58 - Capital :		1,068.80	1,865.59	1,179.90	2,665.59	1,179.90	-1,485.69	-55.74%	2,665.59	1,485.69	125.92%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	-1,404,540.00	-1,659,835.44	-1,383,196.20	-1,660,500.00	-1,660,500.00	0.00	0.00%	-1,660,500.00	0.00	0.00%
20-41-100-6050	Transfer to Capital Fund	340,000.00	339,864.00	283,220.00	340,000.00	340,000.00	0.00	0.00%	340,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	-1,064,540.00	-1,319,971.44	-1,099,976.20	-1,320,500.00	-1,320,500.00	0.00	0.00%	-1,320,500.00	0.00	0.00%
	Total Expense:	203,359.89	-72,513.04	-81,840.49	-183,733.52	-98,787.64	84,945.88	-46.23%	-95,701.10	3,086.54	-3.12%
	Total Program: 100 - Operations:	-106,796.88	169,823.65	160,002.01	281,262.15	190,111.17	-91,150.98	-32.41%	189,869.18	-241.99	-0.13%
	Total ProgramArea: 1 - Operations:	-106,796.88	169,823.65	160,002.01	281,262.15	190,111.17	-91,150.98	-32.41%	189,869.18	-241.99	-0.13%
	Report Total:	-106,796.88	169,823.65	160,002.01	281,262.15	190,111.17	-91,150.98	-32.41%	189,869.18	-241.99	-0.13%



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

Center for the Arts

	2017	2018	2018	2019 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	\$21,930	\$22,132	\$20,186	\$20,893	\$707	3.5%
Fee Revenue	596,605	669,520	634,739	664,085	29,346	4.6%
Retail Sales	787	1,262	692	716	24	3.5%
Miscellaneous Revenue	<u>250</u>	<u>570</u>	<u>640</u>	<u>672</u>	<u>32</u>	5.0%
Total Revenue	<u>\$619,571</u>	<u>\$693,484</u>	<u>\$656,257</u>	<u>\$686,365</u>	<u>\$30,108</u>	4.6%
Expenses						
Salaries & Wages	\$275,748	\$287,310	\$270,760	\$283,300	\$12,539	4.6%
Employee Benefits	24,746	25,517	26,363	29,407	3,044	11.5%
Contract Services	39,620	46,332	41,374	42,339	965	2.3%
Utilities	684	962	936	752	(184)	-19.6%
Supplies	59,978	70,282	61,194	64,395	3,201	5.2%
Repairs	<u>536</u>	<u>250</u>	<u>250</u>	<u>550</u>	<u>300</u>	120.0%
Operating Expenses	\$401,312	\$430,653	\$400,877	\$420,742	\$19,866	5.0%
Operating Surplus (Deficit)	<u>\$218,259</u>	<u>\$262,831</u>	<u>\$255,380</u>	<u>\$265,623</u>	<u>\$10,243</u>	
Operating Capital	0	0	0	0	0	N/A
Overhead Transfer	303,628	303,750	303,750	303,750	0	0.0%
Non Operating Expenses	\$303,628	\$303,750	\$303,750	\$303,750	\$0	0.0%
Total Expenses	<u>\$704,940</u>	<u>\$734,403</u>	<u>\$704,627</u>	<u>\$724,492</u>	<u>\$19,866</u>	2.8%
Net Surplus (Deficit)	<u>(\$85,369)</u>	<u>(\$40,919)</u>	<u>(\$48,370)</u>	<u>(\$38,127)</u>		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Center for the Arts						
Program 201 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>410,714</u>	<u>407,805</u>	<u>405,522</u>	<u>411,475</u>	<u>5,952</u>	1.5%
Surplus (Deficit):	(410,714)	(407,805)	(405,522)	(411,475)	(5,952)	N/A
						Gr. Margin (2019)
Program: 202 - Pre-School Art						
Revenue	10,678	14,539	7,130	7,704	574	8.1%
Expense	<u>8,406</u>	<u>9,583</u>	<u>5,355</u>	<u>5,492</u>	<u>137</u>	2.6%
Surplus (Deficit):	2,272	4,957	1,775	2,213	438	28.7%
						Gr. Margin (2019)
Program: 203 - Gym and Art						
Revenue	23,486	26,008	20,697	21,935	1,238	6.0%
Expense	<u>14,509</u>	<u>14,132</u>	<u>8,269</u>	<u>8,486</u>	<u>217</u>	2.6%
Surplus (Deficit):	8,977	11,875	12,428	13,449	1,021	61.3%
						Gr. Margin (2019)
Program: 204 - Youth Art						
Revenue	18,788	20,379	25,943	26,851	908	3.5%
Expense	<u>7,290</u>	<u>8,353</u>	<u>8,417</u>	<u>9,261</u>	<u>844</u>	10.0%
Surplus (Deficit):	11,498	12,026	17,526	17,590	64	65.5%
						Gr. Margin (2019)
Program: 205 - Young Rembrandts						
Revenue	17,546	18,101	20,513	21,231	718	3.5%
Expense	<u>11,784</u>	<u>12,609</u>	<u>13,440</u>	<u>13,802</u>	<u>362</u>	2.7%
Surplus (Deficit):	5,762	5,492	7,073	7,429	356	35.0%
						Gr. Margin (2019)
Program: 207 - Ceramics						
Revenue	48,730	56,004	53,895	55,781	1,886	3.5%
Expense	<u>23,220</u>	<u>21,921</u>	<u>19,253</u>	<u>20,030</u>	<u>778</u>	4.0%
Surplus (Deficit):	25,509	34,083	34,643	35,751	1,108	64.1%
						Gr. Margin (2019)
Program: 208 - Knitting						
Revenue	15,504	15,309	17,750	18,371	621	3.5%
Expense	<u>9,335</u>	<u>8,906</u>	<u>8,853</u>	<u>9,096</u>	<u>243</u>	2.8%
Surplus (Deficit):	6,169	6,403	8,897	9,275	378	50.5%
						Gr. Margin (2019)
Program: 209 - New Trier Extension (NTX)						
Revenue	8,628	16,267	22,286	23,066	780	3.5%
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	8,628	16,267	22,286	23,066	780	100.0%
						Gr. Margin (2019)
Program: 210 - Ballet						
Revenue	56,401	71,175	38,566	0	(38,566)	-100.0%
Expense	<u>19,668</u>	<u>24,527</u>	<u>14,846</u>	<u>0</u>	<u>(14,846)</u>	-100.0%
Surplus (Deficit):	36,733	46,648	23,720	0	(23,720)	N/A
						Gr. Margin (2019)
Program: 211 - Dance						
Revenue	76,507	77,858	75,717	122,561	46,845	61.9%
Expense	<u>22,426</u>	<u>23,268</u>	<u>20,571</u>	<u>36,481</u>	<u>15,911</u>	77.3%
Surplus (Deficit):	54,081	54,590	55,146	86,080	30,934	70.2%
						Gr. Margin (2019)
Program: 212 - Tap						
Revenue	3,256	4,414	3,987	0	(3,987)	-100.0%
Expense	<u>481</u>	<u>805</u>	<u>829</u>	<u>0</u>	<u>(829)</u>	-100.0%
Surplus (Deficit):	2,775	3,609	3,158	0	(3,158)	N/A
						Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Program: 213 - Dance Team						
Revenue	51,245	60,888	53,737	57,373	3,636	6.8%
Expense	<u>24,507</u>	<u>39,350</u>	<u>31,357</u>	<u>32,679</u>	<u>1,322</u>	4.2%
Surplus (Deficit):	26,738	21,538	22,380	24,694	2,314	43.0%
						Gr. Margin (2019)
Program: 214 - Dance Recital						
Revenue	53,350	51,082	49,119	50,838	1,719	3.5%
Expense	<u>30,913</u>	<u>33,473</u>	<u>31,601</u>	<u>32,939</u>	<u>1,338</u>	4.2%
Surplus (Deficit):	22,437	17,609	17,518	17,899	382	35.2%
						Gr. Margin (2019)
Program: 215 - Workshops						
Revenue	9,540	9,562	11,520	12,177	657	5.7%
Expense	<u>7,691</u>	<u>8,077</u>	<u>8,153</u>	<u>8,339</u>	<u>186</u>	2.3%
Surplus (Deficit):	1,848	1,485	3,367	3,838	471	31.5%
						Gr. Margin (2019)
Program: 216 - Early Bird						
Revenue	5,580	5,747	5,703	5,962	259	4.5%
Expense	<u>997</u>	<u>1,022</u>	<u>1,822</u>	<u>2,035</u>	<u>213</u>	11.7%
Surplus (Deficit):	4,582	4,725	3,881	3,927	46	65.9%
						Gr. Margin (2019)
Program: 217 - Arts in the Parks						
Revenue	177,584	194,159	199,866	209,445	9,579	4.8%
Expense	<u>89,234</u>	<u>96,895</u>	<u>100,887</u>	<u>106,099</u>	<u>5,212</u>	5.2%
Surplus (Deficit):	88,350	97,265	98,979	103,347	4,367	49.3%
						Gr. Margin (2019)
Program: 218 - Dance Camp						
Revenue	35,811	45,571	41,086	42,940	1,855	4.5%
Expense	<u>17,147</u>	<u>19,120</u>	<u>18,563</u>	<u>20,438</u>	<u>1,875</u>	10.1%
Surplus (Deficit):	18,664	26,452	22,522	22,502	(20)	52.4%
						Gr. Margin (2019)
Program: 219 - CA New Programs						
Revenue	0	0	0	1,080	1,080	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>771</u>	<u>771</u>	N/A
Surplus (Deficit):	0	0	0	309	309	N/A
						Gr. Margin (2019)
Program: 221 - Art Birthday Parties						
Revenue	5,378	5,160	7,063	7,310	247	3.5%
Expense	<u>5,518</u>	<u>3,752</u>	<u>5,969</u>	<u>6,125</u>	<u>156</u>	2.6%
Surplus (Deficit):	(140)	1,408	1,094	1,185	91	16.2%
						Gr. Margin (2019)
Program: 222 - Dance Birthday Parties						
Revenue	1,560	1,260	1,680	1,739	59	3.5%
Expense	<u>1,100</u>	<u>805</u>	<u>920</u>	<u>945</u>	<u>25</u>	2.8%
Surplus (Deficit):	460	455	760	794	34	45.6%
						Gr. Margin (2019)
Total Center for the Arts						
Revenue	\$ 619,571	\$ 693,484	\$ 656,257	\$ 686,365	\$ 30,108	4.6%
Expense	<u>704,940</u>	<u>734,403</u>	<u>704,627</u>	<u>724,492</u>	<u>19,866</u>	2.8%
Surplus (Deficit):	\$ (85,369)	\$ (40,919)	\$ (48,370)	\$ (38,127)	\$ 10,243	-5.6%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 201 - Administration											
ProgramArea: 2 - Center for the Arts											
Expense											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	36,483.53	37,561.11	33,427.93	38,500.13	38,731.55	231.42	0.60%	39,796.67	1,065.12	2.75%
20-41-201-5055	PT Administration	31,352.37	38,751.08	24,760.48	36,512.47	33,681.00	-2,831.47	-7.75%	34,607.70	926.70	2.75%
20-41-201-5085	Overtime PT	149.86	1,077.16	495.34	200.00	495.34	295.34	147.67%	508.96	13.62	2.75%
Total Category: 50 - Salaries & Wages:		67,985.76	77,389.35	58,683.75	75,212.60	72,907.89	-2,304.71	-3.06%	74,913.33	2,005.44	2.75%
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	20,210.87	21,952.22	17,306.60	22,334.00	23,461.42	1,127.42	5.05%	24,634.49	1,173.07	5.00%
20-41-201-5150	Training & Education	546.61	1,790.71	2,532.38	1,785.00	1,721.00	-64.00	-3.59%	3,185.00	1,464.00	85.07%
20-41-201-5160	Dues	254.00	254.00	284.00	573.00	588.00	15.00	2.62%	785.00	197.00	33.50%
20-41-201-5170	Awards and Meetings	284.29	210.57	0.00	260.00	220.00	-40.00	-15.38%	220.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		21,295.77	24,207.50	20,122.98	24,952.00	25,990.42	1,038.42	4.16%	28,824.49	2,834.07	10.90%
Category: 52 - Contract Services											
20-41-201-5220	Transportation	267.60	550.27	346.88	250.00	615.00	365.00	146.00%	1,159.66	544.66	88.56%
20-41-201-5255	Marketing	351.99	3,109.00	0.00	300.00	144.30	-155.70	-51.90%	300.00	155.70	107.90%
20-41-201-5265	Printing	414.36	271.45	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,033.95	3,930.72	346.88	850.00	759.30	-90.70	-10.67%	1,459.66	700.36	92.24%
Category: 53 - Utilities											
20-41-201-5310	Communications	1,038.80	683.64	559.17	640.56	614.73	-25.83	-4.03%	627.03	12.30	2.00%
Total Category: 53 - Utilities :		1,038.80	683.64	559.17	640.56	614.73	-25.83	-4.03%	627.03	12.30	2.00%
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	1,101.17	184.25	971.87	1,700.00	1,000.00	-700.00	-41.18%	1,375.00	375.00	37.50%
20-41-201-5410	Office Supplies	468.66	362.81	158.88	300.00	200.00	-100.00	-33.33%	225.00	25.00	12.50%
20-41-201-5460	Uniform Supplies	236.80	326.84	175.46	400.00	300.00	-100.00	-25.00%	300.00	0.00	0.00%
Total Category: 54 - Supplies :		1,806.63	873.90	1,306.21	2,400.00	1,500.00	-900.00	-37.50%	1,900.00	400.00	26.67%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 60 - Transfers										
20-41-201-6010 Admin Overhead Charge	387,600.00	303,628.44	253,023.70	303,750.00	303,750.00	0.00	0.00%	303,750.00	0.00	0.00%
Total Category: 60 - Transfers :	387,600.00	303,628.44	253,023.70	303,750.00	303,750.00	0.00	0.00%	303,750.00	0.00	0.00%
Total Expense:	480,760.91	410,713.55	334,042.69	407,805.16	405,522.34	-2,282.82	-0.56%	411,474.51	5,952.17	1.47%
Total ProgramArea: 2 - Center for the Arts:	480,760.91	410,713.55	334,042.69	407,805.16	405,522.34	-2,282.82	-0.56%	411,474.51	5,952.17	1.47%
Total Program: 201 - Administration:	480,760.91	410,713.55	334,042.69	407,805.16	405,522.34	-2,282.82	-0.56%	411,474.51	5,952.17	1.47%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 202 - Pre-School Art											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-202-4400	Program Fees	8,478.39	10,678.06	7,355.27	14,539.49	7,130.00	-7,409.49	-50.96%	7,704.28	574.28	8.05%
	Total Category: 44 - Fee Revenue :	8,478.39	10,678.06	7,355.27	14,539.49	7,130.00	-7,409.49	-50.96%	7,704.28	574.28	8.05%
	Total Revenue:	8,478.39	10,678.06	7,355.27	14,539.49	7,130.00	-7,409.49	-50.96%	7,704.28	574.28	8.05%
Expense											
Category: 50 - Salaries & Wages											
20-41-202-5045	PT Instructor	3,372.68	5,440.91	2,423.85	6,397.30	3,130.00	-3,267.30	-51.07%	4,063.77	933.77	29.83%
20-41-202-5055	PT Administration	502.97	774.61	904.55	924.00	825.00	-99.00	-10.71%	0.00	-825.00	-100.00%
	Total Category: 50 - Salaries & Wages:	3,875.65	6,215.52	3,328.40	7,321.30	3,955.00	-3,366.30	-45.98%	4,063.77	108.77	2.75%
Category: 54 - Supplies											
20-41-202-5400	Program Operation Supplies	2,844.85	2,190.08	1,314.60	2,261.30	1,400.00	-861.30	-38.09%	1,428.00	28.00	2.00%
	Total Category: 54 - Supplies :	2,844.85	2,190.08	1,314.60	2,261.30	1,400.00	-861.30	-38.09%	1,428.00	28.00	2.00%
	Total Expense:	6,720.50	8,405.60	4,643.00	9,582.60	5,355.00	-4,227.60	-44.12%	5,491.77	136.77	2.55%
	Total ProgramArea: 2 - Center for the Arts:	1,757.89	2,272.46	2,712.27	4,956.89	1,775.00	-3,181.89	-64.19%	2,212.51	437.51	24.65%
	Total Program: 202 - Pre-School Art:	1,757.89	2,272.46	2,712.27	4,956.89	1,775.00	-3,181.89	-64.19%	2,212.51	437.51	24.65%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 203 - Gym and Art											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-203-4400	Program Fees	31,087.37	23,486.28	22,980.05	26,007.50	20,697.00	-5,310.50	-20.42%	21,935.03	1,238.03	5.98%
Total Category: 44 - Fee Revenue :		31,087.37	23,486.28	22,980.05	26,007.50	20,697.00	-5,310.50	-20.42%	21,935.03	1,238.03	5.98%
Total Revenue:		31,087.37	23,486.28	22,980.05	26,007.50	20,697.00	-5,310.50	-20.42%	21,935.03	1,238.03	5.98%
Expense											
Category: 50 - Salaries & Wages											
20-41-203-5045	PT Instructor	10,933.77	9,773.85	5,140.71	9,469.98	6,064.00	-3,405.98	-35.97%	7,032.21	968.21	15.97%
20-41-203-5055	PT Administration	1,284.85	1,248.52	665.94	1,162.50	780.00	-382.50	-32.90%	0.00	-780.00	-100.00%
Total Category: 50 - Salaries & Wages:		12,218.62	11,022.37	5,806.65	10,632.48	6,844.00	-3,788.48	-35.63%	7,032.21	188.21	2.75%
Category: 54 - Supplies											
20-41-203-5400	Program Operation Supplies	4,170.37	3,487.02	1,413.14	3,500.00	1,425.00	-2,075.00	-59.29%	1,453.50	28.50	2.00%
Total Category: 54 - Supplies :		4,170.37	3,487.02	1,413.14	3,500.00	1,425.00	-2,075.00	-59.29%	1,453.50	28.50	2.00%
Total Expense:		16,388.99	14,509.39	7,219.79	14,132.48	8,269.00	-5,863.48	-41.49%	8,485.71	216.71	2.62%
Total ProgramArea: 2 - Center for the Arts:		14,698.38	8,976.89	15,760.26	11,875.02	12,428.00	552.98	4.66%	13,449.32	1,021.32	8.22%
Total Program: 203 - Gym and Art:		14,698.38	8,976.89	15,760.26	11,875.02	12,428.00	552.98	4.66%	13,449.32	1,021.32	8.22%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 204 - Youth Art											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	32,175.16	18,787.57	23,563.68	20,378.73	25,943.00	5,564.27	27.30%	26,851.00	908.00	3.50%
Total Category: 44 - Fee Revenue :		32,175.16	18,787.57	23,563.68	20,378.73	25,943.00	5,564.27	27.30%	26,851.00	908.00	3.50%
Total Revenue:		32,175.16	18,787.57	23,563.68	20,378.73	25,943.00	5,564.27	27.30%	26,851.00	908.00	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	9,054.65	3,716.58	3,606.66	4,668.02	4,220.00	-448.02	-9.60%	4,846.72	626.72	14.85%
20-41-204-5055	PT Administration	1,275.80	484.32	458.30	596.66	497.00	-99.66	-16.70%	0.00	-497.00	-100.00%
Total Category: 50 - Salaries & Wages:		10,330.45	4,200.90	4,064.96	5,264.68	4,717.00	-547.68	-10.40%	4,846.72	129.72	2.75%
Category: 52 - Contract Services											
20-41-204-5215	Independent Contractor Service	3,320.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		3,320.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	3,217.14	3,088.71	3,739.64	3,088.00	3,700.00	612.00	19.82%	4,414.00	714.00	19.30%
Total Category: 54 - Supplies :		3,217.14	3,088.71	3,739.64	3,088.00	3,700.00	612.00	19.82%	4,414.00	714.00	19.30%
Total Expense:		16,867.59	7,289.61	7,804.60	8,352.68	8,417.00	64.32	0.77%	9,260.72	843.72	10.02%
Total ProgramArea: 2 - Center for the Arts:		15,307.57	11,497.96	15,759.08	12,026.05	17,526.00	5,499.95	45.73%	17,590.28	64.28	0.37%
Total Program: 204 - Youth Art:		15,307.57	11,497.96	15,759.08	12,026.05	17,526.00	5,499.95	45.73%	17,590.28	64.28	0.37%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 205 - Young Rembrandts											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-205-4400	Program Fees	20,706.75	17,546.37	17,253.83	18,100.84	20,513.00	2,412.16	13.33%	21,230.96	717.96	3.50%
Total Category: 44 - Fee Revenue :		20,706.75	17,546.37	17,253.83	18,100.84	20,513.00	2,412.16	13.33%	21,230.96	717.96	3.50%
Total Revenue:		20,706.75	17,546.37	17,253.83	18,100.84	20,513.00	2,412.16	13.33%	21,230.96	717.96	3.50%
Expense											
Category: 52 - Contract Services											
20-41-205-5215	Independent Contractor Service	13,328.00	11,784.00	8,793.00	12,609.08	13,440.00	830.92	6.59%	13,802.00	362.00	2.69%
Total Category: 52 - Contract Services:		13,328.00	11,784.00	8,793.00	12,609.08	13,440.00	830.92	6.59%	13,802.00	362.00	2.69%
Total Expense:		13,328.00	11,784.00	8,793.00	12,609.08	13,440.00	830.92	6.59%	13,802.00	362.00	2.69%
Total ProgramArea: 2 - Center for the Arts:		7,378.75	5,762.37	8,460.83	5,491.76	7,073.00	1,581.24	28.79%	7,428.96	355.96	5.03%
Total Program: 205 - Young Rembrandts:		7,378.75	5,762.37	8,460.83	5,491.76	7,073.00	1,581.24	28.79%	7,428.96	355.96	5.03%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Program: 206 - Adult Art										
ProgramArea: 2 - Center for the Arts										
Revenue										
Category: 44 - Fee Revenue										
20-41-206-4400	Program Fees	3,396.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	3,396.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenue:	3,396.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
Category: 50 - Salaries & Wages										
20-41-206-5045	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%
Category: 52 - Contract Services										
20-41-206-5215	Independent Contractor Service	2,120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	2,120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-206-5400	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 Expense:	2,120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total ProgramArea: 2 - Center for the Arts:	1,276.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 206 - Adult Art:	1,276.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 207 - Ceramics											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-207-4400	Program Fees	43,126.01	48,729.51	56,090.59	56,004.42	53,895.00	-2,109.42	-3.77%	55,781.32	1,886.32	3.50%
	Total Category: 44 - Fee Revenue :	43,126.01	48,729.51	56,090.59	56,004.42	53,895.00	-2,109.42	-3.77%	55,781.32	1,886.32	3.50%
	Total Revenue:	43,126.01	48,729.51	56,090.59	56,004.42	53,895.00	-2,109.42	-3.77%	55,781.32	1,886.32	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-207-5045	PT Instructor	11,514.55	14,663.59	11,750.28	13,976.31	12,100.00	-1,876.31	-13.42%	14,203.99	2,103.99	17.39%
20-41-207-5055	PT Administration	2,328.59	2,586.53	2,285.16	2,593.12	2,445.00	-148.12	-5.71%	741.00	-1,704.00	-69.69%
90-41-207-5040	PT Attendant	0.00	0.00	357.50	0.00	682.50	682.50	0.00%	685.00	2.50	0.37%
	Total Category: 50 - Salaries & Wages:	13,843.14	17,250.12	14,392.94	16,569.43	15,227.50	-1,341.93	-8.10%	15,629.99	402.49	2.64%
Category: 54 - Supplies											
20-41-207-5400	Program Operation Supplies	4,202.86	5,434.41	3,729.21	5,102.00	3,775.00	-1,327.00	-26.01%	3,850.50	75.50	2.00%
	Total Category: 54 - Supplies :	4,202.86	5,434.41	3,729.21	5,102.00	3,775.00	-1,327.00	-26.01%	3,850.50	75.50	2.00%
Category: 55 - Repairs											
20-41-207-5520	Equipment Repairs	0.00	535.75	0.00	250.00	250.00	0.00	0.00%	550.00	300.00	120.00%
	Total Category: 55 - Repairs :	0.00	535.75	0.00	250.00	250.00	0.00	0.00%	550.00	300.00	120.00%
	Total Expense:	18,046.00	23,220.28	18,122.15	21,921.43	19,252.50	-2,668.93	-12.17%	20,030.49	777.99	4.04%
	Total ProgramArea: 2 - Center for the Arts:	25,080.01	25,509.23	37,968.44	34,082.99	34,642.50	559.51	1.64%	35,750.83	1,108.33	3.20%
	Total Program: 207 - Ceramics:	25,080.01	25,509.23	37,968.44	34,082.99	34,642.50	559.51	1.64%	35,750.83	1,108.33	3.20%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 208 - Knitting											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-208-4400	Program Fees	16,284.67	15,504.48	17,963.44	15,309.01	17,750.00	2,440.99	15.94%	18,371.25	621.25	3.50%
	Total Category: 44 - Fee Revenue :	16,284.67	15,504.48	17,963.44	15,309.01	17,750.00	2,440.99	15.94%	18,371.25	621.25	3.50%
	Total Revenue:	16,284.67	15,504.48	17,963.44	15,309.01	17,750.00	2,440.99	15.94%	18,371.25	621.25	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-208-5045	PT Instructor	8,477.32	9,335.36	7,879.98	8,906.48	8,853.00	-53.48	-0.60%	9,096.46	243.46	2.75%
	Total Category: 50 - Salaries & Wages:	8,477.32	9,335.36	7,879.98	8,906.48	8,853.00	-53.48	-0.60%	9,096.46	243.46	2.75%
	Total Expense:	8,477.32	9,335.36	7,879.98	8,906.48	8,853.00	-53.48	-0.60%	9,096.46	243.46	2.75%
	Total ProgramArea: 2 - Center for the Arts:	7,807.35	6,169.12	10,083.46	6,402.53	8,897.00	2,494.47	38.96%	9,274.79	377.79	4.25%
	Total Program: 208 - Knitting:	7,807.35	6,169.12	10,083.46	6,402.53	8,897.00	2,494.47	38.96%	9,274.79	377.79	4.25%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Program: 209 - New Trier Extension (NTX)										
ProgramArea: 2 - Center for the Arts										
Revenue										
Category: 44 - Fee Revenue										
20-41-209-4400 Program Fees	24,106.68	8,627.58	15,346.88	16,267.34	22,286.00	6,018.66	37.00%	23,066.01	780.01	3.50%
Total Category: 44 - Fee Revenue :	24,106.68	8,627.58	15,346.88	16,267.34	22,286.00	6,018.66	37.00%	23,066.01	780.01	3.50%
Total Revenue:	24,106.68	8,627.58	15,346.88	16,267.34	22,286.00	6,018.66	37.00%	23,066.01	780.01	3.50%
Total ProgramArea: 2 - Center for the Arts:	24,106.68	8,627.58	15,346.88	16,267.34	22,286.00	6,018.66	37.00%	23,066.01	780.01	3.50%
Total Program: 209 - New Trier Extension (NTX):	24,106.68	8,627.58	15,346.88	16,267.34	22,286.00	6,018.66	37.00%	23,066.01	780.01	3.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 210 - Ballet											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-210-4400	Program Fees	86,650.61	56,401.15	38,353.95	71,174.88	38,566.00	-32,608.88	-45.82%	0.00	-38,566.00	-100.00%
	Total Category: 44 - Fee Revenue :	86,650.61	56,401.15	38,353.95	71,174.88	38,566.00	-32,608.88	-45.82%	0.00	-38,566.00	-100.00%
	Total Revenue:	86,650.61	56,401.15	38,353.95	71,174.88	38,566.00	-32,608.88	-45.82%	0.00	-38,566.00	-100.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-210-5045	PT Instructor	24,212.38	19,646.13	12,055.56	24,196.97	14,347.00	-9,849.97	-40.71%	0.00	-14,347.00	-100.00%
20-41-210-5055	PT Administration	0.00	21.54	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	24,212.38	19,667.67	12,055.56	24,196.97	14,347.00	-9,849.97	-40.71%	0.00	-14,347.00	-100.00%
Category: 52 - Contract Services											
20-41-210-5225	Misc. Contract Services	30.00	0.00	30.00	30.00	10.00	-20.00	-66.67%	0.00	-10.00	-100.00%
	Total Category: 52 - Contract Services:	30.00	0.00	30.00	30.00	10.00	-20.00	-66.67%	0.00	-10.00	-100.00%
Category: 54 - Supplies											
20-41-210-5400	Program Operation Supplies	86.13	0.00	488.77	300.00	488.77	188.77	62.92%	0.00	-488.77	-100.00%
	Total Category: 54 - Supplies :	86.13	0.00	488.77	300.00	488.77	188.77	62.92%	0.00	-488.77	-100.00%
	Total Expense:	24,328.51	19,667.67	12,574.33	24,526.97	14,845.77	-9,681.20	-39.47%	0.00	-14,845.77	-100.00%
	Total ProgramArea: 2 - Center for the Arts:	62,322.10	36,733.48	25,779.62	46,647.91	23,720.23	-22,927.68	-49.15%	0.00	-23,720.23	-100.00%
	Total Program: 210 - Ballet:	62,322.10	36,733.48	25,779.62	46,647.91	23,720.23	-22,927.68	-49.15%	0.00	-23,720.23	-100.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 211 - Dance											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-211-4400	Program Fees	64,363.81	76,507.01	71,377.37	77,858.27	75,716.50	-2,141.77	-2.75%	122,561.41	46,844.91	61.87%
Total Category: 44 - Fee Revenue :		64,363.81	76,507.01	71,377.37	77,858.27	75,716.50	-2,141.77	-2.75%	122,561.41	46,844.91	61.87%
Total Revenue:		64,363.81	76,507.01	71,377.37	77,858.27	75,716.50	-2,141.77	-2.75%	122,561.41	46,844.91	61.87%
Expense											
Category: 50 - Salaries & Wages											
20-41-211-5045	PT Instructor	17,004.40	16,118.15	13,005.10	16,720.49	15,385.00	-1,335.49	-7.99%	30,549.63	15,164.63	98.57%
20-41-211-5055	PT Administration	180.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		17,184.50	16,118.15	13,005.10	16,720.49	15,385.00	-1,335.49	-7.99%	30,549.63	15,164.63	98.57%
Category: 52 - Contract Services											
20-41-211-5205	Equipment Maintenance Service	0.00	10.18	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-211-5215	Independent Contractor Service	3,609.27	4,856.07	2,818.20	5,317.56	4,618.00	-699.56	-13.16%	5,256.54	638.54	13.83%
20-41-211-5225	Misc. Contract Services	950.00	935.00	150.00	950.00	150.00	-800.00	-84.21%	10.00	-140.00	-93.33%
20-41-211-5270	Postage	58.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		4,618.06	5,801.25	2,968.20	6,267.56	4,768.00	-1,499.56	-23.93%	5,266.54	498.54	10.46%
Category: 54 - Supplies											
20-41-211-5400	Program Operation Supplies	480.02	506.57	417.64	280.00	417.64	137.64	49.16%	665.00	247.36	59.23%
20-41-211-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-211-5460	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 :		480.02	506.57	417.64	280.00	417.64	137.64	49.16%	665.00	247.36	59.23%
Total Expense:		22,282.58	22,425.97	16,390.94	23,268.05	20,570.64	-2,697.41	-11.59%	36,481.17	15,910.53	77.35%
Total ProgramArea: 2 - Center for the Arts:		42,081.23	54,081.04	54,986.43	54,590.22	55,145.86	555.64	1.02%	86,080.24	30,934.38	56.10%
Total Program: 211 - Dance:		42,081.23	54,081.04	54,986.43	54,590.22	55,145.86	555.64	1.02%	86,080.24	30,934.38	56.10%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 212 - Tap											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-212-4400	Program Fees	6,211.70	3,256.00	3,822.00	4,413.50	3,987.00	-426.50	-9.66%	0.00	-3,987.00	-100.00%
Total Category: 44 - Fee Revenue :		6,211.70	3,256.00	3,822.00	4,413.50	3,987.00	-426.50	-9.66%	0.00	-3,987.00	-100.00%
Total Revenue:		6,211.70	3,256.00	3,822.00	4,413.50	3,987.00	-426.50	-9.66%	0.00	-3,987.00	-100.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-212-5045	PT Instructor	2,978.46	481.01	734.06	805.00	829.00	24.00	2.98%	0.00	-829.00	-100.00%
Total Category: 50 - Salaries & Wages:		2,978.46	481.01	734.06	805.00	829.00	24.00	2.98%	0.00	-829.00	-100.00%
Category: 54 - Supplies											
20-41-212-5400	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 Expense:		2,978.46	481.01	734.06	805.00	829.00	24.00	2.98%	0.00	-829.00	-100.00%
Total ProgramArea: 2 - Center for the Arts:		3,233.24	2,774.99	3,087.94	3,608.50	3,158.00	-450.50	-12.48%	0.00	-3,158.00	-100.00%
Total Program: 212 - Tap:		3,233.24	2,774.99	3,087.94	3,608.50	3,158.00	-450.50	-12.48%	0.00	-3,158.00	-100.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 213 - Dance Team											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-213-4400	Program Fees	55,377.16	45,302.11	40,942.37	56,461.36	48,352.72	-8,108.64	-14.36%	51,719.35	3,366.63	6.96%
20-41-213-4410	Tournament Fees	6,020.00	5,943.00	13,289.00	4,426.94	5,384.00	957.06	21.62%	5,653.20	269.20	5.00%
	Total Category: 44 - Fee Revenue :	61,397.16	51,245.11	54,231.37	60,888.30	53,736.72	-7,151.58	-11.75%	57,372.55	3,635.83	6.77%
	Total Revenue:	61,397.16	51,245.11	54,231.37	60,888.30	53,736.72	-7,151.58	-11.75%	57,372.55	3,635.83	6.77%
Expense											
Category: 50 - Salaries & Wages											
20-41-213-5045	PT Instructor	9,868.22	8,491.57	7,848.44	9,667.84	8,668.00	-999.84	-10.34%	8,906.37	238.37	2.75%
20-41-213-5055	PT Administration	2,274.89	1,433.79	2,127.63	2,291.25	2,298.00	6.75	0.29%	2,361.20	63.20	2.75%
	Total Category: 50 - Salaries & Wages:	12,143.11	9,925.36	9,976.07	11,959.09	10,966.00	-993.09	-8.30%	11,267.57	301.57	2.75%
Category: 52 - Contract Services											
20-41-213-5225	Misc. Contract Services	1,240.00	1,285.00	1,985.00	1,317.13	1,125.00	-192.13	-14.59%	1,275.00	150.00	13.33%
20-41-213-5272	Entry Fees	9,156.08	4,744.25	5,141.00	9,500.00	7,387.43	-2,112.57	-22.24%	8,020.00	632.57	8.56%
	Total Category: 52 - Contract Services:	10,396.08	6,029.25	7,126.00	10,817.13	8,512.43	-2,304.70	-21.31%	9,295.00	782.57	9.19%
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	6,132.94	1,244.80	1,388.05	2,160.00	1,653.00	-507.00	-23.47%	1,686.06	33.06	2.00%
20-41-213-5460	Uniform Supplies	8,700.42	3,853.90	4,807.60	10,840.00	8,144.00	-2,696.00	-24.87%	8,306.88	162.88	2.00%
20-41-213-5470	Misc. Supplies	2,571.46	3,454.07	2,081.67	3,574.07	2,081.67	-1,492.40	-41.76%	2,123.30	41.63	2.00%
	Total Category: 54 - Supplies :	17,404.82	8,552.77	8,277.32	16,574.07	11,878.67	-4,695.40	-28.33%	12,116.24	237.57	2.00%
	Total Expense:	39,944.01	24,507.38	25,379.39	39,350.29	31,357.10	-7,993.19	-20.31%	32,678.81	1,321.71	4.22%
	Total ProgramArea: 2 - Center for the Arts:	21,453.15	26,737.73	28,851.98	21,538.01	22,379.62	841.61	3.91%	24,693.74	2,314.12	10.34%
	Total Program: 213 - Dance Team:	21,453.15	26,737.73	28,851.98	21,538.01	22,379.62	841.61	3.91%	24,693.74	2,314.12	10.34%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Program: 214 - Dance Recital											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	21,116.00	21,930.00	16,215.00	22,132.00	20,186.00	-1,946.00	-8.79%	20,892.50	706.50	3.50%
Total Category: 43 - Daily Fees :		21,116.00	21,930.00	16,215.00	22,132.00	20,186.00	-1,946.00	-8.79%	20,892.50	706.50	3.50%
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	31,059.67	30,633.09	33,760.92	27,688.38	28,241.00	552.62	2.00%	29,229.43	988.43	3.50%
Total Category: 44 - Fee Revenue :		31,059.67	30,633.09	33,760.92	27,688.38	28,241.00	552.62	2.00%	29,229.43	988.43	3.50%
Category: 47 - Retail Sales											
20-41-214-4720	Food & Beverage Sales	2,176.11	786.50	257.00	1,261.75	692.00	-569.75	-45.16%	716.22	24.22	3.50%
Total Category: 47 - Retail Sales :		2,176.11	786.50	257.00	1,261.75	692.00	-569.75	-45.16%	716.22	24.22	3.50%
Total Revenue:		54,351.78	53,349.59	50,232.92	51,082.13	49,119.00	-1,963.13	-3.84%	50,838.15	1,719.15	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	4,773.80	4,716.03	2,772.39	4,923.26	4,923.00	-0.26	-0.01%	5,058.38	135.38	2.75%
20-41-214-5055	PT Administration	7,189.80	6,418.23	1,535.71	8,004.55	7,262.00	-742.55	-9.28%	7,461.71	199.71	2.75%
20-41-214-5085	Overtime PT	0.00	0.00	521.40	0.00	521.40	521.40	0.00%	550.00	28.60	5.49%
Total Category: 50 - Salaries & Wages:		11,963.60	11,134.26	4,829.50	12,927.81	12,706.40	-221.41	-1.71%	13,070.09	363.69	2.86%
Category: 52 - Contract Services											
20-41-214-5265	Printing	110.00	0.00	0.00	400.00	125.00	-275.00	-68.75%	125.00	0.00	0.00%
20-41-214-5270	Postage	90.02	44.44	51.88	75.00	75.00	0.00	0.00%	75.00	0.00	0.00%
Total Category: 52 - Contract Services:		200.02	44.44	51.88	475.00	200.00	-275.00	-57.89%	200.00	0.00	0.00%
Category: 54 - Supplies											
20-41-214-5400	Program Operation Supplies	10,352.01	5,259.87	2,185.54	5,670.00	5,670.00	0.00	0.00%	6,383.40	713.40	12.58%
20-41-214-5460	Uniform Supplies	13,946.66	14,474.49	9,125.84	14,400.00	13,025.00	-1,375.00	-9.55%	13,285.50	260.50	2.00%
20-41-214-5470	Misc. Supplies	31.88	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		24,330.55	19,734.36	11,311.38	20,070.00	18,695.00	-1,375.00	-6.85%	19,668.90	973.90	5.21%
Total Expense:		36,494.17	30,913.06	16,192.76	33,472.81	31,601.40	-1,871.41	-5.59%	32,938.99	1,337.59	4.23%
Total ProgramArea: 2 - Center for the Arts:		17,857.61	22,436.53	34,040.16	17,609.32	17,517.60	-91.72	-0.52%	17,899.16	381.56	2.18%
Total Program: 214 - Dance Recital:		17,857.61	22,436.53	34,040.16	17,609.32	17,517.60	-91.72	-0.52%	17,899.16	381.56	2.18%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 215 - Workshops											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-215-4400	Program Fees	9,132.00	9,289.75	9,724.26	9,562.19	11,520.00	1,957.81	20.47%	12,177.00	657.00	5.70%
Total Category: 44 - Fee Revenue :		9,132.00	9,289.75	9,724.26	9,562.19	11,520.00	1,957.81	20.47%	12,177.00	657.00	5.70%
Category: 48 - Miscellaneous Revenue											
20-41-215-4900	Miscellaneous Revenue	0.00	250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		9,132.00	9,539.75	9,724.26	9,562.19	11,520.00	1,957.81	20.47%	12,177.00	657.00	5.70%
Expense											
Category: 50 - Salaries & Wages											
20-41-215-5045	PT Instructor	2,615.60	2,253.31	892.97	2,730.64	2,730.00	-0.64	-0.02%	3,123.61	393.61	14.42%
20-41-215-5055	PT Administration	306.62	383.07	143.87	320.49	310.00	-10.49	-3.27%	0.00	-310.00	-100.00%
Total Category: 50 - Salaries & Wages:		2,922.22	2,636.38	1,036.84	3,051.13	3,040.00	-11.13	-0.36%	3,123.61	83.61	2.75%
Category: 52 - Contract Services											
20-41-215-5215	Independent Contractor Service	0.00	0.00	0.00	459.00	0.00	-459.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	459.00	0.00	-459.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-215-5400	Program Operation Supplies	5,568.89	5,055.03	3,686.31	4,567.00	5,113.00	546.00	11.96%	5,215.26	102.26	2.00%
Total Category: 54 - Supplies :		5,568.89	5,055.03	3,686.31	4,567.00	5,113.00	546.00	11.96%	5,215.26	102.26	2.00%
Total Expense:		8,491.11	7,691.41	4,723.15	8,077.13	8,153.00	75.87	0.94%	8,338.87	185.87	2.28%
Total ProgramArea: 2 - Center for the Arts:		640.89	1,848.34	5,001.11	1,485.06	3,367.00	1,881.94	126.72%	3,838.13	471.13	13.99%
Total Program: 215 - Workshops:		640.89	1,848.34	5,001.11	1,485.06	3,367.00	1,881.94	126.72%	3,838.13	471.13	13.99%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 216 - Early Bird											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-216-4400	Program Fees	3,604.49	5,579.55	5,703.01	5,746.94	5,703.01	-43.93	-0.76%	5,961.74	258.73	4.54%
	Total Category: 44 - Fee Revenue :	3,604.49	5,579.55	5,703.01	5,746.94	5,703.01	-43.93	-0.76%	5,961.74	258.73	4.54%
	Total Revenue:	3,604.49	5,579.55	5,703.01	5,746.94	5,703.01	-43.93	-0.76%	5,961.74	258.73	4.54%
Expense											
Category: 50 - Salaries & Wages											
20-41-216-5050	PT Counselor	1,030.33	997.09	1,821.97	1,022.00	1,821.97	799.97	78.27%	2,034.87	212.90	11.69%
	Total Category: 50 - Salaries & Wages:	1,030.33	997.09	1,821.97	1,022.00	1,821.97	799.97	78.27%	2,034.87	212.90	11.69%
	Total Expense:	1,030.33	997.09	1,821.97	1,022.00	1,821.97	799.97	78.27%	2,034.87	212.90	11.69%
	Total ProgramArea: 2 - Center for the Arts:	2,574.16	4,582.46	3,881.04	4,724.94	3,881.04	-843.90	-17.86%	3,926.87	45.83	1.18%
	Total Program: 216 - Early Bird:	2,574.16	4,582.46	3,881.04	4,724.94	3,881.04	-843.90	-17.86%	3,926.87	45.83	1.18%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 217 - Arts in the Parks											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-217-4400	Program Fees	165,242.98	177,584.35	199,866.02	194,159.38	199,866.02	5,706.64	2.94%	209,445.31	9,579.29	4.79%
Total Category: 44 - Fee Revenue :		165,242.98	177,584.35	199,866.02	194,159.38	199,866.02	5,706.64	2.94%	209,445.31	9,579.29	4.79%
Total Revenue:		165,242.98	177,584.35	199,866.02	194,159.38	199,866.02	5,706.64	2.94%	209,445.31	9,579.29	4.79%
Expense											
Category: 50 - Salaries & Wages											
20-41-217-5025	Driver	456.28	130.50	779.85	258.00	778.85	520.85	201.88%	800.26	21.41	2.75%
20-41-217-5030	PT Supervisor	10,775.15	9,816.34	10,611.73	9,413.79	10,611.73	1,197.94	12.73%	10,903.55	291.82	2.75%
20-41-217-5045	PT Instructor	3,536.12	3,598.00	2,920.63	3,687.94	2,920.63	-767.31	-20.81%	3,000.95	80.32	2.75%
20-41-217-5050	PT Counselor	48,165.71	54,431.29	62,498.66	60,192.73	62,498.66	2,305.93	3.83%	69,801.49	7,302.83	11.68%
20-41-217-5075	PT Driver	974.69	1,141.76	1,045.50	900.00	1,045.00	145.00	16.11%	1,073.74	28.74	2.75%
20-41-217-5085	Overtime PT	1,070.15	322.97	541.38	331.04	541.38	210.34	63.54%	300.00	-241.38	-44.59%
Total Category: 50 - Salaries & Wages:		64,978.10	69,440.86	78,397.75	74,783.50	78,396.25	3,612.75	4.83%	85,879.99	7,483.74	9.55%
Category: 51 - Employee Benefits											
20-41-217-5150	Training & Education	372.34	237.12	287.06	248.98	287.06	38.08	15.29%	294.95	7.89	2.75%
20-41-217-5170	Awards and Meetings	17.05	24.23	0.00	25.00	0.00	-25.00	-100.00%	200.00	200.00	0.00%
Total Category: 51 - Employee Benefits :		389.39	261.35	287.06	273.98	287.06	13.08	4.77%	494.95	207.89	72.42%
Category: 52 - Contract Services											
20-41-217-5220	Transportation	2,987.51	2,618.87	2,692.76	2,671.25	2,692.76	21.51	0.81%	2,766.81	74.05	2.75%
20-41-217-5225	Misc. Contract Services	140.00	80.00	170.00	80.00	170.00	90.00	112.50%	170.00	0.00	0.00%
20-41-217-5272	Entry Fees	8,452.20	8,063.12	8,958.51	9,365.00	8,958.51	-406.49	-4.34%	6,268.96	-2,689.55	-30.02%
Total Category: 52 - Contract Services:		11,579.71	10,761.99	11,821.27	12,116.25	11,821.27	-294.98	-2.43%	9,205.77	-2,615.50	-22.13%
Category: 53 - Utilities											
20-41-217-5310	Communications	0.00	0.00	0.00	321.00	321.00	0.00	0.00%	125.00	-196.00	-61.06%
Total Category: 53 - Utilities :		0.00	0.00	0.00	321.00	321.00	0.00	0.00%	125.00	-196.00	-61.06%
Category: 54 - Supplies											
20-41-217-5400	Program Operation Supplies	8,368.80	8,606.83	9,871.88	9,200.00	9,871.88	671.88	7.30%	10,193.07	321.19	3.25%
20-41-217-5460	Uniform Supplies	255.78	162.88	189.15	200.00	189.15	-10.85	-5.43%	200.00	10.85	5.74%
Total Category: 54 - Supplies :		8,624.58	8,769.71	10,061.03	9,400.00	10,061.03	661.03	7.03%	10,393.07	332.04	3.30%
Total Expense:		85,571.78	89,233.91	100,567.11	96,894.73	100,886.61	3,991.88	4.12%	106,098.78	5,212.17	5.17%
Total ProgramArea: 2 - Center for the Arts:		79,671.20	88,350.44	99,298.91	97,264.65	98,979.41	1,714.76	1.76%	103,346.53	4,367.12	4.41%
Total Program: 217 - Arts in the Parks:		79,671.20	88,350.44	99,298.91	97,264.65	98,979.41	1,714.76	1.76%	103,346.53	4,367.12	4.41%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 218 - Dance Camp											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-218-4400	Program Fees	45,705.20	35,810.88	40,446.10	45,001.20	40,445.60	-4,555.60	-10.12%	42,268.28	1,822.68	4.51%
Total Category: 44 - Fee Revenue :		45,705.20	35,810.88	40,446.10	45,001.20	40,445.60	-4,555.60	-10.12%	42,268.28	1,822.68	4.51%
Category: 48 - Miscellaneous Revenue											
20-41-218-4900	Miscellaneous Revenue	0.00	0.00	640.00	570.00	640.00	70.00	12.28%	672.00	32.00	5.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	640.00	570.00	640.00	70.00	12.28%	672.00	32.00	5.00%
Total Revenue:		45,705.20	35,810.88	41,086.10	45,571.20	41,085.60	-4,485.60	-9.84%	42,940.28	1,854.68	4.51%
Expense											
Category: 50 - Salaries & Wages											
20-41-218-5025	Driver	72.59	0.00	55.50	0.00	55.50	55.50	0.00%	57.03	1.53	2.76%
20-41-218-5030	PT Supervisor	9,572.68	6,769.77	8,421.26	6,939.05	8,421.26	1,482.21	21.36%	8,652.84	231.58	2.75%
20-41-218-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5050	PT Counselor	2,844.38	4,085.84	3,062.79	4,187.96	3,062.79	-1,125.17	-26.87%	3,147.02	84.23	2.75%
20-41-218-5055	PT Administration	0.00	3,138.76	2,884.95	3,060.00	2,884.95	-175.05	-5.72%	2,964.28	79.33	2.75%
20-41-218-5075	PT Driver	250.41	219.63	571.92	225.12	571.92	346.80	154.05%	587.62	15.70	2.75%
20-41-218-5085	Overtime PT	69.22	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		12,809.28	14,214.00	14,996.42	14,412.13	14,996.42	584.29	4.05%	15,408.79	412.37	2.75%
Category: 51 - Employee Benefits											
20-41-218-5150	Training & Education	339.97	277.21	85.40	291.07	85.40	-205.67	-70.66%	87.75	2.35	2.75%
Total Category: 51 - Employee Benefits :		339.97	277.21	85.40	291.07	85.40	-205.67	-70.66%	87.75	2.35	2.75%
Category: 52 - Contract Services											
20-41-218-5215	Independent Contractor Service	652.00	588.00	660.00	608.00	660.00	52.00	8.55%	678.15	18.15	2.75%
20-41-218-5220	Transportation	894.46	168.75	689.56	400.00	689.56	289.56	72.39%	538.56	-151.00	-21.90%
20-41-218-5225	Misc. Contract Services	0.00	10.00	10.00	0.00	10.00	10.00	0.00%	10.00	0.00	0.00%
20-41-218-5272	Entry Fees	862.40	501.40	503.02	1,700.32	503.02	-1,197.30	-70.42%	1,883.00	1,379.98	274.34%
Total Category: 52 - Contract Services:		2,408.86	1,268.15	1,862.58	2,708.32	1,862.58	-845.74	-31.23%	3,109.71	1,247.13	66.96%
Category: 54 - Supplies											
20-41-218-5400	Program Operation Supplies	2,425.34	1,257.26	1,579.87	1,600.00	1,579.87	-20.13	-1.26%	1,723.97	144.10	9.12%
20-41-218-5460	Uniform Supplies	201.68	130.20	39.00	108.00	39.00	-69.00	-63.89%	108.00	69.00	176.92%
Total Category: 54 - Supplies :		2,627.02	1,387.46	1,618.87	1,708.00	1,618.87	-89.13	-5.22%	1,831.97	213.10	13.16%
Total Expense:		18,185.13	17,146.82	18,563.27	19,119.52	18,563.27	-556.25	-2.91%	20,438.22	1,874.95	10.10%
Total ProgramArea: 2 - Center for the Arts:		27,520.07	18,664.06	22,522.83	26,451.68	22,522.33	-3,929.35	-14.85%	22,502.06	-20.27	-0.09%
Total Program: 218 - Dance Camp:		27,520.07	18,664.06	22,522.83	26,451.68	22,522.33	-3,929.35	-14.85%	22,502.06	-20.27	-0.09%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Program: 219 - CA New Programs										
ProgramArea: 2 - Center for the Arts										
Revenue										
Category: 44 - Fee Revenue										
20-41-219-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	1,080.00	1,080.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	1,080.00	1,080.00	0.00%
Total Revenue:		0.00	0.00	0.00	0.00	0.00	0.00%	1,080.00	1,080.00	0.00%
Expense										
Category: 50 - Salaries & Wages										
20-41-219-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	456.00	456.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	456.00	456.00	0.00%
Category: 54 - Supplies										
20-41-219-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	315.00	315.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00%	315.00	315.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	0.00	0.00%	771.00	771.00	0.00%
Total ProgramArea: 2 - Center for the Arts:		0.00	0.00	0.00	0.00	0.00	0.00%	309.00	309.00	0.00%
Total Program: 219 - CA New Programs:		0.00	0.00	0.00	0.00	0.00	0.00%	309.00	309.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 221 - Art Birthday Parties											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-221-4400	Program Fees	1,042.00	5,378.00	7,228.00	5,160.00	7,063.00	1,903.00	36.88%	7,310.20	247.20	3.50%
Total Category: 44 - Fee Revenue :		1,042.00	5,378.00	7,228.00	5,160.00	7,063.00	1,903.00	36.88%	7,310.20	247.20	3.50%
Total Revenue:		1,042.00	5,378.00	7,228.00	5,160.00	7,063.00	1,903.00	36.88%	7,310.20	247.20	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-221-5045	PT Instructor	230.00	4,620.00	4,430.00	2,720.00	4,848.00	2,128.00	78.24%	4,981.32	133.32	2.75%
20-41-221-5055	PT Administration	230.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		460.00	4,620.00	4,430.00	2,720.00	4,848.00	2,128.00	78.24%	4,981.32	133.32	2.75%
Category: 54 - Supplies											
20-41-221-5400	Program Operation Supplies	0.00	898.32	1,116.31	1,032.00	1,121.00	89.00	8.62%	1,143.42	22.42	2.00%
Total Category: 54 - Supplies :		0.00	898.32	1,116.31	1,032.00	1,121.00	89.00	8.62%	1,143.42	22.42	2.00%
Total Expense:		460.00	5,518.32	5,546.31	3,752.00	5,969.00	2,217.00	59.09%	6,124.74	155.74	2.61%
Total ProgramArea: 2 - Center for the Arts:		582.00	-140.32	1,681.69	1,408.00	1,094.00	-314.00	-22.30%	1,185.46	91.46	8.36%
Total Program: 221 - Art Birthday Parties:		582.00	-140.32	1,681.69	1,408.00	1,094.00	-314.00	-22.30%	1,185.46	91.46	8.36%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 222 - Dance Birthday Parties											
ProgramArea: 2 - Center for the Arts											
Revenue											
Category: 44 - Fee Revenue											
20-41-222-4400	Program Fees	0.00	1,560.00	1,721.00	1,260.00	1,680.00	420.00	33.33%	1,738.80	58.80	3.50%
Total Category: 44 - Fee Revenue :		0.00	1,560.00	1,721.00	1,260.00	1,680.00	420.00	33.33%	1,738.80	58.80	3.50%
Total Revenue:		0.00	1,560.00	1,721.00	1,260.00	1,680.00	420.00	33.33%	1,738.80	58.80	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-222-5045	PT Instructor	230.00	1,100.00	1,330.00	805.00	920.00	115.00	14.29%	945.30	25.30	2.75%
20-41-222-5055	PT Administration	115.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		345.00	1,100.00	1,330.00	805.00	920.00	115.00	14.29%	945.30	25.30	2.75%
Total Expense:		345.00	1,100.00	1,330.00	805.00	920.00	115.00	14.29%	945.30	25.30	2.75%
Total ProgramArea: 2 - Center for the Arts:		-345.00	460.00	391.00	455.00	760.00	305.00	67.03%	793.50	33.50	4.41%
Total Program: 222 - Dance Birthday Parties:		-345.00	460.00	391.00	455.00	760.00	305.00	67.03%	793.50	33.50	4.41%
Report Total:		-125,757.63	-85,369.19	51,571.24	-40,919.29	-48,369.75	-7,450.46	18.21%	-38,127.12	10,242.63	-21.18%

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

Early Childhood

	2017	2018	2018	2019 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	\$1,923,448	\$2,102,474	\$2,049,836	\$2,172,164	\$122,328	6.0%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$1,923,448</u>	<u>\$2,102,474</u>	<u>\$2,049,836</u>	<u>\$2,172,164</u>	<u>\$122,328</u>	6.0%
Expenses						
Salaries & Wages	\$733,556	\$736,243	\$740,127	\$785,865	\$45,738	6.2%
Employee Benefits	9,067	29,780	45,681	47,109	1,428	3.1%
Contract Services	40,209	47,680	44,844	46,268	1,424	3.2%
Utilities	1,212	6,576	4,753	4,201	(552)	-11.6%
Supplies	<u>95,781</u>	<u>116,378</u>	<u>98,893</u>	<u>106,543</u>	<u>7,650</u>	7.7%
Operating Expenses	<u>\$879,824</u>	<u>\$936,658</u>	<u>\$934,299</u>	<u>\$989,987</u>	<u>\$55,689</u>	6.0%
Operating Surplus (Deficit)	<u>\$1,043,623</u>	<u>\$1,165,816</u>	<u>\$1,115,537</u>	<u>\$1,182,176</u>	<u>\$66,639</u>	
Overhead Transfer	<u>560,026</u>	<u>560,250</u>	<u>560,250</u>	<u>560,250</u>	<u>0</u>	0.0%
Total Expenses	<u>\$1,439,850</u>	<u>\$1,496,908</u>	<u>\$1,494,549</u>	<u>\$1,550,237</u>	<u>\$55,689</u>	3.7%
Net Surplus (Deficit)	\$483,598	\$605,566	\$555,287	\$621,926		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Early Childhood					
Program 301 - Administration					
Revenue	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>625,598</u>	<u>651,415</u>	<u>664,680</u>	<u>3,623</u>	0.5%
Surplus (Deficit):	(625,598)	(651,415)	(664,680)	(3,623)	N/A
					Gr. Margin (2019)
Program: 302 - Little Learners					
Revenue	9,501	8,006	4,788	4,960	172
Expense	<u>6,989</u>	<u>4,931</u>	<u>3,774</u>	<u>3,169</u>	<u>(605)</u>
Surplus (Deficit):	2,512	3,075	1,014	1,791	777
					Gr. Margin (2019)
Program: 303 - Pre School					
Revenue	215,967	227,775	216,290	225,868	9,578
Expense	<u>101,011</u>	<u>99,950</u>	<u>84,581</u>	<u>89,543</u>	<u>4,962</u>
Surplus (Deficit):	114,956	127,824	131,710	136,325	4,616
					Gr. Margin (2019)
Program: 304 - FD Pre School					
Revenue	130,330	131,900	161,485	198,997	37,512
Expense	<u>88,088</u>	<u>62,597</u>	<u>82,797</u>	<u>113,085</u>	<u>30,288</u>
Surplus (Deficit):	42,241	69,303	78,688	85,913	7,225
					Gr. Margin (2019)
Program: 305 - Lunch Bunch					
Revenue	17,004	15,019	20,863	21,593	730
Expense	<u>6,533</u>	<u>7,309</u>	<u>7,737</u>	<u>6,651</u>	<u>(1,086)</u>
Surplus (Deficit):	10,471	7,710	13,126	14,942	1,816
					Gr. Margin (2019)
Program: 306 - Kinder Enrichment					
Revenue	560,564	632,753	616,595	638,998	22,403
Expense	<u>255,719</u>	<u>275,708</u>	<u>254,703</u>	<u>260,825</u>	<u>6,122</u>
Surplus (Deficit):	304,845	357,045	361,892	378,173	16,281
					Gr. Margin (2019)
Program: 307 - After School Rec					
Revenue	739,634	829,550	806,396	849,915	43,519
Expense	<u>211,468</u>	<u>252,261</u>	<u>260,821</u>	<u>269,069</u>	<u>8,248</u>
Surplus (Deficit):	528,166	577,289	545,576	580,846	35,271
					Gr. Margin (2019)
Program: 308 - Tiny Tots					
Revenue	76,330	78,620	58,499	69,569	11,070
Expense	<u>46,431</u>	<u>52,048</u>	<u>46,423</u>	<u>49,891</u>	<u>3,468</u>
Surplus (Deficit):	29,900	26,573	12,076	19,678	7,602
					Gr. Margin (2019)
Program: 309 - EC After Camp					
Revenue	41,795	43,983	32,099	34,483	2,384
Expense	<u>26,167</u>	<u>29,553</u>	<u>30,604</u>	<u>33,156</u>	<u>2,552</u>
Surplus (Deficit):	15,627	14,430	1,495	1,327	(168)
					Gr. Margin (2019)
Program: 310 - Discovery Camp					
Revenue	86,060	88,642	80,538	88,770	8,232
Expense	<u>38,105</u>	<u>40,332</u>	<u>37,744</u>	<u>40,411</u>	<u>2,666</u>
Surplus (Deficit):	47,955	48,309	42,794	48,359	5,566
					Gr. Margin (2019)
Program: 311 - Baby Sitting Services					
Revenue	35,903	34,658	42,619	28,520	(14,099)
Expense	<u>27,301</u>	<u>15,596</u>	<u>15,461</u>	<u>10,747</u>	<u>(4,714)</u>
Surplus (Deficit):	8,602	19,062	27,158	17,773	(9,385)
					Gr. Margin (2019)
Program: 312 - Terrific Times for Tots					
Revenue	9,282	9,735	7,112	7,360	248
Expense	<u>5,685</u>	<u>4,772</u>	<u>4,650</u>	<u>4,777</u>	<u>127</u>
Surplus (Deficit):	3,596	4,963	2,462	2,583	121
					Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Program: 313 - Just Me Alone						
Revenue	1,079	1,831	2,552	3,130	578	22.6%
Expense	<u>427</u>	<u>434</u>	<u>574</u>	<u>611</u>	<u>36</u>	6.4%
Surplus (Deficit):	652	1,396	1,978	2,519	541	80.5%
						Gr. Margin (2019)
Program: 314 - EC School Days Off						
Revenue	0	0	0	0	0	N/A
Expense	<u>327</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	(327)	0	0	0	0	N/A
Total Early Childhood						
Revenue	\$ 1,923,448	\$ 2,102,474	\$ 2,049,836	\$ 2,172,164	\$ 122,328	6.0%
Expense	<u>1,439,850</u>	<u>1,496,908</u>	<u>1,494,549</u>	<u>1,550,237</u>	<u>55,688</u>	3.7%
Surplus (Deficit):	\$ 483,598	\$ 605,566	\$ 555,287	\$ 621,926	\$ 66,639	28.6%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 301 - Administration											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-41-301-4800	Donations	5,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		5,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Revenue:		5,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Expense											
Category: 50 - Salaries & Wages											
20-41-301-5000	Administration	70,429.70	56,000.11	50,364.69	57,696.30	58,331.77	635.47	1.10%	59,935.89	1,604.12	2.75%
Total Category: 50 - Salaries & Wages:		70,429.70	56,000.11	50,364.69	57,696.30	58,331.77	635.47	1.10%	59,935.89	1,604.12	2.75%
Category: 51 - Employee Benefits											
20-41-301-5110	Health Insurance Premiums	15,590.99	5,099.49	29,863.97	24,038.00	40,206.01	16,168.01	67.26%	42,216.37	2,010.36	5.00%
20-41-301-5150	Training & Education	300.00	401.88	895.15	402.00	895.15	493.15	122.67%	435.00	-460.15	-51.40%
20-41-301-5160	Dues	424.00	374.00	323.00	432.00	323.00	-109.00	-25.23%	339.00	16.00	4.95%
Total Category: 51 - Employee Benefits :		16,314.99	5,875.37	31,082.12	24,872.00	41,424.16	16,552.16	66.55%	42,990.37	1,566.21	3.78%
Category: 52 - Contract Services											
20-41-301-5205	Equipment Maintenance Service	1,355.40	883.25	371.86	1,344.00	344.82	-999.18	-74.34%	351.72	6.90	2.00%
20-41-301-5220	Transportation	0.00	36.51	25.00	139.00	75.00	-64.00	-46.04%	75.00	0.00	0.00%
20-41-301-5225	Misc. Contract Services	4,645.00	15.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-301-5255	Marketing	1,933.48	892.36	200.16	756.84	585.00	-171.84	-22.70%	585.00	0.00	0.00%
20-41-301-5265	Printing	374.77	888.50	200.30	1,006.74	0.00	-1,006.74	-100.00%	400.00	400.00	0.00%
Total Category: 52 - Contract Services:		8,308.65	2,715.62	797.32	3,246.58	1,004.82	-2,241.76	-69.05%	1,411.72	406.90	40.49%
Category: 53 - Utilities											
20-41-301-5310	Communications	736.66	630.00	1,950.00	5,010.00	3,450.00	-1,560.00	-31.14%	3,375.00	-75.00	-2.17%
Total Category: 53 - Utilities :		736.66	630.00	1,950.00	5,010.00	3,450.00	-1,560.00	-31.14%	3,375.00	-75.00	-2.17%
Category: 54 - Supplies											
20-41-301-5400	Program Operation Supplies	4,356.42	299.23	0.00	140.00	0.00	-140.00	-100.00%	140.00	140.00	0.00%
20-41-301-5410	Office Supplies	268.00	51.87	226.04	200.00	213.05	13.05	6.53%	200.00	-13.05	-6.13%
20-41-301-5470	Misc. Supplies	0.00	0.00	0.00	0.00	5.79	5.79	0.00%	0.00	-5.79	-100.00%
Total Category: 54 - Supplies :		4,624.42	351.10	226.04	340.00	218.84	-121.16	-35.64%	340.00	121.16	55.36%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 60 - Transfers										
20-41-301-6010 Admin Overhead Charge	465,120.00	560,025.84	466,688.20	560,250.00	560,250.00	0.00	0.00%	560,250.00	0.00	0.00%
Total Category: 60 - Transfers :	465,120.00	560,025.84	466,688.20	560,250.00	560,250.00	0.00	0.00%	560,250.00	0.00	0.00%
Total Expense:	565,534.42	625,598.04	551,108.37	651,414.88	664,679.59	13,264.71	2.04%	668,302.98	3,623.39	0.55%
Total ProgramArea: 3 - Early Childhood:	-560,534.42	-625,598.04	-551,108.37	-651,414.88	-664,679.59	-13,264.71	2.04%	-668,302.98	-3,623.39	0.55%
Total Program: 301 - Administration:	-560,534.42	-625,598.04	-551,108.37	-651,414.88	-664,679.59	-13,264.71	2.04%	-668,302.98	-3,623.39	0.55%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 302 - Little Learners											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-302-4400	Program Fees	12,564.64	9,501.00	2,252.91	8,006.20	4,788.00	-3,218.20	-40.20%	4,960.00	172.00	3.59%
Total Category: 44 - Fee Revenue :		12,564.64	9,501.00	2,252.91	8,006.20	4,788.00	-3,218.20	-40.20%	4,960.00	172.00	3.59%
Total Revenue:		12,564.64	9,501.00	2,252.91	8,006.20	4,788.00	-3,218.20	-40.20%	4,960.00	172.00	3.59%
Expense											
Category: 50 - Salaries & Wages											
20-41-302-5045	PT Instructor	5,705.04	6,989.25	3,581.96	4,731.14	3,773.77	-957.37	-20.24%	3,169.08	-604.69	-16.02%
Total Category: 50 - Salaries & Wages:		5,705.04	6,989.25	3,581.96	4,731.14	3,773.77	-957.37	-20.24%	3,169.08	-604.69	-16.02%
Category: 54 - Supplies											
20-41-302-5400	Program Operation Supplies	28.51	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
20-41-302-5410	Office Supplies	0.00	0.00	2.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		28.51	0.00	2.16	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Expense:		5,733.55	6,989.25	3,584.12	4,931.14	3,773.77	-1,157.37	-23.47%	3,169.08	-604.69	-16.02%
Total ProgramArea: 3 - Early Childhood:		6,831.09	2,511.75	-1,331.21	3,075.06	1,014.23	-2,060.83	-67.02%	1,790.92	776.69	76.58%
Total Program: 302 - Little Learners:		6,831.09	2,511.75	-1,331.21	3,075.06	1,014.23	-2,060.83	-67.02%	1,790.92	776.69	76.58%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 303 - Pre School											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	214,308.14	215,967.26	168,155.53	227,774.95	216,290.27	-11,484.68	-5.04%	225,867.83	9,577.56	4.43%
Total Category: 44 - Fee Revenue :		214,308.14	215,967.26	168,155.53	227,774.95	216,290.27	-11,484.68	-5.04%	225,867.83	9,577.56	4.43%
Total Revenue:		214,308.14	215,967.26	168,155.53	227,774.95	216,290.27	-11,484.68	-5.04%	225,867.83	9,577.56	4.43%
Expense											
Category: 50 - Salaries & Wages											
20-41-303-5045	PT Instructor	84,742.91	90,450.11	62,932.12	87,181.79	73,577.00	-13,604.79	-15.61%	78,342.60	4,765.60	6.48%
20-41-303-5055	PT Administration	33.18	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		84,776.09	90,450.11	62,932.12	87,181.79	73,577.00	-13,604.79	-15.61%	78,342.60	4,765.60	6.48%
Category: 51 - Employee Benefits											
20-41-303-5150	Training & Education	372.50	606.36	683.17	900.00	900.00	0.00	0.00%	900.00	0.00	0.00%
20-41-303-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5170	Awards and Meetings	394.09	246.14	106.57	364.00	364.00	0.00	0.00%	364.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		766.59	852.50	789.74	1,264.00	1,264.00	0.00	0.00%	1,264.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-303-5215	Independent Contractor Service	1,964.45	3,755.26	2,860.50	3,979.67	3,540.00	-439.67	-11.05%	3,613.00	73.00	2.06%
20-41-303-5225	Misc. Contract Services	10.00	0.00	40.00	20.00	20.00	0.00	0.00%	20.00	0.00	0.00%
20-41-303-5270	Postage	50.67	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5272	Entry Fees	0.00	0.00	20.00	75.00	20.00	-55.00	-73.33%	20.00	0.00	0.00%
Total Category: 52 - Contract Services:		2,025.12	3,755.26	2,920.50	4,074.67	3,580.00	-494.67	-12.14%	3,653.00	73.00	2.04%
Category: 54 - Supplies											
20-41-303-5400	Program Operation Supplies	4,905.23	5,701.91	5,790.03	7,242.00	6,000.00	-1,242.00	-17.15%	6,120.00	120.00	2.00%
20-41-303-5410	Office Supplies	636.78	251.59	219.76	188.00	159.76	-28.24	-15.02%	163.00	3.24	2.03%
Total Category: 54 - Supplies :		5,542.01	5,953.50	6,009.79	7,430.00	6,159.76	-1,270.24	-17.10%	6,283.00	123.24	2.00%
Total Expense:		93,109.81	101,011.37	72,652.15	99,950.46	84,580.76	-15,369.70	-15.38%	89,542.60	4,961.84	5.87%
Total ProgramArea: 3 - Early Childhood:		121,198.33	114,955.89	95,503.38	127,824.49	131,709.51	3,885.02	3.04%	136,325.23	4,615.72	3.50%
Total Program: 303 - Pre School:		121,198.33	114,955.89	95,503.38	127,824.49	131,709.51	3,885.02	3.04%	136,325.23	4,615.72	3.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 304 - FD Pre School											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-304-4400	Program Fees	148,597.94	130,329.79	120,650.64	131,900.43	161,485.00	29,584.57	22.43%	198,997.42	37,512.42	23.23%
Total Category: 44 - Fee Revenue :		148,597.94	130,329.79	120,650.64	131,900.43	161,485.00	29,584.57	22.43%	198,997.42	37,512.42	23.23%
Total Revenue:		148,597.94	130,329.79	120,650.64	131,900.43	161,485.00	29,584.57	22.43%	198,997.42	37,512.42	23.23%
Expense											
Category: 50 - Salaries & Wages											
20-41-304-5000	Administration	12,534.29	17,281.72	7,648.11	9,161.04	8,858.39	-302.65	-3.30%	9,101.59	243.20	2.75%
20-41-304-5045	PT Instructor	62,681.46	57,379.98	43,621.97	44,186.75	63,339.14	19,152.39	43.34%	89,939.00	26,599.86	42.00%
90-41-304-5040	PT Attendant	190.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		75,406.00	74,661.70	51,270.08	53,347.79	72,197.53	18,849.74	35.33%	99,040.59	26,843.06	37.18%
Category: 51 - Employee Benefits											
20-41-304-5150	Training & Education	172.50	295.47	250.01	290.22	300.00	9.78	3.37%	300.00	0.00	0.00%
20-41-304-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5170	Awards and Meetings	245.30	38.78	33.94	140.00	140.00	0.00	0.00%	140.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		417.80	334.25	283.95	430.22	440.00	9.78	2.27%	440.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-304-5215	Independent Contractor Service	442.61	408.66	320.00	495.00	495.00	0.00	0.00%	500.00	5.00	1.01%
20-41-304-5225	Misc. Contract Services	30.00	0.00	20.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5270	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:		472.61	408.66	340.00	495.00	495.00	0.00	0.00%	500.00	5.00	1.01%
Category: 54 - Supplies											
20-41-304-5400	Program Operation Supplies	15,860.79	12,629.33	8,765.47	8,269.00	9,587.65	1,318.65	15.95%	13,049.00	3,461.35	36.10%
20-41-304-5410	Office Supplies	171.19	54.43	94.13	55.00	76.56	21.56	39.20%	55.00	-21.56	-28.16%
Total Category: 54 - Supplies :		16,031.98	12,683.76	8,859.60	8,324.00	9,664.21	1,340.21	16.10%	13,104.00	3,439.79	35.59%
Total Expense:		92,328.39	88,088.37	60,753.63	62,597.01	82,796.74	20,199.73	32.27%	113,084.59	30,287.85	36.58%
Total ProgramArea: 3 - Early Childhood:		56,269.55	42,241.42	59,897.01	69,303.42	78,688.26	9,384.84	13.54%	85,912.83	7,224.57	9.18%
Total Program: 304 - FD Pre School:		56,269.55	42,241.42	59,897.01	69,303.42	78,688.26	9,384.84	13.54%	85,912.83	7,224.57	9.18%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 305 - Lunch Bunch											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-305-4400	Program Fees	12,463.89	17,003.81	14,935.58	15,019.38	20,862.58	5,843.20	38.90%	21,592.77	730.19	3.50%
Total Category: 44 - Fee Revenue :		12,463.89	17,003.81	14,935.58	15,019.38	20,862.58	5,843.20	38.90%	21,592.77	730.19	3.50%
Total Revenue:		12,463.89	17,003.81	14,935.58	15,019.38	20,862.58	5,843.20	38.90%	21,592.77	730.19	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-305-5040	PT Attendant	0.00	0.00	0.20	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-305-5045	PT Instructor	3,146.64	3,308.74	4,305.40	3,613.13	4,521.61	908.48	25.14%	3,429.91	-1,091.70	-24.14%
Total Category: 50 - Salaries & Wages:		3,146.64	3,308.74	4,305.60	3,613.13	4,521.61	908.48	25.14%	3,429.91	-1,091.70	-24.14%
Category: 51 - Employee Benefits											
20-41-305-5150	Training & Education	0.00	0.00	21.11	0.00	21.11	21.11	0.00%	0.00	-21.11	-100.00%
20-41-305-5170	Awards and Meetings	0.00	-202.14	11.85	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	-202.14	32.96	0.00	21.11	21.11	0.00%	0.00	-21.11	-100.00%
Category: 52 - Contract Services											
20-41-305-5215	Independent Contractor Service	964.78	612.66	250.00	980.09	850.00	-130.09	-13.27%	875.00	25.00	2.94%
Total Category: 52 - Contract Services:		964.78	612.66	250.00	980.09	850.00	-130.09	-13.27%	875.00	25.00	2.94%
Category: 54 - Supplies											
20-41-305-5400	Program Operation Supplies	2,426.17	2,799.52	1,953.11	2,716.00	2,300.00	-416.00	-15.32%	2,346.00	46.00	2.00%
20-41-305-5410	Office Supplies	47.19	14.51	53.96	0.00	44.23	44.23	0.00%	0.00	-44.23	-100.00%
Total Category: 54 - Supplies :		2,473.36	2,814.03	2,007.07	2,716.00	2,344.23	-371.77	-13.69%	2,346.00	1.77	0.08%
Total Expense:		6,584.78	6,533.29	6,595.63	7,309.22	7,736.95	427.73	5.85%	6,650.91	-1,086.04	-14.04%
Total ProgramArea: 3 - Early Childhood:		5,879.11	10,470.52	8,339.95	7,710.16	13,125.63	5,415.47	70.24%	14,941.86	1,816.23	13.84%
Total Program: 305 - Lunch Bunch:		5,879.11	10,470.52	8,339.95	7,710.16	13,125.63	5,415.47	70.24%	14,941.86	1,816.23	13.84%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 306 - Kinder Enrichment											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-306-4400	Program Fees	469,872.02	560,564.22	535,591.93	632,753.00	616,595.15	-16,157.85	-2.55%	638,998.32	22,403.17	3.63%
Total Category: 44 - Fee Revenue :		469,872.02	560,564.22	535,591.93	632,753.00	616,595.15	-16,157.85	-2.55%	638,998.32	22,403.17	3.63%
Total Revenue:		469,872.02	560,564.22	535,591.93	632,753.00	616,595.15	-16,157.85	-2.55%	638,998.32	22,403.17	3.63%
Expense											
Category: 50 - Salaries & Wages											
20-41-306-5025	Driver	10,157.42	7,486.14	12,153.25	13,101.55	14,707.60	1,606.05	12.26%	15,112.05	404.45	2.75%
20-41-306-5030	PT Supervisor	17,890.18	17,831.69	17,966.24	19,886.04	20,685.74	799.70	4.02%	21,254.60	568.86	2.75%
20-41-306-5045	PT Instructor	148,185.12	153,397.38	135,309.08	159,506.06	141,294.58	-18,211.48	-11.42%	145,183.06	3,888.48	2.75%
20-41-306-5075	PT Driver	11,152.83	14,194.66	8,644.05	8,364.20	8,968.60	604.40	7.23%	9,215.24	246.64	2.75%
20-41-306-5085	Overtime PT	0.00	1,551.36	1,502.76	0.00	1,695.75	1,695.75	0.00%	1,742.38	46.63	2.75%
90-41-306-5040	PT Attendant	275.70	0.00	0.00	560.00	0.00	-560.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		187,661.25	194,461.23	175,575.38	201,417.85	187,352.27	-14,065.58	-6.98%	192,507.33	5,155.06	2.75%
Category: 51 - Employee Benefits											
20-41-306-5150	Training & Education	790.23	533.12	784.42	655.22	900.00	244.78	37.36%	900.00	0.00	0.00%
20-41-306-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5170	Awards and Meetings	449.67	67.78	537.04	357.92	627.32	269.40	75.27%	387.00	-240.32	-38.31%
Total Category: 51 - Employee Benefits :		1,239.90	600.90	1,321.46	1,013.14	1,527.32	514.18	50.75%	1,287.00	-240.32	-15.73%
Category: 52 - Contract Services											
20-41-306-5215	Independent Contractor Service	4,151.16	4,687.42	4,719.00	4,993.52	5,181.52	188.00	3.76%	5,181.00	-0.52	-0.01%
20-41-306-5220	Transportation	2,824.46	715.38	20.33	900.00	700.00	-200.00	-22.22%	700.00	0.00	0.00%
20-41-306-5225	Misc. Contract Services	20.00	0.00	50.00	20.00	20.00	0.00	0.00%	20.00	0.00	0.00%
20-41-306-5260	Advertising	373.99	0.00	80.62	25.00	80.62	55.62	222.48%	81.00	0.38	0.47%
20-41-306-5270	Postage	179.57	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5272	Entry Fees	11,473.65	13,015.02	8,921.00	15,200.00	13,811.48	-1,388.52	-9.14%	14,088.00	276.52	2.00%
Total Category: 52 - Contract Services:		19,022.83	18,417.82	13,790.95	21,138.52	19,793.62	-1,344.90	-6.36%	20,070.00	276.38	1.40%
Category: 53 - Utilities											
20-41-306-5310	Communications	539.02	363.35	258.42	344.00	285.00	-59.00	-17.15%	285.00	0.00	0.00%
Total Category: 53 - Utilities :		539.02	363.35	258.42	344.00	285.00	-59.00	-17.15%	285.00	0.00	0.00%
Category: 54 - Supplies											
20-41-306-5400	Program Operation Supplies	37,819.53	41,558.70	39,154.01	51,539.00	45,494.33	-6,044.67	-11.73%	46,426.00	931.67	2.05%
20-41-306-5410	Office Supplies	501.70	261.40	290.99	200.00	250.85	50.85	25.43%	250.00	-0.85	-0.34%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Misc. Supplies	0.00	55.90	0.00	55.00	0.00	-55.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	38,321.23	41,876.00	39,445.00	51,794.00	45,745.18	-6,048.82	-11.68%	46,676.00	930.82	2.03%
Total Expense:	246,784.23	255,719.30	230,391.21	275,707.51	254,703.39	-21,004.12	-7.62%	260,825.33	6,121.94	2.40%
Total ProgramArea: 3 - Early Childhood:	223,087.79	304,844.92	305,200.72	357,045.49	361,891.76	4,846.27	1.36%	378,172.99	16,281.23	4.50%
Total Program: 306 - Kinder Enrichment:	223,087.79	304,844.92	305,200.72	357,045.49	361,891.76	4,846.27	1.36%	378,172.99	16,281.23	4.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 307 - After School Rec											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-307-4400	Program Fees	646,853.01	739,633.67	637,479.92	829,550.00	806,396.12	-23,153.88	-2.79%	849,915.00	43,518.88	5.40%
Total Category: 44 - Fee Revenue :		646,853.01	739,633.67	637,479.92	829,550.00	806,396.12	-23,153.88	-2.79%	849,915.00	43,518.88	5.40%
Total Revenue:		646,853.01	739,633.67	637,479.92	829,550.00	806,396.12	-23,153.88	-2.79%	849,915.00	43,518.88	5.40%
Expense											
Category: 50 - Salaries & Wages											
20-41-307-5000	Administration	23,621.48	19,470.06	21,851.70	26,174.40	25,296.00	-878.40	-3.36%	25,991.64	695.64	2.75%
20-41-307-5020	Maintenance	0.00	324.00	518.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5025	Driver	4,837.61	3,691.45	4,999.25	5,031.57	5,552.40	520.83	10.35%	5,705.10	152.70	2.75%
20-41-307-5035	PT Coordinator	0.00	4,068.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5045	PT Instructor	73,008.54	88,240.24	87,816.31	93,050.00	109,905.79	16,855.79	18.11%	112,928.20	3,022.41	2.75%
20-41-307-5050	PT Counselor	44,115.96	40,371.32	51,283.51	53,346.00	55,182.41	1,836.41	3.44%	56,699.93	1,517.52	2.75%
20-41-307-5055	PT Administration	11,646.86	6,701.48	6,959.71	11,757.08	10,326.80	-1,430.28	-12.17%	10,610.79	283.99	2.75%
20-41-307-5075	PT Driver	6,717.75	6,649.42	5,287.54	6,790.43	6,841.97	51.54	0.76%	7,030.13	188.16	2.75%
20-41-307-5080	Overtime FT	155.70	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-41-307-5040	PT Attendant	3,014.77	5,579.53	2,144.68	3,940.00	2,144.68	-1,795.32	-45.57%	2,100.00	-44.68	-2.08%
Total Category: 50 - Salaries & Wages:		167,118.67	175,095.52	180,860.70	200,089.48	215,250.05	15,160.57	7.58%	221,065.79	5,815.74	2.70%
Category: 51 - Employee Benefits											
20-41-307-5150	Training & Education	294.99	512.00	50.99	500.00	250.00	-250.00	-50.00%	250.00	0.00	0.00%
20-41-307-5170	Awards and Meetings	242.01	87.54	0.00	600.00	200.00	-400.00	-66.67%	200.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		537.00	599.54	50.99	1,100.00	450.00	-650.00	-59.09%	450.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-307-5215	Independent Contractor Service	68.00	136.00	875.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-41-307-5220	Transportation	2,471.43	2,037.94	1,535.39	1,734.00	2,100.00	366.00	21.11%	2,100.00	0.00	0.00%
20-41-307-5225	Misc. Contract Services	155.00	80.00	78.67	100.00	120.00	20.00	20.00%	123.30	3.30	2.75%
20-41-307-5272	Entry Fees	7,979.62	8,054.55	5,634.12	11,000.00	11,948.95	948.95	8.63%	12,186.00	237.05	1.98%
Total Category: 52 - Contract Services:		10,674.05	10,308.49	8,123.18	13,834.00	15,168.95	1,334.95	9.65%	15,409.30	240.35	1.58%
Category: 53 - Utilities											
20-41-307-5310	Communications	215.11	145.19	103.32	182.61	114.00	-68.61	-37.57%	116.28	2.28	2.00%
Total Category: 53 - Utilities :		215.11	145.19	103.32	182.61	114.00	-68.61	-37.57%	116.28	2.28	2.00%
Category: 54 - Supplies											
20-41-307-5400	Program Operation Supplies	20,231.79	23,301.87	25,757.45	35,642.50	28,456.00	-7,186.50	-20.16%	30,642.50	2,186.50	7.68%
20-41-307-5410	Office Supplies	400.95	715.82	689.87	612.87	647.39	34.52	5.63%	650.00	2.61	0.40%
20-41-307-5430	Equipment Supplies	0.00	87.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Uniform Supplies	782.00	1,213.98	734.16	800.00	734.16	-65.84	-8.23%	735.00	0.84	0.11%
Total Category: 54 - Supplies :	21,414.74	25,318.83	27,181.48	37,055.37	29,837.55	-7,217.82	-19.48%	32,027.50	2,189.95	7.34%
Total Expense:	199,959.57	211,467.57	216,319.67	252,261.46	260,820.55	8,559.09	3.39%	269,068.87	8,248.32	3.16%
Total ProgramArea: 3 - Early Childhood:	446,893.44	528,166.10	421,160.25	577,288.54	545,575.57	-31,712.97	-5.49%	580,846.13	35,270.56	6.46%
Total Program: 307 - After School Rec:	446,893.44	528,166.10	421,160.25	577,288.54	545,575.57	-31,712.97	-5.49%	580,846.13	35,270.56	6.46%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 308 - Tiny Tots											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-308-4400	Program Fees	77,796.68	76,330.46	58,498.74	78,620.37	58,498.74	-20,121.63	-25.59%	69,568.70	11,069.96	18.92%
Total Category: 44 - Fee Revenue :		77,796.68	76,330.46	58,498.74	78,620.37	58,498.74	-20,121.63	-25.59%	69,568.70	11,069.96	18.92%
Total Revenue:		77,796.68	76,330.46	58,498.74	78,620.37	58,498.74	-20,121.63	-25.59%	69,568.70	11,069.96	18.92%
Expense											
Category: 50 - Salaries & Wages											
20-41-308-5000	Administration	1,433.12	1,716.53	2,913.53	3,489.92	3,372.87	-117.05	-3.35%	3,465.62	92.75	2.75%
20-41-308-5030	PT Supervisor	7,447.06	8,950.21	7,793.48	9,173.97	7,793.48	-1,380.49	-15.05%	8,007.80	214.32	2.75%
20-41-308-5045	PT Instructor	0.00	260.00	200.00	266.50	200.00	-66.50	-24.95%	205.50	5.50	2.75%
20-41-308-5050	PT Counselor	28,147.29	30,897.42	31,865.83	32,988.54	31,865.83	-1,122.71	-3.40%	35,112.86	3,247.03	10.19%
20-41-308-5070	PT Maintenance	560.06	408.75	0.00	418.96	0.00	-418.96	-100.00%	0.00	0.00	0.00%
20-41-308-5075	PT Driver	183.26	240.58	0.00	246.59	0.00	-246.59	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		37,770.79	42,473.49	42,772.84	46,584.48	43,232.18	-3,352.30	-7.20%	46,791.78	3,559.60	8.23%
Category: 51 - Employee Benefits											
20-41-308-5150	Training & Education	316.33	319.86	180.87	335.85	180.87	-154.98	-46.15%	200.00	19.13	10.58%
20-41-308-5170	Awards and Meetings	17.05	61.09	0.00	62.00	0.00	-62.00	-100.00%	50.00	50.00	0.00%
Total Category: 51 - Employee Benefits :		333.38	380.95	180.87	397.85	180.87	-216.98	-54.54%	250.00	69.13	38.22%
Category: 52 - Contract Services											
20-41-308-5220	Transportation	158.30	168.75	0.00	172.13	0.00	-172.13	-100.00%	0.00	0.00	0.00%
20-41-308-5225	Misc. Contract Services	160.00	120.00	40.00	120.00	40.00	-80.00	-66.67%	40.00	0.00	0.00%
20-41-308-5270	Postage	0.00	61.64	51.23	62.87	51.23	-11.64	-18.51%	52.00	0.77	1.50%
20-41-308-5272	Entry Fees	689.25	475.70	265.88	485.21	265.88	-219.33	-45.20%	335.00	69.12	26.00%
Total Category: 52 - Contract Services:		1,007.55	826.09	357.11	840.21	357.11	-483.10	-57.50%	427.00	69.89	19.57%
Category: 53 - Utilities											
20-41-308-5310	Communications	34.99	31.09	615.87	675.60	527.49	-148.11	-21.92%	260.00	-267.49	-50.71%
Total Category: 53 - Utilities :		34.99	31.09	615.87	675.60	527.49	-148.11	-21.92%	260.00	-267.49	-50.71%
Category: 54 - Supplies											
20-41-308-5400	Program Operation Supplies	2,641.49	2,456.11	2,201.45	3,286.36	1,821.45	-1,464.91	-44.58%	1,852.00	30.55	1.68%
20-41-308-5460	Uniform Supplies	388.98	262.88	303.77	263.00	303.77	40.77	15.50%	309.85	6.08	2.00%
Total Category: 54 - Supplies :		3,030.47	2,718.99	2,505.22	3,549.36	2,125.22	-1,424.14	-40.12%	2,161.85	36.63	1.72%
Total Expense:		42,177.18	46,430.61	46,431.91	52,047.50	46,422.87	-5,624.63	-10.81%	49,890.63	3,467.76	7.47%
Total ProgramArea: 3 - Early Childhood:		35,619.50	29,899.85	12,066.83	26,572.87	12,075.87	-14,497.00	-54.56%	19,678.07	7,602.20	62.95%
Total Program: 308 - Tiny Tots:		35,619.50	29,899.85	12,066.83	26,572.87	12,075.87	-14,497.00	-54.56%	19,678.07	7,602.20	62.95%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 309 - EC After Camp											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-309-4400	Program Fees	40,392.88	41,794.50	32,099.00	43,983.34	32,099.00	-11,884.34	-27.02%	34,483.34	2,384.34	7.43%
Total Category: 44 - Fee Revenue :		40,392.88	41,794.50	32,099.00	43,983.34	32,099.00	-11,884.34	-27.02%	34,483.34	2,384.34	7.43%
Total Revenue:		40,392.88	41,794.50	32,099.00	43,983.34	32,099.00	-11,884.34	-27.02%	34,483.34	2,384.34	7.43%
Expense											
Category: 50 - Salaries & Wages											
20-41-309-5000	Administration	3,941.04	3,161.39	4,006.20	4,798.64	4,637.81	-160.83	-3.35%	4,765.35	127.54	2.75%
20-41-309-5030	PT Supervisor	3,564.00	2,643.00	3,560.85	2,709.08	3,560.85	851.77	31.44%	3,632.07	71.22	2.00%
20-41-309-5050	PT Counselor	14,030.12	18,455.32	20,723.65	19,976.70	20,723.65	746.95	3.74%	23,033.41	2,309.76	11.15%
20-41-309-5075	PT Driver	0.00	0.00	0.00	246.59	0.00	-246.59	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		21,535.16	24,259.71	28,290.70	27,731.01	28,922.31	1,191.30	4.30%	31,430.83	2,508.52	8.67%
Category: 51 - Employee Benefits											
20-41-309-5150	Training & Education	98.83	200.98	176.35	211.03	176.35	-34.68	-16.43%	180.00	3.65	2.07%
20-41-309-5170	Awards and Meetings	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	25.00	25.00	0.00%
Total Category: 51 - Employee Benefits :		98.83	200.98	176.35	261.03	176.35	-84.68	-32.44%	205.00	28.65	16.25%
Category: 52 - Contract Services											
20-41-309-5220	Transportation	205.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5225	Misc. Contract Services	30.00	425.00	360.00	30.00	10.00	-20.00	-66.67%	10.00	0.00	0.00%
20-41-309-5270	Postage	51.00	23.92	40.42	24.40	40.42	16.02	65.66%	40.00	-0.42	-1.04%
20-41-309-5272	Entry Fees	225.00	0.00	0.00	230.00	350.00	120.00	52.17%	350.00	0.00	0.00%
Total Category: 52 - Contract Services:		511.79	448.92	400.42	284.40	400.42	116.02	40.79%	400.00	-0.42	-0.10%
Category: 54 - Supplies											
20-41-309-5400	Program Operation Supplies	3,034.77	958.70	779.90	977.87	779.90	-197.97	-20.25%	795.50	15.60	2.00%
20-41-309-5460	Uniform Supplies	299.38	298.88	325.15	298.88	325.15	26.27	8.79%	325.15	0.00	0.00%
Total Category: 54 - Supplies :		3,334.15	1,257.58	1,105.05	1,276.75	1,105.05	-171.70	-13.45%	1,120.65	15.60	1.41%
Total Expense:		25,479.93	26,167.19	29,972.52	29,553.19	30,604.13	1,050.94	3.56%	33,156.48	2,552.35	8.34%
Total ProgramArea: 3 - Early Childhood:		14,912.95	15,627.31	2,126.48	14,430.15	1,494.87	-12,935.28	-89.64%	1,326.86	-168.01	-11.24%
Total Program: 309 - EC After Camp:		14,912.95	15,627.31	2,126.48	14,430.15	1,494.87	-12,935.28	-89.64%	1,326.86	-168.01	-11.24%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 310 - Discovery Camp											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-310-4400	Program Fees	91,344.35	86,059.92	80,538.00	88,641.72	80,538.00	-8,103.72	-9.14%	88,769.72	8,231.72	10.22%
Total Category: 44 - Fee Revenue :		91,344.35	86,059.92	80,538.00	88,641.72	80,538.00	-8,103.72	-9.14%	88,769.72	8,231.72	10.22%
Total Revenue:		91,344.35	86,059.92	80,538.00	88,641.72	80,538.00	-8,103.72	-9.14%	88,769.72	8,231.72	10.22%
Expense											
Category: 50 - Salaries & Wages											
20-41-310-5025	Driver	311.10	72.00	585.60	300.52	585.60	285.08	94.86%	601.70	16.10	2.75%
20-41-310-5030	PT Supervisor	7,747.33	7,262.50	7,219.10	7,444.06	7,219.10	-224.96	-3.02%	7,417.63	198.53	2.75%
20-41-310-5050	PT Counselor	21,178.30	22,490.06	23,021.20	24,105.95	23,021.20	-1,084.75	-4.50%	25,551.68	2,530.48	10.99%
20-41-310-5075	PT Driver	650.35	705.00	482.02	496.65	482.02	-14.63	-2.95%	495.08	13.06	2.71%
90-41-310-5040	PT Attendant	-129.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-41-310-5050	PT Counselor	981.76	1,782.79	0.00	1,000.00	1,000.00	0.00	0.00%	0.00	-1,000.00	-100.00%
Total Category: 50 - Salaries & Wages:		30,738.90	32,312.35	31,307.92	33,347.18	32,307.92	-1,039.26	-3.12%	34,066.09	1,758.17	5.44%
Category: 51 - Employee Benefits											
20-41-310-5150	Training & Education	348.70	339.61	197.65	356.59	197.65	-158.94	-44.57%	198.00	0.35	0.18%
20-41-310-5170	Awards and Meetings	0.00	85.00	0.00	85.00	0.00	-85.00	-100.00%	25.00	25.00	0.00%
Total Category: 51 - Employee Benefits :		348.70	424.61	197.65	441.59	197.65	-243.94	-55.24%	223.00	25.35	12.83%
Category: 52 - Contract Services											
20-41-310-5220	Transportation	2,590.79	1,893.02	2,228.41	1,930.86	2,228.41	297.55	15.41%	2,502.47	274.06	12.30%
20-41-310-5225	Misc. Contract Services	80.00	20.00	30.00	60.00	30.00	-30.00	-50.00%	30.00	0.00	0.00%
20-41-310-5270	Postage	53.01	49.68	0.00	50.67	0.00	-50.67	-100.00%	50.00	50.00	0.00%
20-41-310-5272	Entry Fees	966.50	730.50	935.97	745.11	935.97	190.86	25.62%	940.00	4.03	0.43%
Total Category: 52 - Contract Services:		3,690.30	2,693.20	3,194.38	2,786.64	3,194.38	407.74	14.63%	3,522.47	328.09	10.27%
Category: 53 - Utilities											
20-41-310-5310	Communications	64.93	42.10	464.86	364.12	376.48	12.36	3.39%	165.00	-211.48	-56.17%
Total Category: 53 - Utilities :		64.93	42.10	464.86	364.12	376.48	12.36	3.39%	165.00	-211.48	-56.17%
Category: 54 - Supplies											
20-41-310-5400	Program Operation Supplies	2,139.37	2,338.61	1,712.77	3,098.32	1,332.77	-1,765.55	-56.98%	2,000.00	667.23	50.06%
20-41-310-5460	Uniform Supplies	299.37	294.40	335.23	294.40	335.23	40.83	13.87%	434.00	98.77	29.46%
Total Category: 54 - Supplies :		2,438.74	2,633.01	2,048.00	3,392.72	1,668.00	-1,724.72	-50.84%	2,434.00	766.00	45.92%
Total Expense:		37,281.57	38,105.27	37,212.81	40,332.25	37,744.43	-2,587.82	-6.42%	40,410.56	2,666.13	7.06%
Total ProgramArea: 3 - Early Childhood:		54,062.78	47,954.65	43,325.19	48,309.47	42,793.57	-5,515.90	-11.42%	48,359.16	5,565.59	13.01%
Total Program: 310 - Discovery Camp:		54,062.78	47,954.65	43,325.19	48,309.47	42,793.57	-5,515.90	-11.42%	48,359.16	5,565.59	13.01%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 311 - Early Birds											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-311-4400	Program Fees	31,615.96	35,902.74	35,927.96	34,658.47	42,618.92	7,960.45	22.97%	28,520.00	-14,098.92	-33.08%
Total Category: 44 - Fee Revenue :		31,615.96	35,902.74	35,927.96	34,658.47	42,618.92	7,960.45	22.97%	28,520.00	-14,098.92	-33.08%
Total Revenue:		31,615.96	35,902.74	35,927.96	34,658.47	42,618.92	7,960.45	22.97%	28,520.00	-14,098.92	-33.08%
Expense											
Category: 50 - Salaries & Wages											
20-41-311-5030	PT Supervisor	6,849.04	14,369.96	5,738.22	4,217.22	5,190.55	973.33	23.08%	5,333.29	142.74	2.75%
20-41-311-5040	PT Attendant	418.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-311-5045	PT Instructor	12,058.64	12,908.73	8,842.46	11,379.23	10,270.85	-1,108.38	-9.74%	5,414.30	-4,856.55	-47.28%
Total Category: 50 - Salaries & Wages:		19,325.88	27,278.69	14,580.68	15,596.45	15,461.40	-135.05	-0.87%	10,747.59	-4,713.81	-30.49%
Category: 52 - Contract Services											
20-41-311-5225	Misc. Contract Services	0.00	22.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	22.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-311-5400	Program Operation Supplies	0.00	0.00	213.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	213.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		19,325.88	27,300.97	14,794.19	15,596.45	15,461.40	-135.05	-0.87%	10,747.59	-4,713.81	-30.49%
Total ProgramArea: 3 - Early Childhood:		12,290.08	8,601.77	21,133.77	19,062.02	27,157.52	8,095.50	42.47%	17,772.41	-9,385.11	-34.56%
Total Program: 311 - Early Birds:		12,290.08	8,601.77	21,133.77	19,062.02	27,157.52	8,095.50	42.47%	17,772.41	-9,385.11	-34.56%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 312 - Terrific Times for Tots											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-312-4400	Program Fees	11,126.47	9,281.67	7,395.46	9,735.40	7,112.00	-2,623.40	-26.95%	7,360.40	248.40	3.49%
Total Category: 44 - Fee Revenue :		11,126.47	9,281.67	7,395.46	9,735.40	7,112.00	-2,623.40	-26.95%	7,360.40	248.40	3.49%
Total Revenue:		11,126.47	9,281.67	7,395.46	9,735.40	7,112.00	-2,623.40	-26.95%	7,360.40	248.40	3.49%
Expense											
Category: 50 - Salaries & Wages											
20-41-312-5045	PT Instructor	5,412.83	5,511.47	3,894.56	4,572.08	4,625.00	52.92	1.16%	4,752.08	127.08	2.75%
Total Category: 50 - Salaries & Wages:		5,412.83	5,511.47	3,894.56	4,572.08	4,625.00	52.92	1.16%	4,752.08	127.08	2.75%
Category: 54 - Supplies											
20-41-312-5400	Program Operation Supplies	168.34	173.96	11.99	200.00	25.00	-175.00	-87.50%	25.00	0.00	0.00%
Total Category: 54 - Supplies :		168.34	173.96	11.99	200.00	25.00	-175.00	-87.50%	25.00	0.00	0.00%
Total Expense:		5,581.17	5,685.43	3,906.55	4,772.08	4,650.00	-122.08	-2.56%	4,777.08	127.08	2.73%
Total ProgramArea: 3 - Early Childhood:		5,545.30	3,596.24	3,488.91	4,963.32	2,462.00	-2,501.32	-50.40%	2,583.32	121.32	4.93%
Total Program: 312 - Terrific Times for Tots:		5,545.30	3,596.24	3,488.91	4,963.32	2,462.00	-2,501.32	-50.40%	2,583.32	121.32	4.93%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 313 - Just Me Alone											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-313-4400	Program Fees	3,527.22	1,078.54	1,791.30	1,830.66	2,552.09	721.43	39.41%	3,130.00	577.91	22.64%
Total Category: 44 - Fee Revenue :		3,527.22	1,078.54	1,791.30	1,830.66	2,552.09	721.43	39.41%	3,130.00	577.91	22.64%
Total Revenue:		3,527.22	1,078.54	1,791.30	1,830.66	2,552.09	721.43	39.41%	3,130.00	577.91	22.64%
Expense											
Category: 50 - Salaries & Wages											
20-41-313-5045	PT Instructor	866.21	426.57	331.92	334.35	574.12	239.77	71.71%	585.60	11.48	2.00%
Total Category: 50 - Salaries & Wages:		866.21	426.57	331.92	334.35	574.12	239.77	71.71%	585.60	11.48	2.00%
Category: 54 - Supplies											
20-41-313-5400	Program Operation Supplies	14.89	0.00	0.00	100.00	0.00	-100.00	-100.00%	25.00	25.00	0.00%
Total Category: 54 - Supplies :		14.89	0.00	0.00	100.00	0.00	-100.00	-100.00%	25.00	25.00	0.00%
Total Expense:		881.10	426.57	331.92	434.35	574.12	139.77	32.18%	610.60	36.48	6.35%
Total ProgramArea: 3 - Early Childhood:		2,646.12	651.97	1,459.38	1,396.31	1,977.97	581.66	41.66%	2,519.40	541.43	27.37%
Total Program: 313 - Just Me Alone:		2,646.12	651.97	1,459.38	1,396.31	1,977.97	581.66	41.66%	2,519.40	541.43	27.37%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 314 - EC Sch Days Off											
ProgramArea: 3 - Early Childhood											
Revenue											
Category: 44 - Fee Revenue											
20-41-314-4400	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%
Total Revenue:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-314-5045	PT Instructor	0.00	326.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	326.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-314-5400	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 Expense:		0.00	326.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total ProgramArea: 3 - Early Childhood:		0.00	-326.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 314 - EC Sch Days Off:		0.00	-326.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:		424,701.62	483,597.53	421,262.29	605,566.42	555,287.17	-50,279.25	-8.30%	621,926.20	66,639.03	12.00%



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

General Recreation

	2017	2018	2018	2019 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	\$1,467,565	\$1,558,215	\$1,462,353	\$1,584,661	\$122,308	8.4%
Miscellaneous Revenue	<u>1,100</u>	<u>2,200</u>	<u>2,359</u>	<u>2,495</u>	<u>137</u>	5.8%
Total Revenue	<u>\$1,468,665</u>	<u>\$1,560,415</u>	<u>\$1,464,712</u>	<u>\$1,587,156</u>	<u>\$122,445</u>	8.4%
Expenses						
Salaries & Wages	\$411,120	\$446,870	\$429,984	\$482,744	\$52,760	12.3%
Employee Benefits	38,145	41,636	37,635	41,840	4,206	11.2%
Contract Services	371,059	398,638	394,000	406,816	12,816	3.3%
Utilities	2,228	1,718	3,264	2,058	(1,206)	-37.0%
Supplies	30,033	37,317	32,235	35,596	3,361	10.4%
Operating Expenses	<u>\$852,585</u>	<u>\$926,179</u>	<u>\$897,117</u>	<u>\$969,054</u>	<u>\$71,936</u>	8.0%
Operating Surplus (Deficit)	<u>\$616,080</u>	<u>\$634,235</u>	<u>\$567,594</u>	<u>\$618,103</u>	<u>\$50,508</u>	
Overhead Transfer	<u>438,574</u>	<u>438,750</u>	<u>438,750</u>	<u>438,750</u>	<u>0</u>	0.0%
Total Expenses	<u>\$1,291,160</u>	<u>\$1,364,929</u>	<u>\$1,335,867</u>	<u>\$1,407,804</u>	<u>\$71,936</u>	5.4%
Net Surplus (Deficit)	\$177,505	\$195,485	\$128,844	\$179,353		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
General Recreation						
Program 401 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>543,095</u>	<u>557,184</u>	<u>548,546</u>	<u>560,351</u>	<u>11,805</u>	2.2%
Surplus (Deficit):	(543,095)	(557,184)	(548,546)	(560,351)	(11,805)	N/A
						Gr. Margin (2019)
Program: 402 - Wiggleworms						
Revenue	161,846	176,874	142,261	158,547	16,286	11.4%
Expense	<u>90,616</u>	<u>98,208</u>	<u>97,844</u>	<u>110,494</u>	<u>12,649</u>	12.9%
Surplus (Deficit):	71,230	78,666	44,417	48,053	3,636	30.3%
						Gr. Margin (2019)
Program: 403 - Great Gillson						
Revenue	306,991	325,991	290,378	323,678	33,300	11.5%
Expense	<u>94,894</u>	<u>99,329</u>	<u>90,184</u>	<u>104,633</u>	<u>14,449</u>	16.0%
Surplus (Deficit):	212,097	226,662	200,194	219,045	18,851	67.7%
						Gr. Margin (2019)
Program: 404 - Jr. Day						
Revenue	302,577	318,544	295,899	321,500	25,601	8.7%
Expense	<u>154,339</u>	<u>164,856</u>	<u>152,580</u>	<u>161,578</u>	<u>8,998</u>	5.9%
Surplus (Deficit):	148,238	153,688	143,319	159,922	16,604	49.7%
						Gr. Margin (2019)
Program: 405 - After Camp Recreation						
Revenue	107,136	112,752	116,482	131,730	15,248	13.1%
Expense	<u>47,282</u>	<u>50,562</u>	<u>59,318</u>	<u>64,273</u>	<u>4,956</u>	8.4%
Surplus (Deficit):	59,854	62,190	57,164	67,457	10,292	51.2%
						Gr. Margin (2019)
Program: 406 - Safety Town						
Revenue	6,805	7,115	5,890	6,124	234	4.0%
Expense	<u>2,767</u>	<u>2,922</u>	<u>2,406</u>	<u>2,595</u>	<u>189</u>	7.9%
Surplus (Deficit):	4,038	4,193	3,484	3,529	45	57.6%
						Gr. Margin (2019)
Program: 407 - Play-Well Tek-Nologies						
Revenue	35,448	38,246	26,092	26,956	864	3.3%
Expense	<u>19,165</u>	<u>25,902</u>	<u>20,432</u>	<u>18,245</u>	<u>(2,187)</u>	-10.7%
Surplus (Deficit):	16,283	12,344	5,660	8,711	3,051	32.3%
						Gr. Margin (2019)
Program: 410 - Nature Programs						
Revenue	0	4,165	0	4,165	4,165	N/A
Expense	<u>0</u>	<u>2,345</u>	<u>0</u>	<u>2,235</u>	<u>2,235</u>	N/A
Surplus (Deficit):	0	1,820	0	1,930	1,930	46.3%
						Gr. Margin (2019)
Program: 411 - Chicago Loves Dance						
Revenue	0	12,890	21,152	21,793	641	3.0%
Expense	<u>0</u>	<u>8,933</u>	<u>14,383</u>	<u>14,819</u>	<u>436</u>	3.0%
Surplus (Deficit):	0	3,957	6,769	6,974	205	32.0%
						Gr. Margin (2019)
Program: 412 - American Red Cross Classes						
Revenue	17,056	16,048	15,869	16,680	811	5.1%
Expense	<u>3,347</u>	<u>3,734</u>	<u>4,438</u>	<u>3,827</u>	<u>(610)</u>	-13.8%
Surplus (Deficit):	13,709	12,315	11,431	12,853	1,421	77.1%
						Gr. Margin (2019)
Program: 413 - Teen Programming						
Revenue	1,177	916	362	0	(362)	-100.0%
Expense	<u>948</u>	<u>842</u>	<u>401</u>	<u>0</u>	<u>(401)</u>	-100.0%
Surplus (Deficit):	230	74	(39)	0	39	N/A
						Gr. Margin (2019)
Program: 414 - One Day Workshops						
Revenue	4,429	4,654	3,525	3,638	113	3.2%
Expense	<u>2,960</u>	<u>3,165</u>	<u>2,397</u>	<u>2,474</u>	<u>77</u>	3.2%
Surplus (Deficit):	1,469	1,489	1,128	1,164	36	32.0%
						Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Program: 415 - Holiday Camps - Winter					
Revenue	31,526	37,072	32,706	33,785	1,079
Expense	<u>4,605</u>	<u>13,420</u>	<u>9,633</u>	<u>10,140</u>	<u>507</u>
Surplus (Deficit):	26,921	23,652	23,073	23,645	572
					70.0%
					Gr. Margin (2019)
Program: 416 - Holiday Camps - Spring					
Revenue	15,472	15,964	15,203	15,824	621
Expense	<u>6,190</u>	<u>6,617</u>	<u>5,488</u>	<u>5,970</u>	<u>482</u>
Surplus (Deficit):	9,282	9,347	9,715	9,854	139
					62.3%
					Gr. Margin (2019)
Program: 417 - School Day Off					
Revenue	21,517	28,000	25,035	26,040	1,005
Expense	<u>8,262</u>	<u>9,651</u>	<u>8,978</u>	<u>9,278</u>	<u>300</u>
Surplus (Deficit):	13,255	18,349	16,057	16,762	705
					64.4%
					Gr. Margin (2019)
Program: 418 - Chess					
Revenue	14,197	13,456	15,534	16,054	520
Expense	<u>8,659</u>	<u>9,218</u>	<u>10,563</u>	<u>10,933</u>	<u>370</u>
Surplus (Deficit):	5,539	4,238	4,971	5,121	150
					31.9%
					Gr. Margin (2019)
Program: 419 - Mad Science					
Revenue	16,574	18,517	21,149	21,806	657
Expense	<u>9,226</u>	<u>12,224</u>	<u>14,381</u>	<u>14,828</u>	<u>447</u>
Surplus (Deficit):	7,348	6,293	6,768	6,978	210
					32.0%
					Gr. Margin (2019)
Program: 420 - Dog Training					
Revenue	14,298	14,131	18,580	19,200	620
Expense	<u>8,416</u>	<u>9,543</u>	<u>12,634</u>	<u>13,056</u>	<u>422</u>
Surplus (Deficit):	5,883	4,588	5,946	6,144	198
					32.0%
					Gr. Margin (2019)
Program: 423 - Musikgarten Classes					
Revenue	28,316	29,972	32,811	33,804	993
Expense	<u>18,533</u>	<u>20,179</u>	<u>22,639</u>	<u>23,324</u>	<u>685</u>
Surplus (Deficit):	9,783	9,793	10,172	10,480	308
					31.0%
					Gr. Margin (2019)
Program: 424 - Amigos Classes					
Revenue	6,083	3,750	2,146	4,188	2,042
Expense	<u>4,177</u>	<u>2,580</u>	<u>1,769</u>	<u>2,849</u>	<u>1,080</u>
Surplus (Deficit):	1,906	1,170	377	1,339	962
					95.2%
					61.0%
					32.0%
					Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Program: 425 - Computer Explorers					
Revenue	31,298	30,659	25,626	26,378	752 2.9%
Expense	<u>21,196</u>	<u>20,500</u>	<u>17,425</u>	<u>17,937</u>	<u>512</u> 2.9%
Surplus (Deficit):	10,102	10,159	8,201	8,441	240 32.0%
					Gr. Margin (2019)
Program: 426 - Seasonal Events					
Revenue	25,686	27,231	27,008	28,082	1,075 4.0%
Expense	<u>18,886</u>	<u>20,188</u>	<u>17,558</u>	<u>19,210</u>	<u>1,652</u> 9.4%
Surplus (Deficit):	6,800	7,043	9,450	8,872	(578) 31.6%
					Gr. Margin (2019)
Program: 427 - New Programs					
Revenue	34,556	2,092	5,610	7,969	2,359 42.0%
Expense	<u>21,460</u>	<u>1,450</u>	<u>4,442</u>	<u>5,440</u>	<u>998</u> 22.5%
Surplus (Deficit):	13,096	642	1,168	2,529	1,361 31.7%
					Gr. Margin (2019)
Program: 428 - After School Club					
Revenue	277,856	300,164	290,310	302,959	12,649 4.4%
Expense	<u>195,745</u>	<u>206,578</u>	<u>193,571</u>	<u>204,660</u>	<u>11,090</u> 5.7%
Surplus (Deficit):	82,110	93,586	96,739	98,299	1,559 32.4%
					Gr. Margin (2019)
Program: 429 - Sticky Fingers					
Revenue	7,821	21,212	35,084	36,256	1,172 3.3%
Expense	<u>6,393</u>	<u>14,800</u>	<u>23,857</u>	<u>24,654</u>	<u>797</u> 3.3%
Surplus (Deficit):	1,429	6,412	11,227	11,602	375 32.0%
					Gr. Margin (2019)
Total General Recreation					
Revenue	\$ 1,468,665	\$ 1,560,415	\$ 1,464,712	\$ 1,587,156	\$ 122,445 8.4%
Expense	<u>1,291,160</u>	<u>1,364,929</u>	<u>1,335,867</u>	<u>1,407,804</u>	<u>71,936</u> 5.4%
Surplus (Deficit):	\$ 177,506	\$ 195,485	\$ 128,844	\$ 179,353	\$ 50,508 11.3%
					Gr. Margin (2019)



Budget Comparison Report

Account Summary

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
ProgramArea: 4 - General Rec											
Program: 401 - Administration											
Expense											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	61,915.95	64,847.12	51,899.95	68,618.42	61,285.10	-7,333.32	-10.69%	69,645.74	8,360.64	13.64%
20-41-401-5055	PT Administration	224.90	0.00	9,521.54	7,585.00	9,476.41	1,891.41	24.94%	8,950.00	-526.41	-5.55%
20-41-401-5080	Overtime FT	84.02	-42.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-401-5085	Overtime PT	0.00	67.50	378.94	0.00	378.94	378.94	0.00%	210.00	-168.94	-44.58%
Total Category: 50 - Salaries & Wages:		62,224.87	64,872.60	61,800.43	76,203.42	71,140.45	-5,062.97	-6.64%	78,805.74	7,665.29	10.77%
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	38,980.75	35,452.71	24,766.43	38,121.52	34,289.34	-3,832.18	-10.05%	38,727.36	4,438.02	12.94%
20-41-401-5150	Training & Education	898.82	957.00	1,679.33	1,550.00	1,701.83	151.83	9.80%	1,466.00	-235.83	-13.86%
20-41-401-5160	Dues	593.00	508.00	568.00	538.00	568.00	30.00	5.58%	538.00	-30.00	-5.28%
20-41-401-5170	Awards and Meetings	52.74	0.00	39.84	22.00	39.84	17.84	81.09%	40.00	0.16	0.40%
Total Category: 51 - Employee Benefits :		40,525.31	36,917.71	27,053.60	40,231.52	36,599.01	-3,632.51	-9.03%	40,771.36	4,172.35	11.40%
Category: 52 - Contract Services											
20-41-401-5220	Transportation	744.23	584.72	437.60	805.80	590.00	-215.80	-26.78%	601.80	11.80	2.00%
20-41-401-5225	Misc. Contract Services	0.00	0.00	10.00	0.00	10.00	10.00	0.00%	0.00	-10.00	-100.00%
20-41-401-5255	Marketing	60.10	527.21	165.00	300.00	541.00	241.00	80.33%	545.00	4.00	0.74%
20-41-401-5265	Printing	54.65	309.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		858.98	1,421.43	612.60	1,105.80	1,141.00	35.20	3.18%	1,146.80	5.80	0.51%
Category: 53 - Utilities											
20-41-401-5310	Communications	738.81	1,112.66	559.17	723.00	614.73	-108.27	-14.98%	627.02	12.29	2.00%
Total Category: 53 - Utilities :		738.81	1,112.66	559.17	723.00	614.73	-108.27	-14.98%	627.02	12.29	2.00%
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	105.98	46.00	147.64	75.00	147.64	72.64	96.85%	100.00	-47.64	-32.27%
20-41-401-5410	Office Supplies	156.77	150.38	133.10	95.00	153.58	58.58	61.66%	150.00	-3.58	-2.33%
Total Category: 54 - Supplies :		262.75	196.38	280.74	170.00	301.22	131.22	77.19%	250.00	-51.22	-17.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	216,240.00	438,574.44	365,478.70	438,750.00	438,750.00	0.00	0.00%	438,750.00	0.00	0.00%
Total Category: 60 - Transfers :		216,240.00	438,574.44	365,478.70	438,750.00	438,750.00	0.00	0.00%	438,750.00	0.00	0.00%
Total Expense:		320,850.72	543,095.22	455,785.24	557,183.74	548,546.41	-8,637.33	-1.55%	560,350.92	11,804.51	2.15%
Total Program: 401 - Administration:		320,850.72	543,095.22	455,785.24	557,183.74	548,546.41	-8,637.33	-1.55%	560,350.92	11,804.51	2.15%
Program: 402 - Wiggleworms											
Revenue											
Category: 44 - Fee Revenue											
20-41-402-4400	Program Fees	142,571.08	161,846.16	142,319.88	176,874.00	142,261.38	-34,612.62	-19.57%	158,547.00	16,285.62	11.45%
Total Category: 44 - Fee Revenue :		142,571.08	161,846.16	142,319.88	176,874.00	142,261.38	-34,612.62	-19.57%	158,547.00	16,285.62	11.45%
Total Revenue:		142,571.08	161,846.16	142,319.88	176,874.00	142,261.38	-34,612.62	-19.57%	158,547.00	16,285.62	11.45%
Expense											
Category: 50 - Salaries & Wages											
20-41-402-5000	Administration	5,249.22	5,023.83	3,887.09	5,706.03	4,764.01	-942.02	-16.51%	5,856.73	1,092.72	22.94%
20-41-402-5025	Driver	1,296.25	76.50	1,612.35	158.00	1,612.35	1,454.35	920.47%	1,656.69	44.34	2.75%
20-41-402-5030	PT Supervisor	3,432.93	5,026.47	2,610.00	5,323.96	4,149.00	-1,174.96	-22.07%	4,263.00	114.00	2.75%
20-41-402-5050	PT Counselor	49,754.27	55,629.73	64,889.27	61,274.20	64,889.27	3,615.07	5.90%	75,041.00	10,151.73	15.64%
20-41-402-5070	PT Maintenance	560.06	363.75	810.00	372.84	810.00	437.16	117.25%	832.28	22.28	2.75%
20-41-402-5075	PT Driver	1,724.23	2,004.08	1,000.00	1,950.00	1,000.00	-950.00	-48.72%	1,027.50	27.50	2.75%
20-41-402-5080	Overtime FT	0.00	12.61	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		62,016.96	68,136.97	74,808.71	74,785.03	77,224.63	2,439.60	3.26%	88,677.20	11,452.57	14.83%
Category: 51 - Employee Benefits											
20-41-402-5150	Training & Education	98.81	145.10	187.28	152.36	187.28	34.92	22.92%	192.43	5.15	2.75%
20-41-402-5170	Awards and Meetings	17.05	21.45	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		115.86	166.55	187.28	252.36	187.28	-65.08	-25.79%	192.43	5.15	2.75%
Category: 52 - Contract Services											
20-41-402-5215	Independent Contractor Service	0.00	0.00	420.00	500.00	420.00	-80.00	-16.00%	500.00	80.00	19.05%
20-41-402-5220	Transportation	2,635.80	1,985.92	1,530.61	1,914.00	1,530.61	-383.39	-20.03%	1,561.22	30.61	2.00%
20-41-402-5225	Misc. Contract Services	100.00	50.00	130.00	70.00	130.00	60.00	85.71%	130.00	0.00	0.00%
20-41-402-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-402-5272	Entry Fees	13,933.06	15,141.52	13,251.61	15,449.70	13,251.61	-2,198.09	-14.23%	14,225.45	973.84	7.35%
Total Category: 52 - Contract Services:		16,668.86	17,177.44	15,332.22	17,933.70	15,332.22	-2,601.48	-14.51%	16,416.67	1,084.45	7.07%
Category: 53 - Utilities											
20-41-402-5310	Communications	43.62	87.87	540.97	66.59	559.52	492.93	740.25%	255.00	-304.52	-54.43%
Total Category: 53 - Utilities :		43.62	87.87	540.97	66.59	559.52	492.93	740.25%	255.00	-304.52	-54.43%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-402-5400	Program Operation Supplies	5,143.56	4,759.47	4,291.86	4,875.00	4,211.86	-663.14	-13.60%	4,622.50	410.64	9.75%
20-41-402-5460	Uniform Supplies	327.38	287.96	328.87	295.00	328.87	33.87	11.48%	330.00	1.13	0.34%
	Total Category: 54 - Supplies :	5,470.94	5,047.43	4,620.73	5,170.00	4,540.73	-629.27	-12.17%	4,952.50	411.77	9.07%
	Total Expense:	84,316.24	90,616.26	95,489.91	98,207.68	97,844.38	-363.30	-0.37%	110,493.80	12,649.42	12.93%
	Total Program: 402 - Wiggleworms:	58,254.84	71,229.90	46,829.97	78,666.32	44,417.00	-34,249.32	-43.54%	48,053.20	3,636.20	8.19%
Program: 403 - Great Gillson											
Revenue											
Category: 44 - Fee Revenue											
20-41-403-4400	Program Fees	290,404.64	306,990.87	290,378.11	325,991.00	290,378.12	-35,612.88	-10.92%	323,678.00	33,299.88	11.47%
	Total Category: 44 - Fee Revenue :	290,404.64	306,990.87	290,378.11	325,991.00	290,378.12	-35,612.88	-10.92%	323,678.00	33,299.88	11.47%
	Total Revenue:	290,404.64	306,990.87	290,378.11	325,991.00	290,378.12	-35,612.88	-10.92%	323,678.00	33,299.88	11.47%
Expense											
Category: 50 - Salaries & Wages											
20-41-403-5025	Driver	425.17	94.50	946.35	194.00	946.35	752.35	387.81%	972.37	26.02	2.75%
20-41-403-5030	PT Supervisor	12,280.63	13,369.89	13,158.05	12,978.20	13,158.05	179.85	1.39%	13,525.40	367.35	2.79%
20-41-403-5050	PT Counselor	53,960.55	55,730.94	51,109.08	60,327.00	51,109.08	-9,217.92	-15.28%	64,236.00	13,126.92	25.68%
20-41-403-5075	PT Driver	1,304.91	1,284.74	1,000.00	1,200.00	1,000.00	-200.00	-16.67%	1,027.50	27.50	2.75%
20-41-403-5085	Overtime PT	509.16	1,017.30	345.97	1,042.43	345.97	-696.46	-66.81%	355.48	9.51	2.75%
	Total Category: 50 - Salaries & Wages:	68,480.42	71,497.37	66,559.45	75,741.63	66,559.45	-9,182.18	-12.12%	80,116.75	13,557.30	20.37%
Category: 51 - Employee Benefits											
20-41-403-5150	Training & Education	348.70	340.63	220.80	357.66	220.80	-136.86	-38.27%	226.87	6.07	2.75%
20-41-403-5170	Awards and Meetings	17.05	24.23	90.69	100.00	90.69	-9.31	-9.31%	100.00	9.31	10.27%
	Total Category: 51 - Employee Benefits :	365.75	364.86	311.49	457.66	311.49	-146.17	-31.94%	326.87	15.38	4.94%
Category: 52 - Contract Services											
20-41-403-5220	Transportation	5,033.18	3,926.56	3,564.05	3,712.98	3,564.05	-148.93	-4.01%	3,634.95	70.90	1.99%
20-41-403-5225	Misc. Contract Services	280.00	180.00	250.00	180.00	180.00	0.00	0.00%	180.00	0.00	0.00%
20-41-403-5272	Entry Fees	12,416.13	12,710.86	12,939.98	12,892.98	12,939.98	47.00	0.36%	14,753.20	1,813.22	14.01%
	Total Category: 52 - Contract Services:	17,729.31	16,817.42	16,754.03	16,785.96	16,684.03	-101.93	-0.61%	18,568.15	1,884.12	11.29%
Category: 53 - Utilities											
20-41-403-5310	Communications	108.14	101.09	581.07	105.57	606.72	501.15	474.71%	285.00	-321.72	-53.03%
	Total Category: 53 - Utilities :	108.14	101.09	581.07	105.57	606.72	501.15	474.71%	285.00	-321.72	-53.03%
Category: 54 - Supplies											
20-41-403-5400	Program Operation Supplies	4,898.19	5,247.31	5,180.23	5,353.00	5,180.23	-172.77	-3.23%	4,596.25	-583.98	-11.27%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-41-403-5460	Uniform Supplies	678.89	866.28	841.89	885.00	841.89	-43.11	-4.87%	740.00	-101.89	-12.10%	
	Total Category: 54 - Supplies :	5,577.08	6,113.59	6,022.12	6,238.00	6,022.12	-215.88	-3.46%	5,336.25	-685.87	-11.39%	
	Total Expense:	92,260.70	94,894.33	90,228.16	99,328.82	90,183.81	-9,145.01	-9.21%	104,633.02	14,449.21	16.02%	
	Total Program: 403 - Great Gillson:	198,143.94	212,096.54	200,149.95	226,662.18	200,194.31	-26,467.87	-11.68%	219,044.98	18,850.67	9.42%	
Program: 404 - Jr. Day												
Revenue												
Category: 44 - Fee Revenue												
20-41-404-4400	Program Fees	243,156.01	302,577.36	295,421.14	318,544.00	295,899.12	-22,644.88	-7.11%	321,500.16	25,601.04	8.65%	
	Total Category: 44 - Fee Revenue :	243,156.01	302,577.36	295,421.14	318,544.00	295,899.12	-22,644.88	-7.11%	321,500.16	25,601.04	8.65%	
	Total Revenue:	243,156.01	302,577.36	295,421.14	318,544.00	295,899.12	-22,644.88	-7.11%	321,500.16	25,601.04	8.65%	
Expense												
Category: 50 - Salaries & Wages												
20-41-404-5025	Driver	559.98	45.00	1,806.60	92.25	1,806.60	1,714.35	1,858.37%	1,046.00	-760.60	-42.10%	
20-41-404-5030	PT Supervisor	17,169.72	18,032.35	18,268.06	18,472.50	18,268.06	-204.44	-1.11%	18,770.43	502.37	2.75%	
20-41-404-5050	PT Counselor	73,809.20	90,841.66	87,175.54	96,285.44	87,175.54	-9,109.90	-9.46%	98,272.38	11,096.84	12.73%	
20-41-404-5060	PT Guard	1,873.77	2,084.95	0.00	2,137.07	0.00	-2,137.07	-100.00%	2,195.83	2,195.83	0.00%	
20-41-404-5070	PT Maintenance	614.14	408.75	810.00	418.97	810.00	391.03	93.33%	430.39	-379.61	-46.87%	
20-41-404-5075	PT Driver	1,553.48	2,067.44	2,113.36	2,000.00	2,113.36	113.36	5.67%	1,800.00	-313.36	-14.83%	
20-41-404-5085	Overtime PT	558.51	392.58	1,396.78	402.39	1,396.78	994.39	247.12%	680.00	-716.78	-51.32%	
	Total Category: 50 - Salaries & Wages:	96,138.80	113,872.73	111,570.34	119,808.62	111,570.34	-8,238.28	-6.88%	123,195.03	11,624.69	10.42%	
Category: 51 - Employee Benefits												
20-41-404-5150	Training & Education	348.70	340.47	273.51	357.49	273.51	-83.98	-23.49%	278.98	5.47	2.00%	
	Total Category: 51 - Employee Benefits :	348.70	340.47	273.51	357.49	273.51	-83.98	-23.49%	278.98	5.47	2.00%	
Category: 52 - Contract Services												
20-41-404-5220	Transportation	3,273.34	2,445.15	3,036.43	2,496.12	3,036.43	540.31	21.65%	2,500.00	-536.43	-17.67%	
20-41-404-5225	Misc. Contract Services	110.00	220.00	110.00	220.00	110.00	-110.00	-50.00%	180.00	70.00	63.64%	
20-41-404-5270	Postage	122.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-404-5272	Entry Fees	25,713.48	30,418.94	28,617.74	31,426.71	28,617.74	-2,808.97	-8.94%	26,196.32	-2,421.42	-8.46%	
	Total Category: 52 - Contract Services:	29,219.12	33,084.09	31,764.17	34,142.83	31,764.17	-2,378.66	-6.97%	28,876.32	-2,887.85	-9.09%	
Category: 53 - Utilities												
20-41-404-5310	Communications	150.68	433.43	859.83	366.20	969.01	602.81	164.61%	373.52	-595.49	-61.45%	
	Total Category: 53 - Utilities :	150.68	433.43	859.83	366.20	969.01	602.81	164.61%	373.52	-595.49	-61.45%	
Category: 54 - Supplies												
20-41-404-5400	Program Operation Supplies	5,409.73	6,270.59	7,607.65	9,835.00	7,607.65	-2,227.35	-22.65%	8,330.00	722.35	9.50%	
20-41-404-5410	Office Supplies	125.90	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-41-404-5460	Uniform Supplies	327.38	337.88	395.67	346.00	395.67	49.67	14.36%	524.00	128.33	32.43%	
	Total Category: 54 - Supplies :	5,863.01	6,608.47	8,003.32	10,181.00	8,003.32	-2,177.68	-21.39%	8,854.00	850.68	10.63%	
	Total Expense:	131,720.31	154,339.19	152,471.17	164,856.14	152,580.35	-12,275.79	-7.45%	161,577.85	8,997.50	5.90%	
	Total Program: 404 - Jr. Day:	111,435.70	148,238.17	142,949.97	153,687.86	143,318.77	-10,369.09	-6.75%	159,922.31	16,603.54	11.59%	
Program: 405 - After Camp Recreation												
Revenue												
Category: 44 - Fee Revenue												
20-41-405-4400	Program Fees	86,282.53	107,135.74	116,097.64	112,752.00	116,482.04	3,730.04	3.31%	131,730.00	15,247.96	13.09%	
	Total Category: 44 - Fee Revenue :	86,282.53	107,135.74	116,097.64	112,752.00	116,482.04	3,730.04	3.31%	131,730.00	15,247.96	13.09%	
	Total Revenue:	86,282.53	107,135.74	116,097.64	112,752.00	116,482.04	3,730.04	3.31%	131,730.00	15,247.96	13.09%	
Expense												
Category: 50 - Salaries & Wages												
20-41-405-5025	Driver	1,088.85	157.50	1,452.74	322.88	1,452.74	1,129.86	349.93%	1,492.74	40.00	2.75%	
20-41-405-5030	PT Supervisor	7,500.14	7,426.13	7,060.74	7,612.10	7,060.74	-551.36	-7.24%	7,263.70	202.96	2.87%	
20-41-405-5045	PT Instructor	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	0.00	0.00	0.00%	
20-41-405-5050	PT Counselor	25,194.91	28,888.24	42,648.01	31,869.00	42,648.01	10,779.01	33.82%	48,337.00	5,688.99	13.34%	
20-41-405-5075	PT Driver	2,121.65	2,936.05	1,000.00	2,875.00	1,000.00	-1,875.00	-65.22%	1,027.50	27.50	2.75%	
20-41-405-5085	Overtime PT	41.75	116.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 50 - Salaries & Wages:	35,947.30	39,524.17	52,161.49	42,828.98	52,161.49	9,332.51	21.79%	58,120.94	5,959.45	11.42%	
Category: 51 - Employee Benefits												
20-41-405-5150	Training & Education	282.26	320.86	263.27	336.90	263.27	-73.63	-21.86%	270.51	7.24	2.75%	
	Total Category: 51 - Employee Benefits :	282.26	320.86	263.27	336.90	263.27	-73.63	-21.86%	270.51	7.24	2.75%	
Category: 52 - Contract Services												
20-41-405-5215	Independent Contractor Service	275.00	255.00	300.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%	
20-41-405-5220	Transportation	2,697.62	2,868.75	2,275.81	2,659.44	2,275.81	-383.63	-14.43%	2,321.33	45.52	2.00%	
20-41-405-5225	Misc. Contract Services	80.00	80.00	130.00	100.00	130.00	30.00	30.00%	130.00	0.00	0.00%	
20-41-405-5272	Entry Fees	491.40	872.64	1,797.12	898.56	1,797.12	898.56	100.00%	0.00	-1,797.12	-100.00%	
	Total Category: 52 - Contract Services:	3,544.02	4,076.39	4,502.93	3,958.00	4,502.93	544.93	13.77%	2,751.33	-1,751.60	-38.90%	
Category: 53 - Utilities												
20-41-405-5310	Communications	12.51	28.17	29.94	28.56	37.06	8.50	29.76%	30.54	-6.52	-17.59%	
	Total Category: 53 - Utilities :	12.51	28.17	29.94	28.56	37.06	8.50	29.76%	30.54	-6.52	-17.59%	
Category: 54 - Supplies												
20-41-405-5400	Program Operation Supplies	2,836.67	3,044.45	2,024.20	3,115.00	2,024.20	-1,090.80	-35.02%	2,775.00	750.80	37.09%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		%	Comparison 2 Budget		%	
					Parent Budget 2018 2018	2018 2018 Projection		Comparison 1 to Parent Budget Increase / (Decrease)	2019 2019		Comparison 2 to Comparison 1 Budget Increase / (Decrease)
20-41-405-5460	Uniform Supplies	327.38	287.88	328.77	295.00	328.77	33.77	11.45%	325.00	-3.77	-1.15%
	Total Category: 54 - Supplies :	3,164.05	3,332.33	2,352.97	3,410.00	2,352.97	-1,057.03	-31.00%	3,100.00	747.03	31.75%
	Total Expense:	42,950.14	47,281.92	59,310.60	50,562.44	59,317.72	8,755.28	17.32%	64,273.32	4,955.60	8.35%
	Total Program: 405 - After Camp Recreation:	43,332.39	59,853.82	56,787.04	62,189.56	57,164.32	-5,025.24	-8.08%	67,456.68	10,292.36	18.00%
Program: 406 - Safety Town											
Revenue											
Category: 44 - Fee Revenue											
20-41-406-4400	Program Fees	4,903.80	6,805.20	5,964.70	7,115.00	5,889.70	-1,225.30	-17.22%	6,124.00	234.30	3.98%
	Total Category: 44 - Fee Revenue :	4,903.80	6,805.20	5,964.70	7,115.00	5,889.70	-1,225.30	-17.22%	6,124.00	234.30	3.98%
	Total Revenue:	4,903.80	6,805.20	5,964.70	7,115.00	5,889.70	-1,225.30	-17.22%	6,124.00	234.30	3.98%
Expense											
Category: 50 - Salaries & Wages											
20-41-406-5025	Driver	207.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-406-5030	PT Supervisor	2,037.29	990.00	884.35	1,025.10	884.35	-140.75	-13.73%	900.60	16.25	1.84%
20-41-406-5045	PT Instructor	1,181.77	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-406-5050	PT Counselor	0.00	787.80	794.41	915.75	794.41	-121.34	-13.25%	882.00	87.59	11.03%
20-41-406-5075	PT Driver	136.55	280.37	0.00	287.38	0.00	-287.38	-100.00%	100.00	100.00	0.00%
	Total Category: 50 - Salaries & Wages:	3,563.01	2,058.17	1,678.76	2,228.23	1,678.76	-549.47	-24.66%	1,882.60	203.84	12.14%
Category: 52 - Contract Services											
20-41-406-5220	Transportation	284.76	337.50	206.26	344.00	206.26	-137.74	-40.04%	210.39	4.13	2.00%
	Total Category: 52 - Contract Services:	284.76	337.50	206.26	344.00	206.26	-137.74	-40.04%	210.39	4.13	2.00%
Category: 54 - Supplies											
20-41-406-5400	Program Operation Supplies	621.93	371.52	520.80	350.00	520.80	170.80	48.80%	502.00	-18.80	-3.61%
	Total Category: 54 - Supplies :	621.93	371.52	520.80	350.00	520.80	170.80	48.80%	502.00	-18.80	-3.61%
	Total Expense:	4,469.70	2,767.19	2,405.82	2,922.23	2,405.82	-516.41	-17.67%	2,594.99	189.17	7.86%
	Total Program: 406 - Safety Town:	434.10	4,038.01	3,558.88	4,192.77	3,483.88	-708.89	-16.91%	3,529.01	45.13	1.30%
Program: 407 - Play-Well Tek-Nologies											
Revenue											
Category: 44 - Fee Revenue											
20-41-407-4400	Program Fees	39,777.63	35,447.95	22,907.69	38,246.00	26,092.09	-12,153.91	-31.78%	26,956.00	863.91	3.31%
	Total Category: 44 - Fee Revenue :	39,777.63	35,447.95	22,907.69	38,246.00	26,092.09	-12,153.91	-31.78%	26,956.00	863.91	3.31%
	Total Revenue:	39,777.63	35,447.95	22,907.69	38,246.00	26,092.09	-12,153.91	-31.78%	26,956.00	863.91	3.31%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 52 - Contract Services											
20-41-407-5215	Independent Contractor Service	24,658.00	19,165.00	16,075.00	25,902.00	20,432.00	-5,470.00	-21.12%	18,245.00	-2,187.00	-10.70%
Total Category: 52 - Contract Services:		24,658.00	19,165.00	16,075.00	25,902.00	20,432.00	-5,470.00	-21.12%	18,245.00	-2,187.00	-10.70%
Total Expense:		24,658.00	19,165.00	16,075.00	25,902.00	20,432.00	-5,470.00	-21.12%	18,245.00	-2,187.00	-10.70%
Total Program: 407 - Play-Well Tek-Nologies:		15,119.63	16,282.95	6,832.69	12,344.00	5,660.09	-6,683.91	-54.15%	8,711.00	3,050.91	53.90%
Program: 410 - Nature Programs											
Revenue											
Category: 44 - Fee Revenue											
20-41-410-4400	Program Fees	0.00	0.00	0.00	4,165.00	0.00	-4,165.00	-100.00%	4,165.00	4,165.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	4,165.00	0.00	-4,165.00	-100.00%	4,165.00	4,165.00	0.00%
Total Revenue:		0.00	0.00	0.00	4,165.00	0.00	-4,165.00	-100.00%	4,165.00	4,165.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-410-5045	PT Instructor	0.00	0.00	0.00	975.00	0.00	-975.00	-100.00%	975.00	975.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	975.00	0.00	-975.00	-100.00%	975.00	975.00	0.00%
Category: 54 - Supplies											
20-41-410-5400	Program Operation Supplies	0.00	0.00	0.00	1,370.00	0.00	-1,370.00	-100.00%	1,260.00	1,260.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	1,370.00	0.00	-1,370.00	-100.00%	1,260.00	1,260.00	0.00%
Total Expense:		0.00	0.00	0.00	2,345.00	0.00	-2,345.00	-100.00%	2,235.00	2,235.00	0.00%
Total Program: 410 - Nature Programs:		0.00	0.00	0.00	1,820.00	0.00	-1,820.00	-100.00%	1,930.00	1,930.00	0.00%
Program: 411 - Chicago Loves Dance											
Revenue											
Category: 44 - Fee Revenue											
20-41-411-4400	Program Fees	0.00	0.00	17,314.71	12,890.00	21,152.00	8,262.00	64.10%	21,793.00	641.00	3.03%
Total Category: 44 - Fee Revenue :		0.00	0.00	17,314.71	12,890.00	21,152.00	8,262.00	64.10%	21,793.00	641.00	3.03%
Total Revenue:		0.00	0.00	17,314.71	12,890.00	21,152.00	8,262.00	64.10%	21,793.00	641.00	3.03%
Expense											
Category: 52 - Contract Services											
20-41-411-5215	Independent Contractor Service	0.00	0.00	7,765.94	8,933.00	14,383.40	5,450.40	61.01%	14,819.00	435.60	3.03%
Total Category: 52 - Contract Services:		0.00	0.00	7,765.94	8,933.00	14,383.40	5,450.40	61.01%	14,819.00	435.60	3.03%
Total Expense:		0.00	0.00	7,765.94	8,933.00	14,383.40	5,450.40	61.01%	14,819.00	435.60	3.03%
Total Program: 411 - Chicago Loves Dance:		0.00	0.00	9,548.77	3,957.00	6,768.60	2,811.60	71.05%	6,974.00	205.40	3.03%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 412 - American Red Cross Classes											
Revenue											
Category: 44 - Fee Revenue											
20-41-412-4400	Program Fees	16,623.00	17,056.00	14,461.00	16,048.00	15,869.00	-179.00	-1.12%	16,680.00	811.00	5.11%
	Total Category: 44 - Fee Revenue :	16,623.00	17,056.00	14,461.00	16,048.00	15,869.00	-179.00	-1.12%	16,680.00	811.00	5.11%
	Total Revenue:	16,623.00	17,056.00	14,461.00	16,048.00	15,869.00	-179.00	-1.12%	16,680.00	811.00	5.11%
Expense											
Category: 50 - Salaries & Wages											
20-41-412-5045	PT Instructor	2,257.25	1,690.00	2,197.00	2,076.00	2,366.00	290.00	13.97%	2,076.00	-290.00	-12.26%
	Total Category: 50 - Salaries & Wages:	2,257.25	1,690.00	2,197.00	2,076.00	2,366.00	290.00	13.97%	2,076.00	-290.00	-12.26%
Category: 51 - Employee Benefits											
20-41-412-5150	Training & Education	250.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	250.00	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	1,917.98	1,656.54	2,071.59	1,657.50	2,071.59	414.09	24.98%	1,751.25	-320.34	-15.46%
	Total Category: 54 - Supplies :	1,917.98	1,656.54	2,071.59	1,657.50	2,071.59	414.09	24.98%	1,751.25	-320.34	-15.46%
	Total Expense:	4,425.23	3,346.54	4,268.59	3,733.50	4,437.59	704.09	18.86%	3,827.25	-610.34	-13.75%
	Total Program: 412 - American Red Cross Classes:	12,197.77	13,709.46	10,192.41	12,314.50	11,431.41	-883.09	-7.17%	12,852.75	1,421.34	12.43%
Program: 413 - Teen Programming											
Revenue											
Category: 44 - Fee Revenue											
20-41-413-4400	Program Fees	616.00	1,177.00	390.00	916.00	362.00	-554.00	-60.48%	0.00	-362.00	-100.00%
	Total Category: 44 - Fee Revenue :	616.00	1,177.00	390.00	916.00	362.00	-554.00	-60.48%	0.00	-362.00	-100.00%
	Total Revenue:	616.00	1,177.00	390.00	916.00	362.00	-554.00	-60.48%	0.00	-362.00	-100.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-413-5040	PT Attendant	1,329.90	947.50	400.81	841.53	400.81	-440.72	-52.37%	0.00	-400.81	-100.00%
20-41-413-5050	PT Counselor	0.00	0.00	40.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	1,329.90	947.50	440.81	841.53	400.81	-440.72	-52.37%	0.00	-400.81	-100.00%
	Total Expense:	1,329.90	947.50	440.81	841.53	400.81	-440.72	-52.37%	0.00	-400.81	-100.00%
	Total Program: 413 - Teen Programming:	-713.90	229.50	-50.81	74.47	-38.81	-113.28	-152.11%	0.00	38.81	-100.00%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 414 - One Day Workshops											
Revenue											
Category: 44 - Fee Revenue											
20-41-414-4400	Program Fees	4,575.50	4,428.60	3,506.00	4,654.00	3,525.00	-1,129.00	-24.26%	3,638.00	113.00	3.21%
	Total Category: 44 - Fee Revenue :	4,575.50	4,428.60	3,506.00	4,654.00	3,525.00	-1,129.00	-24.26%	3,638.00	113.00	3.21%
	Total Revenue:	4,575.50	4,428.60	3,506.00	4,654.00	3,525.00	-1,129.00	-24.26%	3,638.00	113.00	3.21%
Expense											
Category: 52 - Contract Services											
20-41-414-5215	Independent Contractor Service	3,149.80	2,960.00	1,143.80	3,165.00	2,397.00	-768.00	-24.27%	2,474.00	77.00	3.21%
	Total Category: 52 - Contract Services:	3,149.80	2,960.00	1,143.80	3,165.00	2,397.00	-768.00	-24.27%	2,474.00	77.00	3.21%
	Total Expense:	3,149.80	2,960.00	1,143.80	3,165.00	2,397.00	-768.00	-24.27%	2,474.00	77.00	3.21%
	Total Program: 414 - One Day Workshops:	1,425.70	1,468.60	2,362.20	1,489.00	1,128.00	-361.00	-24.24%	1,164.00	36.00	3.19%
Program: 415 - Holiday Camps - Winter											
Revenue											
Category: 44 - Fee Revenue											
20-41-415-4400	Program Fees	31,462.38	31,525.85	11,659.85	37,072.00	32,706.00	-4,366.00	-11.78%	33,785.00	1,079.00	3.30%
	Total Category: 44 - Fee Revenue :	31,462.38	31,525.85	11,659.85	37,072.00	32,706.00	-4,366.00	-11.78%	33,785.00	1,079.00	3.30%
	Total Revenue:	31,462.38	31,525.85	11,659.85	37,072.00	32,706.00	-4,366.00	-11.78%	33,785.00	1,079.00	3.30%
Expense											
Category: 50 - Salaries & Wages											
20-41-415-5025	Driver	518.50	0.00	0.00	465.50	465.50	0.00	0.00%	465.50	0.00	0.00%
20-41-415-5030	PT Supervisor	108.75	360.00	440.63	480.00	580.00	100.00	20.83%	480.00	-100.00	-17.24%
20-41-415-5045	PT Instructor	0.00	39.70	0.00	125.00	0.00	-125.00	-100.00%	75.00	75.00	0.00%
20-41-415-5050	PT Counselor	5,156.29	2,127.57	2,972.50	4,620.00	2,972.50	-1,647.50	-35.66%	3,053.73	81.23	2.73%
20-41-415-5075	PT Driver	0.00	0.00	0.00	448.43	448.43	0.00	0.00%	460.76	12.33	2.75%
	Total Category: 50 - Salaries & Wages:	5,783.54	2,527.27	3,413.13	6,138.93	4,466.43	-1,672.50	-27.24%	4,534.99	68.56	1.54%
Category: 52 - Contract Services											
20-41-415-5215	Independent Contractor Service	10.00	0.00	10.00	250.00	360.00	110.00	44.00%	350.00	-10.00	-2.78%
20-41-415-5272	Entry Fees	4,886.80	1,483.25	2,842.43	5,981.50	4,207.00	-1,774.50	-29.67%	4,605.00	398.00	9.46%
	Total Category: 52 - Contract Services:	4,896.80	1,483.25	2,852.43	6,231.50	4,567.00	-1,664.50	-26.71%	4,955.00	388.00	8.50%
Category: 54 - Supplies											
20-41-415-5400	Program Operation Supplies	671.93	594.20	0.00	1,050.00	600.00	-450.00	-42.86%	650.00	50.00	8.33%
	Total Category: 54 - Supplies :	671.93	594.20	0.00	1,050.00	600.00	-450.00	-42.86%	650.00	50.00	8.33%
	Total Expense:	11,352.27	4,604.72	6,265.56	13,420.43	9,633.43	-3,787.00	-28.22%	10,139.99	506.56	5.26%
	Total Program: 415 - Holiday Camps - Winter:	20,110.11	26,921.13	5,394.29	23,651.57	23,072.57	-579.00	-2.45%	23,645.01	572.44	2.48%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 416 - Holiday Camps - Spring											
Revenue											
Category: 44 - Fee Revenue											
20-41-416-4400	Program Fees	17,348.78	15,471.80	15,203.01	15,964.00	15,203.01	-760.99	-4.77%	15,824.00	620.99	4.08%
Total Category: 44 - Fee Revenue :		17,348.78	15,471.80	15,203.01	15,964.00	15,203.01	-760.99	-4.77%	15,824.00	620.99	4.08%
Total Revenue:		17,348.78	15,471.80	15,203.01	15,964.00	15,203.01	-760.99	-4.77%	15,824.00	620.99	4.08%
Expense											
Category: 50 - Salaries & Wages											
20-41-416-5025	Driver	497.76	0.00	622.00	0.00	622.00	622.00	0.00%	639.11	17.11	2.75%
20-41-416-5030	PT Supervisor	566.25	153.75	600.00	225.00	600.00	375.00	166.67%	150.00	-450.00	-75.00%
20-41-416-5045	PT Instructor	102.18	0.00	39.70	0.00	39.70	39.70	0.00%	41.00	1.30	3.27%
20-41-416-5050	PT Counselor	2,412.73	2,708.06	2,278.36	2,770.00	2,278.36	-491.64	-17.75%	2,425.00	146.64	6.44%
20-41-416-5075	PT Driver	460.75	456.00	0.00	467.40	0.00	-467.40	-100.00%	0.00	0.00	0.00%
90-41-416-5040	PT Attendant	2,841.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		6,881.18	3,317.81	3,540.06	3,462.40	3,540.06	77.66	2.24%	3,255.11	-284.95	-8.05%
Category: 52 - Contract Services											
20-41-416-5215	Independent Contractor Service	225.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	300.00	300.00	0.00%
20-41-416-5225	Misc. Contract Services	80.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-416-5272	Entry Fees	2,653.38	2,572.21	1,891.00	2,600.00	1,891.00	-709.00	-27.27%	2,115.00	224.00	11.85%
Total Category: 52 - Contract Services:		2,958.38	2,572.21	1,891.00	2,850.00	1,891.00	-959.00	-33.65%	2,415.00	524.00	27.71%
Category: 54 - Supplies											
20-41-416-5400	Program Operation Supplies	334.54	299.84	56.84	305.00	56.84	-248.16	-81.36%	300.00	243.16	427.80%
Total Category: 54 - Supplies :		334.54	299.84	56.84	305.00	56.84	-248.16	-81.36%	300.00	243.16	427.80%
Total Expense:		10,174.10	6,189.86	5,487.90	6,617.40	5,487.90	-1,129.50	-17.07%	5,970.11	482.21	8.79%
Total Program: 416 - Holiday Camps - Spring:		7,174.68	9,281.94	9,715.11	9,346.60	9,715.11	368.51	3.94%	9,853.89	138.78	1.43%
Program: 417 - School Day Off											
Revenue											
Category: 44 - Fee Revenue											
20-41-417-4400	Program Fees	25,649.75	21,517.00	21,544.25	28,000.00	25,035.00	-2,965.00	-10.59%	26,040.00	1,005.00	4.01%
Total Category: 44 - Fee Revenue :		25,649.75	21,517.00	21,544.25	28,000.00	25,035.00	-2,965.00	-10.59%	26,040.00	1,005.00	4.01%
Total Revenue:		25,649.75	21,517.00	21,544.25	28,000.00	25,035.00	-2,965.00	-10.59%	26,040.00	1,005.00	4.01%
Expense											
Category: 50 - Salaries & Wages											
20-41-417-5020	Maintenance	0.00	-0.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-417-5025	Driver	1,327.36	910.45	518.00	1,088.54	1,088.54	0.00	0.00%	1,119.00	30.46	2.80%
20-41-417-5045	PT Instructor	0.00	0.00	157.50	0.00	157.50	157.50	0.00%	160.00	2.50	1.59%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
20-41-417-5050	PT Counselor	4,335.76	3,677.88	2,395.60	4,680.00	3,850.00	-830.00	-17.74%	4,000.00	150.00	3.90%
20-41-417-5075	PT Driver	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:		5,663.12	4,588.13	3,071.10	5,768.54	5,096.04	-672.50	-11.66%	5,279.00	182.96	3.59%
Category: 52 - Contract Services											
20-41-417-5215	Independent Contractor Service	10.00	0.00	20.00	275.00	275.00	0.00	0.00%	300.00	25.00	9.09%
20-41-417-5220	Transportation	960.73	331.28	521.92	357.00	357.00	0.00	0.00%	364.00	7.00	1.96%
20-41-417-5272	Entry Fees	4,589.64	3,069.51	1,878.17	2,800.00	2,800.00	0.00	0.00%	2,870.00	70.00	2.50%
Total Category: 52 - Contract Services:		5,560.37	3,400.79	2,420.09	3,432.00	3,432.00	0.00	0.00%	3,534.00	102.00	2.97%
Category: 54 - Supplies											
20-41-417-5400	Program Operation Supplies	482.00	272.64	108.12	450.00	450.00	0.00	0.00%	465.00	15.00	3.33%
Total Category: 54 - Supplies :		482.00	272.64	108.12	450.00	450.00	0.00	0.00%	465.00	15.00	3.33%
Total Expense:		11,705.49	8,261.56	5,599.31	9,650.54	8,978.04	-672.50	-6.97%	9,278.00	299.96	3.34%
Total Program: 417 - School Day Off:		13,944.26	13,255.44	15,944.94	18,349.46	16,056.96	-2,292.50	-12.49%	16,762.00	705.04	4.39%
Program: 418 - Chess											
Revenue											
Category: 44 - Fee Revenue											
20-41-418-4400	Program Fees	11,782.08	14,197.32	13,023.12	13,456.00	15,534.00	2,078.00	15.44%	16,054.00	520.00	3.35%
Total Category: 44 - Fee Revenue :		11,782.08	14,197.32	13,023.12	13,456.00	15,534.00	2,078.00	15.44%	16,054.00	520.00	3.35%
Total Revenue:		11,782.08	14,197.32	13,023.12	13,456.00	15,534.00	2,078.00	15.44%	16,054.00	520.00	3.35%
Expense											
Category: 52 - Contract Services											
20-41-418-5215	Independent Contractor Service	7,273.00	8,658.72	8,421.50	9,218.00	10,563.00	1,345.00	14.59%	10,933.00	370.00	3.50%
Total Category: 52 - Contract Services:		7,273.00	8,658.72	8,421.50	9,218.00	10,563.00	1,345.00	14.59%	10,933.00	370.00	3.50%
Total Expense:		7,273.00	8,658.72	8,421.50	9,218.00	10,563.00	1,345.00	14.59%	10,933.00	370.00	3.50%
Total Program: 418 - Chess:		4,509.08	5,538.60	4,601.62	4,238.00	4,971.00	733.00	17.30%	5,121.00	150.00	3.02%
Program: 419 - Mad Science											
Revenue											
Category: 44 - Fee Revenue											
20-41-419-4400	Program Fees	23,691.30	16,573.90	19,648.80	18,517.00	21,149.00	2,632.00	14.21%	21,806.00	657.00	3.11%
Total Category: 44 - Fee Revenue :		23,691.30	16,573.90	19,648.80	18,517.00	21,149.00	2,632.00	14.21%	21,806.00	657.00	3.11%
Total Revenue:		23,691.30	16,573.90	19,648.80	18,517.00	21,149.00	2,632.00	14.21%	21,806.00	657.00	3.11%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 52 - Contract Services											
20-41-419-5215	Independent Contractor Service	14,988.31	9,226.40	11,350.00	12,224.00	14,381.00	2,157.00	17.65%	14,828.00	447.00	3.11%
Total Category: 52 - Contract Services:		14,988.31	9,226.40	11,350.00	12,224.00	14,381.00	2,157.00	17.65%	14,828.00	447.00	3.11%
Total Expense:		14,988.31	9,226.40	11,350.00	12,224.00	14,381.00	2,157.00	17.65%	14,828.00	447.00	3.11%
Total Program: 419 - Mad Science:		8,702.99	7,347.50	8,298.80	6,293.00	6,768.00	475.00	7.55%	6,978.00	210.00	3.10%
Program: 420 - Dog Training											
Revenue											
Category: 44 - Fee Revenue											
20-41-420-4400	Program Fees	10,641.17	14,298.42	17,842.00	14,131.00	18,580.00	4,449.00	31.48%	19,200.00	620.00	3.34%
Total Category: 44 - Fee Revenue :		10,641.17	14,298.42	17,842.00	14,131.00	18,580.00	4,449.00	31.48%	19,200.00	620.00	3.34%
Total Revenue:		10,641.17	14,298.42	17,842.00	14,131.00	18,580.00	4,449.00	31.48%	19,200.00	620.00	3.34%
Expense											
Category: 52 - Contract Services											
20-41-420-5215	Independent Contractor Service	6,366.15	8,415.65	8,834.25	9,543.00	12,634.00	3,091.00	32.39%	13,056.00	422.00	3.34%
Total Category: 52 - Contract Services:		6,366.15	8,415.65	8,834.25	9,543.00	12,634.00	3,091.00	32.39%	13,056.00	422.00	3.34%
Total Expense:		6,366.15	8,415.65	8,834.25	9,543.00	12,634.00	3,091.00	32.39%	13,056.00	422.00	3.34%
Total Program: 420 - Dog Training:		4,275.02	5,882.77	9,007.75	4,588.00	5,946.00	1,358.00	29.60%	6,144.00	198.00	3.33%
Program: 423 - Musikgarten Classes											
Revenue											
Category: 44 - Fee Revenue											
20-41-423-4400	Program Fees	28,550.32	28,315.92	31,992.91	29,972.00	32,811.00	2,839.00	9.47%	33,804.00	993.00	3.03%
Total Category: 44 - Fee Revenue :		28,550.32	28,315.92	31,992.91	29,972.00	32,811.00	2,839.00	9.47%	33,804.00	993.00	3.03%
Total Revenue:		28,550.32	28,315.92	31,992.91	29,972.00	32,811.00	2,839.00	9.47%	33,804.00	993.00	3.03%
Expense											
Category: 52 - Contract Services											
20-41-423-5215	Independent Contractor Service	19,168.89	18,532.90	19,182.04	20,179.00	22,639.00	2,460.00	12.19%	23,324.00	685.00	3.03%
Total Category: 52 - Contract Services:		19,168.89	18,532.90	19,182.04	20,179.00	22,639.00	2,460.00	12.19%	23,324.00	685.00	3.03%
Total Expense:		19,168.89	18,532.90	19,182.04	20,179.00	22,639.00	2,460.00	12.19%	23,324.00	685.00	3.03%
Total Program: 423 - Musikgarten Classes:		9,381.43	9,783.02	12,810.87	9,793.00	10,172.00	379.00	3.87%	10,480.00	308.00	3.03%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 424 - Amigos Classes											
Revenue											
Category: 44 - Fee Revenue											
20-41-424-4400	Program Fees	4,347.00	6,083.00	2,182.00	3,750.00	2,145.80	-1,604.20	-42.78%	4,188.00	2,042.20	95.17%
	Total Category: 44 - Fee Revenue :	4,347.00	6,083.00	2,182.00	3,750.00	2,145.80	-1,604.20	-42.78%	4,188.00	2,042.20	95.17%
	Total Revenue:	4,347.00	6,083.00	2,182.00	3,750.00	2,145.80	-1,604.20	-42.78%	4,188.00	2,042.20	95.17%
Expense											
Category: 52 - Contract Services											
20-41-424-5215	Independent Contractor Service	2,864.40	4,176.90	1,769.04	2,580.00	1,769.04	-810.96	-31.43%	2,849.00	1,079.96	61.05%
	Total Category: 52 - Contract Services:	2,864.40	4,176.90	1,769.04	2,580.00	1,769.04	-810.96	-31.43%	2,849.00	1,079.96	61.05%
	Total Expense:	2,864.40	4,176.90	1,769.04	2,580.00	1,769.04	-810.96	-31.43%	2,849.00	1,079.96	61.05%
	Total Program: 424 - Amigos Classes:	1,482.60	1,906.10	412.96	1,170.00	376.76	-793.24	-67.80%	1,339.00	962.24	255.40%
Program: 425 - Computer Explorers											
Revenue											
Category: 44 - Fee Revenue											
20-41-425-4400	Program Fees	26,662.20	31,298.35	24,555.37	30,659.00	25,626.00	-5,033.00	-16.42%	26,378.00	752.00	2.93%
	Total Category: 44 - Fee Revenue :	26,662.20	31,298.35	24,555.37	30,659.00	25,626.00	-5,033.00	-16.42%	26,378.00	752.00	2.93%
	Total Revenue:	26,662.20	31,298.35	24,555.37	30,659.00	25,626.00	-5,033.00	-16.42%	26,378.00	752.00	2.93%
Expense											
Category: 52 - Contract Services											
20-41-425-5215	Independent Contractor Service	17,424.00	21,196.00	14,986.00	20,500.00	17,425.00	-3,075.00	-15.00%	17,937.00	512.00	2.94%
	Total Category: 52 - Contract Services:	17,424.00	21,196.00	14,986.00	20,500.00	17,425.00	-3,075.00	-15.00%	17,937.00	512.00	2.94%
	Total Expense:	17,424.00	21,196.00	14,986.00	20,500.00	17,425.00	-3,075.00	-15.00%	17,937.00	512.00	2.94%
	Total Program: 425 - Computer Explorers:	9,238.20	10,102.35	9,569.37	10,159.00	8,201.00	-1,958.00	-19.27%	8,441.00	240.00	2.93%
Program: 426 - Seasonal Events											
Revenue											
Category: 44 - Fee Revenue											
20-41-426-4400	Program Fees	27,983.50	24,586.00	27,049.38	25,030.50	24,649.00	-381.50	-1.52%	25,587.25	938.25	3.81%
	Total Category: 44 - Fee Revenue :	27,983.50	24,586.00	27,049.38	25,030.50	24,649.00	-381.50	-1.52%	25,587.25	938.25	3.81%
Category: 48 - Miscellaneous Revenue											
20-41-426-4900	Sponsorship Revenue	0.00	1,100.00	1,000.00	2,200.00	2,358.50	158.50	7.20%	2,495.00	136.50	5.79%
	Total Category: 48 - Miscellaneous Revenue :	0.00	1,100.00	1,000.00	2,200.00	2,358.50	158.50	7.20%	2,495.00	136.50	5.79%
	Total Revenue:	27,983.50	25,686.00	28,049.38	27,230.50	27,007.50	-223.00	-0.82%	28,082.25	1,074.75	3.98%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-426-5050	PT Counselor	364.15	475.16	350.00	400.00	425.00	25.00	6.25%	370.00	-55.00	-12.94%
Total Category: 50 - Salaries & Wages:		364.15	475.16	350.00	400.00	425.00	25.00	6.25%	370.00	-55.00	-12.94%
Category: 52 - Contract Services											
20-41-426-5215	Independent Contractor Service	12,847.00	14,643.25	4,578.75	14,212.50	11,228.75	-2,983.75	-20.99%	12,155.00	926.25	8.25%
20-41-426-5225	Misc. Contract Services	2,220.00	745.00	780.00	810.00	810.00	0.00	0.00%	810.00	0.00	0.00%
Total Category: 52 - Contract Services:		15,067.00	15,388.25	5,358.75	15,022.50	12,038.75	-2,983.75	-19.86%	12,965.00	926.25	7.69%
Category: 54 - Supplies											
20-41-426-5400	Program Operation Supplies	3,285.14	3,022.27	3,371.84	4,765.00	5,094.00	329.00	6.90%	5,875.00	781.00	15.33%
Total Category: 54 - Supplies :		3,285.14	3,022.27	3,371.84	4,765.00	5,094.00	329.00	6.90%	5,875.00	781.00	15.33%
Total Expense:		18,716.29	18,885.68	9,080.59	20,187.50	17,557.75	-2,629.75	-13.03%	19,210.00	1,652.25	9.41%
Total Program: 426 - Seasonal Events:		9,267.21	6,800.32	18,968.79	7,043.00	9,449.75	2,406.75	34.17%	8,872.25	-577.50	-6.11%
Program: 427 - New Programs											
Revenue											
Category: 44 - Fee Revenue											
20-41-427-4400	Program Fees	13,138.39	34,555.98	3,649.36	2,092.00	5,610.00	3,518.00	168.16%	7,969.00	2,359.00	42.05%
Total Category: 44 - Fee Revenue :		13,138.39	34,555.98	3,649.36	2,092.00	5,610.00	3,518.00	168.16%	7,969.00	2,359.00	42.05%
Total Revenue:		13,138.39	34,555.98	3,649.36	2,092.00	5,610.00	3,518.00	168.16%	7,969.00	2,359.00	42.05%
Expense											
Category: 50 - Salaries & Wages											
20-41-427-5030	PT Supervisor	243.75	168.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-427-5045	PT Instructor	923.25	480.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-427-5050	PT Counselor	215.25	505.00	585.00	0.00	585.00	585.00	0.00%	0.00	-585.00	-100.00%
20-41-427-5055	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:		1,382.25	1,153.75	585.00	0.00	585.00	585.00	0.00%	0.00	-585.00	-100.00%
Category: 52 - Contract Services											
20-41-427-5215	Independent Contractor Service	7,145.66	18,993.28	3,209.00	1,450.00	3,857.00	2,407.00	166.00%	5,440.00	1,583.00	41.04%
Total Category: 52 - Contract Services:		7,145.66	18,993.28	3,209.00	1,450.00	3,857.00	2,407.00	166.00%	5,440.00	1,583.00	41.04%
Category: 54 - Supplies											
20-41-427-5400	Program Operation Supplies	623.02	1,313.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		623.02	1,313.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		9,150.93	21,460.47	3,794.00	1,450.00	4,442.00	2,992.00	206.34%	5,440.00	998.00	22.47%
Total Program: 427 - New Programs:		3,987.46	13,095.51	-144.64	642.00	1,168.00	526.00	81.93%	2,529.00	1,361.00	116.52%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 428 - After School Club											
Revenue											
Category: 44 - Fee Revenue											
20-41-428-4400	Program Fees	313,301.75	277,855.75	288,137.84	300,164.00	290,310.00	-9,854.00	-3.28%	302,959.00	12,649.00	4.36%
Total Category: 44 - Fee Revenue :		313,301.75	277,855.75	288,137.84	300,164.00	290,310.00	-9,854.00	-3.28%	302,959.00	12,649.00	4.36%
Total Revenue:		313,301.75	277,855.75	288,137.84	300,164.00	290,310.00	-9,854.00	-3.28%	302,959.00	12,649.00	4.36%
Expense											
Category: 50 - Salaries & Wages											
20-41-428-5000	Administration	11,564.26	13,145.90	9,069.92	13,314.24	10,860.32	-2,453.92	-18.43%	13,665.79	2,805.47	25.83%
20-41-428-5030	PT Supervisor	10,273.51	11,380.29	9,319.66	11,235.00	10,988.96	-246.04	-2.19%	11,290.00	301.04	2.74%
20-41-428-5045	PT Instructor	13,800.00	11,902.50	9,645.00	11,062.50	10,920.00	-142.50	-1.29%	10,500.00	-420.00	-3.85%
20-41-428-5080	Overtime FT	0.00	29.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-41-428-5040	PT Attendant	965.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		36,603.02	36,458.10	28,034.58	35,611.74	32,769.28	-2,842.46	-7.98%	35,455.79	2,686.51	8.20%
Category: 51 - Employee Benefits											
20-41-428-5150	Training & Education	0.00	35.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	35.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-428-5215	Independent Contractor Service	158,221.67	157,563.01	108,998.96	168,318.00	158,093.00	-10,225.00	-6.07%	166,418.00	8,325.00	5.27%
20-41-428-5225	Misc. Contract Services	20.00	20.00	10.00	20.00	10.00	-10.00	-50.00%	0.00	-10.00	-100.00%
Total Category: 52 - Contract Services:		158,241.67	157,583.01	109,008.96	168,338.00	158,103.00	-10,235.00	-6.08%	166,418.00	8,315.00	5.26%
Category: 53 - Utilities											
20-41-428-5310	Communications	409.23	464.45	363.14	428.47	477.00	48.53	11.33%	486.54	9.54	2.00%
Total Category: 53 - Utilities :		409.23	464.45	363.14	428.47	477.00	48.53	11.33%	486.54	9.54	2.00%
Category: 54 - Supplies											
20-41-428-5400	Program Operation Supplies	321.64	1,197.49	1,065.82	2,200.00	2,221.45	21.45	0.98%	2,300.00	78.55	3.54%
20-41-428-5410	Office Supplies	0.00	7.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		321.64	1,204.78	1,065.82	2,200.00	2,221.45	21.45	0.98%	2,300.00	78.55	3.54%
Total Expense:		195,575.56	195,745.34	138,472.50	206,578.21	193,570.73	-13,007.48	-6.30%	204,660.33	11,089.60	5.73%
Total Program: 428 - After School Club:		117,726.19	82,110.41	149,665.34	93,585.79	96,739.27	3,153.48	3.37%	98,298.67	1,559.40	1.61%
Program: 429 - Sticky Fingers											
Revenue											
Category: 44 - Fee Revenue											
20-41-429-4400	Program Fees	17,085.20	7,821.06	32,807.99	21,212.00	35,083.87	13,871.87	65.40%	36,256.00	1,172.13	3.34%
Total Category: 44 - Fee Revenue :		17,085.20	7,821.06	32,807.99	21,212.00	35,083.87	13,871.87	65.40%	36,256.00	1,172.13	3.34%
Total Revenue:		17,085.20	7,821.06	32,807.99	21,212.00	35,083.87	13,871.87	65.40%	36,256.00	1,172.13	3.34%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Expense										
Category: 52 - Contract Services										
20-41-429-5215 Independent Contractor Service	11,488.42	6,392.50	18,861.00	14,800.00	23,857.00	9,057.00	61.20%	24,654.00	797.00	3.34%
Total Category: 52 - Contract Services:	11,488.42	6,392.50	18,861.00	14,800.00	23,857.00	9,057.00	61.20%	24,654.00	797.00	3.34%
Total Expense:	11,488.42	6,392.50	18,861.00	14,800.00	23,857.00	9,057.00	61.20%	24,654.00	797.00	3.34%
Total Program: 429 - Sticky Fingers:	5,596.78	1,428.56	13,946.99	6,412.00	11,226.87	4,814.87	75.09%	11,602.00	375.13	3.34%
Total ProgramArea: 4 - General Rec:	334,175.46	177,505.38	281,568.02	195,485.34	128,844.45	-66,640.89	-34.09%	179,352.83	50,508.38	39.20%
Report Total:	334,175.46	177,505.38	281,568.02	195,485.34	128,844.45	-66,640.89	-34.09%	179,352.83	50,508.38	39.20%



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

Gymnastics

	2017	2018	2018	2019 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	\$1,204,038	\$1,208,322	\$1,169,241	\$1,203,340	\$34,099	2.9%
Membership Fees	44,704	35,535	44,118	44,200	82	0.2%
Rental Revenue	0	0	0	0	0	N/A
Retail Sales	7,822	8,423	11,710	11,770	60	0.5%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$1,256,565</u>	<u>\$1,252,280</u>	<u>\$1,225,069</u>	<u>\$1,259,310</u>	<u>\$34,241</u>	2.8%
Expenses						
Salaries & Wages	\$481,266	\$486,875	\$481,095	\$493,392	\$12,298	2.6%
Employee Benefits	77,559	81,802	81,297	85,991	4,693	5.8%
Contract Services	26,656	24,142	29,366	29,325	(41)	-0.1%
Utilities	687	641	648	661	13	2.0%
Supplies	13,479	13,891	16,184	12,663	(3,521)	-21.8%
Operating Expenses	<u>\$599,647</u>	<u>\$607,351</u>	<u>\$608,590</u>	<u>\$622,031</u>	<u>\$13,442</u>	<u>2.2%</u>
Operating Surplus (Deficit)	<u>\$656,918</u>	<u>\$644,929</u>	<u>\$616,479</u>	<u>\$637,278</u>	<u>\$20,799</u>	
Overhead Transfer	<u>438,574</u>	<u>438,750</u>	<u>438,750</u>	<u>438,750</u>	<u>0</u>	0.0%
Total Expenses	<u>\$1,038,221</u>	<u>\$1,046,101</u>	<u>\$1,047,340</u>	<u>\$1,060,781</u>	<u>\$13,442</u>	1.3%
Net Surplus (Deficit)	\$218,343	\$206,179	\$177,729	\$198,528		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017		2018		2019	Variance	%
	Actual	Budget	Projection	Budget	To Budget	To Budget	
Gymnastics							
Program 501 - Administration							
Revenue	\$ 2,644	\$ 3,423	\$ 2,000	\$ 2,060	\$ 60		3.0%
Expense	<u>584,362</u>	<u>588,645</u>	<u>586,733</u>	<u>593,203</u>	<u>6,470</u>		1.1%
Surplus (Deficit):	(581,717)	(585,222)	(584,733)	(591,143)	(6,410)		-28696.3%
						Gr. Margin (2019)	
Program: 502 - Gym Camp							
Revenue	98,354	75,550	69,342	71,422	2,080		3.0%
Expense	<u>25,480</u>	<u>22,171</u>	<u>18,265</u>	<u>19,248</u>	<u>983</u>		5.4%
Surplus (Deficit):	72,874	53,379	51,077	52,174	1,097		73.0%
						Gr. Margin (2019)	
Program: 503 - Gymnastics							
Revenue	887,183	884,846	889,663	916,353	26,690		3.0%
Expense	<u>272,727</u>	<u>263,076</u>	<u>263,036</u>	<u>270,306</u>	<u>7,270</u>		2.8%
Surplus (Deficit):	614,456	621,771	626,627	646,047	19,420		70.5%
						Gr. Margin (2019)	
Program: 504 - Gym Parties							
Revenue	57,101	66,218	55,000	58,000	3,000		5.5%
Expense	<u>36,549</u>	<u>42,138</u>	<u>39,728</u>	<u>39,888</u>	<u>161</u>		0.4%
Surplus (Deficit):	20,553	24,081	15,272	18,112	2,839		31.2%
						Gr. Margin (2019)	
Program: 505 - Competitions							
Revenue	49,882	40,535	53,828	53,910	82		0.2%
Expense	<u>38,243</u>	<u>36,884</u>	<u>47,131</u>	<u>43,146</u>	<u>(3,985)</u>		-8.5%
Surplus (Deficit):	11,639	3,651	6,697	10,764	4,067		20.0%
						Gr. Margin (2019)	
Program: 506 - Team Gym							
Revenue	161,400	181,707	155,236	157,565	2,329		1.5%
Expense	<u>80,861</u>	<u>93,187</u>	<u>92,447</u>	<u>94,989</u>	<u>2,542</u>		2.7%
Surplus (Deficit):	80,539	88,520	62,789	62,575	(214)		39.7%
						Gr. Margin (2019)	
Total Gymnastics							
Revenue	\$ 1,256,565	\$ 1,252,280	\$ 1,225,069	\$ 1,259,310	\$ 34,241		2.8%
Expense	<u>1,038,221</u>	<u>1,046,101</u>	<u>1,047,340</u>	<u>1,060,781</u>	<u>13,442</u>		1.3%
Surplus (Deficit):	\$ 218,343	\$ 206,179	\$ 177,729	\$ 198,528	\$ 20,799		15.8%
						Gr. Margin (2019)	



Wilmette Park District

Budget Comparison Report

Account Summary

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj								
ProgramArea: 5 - Gymnastics											
Program: 501 - Administration											
Revenue											
Category: 46 - Rental Revenue											
20-41-501-4680	Facility Rental	500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-41-501-4710	Misc. Retail Sales	7,710.75	2,644.25	159.00	3,423.00	2,000.00	-1,423.00	-41.57%	2,060.00	60.00	3.00%
Total Category: 47 - Retail Sales :		7,710.75	2,644.25	159.00	3,423.00	2,000.00	-1,423.00	-41.57%	2,060.00	60.00	3.00%
Total Revenue:		8,210.75	2,644.25	159.00	3,423.00	2,000.00	-1,423.00	-41.57%	2,060.00	60.00	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-501-5000	Administration	61,801.44	60,665.40	53,172.67	60,994.11	61,447.58	453.47	0.74%	63,137.39	1,689.81	2.75%
20-41-501-5055	PT Administration	0.00	1,319.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		61,801.44	61,984.80	53,172.67	60,994.11	61,447.58	453.47	0.74%	63,137.39	1,689.81	2.75%
Category: 51 - Employee Benefits											
20-41-501-5110	Health Insurance Premiums	60,109.64	71,080.24	54,638.78	74,686.00	74,686.00	0.00	0.00%	78,420.30	3,734.30	5.00%
20-41-501-5150	Training & Education	1,171.95	2,317.76	2,091.83	1,555.00	2,156.83	601.83	38.70%	2,156.83	0.00	0.00%
20-41-501-5160	Dues	463.50	152.75	921.00	1,122.00	1,122.00	0.00	0.00%	1,144.44	22.44	2.00%
20-41-501-5170	Awards and Meetings	412.38	443.44	17.08	450.00	150.00	-300.00	-66.67%	450.00	300.00	200.00%
Total Category: 51 - Employee Benefits :		62,157.47	73,994.19	57,668.69	77,813.00	78,114.83	301.83	0.39%	82,171.57	4,056.74	5.19%
Category: 52 - Contract Services											
20-41-501-5225	Misc. Contract Services	226.00	116.00	126.00	160.00	126.00	-34.00	-21.25%	128.52	2.52	2.00%
20-41-501-5260	Advertising	733.52	845.00	0.00	861.90	400.00	-461.90	-53.59%	408.00	8.00	2.00%
20-41-501-5265	Printing	191.77	0.00	152.85	150.00	152.85	2.85	1.90%	155.91	3.06	2.00%
Total Category: 52 - Contract Services:		1,151.29	961.00	278.85	1,171.90	678.85	-493.05	-42.07%	692.43	13.58	2.00%
Category: 53 - Utilities											
20-41-501-5310	Communications	868.80	686.84	578.26	641.04	648.00	6.96	1.09%	660.96	12.96	2.00%
Total Category: 53 - Utilities :		868.80	686.84	578.26	641.04	648.00	6.96	1.09%	660.96	12.96	2.00%
Category: 54 - Supplies											
20-41-501-5410	Office Supplies	1,993.76	1,768.80	627.81	2,000.00	750.00	-1,250.00	-62.50%	1,000.00	250.00	33.33%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1		%	Comparison 2		%	
					Parent Budget 2018 2018	Budget 2018 2018 Projection		Comparison 1 to Parent Budget Increase / (Decrease)	Budget 2019 2019		Comparison 2 to Comparison 1 Budget Increase / (Decrease)
Category: 54 - Supplies :											
20-41-501-5430	Equipment Supplies	6,898.00	4,432.70	4,970.98	5,000.00	4,844.00	-156.00	-3.12%	4,940.88	96.88	2.00%
20-41-501-5460	Uniform Supplies	1,479.34	887.18	499.97	975.00	499.97	-475.03	-48.72%	850.00	350.03	70.01%
20-41-501-5490	Cost of Goods Sold	2,260.89	1,071.65	0.00	1,300.00	1,000.00	-300.00	-23.08%	1,000.00	0.00	0.00%
	Total Category: 54 - Supplies :	12,631.99	8,160.33	6,098.76	9,275.00	7,093.97	-2,181.03	-23.52%	7,790.88	696.91	9.82%
Category: 60 - Transfers											
20-41-501-6010	Admin Overhead Charge	459,000.00	438,574.44	365,478.70	438,750.00	438,750.00	0.00	0.00%	438,750.00	0.00	0.00%
	Total Category: 60 - Transfers :	459,000.00	438,574.44	365,478.70	438,750.00	438,750.00	0.00	0.00%	438,750.00	0.00	0.00%
	Total Expense:	597,610.99	584,361.60	483,275.93	588,645.05	586,733.23	-1,911.82	-0.32%	593,203.23	6,470.00	1.10%
	Total Program: 501 - Administration:	-589,400.24	-581,717.35	-483,116.93	-585,222.05	-584,733.23	488.82	-0.08%	-591,143.23	-6,410.00	1.10%
Program: 502 - Gym Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-502-4400	Program Fees	68,433.18	98,354.18	69,342.07	75,550.00	69,342.07	-6,207.93	-8.22%	71,422.33	2,080.26	3.00%
	Total Category: 44 - Fee Revenue :	68,433.18	98,354.18	69,342.07	75,550.00	69,342.07	-6,207.93	-8.22%	71,422.33	2,080.26	3.00%
	Total Revenue:	68,433.18	98,354.18	69,342.07	75,550.00	69,342.07	-6,207.93	-8.22%	71,422.33	2,080.26	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-502-5025	Driver	82.96	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5030	PT Supervisor	1,297.73	2,468.48	2,439.96	2,304.80	2,439.96	135.16	5.86%	2,506.34	66.38	2.72%
20-41-502-5050	PT Counselor	16,490.73	20,599.00	14,106.93	17,325.56	14,106.93	-3,218.63	-18.58%	14,494.87	387.94	2.75%
20-41-502-5075	PT Driver	361.23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	18,232.65	23,067.48	16,546.89	19,630.36	16,546.89	-3,083.47	-15.71%	17,001.21	454.32	2.75%
Category: 51 - Employee Benefits											
20-41-502-5150	Training & Education	316.33	264.10	34.86	350.00	34.86	-315.14	-90.04%	300.00	265.14	760.59%
20-41-502-5170	Awards and Meetings	279.11	243.35	43.68	275.00	43.68	-231.32	-84.12%	275.00	231.32	529.58%
	Total Category: 51 - Employee Benefits :	595.44	507.45	78.54	625.00	78.54	-546.46	-87.43%	575.00	496.46	632.11%
Category: 52 - Contract Services											
20-41-502-5220	Transportation	395.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5272	Entry Fees	361.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	757.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-502-5400	Program Operation Supplies	1,896.71	1,887.69	1,619.72	1,886.00	1,619.72	-266.28	-14.12%	1,652.11	32.39	2.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-41-502-5470	Misc. Supplies	38.31	17.49	19.90	30.00	19.90	-10.10	-33.67%	20.00	0.10	0.50%	
	Total Category: 54 - Supplies :	1,935.02	1,905.18	1,639.62	1,916.00	1,639.62	-276.38	-14.42%	1,672.11	32.49	1.98%	
	Total Expense:	21,520.36	25,480.11	18,265.05	22,171.36	18,265.05	-3,906.31	-17.62%	19,248.32	983.27	5.38%	
	Total Program: 502 - Gym Camp:	46,912.82	72,874.07	51,077.02	53,378.64	51,077.02	-2,301.62	-4.31%	52,174.01	1,096.99	2.15%	
Program: 503 - Gymnastics												
Revenue												
Category: 44 - Fee Revenue												
20-41-503-4400	Program Fees	903,727.25	887,182.53	868,836.15	884,846.32	889,663.00	4,816.68	0.54%	916,353.07	26,690.07	3.00%	
	Total Category: 44 - Fee Revenue :	903,727.25	887,182.53	868,836.15	884,846.32	889,663.00	4,816.68	0.54%	916,353.07	26,690.07	3.00%	
	Total Revenue:	903,727.25	887,182.53	868,836.15	884,846.32	889,663.00	4,816.68	0.54%	916,353.07	26,690.07	3.00%	
Expense												
Category: 50 - Salaries & Wages												
20-41-503-5000	Administration	84,534.13	79,739.89	61,504.01	86,189.09	86,189.09	0.00	0.00%	88,559.29	2,370.20	2.75%	
20-41-503-5045	PT Instructor	174,157.56	192,904.12	166,852.47	176,736.65	176,736.65	0.00	0.00%	181,596.90	4,860.25	2.75%	
	Total Category: 50 - Salaries & Wages:	258,691.69	272,644.01	228,356.48	262,925.74	262,925.74	0.00	0.00%	270,156.19	7,230.45	2.75%	
Category: 51 - Employee Benefits												
20-41-503-5170	Awards and Meetings	150.40	56.30	17.88	150.00	100.00	-50.00	-33.33%	150.00	50.00	50.00%	
	Total Category: 51 - Employee Benefits :	150.40	56.30	17.88	150.00	100.00	-50.00	-33.33%	150.00	50.00	50.00%	
Category: 52 - Contract Services												
20-41-503-5225	Misc. Contract Services	0.00	20.00	10.00	0.00	10.00	10.00	0.00%	0.00	-10.00	-100.00%	
20-41-503-5260	Advertising	0.00	6.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 52 - Contract Services:	0.00	26.58	10.00	0.00	10.00	10.00	0.00%	0.00	-10.00	-100.00%	
	Total Expense:	258,842.09	272,726.89	228,384.36	263,075.74	263,035.74	-40.00	-0.02%	270,306.19	7,270.45	2.76%	
	Total Program: 503 - Gymnastics:	644,885.16	614,455.64	640,451.79	621,770.58	626,627.26	4,856.68	0.78%	646,046.88	19,419.62	3.10%	
Program: 504 - Gym Parties												
Revenue												
Category: 44 - Fee Revenue												
20-41-504-4400	Program Fees	66,121.93	57,101.20	50,866.00	66,218.28	55,000.00	-11,218.28	-16.94%	58,000.00	3,000.00	5.45%	
	Total Category: 44 - Fee Revenue :	66,121.93	57,101.20	50,866.00	66,218.28	55,000.00	-11,218.28	-16.94%	58,000.00	3,000.00	5.45%	
	Total Revenue:	66,121.93	57,101.20	50,866.00	66,218.28	55,000.00	-11,218.28	-16.94%	58,000.00	3,000.00	5.45%	
Expense												
Category: 50 - Salaries & Wages												
20-41-504-5045	PT Instructor	37,910.00	34,105.15	25,860.00	36,300.00	33,890.00	-2,410.00	-6.64%	33,890.00	0.00	0.00%	

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
	PT Administration	5,371.98	2,443.50	5,060.38	5,837.52	5,837.52	0.00	0.00%	5,998.16	160.64	2.75%	
	Total Category: 50 - Salaries & Wages:	43,281.98	36,548.65	30,920.38	42,137.52	39,727.52	-2,410.00	-5.72%	39,888.16	160.64	0.40%	
	Total Expense:	43,281.98	36,548.65	30,920.38	42,137.52	39,727.52	-2,410.00	-5.72%	39,888.16	160.64	0.40%	
	Total Program: 504 - Gym Parties:	22,839.95	20,552.55	19,945.62	24,080.76	15,272.48	-8,808.28	-36.58%	18,111.84	2,839.36	18.59%	
Program: 505 - Competitions												
Revenue												
Category: 45 - Membership Fees												
	Membership Fees - Resident	28,208.75	44,704.00	45,018.02	35,535.00	44,118.02	8,583.02	24.15%	44,200.00	81.98	0.19%	
	Total Category: 45 - Membership Fees :	28,208.75	44,704.00	45,018.02	35,535.00	44,118.02	8,583.02	24.15%	44,200.00	81.98	0.19%	
Category: 47 - Retail Sales												
	Misc. Retail Sales	0.00	5,178.00	7,723.00	5,000.00	9,710.00	4,710.00	94.20%	9,710.00	0.00	0.00%	
	Total Category: 47 - Retail Sales :	0.00	5,178.00	7,723.00	5,000.00	9,710.00	4,710.00	94.20%	9,710.00	0.00	0.00%	
Category: 48 - Miscellaneous Revenue												
	Miscellaneous Revenue	2,810.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 48 - Miscellaneous Revenue :	2,810.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Revenue:	31,018.75	49,882.00	52,741.02	40,535.00	53,828.02	13,293.02	32.79%	53,910.00	81.98	0.15%	
Expense												
Category: 50 - Salaries & Wages												
	PT Instructor	8,100.00	6,160.00	4,890.00	8,000.00	8,000.00	0.00	0.00%	8,220.00	220.00	2.75%	
	Total Category: 50 - Salaries & Wages:	8,100.00	6,160.00	4,890.00	8,000.00	8,000.00	0.00	0.00%	8,220.00	220.00	2.75%	
Category: 51 - Employee Benefits												
	Awards and Meetings	1,344.70	3,000.76	3,164.04	3,214.00	3,004.04	-209.96	-6.53%	3,094.16	90.12	3.00%	
	Total Category: 51 - Employee Benefits :	1,344.70	3,000.76	3,164.04	3,214.00	3,004.04	-209.96	-6.53%	3,094.16	90.12	3.00%	
Category: 52 - Contract Services												
	Transportation	1,069.88	1,228.66	906.60	1,200.00	1,632.24	432.24	36.02%	1,632.24	0.00	0.00%	
	Entry Fees	20,252.00	24,440.00	27,155.00	21,770.00	27,045.00	5,275.00	24.23%	27,000.00	-45.00	-0.17%	
	Total Category: 52 - Contract Services:	21,321.88	25,668.66	28,061.60	22,970.00	28,677.24	5,707.24	24.85%	28,632.24	-45.00	-0.16%	
Category: 54 - Supplies												
	Program Operation Supplies	199.44	868.02	200.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%	
	Uniform Supplies	4,308.12	2,545.48	6,323.02	2,500.00	7,250.00	4,750.00	190.00%	3,000.00	-4,250.00	-58.62%	
	Total Category: 54 - Supplies :	4,507.56	3,413.50	6,523.02	2,700.00	7,450.00	4,750.00	175.93%	3,200.00	-4,250.00	-57.05%	
	Total Expense:	35,274.14	38,242.92	42,638.66	36,884.00	47,131.28	10,247.28	27.78%	43,146.40	-3,984.88	-8.45%	
	Total Program: 505 - Competitions:	-4,255.39	11,639.08	10,102.36	3,651.00	6,696.74	3,045.74	83.42%	10,763.60	4,066.86	60.73%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 506 - Team Gym											
Revenue											
Category: 44 - Fee Revenue											
20-41-506-4400	Program Fees	166,284.96	161,400.37	149,372.25	181,707.45	155,236.00	-26,471.45	-14.57%	157,564.54	2,328.54	1.50%
	Total Category: 44 - Fee Revenue :	166,284.96	161,400.37	149,372.25	181,707.45	155,236.00	-26,471.45	-14.57%	157,564.54	2,328.54	1.50%
	Total Revenue:	166,284.96	161,400.37	149,372.25	181,707.45	155,236.00	-26,471.45	-14.57%	157,564.54	2,328.54	1.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-506-5000	Administration	43,098.32	55,842.72	51,303.43	61,956.69	61,611.87	-344.82	-0.56%	63,306.19	1,694.32	2.75%
20-41-506-5045	PT Instructor	21,869.44	25,018.18	20,701.35	31,230.73	30,835.00	-395.73	-1.27%	31,682.96	847.96	2.75%
	Total Category: 50 - Salaries & Wages:	64,967.76	80,860.90	72,004.78	93,187.42	92,446.87	-740.55	-0.79%	94,989.15	2,542.28	2.75%
	Total Expense:	64,967.76	80,860.90	72,004.78	93,187.42	92,446.87	-740.55	-0.79%	94,989.15	2,542.28	2.75%
	Total Program: 506 - Team Gym:	101,317.20	80,539.47	77,367.47	88,520.03	62,789.13	-25,730.90	-29.07%	62,575.39	-213.74	-0.34%
	Total ProgramArea: 5 - Gymnastics:	222,299.50	218,343.46	315,827.33	206,178.96	177,729.40	-28,449.56	-13.80%	198,528.49	20,799.09	11.70%
	Report Total:	222,299.50	218,343.46	315,827.33	206,178.96	177,729.40	-28,449.56	-13.80%	198,528.49	20,799.09	11.70%

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

Sports One

	2017	2018	2018	2019 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	\$1,933	\$2,476	\$2,638	\$2,718	\$80	3.0%
Fee Revenue	<u>1,088,298</u>	<u>1,045,292</u>	<u>1,055,366</u>	<u>1,094,516</u>	<u>39,150</u>	3.7%
Total Revenue	<u>\$1,090,231</u>	<u>\$1,047,768</u>	<u>\$1,058,004</u>	<u>\$1,097,234</u>	<u>\$39,230</u>	3.7%
Expenses						
Salaries & Wages	\$191,578	\$196,204	\$199,522	\$212,185	\$12,663	6.3%
Employee Benefits	19,480	20,469	20,772	21,469	697	3.4%
Contract Services	411,736	403,140	383,090	382,520	(570)	-0.1%
Utilities	810	1,507	1,362	1,116	(246)	-18.1%
Supplies	<u>21,809</u>	<u>21,008</u>	<u>25,777</u>	<u>25,591</u>	<u>(186)</u>	-0.7%
Operating Expenses	<u>\$645,414</u>	<u>\$642,329</u>	<u>\$630,523</u>	<u>\$642,880</u>	<u>\$12,357</u>	2.0%
Operating Surplus (Deficit)	<u>\$444,817</u>	<u>\$405,439</u>	<u>\$427,481</u>	<u>\$454,355</u>	<u>\$26,873</u>	
Overhead Transfer	<u>229,408</u>	<u>229,500</u>	<u>229,500</u>	<u>229,500</u>	<u>0</u>	0.0%
Total Expenses	<u>\$874,822</u>	<u>\$871,829</u>	<u>\$860,023</u>	<u>\$872,380</u>	<u>\$12,357</u>	1.4%
Net Surplus (Deficit)	\$215,409	\$175,939	\$197,981	\$224,855		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Sports One					
Program 601 - Administration					
Revenue	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>307,122</u>	<u>309,115</u>	<u>313,362</u>	<u>315,722</u>	0.8%
Surplus (Deficit):	(307,122)	(309,115)	(313,362)	(315,722)	(2,360)
					Gr. Margin (2019) N/A
Program: 602 - Summer BB Camp					
Revenue	25,037	25,803	25,352	26,076	724
Expense	<u>16,528</u>	<u>16,833</u>	<u>16,669</u>	<u>17,169</u>	<u>500</u>
Surplus (Deficit):	8,509	8,970	8,683	8,907	224
					Gr. Margin (2019) 34.2%
Program: 603 - Shotokan Karate					
Revenue	18,008	19,309	14,361	14,797	436
Expense	<u>11,712</u>	<u>12,219</u>	<u>9,076</u>	<u>9,349</u>	<u>273</u>
Surplus (Deficit):	6,296	7,090	5,285	5,448	163
					Gr. Margin (2019) 36.8%
Program: 604 - 3 Point Athletics					
Revenue	23,438	21,447	16,971	17,511	540
Expense	<u>13,964</u>	<u>12,402</u>	<u>10,089</u>	<u>10,392</u>	<u>303</u>
Surplus (Deficit):	9,474	9,045	6,882	7,119	237
					Gr. Margin (2019) 40.7%
Program: 605 - Youth BB					
Revenue	17,791	18,544	19,744	20,336	592
Expense	<u>12,166</u>	<u>12,791</u>	<u>13,029</u>	<u>13,419</u>	<u>390</u>
Surplus (Deficit):	5,625	5,753	6,715	6,917	202
					Gr. Margin (2019) 34.0%
Program: 607 - Sports Camp					
Revenue	310,741	322,841	344,334	360,962	16,628
Expense	<u>108,915</u>	<u>118,289</u>	<u>124,154</u>	<u>122,031</u>	<u>(2,123)</u>
Surplus (Deficit):	201,826	204,552	220,180	238,931	18,751
					Gr. Margin (2019) 66.2%
Program: 608 - Saturday Basketball					
Revenue	93,540	92,830	96,977	99,899	2,922
Expense	<u>42,599</u>	<u>47,305</u>	<u>46,707</u>	<u>47,490</u>	<u>782</u>
Surplus (Deficit):	50,942	45,525	50,270	52,409	2,139
					Gr. Margin (2019) 52.5%
Program: 609 - Girls SB League					
Revenue	31,724	32,044	38,306	40,349	2,043
Expense	<u>21,448</u>	<u>22,091</u>	<u>27,052</u>	<u>28,293</u>	<u>1,241</u>
Surplus (Deficit):	10,276	9,953	11,253	12,056	803
					Gr. Margin (2019) 29.9%
Program: 610 - Pee Wee Sportsters					
Revenue	71,216	69,974	81,292	83,732	2,440
Expense	<u>47,754</u>	<u>46,343</u>	<u>53,236</u>	<u>54,831</u>	<u>1,595</u>
Surplus (Deficit):	23,463	23,631	28,056	28,901	845
					Gr. Margin (2019) 34.5%
Program: 611 - Young Tigers Karate					
Revenue	24,953	23,501	22,985	23,677	692
Expense	<u>17,123</u>	<u>16,974</u>	<u>15,719</u>	<u>16,191</u>	<u>472</u>
Surplus (Deficit):	7,830	6,527	7,266	7,486	220
					Gr. Margin (2019) 31.6%
Program: 612 - Tennis/BB Camp					
Revenue	5,041	5,193	5,421	5,698	277
Expense	<u>1,137</u>	<u>1,175</u>	<u>1,187</u>	<u>1,199</u>	<u>12</u>
Surplus (Deficit):	3,904	4,018	4,234	4,499	265
					Gr. Margin (2019) 79.0%



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Program: 613 - PW Sportsters Camp						
Revenue	25,958	31,151	22,197	21,794	(403)	-1.8%
Expense	<u>18,148</u>	<u>21,084</u>	<u>14,949</u>	<u>15,048</u>	<u>99</u>	0.7%
Surplus (Deficit):	7,810	10,067	7,248	6,746	(502)	31.0%
						Gr. Margin (2019)
Program: 614 - Camp Extension						
Revenue	124,738	81,396	97,521	101,974	4,453	4.6%
Expense	<u>38,001</u>	<u>25,581</u>	<u>28,299</u>	<u>29,279</u>	<u>979</u>	3.5%
Surplus (Deficit):	86,738	55,815	69,222	72,695	3,473	71.3%
						Gr. Margin (2019)
Program: 615 - Open gym						
Revenue	1,933	2,476	2,638	2,718	80	3.0%
Expense	<u>1,389</u>	<u>1,390</u>	<u>2,079</u>	<u>2,136</u>	<u>57</u>	2.7%
Surplus (Deficit):	544	1,086	559	582	23	21.4%
						Gr. Margin (2019)
Program: 616 - On-The-Go Sports						
Revenue	27,309	28,476	20,061	20,629	568	2.8%
Expense	<u>18,921</u>	<u>18,731</u>	<u>13,311</u>	<u>13,710</u>	<u>399</u>	3.0%
Surplus (Deficit):	8,388	9,745	6,750	6,919	169	33.5%
						Gr. Margin (2019)
Program: 617 - Hot Shots Sports						
Revenue	208,959	190,005	189,383	194,797	5,414	2.9%
Expense	<u>142,174</u>	<u>128,631</u>	<u>126,721</u>	<u>130,520</u>	<u>3,799</u>	3.0%
Surplus (Deficit):	66,785	61,374	62,662	64,277	1,615	33.0%
						Gr. Margin (2019)
Program: 619 - Wilmette Storm						
Revenue	52,395	50,367	43,310	44,609	1,299	3.0%
Expense	<u>42,002</u>	<u>44,824</u>	<u>35,480</u>	<u>36,472</u>	<u>992</u>	2.8%
Surplus (Deficit):	10,393	5,543	7,830	8,137	307	18.2%
						Gr. Margin (2019)
Program: 620 - Youth Flag Football						
Revenue	20,865	21,438	12,193	12,570	377	3.1%
Expense	<u>9,487</u>	<u>9,101</u>	<u>5,690</u>	<u>5,819</u>	<u>129</u>	2.3%
Surplus (Deficit):	11,378	12,337	6,503	6,751	248	53.7%
						Gr. Margin (2019)
Program: 621 - Krav Maga						
Revenue	6,582	6,963	4,957	5,106	149	3.0%
Expense	<u>4,232</u>	<u>4,228</u>	<u>3,213</u>	<u>3,310</u>	<u>97</u>	3.0%
Surplus (Deficit):	2,350	2,735	1,744	1,796	52	35.2%
						Gr. Margin (2019)
Program: 622 - NS Youth Rugby Academy						
Revenue	0	4,010	0	0	0	N/A
Expense	<u>0</u>	<u>2,722</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	0	1,288	0	0	0	N/A
						Gr. Margin (2019)
Total Sports One						
Revenue	\$ 1,090,230	\$ 1,047,768	\$ 1,058,004	\$ 1,097,234	\$ 39,230	3.7%
Expense	<u>874,822</u>	<u>871,829</u>	<u>860,023</u>	<u>872,380</u>	<u>12,357</u>	1.4%
Surplus (Deficit):	\$ 215,408	\$ 175,939	\$ 197,981	\$ 224,855	\$ 26,873	20.5%
						Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
ProgramArea: 6 - Sports One											
Program: 601 - Administration											
Expense											
Category: 50 - Salaries & Wages											
20-41-601-5000	Administration	47,380.16	49,078.73	43,646.30	50,312.54	50,633.86	321.32	0.64%	52,026.29	1,392.43	2.75%
20-41-601-5020	Maintenance	2,894.35	2,692.01	0.00	3,472.00	3,472.00	0.00	0.00%	3,567.00	95.00	2.74%
Total Category: 50 - Salaries & Wages:		50,274.51	51,770.74	43,646.30	53,784.54	54,105.86	321.32	0.60%	55,593.29	1,487.43	2.75%
Category: 51 - Employee Benefits											
20-41-601-5110	Health Insurance Premiums	17,839.62	17,726.34	13,842.63	18,684.13	18,719.76	35.63	0.19%	19,655.75	935.99	5.00%
20-41-601-5150	Training & Education	230.00	230.00	495.00	230.00	495.00	265.00	115.22%	230.00	-265.00	-53.54%
20-41-601-5160	Dues	254.00	254.00	269.00	269.00	269.00	0.00	0.00%	269.00	0.00	0.00%
20-41-601-5170	Awards and Meetings	28.75	35.00	0.00	35.00	35.00	0.00	0.00%	35.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		18,352.37	18,245.34	14,606.63	19,218.13	19,518.76	300.63	1.56%	20,189.75	670.99	3.44%
Category: 52 - Contract Services											
20-41-601-5210	Grounds Maintenance Services	5,339.37	6,628.07	9,515.17	5,445.00	9,010.17	3,565.17	65.48%	9,190.37	180.20	2.00%
20-41-601-5220	Transportation	206.11	249.78	234.36	250.00	275.00	25.00	10.00%	280.50	5.50	2.00%
20-41-601-5265	Printing	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		5,545.48	6,877.85	9,749.53	5,745.00	9,285.17	3,540.17	61.62%	9,470.87	185.70	2.00%
Category: 53 - Utilities											
20-41-601-5310	Communications	1,038.92	683.67	759.16	728.26	815.00	86.74	11.91%	831.00	16.00	1.96%
Total Category: 53 - Utilities :		1,038.92	683.67	759.16	728.26	815.00	86.74	11.91%	831.00	16.00	1.96%
Category: 54 - Supplies											
20-41-601-5410	Office Supplies	109.99	29.21	32.19	30.00	30.00	0.00	0.00%	30.00	0.00	0.00%
20-41-601-5460	Uniform Supplies	31.00	29.00	29.00	31.50	29.00	-2.50	-7.94%	29.00	0.00	0.00%
20-41-601-5470	Misc. Supplies	0.00	77.70	0.00	78.00	78.00	0.00	0.00%	78.00	0.00	0.00%
Total Category: 54 - Supplies :		140.99	135.91	61.19	139.50	137.00	-2.50	-1.79%	137.00	0.00	0.00%
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	291,720.00	229,408.20	191,173.50	229,500.00	229,500.00	0.00	0.00%	229,500.00	0.00	0.00%
Total Category: 60 - Transfers :		291,720.00	229,408.20	191,173.50	229,500.00	229,500.00	0.00	0.00%	229,500.00	0.00	0.00%
Total Expense:		367,072.27	307,121.71	259,996.31	309,115.43	313,361.79	4,246.36	1.37%	315,721.91	2,360.12	0.75%
Total Program: 601 - Administration:		367,072.27	307,121.71	259,996.31	309,115.43	313,361.79	4,246.36	1.37%	315,721.91	2,360.12	0.75%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 602 - Summer BB Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-602-4400	Program Fees	24,624.00	25,036.85	25,352.00	25,803.00	25,352.00	-451.00	-1.75%	26,076.00	724.00	2.86%
	Total Category: 44 - Fee Revenue :	24,624.00	25,036.85	25,352.00	25,803.00	25,352.00	-451.00	-1.75%	26,076.00	724.00	2.86%
	Total Revenue:	24,624.00	25,036.85	25,352.00	25,803.00	25,352.00	-451.00	-1.75%	26,076.00	724.00	2.86%
Expense											
Category: 52 - Contract Services											
20-41-602-5215	Independent Contractor Service	16,154.46	16,343.95	16,669.24	16,833.00	16,669.24	-163.76	-0.97%	17,169.30	500.06	3.00%
20-41-602-5265	Printing	0.00	184.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	16,154.46	16,527.95	16,669.24	16,833.00	16,669.24	-163.76	-0.97%	17,169.30	500.06	3.00%
	Total Expense:	16,154.46	16,527.95	16,669.24	16,833.00	16,669.24	-163.76	-0.97%	17,169.30	500.06	3.00%
	Total Program: 602 - Summer BB Camp:	8,469.54	8,508.90	8,682.76	8,970.00	8,682.76	-287.24	-3.20%	8,906.70	223.94	2.58%
Program: 603 - Shotokan Karate											
Revenue											
Category: 44 - Fee Revenue											
20-41-603-4400	Program Fees	20,753.72	18,008.25	13,623.47	19,309.00	14,361.47	-4,947.53	-25.62%	14,797.00	435.53	3.03%
	Total Category: 44 - Fee Revenue :	20,753.72	18,008.25	13,623.47	19,309.00	14,361.47	-4,947.53	-25.62%	14,797.00	435.53	3.03%
	Total Revenue:	20,753.72	18,008.25	13,623.47	19,309.00	14,361.47	-4,947.53	-25.62%	14,797.00	435.53	3.03%
Expense											
Category: 52 - Contract Services											
20-41-603-5215	Independent Contractor Service	13,636.97	11,711.99	6,973.67	12,219.00	9,076.45	-3,142.55	-25.72%	9,349.00	272.55	3.00%
	Total Category: 52 - Contract Services:	13,636.97	11,711.99	6,973.67	12,219.00	9,076.45	-3,142.55	-25.72%	9,349.00	272.55	3.00%
	Total Expense:	13,636.97	11,711.99	6,973.67	12,219.00	9,076.45	-3,142.55	-25.72%	9,349.00	272.55	3.00%
	Total Program: 603 - Shotokan Karate:	7,116.75	6,296.26	6,649.80	7,090.00	5,285.02	-1,804.98	-25.46%	5,448.00	162.98	3.08%
Program: 604 - 3 Point Athletics											
Revenue											
Category: 44 - Fee Revenue											
20-41-604-4400	Program Fees	20,715.30	23,438.00	12,568.00	21,447.00	16,971.00	-4,476.00	-20.87%	17,511.00	540.00	3.18%
	Total Category: 44 - Fee Revenue :	20,715.30	23,438.00	12,568.00	21,447.00	16,971.00	-4,476.00	-20.87%	17,511.00	540.00	3.18%
	Total Revenue:	20,715.30	23,438.00	12,568.00	21,447.00	16,971.00	-4,476.00	-20.87%	17,511.00	540.00	3.18%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 52 - Contract Services											
20-41-604-5215	Independent Contractor Service	12,454.98	13,964.40	6,805.80	12,402.00	10,089.00	-2,313.00	-18.65%	10,392.00	303.00	3.00%
Total Category: 52 - Contract Services:		12,454.98	13,964.40	6,805.80	12,402.00	10,089.00	-2,313.00	-18.65%	10,392.00	303.00	3.00%
Total Expense:		12,454.98	13,964.40	6,805.80	12,402.00	10,089.00	-2,313.00	-18.65%	10,392.00	303.00	3.00%
Total Program: 604 - 3 Point Athletics:		8,260.32	9,473.60	5,762.20	9,045.00	6,882.00	-2,163.00	-23.91%	7,119.00	237.00	3.44%
Program: 605 - Youth BB											
Revenue											
Category: 44 - Fee Revenue											
20-41-605-4400	Program Fees	26,786.91	17,790.74	24,307.17	18,544.00	19,744.00	1,200.00	6.47%	20,336.00	592.00	3.00%
Total Category: 44 - Fee Revenue :		26,786.91	17,790.74	24,307.17	18,544.00	19,744.00	1,200.00	6.47%	20,336.00	592.00	3.00%
Total Revenue:		26,786.91	17,790.74	24,307.17	18,544.00	19,744.00	1,200.00	6.47%	20,336.00	592.00	3.00%
Expense											
Category: 52 - Contract Services											
20-41-605-5215	Independent Contractor Service	17,979.07	12,165.55	13,364.81	12,791.00	13,028.94	237.94	1.86%	13,419.00	390.06	2.99%
Total Category: 52 - Contract Services:		17,979.07	12,165.55	13,364.81	12,791.00	13,028.94	237.94	1.86%	13,419.00	390.06	2.99%
Total Expense:		17,979.07	12,165.55	13,364.81	12,791.00	13,028.94	237.94	1.86%	13,419.00	390.06	2.99%
Total Program: 605 - Youth BB:		8,807.84	5,625.19	10,942.36	5,753.00	6,715.06	962.06	16.72%	6,917.00	201.94	3.01%
Program: 606 - Eagles Football											
Revenue											
Category: 44 - Fee Revenue											
20-41-606-4400	Program Fees	603.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		603.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		603.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 606 - Eagles Football:		603.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 607 - Sports Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-607-4400	Program Fees	338,756.32	310,741.45	344,333.97	322,841.00	344,333.97	21,492.97	6.66%	360,962.00	16,628.03	4.83%
Total Category: 44 - Fee Revenue :		338,756.32	310,741.45	344,333.97	322,841.00	344,333.97	21,492.97	6.66%	360,962.00	16,628.03	4.83%
Total Revenue:		338,756.32	310,741.45	344,333.97	322,841.00	344,333.97	21,492.97	6.66%	360,962.00	16,628.03	4.83%
Expense											
Category: 50 - Salaries & Wages											
20-41-607-5025	Driver	62.22	0.00	594.85	290.00	594.85	304.85	105.12%	611.00	16.15	2.71%
20-41-607-5030	PT Supervisor	18,621.59	16,548.26	17,213.61	19,445.87	17,213.61	-2,232.26	-11.48%	19,015.65	1,802.04	10.47%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-41-607-5050	PT Counselor	50,047.32	50,214.48	57,601.10	54,097.90	57,601.10	3,503.20	6.48%	65,081.25	7,480.15	12.99%
20-41-607-5060	PT Guard	1,873.77	2,058.22	2,825.74	2,109.00	2,825.74	716.74	33.98%	2,902.00	76.26	2.70%
20-41-607-5070	PT Maintenance	606.41	483.75	832.50	495.00	832.50	337.50	68.18%	855.39	22.89	2.75%
20-41-607-5075	PT Driver	1,075.05	1,096.59	822.48	1,000.00	822.48	-177.52	-17.75%	845.10	22.62	2.75%
20-41-607-5085	Overtime PT	55.13	0.00	0.00	55.00	0.00	-55.00	-100.00%	55.00	55.00	0.00%
Total Category: 50 - Salaries & Wages:		72,341.49	70,401.30	79,890.28	77,492.77	79,890.28	2,397.51	3.09%	89,365.39	9,475.11	11.86%
Category: 51 - Employee Benefits											
20-41-607-5150	Training & Education	434.65	352.60	337.52	370.00	337.52	-32.48	-8.78%	338.00	0.48	0.14%
20-41-607-5170	Awards and Meetings	17.05	24.22	0.00	25.00	0.00	-25.00	-100.00%	25.00	25.00	0.00%
Total Category: 51 - Employee Benefits :		451.70	376.82	337.52	395.00	337.52	-57.48	-14.55%	363.00	25.48	7.55%
Category: 52 - Contract Services											
20-41-607-5220	Transportation	5,465.13	4,395.70	4,871.99	4,483.00	4,871.99	388.99	8.68%	4,969.83	97.84	2.01%
20-41-607-5225	Misc. Contract Services	250.00	180.00	100.00	200.00	90.00	-110.00	-55.00%	90.00	0.00	0.00%
20-41-607-5272	Entry Fees	28,464.18	27,682.23	31,713.98	28,374.75	31,713.98	3,339.23	11.77%	20,605.93	-11,108.05	-35.03%
Total Category: 52 - Contract Services:		34,179.31	32,257.93	36,685.97	33,057.75	36,675.97	3,618.22	10.95%	25,665.76	-11,010.21	-30.02%
Category: 53 - Utilities											
20-41-607-5310	Communications	54.85	126.58	710.09	779.00	547.41	-231.59	-29.73%	285.00	-262.41	-47.94%
Total Category: 53 - Utilities :		54.85	126.58	710.09	779.00	547.41	-231.59	-29.73%	285.00	-262.41	-47.94%
Category: 54 - Supplies											
20-41-607-5400	Program Operation Supplies	2,047.69	1,858.00	2,331.18	2,618.00	2,331.18	-286.82	-10.96%	2,378.75	47.57	2.04%
20-41-607-5410	Office Supplies	171.42	0.00	49.82	50.00	49.82	-0.18	-0.36%	51.00	1.18	2.37%
20-41-607-5430	Equipment Supplies	1,183.17	1,247.71	1,722.95	1,247.00	1,722.95	475.95	38.17%	1,272.00	-450.95	-26.17%
20-41-607-5460	Uniform Supplies	1,742.15	1,668.88	1,793.47	1,671.89	1,793.47	121.58	7.27%	1,829.08	35.61	1.99%
20-41-607-5470	Misc. Supplies	721.01	978.09	804.98	978.00	804.98	-173.02	-17.69%	821.00	16.02	1.99%
Total Category: 54 - Supplies :		5,865.44	5,752.68	6,702.40	6,564.89	6,702.40	137.51	2.09%	6,351.83	-350.57	-5.23%
Total Expense:		112,892.79	108,915.31	124,326.26	118,289.41	124,153.58	5,864.17	4.96%	122,030.98	-2,122.60	-1.71%
Total Program: 607 - Sports Camp:		225,863.53	201,826.14	220,007.71	204,551.59	220,180.39	15,628.80	7.64%	238,931.02	18,750.63	8.52%
Program: 608 - Saturday Basketball											
Revenue											
Category: 44 - Fee Revenue											
20-41-608-4400	Program Fees	93,950.15	93,540.20	146,234.52	92,830.00	96,977.42	4,147.42	4.47%	99,899.00	2,921.58	3.01%
Total Category: 44 - Fee Revenue :		93,950.15	93,540.20	146,234.52	92,830.00	96,977.42	4,147.42	4.47%	99,899.00	2,921.58	3.01%
Total Revenue:		93,950.15	93,540.20	146,234.52	92,830.00	96,977.42	4,147.42	4.47%	99,899.00	2,921.58	3.01%
Expense											
Category: 50 - Salaries & Wages											
20-41-608-5030	PT Supervisor	12,261.34	9,938.20	8,129.28	10,745.00	9,920.00	-825.00	-7.68%	10,193.00	273.00	2.75%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
Category: 50 - Salaries & Wages:												
20-41-608-5035	PT Coordinator	5,409.98	5,208.74	4,539.76	6,207.00	6,075.00	-132.00	-2.13%	6,242.00	167.00	2.75%	
20-41-608-5040	PT Attendant	7,856.12	6,813.51	5,851.63	7,317.00	6,850.00	-467.00	-6.38%	7,038.37	188.37	2.75%	
20-41-608-5055	PT Administration	889.72	0.00	0.00	912.00	0.00	-912.00	-100.00%	0.00	0.00	0.00%	
20-41-608-5065	PT Official	12,035.30	13,858.09	14,369.92	14,945.00	16,000.00	1,055.00	7.06%	16,440.00	440.00	2.75%	
20-41-608-5070	PT Maintenance	1,078.70	930.00	900.00	958.00	900.00	-58.00	-6.05%	924.50	24.50	2.72%	
Total Category: 50 - Salaries & Wages:		39,531.16	36,748.54	33,790.59	41,084.00	39,745.00	-1,339.00	-3.26%	40,837.87	1,092.87	2.75%	
Category: 51 - Employee Benefits												
20-41-608-5170	Awards and Meetings	661.71	754.36	784.51	751.96	824.51	72.55	9.65%	825.00	0.49	0.06%	
Total Category: 51 - Employee Benefits :		661.71	754.36	784.51	751.96	824.51	72.55	9.65%	825.00	0.49	0.06%	
Category: 52 - Contract Services												
20-41-608-5225	Misc. Contract Services	7,235.00	60.00	590.00	750.00	590.00	-160.00	-21.33%	600.00	10.00	1.69%	
Total Category: 52 - Contract Services:		7,235.00	60.00	590.00	750.00	590.00	-160.00	-21.33%	600.00	10.00	1.69%	
Category: 54 - Supplies												
20-41-608-5430	Equipment Supplies	490.79	577.87	520.81	500.00	1,002.81	502.81	100.56%	590.81	-412.00	-41.08%	
20-41-608-5460	Uniform Supplies	4,394.01	4,457.80	633.20	4,219.06	4,545.00	325.94	7.73%	4,636.00	91.00	2.00%	
Total Category: 54 - Supplies :		4,884.80	5,035.67	1,154.01	4,719.06	5,547.81	828.75	17.56%	5,226.81	-321.00	-5.79%	
Total Expense:		52,312.67	42,598.57	36,319.11	47,305.02	46,707.32	-597.70	-1.26%	47,489.68	782.36	1.68%	
Total Program: 608 - Saturday Basketball:		41,637.48	50,941.63	109,915.41	45,524.98	50,270.10	4,745.12	10.42%	52,409.32	2,139.22	4.26%	
Program: 609 - Girls SB League												
Revenue												
Category: 44 - Fee Revenue												
20-41-609-4400	Program Fees	22,658.85	31,723.76	40,032.33	32,044.00	38,305.58	6,261.58	19.54%	40,349.00	2,043.42	5.33%	
Total Category: 44 - Fee Revenue :		22,658.85	31,723.76	40,032.33	32,044.00	38,305.58	6,261.58	19.54%	40,349.00	2,043.42	5.33%	
Total Revenue:		22,658.85	31,723.76	40,032.33	32,044.00	38,305.58	6,261.58	19.54%	40,349.00	2,043.42	5.33%	
Expense												
Category: 52 - Contract Services												
20-41-609-5215	Independent Contractor Service	15,851.58	21,447.83	24,902.25	22,091.00	24,902.25	2,811.25	12.73%	26,100.00	1,197.75	4.81%	
Total Category: 52 - Contract Services:		15,851.58	21,447.83	24,902.25	22,091.00	24,902.25	2,811.25	12.73%	26,100.00	1,197.75	4.81%	
Category: 54 - Supplies												
20-41-609-5460	Uniform Supplies	0.00	0.00	2,150.00	0.00	2,150.00	2,150.00	0.00%	2,193.00	43.00	2.00%	
Total Category: 54 - Supplies :		0.00	0.00	2,150.00	0.00	2,150.00	2,150.00	0.00%	2,193.00	43.00	2.00%	
Total Expense:		15,851.58	21,447.83	27,052.25	22,091.00	27,052.25	4,961.25	22.46%	28,293.00	1,240.75	4.59%	
Total Program: 609 - Girls SB League:		6,807.27	10,275.93	12,980.08	9,953.00	11,253.33	1,300.33	13.06%	12,056.00	802.67	7.13%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 610 - Pee Wee Sportsters											
Revenue											
Category: 44 - Fee Revenue											
20-41-610-4400	Program Fees	70,916.80	71,216.38	80,950.30	69,974.00	81,292.00	11,318.00	16.17%	83,732.00	2,440.00	3.00%
	Total Category: 44 - Fee Revenue :	70,916.80	71,216.38	80,950.30	69,974.00	81,292.00	11,318.00	16.17%	83,732.00	2,440.00	3.00%
	Total Revenue:	70,916.80	71,216.38	80,950.30	69,974.00	81,292.00	11,318.00	16.17%	83,732.00	2,440.00	3.00%
Expense											
Category: 52 - Contract Services											
20-41-610-5215	Independent Contractor Service	47,526.67	47,552.91	49,039.45	46,123.00	53,036.00	6,913.00	14.99%	54,627.00	1,591.00	3.00%
	Total Category: 52 - Contract Services:	47,526.67	47,552.91	49,039.45	46,123.00	53,036.00	6,913.00	14.99%	54,627.00	1,591.00	3.00%
Category: 54 - Supplies											
20-41-610-5460	Uniform Supplies	213.40	200.74	0.00	220.00	200.00	-20.00	-9.09%	204.00	4.00	2.00%
	Total Category: 54 - Supplies :	213.40	200.74	0.00	220.00	200.00	-20.00	-9.09%	204.00	4.00	2.00%
	Total Expense:	47,740.07	47,753.65	49,039.45	46,343.00	53,236.00	6,893.00	14.87%	54,831.00	1,595.00	3.00%
	Total Program: 610 - Pee Wee Sportsters:	23,176.73	23,462.73	31,910.85	23,631.00	28,056.00	4,425.00	18.73%	28,901.00	845.00	3.01%
Program: 611 - Young Tigers Karate											
Revenue											
Category: 44 - Fee Revenue											
20-41-611-4400	Program Fees	28,321.52	24,952.89	21,297.91	23,501.00	22,985.00	-516.00	-2.20%	23,677.00	692.00	3.01%
	Total Category: 44 - Fee Revenue :	28,321.52	24,952.89	21,297.91	23,501.00	22,985.00	-516.00	-2.20%	23,677.00	692.00	3.01%
	Total Revenue:	28,321.52	24,952.89	21,297.91	23,501.00	22,985.00	-516.00	-2.20%	23,677.00	692.00	3.01%
Expense											
Category: 52 - Contract Services											
20-41-611-5215	Independent Contractor Service	19,598.77	17,122.73	12,221.09	16,974.00	15,719.32	-1,254.68	-7.39%	16,191.00	471.68	3.00%
	Total Category: 52 - Contract Services:	19,598.77	17,122.73	12,221.09	16,974.00	15,719.32	-1,254.68	-7.39%	16,191.00	471.68	3.00%
	Total Expense:	19,598.77	17,122.73	12,221.09	16,974.00	15,719.32	-1,254.68	-7.39%	16,191.00	471.68	3.00%
	Total Program: 611 - Young Tigers Karate:	8,722.75	7,830.16	9,076.82	6,527.00	7,265.68	738.68	11.32%	7,486.00	220.32	3.03%
Program: 612 - Tennis/BB Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-612-4400	Program Fees	4,232.83	5,041.85	5,421.35	5,193.00	5,421.35	228.35	4.40%	5,698.25	276.90	5.11%
	Total Category: 44 - Fee Revenue :	4,232.83	5,041.85	5,421.35	5,193.00	5,421.35	228.35	4.40%	5,698.25	276.90	5.11%
	Total Revenue:	4,232.83	5,041.85	5,421.35	5,193.00	5,421.35	228.35	4.40%	5,698.25	276.90	5.11%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-612-5050	PT Counselor	975.52	1,137.43	1,157.18	1,164.53	1,157.18	-7.35	-0.63%	1,189.04	31.86	2.75%
Total Category: 50 - Salaries & Wages:		975.52	1,137.43	1,157.18	1,164.53	1,157.18	-7.35	-0.63%	1,189.04	31.86	2.75%
Category: 52 - Contract Services											
20-41-612-5225	Misc. Contract Services	10.00	0.00	30.00	10.00	30.00	20.00	200.00%	10.00	-20.00	-66.67%
Total Category: 52 - Contract Services:		10.00	0.00	30.00	10.00	30.00	20.00	200.00%	10.00	-20.00	-66.67%
Total Expense:		985.52	1,137.43	1,187.18	1,174.53	1,187.18	12.65	1.08%	1,199.04	11.86	1.00%
Total Program: 612 - Tennis/BB Camp:		3,247.31	3,904.42	4,234.17	4,018.47	4,234.17	215.70	5.37%	4,499.21	265.04	6.26%
Program: 613 - PW Sportsters Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-613-4400	Program Fees	27,720.04	25,958.31	20,210.13	31,151.00	22,197.13	-8,953.87	-28.74%	21,794.00	-403.13	-1.82%
Total Category: 44 - Fee Revenue :		27,720.04	25,958.31	20,210.13	31,151.00	22,197.13	-8,953.87	-28.74%	21,794.00	-403.13	-1.82%
Total Revenue:		27,720.04	25,958.31	20,210.13	31,151.00	22,197.13	-8,953.87	-28.74%	21,794.00	-403.13	-1.82%
Expense											
Category: 52 - Contract Services											
20-41-613-5215	Independent Contractor Service	19,020.85	18,147.91	12,846.89	21,084.00	14,949.00	-6,135.00	-29.10%	15,048.00	99.00	0.66%
Total Category: 52 - Contract Services:		19,020.85	18,147.91	12,846.89	21,084.00	14,949.00	-6,135.00	-29.10%	15,048.00	99.00	0.66%
Total Expense:		19,020.85	18,147.91	12,846.89	21,084.00	14,949.00	-6,135.00	-29.10%	15,048.00	99.00	0.66%
Total Program: 613 - PW Sportsters Camp:		8,699.19	7,810.40	7,363.24	10,067.00	7,248.13	-2,818.87	-28.00%	6,746.00	-502.13	-6.93%
Program: 614 - Camp Extension											
Revenue											
Category: 44 - Fee Revenue											
20-41-614-4400	Program Fees	67,562.22	124,738.30	97,504.80	81,396.00	97,521.32	16,125.32	19.81%	101,974.00	4,452.68	4.57%
Total Category: 44 - Fee Revenue :		67,562.22	124,738.30	97,504.80	81,396.00	97,521.32	16,125.32	19.81%	101,974.00	4,452.68	4.57%
Total Revenue:		67,562.22	124,738.30	97,504.80	81,396.00	97,521.32	16,125.32	19.81%	101,974.00	4,452.68	4.57%
Expense											
Category: 50 - Salaries & Wages											
20-41-614-5025	Driver	559.98	52.52	1,191.35	587.00	1,191.35	604.35	102.96%	1,224.00	32.65	2.74%
20-41-614-5030	PT Supervisor	3,198.88	5,153.64	3,148.00	3,353.10	3,148.00	-205.10	-6.12%	3,563.70	415.70	13.21%
20-41-614-5050	PT Counselor	9,987.52	17,889.63	12,973.07	11,252.00	12,973.07	1,721.07	15.30%	14,070.00	1,096.93	8.46%
20-41-614-5075	PT Driver	873.96	1,714.09	677.54	1,223.00	677.54	-545.46	-44.60%	696.17	18.63	2.75%
20-41-614-5085	Overtime PT	62.81	219.48	165.68	219.00	165.68	-53.32	-24.35%	170.23	4.55	2.75%

Budget Comparison Report

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					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
90-41-614-5040	PT Attendant	0.00	0.00	1,139.38	0.00	1,139.38	1,139.38	0.00%	0.00	-1,139.38	-100.00%
	Total Category: 50 - Salaries & Wages:	14,683.15	25,029.36	19,295.02	16,634.10	19,295.02	2,660.92	16.00%	19,724.10	429.08	2.22%
	Category: 52 - Contract Services										
20-41-614-5220	Transportation	2,470.78	3,604.33	2,820.63	2,450.00	2,820.63	370.63	15.13%	2,877.04	56.41	2.00%
20-41-614-5225	Misc. Contract Services	10.00	0.00	20.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-614-5272	Entry Fees	3,998.20	6,279.84	4,089.56	4,547.60	4,400.00	-147.60	-3.25%	4,640.60	240.60	5.47%
	Total Category: 52 - Contract Services:	6,478.98	9,884.17	6,930.19	6,997.60	7,220.63	223.03	3.19%	7,517.64	297.01	4.11%
	Category: 54 - Supplies										
20-41-614-5400	Program Operation Supplies	296.37	1,075.36	278.87	295.00	278.87	-16.13	-5.47%	500.00	221.13	79.30%
20-41-614-5430	Equipment Supplies	341.42	417.86	392.01	375.00	392.01	17.01	4.54%	400.00	7.99	2.04%
20-41-614-5460	Uniform Supplies	783.90	1,273.95	843.60	960.00	843.60	-116.40	-12.13%	862.40	18.80	2.23%
20-41-614-5470	Misc. Supplies	310.11	319.99	269.14	319.00	269.14	-49.86	-15.63%	274.52	5.38	2.00%
	Total Category: 54 - Supplies :	1,731.80	3,087.16	1,783.62	1,949.00	1,783.62	-165.38	-8.49%	2,036.92	253.30	14.20%
	Total Expense:	22,893.93	38,000.69	28,008.83	25,580.70	28,299.27	2,718.57	10.63%	29,278.66	979.39	3.46%
	Total Program: 614 - Camp Extension:	44,668.29	86,737.61	69,495.97	55,815.30	69,222.05	13,406.75	24.02%	72,695.34	3,473.29	5.02%
	Program: 615 - Open Gym										
	Revenue										
	Category: 43 - Daily Fees										
20-41-615-4300	Daily Fees - Resident	1,136.00	1,933.00	2,197.00	2,476.00	2,638.00	162.00	6.54%	2,718.00	80.00	3.03%
	Total Category: 43 - Daily Fees :	1,136.00	1,933.00	2,197.00	2,476.00	2,638.00	162.00	6.54%	2,718.00	80.00	3.03%
	Category: 44 - Fee Revenue										
20-41-615-4400	Program Fees	-92.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	-92.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Revenue:	1,044.00	1,933.00	2,197.00	2,476.00	2,638.00	162.00	6.54%	2,718.00	80.00	3.03%
	Expense										
	Category: 50 - Salaries & Wages										
20-41-615-5040	PT Attendant	1,327.50	1,389.27	1,599.27	1,390.00	2,078.89	688.89	49.56%	2,136.00	57.11	2.75%
	Total Category: 50 - Salaries & Wages:	1,327.50	1,389.27	1,599.27	1,390.00	2,078.89	688.89	49.56%	2,136.00	57.11	2.75%
	Category: 52 - Contract Services										
20-41-615-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expense:	1,337.50	1,389.27	1,599.27	1,390.00	2,078.89	688.89	49.56%	2,136.00	57.11	2.75%
	Total Program: 615 - Open Gym:	-293.50	543.73	597.73	1,086.00	559.11	-526.89	-48.52%	582.00	22.89	4.09%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 616 - On-The-Go Sports											
Revenue											
Category: 44 - Fee Revenue											
20-41-616-4400	Program Fees	35,331.20	27,309.37	16,818.81	28,476.00	20,061.00	-8,415.00	-29.55%	20,629.00	568.00	2.83%
	Total Category: 44 - Fee Revenue :	35,331.20	27,309.37	16,818.81	28,476.00	20,061.00	-8,415.00	-29.55%	20,629.00	568.00	2.83%
	Total Revenue:	35,331.20	27,309.37	16,818.81	28,476.00	20,061.00	-8,415.00	-29.55%	20,629.00	568.00	2.83%
Expense											
Category: 52 - Contract Services											
20-41-616-5215	Independent Contractor Service	23,927.89	18,921.00	9,007.82	18,731.00	13,310.72	-5,420.28	-28.94%	13,710.00	399.28	3.00%
	Total Category: 52 - Contract Services:	23,927.89	18,921.00	9,007.82	18,731.00	13,310.72	-5,420.28	-28.94%	13,710.00	399.28	3.00%
	Total Expense:	23,927.89	18,921.00	9,007.82	18,731.00	13,310.72	-5,420.28	-28.94%	13,710.00	399.28	3.00%
	Total Program: 616 - On-The-Go Sports:	11,403.31	8,388.37	7,810.99	9,745.00	6,750.28	-2,994.72	-30.73%	6,919.00	168.72	2.50%
Program: 617 - Hot Shots Sports											
Revenue											
Category: 44 - Fee Revenue											
20-41-617-4400	Program Fees	145,708.70	208,959.38	180,262.85	190,005.00	189,382.84	-622.16	-0.33%	194,797.00	5,414.16	2.86%
	Total Category: 44 - Fee Revenue :	145,708.70	208,959.38	180,262.85	190,005.00	189,382.84	-622.16	-0.33%	194,797.00	5,414.16	2.86%
	Total Revenue:	145,708.70	208,959.38	180,262.85	190,005.00	189,382.84	-622.16	-0.33%	194,797.00	5,414.16	2.86%
Expense											
Category: 51 - Employee Benefits											
20-41-617-5170	Awards and Meetings	77.88	103.84	90.86	104.00	90.86	-13.14	-12.63%	90.86	0.00	0.00%
	Total Category: 51 - Employee Benefits :	77.88	103.84	90.86	104.00	90.86	-13.14	-12.63%	90.86	0.00	0.00%
Category: 52 - Contract Services											
20-41-617-5215	Independent Contractor Service	98,663.17	142,070.48	101,654.42	128,527.00	126,630.00	-1,897.00	-1.48%	130,429.00	3,799.00	3.00%
	Total Category: 52 - Contract Services:	98,663.17	142,070.48	101,654.42	128,527.00	126,630.00	-1,897.00	-1.48%	130,429.00	3,799.00	3.00%
	Total Expense:	98,741.05	142,174.32	101,745.28	128,631.00	126,720.86	-1,910.14	-1.48%	130,519.86	3,799.00	3.00%
	Total Program: 617 - Hot Shots Sports:	46,967.65	66,785.06	78,517.57	61,374.00	62,661.98	1,287.98	2.10%	64,277.14	1,615.16	2.58%
Program: 619 - Wilmette Storm											
Revenue											
Category: 44 - Fee Revenue											
20-41-619-4400	Program Fees	63,137.88	52,394.90	48,037.00	50,367.00	43,310.00	-7,057.00	-14.01%	44,609.00	1,299.00	3.00%
	Total Category: 44 - Fee Revenue :	63,137.88	52,394.90	48,037.00	50,367.00	43,310.00	-7,057.00	-14.01%	44,609.00	1,299.00	3.00%
	Total Revenue:	63,137.88	52,394.90	48,037.00	50,367.00	43,310.00	-7,057.00	-14.01%	44,609.00	1,299.00	3.00%

Budget Comparison Report

Account Number	Expense	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-619-5215	Independent Contractor Service	47,467.78	38,391.40	21,462.00	41,415.00	28,224.00	-13,191.00	-31.85%	29,071.00	847.00	3.00%
Total Category: 52 - Contract Services:		47,467.78	38,391.40	21,462.00	41,415.00	28,224.00	-13,191.00	-31.85%	29,071.00	847.00	3.00%
Category: 54 - Supplies											
20-41-619-5460	Uniform Supplies	5,682.97	3,611.00	3,785.00	3,409.00	7,256.00	3,847.00	112.85%	7,401.00	145.00	2.00%
Total Category: 54 - Supplies :		5,682.97	3,611.00	3,785.00	3,409.00	7,256.00	3,847.00	112.85%	7,401.00	145.00	2.00%
Total Expense:		53,150.75	42,002.40	25,247.00	44,824.00	35,480.00	-9,344.00	-20.85%	36,472.00	992.00	2.80%
Total Program: 619 - Wilmette Storm:		9,987.13	10,392.50	22,790.00	5,543.00	7,830.00	2,287.00	41.26%	8,137.00	307.00	3.92%
Program: 620 - Youth Flag Football											
Revenue											
Category: 44 - Fee Revenue											
20-41-620-4400	Program Fees	20,976.55	20,864.95	12,185.25	21,438.00	12,193.00	-9,245.00	-43.12%	12,570.00	377.00	3.09%
Total Category: 44 - Fee Revenue :		20,976.55	20,864.95	12,185.25	21,438.00	12,193.00	-9,245.00	-43.12%	12,570.00	377.00	3.09%
Total Revenue:		20,976.55	20,864.95	12,185.25	21,438.00	12,193.00	-9,245.00	-43.12%	12,570.00	377.00	3.09%
Expense											
Category: 50 - Salaries & Wages											
20-41-620-5035	PT Coordinator	1,053.54	1,059.18	815.81	1,073.31	950.00	-123.31	-11.49%	976.23	26.23	2.76%
20-41-620-5065	PT Official	1,696.00	4,042.00	1,935.00	3,581.00	2,300.00	-1,281.00	-35.77%	2,363.00	63.00	2.74%
Total Category: 50 - Salaries & Wages:		2,749.54	5,101.18	2,750.81	4,654.31	3,250.00	-1,404.31	-30.17%	3,339.23	89.23	2.75%
Category: 52 - Contract Services											
20-41-620-5215	Independent Contractor Service	1,170.00	350.00	460.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
20-41-620-5225	Misc. Contract Services	60.00	50.00	10.00	40.00	40.00	0.00	0.00%	40.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,230.00	400.00	470.00	440.00	440.00	0.00	0.00%	440.00	0.00	0.00%
Category: 54 - Supplies											
20-41-620-5430	Equipment Supplies	224.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5460	Uniform Supplies	3,667.63	3,986.07	2,131.00	4,007.00	2,000.00	-2,007.00	-50.09%	2,040.00	40.00	2.00%
Total Category: 54 - Supplies :		3,892.39	3,986.07	2,131.00	4,007.00	2,000.00	-2,007.00	-50.09%	2,040.00	40.00	2.00%
Total Expense:		7,871.93	9,487.25	5,351.81	9,101.31	5,690.00	-3,411.31	-37.48%	5,819.23	129.23	2.27%
Total Program: 620 - Youth Flag Football:		13,104.62	11,377.70	6,833.44	12,336.69	6,503.00	-5,833.69	-47.29%	6,750.77	247.77	3.81%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 621 - Krav Maga											
Revenue											
Category: 44 - Fee Revenue											
20-41-621-4400	Program Fees	7,420.80	6,582.14	5,154.57	6,963.00	4,957.22	-2,005.78	-28.81%	5,106.00	148.78	3.00%
	Total Category: 44 - Fee Revenue :	7,420.80	6,582.14	5,154.57	6,963.00	4,957.22	-2,005.78	-28.81%	5,106.00	148.78	3.00%
	Total Revenue:	7,420.80	6,582.14	5,154.57	6,963.00	4,957.22	-2,005.78	-28.81%	5,106.00	148.78	3.00%
Expense											
Category: 52 - Contract Services											
20-41-621-5215	Independent Contractor Service	4,730.12	4,232.11	2,315.47	4,228.00	3,213.00	-1,015.00	-24.01%	3,310.00	97.00	3.02%
	Total Category: 52 - Contract Services:	4,730.12	4,232.11	2,315.47	4,228.00	3,213.00	-1,015.00	-24.01%	3,310.00	97.00	3.02%
	Total Expense:	4,730.12	4,232.11	2,315.47	4,228.00	3,213.00	-1,015.00	-24.01%	3,310.00	97.00	3.02%
	Total Program: 621 - Krav Maga:	2,690.68	2,350.03	2,839.10	2,735.00	1,744.22	-990.78	-36.23%	1,796.00	51.78	2.97%
Program: 622 - NS Youth Rugby Academy											
Revenue											
Category: 44 - Fee Revenue											
20-41-622-4400	Program Fees	4,519.65	0.00	0.00	4,010.00	0.00	-4,010.00	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	4,519.65	0.00	0.00	4,010.00	0.00	-4,010.00	-100.00%	0.00	0.00	0.00%
	Total Revenue:	4,519.65	0.00	0.00	4,010.00	0.00	-4,010.00	-100.00%	0.00	0.00	0.00%
Expense											
Category: 52 - Contract Services											
20-41-622-5215	Independent Contractor Service	2,935.01	0.00	0.00	2,722.00	0.00	-2,722.00	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	2,935.01	0.00	0.00	2,722.00	0.00	-2,722.00	-100.00%	0.00	0.00	0.00%
	Total Expense:	2,935.01	0.00	0.00	2,722.00	0.00	-2,722.00	-100.00%	0.00	0.00	0.00%
	Total Program: 622 - NS Youth Rugby Academy:	1,584.64	0.00	0.00	1,288.00	0.00	-1,288.00	-100.00%	0.00	0.00	0.00%
	Total ProgramArea: 6 - Sports One:	114,453.01	215,408.65	356,413.89	175,938.60	197,981.49	22,042.89	12.53%	224,854.59	26,873.10	13.57%
	Report Total:	114,453.01	215,408.65	356,413.89	175,938.60	197,981.49	22,042.89	12.53%	224,854.59	26,873.10	13.57%



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

Sports Two

	2017	2018	2018	2019 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	\$970,282	\$983,658	\$1,014,123	\$1,062,779	\$48,656	4.8%
Rental Revenue	41,571	41,000	46,000	27,580	(18,420)	-40.0%
Retail Sales	2,611	3,025	1,319	0	(1,319)	-100.0%
Total Revenue	\$1,014,463	\$1,027,683	\$1,061,442	\$1,090,359	\$28,917	2.7%
Expenses						
Salaries & Wages	\$241,548	\$272,397	\$275,940	\$279,583	\$3,643	1.3%
Employee Benefits	19,990	19,985	21,625	21,936	311	1.4%
Contract Services	262,102	262,864	291,587	305,314	13,727	4.7%
Utilities	1,208	2,297	1,726	1,423	(303)	-17.5%
Supplies	77,656	77,475	81,702	78,140	(3,563)	-4.4%
Repairs	677	500	500	500	0	0.0%
Operating Expenses	\$603,181	\$635,518	\$673,080	\$686,895	\$13,815	2.1%
Operating Surplus (Deficit)	\$411,282	\$392,165	\$388,362	\$403,463	\$15,102	
Overhead Transfer	188,924	189,000	189,000	189,000	0	0.0%
Total Expenses	\$792,105	\$824,518	\$862,080	\$875,895	\$13,815	1.6%
Net Surplus (Deficit)	\$222,358	\$203,165	\$199,362	\$214,463		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017	2018	2019	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
Sports Two					
Program 701 - Administration					
Revenue	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>269,349</u>	<u>270,457</u>	<u>272,698</u>	<u>270,830</u>	(1,869) -0.7%
Surplus (Deficit):	(269,349)	(270,457)	(272,698)	(270,830)	1,869
					Gr. Margin (2019)
Program: 702 - PM Adventures Camp					
Revenue	106,079	109,673	118,336	123,989	5,653 4.8%
Expense	<u>53,107</u>	<u>66,254</u>	<u>61,734</u>	<u>66,493</u>	<u>4,759</u> 7.7%
Surplus (Deficit):	52,972	43,419	56,602	57,496	894 46.4%
					Gr. Margin (2019)
Program: 703 - CIT Camp					
Revenue	50,220	52,998	51,305	55,629	4,324 8.4%
Expense	<u>20,203</u>	<u>22,349</u>	<u>22,876</u>	<u>23,376</u>	<u>500</u> 2.2%
Surplus (Deficit):	30,017	30,649	28,428	32,253	3,824 58.0%
					Gr. Margin (2019)
Program: 705 - Youth Soccer League					
Revenue	295,849	306,819	291,467	290,573	(894) -0.3%
Expense	<u>93,641</u>	<u>106,073</u>	<u>99,488</u>	<u>99,191</u>	<u>(297)</u> -0.3%
Surplus (Deficit):	202,208	200,747	191,979	191,382	(597) 65.9%
					Gr. Margin (2019)
Program: 706 - Youth Basketball League					
Revenue	88,153	88,855	95,799	99,190	3,391 3.5%
Expense	<u>33,896</u>	<u>34,187</u>	<u>39,977</u>	<u>40,912</u>	<u>935</u> 2.3%
Surplus (Deficit):	54,256	54,668	55,822	58,278	2,456 58.8%
					Gr. Margin (2019)
Program: 707 - T-Ball					
Revenue	36,775	36,075	28,371	29,390	1,019 3.6%
Expense	<u>24,957</u>	<u>25,674</u>	<u>20,711</u>	<u>21,454</u>	<u>743</u> 3.6%
Surplus (Deficit):	11,818	10,401	7,660	7,936	276 27.0%
					Gr. Margin (2019)
Program: 708 - Mini Soccer					
Revenue	126,000	134,680	146,578	151,970	5,392 3.7%
Expense	<u>85,278</u>	<u>91,735</u>	<u>99,573</u>	<u>103,319</u>	<u>3,746</u> 3.8%
Surplus (Deficit):	40,722	42,945	47,005	48,651	1,646 32.0%
					Gr. Margin (2019)
Program: 709 - Baseball					
Revenue	47,310	37,250	47,986	49,750	1,764 3.7%
Expense	<u>32,060</u>	<u>24,913</u>	<u>32,312</u>	<u>33,581</u>	<u>1,269</u> 3.9%
Surplus (Deficit):	15,250	12,337	15,674	16,169	495 32.5%
					Gr. Margin (2019)
Program: 710 - Girls Lacrosse					
Revenue	32,002	32,865	26,626	27,567	941 3.5%
Expense	<u>22,222</u>	<u>21,599</u>	<u>17,839</u>	<u>18,469</u>	<u>630</u> 3.5%
Surplus (Deficit):	9,780	11,266	8,787	9,098	311 33.0%
					Gr. Margin (2019)
Program: 713 - Youth Volleyball					
Revenue	32,601	33,122	50,951	52,470	1,519 3.0%
Expense	<u>23,172</u>	<u>23,092</u>	<u>36,444</u>	<u>37,779</u>	<u>1,335</u> 3.7%
Surplus (Deficit):	9,429	10,030	14,507	14,691	184 28.0%
					Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Program: 714 - Field Hockey						
Revenue	2,774	3,140	5,755	5,966	211	3.7%
Expense	<u>1,945</u>	<u>2,072</u>	<u>4,029</u>	<u>4,176</u>	<u>148</u>	3.7%
Surplus (Deficit):	829	1,068	1,727	1,790	63	30.0%
						Gr. Margin (2019)
Program: 715 - VB League						
Revenue	10,638	12,120	11,415	11,855	440	3.9%
Expense	<u>7,569</u>	<u>8,008</u>	<u>7,325</u>	<u>7,837</u>	<u>512</u>	7.0%
Surplus (Deficit):	3,069	4,112	4,090	4,018	(72)	33.9%
						Gr. Margin (2019)
Program: 716 - SB League						
Revenue	11,830	12,178	14,490	15,068	578	4.0%
Expense	<u>7,812</u>	<u>8,773</u>	<u>11,988</u>	<u>12,241</u>	<u>253</u>	2.1%
Surplus (Deficit):	4,018	3,404	2,502	2,827	324	18.8%
						Gr. Margin (2019)
Program: 717 - Men's >30 BB						
Revenue	28,690	29,760	30,840	31,960	1,120	3.6%
Expense	<u>25,074</u>	<u>26,132</u>	<u>31,428</u>	<u>32,236</u>	<u>808</u>	2.6%
Surplus (Deficit):	3,616	3,629	(588)	(276)	312	-0.9%
						Gr. Margin (2019)
Program: 719 - Athletic Field Rental						
Revenue	41,571	41,000	46,000	27,580	(18,420)	-40.0%
Expense	<u>30,357</u>	<u>30,265</u>	<u>34,715</u>	<u>28,250</u>	<u>(6,465)</u>	-18.6%
Surplus (Deficit):	11,213	10,735	11,285	(670)	(11,955)	-2.4%
						Gr. Margin (2019)
Program: 720 - Sports Parties						
Revenue	5,165	7,098	4,175	4,335	160	3.8%
Expense	<u>3,484</u>	<u>4,300</u>	<u>2,419</u>	<u>2,475</u>	<u>56</u>	2.3%
Surplus (Deficit):	1,681	2,798	1,756	1,860	104	42.9%
						Gr. Margin (2019)
Program: 721 - New Programs						
Revenue	2,025	1,125	0	0	0	N/A
Expense	<u>1,681</u>	<u>787</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	344	338	0	0	0	N/A
						Gr. Margin (2019)
Program: 725 - Women's Soccer League						
Revenue	7,850	7,500	6,480	6,720	240	3.7%
Expense	<u>4,723</u>	<u>5,475</u>	<u>4,725</u>	<u>4,825</u>	<u>99</u>	2.1%
Surplus (Deficit):	3,127	2,025	1,755	1,896	141	28.2%
						Gr. Margin (2019)
Program: 726 - Fencing						
Revenue	13,461	13,440	10,223	10,640	417	4.1%
Expense	<u>9,273</u>	<u>9,368</u>	<u>6,849</u>	<u>7,128</u>	<u>279</u>	4.1%
Surplus (Deficit):	4,188	4,072	3,374	3,512	138	33.0%
						Gr. Margin (2019)
Program: 727 - PeeWee Soccer League						
Revenue	16,131	16,523	20,583	21,307	724	3.5%
Expense	<u>3,781</u>	<u>3,379</u>	<u>3,304</u>	<u>3,370</u>	<u>66</u>	2.0%
Surplus (Deficit):	12,350	13,144	17,279	17,937	658	84.2%
						Gr. Margin (2019)
Program: 728 - Wilmette Baseball Association						
Revenue	59,339	51,463	39,552	51,000	11,449	28.9%
Expense	<u>38,520</u>	<u>39,627</u>	<u>37,800</u>	<u>39,270</u>	<u>1,470</u>	3.9%
Surplus (Deficit):	20,819	11,836	1,752	11,730	9,979	23.0%
						Gr. Margin (2019)
Program: 729 - City Slickers						
Revenue	0	0	14,510	23,400	8,890	61.3%
Expense	<u>0</u>	<u>0</u>	<u>13,845</u>	<u>18,684</u>	<u>4,838</u>	34.9%
Surplus (Deficit):	0	0	665	4,716	4,052	20.2%
						Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017		2018		2019	Variance	%
	Actual	Budget	Projection	Budget	To Budget	To Budget	
Total Sports Two							
Revenue	\$ 1,014,463	\$ 1,027,683	\$ 1,061,441	\$ 1,090,359	\$ 28,918		2.7%
Expense	<u>792,105</u>	<u>824,518</u>	<u>862,080</u>	<u>875,895</u>	<u>13,815</u>		1.6%
Surplus (Deficit):	\$ 222,358	\$ 203,165	\$ 199,361	\$ 214,463	\$ 15,103		19.7%
						Gr. Margin (2019)	



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
ProgramArea: 7 - Sports Two											
Program: 701 - Administration											
Expense											
Category: 50 - Salaries & Wages											
20-41-701-5000	Administration	53,748.50	55,669.48	49,847.05	57,061.21	57,763.70	702.49	1.23%	59,352.20	1,588.50	2.75%
20-41-701-5055	PT Administration	0.00	3,889.88	3,585.70	3,984.75	3,585.70	-399.05	-10.01%	0.00	-3,585.70	-100.00%
Total Category: 50 - Salaries & Wages:		53,748.50	59,559.36	53,432.75	61,045.96	61,349.40	303.44	0.50%	59,352.20	-1,997.20	-3.26%
Category: 51 - Employee Benefits											
20-41-701-5110	Health Insurance Premiums	19,490.37	17,726.34	13,842.63	17,219.00	18,706.99	1,487.99	8.64%	19,642.00	935.01	5.00%
20-41-701-5150	Training & Education	418.88	0.00	1,496.07	200.00	1,030.41	830.41	415.21%	200.00	-830.41	-80.59%
20-41-701-5160	Dues	0.00	304.00	304.00	319.00	304.00	-15.00	-4.70%	319.00	15.00	4.93%
20-41-701-5170	Awards and Meetings	598.53	178.44	0.00	368.00	150.00	-218.00	-59.24%	200.00	50.00	33.33%
Total Category: 51 - Employee Benefits :		20,507.78	18,208.78	15,642.70	18,106.00	20,191.40	2,085.40	11.52%	20,361.00	169.60	0.84%
Category: 52 - Contract Services											
20-41-701-5220	Transportation	308.88	470.75	395.75	459.00	459.00	0.00	0.00%	459.00	0.00	0.00%
20-41-701-5225	Misc. Contract Services	0.00	10.00	10.00	10.00	10.00	0.00	0.00%	10.00	0.00	0.00%
20-41-701-5255	Marketing	0.00	420.00	0.00	420.00	420.00	0.00	0.00%	420.00	0.00	0.00%
20-41-701-5265	Printing	0.00	64.50	0.00	65.00	0.00	-65.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		308.88	965.25	405.75	954.00	889.00	-65.00	-6.81%	889.00	0.00	0.00%
Category: 53 - Utilities											
20-41-701-5310	Communications	1,038.80	1,033.66	559.17	750.96	614.73	-136.23	-18.14%	627.36	12.63	2.05%
Total Category: 53 - Utilities :		1,038.80	1,033.66	559.17	750.96	614.73	-136.23	-18.14%	627.36	12.63	2.05%
Category: 54 - Supplies											
20-41-701-5400	Program Operation Supplies	96.75	455.60	453.62	400.00	453.62	53.62	13.41%	400.00	-53.62	-11.82%
20-41-701-5410	Office Supplies	181.84	202.29	348.54	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Category: 54 - Supplies :		278.59	657.89	802.16	600.00	653.62	53.62	8.94%	600.00	-53.62	-8.20%
Category: 60 - Transfers											
20-41-701-6010	Admin Overhead Charge	123,216.00	188,924.40	157,437.00	189,000.00	189,000.00	0.00	0.00%	189,000.00	0.00	0.00%
Total Category: 60 - Transfers :		123,216.00	188,924.40	157,437.00	189,000.00	189,000.00	0.00	0.00%	189,000.00	0.00	0.00%
Total Expense:		199,098.55	269,349.34	228,279.53	270,456.92	272,698.15	2,241.23	0.83%	270,829.56	-1,868.59	-0.69%
Total Program: 701 - Administration:		199,098.55	269,349.34	228,279.53	270,456.92	272,698.15	2,241.23	0.83%	270,829.56	-1,868.59	-0.69%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 702 - PM Adventures Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-702-4400	Program Fees	102,935.24	106,079.27	118,335.70	109,673.00	118,335.70	8,662.70	7.90%	123,989.00	5,653.30	4.78%
Total Category: 44 - Fee Revenue :		102,935.24	106,079.27	118,335.70	109,673.00	118,335.70	8,662.70	7.90%	123,989.00	5,653.30	4.78%
Total Revenue:		102,935.24	106,079.27	118,335.70	109,673.00	118,335.70	8,662.70	7.90%	123,989.00	5,653.30	4.78%
Expense											
Category: 50 - Salaries & Wages											
20-41-702-5025	Driver	487.39	103.50	918.60	455.00	918.60	463.60	101.89%	943.86	25.26	2.75%
20-41-702-5030	PT Supervisor	11,109.40	13,468.00	13,302.63	14,094.30	13,302.63	-791.67	-5.62%	14,361.75	1,059.12	7.96%
20-41-702-5050	PT Counselor	16,897.73	21,566.75	26,965.33	32,284.64	26,965.33	-5,319.31	-16.48%	30,192.00	3,226.67	11.97%
20-41-702-5070	PT Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-702-5075	PT Driver	1,641.67	1,830.01	1,000.00	1,527.00	1,000.00	-527.00	-34.51%	1,027.50	27.50	2.75%
20-41-702-5085	Overtime PT	306.75	0.00	523.09	0.00	523.09	523.09	0.00%	530.00	6.91	1.32%
Total Category: 50 - Salaries & Wages:		30,442.94	36,968.26	42,709.65	48,360.94	42,709.65	-5,651.29	-11.69%	47,055.11	4,345.46	10.17%
Category: 51 - Employee Benefits											
20-41-702-5150	Training & Education	380.70	339.65	187.66	357.00	187.66	-169.34	-47.43%	200.00	12.34	6.58%
20-41-702-5170	Awards and Meetings	185.77	229.00	317.42	240.00	317.42	77.42	32.26%	320.00	2.58	0.81%
Total Category: 51 - Employee Benefits :		566.47	568.65	505.08	597.00	505.08	-91.92	-15.40%	520.00	14.92	2.95%
Category: 52 - Contract Services											
20-41-702-5220	Transportation	4,534.15	3,863.93	5,064.40	3,941.00	5,064.40	1,123.40	28.51%	5,160.00	95.60	1.89%
20-41-702-5225	Misc. Contract Services	130.00	50.00	130.00	50.00	130.00	80.00	160.00%	50.00	-80.00	-61.54%
20-41-702-5272	Entry Fees	6,012.15	7,424.05	8,463.17	7,639.00	8,463.17	824.17	10.79%	8,630.50	167.33	1.98%
Total Category: 52 - Contract Services:		10,676.30	11,337.98	13,657.57	11,630.00	13,657.57	2,027.57	17.43%	13,840.50	182.93	1.34%
Category: 53 - Utilities											
20-41-702-5310	Communications	303.60	226.19	641.89	816.50	609.74	-206.76	-25.32%	455.00	-154.74	-25.38%
Total Category: 53 - Utilities :		303.60	226.19	641.89	816.50	609.74	-206.76	-25.32%	455.00	-154.74	-25.38%
Category: 54 - Supplies											
20-41-702-5400	Program Operation Supplies	4,930.72	3,717.86	4,303.38	4,555.00	3,923.38	-631.62	-13.87%	4,292.50	369.12	9.41%
20-41-702-5460	Uniform Supplies	310.86	287.88	328.77	295.00	328.77	33.77	11.45%	330.00	1.23	0.37%
Total Category: 54 - Supplies :		5,241.58	4,005.74	4,632.15	4,850.00	4,252.15	-597.85	-12.33%	4,622.50	370.35	8.71%
Total Expense:		47,230.89	53,106.82	62,146.34	66,254.44	61,734.19	-4,520.25	-6.82%	66,493.11	4,758.92	7.71%
Total Program: 702 - PM Adventures Camp:		55,704.35	52,972.45	56,189.36	43,418.56	56,601.51	13,182.95	30.36%	57,495.89	894.38	1.58%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 703 - CIT Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-703-4400	Program Fees	47,645.00	50,220.00	51,304.60	52,998.00	51,304.60	-1,693.40	-3.20%	55,629.00	4,324.40	8.43%
Total Category: 44 - Fee Revenue :		47,645.00	50,220.00	51,304.60	52,998.00	51,304.60	-1,693.40	-3.20%	55,629.00	4,324.40	8.43%
Total Revenue:		47,645.00	50,220.00	51,304.60	52,998.00	51,304.60	-1,693.40	-3.20%	55,629.00	4,324.40	8.43%
Expense											
Category: 50 - Salaries & Wages											
20-41-703-5025	Driver	145.18	0.00	761.35	178.00	761.35	583.35	327.72%	782.28	20.93	2.75%
20-41-703-5030	PT Supervisor	10,565.50	8,307.67	7,588.40	8,504.00	7,588.40	-915.60	-10.77%	7,790.27	201.87	2.66%
20-41-703-5075	PT Driver	363.60	578.66	155.57	412.00	155.57	-256.43	-62.24%	159.84	4.27	2.74%
Total Category: 50 - Salaries & Wages:		11,074.28	8,886.33	8,505.32	9,094.00	8,505.32	-588.68	-6.47%	8,732.39	227.07	2.67%
Category: 51 - Employee Benefits											
20-41-703-5150	Training & Education	281.89	211.76	73.46	222.00	73.46	-148.54	-66.91%	150.00	76.54	104.19%
20-41-703-5170	Awards and Meetings	43.80	0.00	0.00	45.00	0.00	-45.00	-100.00%	45.00	45.00	0.00%
Total Category: 51 - Employee Benefits :		325.69	211.76	73.46	267.00	73.46	-193.54	-72.49%	195.00	121.54	165.45%
Category: 52 - Contract Services											
20-41-703-5220	Transportation	2,200.86	2,357.90	3,131.14	2,363.00	3,131.14	768.14	32.51%	3,190.00	58.86	1.88%
20-41-703-5225	Misc. Contract Services	10.00	10.00	0.00	20.00	0.00	-20.00	-100.00%	20.00	20.00	0.00%
20-41-703-5270	Postage	34.41	33.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-703-5272	Entry Fees	7,332.46	6,418.59	7,920.81	7,580.00	7,920.81	340.81	4.50%	8,078.00	157.19	1.98%
Total Category: 52 - Contract Services:		9,577.73	8,819.61	11,051.95	9,963.00	11,051.95	1,088.95	10.93%	11,288.00	236.05	2.14%
Category: 53 - Utilities											
20-41-703-5310	Communications	44.91	78.97	532.34	729.92	501.49	-228.43	-31.30%	341.00	-160.49	-32.00%
Total Category: 53 - Utilities :		44.91	78.97	532.34	729.92	501.49	-228.43	-31.30%	341.00	-160.49	-32.00%
Category: 54 - Supplies											
20-41-703-5400	Program Operation Supplies	1,940.58	2,206.26	2,744.21	2,245.00	2,744.00	499.00	22.23%	2,770.00	26.00	0.95%
20-41-703-5460	Uniform Supplies	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Total Category: 54 - Supplies :		1,940.58	2,206.26	2,744.21	2,295.00	2,744.00	449.00	19.56%	2,820.00	76.00	2.77%
Total Expense:		22,963.19	20,202.93	22,907.28	22,348.92	22,876.22	527.30	2.36%	23,376.39	500.17	2.19%
Total Program: 703 - CIT Camp:		24,681.81	30,017.07	28,397.32	30,649.08	28,428.38	-2,220.70	-7.25%	32,252.61	3,824.23	13.45%
Program: 705 - Youth Soccer League											
Revenue											
Category: 44 - Fee Revenue											
20-41-705-4400	Program Fees	310,103.85	293,237.99	408,207.16	303,794.25	290,148.00	-13,646.25	-4.49%	290,573.00	425.00	0.15%
Total Category: 44 - Fee Revenue :		310,103.85	293,237.99	408,207.16	303,794.25	290,148.00	-13,646.25	-4.49%	290,573.00	425.00	0.15%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 47 - Retail Sales											
20-41-705-4720	Food & Beverage Sales	3,514.55	2,610.66	1,319.95	3,025.00	1,319.00	-1,706.00	-56.40%	0.00	-1,319.00	-100.00%
Total Category: 47 - Retail Sales :		3,514.55	2,610.66	1,319.95	3,025.00	1,319.00	-1,706.00	-56.40%	0.00	-1,319.00	-100.00%
Total Revenue:		313,618.40	295,848.65	409,527.11	306,819.25	291,467.00	-15,352.25	-5.00%	290,573.00	-894.00	-0.31%
Expense											
Category: 50 - Salaries & Wages											
20-41-705-5035	PT Coordinator	9,131.92	10,268.67	14,059.60	14,797.58	15,310.24	512.66	3.46%	15,700.90	390.66	2.55%
20-41-705-5040	PT Attendant	9,194.31	8,171.03	7,707.06	9,520.00	7,647.84	-1,872.16	-19.67%	7,830.00	182.16	2.38%
20-41-705-5065	PT Official	33,266.40	32,320.13	26,716.37	35,610.00	32,667.22	-2,942.78	-8.26%	33,510.00	842.78	2.58%
20-41-705-5085	Overtime PT	2,918.73	3,673.52	3,873.17	3,500.00	4,143.00	643.00	18.37%	3,500.00	-643.00	-15.52%
Total Category: 50 - Salaries & Wages:		54,511.36	54,433.35	52,356.20	63,427.58	59,768.30	-3,659.28	-5.77%	60,540.90	772.60	1.29%
Category: 51 - Employee Benefits											
20-41-705-5150	Training & Education	316.12	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-705-5170	Awards and Meetings	657.68	734.78	371.64	745.00	600.00	-145.00	-19.46%	600.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		973.80	734.78	371.64	745.00	600.00	-145.00	-19.46%	600.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-705-5225	Misc. Contract Services	1,540.00	1,700.00	1,070.00	1,050.00	1,050.00	0.00	0.00%	1,050.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,540.00	1,700.00	1,070.00	1,050.00	1,050.00	0.00	0.00%	1,050.00	0.00	0.00%
Category: 53 - Utilities											
20-41-705-5310	Communications	199.60	-131.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		199.60	-131.07	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-705-5400	Program Operation Supplies	14,700.31	10,279.19	10,667.48	13,250.00	12,000.00	-1,250.00	-9.43%	12,200.00	200.00	1.67%
20-41-705-5460	Uniform Supplies	27,778.11	23,591.35	24,519.38	24,800.00	24,769.00	-31.00	-0.13%	24,800.00	31.00	0.13%
20-41-705-5490	Cost of Goods Sold	3,326.29	3,033.34	1,300.54	2,800.00	1,300.54	-1,499.46	-53.55%	0.00	-1,300.54	-100.00%
Total Category: 54 - Supplies :		45,804.71	36,903.88	36,487.40	40,850.00	38,069.54	-2,780.46	-6.81%	37,000.00	-1,069.54	-2.81%
Total Expense:		103,029.47	93,640.94	90,285.24	106,072.58	99,487.84	-6,584.74	-6.21%	99,190.90	-296.94	-0.30%
Total Program: 705 - Youth Soccer League:		210,588.93	202,207.71	319,241.87	200,746.67	191,979.16	-8,767.51	-4.37%	191,382.10	-597.06	-0.31%
Program: 706 - Youth Basketball League											
Revenue											
Category: 44 - Fee Revenue											
20-41-706-4400	Program Fees	75,020.90	88,152.85	158,729.44	88,855.00	95,798.94	6,943.94	7.81%	99,190.00	3,391.06	3.54%
Total Category: 44 - Fee Revenue :		75,020.90	88,152.85	158,729.44	88,855.00	95,798.94	6,943.94	7.81%	99,190.00	3,391.06	3.54%
Total Revenue:		75,020.90	88,152.85	158,729.44	88,855.00	95,798.94	6,943.94	7.81%	99,190.00	3,391.06	3.54%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-706-5030	PT Supervisor	5,662.08	8,333.05	7,548.01	7,992.00	7,148.13	-843.87	-10.56%	7,344.00	195.87	2.74%
20-41-706-5035	PT Coordinator	2,792.97	2,171.77	2,933.19	2,044.02	2,933.19	889.17	43.50%	3,011.67	78.48	2.68%
20-41-706-5040	PT Attendant	2,300.26	2,520.38	1,891.41	2,580.00	1,891.41	-688.59	-26.69%	1,942.50	51.09	2.70%
20-41-706-5065	PT Official	11,389.71	11,875.62	16,548.87	12,144.00	16,548.87	4,404.87	36.27%	16,980.00	431.13	2.61%
20-41-706-5070	PT Maintenance	1,078.70	930.00	900.00	952.00	900.00	-52.00	-5.46%	924.00	24.00	2.67%
Total Category: 50 - Salaries & Wages:		23,223.72	25,830.82	29,821.48	25,712.02	29,421.60	3,709.58	14.43%	30,202.17	780.57	2.65%
Category: 51 - Employee Benefits											
20-41-706-5170	Awards and Meetings	0.00	266.38	255.30	270.00	255.30	-14.70	-5.44%	260.00	4.70	1.84%
Total Category: 51 - Employee Benefits :		0.00	266.38	255.30	270.00	255.30	-14.70	-5.44%	260.00	4.70	1.84%
Category: 52 - Contract Services											
20-41-706-5225	Misc. Contract Services	410.00	170.00	680.00	400.00	680.00	280.00	70.00%	680.00	0.00	0.00%
Total Category: 52 - Contract Services:		410.00	170.00	680.00	400.00	680.00	280.00	70.00%	680.00	0.00	0.00%
Category: 54 - Supplies											
20-41-706-5400	Program Operation Supplies	2,727.84	2,136.24	2,699.64	2,180.00	2,699.64	519.64	23.84%	2,750.00	50.36	1.87%
20-41-706-5460	Uniform Supplies	5,951.40	5,493.00	6,920.40	5,625.00	6,920.40	1,295.40	23.03%	7,020.00	99.60	1.44%
Total Category: 54 - Supplies :		8,679.24	7,629.24	9,620.04	7,805.00	9,620.04	1,815.04	23.25%	9,770.00	149.96	1.56%
Total Expense:		32,312.96	33,896.44	40,376.82	34,187.02	39,976.94	5,789.92	16.94%	40,912.17	935.23	2.34%
Total Program: 706 - Youth Basketball League:		42,707.94	54,256.41	118,352.62	54,667.98	55,822.00	1,154.02	2.11%	58,277.83	2,455.83	4.40%
Program: 707 - T-Ball											
Revenue											
Category: 44 - Fee Revenue											
20-41-707-4400	Program Fees	38,129.13	36,775.00	28,358.83	36,075.00	28,371.33	-7,703.67	-21.35%	29,390.00	1,018.67	3.59%
Total Category: 44 - Fee Revenue :		38,129.13	36,775.00	28,358.83	36,075.00	28,371.33	-7,703.67	-21.35%	29,390.00	1,018.67	3.59%
Total Revenue:		38,129.13	36,775.00	28,358.83	36,075.00	28,371.33	-7,703.67	-21.35%	29,390.00	1,018.67	3.59%
Expense											
Category: 52 - Contract Services											
20-41-707-5215	Independent Contractor Service	27,610.00	24,956.75	22,087.50	25,674.00	20,711.00	-4,963.00	-19.33%	21,454.00	743.00	3.59%
Total Category: 52 - Contract Services:		27,610.00	24,956.75	22,087.50	25,674.00	20,711.00	-4,963.00	-19.33%	21,454.00	743.00	3.59%
Total Expense:		27,610.00	24,956.75	22,087.50	25,674.00	20,711.00	-4,963.00	-19.33%	21,454.00	743.00	3.59%
Total Program: 707 - T-Ball:		10,519.13	11,818.25	6,271.33	10,401.00	7,660.33	-2,740.67	-26.35%	7,936.00	275.67	3.60%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 708 - Mini Soccer											
Revenue											
Category: 44 - Fee Revenue											
20-41-708-4400	Program Fees	146,232.63	125,999.81	132,686.88	134,680.00	146,578.20	11,898.20	8.83%	151,970.00	5,391.80	3.68%
	Total Category: 44 - Fee Revenue :	146,232.63	125,999.81	132,686.88	134,680.00	146,578.20	11,898.20	8.83%	151,970.00	5,391.80	3.68%
	Total Revenue:	146,232.63	125,999.81	132,686.88	134,680.00	146,578.20	11,898.20	8.83%	151,970.00	5,391.80	3.68%
Expense											
Category: 52 - Contract Services											
20-41-708-5215	Independent Contractor Service	100,525.79	84,448.26	73,660.30	90,235.00	98,073.00	7,838.00	8.69%	101,819.00	3,746.00	3.82%
20-41-708-5270	Postage	620.31	829.84	83.19	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Category: 52 - Contract Services:	101,146.10	85,278.10	73,743.49	91,735.00	99,573.00	7,838.00	8.54%	103,319.00	3,746.00	3.76%
	Total Expense:	101,146.10	85,278.10	73,743.49	91,735.00	99,573.00	7,838.00	8.54%	103,319.00	3,746.00	3.76%
	Total Program: 708 - Mini Soccer:	45,086.53	40,721.71	58,943.39	42,945.00	47,005.20	4,060.20	9.45%	48,651.00	1,645.80	3.50%
Program: 709 - Baseball											
Revenue											
Category: 44 - Fee Revenue											
20-41-709-4400	Program Fees	32,496.00	47,310.00	47,986.00	37,250.00	47,986.00	10,736.00	28.82%	49,750.00	1,764.00	3.68%
	Total Category: 44 - Fee Revenue :	32,496.00	47,310.00	47,986.00	37,250.00	47,986.00	10,736.00	28.82%	49,750.00	1,764.00	3.68%
	Total Revenue:	32,496.00	47,310.00	47,986.00	37,250.00	47,986.00	10,736.00	28.82%	49,750.00	1,764.00	3.68%
Expense											
Category: 52 - Contract Services											
20-41-709-5215	Independent Contractor Service	21,280.00	32,060.00	32,312.00	24,913.00	32,312.00	7,399.00	29.70%	33,581.00	1,269.00	3.93%
	Total Category: 52 - Contract Services:	21,280.00	32,060.00	32,312.00	24,913.00	32,312.00	7,399.00	29.70%	33,581.00	1,269.00	3.93%
	Total Expense:	21,280.00	32,060.00	32,312.00	24,913.00	32,312.00	7,399.00	29.70%	33,581.00	1,269.00	3.93%
	Total Program: 709 - Baseball:	11,216.00	15,250.00	15,674.00	12,337.00	15,674.00	3,337.00	27.05%	16,169.00	495.00	3.16%
Program: 710 - Girls Lacrosse											
Revenue											
Category: 44 - Fee Revenue											
20-41-710-4400	Program Fees	30,111.99	32,002.47	26,122.86	32,865.00	26,626.00	-6,239.00	-18.98%	27,567.00	941.00	3.53%
	Total Category: 44 - Fee Revenue :	30,111.99	32,002.47	26,122.86	32,865.00	26,626.00	-6,239.00	-18.98%	27,567.00	941.00	3.53%
	Total Revenue:	30,111.99	32,002.47	26,122.86	32,865.00	26,626.00	-6,239.00	-18.98%	27,567.00	941.00	3.53%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 52 - Contract Services											
20-41-710-5215	Independent Contractor Service	19,975.20	22,222.20	17,798.90	21,599.00	17,839.42	-3,759.58	-17.41%	18,469.00	629.58	3.53%
Total Category: 52 - Contract Services:		19,975.20	22,222.20	17,798.90	21,599.00	17,839.42	-3,759.58	-17.41%	18,469.00	629.58	3.53%
Total Expense:		19,975.20	22,222.20	17,798.90	21,599.00	17,839.42	-3,759.58	-17.41%	18,469.00	629.58	3.53%
Total Program: 710 - Girls Lacrosse:		10,136.79	9,780.27	8,323.96	11,266.00	8,786.58	-2,479.42	-22.01%	9,098.00	311.42	3.54%
Program: 712 - Skate Park											
Revenue											
Category: 44 - Fee Revenue											
20-41-712-4400	Program Fees	2,045.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		2,045.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		2,045.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense											
Category: 52 - Contract Services											
20-41-712-5215	Independent Contractor Service	1,225.00	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	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		1,225.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 712 - Skate Park:		820.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 713 - Youth Volleyball											
Revenue											
Category: 44 - Fee Revenue											
20-41-713-4400	Program Fees	10,501.83	32,600.87	48,226.78	33,122.00	50,950.54	17,828.54	53.83%	52,470.00	1,519.46	2.98%
Total Category: 44 - Fee Revenue :		10,501.83	32,600.87	48,226.78	33,122.00	50,950.54	17,828.54	53.83%	52,470.00	1,519.46	2.98%
Total Revenue:		10,501.83	32,600.87	48,226.78	33,122.00	50,950.54	17,828.54	53.83%	52,470.00	1,519.46	2.98%
Expense											
Category: 52 - Contract Services											
20-41-713-5215	Independent Contractor Service	7,056.70	22,377.32	29,714.31	22,042.00	35,415.00	13,373.00	60.67%	36,729.00	1,314.00	3.71%
20-41-713-5272	Entry Fees	0.00	795.00	1,029.00	1,050.00	1,029.00	-21.00	-2.00%	1,050.00	21.00	2.04%
Total Category: 52 - Contract Services:		7,056.70	23,172.32	30,743.31	23,092.00	36,444.00	13,352.00	57.82%	37,779.00	1,335.00	3.66%
Total Expense:		7,056.70	23,172.32	30,743.31	23,092.00	36,444.00	13,352.00	57.82%	37,779.00	1,335.00	3.66%
Total Program: 713 - Youth Volleyball:		3,445.13	9,428.55	17,483.47	10,030.00	14,506.54	4,476.54	44.63%	14,691.00	184.46	1.27%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 714 - Field Hockey											
Revenue											
Category: 44 - Fee Revenue											
20-41-714-4400	Program Fees	1,855.00	2,774.00	5,476.53	3,140.00	5,755.20	2,615.20	83.29%	5,966.00	210.80	3.66%
	Total Category: 44 - Fee Revenue :	1,855.00	2,774.00	5,476.53	3,140.00	5,755.20	2,615.20	83.29%	5,966.00	210.80	3.66%
	Total Revenue:	1,855.00	2,774.00	5,476.53	3,140.00	5,755.20	2,615.20	83.29%	5,966.00	210.80	3.66%
Expense											
Category: 52 - Contract Services											
20-41-714-5215	Independent Contractor Service	1,470.00	1,945.30	2,419.90	2,072.00	4,028.50	1,956.50	94.43%	4,176.00	147.50	3.66%
	Total Category: 52 - Contract Services:	1,470.00	1,945.30	2,419.90	2,072.00	4,028.50	1,956.50	94.43%	4,176.00	147.50	3.66%
	Total Expense:	1,470.00	1,945.30	2,419.90	2,072.00	4,028.50	1,956.50	94.43%	4,176.00	147.50	3.66%
	Total Program: 714 - Field Hockey:	385.00	828.70	3,056.63	1,068.00	1,726.70	658.70	61.68%	1,790.00	63.30	3.67%
Program: 715 - VB League											
Revenue											
Category: 44 - Fee Revenue											
20-41-715-4420	League Fees	9,427.50	10,638.00	10,620.00	12,120.00	11,415.00	-705.00	-5.82%	11,855.00	440.00	3.85%
	Total Category: 44 - Fee Revenue :	9,427.50	10,638.00	10,620.00	12,120.00	11,415.00	-705.00	-5.82%	11,855.00	440.00	3.85%
	Total Revenue:	9,427.50	10,638.00	10,620.00	12,120.00	11,415.00	-705.00	-5.82%	11,855.00	440.00	3.85%
Expense											
Category: 50 - Salaries & Wages											
20-41-715-5030	PT Supervisor	0.00	972.45	1,151.15	931.54	1,151.15	219.61	23.57%	1,536.05	384.90	33.44%
20-41-715-5065	PT Official	4,905.00	5,796.00	4,626.50	6,076.00	5,174.00	-902.00	-14.85%	5,301.00	127.00	2.45%
	Total Category: 50 - Salaries & Wages:	4,905.00	6,768.45	5,777.65	7,007.54	6,325.15	-682.39	-9.74%	6,837.05	511.90	8.09%
Category: 54 - Supplies											
20-41-715-5400	Program Operation Supplies	210.93	800.50	1,609.68	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Category: 54 - Supplies :	210.93	800.50	1,609.68	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Expense:	5,115.93	7,568.95	7,387.33	8,007.54	7,325.15	-682.39	-8.52%	7,837.05	511.90	6.99%
	Total Program: 715 - VB League:	4,311.57	3,069.05	3,232.67	4,112.46	4,089.85	-22.61	-0.55%	4,017.95	-71.90	-1.76%
Program: 716 - SB League											
Revenue											
Category: 44 - Fee Revenue											
20-41-716-4420	League Fees	11,340.00	11,830.00	14,490.00	12,177.50	14,490.00	2,312.50	18.99%	15,067.50	577.50	3.99%
	Total Category: 44 - Fee Revenue :	11,340.00	11,830.00	14,490.00	12,177.50	14,490.00	2,312.50	18.99%	15,067.50	577.50	3.99%
	Total Revenue:	11,340.00	11,830.00	14,490.00	12,177.50	14,490.00	2,312.50	18.99%	15,067.50	577.50	3.99%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-716-5030	PT Supervisor	1,643.26	2,088.72	2,713.04	2,138.40	2,713.04	574.64	26.87%	2,772.00	58.96	2.17%
20-41-716-5065	PT Official	4,457.68	4,082.00	6,250.00	4,185.00	6,250.00	2,065.00	49.34%	6,409.00	159.00	2.54%
Total Category: 50 - Salaries & Wages:		6,100.94	6,170.72	8,963.04	6,323.40	8,963.04	2,639.64	41.74%	9,181.00	217.96	2.43%
Category: 52 - Contract Services											
20-41-716-5225	Misc. Contract Services	10.00	0.00	20.00	0.00	20.00	20.00	0.00%	0.00	-20.00	-100.00%
Total Category: 52 - Contract Services:		10.00	0.00	20.00	0.00	20.00	20.00	0.00%	0.00	-20.00	-100.00%
Category: 54 - Supplies											
20-41-716-5400	Program Operation Supplies	3,134.17	1,641.58	2,329.57	2,450.00	3,004.57	554.57	22.64%	3,060.00	55.43	1.84%
Total Category: 54 - Supplies :		3,134.17	1,641.58	2,329.57	2,450.00	3,004.57	554.57	22.64%	3,060.00	55.43	1.84%
Total Expense:		9,245.11	7,812.30	11,312.61	8,773.40	11,987.61	3,214.21	36.64%	12,241.00	253.39	2.11%
Total Program: 716 - SB League:		2,094.89	4,017.70	3,177.39	3,404.10	2,502.39	-901.71	-26.49%	2,826.50	324.11	12.95%
Program: 717 - Men's >30 BB											
Revenue											
Category: 44 - Fee Revenue											
20-41-717-4420	League Fees	26,975.00	28,690.00	29,910.00	29,760.00	30,840.00	1,080.00	3.63%	31,960.00	1,120.00	3.63%
Total Category: 44 - Fee Revenue :		26,975.00	28,690.00	29,910.00	29,760.00	30,840.00	1,080.00	3.63%	31,960.00	1,120.00	3.63%
Total Revenue:		26,975.00	28,690.00	29,910.00	29,760.00	30,840.00	1,080.00	3.63%	31,960.00	1,120.00	3.63%
Expense											
Category: 50 - Salaries & Wages											
20-41-717-5030	PT Supervisor	4,217.65	4,530.00	6,682.37	4,603.50	7,339.82	2,736.32	59.44%	7,526.00	186.18	2.54%
20-41-717-5065	PT Official	18,187.76	19,081.00	17,930.00	20,128.00	22,668.00	2,540.00	12.62%	23,290.00	622.00	2.74%
Total Category: 50 - Salaries & Wages:		22,405.41	23,611.00	24,612.37	24,731.50	30,007.82	5,276.32	21.33%	30,816.00	808.18	2.69%
Category: 52 - Contract Services											
20-41-717-5225	Misc. Contract Services	20.00	0.00	20.00	0.00	20.00	20.00	0.00%	20.00	0.00	0.00%
Total Category: 52 - Contract Services:		20.00	0.00	20.00	0.00	20.00	20.00	0.00%	20.00	0.00	0.00%
Category: 54 - Supplies											
20-41-717-5400	Program Operation Supplies	1,655.23	1,462.98	1,370.75	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00	0.00%
Total Category: 54 - Supplies :		1,655.23	1,462.98	1,370.75	1,400.00	1,400.00	0.00	0.00%	1,400.00	0.00	0.00%
Total Expense:		24,080.64	25,073.98	26,003.12	26,131.50	31,427.82	5,296.32	20.27%	32,236.00	808.18	2.57%
Total Program: 717 - Men's >30 BB:		2,894.36	3,616.02	3,906.88	3,628.50	-587.82	-4,216.32	-116.20%	-276.00	311.82	-53.05%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 719 - Athletic Field Rental											
Revenue											
Category: 46 - Rental Revenue											
20-41-719-4670	Field Rental	53,730.00	41,570.78	26,396.50	41,000.00	46,000.00	5,000.00	12.20%	27,580.00	-18,420.00	-40.04%
	Total Category: 46 - Rental Revenue :	53,730.00	41,570.78	26,396.50	41,000.00	46,000.00	5,000.00	12.20%	27,580.00	-18,420.00	-40.04%
	Total Revenue:	53,730.00	41,570.78	26,396.50	41,000.00	46,000.00	5,000.00	12.20%	27,580.00	-18,420.00	-40.04%
Expense											
Category: 50 - Salaries & Wages											
20-41-719-5020	Maintenance	13,255.85	10,462.52	0.00	16,735.00	16,735.00	0.00	0.00%	13,388.00	-3,347.00	-20.00%
20-41-719-5030	Athletic Field Supervisor	122.33	381.11	338.45	390.00	480.00	90.00	23.08%	490.00	10.00	2.08%
	Total Category: 50 - Salaries & Wages:	13,378.18	10,843.63	338.45	17,125.00	17,215.00	90.00	0.53%	13,878.00	-3,337.00	-19.38%
Category: 54 - Supplies											
20-41-719-5400	Program Operation Supplies	0.00	127.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-719-5440	Grounds Supplies	13,035.59	18,709.37	18,471.59	12,640.00	17,000.00	4,360.00	34.49%	13,872.00	-3,128.00	-18.40%
	Total Category: 54 - Supplies :	13,035.59	18,836.85	18,471.59	12,640.00	17,000.00	4,360.00	34.49%	13,872.00	-3,128.00	-18.40%
Category: 55 - Repairs											
20-41-719-5520	Equipment Repairs	364.78	676.83	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
	Total Category: 55 - Repairs :	364.78	676.83	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
	Total Expense:	26,778.55	30,357.31	18,810.04	30,265.00	34,715.00	4,450.00	14.70%	28,250.00	-6,465.00	-18.62%
	Total Program: 719 - Athletic Field Rental:	26,951.45	11,213.47	7,586.46	10,735.00	11,285.00	550.00	5.12%	-670.00	-11,955.00	-105.94%
Program: 720 - Sports Parties											
Revenue											
Category: 44 - Fee Revenue											
20-41-720-4400	Program Fees	6,899.00	5,165.00	3,911.00	7,097.50	4,175.00	-2,922.50	-41.18%	4,335.00	160.00	3.83%
	Total Category: 44 - Fee Revenue :	6,899.00	5,165.00	3,911.00	7,097.50	4,175.00	-2,922.50	-41.18%	4,335.00	160.00	3.83%
	Total Revenue:	6,899.00	5,165.00	3,911.00	7,097.50	4,175.00	-2,922.50	-41.18%	4,335.00	160.00	3.83%
Expense											
Category: 50 - Salaries & Wages											
20-41-720-5045	PT Instructor	3,400.00	3,250.00	1,969.34	4,050.00	2,169.34	-1,880.66	-46.44%	2,225.00	55.66	2.57%
	Total Category: 50 - Salaries & Wages:	3,400.00	3,250.00	1,969.34	4,050.00	2,169.34	-1,880.66	-46.44%	2,225.00	55.66	2.57%
Category: 54 - Supplies											
20-41-720-5430	Equipment Supplies	246.42	233.64	181.10	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
	Total Category: 54 - Supplies :	246.42	233.64	181.10	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
	Total Expense:	3,646.42	3,483.64	2,150.44	4,300.00	2,419.34	-1,880.66	-43.74%	2,475.00	55.66	2.30%
	Total Program: 720 - Sports Parties:	3,252.58	1,681.36	1,760.56	2,797.50	1,755.66	-1,041.84	-37.24%	1,860.00	104.34	5.94%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 721 - New Programs											
Revenue											
Category: 44 - Fee Revenue											
20-41-721-4400	Program Fees	319.00	2,025.00	294.75	1,125.00	0.00	-1,125.00	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	319.00	2,025.00	294.75	1,125.00	0.00	-1,125.00	-100.00%	0.00	0.00	0.00%
	Total Revenue:	319.00	2,025.00	294.75	1,125.00	0.00	-1,125.00	-100.00%	0.00	0.00	0.00%
Expense											
Category: 52 - Contract Services											
20-41-721-5215	Independent Contractor Service	0.00	1,681.40	0.00	787.00	0.00	-787.00	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	1,681.40	0.00	787.00	0.00	-787.00	-100.00%	0.00	0.00	0.00%
	Total Expense:	0.00	1,681.40	0.00	787.00	0.00	-787.00	-100.00%	0.00	0.00	0.00%
	Total Program: 721 - New Programs:	319.00	343.60	294.75	338.00	0.00	-338.00	-100.00%	0.00	0.00	0.00%
Program: 725 - Women's Soccer League											
Revenue											
Category: 44 - Fee Revenue											
20-41-725-4420	League Fees	9,120.00	7,850.00	6,480.00	7,500.00	6,480.00	-1,020.00	-13.60%	6,720.00	240.00	3.70%
	Total Category: 44 - Fee Revenue :	9,120.00	7,850.00	6,480.00	7,500.00	6,480.00	-1,020.00	-13.60%	6,720.00	240.00	3.70%
	Total Revenue:	9,120.00	7,850.00	6,480.00	7,500.00	6,480.00	-1,020.00	-13.60%	6,720.00	240.00	3.70%
Expense											
Category: 50 - Salaries & Wages											
20-41-725-5030	PT Supervisor	1,207.05	1,824.37	1,147.32	1,624.75	1,535.16	-89.59	-5.51%	1,574.50	39.34	2.56%
20-41-725-5065	PT Official	4,000.00	2,898.40	2,480.00	3,300.00	2,640.00	-660.00	-20.00%	2,700.00	60.00	2.27%
	Total Category: 50 - Salaries & Wages:	5,207.05	4,722.77	3,627.32	4,924.75	4,175.16	-749.59	-15.22%	4,274.50	99.34	2.38%
Category: 54 - Supplies											
20-41-725-5400	Program Operation Supplies	930.00	0.00	457.50	550.00	550.00	0.00	0.00%	550.00	0.00	0.00%
	Total Category: 54 - Supplies :	930.00	0.00	457.50	550.00	550.00	0.00	0.00%	550.00	0.00	0.00%
	Total Expense:	6,137.05	4,722.77	4,084.82	5,474.75	4,725.16	-749.59	-13.69%	4,824.50	99.34	2.10%
	Total Program: 725 - Women's Soccer League:	2,982.95	3,127.23	2,395.18	2,025.25	1,754.84	-270.41	-13.35%	1,895.50	140.66	8.02%
Program: 726 - Fencing											
Revenue											
Category: 44 - Fee Revenue											
20-41-726-4400	Program Fees	14,996.32	13,460.89	9,098.25	13,440.00	10,223.00	-3,217.00	-23.94%	10,640.00	417.00	4.08%
	Total Category: 44 - Fee Revenue :	14,996.32	13,460.89	9,098.25	13,440.00	10,223.00	-3,217.00	-23.94%	10,640.00	417.00	4.08%
	Total Revenue:	14,996.32	13,460.89	9,098.25	13,440.00	10,223.00	-3,217.00	-23.94%	10,640.00	417.00	4.08%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 52 - Contract Services											
20-41-726-5215	Independent Contractor Service	10,754.80	9,272.90	4,753.00	9,368.00	6,849.41	-2,518.59	-26.89%	7,128.00	278.59	4.07%
Total Category: 52 - Contract Services:		10,754.80	9,272.90	4,753.00	9,368.00	6,849.41	-2,518.59	-26.89%	7,128.00	278.59	4.07%
Total Expense:		10,754.80	9,272.90	4,753.00	9,368.00	6,849.41	-2,518.59	-26.89%	7,128.00	278.59	4.07%
Total Program: 726 - Fencing:		4,241.52	4,187.99	4,345.25	4,072.00	3,373.59	-698.41	-17.15%	3,512.00	138.41	4.10%
Program: 727 - PeeWee Soccer League											
Revenue											
Category: 44 - Fee Revenue											
20-41-727-4400	Program Fees	17,019.72	16,131.42	21,167.46	16,523.00	20,583.71	4,060.71	24.58%	21,307.00	723.29	3.51%
Total Category: 44 - Fee Revenue :		17,019.72	16,131.42	21,167.46	16,523.00	20,583.71	4,060.71	24.58%	21,307.00	723.29	3.51%
Total Revenue:		17,019.72	16,131.42	21,167.46	16,523.00	20,583.71	4,060.71	24.58%	21,307.00	723.29	3.51%
Expense											
Category: 50 - Salaries & Wages											
20-41-727-5040	PT Attendant	0.00	0.00	12.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-727-5065	PT Official	508.58	503.12	483.21	594.00	414.00	-180.00	-30.30%	424.80	10.80	2.61%
Total Category: 50 - Salaries & Wages:		508.58	503.12	495.21	594.00	414.00	-180.00	-30.30%	424.80	10.80	2.61%
Category: 54 - Supplies											
20-41-727-5400	Program Operation Supplies	329.20	371.40	514.57	410.00	260.00	-150.00	-36.59%	265.00	5.00	1.92%
20-41-727-5460	Uniform Supplies	3,222.47	2,906.41	2,586.30	2,375.00	2,630.00	255.00	10.74%	2,680.00	50.00	1.90%
Total Category: 54 - Supplies :		3,551.67	3,277.81	3,100.87	2,785.00	2,890.00	105.00	3.77%	2,945.00	55.00	1.90%
Total Expense:		4,060.25	3,780.93	3,596.08	3,379.00	3,304.00	-75.00	-2.22%	3,369.80	65.80	1.99%
Total Program: 727 - PeeWee Soccer League:		12,959.47	12,350.49	17,571.38	13,144.00	17,279.71	4,135.71	31.46%	17,937.20	657.49	3.80%
Program: 728 - Wilmette Baseball Association											
Revenue											
Category: 44 - Fee Revenue											
20-41-728-4400	Program Fees	0.00	59,338.96	39,551.50	51,463.00	39,551.50	-11,911.50	-23.15%	51,000.00	11,448.50	28.95%
Total Category: 44 - Fee Revenue :		0.00	59,338.96	39,551.50	51,463.00	39,551.50	-11,911.50	-23.15%	51,000.00	11,448.50	28.95%
Total Revenue:		0.00	59,338.96	39,551.50	51,463.00	39,551.50	-11,911.50	-23.15%	51,000.00	11,448.50	28.95%
Expense											
Category: 52 - Contract Services											
20-41-728-5215	Independent Contractor Service	0.00	38,520.00	37,800.00	39,627.00	37,800.00	-1,827.00	-4.61%	39,270.00	1,470.00	3.89%
Total Category: 52 - Contract Services:		0.00	38,520.00	37,800.00	39,627.00	37,800.00	-1,827.00	-4.61%	39,270.00	1,470.00	3.89%
Total Expense:		0.00	38,520.00	37,800.00	39,627.00	37,800.00	-1,827.00	-4.61%	39,270.00	1,470.00	3.89%
Total Program: 728 - Wilmette Baseball Association:		0.00	20,818.96	1,751.50	11,836.00	1,751.50	-10,084.50	-85.20%	11,730.00	9,978.50	569.71%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 729 - City Slickers											
Revenue											
Category: 44 - Fee Revenue											
20-41-729-4400	Program Fees	0.00	0.00	9,110.25	0.00	14,510.00	14,510.00	0.00%	23,400.00	8,890.00	61.27%
Total Category: 44 - Fee Revenue :		0.00	0.00	9,110.25	0.00	14,510.00	14,510.00	0.00%	23,400.00	8,890.00	61.27%
Total Revenue:		0.00	0.00	9,110.25	0.00	14,510.00	14,510.00	0.00%	23,400.00	8,890.00	61.27%
Expense											
Category: 50 - Salaries & Wages											
20-41-729-5025	Driver	0.00	0.00	388.50	0.00	500.00	500.00	0.00%	513.75	13.75	2.75%
20-41-729-5030	PT Supervisor	0.00	0.00	2,792.62	0.00	4,416.00	4,416.00	0.00%	5,550.00	1,134.00	25.68%
Total Category: 50 - Salaries & Wages:		0.00	0.00	3,181.12	0.00	4,916.00	4,916.00	0.00%	6,063.75	1,147.75	23.35%
Category: 52 - Contract Services											
20-41-729-5220	Transportation	0.00	0.00	865.00	0.00	1,256.00	1,256.00	0.00%	2,450.00	1,194.00	95.06%
20-41-729-5272	Entry Fees	0.00	0.00	6,284.43	0.00	7,405.00	7,405.00	0.00%	9,920.00	2,515.00	33.96%
Total Category: 52 - Contract Services:		0.00	0.00	7,149.43	0.00	8,661.00	8,661.00	0.00%	12,370.00	3,709.00	42.82%
Category: 54 - Supplies											
20-41-729-5400	Program Operation Supplies	0.00	0.00	268.30	0.00	268.30	268.30	0.00%	250.00	-18.30	-6.82%
Total Category: 54 - Supplies :		0.00	0.00	268.30	0.00	268.30	268.30	0.00%	250.00	-18.30	-6.82%
Total Expense:		0.00	0.00	10,598.85	0.00	13,845.30	13,845.30	0.00%	18,683.75	4,838.45	34.95%
Total Program: 729 - City Slickers:		0.00	0.00	-1,488.60	0.00	664.70	664.70	0.00%	4,716.25	4,051.55	609.53%
Total ProgramArea: 7 - Sports Two:		276,201.10	222,357.65	448,187.84	203,165.18	199,361.67	-3,803.51	-1.87%	214,463.27	15,101.60	7.57%
Report Total:		276,201.10	222,357.65	448,187.84	203,165.18	199,361.67	-3,803.51	-1.87%	214,463.27	15,101.60	7.57%

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Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Performing Arts

	2017	2018	2018	2019 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	\$54,373	\$79,780	\$55,418	\$58,194	\$2,777	5.0%
Fee Revenue	318,705	329,845	329,391	351,309	21,918	6.7%
Rental Revenue	2,221	1,649	2,287	2,367	80	3.5%
Retail Sales	3,320	4,255	3,295	3,410	115	3.5%
Miscellaneous Revenue	<u>2,736</u>	<u>6,472</u>	<u>6,434</u>	<u>7,044</u>	<u>610</u>	9.5%
Total Revenue	<u>\$381,355</u>	<u>\$422,000</u>	<u>\$396,824</u>	<u>\$422,324</u>	<u>\$25,500</u>	6.4%
Expenses						
Salaries & Wages	\$234,470	\$228,819	\$219,487	\$233,133	\$13,645	6.2%
Employee Benefits	4,873	5,485	5,232	5,399	167	3.2%
Contract Services	80,282	80,893	66,936	65,693	(1,243)	-1.9%
Utilities	25	50	50	50	0	0.0%
Supplies	24,756	24,090	21,611	21,449	(162)	-0.7%
Repairs	<u>801</u>	<u>800</u>	<u>1,200</u>	<u>1,300</u>	<u>100</u>	8.3%
Operating Expenses	<u>\$345,206</u>	<u>\$340,137</u>	<u>\$314,517</u>	<u>\$327,024</u>	<u>\$12,507</u>	4.0%
Operating Surplus (Deficit)	<u>\$36,149</u>	<u>\$81,863</u>	<u>\$82,308</u>	<u>\$95,300</u>	<u>\$12,993</u>	
Operating Capital	2,412	5,000	3,502	4,990	1,488	42.5%
Overhead Transfer	<u>155,188</u>	<u>155,250</u>	<u>155,250</u>	<u>155,250</u>	<u>0</u>	0.0%
Total Expenses	<u>\$502,806</u>	<u>\$500,387</u>	<u>\$473,269</u>	<u>\$487,264</u>	<u>\$13,995</u>	3.0%
Net Surplus (Deficit)	(\$121,451)	(\$78,387)	(\$76,445)	(\$64,940)		



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	% To Budget
Performing Arts						
Program 801 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>217,428</u>	<u>221,573</u>	<u>218,742</u>	<u>221,203</u>	<u>2,460</u>	1.1%
Surplus (Deficit):	\$ (217,428)	(221,573)	(218,742)	(221,203)	(2,460)	N/A
						Gr. Margin (2019)
Program: 803 - Creative Dramatics						
Revenue	83,716	96,023	94,521	97,829	3,308	3.5%
Expense	<u>34,448</u>	<u>35,013</u>	<u>35,096</u>	<u>35,628</u>	<u>532</u>	1.5%
Surplus (Deficit):	49,268	61,010	59,425	62,201	2,776	63.6%
						Gr. Margin (2019)
Program: 805 - WCT Prod - Fall						
Revenue	21,186	20,705	17,708	22,469	4,761	26.9%
Expense	<u>15,235</u>	<u>14,856</u>	<u>14,155</u>	<u>16,388</u>	<u>2,234</u>	15.8%
Surplus (Deficit):	5,951	5,849	3,553	6,081	2,528	27.1%
						Gr. Margin (2019)
Program: 806 - WCT Prod - Spring						
Revenue	17,017	24,396	20,223	23,108	2,884	14.3%
Expense	<u>12,555</u>	<u>13,160</u>	<u>12,775</u>	<u>15,356</u>	<u>2,582</u>	20.2%
Surplus (Deficit):	4,463	11,236	7,449	7,751	303	33.5%
						Gr. Margin (2019)
Program: 807 - Adult Prod - Fall						
Revenue	6,735	15,100	0	0	0	N/A
Expense	<u>14,209</u>	<u>15,405</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	(7,475)	(305)	0	0	0	N/A
						Gr. Margin (2019)
Program: 808 - WCT Prod - Winter Minis						
Revenue	18,062	20,174	17,575	21,030	3,455	19.7%
Expense	<u>11,985</u>	<u>12,571</u>	<u>12,726</u>	<u>13,953</u>	<u>1,227</u>	9.6%
Surplus (Deficit):	6,077	7,603	4,849	7,077	2,228	33.7%
						Gr. Margin (2019)
Program: 809 - WCT Prod - Spring Minis						
Revenue	6,975	20,090	17,917	19,857	1,940	10.8%
Expense	<u>18,341</u>	<u>12,571</u>	<u>11,868</u>	<u>13,333</u>	<u>1,465</u>	12.3%
Surplus (Deficit):	(11,366)	7,519	6,049	6,524	475	32.9%
						Gr. Margin (2019)
Program: 810 - PA for Pre-School						
Revenue	13,343	14,688	13,097	13,555	458	3.5%
Expense	<u>7,644</u>	<u>7,938</u>	<u>7,868</u>	<u>8,082</u>	<u>214</u>	2.7%
Surplus (Deficit):	5,699	6,750	5,230	5,474	244	40.4%
						Gr. Margin (2019)
Program: 811 - New Programs						
Revenue	0	0	0	0	0	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	0	0	0	0	0	N/A
						Gr. Margin (2019)
Program: 812 - Voice Lessons						
Revenue	20,050	19,597	25,892	26,798	906	3.5%
Expense	<u>15,382</u>	<u>12,865</u>	<u>19,480</u>	<u>20,010</u>	<u>530</u>	2.7%
Surplus (Deficit):	4,668	6,732	6,412	6,788	376	25.3%
						Gr. Margin (2019)
Program: 813 - PA Camp						
Revenue	103,340	98,489	83,698	87,804	4,106	4.9%
Expense	<u>33,088</u>	<u>32,391</u>	<u>25,176</u>	<u>27,489</u>	<u>2,313</u>	9.2%
Surplus (Deficit):	70,252	66,097	58,522	60,315	1,793	68.7%
						Gr. Margin (2019)



Recreation Programs

	2017 Actual	2018 Budget	2018 Projection	2019 Budget	Variance To Budget	%To Budget
Program: 814 - Theater Technicians						
Revenue	2,221	1,649	2,287	2,367	80	3.5%
Expense	<u>2,221</u>	<u>1,649</u>	<u>2,287</u>	<u>2,367</u>	<u>80</u>	3.5%
Surplus (Deficit):	0	0	0	0	0	0.0%
						Gr. Margin (2019)
Program: 816 - Wallace Bowl						
Revenue	300	0	0	0	0	N/A
Expense	<u>50,982</u>	<u>50,761</u>	<u>43,562</u>	<u>45,552</u>	<u>1,990</u>	4.6%
Surplus (Deficit):	(50,682)	(50,761)	(43,562)	(45,552)	(1,990)	N/A
						Gr. Margin (2019)
Program: 817 - Mallinckrodt						
Revenue	0	0	0	0	0	N/A
Expense	<u>7,006</u>	<u>7,875</u>	<u>6,527</u>	<u>7,063</u>	<u>536</u>	8.2%
Surplus (Deficit):	(7,006)	(7,875)	(6,527)	(7,063)	(536)	N/A
						Gr. Margin (2019)
Program: 818 - Movie Star Camp						
Revenue	12,964	15,885	17,430	18,004	574	3.3%
Expense	<u>10,744</u>	<u>11,745</u>	<u>12,057</u>	<u>12,388</u>	<u>332</u>	2.7%
Surplus (Deficit):	2,220	4,140	5,374	5,616	242	31.2%
						Gr. Margin (2019)
Program: 820 - Music Lessons - Piano						
Revenue	29,714	30,826	43,474	44,996	1,522	3.5%
Expense	<u>21,216</u>	<u>20,467</u>	<u>23,796</u>	<u>20,600</u>	<u>(3,196)</u>	-13.4%
Surplus (Deficit):	8,499	10,359	19,678	24,396	4,718	54.2%
						Gr. Margin (2019)
Program: 821 - Music Lessons - Violin						
Revenue	16,548	15,549	14,722	15,237	515	3.5%
Expense	<u>10,362</u>	<u>10,277</u>	<u>9,244</u>	<u>9,498</u>	<u>254</u>	2.7%
Surplus (Deficit):	6,186	5,272	5,478	5,739	261	37.7%
						Gr. Margin (2019)
Program: 822 - Music Lessons - Canzonetta						
Revenue	15,646	14,742	12,195	12,622	427	3.5%
Expense	<u>9,999</u>	<u>9,979</u>	<u>6,932</u>	<u>7,072</u>	<u>139</u>	2.0%
Surplus (Deficit):	5,647	4,763	5,262	5,550	288	44.0%
						Gr. Margin (2019)
Program: 823 - Music Lessons - Guitar						
Revenue	13,540	14,089	16,086	16,649	563	3.5%
Expense	<u>9,962</u>	<u>9,292</u>	<u>10,980</u>	<u>11,282</u>	<u>302</u>	2.8%
Surplus (Deficit):	3,577	4,797	5,106	5,367	261	32.2%
						Gr. Margin (2019)
Total Performing Arts						
Revenue	\$ 381,355	\$ 422,000	\$ 396,824	\$ 422,324	\$ 25,500	6.4%
Expense	<u>502,806</u>	<u>500,387</u>	<u>473,269</u>	<u>487,264</u>	<u>13,995</u>	3.0%
Surplus (Deficit):	\$ (121,451)	\$ (78,387)	\$ (76,445)	\$ (64,940)	\$ 11,505	-15.4%
						Gr. Margin (2019)
Total Community Recreation Center Operations						
Revenue	\$ 7,851,607	\$ 8,203,633	\$ 8,003,466	\$ 8,409,080	\$ 405,614	5.1%
Expense	<u>6,571,391</u>	<u>6,655,342</u>	<u>6,678,966</u>	<u>6,883,152</u>	<u>204,186</u>	3.1%
Surplus (Deficit):	\$ 1,280,216	\$ 1,548,291	\$ 1,324,500	\$ 1,525,928	201,428	18.1%
						Gr. Margin (2019)



Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
ProgramArea: 8 - Performing Arts											
Program: 801 - Administration											
Expense											
Category: 50 - Salaries & Wages											
20-41-801-5000	Administration	12,161.11	12,520.32	11,142.52	12,833.24	12,910.37	77.13	0.60%	13,265.40	355.03	2.75%
20-41-801-5055	PT Administration	36,706.35	37,570.10	31,765.09	38,752.18	37,846.45	-905.73	-2.34%	38,887.23	1,040.78	2.75%
20-41-801-5085	Overtime PT	5,769.73	4,169.65	3,587.80	4,316.43	3,926.81	-389.62	-9.03%	4,034.80	107.99	2.75%
Total Category: 50 - Salaries & Wages:		54,637.19	54,260.07	46,495.41	55,901.85	54,683.63	-1,218.22	-2.18%	56,187.43	1,503.80	2.75%
Category: 51 - Employee Benefits											
20-41-801-5110	Health Insurance Premiums	3,517.26	3,741.69	3,123.83	4,186.00	3,931.53	-254.47	-6.08%	4,128.11	196.58	5.00%
20-41-801-5150	Training & Education	291.00	273.00	576.70	375.00	563.20	188.20	50.19%	420.00	-143.20	-25.43%
20-41-801-5160	Dues	475.00	574.00	574.00	575.00	574.00	-1.00	-0.17%	684.00	110.00	19.16%
20-41-801-5170	Awards and Meetings	33.00	0.00	50.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		4,316.26	4,588.69	4,324.53	5,186.00	5,118.73	-67.27	-1.30%	5,282.11	163.38	3.19%
Category: 52 - Contract Services											
20-41-801-5220	Transportation	0.00	0.00	15.00	30.00	15.00	-15.00	-50.00%	30.00	15.00	100.00%
20-41-801-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5265	Printing	480.00	0.00	0.00	675.00	0.00	-675.00	-100.00%	0.00	0.00	0.00%
20-41-801-5270	Postage	11.72	0.00	13.79	0.00	13.79	13.79	0.00%	0.00	-13.79	-100.00%
Total Category: 52 - Contract Services:		491.72	0.00	28.79	705.00	28.79	-676.21	-95.92%	30.00	1.21	4.20%
Category: 53 - Utilities											
20-41-801-5310	Communications	0.00	25.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	25.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Category: 54 - Supplies											
20-41-801-5400	Program Operation Supplies	0.00	99.26	28.43	75.00	75.00	0.00	0.00%	75.00	0.00	0.00%
20-41-801-5410	Office Supplies	62.49	219.42	136.04	105.00	136.04	31.04	29.56%	138.00	1.96	1.44%
Total Category: 54 - Supplies :		62.49	318.68	164.47	180.00	211.04	31.04	17.24%	213.00	1.96	0.93%
Category: 55 - Repairs											
20-41-801-5520	Equipment Repairs	3,482.60	800.67	1,081.62	800.00	1,200.00	400.00	50.00%	1,000.00	-200.00	-16.67%
Total Category: 55 - Repairs :		3,482.60	800.67	1,081.62	800.00	1,200.00	400.00	50.00%	1,000.00	-200.00	-16.67%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
Category: 58 - Capital												
20-41-801-5850	Equipment	5,000.00	2,247.12	1,633.27	3,500.00	2,200.00	-1,300.00	-37.14%	3,190.00	990.00	45.00%	
Total Category: 58 - Capital :		5,000.00	2,247.12	1,633.27	3,500.00	2,200.00	-1,300.00	-37.14%	3,190.00	990.00	45.00%	
Category: 60 - Transfers												
20-41-801-6010	Admin Overhead Charge	75,480.00	155,187.84	129,323.20	155,250.00	155,250.00	0.00	0.00%	155,250.00	0.00	0.00%	
Total Category: 60 - Transfers :		75,480.00	155,187.84	129,323.20	155,250.00	155,250.00	0.00	0.00%	155,250.00	0.00	0.00%	
Total Expense:		143,470.26	217,428.07	183,051.29	221,572.85	218,742.19	-2,830.66	-1.28%	221,202.54	2,460.35	1.12%	
Total Program: 801 - Administration:		143,470.26	217,428.07	183,051.29	221,572.85	218,742.19	-2,830.66	-1.28%	221,202.54	2,460.35	1.12%	
Program: 803 - Creative Dramatics												
Revenue												
Category: 44 - Fee Revenue												
20-41-803-4400	Program Fees	67,520.10	82,179.55	104,425.63	94,581.00	93,079.00	-1,502.00	-1.59%	96,336.76	3,257.76	3.50%	
Total Category: 44 - Fee Revenue :		67,520.10	82,179.55	104,425.63	94,581.00	93,079.00	-1,502.00	-1.59%	96,336.76	3,257.76	3.50%	
Category: 48 - Miscellaneous Revenue												
20-41-803-4900	Miscellaneous Revenue	0.00	1,536.00	1,129.00	1,442.00	1,442.00	0.00	0.00%	1,492.47	50.47	3.50%	
Total Category: 48 - Miscellaneous Revenue :		0.00	1,536.00	1,129.00	1,442.00	1,442.00	0.00	0.00%	1,492.47	50.47	3.50%	
Total Revenue:		67,520.10	83,715.55	105,554.63	96,023.00	94,521.00	-1,502.00	-1.56%	97,829.23	3,308.23	3.50%	
Expense												
Category: 50 - Salaries & Wages												
20-41-803-5045	PT Instructor	32,978.63	32,232.28	28,082.79	32,951.91	32,571.10	-380.81	-1.16%	33,466.81	895.71	2.75%	
Total Category: 50 - Salaries & Wages:		32,978.63	32,232.28	28,082.79	32,951.91	32,571.10	-380.81	-1.16%	33,466.81	895.71	2.75%	
Category: 52 - Contract Services												
20-41-803-5225	Misc. Contract Services	200.00	210.00	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%	
Total Category: 52 - Contract Services:		200.00	210.00	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%	
Category: 54 - Supplies												
20-41-803-5400	Program Operation Supplies	1,486.77	89.58	178.67	325.00	325.00	0.00	0.00%	331.50	6.50	2.00%	
20-41-803-5460	Uniform Supplies	1,135.05	1,915.90	878.46	1,536.00	2,000.00	464.00	30.21%	1,630.00	-370.00	-18.50%	
Total Category: 54 - Supplies :		2,621.82	2,005.48	1,057.13	1,861.00	2,325.00	464.00	24.93%	1,961.50	-363.50	-15.63%	
Total Expense:		35,800.45	34,447.76	29,139.92	35,012.91	35,096.10	83.19	0.24%	35,628.31	532.21	1.52%	
Total Program: 803 - Creative Dramatics:		31,719.65	49,267.79	76,414.71	61,010.09	59,424.90	-1,585.19	-2.60%	62,200.92	2,776.02	4.67%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 804 - WCT Workshop											
Revenue											
Category: 44 - Fee Revenue											
20-41-804-4400	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%	
	Total Revenue:	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Expense											
Category: 50 - Salaries & Wages											
20-41-804-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-804-5055	PT Administration	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%	
Category: 52 - Contract Services											
20-41-804-5225	Misc. Contract Services	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%	
Category: 54 - Supplies											
20-41-804-5400	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 Expense:	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 804 - WCT Workshop:	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 805 - WCT Prod - Fall											
Revenue											
Category: 43 - Daily Fees											
20-41-805-4340	Ticket Sales	13,272.75	13,767.75	10,823.00	15,600.00	13,500.00	-2,100.00	-13.46%	14,809.70	1,309.70	9.70%
	Total Category: 43 - Daily Fees :	13,272.75	13,767.75	10,823.00	15,600.00	13,500.00	-2,100.00	-13.46%	14,809.70	1,309.70	9.70%
Category: 44 - Fee Revenue											
20-41-805-4400	Program Fees	2,984.00	5,587.50	2,595.00	3,375.00	2,657.50	-717.50	-21.26%	6,054.75	3,397.25	127.84%
	Total Category: 44 - Fee Revenue :	2,984.00	5,587.50	2,595.00	3,375.00	2,657.50	-717.50	-21.26%	6,054.75	3,397.25	127.84%
Category: 47 - Retail Sales											
20-41-805-4720	Food & Beverage Sales	928.35	1,031.00	743.75	930.00	750.00	-180.00	-19.35%	776.25	26.25	3.50%
	Total Category: 47 - Retail Sales :	928.35	1,031.00	743.75	930.00	750.00	-180.00	-19.35%	776.25	26.25	3.50%
Category: 48 - Miscellaneous Revenue											
20-41-805-4900	Miscellaneous Revenue	0.00	800.00	1,120.00	800.00	800.00	0.00	0.00%	828.00	28.00	3.50%
	Total Category: 48 - Miscellaneous Revenue :	0.00	800.00	1,120.00	800.00	800.00	0.00	0.00%	828.00	28.00	3.50%
	Total Revenue:	17,185.10	21,186.25	15,281.75	20,705.00	17,707.50	-2,997.50	-14.48%	22,468.70	4,761.20	26.89%

Budget Comparison Report

Account Number	Expense	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-41-805-5055	PT Administration	7,894.20	8,795.70	8,250.72	8,036.44	8,346.44	310.00	3.86%	9,496.44	1,150.00	13.78%
Total Category: 50 - Salaries & Wages:		7,894.20	8,795.70	8,250.72	8,036.44	8,346.44	310.00	3.86%	9,496.44	1,150.00	13.78%
Category: 52 - Contract Services											
20-41-805-5215	Independent Contractor Service	0.00	720.00	0.00	750.00	750.00	0.00	0.00%	770.63	20.63	2.75%
20-41-805-5225	Misc. Contract Services	862.00	2,044.00	969.30	2,000.00	959.30	-1,040.70	-52.04%	2,000.00	1,040.70	108.49%
20-41-805-5255	Marketing	0.00	0.00	0.00	200.00	228.83	28.83	14.42%	500.00	271.17	118.50%
20-41-805-5265	Printing	0.00	533.32	0.00	320.00	320.00	0.00	0.00%	0.00	-320.00	-100.00%
Total Category: 52 - Contract Services:		862.00	3,297.32	969.30	3,270.00	2,258.13	-1,011.87	-30.94%	3,270.63	1,012.50	44.84%
Category: 54 - Supplies											
20-41-805-5400	Program Operation Supplies	2,375.49	2,581.51	1,936.46	2,800.00	2,800.00	0.00	0.00%	2,856.00	56.00	2.00%
20-41-805-5420	Building Supplies	756.88	560.63	729.03	750.00	750.00	0.00	0.00%	765.00	15.00	2.00%
Total Category: 54 - Supplies :		3,132.37	3,142.14	2,665.49	3,550.00	3,550.00	0.00	0.00%	3,621.00	71.00	2.00%
Category: 58 - Capital											
20-41-805-5850	Equipment	198.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		198.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		12,087.17	15,235.16	11,885.51	14,856.44	14,154.57	-701.87	-4.72%	16,388.07	2,233.50	15.78%
Total Program: 805 - WCT Prod - Fall:		5,097.93	5,951.09	3,396.24	5,848.56	3,552.93	-2,295.63	-39.25%	6,080.63	2,527.70	71.14%
Program: 806 - WCT Prod - Spring											
Revenue											
Category: 43 - Daily Fees											
20-41-806-4340	Ticket Sales	15,402.75	12,763.75	14,722.50	19,200.00	14,722.50	-4,477.50	-23.32%	15,237.79	515.29	3.50%
Total Category: 43 - Daily Fees :		15,402.75	12,763.75	14,722.50	19,200.00	14,722.50	-4,477.50	-23.32%	15,237.79	515.29	3.50%
Category: 44 - Fee Revenue											
20-41-806-4400	Program Fees	3,582.75	3,262.50	3,678.11	3,375.00	3,678.11	303.11	8.98%	5,625.00	1,946.89	52.93%
Total Category: 44 - Fee Revenue :		3,582.75	3,262.50	3,678.11	3,375.00	3,678.11	303.11	8.98%	5,625.00	1,946.89	52.93%
Category: 47 - Retail Sales											
20-41-806-4720	Food & Beverage Sales	522.00	991.10	1,086.81	1,021.00	1,086.81	65.81	6.45%	1,124.85	38.04	3.50%
Total Category: 47 - Retail Sales :		522.00	991.10	1,086.81	1,021.00	1,086.81	65.81	6.45%	1,124.85	38.04	3.50%
Category: 48 - Miscellaneous Revenue											
20-41-806-4900	Miscellaneous Revenue	0.00	0.00	768.00	800.00	736.00	-64.00	-8.00%	1,120.00	384.00	52.17%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	768.00	800.00	736.00	-64.00	-8.00%	1,120.00	384.00	52.17%
Total Revenue:		19,507.50	17,017.35	20,255.42	24,396.00	20,223.42	-4,172.58	-17.10%	23,107.64	2,884.22	14.26%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-806-5055	PT Administration	7,116.30	8,395.47	7,159.15	8,260.00	7,159.15	-1,100.85	-13.33%	9,725.00	2,565.85	35.84%
Total Category: 50 - Salaries & Wages:		7,116.30	8,395.47	7,159.15	8,260.00	7,159.15	-1,100.85	-13.33%	9,725.00	2,565.85	35.84%
Category: 52 - Contract Services											
20-41-806-5215	Independent Contractor Service	0.00	0.00	955.00	750.00	955.00	205.00	27.33%	981.26	26.26	2.75%
20-41-806-5225	Misc. Contract Services	1,842.27	757.00	863.50	750.00	863.50	113.50	15.13%	1,050.00	186.50	21.60%
20-41-806-5255	Marketing	0.00	300.00	225.32	300.00	225.32	-74.68	-24.89%	500.00	274.68	121.91%
20-41-806-5265	Printing	300.00	0.00	338.00	0.00	338.00	338.00	0.00%	0.00	-338.00	-100.00%
Total Category: 52 - Contract Services:		2,142.27	1,057.00	2,381.82	1,800.00	2,381.82	581.82	32.32%	2,531.26	149.44	6.27%
Category: 54 - Supplies											
20-41-806-5400	Program Operation Supplies	2,202.94	2,433.74	2,663.89	2,500.00	2,663.89	163.89	6.56%	2,500.00	-163.89	-6.15%
20-41-806-5420	Building Supplies	187.63	668.43	569.86	600.00	569.86	-30.14	-5.02%	600.00	30.14	5.29%
Total Category: 54 - Supplies :		2,390.57	3,102.17	3,233.75	3,100.00	3,233.75	133.75	4.31%	3,100.00	-133.75	-4.14%
Category: 58 - Capital											
20-41-806-5850	Equipment	178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		11,827.35	12,554.64	12,774.72	13,160.00	12,774.72	-385.28	-2.93%	15,356.26	2,581.54	20.21%
Total Program: 806 - WCT Prod - Spring:		7,680.15	4,462.71	7,480.70	11,236.00	7,448.70	-3,787.30	-33.71%	7,751.38	302.68	4.06%
Program: 807 - Adult Prod-Fall											
Revenue											
Category: 43 - Daily Fees											
20-41-807-4340	Ticket Sales	11,558.00	6,567.50	0.00	14,200.00	0.00	-14,200.00	-100.00%	0.00	0.00	0.00%
Total Category: 43 - Daily Fees :		11,558.00	6,567.50	0.00	14,200.00	0.00	-14,200.00	-100.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-41-807-4720	Food & Beverage Sales	375.50	167.00	0.00	420.00	0.00	-420.00	-100.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		375.50	167.00	0.00	420.00	0.00	-420.00	-100.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-807-4900	Miscellaneous Revenue	0.00	0.00	0.00	480.00	0.00	-480.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	480.00	0.00	-480.00	-100.00%	0.00	0.00	0.00%
Total Revenue:		11,933.50	6,734.50	0.00	15,100.00	0.00	-15,100.00	-100.00%	0.00	0.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-807-5055	PT Administration	8,734.73	8,194.15	0.00	8,925.00	0.00	-8,925.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		8,734.73	8,194.15	0.00	8,925.00	0.00	-8,925.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-807-5215	Independent Contractor Service	0.00	0.00	0.00	450.00	0.00	-450.00	-100.00%	0.00	0.00	0.00%
20-41-807-5225	Misc. Contract Services	3,676.26	1,710.74	0.00	1,710.00	0.00	-1,710.00	-100.00%	0.00	0.00	0.00%
20-41-807-5255	Marketing	280.00	225.32	0.00	280.00	0.00	-280.00	-100.00%	0.00	0.00	0.00%
20-41-807-5265	Printing	495.34	995.73	0.00	925.00	0.00	-925.00	-100.00%	0.00	0.00	0.00%
20-41-807-5270	Postage	474.38	460.78	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		4,925.98	3,392.57	0.00	3,615.00	0.00	-3,615.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-807-5400	Program Operation Supplies	2,174.73	2,127.18	0.00	2,145.00	0.00	-2,145.00	-100.00%	0.00	0.00	0.00%
20-41-807-5420	Building Supplies	752.98	495.12	0.00	720.00	0.00	-720.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,927.71	2,622.30	0.00	2,865.00	0.00	-2,865.00	-100.00%	0.00	0.00	0.00%
Category: 58 - Capital											
20-41-807-5850	Equipment	178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		16,766.63	14,209.02	0.00	15,405.00	0.00	-15,405.00	-100.00%	0.00	0.00	0.00%
Total Program: 807 - Adult Prod-Fall:		-4,833.13	-7,474.52	0.00	-305.00	0.00	305.00	-100.00%	0.00	0.00	0.00%
Program: 808 - WCT Prod-Winter Minis											
Revenue											
Category: 43 - Daily Fees											
20-41-808-4340	Ticket Sales	14,175.75	14,575.75	13,855.00	15,390.00	13,855.00	-1,535.00	-9.97%	14,339.93	484.93	3.50%
Total Category: 43 - Daily Fees :		14,175.75	14,575.75	13,855.00	15,390.00	13,855.00	-1,535.00	-9.97%	14,339.93	484.93	3.50%
Category: 44 - Fee Revenue											
20-41-808-4400	Program Fees	2,956.25	2,531.25	7,837.50	3,000.00	2,087.50	-912.50	-30.42%	5,000.00	2,912.50	139.52%
Total Category: 44 - Fee Revenue :		2,956.25	2,531.25	7,837.50	3,000.00	2,087.50	-912.50	-30.42%	5,000.00	2,912.50	139.52%
Category: 47 - Retail Sales											
20-41-808-4720	Food & Beverage Sales	704.00	955.05	736.50	984.00	736.50	-247.50	-25.15%	762.28	25.78	3.50%
Total Category: 47 - Retail Sales :		704.00	955.05	736.50	984.00	736.50	-247.50	-25.15%	762.28	25.78	3.50%
Category: 48 - Miscellaneous Revenue											
20-41-808-4900	Miscellaneous Revenue	0.00	0.00	1,248.00	800.00	896.00	96.00	12.00%	928.00	32.00	3.57%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	1,248.00	800.00	896.00	96.00	12.00%	928.00	32.00	3.57%
Total Revenue:		17,836.00	18,062.05	23,677.00	20,174.00	17,575.00	-2,599.00	-12.88%	21,030.21	3,455.21	19.66%
Expense											
Category: 50 - Salaries & Wages											
20-41-808-5045	PT Instructor	0.00	52.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-808-5055	PT Administration	7,298.61	8,158.30	8,195.18	7,865.99	8,195.18	329.19	4.18%	9,025.00	829.82	10.13%
Total Category: 50 - Salaries & Wages:		7,298.61	8,210.56	8,195.18	7,865.99	8,195.18	329.19	4.18%	9,025.00	829.82	10.13%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-808-5215	Independent Contractor Service	0.00	0.00	780.00	750.00	780.00	30.00	4.00%	870.00	90.00	11.54%
20-41-808-5225	Misc. Contract Services	620.50	902.00	808.09	850.00	808.09	-41.91	-4.93%	850.00	41.91	5.19%
20-41-808-5255	Marketing	195.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	500.00	500.00	0.00%
20-41-808-5265	Printing	319.90	225.32	287.00	330.00	287.00	-43.00	-13.03%	0.00	-287.00	-100.00%
Total Category: 52 - Contract Services:		1,135.40	1,127.32	1,875.09	2,130.00	1,875.09	-254.91	-11.97%	2,220.00	344.91	18.39%
Category: 54 - Supplies											
20-41-808-5400	Program Operation Supplies	1,859.66	1,503.44	1,861.10	1,775.00	1,861.10	86.10	4.85%	1,898.32	37.22	2.00%
20-41-808-5420	Building Supplies	614.06	1,143.35	794.53	800.00	794.53	-5.47	-0.68%	810.00	15.47	1.95%
Total Category: 54 - Supplies :		2,473.72	2,646.79	2,655.63	2,575.00	2,655.63	80.63	3.13%	2,708.32	52.69	1.98%
Category: 58 - Capital											
20-41-808-5850	Equipment	178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		11,085.94	11,984.67	12,725.90	12,570.99	12,725.90	154.91	1.23%	13,953.32	1,227.42	9.65%
Total Program: 808 - WCT Prod-Winter Minis:		6,750.06	6,077.38	10,951.10	7,603.01	4,849.10	-2,753.91	-36.22%	7,076.89	2,227.79	45.94%
Program: 809 - WCT Prod-Spring Minis											
Revenue											
Category: 43 - Daily Fees											
20-41-809-4340	Ticket Sales	13,444.00	6,698.50	13,340.00	15,390.00	13,340.00	-2,050.00	-13.32%	13,806.90	466.90	3.50%
Total Category: 43 - Daily Fees :		13,444.00	6,698.50	13,340.00	15,390.00	13,340.00	-2,050.00	-13.32%	13,806.90	466.90	3.50%
Category: 44 - Fee Revenue											
20-41-809-4400	Program Fees	0.00	0.00	2,959.39	3,000.00	2,959.39	-40.61	-1.35%	4,375.00	1,415.61	47.83%
Total Category: 44 - Fee Revenue :		0.00	0.00	2,959.39	3,000.00	2,959.39	-40.61	-1.35%	4,375.00	1,415.61	47.83%
Category: 47 - Retail Sales											
20-41-809-4720	Food & Beverage Sales	581.00	176.00	721.45	900.00	721.45	-178.55	-19.84%	746.70	25.25	3.50%
Total Category: 47 - Retail Sales :		581.00	176.00	721.45	900.00	721.45	-178.55	-19.84%	746.70	25.25	3.50%
Category: 48 - Miscellaneous Revenue											
20-41-809-4900	Miscellaneous Revenue	75.00	100.00	896.00	800.00	896.00	96.00	12.00%	928.00	32.00	3.57%
Total Category: 48 - Miscellaneous Revenue :		75.00	100.00	896.00	800.00	896.00	96.00	12.00%	928.00	32.00	3.57%
Total Revenue:		14,100.00	6,974.50	17,916.84	20,090.00	17,916.84	-2,173.16	-10.82%	19,856.60	1,939.76	10.83%
Expense											
Category: 50 - Salaries & Wages											
20-41-809-5055	PT Administration	9,149.22	10,037.24	7,932.83	7,865.99	7,932.83	66.84	0.85%	9,025.00	1,092.17	13.77%
Total Category: 50 - Salaries & Wages:		9,149.22	10,037.24	7,932.83	7,865.99	7,932.83	66.84	0.85%	9,025.00	1,092.17	13.77%
Category: 52 - Contract Services											
20-41-809-5215	Independent Contractor Service	0.00	0.00	930.00	750.00	930.00	180.00	24.00%	870.00	-60.00	-6.45%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
20-41-809-5225	Misc. Contract Services	3,025.71	3,613.03	673.75	850.00	673.75	-176.25	-20.74%	850.00	176.25	26.16%
20-41-809-5255	Marketing	290.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	500.00	500.00	0.00%
20-41-809-5265	Printing	769.12	1,215.53	287.00	330.00	287.00	-43.00	-13.03%	0.00	-287.00	-100.00%
20-41-809-5270	Postage	367.57	565.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		4,452.40	5,394.25	1,890.75	2,130.00	1,890.75	-239.25	-11.23%	2,220.00	329.25	17.41%
Category: 54 - Supplies											
20-41-809-5400	Program Operation Supplies	2,323.52	2,253.56	1,353.72	1,775.00	1,353.72	-421.28	-23.73%	1,380.00	26.28	1.94%
20-41-809-5420	Building Supplies	508.41	655.45	690.46	800.00	690.46	-109.54	-13.69%	707.72	17.26	2.50%
Total Category: 54 - Supplies :		2,831.93	2,909.01	2,044.18	2,575.00	2,044.18	-530.82	-20.61%	2,087.72	43.54	2.13%
Category: 58 - Capital											
20-41-809-5850	Equipment	178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 58 - Capital :		178.21	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:		16,611.76	18,340.50	11,867.76	12,570.99	11,867.76	-703.23	-5.59%	13,332.72	1,464.96	12.34%
Total Program: 809 - WCT Prod-Spring Minis:		-2,511.76	-11,366.00	6,049.08	7,519.01	6,049.08	-1,469.93	-19.55%	6,523.88	474.80	7.85%
Program: 810 - PA for Pre-School											
Revenue											
Category: 44 - Fee Revenue											
20-41-810-4400	Program Fees	13,350.48	13,342.71	15,107.50	14,688.40	13,097.00	-1,591.40	-10.83%	13,555.39	458.39	3.50%
Total Category: 44 - Fee Revenue :		13,350.48	13,342.71	15,107.50	14,688.40	13,097.00	-1,591.40	-10.83%	13,555.39	458.39	3.50%
Total Revenue:		13,350.48	13,342.71	15,107.50	14,688.40	13,097.00	-1,591.40	-10.83%	13,555.39	458.39	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-810-5045	PT Instructor	7,025.92	7,644.11	8,032.66	7,838.06	7,787.50	-50.56	-0.65%	8,001.66	214.16	2.75%
Total Category: 50 - Salaries & Wages:		7,025.92	7,644.11	8,032.66	7,838.06	7,787.50	-50.56	-0.65%	8,001.66	214.16	2.75%
Category: 54 - Supplies											
20-41-810-5400	Program Operation Supplies	51.48	0.00	44.82	100.00	80.00	-20.00	-20.00%	80.00	0.00	0.00%
Total Category: 54 - Supplies :		51.48	0.00	44.82	100.00	80.00	-20.00	-20.00%	80.00	0.00	0.00%
Total Expense:		7,077.40	7,644.11	8,077.48	7,938.06	7,867.50	-70.56	-0.89%	8,081.66	214.16	2.72%
Total Program: 810 - PA for Pre-School:		6,273.08	5,698.60	7,030.02	6,750.34	5,229.50	-1,520.84	-22.53%	5,473.73	244.23	4.67%
Program: 811 - New Programs											
Revenue											
Category: 44 - Fee Revenue											
20-41-811-4400	Program Fees	4,546.24	0.00	522.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		4,546.24	0.00	522.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		4,546.24	0.00	522.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-811-5045	PT Instructor	405.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		405.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-811-5400	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 Expense:		405.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 811 - New Programs:		4,141.24	0.00	522.75	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 812 - Voice Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-41-812-4400	Program Fees	15,214.18	20,049.55	27,795.69	19,596.56	25,891.52	6,294.96	32.12%	26,797.70	906.18	3.50%
Total Category: 44 - Fee Revenue :		15,214.18	20,049.55	27,795.69	19,596.56	25,891.52	6,294.96	32.12%	26,797.70	906.18	3.50%
Total Revenue:		15,214.18	20,049.55	27,795.69	19,596.56	25,891.52	6,294.96	32.12%	26,797.70	906.18	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-812-5045	PT Instructor	11,011.17	14,111.28	13,697.42	12,750.02	19,279.70	6,529.68	51.21%	19,809.89	530.19	2.75%
20-41-812-5055	PT Administration	0.00	1,256.50	104.31	75.00	200.31	125.31	167.08%	200.31	0.00	0.00%
Total Category: 50 - Salaries & Wages:		11,011.17	15,367.78	13,801.73	12,825.02	19,480.01	6,654.99	51.89%	20,010.20	530.19	2.72%
Category: 52 - Contract Services											
20-41-812-5215	Independent Contractor Service	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											
20-41-812-5400	Program Operation Supplies	0.00	14.25	0.00	40.00	0.00	-40.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	14.25	0.00	40.00	0.00	-40.00	-100.00%	0.00	0.00	0.00%
Total Expense:		11,011.17	15,382.03	13,801.73	12,865.02	19,480.01	6,614.99	51.42%	20,010.20	530.19	2.72%
Total Program: 812 - Voice Lessons:		4,203.01	4,667.52	13,993.96	6,731.54	6,411.51	-320.03	-4.75%	6,787.50	375.99	5.86%
Program: 813 - PA Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	85,177.88	103,339.50	82,034.00	97,138.60	82,034.00	-15,104.60	-15.55%	86,056.95	4,022.95	4.90%
Total Category: 44 - Fee Revenue :		85,177.88	103,339.50	82,034.00	97,138.60	82,034.00	-15,104.60	-15.55%	86,056.95	4,022.95	4.90%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 48 - Miscellaneous Revenue											
20-41-813-4900	Miscellaneous Revenue	0.00	0.00	1,664.00	1,350.00	1,664.00	314.00	23.26%	1,747.20	83.20	5.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	1,664.00	1,350.00	1,664.00	314.00	23.26%	1,747.20	83.20	5.00%
Total Revenue:		85,177.88	103,339.50	83,698.00	98,488.60	83,698.00	-14,790.60	-15.02%	87,804.15	4,106.15	4.91%
Expense											
Category: 50 - Salaries & Wages											
20-41-813-5025	Driver	207.40	45.00	74.00	73.80	74.00	0.20	0.27%	75.83	1.83	2.47%
20-41-813-5035	PT Coordinator	13,002.24	14,877.75	9,610.17	10,840.70	9,610.17	-1,230.53	-11.35%	9,874.45	264.28	2.75%
20-41-813-5050	PT Counselor	10,703.15	8,282.67	8,332.44	10,983.16	8,332.44	-2,650.72	-24.13%	9,517.68	1,185.24	14.22%
20-41-813-5055	PT Administration	4,014.46	1,765.21	0.00	1,805.42	0.00	-1,805.42	-100.00%	0.00	0.00	0.00%
20-41-813-5075	PT Driver	236.32	232.99	163.04	149.25	163.04	13.79	9.24%	167.52	4.48	2.75%
20-41-813-5085	Overtime PT	1,278.65	1,270.83	279.91	1,300.00	279.91	-1,020.09	-78.47%	287.61	7.70	2.75%
Total Category: 50 - Salaries & Wages:		29,442.22	26,474.45	18,459.56	25,152.33	18,459.56	-6,692.77	-26.61%	19,923.09	1,463.53	7.93%
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	339.96	284.70	113.50	298.94	113.50	-185.44	-62.03%	116.62	3.12	2.75%
Total Category: 51 - Employee Benefits :		339.96	284.70	113.50	298.94	113.50	-185.44	-62.03%	116.62	3.12	2.75%
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Service	1,484.00	1,260.00	1,470.00	1,260.00	1,470.00	210.00	16.67%	1,510.43	40.43	2.75%
20-41-813-5220	Transportation	702.82	836.71	732.51	840.00	732.51	-107.49	-12.80%	538.56	-193.95	-26.48%
20-41-813-5225	Misc. Contract Services	1,325.00	1,315.00	1,398.50	1,300.00	1,398.50	98.50	7.58%	1,426.47	27.97	2.00%
20-41-813-5272	Entry Fees	820.50	985.50	956.34	1,490.00	956.34	-533.66	-35.82%	1,871.50	915.16	95.69%
Total Category: 52 - Contract Services:		4,332.32	4,397.21	4,557.35	4,890.00	4,557.35	-332.65	-6.80%	5,346.96	789.61	17.33%
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	2,220.06	1,931.14	2,045.63	2,050.00	2,045.63	-4.37	-0.21%	2,102.29	56.66	2.77%
Total Category: 54 - Supplies :		2,220.06	1,931.14	2,045.63	2,050.00	2,045.63	-4.37	-0.21%	2,102.29	56.66	2.77%
Total Expense:		36,334.56	33,087.50	25,176.04	32,391.27	25,176.04	-7,215.23	-22.28%	27,488.96	2,312.92	9.19%
Total Program: 813 - PA Camp:		48,843.32	70,252.00	58,521.96	66,097.33	58,521.96	-7,575.37	-11.46%	60,315.19	1,793.23	3.06%
Program: 814 - Theater Technicians											
Revenue											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	0.00	2,220.80	0.00	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%
Total Category: 46 - Rental Revenue :		0.00	2,220.80	0.00	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%
Total Revenue:		0.00	2,220.80	0.00	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Expense											
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	2,036.59	2,220.80	1,411.91	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%
Total Category: 50 - Salaries & Wages:		2,036.59	2,220.80	1,411.91	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%
Total Expense:		2,036.59	2,220.80	1,411.91	1,648.80	2,287.00	638.20	38.71%	2,367.05	80.05	3.50%
Total Program: 814 - Theater Technicians:		-2,036.59	0.00	-1,411.91	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 815 - Costume Rental											
Revenue											
Category: 46 - Rental Revenue											
20-41-815-4665	Costume Rental	504.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		504.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		504.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 815 - Costume Rental:		504.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 816 - Wallace Bowl											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-41-816-4800	Donations	0.00	300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		0.00	300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-41-816-5055	PT Administration	17,096.46	19,588.97	14,417.04	18,550.00	14,417.04	-4,132.96	-22.28%	14,813.51	396.47	2.75%
80-41-816-5070	PT Maintenance	3,275.24	3,619.34	3,561.13	3,356.00	3,561.13	205.13	6.11%	3,659.06	97.93	2.75%
Total Category: 50 - Salaries & Wages:		20,371.70	23,208.31	17,978.17	21,906.00	17,978.17	-3,927.83	-17.93%	18,472.57	494.40	2.75%
Category: 52 - Contract Services											
20-41-816-5225	Misc. Contract Services	2,103.55	2,011.88	2,542.61	2,200.00	2,811.00	611.00	27.77%	2,867.22	56.22	2.00%
20-41-816-5250	Misc. Professional Services	17,011.00	17,198.75	15,806.00	17,542.00	15,428.00	-2,114.00	-12.05%	15,736.56	308.56	2.00%
20-41-816-5260	Advertising	0.00	934.00	0.00	934.00	0.00	-934.00	-100.00%	0.00	0.00	0.00%
20-41-816-5265	Printing	1,734.37	1,649.51	722.81	1,650.00	722.81	-927.19	-56.19%	950.00	227.19	31.43%
Total Category: 52 - Contract Services:		20,848.92	21,794.14	19,071.42	22,326.00	18,961.81	-3,364.19	-15.07%	19,553.78	591.97	3.12%
Category: 54 - Supplies											
20-41-816-5400	Program Operation Supplies	3,716.38	3,829.41	3,255.50	2,995.00	3,282.68	287.68	9.61%	3,348.33	65.65	2.00%
20-41-816-5420	Building Supplies	1,899.51	1,985.61	2,036.53	2,034.00	2,036.53	2.53	0.12%	2,077.26	40.73	2.00%
Total Category: 54 - Supplies :		5,615.89	5,815.02	5,292.03	5,029.00	5,319.21	290.21	5.77%	5,425.59	106.38	2.00%

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 55 - Repairs											
20-41-816-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%	
	Total Category: 55 - Repairs :	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%	
Category: 58 - Capital											
20-41-816-5850	Equipment	2,437.35	164.85	1,302.31	1,500.00	1,302.31	-197.69	-13.18%	1,800.00	497.69	38.22%
	Total Category: 58 - Capital :	2,437.35	164.85	1,302.31	1,500.00	1,302.31	-197.69	-13.18%	1,800.00	497.69	38.22%
	Total Expense:	49,273.86	50,982.32	43,643.93	50,761.00	43,561.50	-7,199.50	-14.18%	45,551.94	1,990.44	4.57%
	Total Program: 816 - Wallace Bowl:	-49,273.86	-50,682.32	-43,643.93	-50,761.00	-43,561.50	7,199.50	-14.18%	-45,551.94	-1,990.44	4.57%
Program: 817 - Mallinckrodt											
Expense											
Category: 50 - Salaries & Wages											
20-41-817-5055	PT Administration	366.14	356.10	402.00	375.00	402.00	27.00	7.20%	413.06	11.06	2.75%
	Total Category: 50 - Salaries & Wages:	366.14	356.10	402.00	375.00	402.00	27.00	7.20%	413.06	11.06	2.75%
Category: 52 - Contract Services											
20-41-817-5250	Misc. Professional Services	7,550.00	6,650.00	6,125.00	7,500.00	6,125.00	-1,375.00	-18.33%	6,650.00	525.00	8.57%
	Total Category: 52 - Contract Services:	7,550.00	6,650.00	6,125.00	7,500.00	6,125.00	-1,375.00	-18.33%	6,650.00	525.00	8.57%
	Total Expense:	7,916.14	7,006.10	6,527.00	7,875.00	6,527.00	-1,348.00	-17.12%	7,063.06	536.06	8.21%
	Total Program: 817 - Mallinckrodt:	7,916.14	7,006.10	6,527.00	7,875.00	6,527.00	-1,348.00	-17.12%	7,063.06	536.06	8.21%
Program: 818 - Movie Star Camp											
Revenue											
Category: 44 - Fee Revenue											
20-41-818-4400	Program Fees	14,986.80	12,963.90	17,430.30	15,885.00	17,430.30	1,545.30	9.73%	18,003.83	573.53	3.29%
	Total Category: 44 - Fee Revenue :	14,986.80	12,963.90	17,430.30	15,885.00	17,430.30	1,545.30	9.73%	18,003.83	573.53	3.29%
	Total Revenue:	14,986.80	12,963.90	17,430.30	15,885.00	17,430.30	1,545.30	9.73%	18,003.83	573.53	3.29%
Expense											
Category: 52 - Contract Services											
20-41-818-5215	Independent Contractor Service	10,439.70	10,743.60	12,056.60	11,745.00	12,056.60	311.60	2.65%	12,388.15	331.55	2.75%
	Total Category: 52 - Contract Services:	10,439.70	10,743.60	12,056.60	11,745.00	12,056.60	311.60	2.65%	12,388.15	331.55	2.75%
	Total Expense:	10,439.70	10,743.60	12,056.60	11,745.00	12,056.60	311.60	2.65%	12,388.15	331.55	2.75%
	Total Program: 818 - Movie Star Camp:	4,547.10	2,220.30	5,373.70	4,140.00	5,373.70	1,233.70	29.80%	5,615.68	241.98	4.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 820 - Music Lessons - Piano											
Revenue											
Category: 44 - Fee Revenue											
20-41-820-4400	Program Fees	22,452.70	29,714.36	40,279.06	30,825.81	43,474.00	12,648.19	41.03%	44,995.59	1,521.59	3.50%
	Total Category: 44 - Fee Revenue :	22,452.70	29,714.36	40,279.06	30,825.81	43,474.00	12,648.19	41.03%	44,995.59	1,521.59	3.50%
	Total Revenue:	22,452.70	29,714.36	40,279.06	30,825.81	43,474.00	12,648.19	41.03%	44,995.59	1,521.59	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-820-5045	PT Instructor	2,821.50	8,815.50	18,438.96	9,011.29	19,902.50	10,891.21	120.86%	20,449.82	547.32	2.75%
	Total Category: 50 - Salaries & Wages:	2,821.50	8,815.50	18,438.96	9,011.29	19,902.50	10,891.21	120.86%	20,449.82	547.32	2.75%
Category: 52 - Contract Services											
20-41-820-5215	Independent Contractor Service	13,352.64	12,235.96	3,756.25	11,290.32	3,746.25	-7,544.07	-66.82%	0.00	-3,746.25	-100.00%
	Total Category: 52 - Contract Services:	13,352.64	12,235.96	3,756.25	11,290.32	3,746.25	-7,544.07	-66.82%	0.00	-3,746.25	-100.00%
Category: 54 - Supplies											
20-41-820-5400	Program Operation Supplies	36.48	164.12	103.00	165.00	147.00	-18.00	-10.91%	149.94	2.94	2.00%
	Total Category: 54 - Supplies :	36.48	164.12	103.00	165.00	147.00	-18.00	-10.91%	149.94	2.94	2.00%
	Total Expense:	16,210.62	21,215.58	22,298.21	20,466.61	23,795.75	3,329.14	16.27%	20,599.76	-3,195.99	-13.43%
	Total Program: 820 - Music Lessons - Piano:	6,242.08	8,498.78	17,980.85	10,359.20	19,678.25	9,319.05	89.96%	24,395.83	4,717.58	23.97%
Program: 821 - Music Lessons - Violin											
Revenue											
Category: 44 - Fee Revenue											
20-41-821-4400	Program Fees	14,916.40	16,548.33	14,902.50	15,548.86	14,722.00	-826.86	-5.32%	15,237.27	515.27	3.50%
	Total Category: 44 - Fee Revenue :	14,916.40	16,548.33	14,902.50	15,548.86	14,722.00	-826.86	-5.32%	15,237.27	515.27	3.50%
	Total Revenue:	14,916.40	16,548.33	14,902.50	15,548.86	14,722.00	-826.86	-5.32%	15,237.27	515.27	3.50%
Expense											
Category: 50 - Salaries & Wages											
20-41-821-5045	PT Instructor	11,088.77	10,362.47	7,915.38	10,276.67	9,244.00	-1,032.67	-10.05%	9,498.20	254.20	2.75%
	Total Category: 50 - Salaries & Wages:	11,088.77	10,362.47	7,915.38	10,276.67	9,244.00	-1,032.67	-10.05%	9,498.20	254.20	2.75%
Category: 52 - Contract Services											
20-41-821-5215	Independent Contractor Service	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Expense:	11,098.77	10,362.47	7,915.38	10,276.67	9,244.00	-1,032.67	-10.05%	9,498.20	254.20	2.75%
	Total Program: 821 - Music Lessons - Violin:	3,817.63	6,185.86	6,987.12	5,272.19	5,478.00	205.81	3.90%	5,739.07	261.07	4.77%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Program: 822 - Music Lessons - Canzonetta										
Revenue										
Category: 44 - Fee Revenue										
20-41-822-4400 Program Fees	16,076.69	15,646.10	17,951.72	14,741.51	12,194.79	-2,546.72	-17.28%	12,621.60	426.81	3.50%
Total Category: 44 - Fee Revenue :	16,076.69	15,646.10	17,951.72	14,741.51	12,194.79	-2,546.72	-17.28%	12,621.60	426.81	3.50%
Total Revenue:	16,076.69	15,646.10	17,951.72	14,741.51	12,194.79	-2,546.72	-17.28%	12,621.60	426.81	3.50%
Expense										
Category: 50 - Salaries & Wages										
20-41-822-5045 PT Instructor	7,067.00	9,894.56	1,619.41	9,978.79	5,058.41	-4,920.38	-49.31%	7,071.51	2,013.10	39.80%
Total Category: 50 - Salaries & Wages:	7,067.00	9,894.56	1,619.41	9,978.79	5,058.41	-4,920.38	-49.31%	7,071.51	2,013.10	39.80%
Category: 52 - Contract Services										
20-41-822-5215 Independent Contractor Service	0.00	20.00	1,874.00	0.00	1,874.00	1,874.00	0.00%	0.00	-1,874.00	-100.00%
Total Category: 52 - Contract Services:	0.00	20.00	1,874.00	0.00	1,874.00	1,874.00	0.00%	0.00	-1,874.00	-100.00%
Category: 54 - Supplies										
20-41-822-5400 Program Operation Supplies	0.00	84.53	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	84.53	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Expense:	7,067.00	9,999.09	3,493.41	9,978.79	6,932.41	-3,046.38	-30.53%	7,071.51	139.10	2.01%
Total Program: 822 - Music Lessons - Canzonetta:	9,009.69	5,647.01	14,458.31	4,762.72	5,262.38	499.66	10.49%	5,550.09	287.71	5.47%
Program: 823 - Music Lessons - Guitar										
Revenue										
Category: 44 - Fee Revenue										
20-41-823-4400 Program Fees	15,386.10	13,539.50	16,516.00	14,088.86	16,086.00	1,997.14	14.18%	16,649.01	563.01	3.50%
Total Category: 44 - Fee Revenue :	15,386.10	13,539.50	16,516.00	14,088.86	16,086.00	1,997.14	14.18%	16,649.01	563.01	3.50%
Total Revenue:	15,386.10	13,539.50	16,516.00	14,088.86	16,086.00	1,997.14	14.18%	16,649.01	563.01	3.50%
Expense										
Category: 52 - Contract Services										
20-41-823-5215 Independent Contractor Service	11,013.10	9,962.40	10,080.00	9,291.98	10,980.00	1,688.02	18.17%	11,281.95	301.95	2.75%
Total Category: 52 - Contract Services:	11,013.10	9,962.40	10,080.00	9,291.98	10,980.00	1,688.02	18.17%	11,281.95	301.95	2.75%
Total Expense:	11,013.10	9,962.40	10,080.00	9,291.98	10,980.00	1,688.02	18.17%	11,281.95	301.95	2.75%
Total Program: 823 - Music Lessons - Guitar:	4,373.00	3,577.10	6,436.00	4,796.88	5,106.00	309.12	6.44%	5,367.06	261.06	5.11%
Total ProgramArea: 8 - Performing Arts:	-66,839.05	-121,450.87	962.37	-78,386.98	-76,444.68	1,942.30	-2.48%	-64,939.69	11,504.99	-15.05%
Report Total:	-66,839.05	-121,450.87	962.37	-78,386.98	-76,444.68	1,942.30	-2.48%	-64,939.69	11,504.99	-15.05%

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WILMETTE PARK DISTRICT FITNESS, LAKEFRONT, MALLINCKRODT 2019 ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2019

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

Center Fitness

	2017	2018	2018	2019 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	\$43,780	\$45,806	\$48,338	\$50,029	\$1,691	3.5%
Fee Revenue	531,518	527,237	496,116	507,311	11,195	2.3%
Membership Fees	605,126	594,046	536,227	561,990	25,763	4.8%
Retail Sales	50	0	0	0	0	N/A
Miscellaneous Revenue	<u>584</u>	<u>750</u>	<u>605</u>	<u>1,400</u>	<u>795</u>	131.3%
Total Revenue	<u>\$1,181,059</u>	<u>\$1,167,839</u>	<u>\$1,081,286</u>	<u>\$1,120,730</u>	<u>\$39,444</u>	3.6%
Expenses						
Salaries & Wages	\$435,937	\$442,467	\$422,058	\$445,893	\$23,835	5.6%
Employee Benefits	53,240	58,603	65,895	72,013	6,118	9.3%
Contract Services	53,375	54,874	52,170	56,675	4,505	8.6%
Utilities	6,288	6,331	6,356	6,479	123	1.9%
Supplies	78,988	80,184	69,969	72,487	2,518	3.6%
Repairs	<u>15,664</u>	<u>16,800</u>	<u>7,282</u>	<u>12,020</u>	<u>4,738</u>	65.1%
Operating Expenses	\$643,492	\$659,259	\$623,731	\$665,567	\$41,836	6.7%
Operating Surplus (Deficit)	<u>\$537,567</u>	<u>\$508,580</u>	<u>\$457,555</u>	<u>\$455,163</u>	<u>(\$2,392)</u>	
Operating Capital	2,930	8,700	2,300	2,369	69	3.0%
Overhead Transfer	<u>384,596</u>	<u>384,750</u>	<u>384,750</u>	<u>384,750</u>	<u>0</u>	0.0%
Non Operating Expenses	\$387,526	\$393,450	\$387,050	\$387,119	\$69	0.0%
Total Expenses	<u>\$1,031,018</u>	<u>\$1,052,709</u>	<u>\$1,010,781</u>	<u>\$1,052,686</u>	<u>\$41,905</u>	4.1%
Net Surplus (Deficit)	\$150,041	\$115,130	\$70,505	\$68,044		



2019 Budget Report

Program Summary

For Period Ending: **31-Dec**

Recreation Programs

	2017		2018		2019	Variance	%
	Actual	Budget	Projection	Budget	To Budget	To Budget	
Fitness Center							
Program 100 - Operations							
Revenue	\$ 652,021	\$ 643,719	\$ 589,129	\$ 616,275	\$ 27,146	4.6%	
Expense	<u>716,489</u>	<u>724,398</u>	<u>695,979</u>	<u>725,307</u>	<u>29,328</u>	4.2%	
Surplus (Deficit):	(64,468)	(80,680)	(106,850)	(109,032)	(2,182)	-17.7%	
Program: 109 - Fitness Babysitting							
Revenue	0	0	0	(3,548)	(3,548)	N/A	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,795</u>	<u>1,795</u>	N/A	
Surplus (Deficit):	0	0	0	(5,343)	(5,343)	0.0%	
Gr. Margin (2019)							
Program: 110 - Lessons							
Revenue	194,964	187,109	184,501	190,036	5,535	3.0%	
Expense	<u>85,131</u>	<u>86,220</u>	<u>90,191</u>	<u>92,661</u>	<u>2,470</u>	2.7%	
Surplus (Deficit):	109,833	100,889	94,310	97,375	3,065	51.2%	
Gr. Margin (2019)							
Program: 111 - Pilates Reformer Training							
Revenue	8,185	0	1,100	0	(1,100)	-100.0%	
Expense	<u>4,620</u>	<u>0</u>	<u>665</u>	<u>0</u>	<u>(665)</u>	-100.0%	
Surplus (Deficit):	3,565	0	435	0	(435)	N/A	
Gr. Margin (2019)							
Program: 112 - Camp Fusion							
Revenue	164,150	169,074	172,538	177,714	5,176	3.0%	
Expense	<u>105,370</u>	<u>109,784</u>	<u>111,734</u>	<u>116,610</u>	<u>4,875</u>	4.4%	
Surplus (Deficit):	58,779	59,290	60,803	61,104	301	34.4%	
Gr. Margin (2019)							
Program: 113 - Tour Wilmette							
Revenue	1,530	1,750	0	2,200	2,200	N/A	
Expense	<u>853</u>	<u>1,134</u>	<u>0</u>	<u>1,118</u>	<u>1,118</u>	N/A	
Surplus (Deficit):	677	616	0	1,082	1,082	49.2%	
Gr. Margin (2019)							
Program: 114- In-Trinity							
Revenue	4,110	5,062	220	0	(220)	-100.0%	
Expense	<u>2,036</u>	<u>2,306</u>	<u>36</u>	<u>0</u>	<u>(36)</u>	-100.0%	
Surplus (Deficit):	2,074	2,756	184	0	(184)	N/A	
Gr. Margin (2019)							
Program: 115 - Programs							
Revenue	125,027	119,651	112,388	115,760	3,372	3.0%	
Expense	<u>106,523</u>	<u>112,992</u>	<u>105,228</u>	<u>108,115</u>	<u>2,887</u>	2.7%	
Surplus (Deficit):	18,504	6,659	7,160	7,645	485	6.6%	
Gr. Margin (2019)							
Program: 116 - Yoga On The Beach							
Revenue	3,856	5,000	3,624	3,733	109	3.0%	
Expense	<u>800</u>	<u>820</u>	<u>356</u>	<u>366</u>	<u>10</u>	2.7%	
Surplus (Deficit):	3,056	4,180	3,268	3,367	99	90.2%	
Gr. Margin (2019)							
Program: 117 - Holiday Challenge							
Revenue	1,600	1,600	1,600	1,660	60	3.8%	
Expense	<u>765</u>	<u>1,000</u>	<u>1,300</u>	<u>1,326</u>	<u>26</u>	2.0%	
Surplus (Deficit):	835	600	300	334	34	20.1%	
Gr. Margin (2019)							
Program: 118 - Fall Into Wellness...							
Revenue	4,915	10,500	0	0	0	N/A	
Expense	<u>1,603</u>	<u>6,750</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	
Surplus (Deficit):	3,312	3,750	0	0	0	N/A	
Gr. Margin (2019)							
Program: 119 - Lose To Win							
Revenue	20,702	24,375	16,186	16,900	714	4.4%	
Expense	<u>6,827</u>	<u>7,305</u>	<u>5,290</u>	<u>5,387</u>	<u>97</u>	1.8%	
Surplus (Deficit):	13,875	17,070	10,896	11,513	617	68.1%	
Gr. Margin (2019)							
Total Fitness Center							
Revenue	\$ 1,181,059	\$ 1,167,839	\$ 1,081,286	\$ 1,120,730	\$ 39,444	3.6%	
Expense	<u>1,031,018</u>	<u>1,052,709</u>	<u>1,010,780</u>	<u>1,052,686</u>	<u>41,906</u>	4.1%	
Surplus (Deficit):	\$ 150,041	\$ 115,130	\$ 70,506	\$ 68,044	\$ (2,462)	6.1%	
Gr. Margin (2019)							



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Department: 42 - Center Fitness											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	45,878.90	40,300.25	35,602.50	42,367.30	45,349.68	2,982.38	7.04%	46,936.00	1,586.32	3.50%
20-42-100-4310	Daily Fees - Non-Resident	2,625.00	3,480.00	2,225.50	3,438.75	2,988.00	-450.75	-13.11%	3,093.00	105.00	3.51%
	Total Category: 43 - Daily Fees :	48,503.90	43,780.25	37,828.00	45,806.05	48,337.68	2,531.63	5.53%	50,029.00	1,691.32	3.50%
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	5,410.00	3,230.55	-186.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
	Total Category: 44 - Fee Revenue :	5,410.00	3,230.55	-186.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	443,458.38	529,076.55	310,432.91	518,397.00	483,161.00	-35,236.00	-6.80%	507,319.88	24,158.88	5.00%
20-42-100-4510	Membership Fees - Non-Resider	61,786.85	69,991.33	37,006.00	71,599.15	47,317.00	-24,282.15	-33.91%	48,920.00	1,603.00	3.39%
20-42-100-4520	Initiation Fees	6,413.50	6,058.08	4,341.23	4,050.00	5,749.20	1,699.20	41.96%	5,750.00	0.80	0.01%
	Total Category: 45 - Membership Fees :	511,658.73	605,125.96	351,780.14	594,046.15	536,227.20	-57,818.95	-9.73%	561,989.88	25,762.68	4.80%
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	165.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	165.00	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-42-100-4900	Miscellaneous Revenue	1,151.00	200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-4910	Over/Short Revenue	18.19	-366.00	605.07	0.00	605.32	605.32	0.00%	0.00	-605.32	-100.00%
	Total Category: 48 - Miscellaneous Revenue :	1,169.19	-166.00	605.07	0.00	605.32	605.32	0.00%	0.00	-605.32	-100.00%
	Total Revenue:	566,906.82	652,020.76	390,027.21	643,718.70	589,129.20	-54,589.50	-8.48%	616,274.88	27,145.68	4.61%
Expense											
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	102,213.59	91,764.06	65,625.82	93,275.00	82,540.00	-10,735.00	-11.51%	96,000.00	13,460.00	16.31%
20-42-100-5040	PT Attendant	110,985.52	110,335.66	94,219.93	108,895.60	108,346.00	-549.60	-0.50%	111,325.45	2,979.45	2.75%
20-42-100-5070	PT Maintenance	711.22	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5085	Overtime PT	1,314.10	344.22	621.41	350.00	466.88	116.88	33.39%	466.86	-0.02	0.00%
	Total Category: 50 - Salaries & Wages:	215,224.43	202,443.94	160,467.16	202,520.60	191,352.88	-11,167.72	-5.51%	207,792.31	16,439.43	8.59%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	45,906.64	43,815.87	41,206.30	46,776.00	57,511.34	10,735.34	22.95%	60,386.90	2,875.56	5.00%
20-42-100-5150	Training & Education	11,897.59	6,664.53	2,194.81	8,500.00	5,000.00	-3,500.00	-41.18%	8,500.00	3,500.00	70.00%
20-42-100-5160	Dues	769.00	563.99	538.00	508.00	807.00	299.00	58.86%	550.00	-257.00	-31.85%
20-42-100-5170	Awards and Meetings	554.94	376.94	465.97	900.00	868.57	-31.43	-3.49%	868.00	-0.57	-0.07%
Total Category: 51 - Employee Benefits :		59,128.17	51,421.33	44,405.08	56,684.00	64,186.91	7,502.91	13.24%	70,304.90	6,117.99	9.53%
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Service	243.95	1,945.56	1,924.33	1,880.04	2,132.81	252.77	13.44%	2,175.48	42.67	2.00%
20-42-100-5220	Transportation	255.53	69.55	95.55	200.00	151.00	-49.00	-24.50%	154.02	3.02	2.00%
20-42-100-5225	Misc. Contract Services	15,503.91	17,969.27	12,905.15	16,330.20	17,879.15	1,548.95	9.49%	19,236.73	1,357.58	7.59%
20-42-100-5255	Marketing	1,754.29	2,301.59	0.00	2,500.00	1,000.00	-1,500.00	-60.00%	1,020.00	20.00	2.00%
20-42-100-5260	Advertising	290.99	3,842.36	1,170.17	2,550.00	1,670.00	-880.00	-34.51%	1,703.40	33.40	2.00%
20-42-100-5265	Printing	1,370.56	673.82	310.00	1,470.00	820.00	-650.00	-44.22%	836.40	16.40	2.00%
20-42-100-5270	Postage	0.00	9.48	0.00	250.00	250.00	0.00	0.00%	255.00	5.00	2.00%
Total Category: 52 - Contract Services:		19,419.23	26,811.63	16,405.20	25,180.24	23,902.96	-1,277.28	-5.07%	25,381.03	1,478.07	6.18%
Category: 53 - Utilities											
20-42-100-5310	Communications	1,352.38	1,945.18	1,554.68	1,440.00	1,750.00	310.00	21.53%	1,785.00	35.00	2.00%
20-42-100-5350	Misc. Utilities	4,317.48	4,322.08	3,037.23	4,228.44	4,050.00	-178.44	-4.22%	4,171.50	121.50	3.00%
Total Category: 53 - Utilities :		5,669.86	6,267.26	4,591.91	5,668.44	5,800.00	131.56	2.32%	5,956.50	156.50	2.70%
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	685.01	5,334.73	104.45	1,235.01	508.00	-727.01	-58.87%	518.16	10.16	2.00%
20-42-100-5410	Office Supplies	1,759.76	1,310.56	1,089.82	1,500.00	1,322.00	-178.00	-11.87%	1,348.44	26.44	2.00%
20-42-100-5420	Building Supplies	12,949.59	15,759.40	7,280.65	14,500.00	8,700.00	-5,800.00	-40.00%	8,875.00	175.00	2.01%
20-42-100-5430	Equipment Supplies	2,405.48	2,141.11	3,422.32	5,000.00	4,000.00	-1,000.00	-20.00%	4,080.00	80.00	2.00%
20-42-100-5460	Uniform Supplies	2,380.03	1,665.87	1,714.40	1,700.00	1,714.40	14.40	0.85%	1,748.69	34.29	2.00%
20-42-100-5470	Misc. Supplies	226.95	143.50	0.00	160.00	160.00	0.00	0.00%	163.20	3.20	2.00%
20-42-100-5490	Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		20,406.82	26,355.17	13,611.64	24,095.01	16,404.40	-7,690.61	-31.92%	16,733.49	329.09	2.01%
Category: 55 - Repairs											
20-42-100-5510	Building Repairs	1,310.50	1,735.55	891.42	2,000.00	1,000.00	-1,000.00	-50.00%	1,020.00	20.00	2.00%
20-42-100-5520	Equipment Repairs	7,013.11	13,928.20	5,761.23	14,800.00	6,282.00	-8,518.00	-57.55%	11,000.00	4,718.00	75.10%
Total Category: 55 - Repairs :		8,323.61	15,663.75	6,652.65	16,800.00	7,282.00	-9,518.00	-56.65%	12,020.00	4,738.00	65.06%
Category: 58 - Capital											
20-42-100-5850	Equipment	3,820.62	2,929.97	1,486.40	8,700.00	2,300.00	-6,400.00	-73.56%	2,369.00	69.00	3.00%
Total Category: 58 - Capital :		3,820.62	2,929.97	1,486.40	8,700.00	2,300.00	-6,400.00	-73.56%	2,369.00	69.00	3.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	474,422.00	384,596.04	320,496.70	384,750.00	384,750.00	0.00	0.00%	384,750.00	0.00	0.00%
Total Category: 60 - Transfers :		474,422.00	384,596.04	320,496.70	384,750.00	384,750.00	0.00	0.00%	384,750.00	0.00	0.00%
Total Expense:		806,414.74	716,489.09	568,116.74	724,398.29	695,979.15	-28,419.14	-3.92%	725,307.23	29,328.08	4.21%
Total Program: 100 - Operations:		-239,507.92	-64,468.33	-178,089.53	-80,679.59	-106,849.95	-26,170.36	32.44%	-109,032.35	-2,182.40	2.04%
Program: 109 - Fitness Babysitting											
Revenue											
Category: 44 - Fee Revenue											
20-42-109-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-3,547.74	-3,547.74	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-3,547.74	-3,547.74	0.00%
Total Revenue:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-3,547.74	-3,547.74	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-109-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,594.98	1,594.98	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,594.98	1,594.98	0.00%
Category: 54 - Supplies											
20-42-109-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Expense:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,794.98	1,794.98	0.00%
Total Program: 109 - Fitness Babysitting:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	-5,342.72	-5,342.72	0.00%
Program: 110 - Lessons											
Revenue											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	156,501.20	194,963.75	161,853.80	187,108.50	184,501.00	-2,607.50	-1.39%	190,036.00	5,535.00	3.00%
Total Category: 44 - Fee Revenue :		156,501.20	194,963.75	161,853.80	187,108.50	184,501.00	-2,607.50	-1.39%	190,036.00	5,535.00	3.00%
Total Revenue:		156,501.20	194,963.75	161,853.80	187,108.50	184,501.00	-2,607.50	-1.39%	190,036.00	5,535.00	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-110-5045	PT Instructor	80,929.10	85,131.13	84,091.43	86,220.00	90,181.00	3,961.00	4.59%	92,651.30	2,470.30	2.74%
Total Category: 50 - Salaries & Wages:		80,929.10	85,131.13	84,091.43	86,220.00	90,181.00	3,961.00	4.59%	92,651.30	2,470.30	2.74%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 52 - Contract Services											
20-42-110-5225	Misc. Contract Services	10.00	0.00	10.00	0.00	10.00	10.00	0.00%	10.00	0.00	0.00%
Total Category: 52 - Contract Services:		10.00	0.00	10.00	0.00	10.00	10.00	0.00%	10.00	0.00	0.00%
Total Expense:		80,939.10	85,131.13	84,101.43	86,220.00	90,191.00	3,971.00	4.61%	92,661.30	2,470.30	2.74%
Total Program: 110 - Lessons:		75,562.10	109,832.62	77,752.37	100,888.50	94,310.00	-6,578.50	-6.52%	97,374.70	3,064.70	3.25%
Program: 111 - Pilates Reformer Training											
Revenue											
Category: 44 - Fee Revenue											
20-42-111-4430	Lessons	18,412.00	8,185.00	1,100.00	0.00	1,100.00	1,100.00	0.00%	0.00	-1,100.00	-100.00%
Total Category: 44 - Fee Revenue :		18,412.00	8,185.00	1,100.00	0.00	1,100.00	1,100.00	0.00%	0.00	-1,100.00	-100.00%
Total Revenue:		18,412.00	8,185.00	1,100.00	0.00	1,100.00	1,100.00	0.00%	0.00	-1,100.00	-100.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-111-5045	PT Instructor	8,944.30	4,620.00	665.00	0.00	665.00	665.00	0.00%	0.00	-665.00	-100.00%
Total Category: 50 - Salaries & Wages:		8,944.30	4,620.00	665.00	0.00	665.00	665.00	0.00%	0.00	-665.00	-100.00%
Category: 54 - Supplies											
20-42-111-5400	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 Expense:		8,944.30	4,620.00	665.00	0.00	665.00	665.00	0.00%	0.00	-665.00	-100.00%
Total Program: 111 - Pilates Reformer Training:		9,467.70	3,565.00	435.00	0.00	435.00	435.00	0.00%	0.00	-435.00	-100.00%
Program: 112 - Camp Fusion											
Revenue											
Category: 44 - Fee Revenue											
20-42-112-4400	Program Fees	146,307.90	164,149.50	172,650.51	169,074.00	172,537.51	3,463.51	2.05%	177,713.64	5,176.13	3.00%
Total Category: 44 - Fee Revenue :		146,307.90	164,149.50	172,650.51	169,074.00	172,537.51	3,463.51	2.05%	177,713.64	5,176.13	3.00%
Total Revenue:		146,307.90	164,149.50	172,650.51	169,074.00	172,537.51	3,463.51	2.05%	177,713.64	5,176.13	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-112-5025	Driver	0.00	0.00	520.85	50.00	520.85	470.85	941.70%	520.85	0.00	0.00%
20-42-112-5030	PT Supervisor	10,945.50	14,836.22	12,213.30	15,207.50	12,213.30	-2,994.20	-19.69%	12,549.00	335.70	2.75%
20-42-112-5050	PT Counselor	17,392.56	15,013.40	19,213.27	16,137.00	19,213.27	3,076.27	19.06%	19,741.58	528.31	2.75%
20-42-112-5075	PT Driver	398.68	368.35	480.29	379.40	480.29	100.89	26.59%	493.50	13.21	2.75%
Total Category: 50 - Salaries & Wages:		28,736.74	30,217.97	32,427.71	31,773.90	32,427.71	653.81	2.06%	33,304.93	877.22	2.71%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-42-112-5150	Training & Education	340.67	318.77	208.03	418.92	208.03	-210.89	-50.34%	207.96	-0.07	-0.03%
Total Category: 51 - Employee Benefits :		340.67	318.77	208.03	418.92	208.03	-210.89	-50.34%	207.96	-0.07	-0.03%
Category: 52 - Contract Services											
20-42-112-5220	Transportation	3,955.70	2,973.15	3,986.54	3,121.81	3,986.54	864.73	27.70%	4,046.27	59.73	1.50%
20-42-112-5225	Misc. Contract Services	142.29	90.00	133.16	100.00	133.16	33.16	33.16%	135.80	2.64	1.98%
20-42-112-5272	Entry Fees	17,576.41	22,570.40	24,001.12	23,021.81	24,017.19	995.38	4.32%	26,979.00	2,961.81	12.33%
Total Category: 52 - Contract Services:		21,674.40	25,633.55	28,120.82	26,243.62	28,136.89	1,893.27	7.21%	31,161.07	3,024.18	10.75%
Category: 53 - Utilities											
20-42-112-5310	Communications	26.88	20.58	600.14	662.98	555.95	-107.03	-16.14%	522.00	-33.95	-6.11%
Total Category: 53 - Utilities :		26.88	20.58	600.14	662.98	555.95	-107.03	-16.14%	522.00	-33.95	-6.11%
Category: 54 - Supplies											
20-42-112-5400	Program Operation Supplies	46,860.92	49,179.51	50,316.76	50,684.42	50,316.76	-367.66	-0.73%	51,323.00	1,006.24	2.00%
20-42-112-5460	Uniform Supplies	0.00	0.00	89.15	0.00	89.15	89.15	0.00%	90.93	1.78	2.00%
Total Category: 54 - Supplies :		46,860.92	49,179.51	50,405.91	50,684.42	50,405.91	-278.51	-0.55%	51,413.93	1,008.02	2.00%
Total Expense:		97,639.61	105,370.38	111,762.61	109,783.84	111,734.49	1,950.65	1.78%	116,609.89	4,875.40	4.36%
Total Program: 112 - Camp Fusion:		48,668.29	58,779.12	60,887.90	59,290.16	60,803.02	1,512.86	2.55%	61,103.75	300.73	0.49%
Program: 113 - Tour Wilmette											
Revenue											
Category: 44 - Fee Revenue											
20-42-113-4400	Program Fees	0.00	780.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	800.00	800.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	780.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	800.00	800.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-42-113-4900	Miscellaneous Revenue	0.00	750.00	0.00	750.00	0.00	-750.00	-100.00%	1,400.00	1,400.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	750.00	0.00	750.00	0.00	-750.00	-100.00%	1,400.00	1,400.00	0.00%
Total Revenue:		0.00	1,530.00	0.00	1,750.00	0.00	-1,750.00	-100.00%	2,200.00	2,200.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-113-5045	PT Instructor	0.00	35.64	0.00	39.00	0.00	-39.00	-100.00%	0.00	0.00	0.00%
20-42-113-5060	PT Guard	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	35.64	0.00	39.00	0.00	-39.00	-100.00%	200.00	200.00	0.00%
Category: 52 - Contract Services											
20-42-113-5225	Misc. Contract Services	0.00	0.00	0.00	90.00	0.00	-90.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	90.00	0.00	-90.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

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Category: 54 - Supplies											
20-42-113-5400	Program Operation Supplies	0.00	817.50	0.00	1,005.00	0.00	-1,005.00	-100.00%	918.00	918.00	0.00%
	Total Category: 54 - Supplies :	0.00	817.50	0.00	1,005.00	0.00	-1,005.00	-100.00%	918.00	918.00	0.00%
	Total Expense:	0.00	853.14	0.00	1,134.00	0.00	-1,134.00	-100.00%	1,118.00	1,118.00	0.00%
	Total Program: 113 - Tour Wilmette:	0.00	676.86	0.00	616.00	0.00	-616.00	-100.00%	1,082.00	1,082.00	0.00%
Program: 114 - In-Trinity											
Revenue											
Category: 44 - Fee Revenue											
20-42-114-4400	Program Fees	1,545.00	4,110.00	220.00	5,062.45	220.00	-4,842.45	-95.65%	0.00	-220.00	-100.00%
	Total Category: 44 - Fee Revenue :	1,545.00	4,110.00	220.00	5,062.45	220.00	-4,842.45	-95.65%	0.00	-220.00	-100.00%
	Total Revenue:	1,545.00	4,110.00	220.00	5,062.45	220.00	-4,842.45	-95.65%	0.00	-220.00	-100.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-114-5045	PT Instructor	637.68	2,036.22	35.88	2,306.25	35.88	-2,270.37	-98.44%	0.00	-35.88	-100.00%
	Total Category: 50 - Salaries & Wages:	637.68	2,036.22	35.88	2,306.25	35.88	-2,270.37	-98.44%	0.00	-35.88	-100.00%
	Total Expense:	637.68	2,036.22	35.88	2,306.25	35.88	-2,270.37	-98.44%	0.00	-35.88	-100.00%
	Total Program: 114 - In-Trinity:	907.32	2,073.78	184.12	2,756.20	184.12	-2,572.08	-93.32%	0.00	-184.12	-100.00%
Program: 115 - Fitness Programs											
Revenue											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	132,003.75	125,027.08	88,908.65	119,650.50	112,388.00	-7,262.50	-6.07%	115,760.00	3,372.00	3.00%
	Total Category: 44 - Fee Revenue :	132,003.75	125,027.08	88,908.65	119,650.50	112,388.00	-7,262.50	-6.07%	115,760.00	3,372.00	3.00%
	Total Revenue:	132,003.75	125,027.08	88,908.65	119,650.50	112,388.00	-7,262.50	-6.07%	115,760.00	3,372.00	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-115-5045	PT Instructor	112,204.58	105,987.70	93,207.82	111,932.00	104,358.00	-7,574.00	-6.77%	107,227.64	2,869.64	2.75%
	Total Category: 50 - Salaries & Wages:	112,204.58	105,987.70	93,207.82	111,932.00	104,358.00	-7,574.00	-6.77%	107,227.64	2,869.64	2.75%
Category: 51 - Employee Benefits											
20-42-115-5170	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 :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	264.00	50.00	120.00	60.00	120.00	60.00	100.00%	122.40	2.40	2.00%
	Total Category: 52 - Contract Services:	264.00	50.00	120.00	60.00	120.00	60.00	100.00%	122.40	2.40	2.00%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 54 - Supplies											
20-42-115-5400	Program Operation Supplies	793.15	485.52	0.00	1,000.00	750.00	-250.00	-25.00%	765.00	15.00	2.00%
	Total Category: 54 - Supplies :	793.15	485.52	0.00	1,000.00	750.00	-250.00	-25.00%	765.00	15.00	2.00%
	Total Expense:	113,261.73	106,523.22	93,327.82	112,992.00	105,228.00	-7,764.00	-6.87%	108,115.04	2,887.04	2.74%
	Total Program: 115 - Fitness Programs:	18,742.02	18,503.86	-4,419.17	6,658.50	7,160.00	501.50	7.53%	7,644.96	484.96	6.77%
Program: 116 - Yoga On The Beach											
Revenue											
Category: 44 - Fee Revenue											
20-42-116-4400	Program Fees	0.00	3,855.56	3,624.15	5,000.00	3,624.15	-1,375.85	-27.52%	3,732.95	108.80	3.00%
	Total Category: 44 - Fee Revenue :	0.00	3,855.56	3,624.15	5,000.00	3,624.15	-1,375.85	-27.52%	3,732.95	108.80	3.00%
	Total Revenue:	0.00	3,855.56	3,624.15	5,000.00	3,624.15	-1,375.85	-27.52%	3,732.95	108.80	3.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-116-5045	PT Instructor	0.00	800.00	356.34	820.00	356.34	-463.66	-56.54%	366.12	9.78	2.74%
	Total Category: 50 - Salaries & Wages:	0.00	800.00	356.34	820.00	356.34	-463.66	-56.54%	366.12	9.78	2.74%
	Total Expense:	0.00	800.00	356.34	820.00	356.34	-463.66	-56.54%	366.12	9.78	2.74%
	Total Program: 116 - Yoga On The Beach:	0.00	3,055.56	3,267.81	4,180.00	3,267.81	-912.19	-21.82%	3,366.83	99.02	3.03%
Program: 117 - Holiday Challenge											
Revenue											
Category: 44 - Fee Revenue											
20-42-117-4400	Program Fees	1,514.61	1,600.00	670.00	1,600.00	1,600.00	0.00	0.00%	1,660.00	60.00	3.75%
	Total Category: 44 - Fee Revenue :	1,514.61	1,600.00	670.00	1,600.00	1,600.00	0.00	0.00%	1,660.00	60.00	3.75%
	Total Revenue:	1,514.61	1,600.00	670.00	1,600.00	1,600.00	0.00	0.00%	1,660.00	60.00	3.75%
Expense											
Category: 54 - Supplies											
20-42-117-5400	Program Operation Supplies	0.00	765.00	0.00	1,000.00	1,300.00	300.00	30.00%	1,326.00	26.00	2.00%
	Total Category: 54 - Supplies :	0.00	765.00	0.00	1,000.00	1,300.00	300.00	30.00%	1,326.00	26.00	2.00%
	Total Expense:	0.00	765.00	0.00	1,000.00	1,300.00	300.00	30.00%	1,326.00	26.00	2.00%
	Total Program: 117 - Holiday Challenge:	1,514.61	835.00	670.00	600.00	300.00	-300.00	-50.00%	334.00	34.00	11.33%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)			
Program: 118 - Fall Into Wellness...											
Revenue											
Category: 44 - Fee Revenue											
20-42-118-4400	Program Fees	9,610.00	4,915.00	0.00	10,500.00	0.00	-10,500.00	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	9,610.00	4,915.00	0.00	10,500.00	0.00	-10,500.00	-100.00%	0.00	0.00	0.00%
	Total Revenue:	9,610.00	4,915.00	0.00	10,500.00	0.00	-10,500.00	-100.00%	0.00	0.00	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-42-118-5045	PT Instructor	35.96	722.52	0.00	3,075.00	0.00	-3,075.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	35.96	722.52	0.00	3,075.00	0.00	-3,075.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-42-118-5225	Misc. Contract Services	2,254.00	880.00	0.00	3,300.00	0.00	-3,300.00	-100.00%	0.00	0.00	0.00%
20-42-118-5260	Advertising	368.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	2,622.00	880.00	0.00	3,300.00	0.00	-3,300.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-42-118-5400	Program Operation Supplies	226.74	0.00	0.00	375.00	0.00	-375.00	-100.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	226.74	0.00	0.00	375.00	0.00	-375.00	-100.00%	0.00	0.00	0.00%
	Total Expense:	2,884.70	1,602.52	0.00	6,750.00	0.00	-6,750.00	-100.00%	0.00	0.00	0.00%
	Total Program: 118 - Fall Into Wellness...:	6,725.30	3,312.48	0.00	3,750.00	0.00	-3,750.00	-100.00%	0.00	0.00	0.00%
Program: 119 - Lose To Win											
Revenue											
Category: 44 - Fee Revenue											
20-42-119-4400	Program Fees	17,775.00	20,701.93	16,186.17	24,375.00	16,186.17	-8,188.83	-33.60%	16,900.00	713.83	4.41%
	Total Category: 44 - Fee Revenue :	17,775.00	20,701.93	16,186.17	24,375.00	16,186.17	-8,188.83	-33.60%	16,900.00	713.83	4.41%
	Total Revenue:	17,775.00	20,701.93	16,186.17	24,375.00	16,186.17	-8,188.83	-33.60%	16,900.00	713.83	4.41%
Expense											
Category: 50 - Salaries & Wages											
20-42-119-5045	PT Instructor	3,684.47	3,942.04	2,681.53	3,780.00	2,681.53	-1,098.47	-29.06%	2,756.00	74.47	2.78%
	Total Category: 50 - Salaries & Wages:	3,684.47	3,942.04	2,681.53	3,780.00	2,681.53	-1,098.47	-29.06%	2,756.00	74.47	2.78%
Category: 51 - Employee Benefits											
20-42-119-5170	Awards and Meetings	1,250.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	1,250.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Category: 52 - Contract Services											
20-42-119-5225	Misc. Contract Services	5.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	5.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 54 - Supplies										
20-42-119-5400										
Program Operation Supplies	3,548.71	1,385.33	1,109.15	2,025.00	1,109.15	-915.85	-45.23%	1,131.00	21.85	1.97%
Total Category: 54 - Supplies :	3,548.71	1,385.33	1,109.15	2,025.00	1,109.15	-915.85	-45.23%	1,131.00	21.85	1.97%
Total Expense:	8,489.17	6,827.37	5,290.68	7,305.00	5,290.68	-2,014.32	-27.57%	5,387.00	96.32	1.82%
Total Program: 119 - Lose To Win:	9,285.83	13,874.56	10,895.49	17,070.00	10,895.49	-6,174.51	-36.17%	11,513.00	617.51	5.67%
Total Department: 42 - Center Fitness:	-68,634.75	150,040.51	-28,416.01	115,129.77	70,505.49	-44,624.28	-38.76%	68,044.17	-2,461.32	-3.49%
Report Total:	-68,634.75	150,040.51	-28,416.01	115,129.77	70,505.49	-44,624.28	-38.76%	68,044.17	-2,461.32	-3.49%

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

Lakefront Operations

	2017	2018	2018	2019 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	\$317,869	\$328,702	\$393,059	\$372,914	(\$20,145)	-5.1%
Fee Revenue	238,117	225,085	219,910	233,844	13,934	6.3%
Membership Fees	416,866	440,036	479,495	484,283	4,787	1.0%
Rental Revenue	477,249	491,545	483,865	507,688	23,823	4.9%
Miscellaneous Revenue	<u>37,635</u>	<u>20,730</u>	<u>24,435</u>	<u>36,184</u>	<u>11,748</u>	48.1%
Total Revenue	<u>\$1,487,737</u>	<u>\$1,506,098</u>	<u>\$1,600,764</u>	<u>\$1,634,912</u>	<u>\$34,148</u>	2.1%
Expenses						
Salaries & Wages	\$578,030	\$630,073	\$605,061	\$651,375	\$46,313	7.7%
Employee Benefits	48,815	51,285	50,447	52,476	2,029	4.0%
Contract Services	153,224	171,848	165,562	174,565	9,004	5.4%
Utilities	46,089	42,768	45,666	46,212	546	1.2%
Supplies	83,143	58,420	55,828	60,369	4,541	8.1%
Repairs	<u>11,158</u>	<u>9,050</u>	<u>6,109</u>	<u>10,000</u>	<u>3,891</u>	63.7%
Operating Expenses	\$920,458	\$963,445	\$928,673	\$994,997	\$66,324	7.1%
Operating Surplus (Deficit)	<u>\$567,279</u>	<u>\$542,653</u>	<u>\$672,092</u>	<u>\$639,915</u>	<u>(\$32,176)</u>	
Capital Transfer	74,970	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>170,432</u>	<u>170,500</u>	<u>170,500</u>	<u>170,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$245,402	\$245,500	\$245,500	\$245,500	\$0	0.0%
Total Expenses	<u>\$1,165,860</u>	<u>\$1,208,945</u>	<u>\$1,174,173</u>	<u>\$1,240,497</u>	<u>\$66,324</u>	5.6%
Net Surplus (Deficit)	\$321,877	\$297,153	\$426,592	\$394,415		



2019 Budget Report

Program Summary

For Period Ending: **31-Dec**

Recreation Programs

	2017		2018		2019	Variance	%
	Actual	Budget	Projection	Budget			
Lakefront Operations							
Program 100 - Operations							
Revenue	\$ 745,180	\$ 757,953	\$ 844,138	\$ 834,563	\$ (9,575)	-1.1%	
Expense	<u>804,608</u>	<u>827,185</u>	<u>801,398</u>	<u>835,307</u>	<u>33,909</u>	4.2%	
Surplus (Deficit):	(59,428)	(69,232)	42,740	(744)	(43,484)	-0.1%	
						Gr. Margin (2019)	
Program: 140 - Langdon Operations							
Revenue	6,805	6,989	7,786	7,820	34	0.4%	
Expense	<u>38,623</u>	<u>35,735</u>	<u>37,664</u>	<u>39,320</u>	<u>1,656</u>	4.4%	
Surplus (Deficit):	(31,818)	(28,746)	(29,878)	(31,500)	(1,622)	-402.8%	
						Gr. Margin (2019)	
Program: 141 - Elmwood Dunes							
Revenue	0	1,076	0	3,875	3,875	N/A	
Expense	<u>887</u>	<u>1,000</u>	<u>0</u>	<u>3,600</u>	<u>3,600</u>	N/A	
Surplus (Deficit):	(887)	76	0	275	275	7.1%	
						Gr. Margin (2019)	
Program: 142 - Sailing Operations							
Revenue	464,023	480,115	487,954	507,184	19,230	3.9%	
Expense	<u>168,796</u>	<u>195,241</u>	<u>195,121</u>	<u>214,256</u>	<u>19,135</u>	9.8%	
Surplus (Deficit):	295,227	284,874	292,833	292,928	95	57.8%	
						Gr. Margin (2019)	
Program: 143 - Gillson Programs							
Revenue	7,759	8,620	5,551	8,000	2,449	44.1%	
Expense	<u>2,037</u>	<u>2,550</u>	<u>2,418</u>	<u>2,718</u>	<u>300</u>	12.4%	
Surplus (Deficit):	5,722	6,070	3,133	5,282	2,149	66.0%	
						Gr. Margin (2019)	
Program: 144 - Beach House Concessions							
Revenue	0	0	9,462	20,000	10,538	111.4%	
Expense	<u>0</u>	<u>0</u>	<u>150</u>	<u>420</u>	<u>270</u>	180.4%	
Surplus (Deficit):	0	0	9,312	19,580	10,268	97.9%	
						Gr. Margin (2019)	
Program: 145 - Lakeview Center							
Revenue	39,124	39,870	31,860	36,454	4,594	14.4%	
Expense	<u>78,022</u>	<u>76,263</u>	<u>80,314</u>	<u>79,365</u>	<u>(949)</u>	-1.2%	
Surplus (Deficit):	(38,898)	(36,393)	(48,454)	(42,911)	5,544	-117.7%	
						Gr. Margin (2019)	
Program: 146 - Swim Classes							
Revenue	293	0	300	300	0	0.0%	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	
Surplus (Deficit):	293	0	300	300	0	100.0%	
						Gr. Margin (2019)	
Program: 147 - Lakefront Camps							
Revenue	149,575	142,399	143,189	152,081	8,892	6.2%	
Expense	<u>40,619</u>	<u>40,255</u>	<u>34,709</u>	<u>40,361</u>	<u>5,652</u>	16.3%	
Surplus (Deficit):	108,956	102,144	108,480	111,720	3,240	73.5%	
						Gr. Margin (2019)	
Program: 148 - Paddle Sports							
Revenue	47,630	40,200	35,066	35,350	284	0.8%	
Expense	<u>29,964</u>	<u>28,140</u>	<u>20,080</u>	<u>22,575</u>	<u>2,496</u>	12.4%	
Surplus (Deficit):	17,666	12,060	14,987	12,775	(2,212)	36.1%	
						Gr. Margin (2019)	
Program: 149 - Dog Beach							
Revenue	27,349	28,876	35,458	29,285	(6,173)	-17.4%	
Expense	<u>2,305</u>	<u>2,575</u>	<u>2,320</u>	<u>2,575</u>	<u>255</u>	11.0%	
Surplus (Deficit):	25,044	26,301	33,138	26,710	(6,428)	91.2%	
						Gr. Margin (2019)	
Total Lakefront Operations							
Revenue	\$ 1,487,737	\$ 1,506,098	\$ 1,600,764	\$ 1,634,912	\$ 34,149	2.1%	
Expense	<u>1,165,860</u>	<u>1,208,945</u>	<u>1,174,173</u>	<u>1,240,497</u>	<u>66,324</u>	5.6%	
Surplus (Deficit):	\$ 321,877	\$ 297,153	\$ 426,591	\$ 394,415	(32,176)	24.1%	
						Gr. Margin (2019)	



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Department: 43 - Lakefront Operations											
Program: 100 - Operations											
Revenue											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	24,054.75	16,250.00	20,896.00	19,500.00	20,896.00	1,396.00	7.16%	20,145.00	-751.00	-3.59%
20-43-100-4310	Daily Fees - Non-Resident	191,832.50	189,952.50	241,170.00	190,892.00	241,170.00	50,278.00	26.34%	218,033.00	-23,137.00	-9.59%
20-43-100-4360	Guest Daily Fees	98,725.25	95,837.20	110,054.75	102,071.00	110,054.75	7,983.75	7.82%	113,380.00	3,325.25	3.02%
	Total Category: 43 - Daily Fees :	314,612.50	302,039.70	372,120.75	312,463.00	372,120.75	59,657.75	19.09%	351,558.00	-20,562.75	-5.53%
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	263,822.31	198,426.57	206,850.27	204,020.00	206,850.27	2,830.27	1.39%	213,090.53	6,240.26	3.02%
20-43-100-4510	Membership Fees - Non-Resider	94,084.00	47,568.64	43,357.20	48,640.00	43,357.20	-5,282.80	-10.86%	44,657.00	1,299.80	3.00%
20-43-100-4530	Parking Pass - Resident	0.00	82,820.00	113,005.00	88,000.00	113,005.00	25,005.00	28.41%	116,250.00	3,245.00	2.87%
20-43-100-4540	Parking Pass - Non-Resident	0.00	60,702.00	80,825.00	70,500.00	80,825.00	10,325.00	14.65%	81,000.00	175.00	0.22%
	Total Category: 45 - Membership Fees :	357,906.31	389,517.21	444,037.47	411,160.00	444,037.47	32,877.47	8.00%	454,997.53	10,960.06	2.47%
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	13,514.00	15,988.00	14,716.45	14,676.00	14,506.45	-169.55	-1.16%	14,699.00	192.55	1.33%
	Total Category: 46 - Rental Revenue :	13,514.00	15,988.00	14,716.45	14,676.00	14,506.45	-169.55	-1.16%	14,699.00	192.55	1.33%
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	33,443.75	24,079.21	9,712.58	6,794.00	9,712.58	2,918.58	42.96%	11,208.36	1,495.78	15.40%
20-43-100-4910	Over/Short Revenue	1,597.91	991.59	1,798.50	0.00	1,798.50	1,798.50	0.00%	0.00	-1,798.50	-100.00%
20-43-100-4930	Vending Commissions	2,093.02	2,354.46	1,962.39	2,400.00	1,962.39	-437.61	-18.23%	2,100.00	137.61	7.01%
20-43-100-4940	Concessionaire Fees	12,000.00	10,210.00	0.00	10,460.00	0.00	-10,460.00	-100.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	49,134.68	37,635.26	13,473.47	19,654.00	13,473.47	-6,180.53	-31.45%	13,308.36	-165.11	-1.23%
	Total Revenue:	735,167.49	745,180.17	844,348.14	757,953.00	844,138.14	86,185.14	11.37%	834,562.89	-9,575.25	-1.13%
Expense											
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	81,565.51	83,700.47	76,104.65	87,376.12	87,314.00	-62.12	-0.07%	89,715.14	2,401.14	2.75%
20-43-100-5030	PT Supervisor	41,247.09	44,717.42	40,043.65	45,414.00	40,043.65	-5,370.35	-11.83%	42,138.15	2,094.50	5.23%
20-43-100-5040	PT Attendant	59,796.38	68,785.93	65,822.43	72,542.00	65,822.43	-6,719.57	-9.26%	73,200.00	7,377.57	11.21%
20-43-100-5055	PT Administration	32,338.95	31,150.98	41,785.80	31,680.00	41,785.80	10,105.80	31.90%	42,900.00	1,114.20	2.67%
20-43-100-5060	PT Guard	70,198.98	74,788.34	79,084.37	96,528.80	79,084.37	-17,444.43	-18.07%	85,860.00	6,775.63	8.57%
20-43-100-5070	PT Maintenance	7,984.43	8,457.72	7,424.46	8,659.50	7,424.46	-1,235.04	-14.26%	7,958.75	534.29	7.20%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-43-100-5085	Overtime PT	9,484.00	6,818.14	7,563.11	6,850.00	7,563.11	713.11	10.41%	7,500.00	-63.11	-0.83%	
80-43-100-5035	PT Coordinator	10,363.43	13,499.64	12,498.59	12,876.00	13,015.09	139.09	1.08%	13,370.00	354.91	2.73%	
80-43-100-5085	Overtime PT	3,121.29	253.13	151.88	250.00	151.88	-98.12	-39.25%	150.00	-1.88	-1.24%	
Total Category: 50 - Salaries & Wages:		316,100.06	332,171.77	330,478.94	362,176.42	342,204.79	-19,971.63	-5.51%	362,792.04	20,587.25	6.02%	
Category: 51 - Employee Benefits												
20-43-100-5110	Health Insurance Premiums	41,450.60	40,574.28	32,278.74	42,665.04	43,312.27	647.23	1.52%	45,477.84	2,165.57	5.00%	
20-43-100-5150	Training & Education	3,040.84	7,279.09	6,442.04	6,850.00	6,482.04	-367.96	-5.37%	5,370.00	-1,112.04	-17.16%	
20-43-100-5160	Dues	630.00	428.00	474.00	770.00	474.00	-296.00	-38.44%	628.00	154.00	32.49%	
20-43-100-5170	Awards and Meetings	225.88	533.32	178.78	200.00	178.78	-21.22	-10.61%	200.00	21.22	11.87%	
Total Category: 51 - Employee Benefits :		45,347.32	48,814.69	39,373.56	50,485.04	50,447.09	-37.95	-0.08%	51,675.84	1,228.75	2.44%	
Category: 52 - Contract Services												
20-43-100-5200	Building Maintenance Services	1,360.00	1,685.00	3,656.00	1,725.00	1,400.00	-325.00	-18.84%	3,660.00	2,260.00	161.43%	
20-43-100-5205	Equipment Maintenance Service	2,364.46	2,317.09	2,332.97	2,220.00	2,438.96	218.96	9.86%	2,484.00	45.04	1.85%	
20-43-100-5210	Grounds Maintenance Services	12,000.00	11,007.50	15,883.00	12,000.00	15,883.00	3,883.00	32.36%	16,000.00	117.00	0.74%	
20-43-100-5220	Transportation	194.62	266.47	107.09	300.00	242.09	-57.91	-19.30%	300.00	57.91	23.92%	
20-43-100-5225	Misc. Contract Services	15,428.20	16,120.87	23,412.80	28,350.00	22,846.97	-5,503.03	-19.41%	23,300.00	453.03	1.98%	
20-43-100-5255	Marketing	92.00	147.00	0.00	300.00	0.00	-300.00	-100.00%	0.00	0.00	0.00%	
20-43-100-5260	Advertising	0.00	0.00	853.00	0.00	853.00	853.00	0.00%	800.00	-53.00	-6.21%	
20-43-100-5265	Printing	561.82	184.00	0.00	400.00	0.00	-400.00	-100.00%	400.00	400.00	0.00%	
20-43-100-5270	Postage	2,012.02	1,027.76	1,309.72	1,025.00	1,309.72	284.72	27.78%	1,335.00	25.28	1.93%	
80-43-100-5215	Independent Contractor Service	47,404.45	45,496.49	3,220.58	49,425.49	49,425.49	0.00	0.00%	50,675.49	1,250.00	2.53%	
Total Category: 52 - Contract Services:		81,417.57	78,252.18	50,775.16	95,745.49	94,399.23	-1,346.26	-1.41%	98,954.49	4,555.26	4.83%	
Category: 53 - Utilities												
20-43-100-5310	Communications	8,445.65	3,903.90	4,284.16	4,129.32	4,926.71	797.39	19.31%	5,029.20	102.49	2.08%	
20-43-100-5320	Water	6,078.32	5,317.97	4,659.28	5,800.00	5,259.28	-540.72	-9.32%	5,416.77	157.49	2.99%	
20-43-100-5330	Electricity	17,030.89	17,463.42	13,583.22	15,443.00	16,804.00	1,361.00	8.81%	16,804.00	0.00	0.00%	
20-43-100-5350	Misc. Utilities	5,828.79	7,279.16	4,928.36	6,876.00	7,032.00	156.00	2.27%	7,236.00	204.00	2.90%	
Total Category: 53 - Utilities :		37,383.65	33,964.45	27,455.02	32,248.32	34,021.99	1,773.67	5.50%	34,485.97	463.98	1.36%	
Category: 54 - Supplies												
20-43-100-5400	Program Operation Supplies	8,153.34	7,146.81	8,123.76	8,100.00	8,123.76	23.76	0.29%	8,280.00	156.24	1.92%	
20-43-100-5410	Office Supplies	1,999.98	1,789.44	1,545.70	2,000.00	2,000.00	0.00	0.00%	2,040.00	40.00	2.00%	
20-43-100-5420	Building Supplies	92.67	17.55	178.86	200.00	178.86	-21.14	-10.57%	200.00	21.14	11.82%	
20-43-100-5430	Equipment Supplies	10,080.82	9,869.49	8,818.82	11,200.00	10,779.41	-420.59	-3.76%	10,200.00	-579.41	-5.38%	
20-43-100-5450	Fuel Supplies	2,860.18	2,995.06	3,202.95	2,961.00	3,225.00	264.00	8.92%	3,321.00	96.00	2.98%	
20-43-100-5460	Uniform Supplies	5,546.16	4,982.88	5,361.51	5,475.00	5,361.51	-113.49	-2.07%	5,480.00	118.49	2.21%	
20-43-100-5470	Misc. Supplies	36,327.41	34,816.95	3,690.75	5,394.18	3,690.75	-1,703.43	-31.58%	8,477.50	4,786.75	129.70%	
Total Category: 54 - Supplies :		65,060.56	61,618.18	30,922.35	35,330.18	33,359.29	-1,970.89	-5.58%	37,998.50	4,639.21	13.91%	

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 55 - Repairs											
20-43-100-5510	Building Repairs	7,569.38	3,296.13	709.60	3,500.00	709.60	-2,790.40	-79.73%	200.00	-509.60	-71.82%
20-43-100-5520	Equipment Repairs	4,574.95	1,088.71	755.95	2,200.00	755.95	-1,444.05	-65.64%	700.00	-55.95	-7.40%
20-43-100-5530	Grounds Repairs	52.96	0.00	0.00	0.00	0.00	0.00	0.00%	3,000.00	3,000.00	0.00%
	Total Category: 55 - Repairs :	12,197.29	4,384.84	1,465.55	5,700.00	1,465.55	-4,234.45	-74.29%	3,900.00	2,434.45	166.11%
Category: 60 - Transfers											
20-43-100-6010	Admin Overhead Charge	235,130.00	170,431.80	142,026.50	170,500.00	170,500.00	0.00	0.00%	170,500.00	0.00	0.00%
20-43-100-6050	Transfer to Capital Fund	75,000.00	74,970.00	62,475.00	75,000.00	75,000.00	0.00	0.00%	75,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	310,130.00	245,401.80	204,501.50	245,500.00	245,500.00	0.00	0.00%	245,500.00	0.00	0.00%
	Total Expense:	867,636.45	804,607.91	684,972.08	827,185.45	801,397.94	-25,787.51	-3.12%	835,306.84	33,908.90	4.23%
	Total Program: 100 - Operations:	-132,468.96	-59,427.74	159,376.06	-69,232.45	42,740.20	111,972.65	-161.73%	-743.95	-43,484.15	-101.74%
Program: 140 - Langdon Operations											
Revenue											
Category: 43 - Daily Fees											
20-43-140-4300	Daily Fees - Resident	3,515.00	3,532.75	2,791.00	3,625.00	2,791.00	-834.00	-23.01%	2,820.00	29.00	1.04%
20-43-140-4310	Daily Fees - Non-Resident	3,277.00	3,272.00	4,995.00	3,363.75	4,995.00	1,631.25	48.49%	5,000.00	5.00	0.10%
	Total Category: 43 - Daily Fees :	6,792.00	6,804.75	7,786.00	6,988.75	7,786.00	797.25	11.41%	7,820.00	34.00	0.44%
	Total Revenue:	6,792.00	6,804.75	7,786.00	6,988.75	7,786.00	797.25	11.41%	7,820.00	34.00	0.44%
Expense											
Category: 50 - Salaries & Wages											
20-43-140-5030	PT Supervisor	12,678.08	14,851.87	15,433.25	13,200.00	15,433.25	2,233.25	16.92%	14,550.00	-883.25	-5.72%
20-43-140-5040	PT Attendant	60.41	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-140-5060	PT Guard	18,856.27	21,563.27	19,448.00	20,240.00	19,488.00	-752.00	-3.72%	21,750.00	2,262.00	11.61%
20-43-140-5085	Overtime PT	733.04	746.05	1,048.76	500.00	1,048.76	548.76	109.75%	1,000.00	-48.76	-4.65%
	Total Category: 50 - Salaries & Wages:	32,327.80	37,161.19	35,930.01	33,940.00	35,970.01	2,030.01	5.98%	37,300.00	1,329.99	3.70%
Category: 52 - Contract Services											
20-43-140-5280	Equipment Rental	265.50	983.50	1,124.00	1,405.00	1,124.00	-281.00	-20.00%	1,430.00	306.00	27.22%
	Total Category: 52 - Contract Services:	265.50	983.50	1,124.00	1,405.00	1,124.00	-281.00	-20.00%	1,430.00	306.00	27.22%
Category: 53 - Utilities											
20-43-140-5330	Electricity	409.21	425.43	343.60	390.00	390.00	0.00	0.00%	390.00	0.00	0.00%
	Total Category: 53 - Utilities :	409.21	425.43	343.60	390.00	390.00	0.00	0.00%	390.00	0.00	0.00%
Category: 54 - Supplies											
20-43-140-5430	Equipment Supplies	0.00	52.96	180.00	0.00	180.00	180.00	0.00%	200.00	20.00	11.11%
	Total Category: 54 - Supplies :	0.00	52.96	180.00	0.00	180.00	180.00	0.00%	200.00	20.00	11.11%

Budget Comparison Report

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				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 55 - Repairs											
20-43-140-5510	Building Repairs	17.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 55 - Repairs :		17.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Expense:		33,019.60	38,623.08	37,577.61	35,735.00	37,664.01	1,929.01	5.40%	39,320.00	1,655.99	4.40%
Total Program: 140 - Langdon Operations:		-26,227.60	-31,818.33	-29,791.61	-28,746.25	-29,878.01	-1,131.76	3.94%	-31,500.00	-1,621.99	5.43%
Program: 141 - Elmwood Dunes											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	1,698.61	0.00	0.00	1,076.00	0.00	-1,076.00	-100.00%	3,875.40	3,875.40	0.00%
Total Category: 48 - Miscellaneous Revenue :		1,698.61	0.00	0.00	1,076.00	0.00	-1,076.00	-100.00%	3,875.40	3,875.40	0.00%
Total Revenue:		1,698.61	0.00	0.00	1,076.00	0.00	-1,076.00	-100.00%	3,875.40	3,875.40	0.00%
Expense											
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	1,577.90	886.66	0.00	1,000.00	0.00	-1,000.00	-100.00%	3,600.00	3,600.00	0.00%
Total Category: 50 - Salaries & Wages:		1,577.90	886.66	0.00	1,000.00	0.00	-1,000.00	-100.00%	3,600.00	3,600.00	0.00%
Total Expense:		1,577.90	886.66	0.00	1,000.00	0.00	-1,000.00	-100.00%	3,600.00	3,600.00	0.00%
Total Program: 141 - Elmwood Dunes:		120.71	-886.66	0.00	76.00	0.00	-76.00	-100.00%	275.40	275.40	0.00%
Program: 142 - Sailing Operations											
Revenue											
Category: 43 - Daily Fees											
20-43-142-4360	Guest Daily Fees	8,295.25	9,025.00	13,152.00	9,250.00	13,152.00	3,902.00	42.18%	13,536.00	384.00	2.92%
Total Category: 43 - Daily Fees :		8,295.25	9,025.00	13,152.00	9,250.00	13,152.00	3,902.00	42.18%	13,536.00	384.00	2.92%
Category: 44 - Fee Revenue											
20-43-142-4430	Lessons	32,820.41	32,861.23	35,803.08	33,866.00	35,803.08	1,937.08	5.72%	38,113.00	2,309.92	6.45%
Total Category: 44 - Fee Revenue :		32,820.41	32,861.23	35,803.08	33,866.00	35,803.08	1,937.08	5.72%	38,113.00	2,309.92	6.45%
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	56,876.50	49,225.00	54,556.75	51,547.00	54,546.89	2,999.89	5.82%	56,167.00	1,620.11	2.97%
20-43-142-4680	Facility Rental	350,542.12	372,911.56	384,714.60	385,452.00	384,452.00	-1,000.00	-0.26%	399,368.00	14,916.00	3.88%
Total Category: 46 - Rental Revenue :		407,418.62	422,136.56	439,271.35	436,999.00	438,998.89	1,999.89	0.46%	455,535.00	16,536.11	3.77%
Total Revenue:		448,534.28	464,022.79	488,226.43	480,115.00	487,953.97	7,838.97	1.63%	507,184.00	19,230.03	3.94%
Expense											
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	38,962.48	38,505.84	35,674.05	39,469.45	40,554.00	1,084.55	2.75%	41,669.24	1,115.24	2.75%
20-43-142-5030	PT Supervisor	18,663.21	22,482.57	34,088.78	37,176.00	34,088.78	-3,087.22	-8.30%	36,360.00	2,271.22	6.66%
20-43-142-5040	PT Attendant	65,659.60	63,274.48	73,418.57	70,766.40	73,411.07	2,644.67	3.74%	81,990.00	8,578.93	11.69%

Budget Comparison Report

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20-43-142-5045	PT Instructor	10,401.64	10,082.66	9,836.86	11,850.00	9,836.86	-2,013.14	-16.99%	12,240.00	2,403.14	24.43%
20-43-142-5085	Overtime PT	3,148.47	2,191.96	2,106.82	2,000.00	2,106.82	106.82	5.34%	2,100.00	-6.82	-0.32%
Total Category: 50 - Salaries & Wages:		136,835.40	136,537.51	155,125.08	161,261.85	159,997.53	-1,264.32	-0.78%	174,359.24	14,361.71	8.98%
Category: 51 - Employee Benefits											
20-43-142-5150	Training & Education	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Services	10,788.50	9,650.00	10,272.00	10,000.00	10,272.00	272.00	2.72%	10,500.00	228.00	2.22%
20-43-142-5225	Misc. Contract Services	110.00	110.00	120.00	180.00	110.00	-70.00	-38.89%	150.00	40.00	36.36%
20-43-142-5270	Postage	286.15	406.01	297.04	406.00	297.04	-108.96	-26.84%	300.00	2.96	1.00%
20-43-142-5280	Equipment Rental	3,305.00	4,365.00	8,065.43	5,088.00	7,915.43	2,827.43	55.57%	8,712.00	796.57	10.06%
Total Category: 52 - Contract Services:		14,489.65	14,531.01	18,754.47	15,674.00	18,594.47	2,920.47	18.63%	19,662.00	1,067.53	5.74%
Category: 53 - Utilities											
20-43-142-5320	Water	1,530.79	2,291.14	626.04	1,550.00	1,550.00	0.00	0.00%	1,550.00	0.00	0.00%
Total Category: 53 - Utilities :		1,530.79	2,291.14	626.04	1,550.00	1,550.00	0.00	0.00%	1,550.00	0.00	0.00%
Category: 54 - Supplies											
20-43-142-5400	Program Operation Supplies	2,072.13	1,648.39	1,932.51	2,240.00	1,932.51	-307.49	-13.73%	2,115.00	182.49	9.44%
20-43-142-5430	Equipment Supplies	13,376.40	9,766.18	8,898.17	10,315.00	8,657.97	-1,657.03	-16.06%	9,565.00	907.03	10.48%
20-43-142-5450	Fuel Supplies	683.04	555.51	370.61	700.00	370.61	-329.39	-47.06%	380.00	9.39	2.53%
20-43-142-5460	Uniform Supplies	1,891.32	1,867.00	2,182.58	1,850.00	2,182.58	332.58	17.98%	2,225.00	42.42	1.94%
Total Category: 54 - Supplies :		18,022.89	13,837.08	13,383.87	15,105.00	13,143.67	-1,961.33	-12.98%	14,285.00	1,141.33	8.68%
Category: 55 - Repairs											
20-43-142-5510	Building Repairs	645.25	762.93	711.75	200.00	711.75	511.75	255.88%	2,500.00	1,788.25	251.25%
20-43-142-5520	Equipment Repairs	800.00	836.22	1,123.48	650.00	1,123.48	473.48	72.84%	1,100.00	-23.48	-2.09%
Total Category: 55 - Repairs :		1,445.25	1,599.15	1,835.23	850.00	1,835.23	985.23	115.91%	3,600.00	1,764.77	96.16%
Total Expense:		172,323.98	168,795.89	189,724.69	195,240.85	195,120.90	-119.95	-0.06%	214,256.24	19,135.34	9.81%
Total Program: 142 - Sailing Operations:		276,210.30	295,226.90	298,501.74	284,874.15	292,833.07	7,958.92	2.79%	292,927.76	94.69	0.03%
Program: 143 - Gillson Programs											
Revenue											
Category: 44 - Fee Revenue											
20-43-143-4400	Program Fees	2,555.80	7,759.00	5,551.00	8,620.00	5,551.00	-3,069.00	-35.60%	8,000.00	2,449.00	44.12%
Total Category: 44 - Fee Revenue :		2,555.80	7,759.00	5,551.00	8,620.00	5,551.00	-3,069.00	-35.60%	8,000.00	2,449.00	44.12%
Total Revenue:		2,555.80	7,759.00	5,551.00	8,620.00	5,551.00	-3,069.00	-35.60%	8,000.00	2,449.00	44.12%

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Expense											
Category: 50 - Salaries & Wages											
20-43-143-5045	PT Instructor	587.12	1,042.12	1,560.55	1,400.00	1,560.55	160.55	11.47%	1,568.00	7.45	0.48%
Total Category: 50 - Salaries & Wages:		587.12	1,042.12	1,560.55	1,400.00	1,560.55	160.55	11.47%	1,568.00	7.45	0.48%
Category: 54 - Supplies											
20-43-143-5400	Program Operation Supplies	837.46	994.56	857.31	1,150.00	857.31	-292.69	-25.45%	1,150.00	292.69	34.14%
Total Category: 54 - Supplies :		837.46	994.56	857.31	1,150.00	857.31	-292.69	-25.45%	1,150.00	292.69	34.14%
Total Expense:		1,424.58	2,036.68	2,417.86	2,550.00	2,417.86	-132.14	-5.18%	2,718.00	300.14	12.41%
Total Program: 143 - Gillson Programs:		1,131.22	5,722.32	3,133.14	6,070.00	3,133.14	-2,936.86	-48.38%	5,282.00	2,148.86	68.58%
Program: 144 - Beach House Concessions											
Revenue											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	0.00	0.00	9,462.00	0.00	9,462.00	9,462.00	0.00%	20,000.00	10,538.00	111.37%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	9,462.00	0.00	9,462.00	9,462.00	0.00%	20,000.00	10,538.00	111.37%
Total Revenue:		0.00	0.00	9,462.00	0.00	9,462.00	9,462.00	0.00%	20,000.00	10,538.00	111.37%
Expense											
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	0.00	0.00	73.44	0.00	149.77	149.77	0.00%	420.00	270.23	180.43%
Total Category: 53 - Utilities :		0.00	0.00	73.44	0.00	149.77	149.77	0.00%	420.00	270.23	180.43%
Total Expense:		0.00	0.00	73.44	0.00	149.77	149.77	0.00%	420.00	270.23	180.43%
Total Program: 144 - Beach House Concessions:		0.00	0.00	9,388.56	0.00	9,312.23	9,312.23	0.00%	19,580.00	10,267.77	110.26%
Program: 145 - Lakeview Center											
Revenue											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	37,336.00	39,124.25	31,869.75	39,870.00	30,359.75	-9,510.25	-23.85%	37,454.00	7,094.25	23.37%
Total Category: 46 - Rental Revenue :		37,336.00	39,124.25	31,869.75	39,870.00	30,359.75	-9,510.25	-23.85%	37,454.00	7,094.25	23.37%
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	0.00	0.00	1,750.00	0.00	1,500.00	1,500.00	0.00%	-1,000.00	-2,500.00	-166.67%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	1,750.00	0.00	1,500.00	1,500.00	0.00%	-1,000.00	-2,500.00	-166.67%
Total Revenue:		37,336.00	39,124.25	33,619.75	39,870.00	31,859.75	-8,010.25	-20.09%	36,454.00	4,594.25	14.42%
Expense											
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	7,792.46	7,701.28	7,134.61	8,046.94	8,268.23	221.29	2.75%	8,562.09	293.86	3.55%
20-43-145-5040	PT Attendant	24,779.08	26,458.17	23,587.63	27,677.50	27,408.38	-269.12	-0.97%	28,552.50	1,144.12	4.17%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-43-145-5085	Overtime PT	4,206.59	3,766.40	2,532.86	2,500.00	2,584.11	84.11	3.36%	2,400.00	-184.11	-7.12%	
	Total Category: 50 - Salaries & Wages:	36,778.13	37,925.85	33,255.10	38,224.44	38,260.72	36.28	0.09%	39,514.59	1,253.87	3.28%	
	Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	23,824.00	23,966.00	18,357.00	24,894.00	25,348.00	454.00	1.82%	26,094.00	746.00	2.94%	
20-43-145-5205	Equipment Maintenance Service	1,361.75	1,346.25	1,799.40	1,515.00	1,799.40	284.40	18.77%	1,840.00	40.60	2.26%	
20-43-145-5225	Misc. Contract Services	150.00	150.00	0.00	150.00	0.00	-150.00	-100.00%	0.00	0.00	0.00%	
20-43-145-5255	Marketing	0.00	0.00	389.00	0.00	389.00	389.00	0.00%	0.00	-389.00	-100.00%	
20-43-145-5265	Printing	0.00	0.00	0.00	350.00	0.00	-350.00	-100.00%	0.00	0.00	0.00%	
	Total Category: 52 - Contract Services:	25,335.75	25,462.25	20,545.40	26,909.00	27,536.40	627.40	2.33%	27,934.00	397.60	1.44%	
	Category: 53 - Utilities											
20-43-145-5330	Electricity	5,676.90	5,821.09	4,662.83	5,080.00	5,799.31	719.31	14.16%	5,800.00	0.69	0.01%	
20-43-145-5340	Natural Gas	3,960.42	3,587.18	2,902.61	3,500.00	3,754.93	254.93	7.28%	3,566.00	-188.93	-5.03%	
	Total Category: 53 - Utilities :	9,637.32	9,408.27	7,565.44	8,580.00	9,554.24	974.24	11.35%	9,366.00	-188.24	-1.97%	
	Category: 54 - Supplies											
20-43-145-5430	Equipment Supplies	0.00	51.60	2,154.14	50.00	2,154.14	2,104.14	4,208.28%	50.00	-2,104.14	-97.68%	
	Total Category: 54 - Supplies :	0.00	51.60	2,154.14	50.00	2,154.14	2,104.14	4,208.28%	50.00	-2,104.14	-97.68%	
	Category: 55 - Repairs											
20-43-145-5510	Building Repairs	9,288.26	3,556.58	2,701.95	2,000.00	2,317.00	317.00	15.85%	2,000.00	-317.00	-13.68%	
20-43-145-5520	Equipment Repairs	1,961.32	1,617.31	1,249.16	500.00	491.38	-8.62	-1.72%	500.00	8.62	1.75%	
	Total Category: 55 - Repairs :	11,249.58	5,173.89	3,951.11	2,500.00	2,808.38	308.38	12.34%	2,500.00	-308.38	-10.98%	
	Total Expense:	83,000.78	78,021.86	67,471.19	76,263.44	80,313.88	4,050.44	5.31%	79,364.59	-949.29	-1.18%	
	Total Program: 145 - Lakeview Center:	-45,664.78	-38,897.61	-33,851.44	-36,393.44	-48,454.13	-12,060.69	33.14%	-42,910.59	5,543.54	-11.44%	
	Program: 146 - Swim Classes											
	Revenue											
	Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	0.00	292.50	300.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%	
	Total Category: 44 - Fee Revenue :	0.00	292.50	300.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%	
	Total Revenue:	0.00	292.50	300.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%	
	Total Program: 146 - Swim Classes:	0.00	292.50	300.00	0.00	300.00	300.00	0.00%	300.00	0.00	0.00%	
	Program: 147 - Lakefront Camps											
	Revenue											
	Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	129,028.29	149,574.98	143,188.78	142,399.00	143,188.78	789.78	0.55%	152,081.00	8,892.22	6.21%	
	Total Category: 44 - Fee Revenue :	129,028.29	149,574.98	143,188.78	142,399.00	143,188.78	789.78	0.55%	152,081.00	8,892.22	6.21%	
	Total Revenue:	129,028.29	149,574.98	143,188.78	142,399.00	143,188.78	789.78	0.55%	152,081.00	8,892.22	6.21%	

Budget Comparison Report

Account Number	Expense	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)	2019 2019	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-43-147-5050	PT Counselor	32,019.35	32,304.50	27,067.71	32,070.00	27,067.71	-5,002.29	-15.60%	32,240.80	5,173.09	19.11%
Total Category: 50 - Salaries & Wages:		32,019.35	32,304.50	27,067.71	32,070.00	27,067.71	-5,002.29	-15.60%	32,240.80	5,173.09	19.11%
Category: 52 - Contract Services											
20-43-147-5225	Misc. Contract Services	70.00	0.00	70.00	140.00	70.00	-70.00	-50.00%	140.00	70.00	100.00%
20-43-147-5272	Entry Fees	1,820.00	3,120.00	2,652.00	2,860.00	2,652.00	-208.00	-7.27%	2,730.00	78.00	2.94%
20-43-147-5280	Equipment Rental	1,047.80	911.77	1,105.92	975.00	1,105.92	130.92	13.43%	1,140.00	34.08	3.08%
Total Category: 52 - Contract Services:		2,937.80	4,031.77	3,827.92	3,975.00	3,827.92	-147.08	-3.70%	4,010.00	182.08	4.76%
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	2,301.82	2,936.87	1,771.33	2,800.00	1,801.33	-998.67	-35.67%	2,058.40	257.07	14.27%
20-43-147-5430	Equipment Supplies	505.57	0.00	600.00	0.00	600.00	600.00	0.00%	600.00	0.00	0.00%
20-43-147-5450	Fuel Supplies	276.56	385.22	385.00	385.00	385.00	0.00	0.00%	396.00	11.00	2.86%
20-43-147-5460	Uniform Supplies	1,124.82	961.07	1,027.05	1,025.00	1,027.05	2.05	0.20%	1,056.25	29.20	2.84%
Total Category: 54 - Supplies :		4,208.77	4,283.16	3,783.38	4,210.00	3,813.38	-396.62	-9.42%	4,110.65	297.27	7.80%
Total Expense:		39,165.92	40,619.43	34,679.01	40,255.00	34,709.01	-5,545.99	-13.78%	40,361.45	5,652.44	16.29%
Total Program: 147 - Lakefront Camps:		89,862.37	108,955.55	108,509.77	102,144.00	108,479.77	6,335.77	6.20%	111,719.55	3,239.78	2.99%
Program: 148 - Paddle Sports											
Revenue											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	27,406.50	47,629.63	35,066.73	40,200.00	35,066.73	-5,133.27	-12.77%	35,350.00	283.27	0.81%
Total Category: 44 - Fee Revenue :		27,406.50	47,629.63	35,066.73	40,200.00	35,066.73	-5,133.27	-12.77%	35,350.00	283.27	0.81%
Total Revenue:		27,406.50	47,629.63	35,066.73	40,200.00	35,066.73	-5,133.27	-12.77%	35,350.00	283.27	0.81%
Expense											
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Service	18,732.00	29,963.50	20,079.50	28,140.00	20,079.50	-8,060.50	-28.64%	22,575.00	2,495.50	12.43%
Total Category: 52 - Contract Services:		18,732.00	29,963.50	20,079.50	28,140.00	20,079.50	-8,060.50	-28.64%	22,575.00	2,495.50	12.43%
Category: 54 - Supplies											
20-43-148-5400	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 Expense:		18,732.00	29,963.50	20,079.50	28,140.00	20,079.50	-8,060.50	-28.64%	22,575.00	2,495.50	12.43%
Total Program: 148 - Paddle Sports:		8,674.50	17,666.13	14,987.23	12,060.00	14,987.23	2,927.23	24.27%	12,775.00	-2,212.23	-14.76%
Program: 149 - Dog Beach											
Revenue											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	13,306.00	15,974.25	16,545.50	16,900.00	16,545.50	-354.50	-2.10%	17,309.16	763.66	4.62%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
20-43-149-4510	Membership Fees - Non-Residen	8,466.50	11,374.75	18,912.50	11,976.00	18,912.50	6,936.50	57.92%	11,976.00	-6,936.50	-36.68%
	Total Category: 45 - Membership Fees :	21,772.50	27,349.00	35,458.00	28,876.00	35,458.00	6,582.00	22.79%	29,285.16	-6,172.84	-17.41%
	Total Revenue:	21,772.50	27,349.00	35,458.00	28,876.00	35,458.00	6,582.00	22.79%	29,285.16	-6,172.84	-17.41%
Expense											
Category: 54 - Supplies											
20-43-149-5400	Program Operation Supplies	2,449.13	2,305.00	2,320.00	2,575.00	2,320.00	-255.00	-9.90%	2,575.00	255.00	10.99%
	Total Category: 54 - Supplies :	2,449.13	2,305.00	2,320.00	2,575.00	2,320.00	-255.00	-9.90%	2,575.00	255.00	10.99%
	Total Expense:	2,449.13	2,305.00	2,320.00	2,575.00	2,320.00	-255.00	-9.90%	2,575.00	255.00	10.99%
	Total Program: 149 - Dog Beach:	19,323.37	25,044.00	33,138.00	26,301.00	33,138.00	6,837.00	26.00%	26,710.16	-6,427.84	-19.40%
	Total Department: 43 - Lakefront Operations:	190,961.13	321,877.06	563,691.45	297,153.01	426,591.50	129,438.49	43.56%	394,415.33	-32,176.17	-7.54%
	Report Total:	190,961.13	321,877.06	563,691.45	297,153.01	426,591.50	129,438.49	43.56%	394,415.33	-32,176.17	-7.54%

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

Mallinckrodt Center

	2017	2018	2018	2019 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	\$126,064	\$132,977	\$125,459	\$136,412	\$10,953	8.7%
Rental Revenue	21,849	19,065	30,000	30,900	900	3.0%
Miscellaneous Revenue	<u>3,046</u>	<u>2,700</u>	<u>6,940</u>	<u>7,150</u>	<u>210</u>	3.0%
Total Revenue	<u>\$150,959</u>	<u>\$154,742</u>	<u>\$162,399</u>	<u>\$174,462</u>	<u>\$12,063</u>	7.4%
Expenses						
Salaries & Wages	\$117,897	\$112,891	\$117,694	\$120,173	\$2,479	2.1%
Employee Benefits	19,498	22,620	35,136	37,091	1,956	5.6%
Contract Services	65,861	58,327	43,014	44,800	1,786	4.2%
Utilities	5,423	5,529	5,902	5,832	(71)	-1.2%
Supplies	6,644	3,465	2,702	2,637	(66)	-2.4%
Repairs	<u>2,686</u>	<u>8,160</u>	<u>6,322</u>	<u>4,570</u>	<u>(1,752)</u>	-27.7%
Operating Expenses	\$218,009	\$210,992	\$210,771	\$215,103	\$4,332	2.1%
Operating Surplus (Deficit)	<u>(\$67,050)</u>	<u>(\$56,250)</u>	<u>(\$48,372)</u>	<u>(\$40,641)</u>	<u>\$7,731</u>	
Operating Capital	1,425	1,425	0	0	0	N/A
Overhead Transfer	<u>27,489</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$28,914	\$28,925	\$27,500	\$27,500	\$0	0.0%
Total Expenses	<u>\$246,923</u>	<u>\$239,917</u>	<u>\$238,271</u>	<u>\$242,603</u>	<u>\$4,332</u>	1.8%
Net Surplus (Deficit)	<u>(\$95,964)</u>	<u>(\$85,175)</u>	<u>(\$75,872)</u>	<u>(\$68,141)</u>		



2019 Budget Report

Program Summary

For Period Ending: **31-Dec**

Recreation Programs

	2017	2018		2019	Variance	%
	Actual	Budget	Projection	Budget	To Budget	To Budget
Mallinckrodt Programs						
Program 100 - Operations						
Revenue	\$ 21,845	\$ 19,065	\$ 30,040	\$ 30,900	\$ 860	2.9%
Expense	<u>177,897</u>	<u>181,558</u>	<u>196,827</u>	<u>199,212</u>	<u>2,385</u>	1.2%
Surplus (Deficit):	(156,052)	(162,493)	(166,787)	(168,312)	(1,525)	-544.7%
						Gr. Margin (2019)
Program: 130 - Memberships						
Revenue	23,364	26,240	26,250	27,562	1,312	5.0%
Expense	<u>2,132</u>	<u>2,020</u>	<u>1,447</u>	<u>1,480</u>	<u>33</u>	2.3%
Surplus (Deficit):	21,232	24,220	24,803	26,082	1,279	94.6%
						Gr. Margin (2019)
Program: 132 - Day Trips						
Revenue	22,366	22,454	15,868	23,100	7,233	45.6%
Expense	<u>24,747</u>	<u>22,431</u>	<u>11,536</u>	<u>14,136</u>	<u>2,600</u>	22.5%
Surplus (Deficit):	(2,382)	23	4,332	8,964	4,633	38.8%
						Gr. Margin (2019)
Program: 133 - Extended Trips						
Revenue	7,510	8,433	0	0	0	N/A
Expense	<u>15,042</u>	<u>7,250</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	(7,532)	1,183	0	0	0	N/A
						Gr. Margin (2019)
Program: 134 - Classes						
Revenue	62,317	5,460	8,686	8,700	15	0.2%
Expense	<u>22,463</u>	<u>2,730</u>	<u>3,195</u>	<u>2,940</u>	<u>(255)</u>	-8.0%
Surplus (Deficit):	39,853	2,730	5,491	5,760	270	66.2%
						Gr. Margin (2019)
Program: 135 - Personal Training						
Revenue	120	700	2,473	1,400	(1,073)	-43.4%
Expense	<u>0</u>	<u>400</u>	<u>300</u>	<u>400</u>	<u>100</u>	33.3%
Surplus (Deficit):	120	300	2,173	1,000	(1,173)	71.4%
						Gr. Margin (2019)
Program: 136 - Sr. Walking Club						
Revenue	3,579	3,867	3,959	4,256	297	7.5%
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	3,579	3,867	3,959	4,256	297	100.0%
						Gr. Margin (2019)
Program: 137 - Group Exercise						
Revenue	0	59,925	64,411	66,393	1,982	3.1%
Expense	<u>0</u>	<u>20,828</u>	<u>21,797</u>	<u>21,435</u>	<u>(363)</u>	-1.7%
Surplus (Deficit):	0	39,097	42,613	44,958	2,345	67.7%
						Gr. Margin (2019)
Program: 138 - Programs						
Revenue	8,864	6,848	8,100	9,450	1,350	16.7%
Expense	<u>4,142</u>	<u>2,200</u>	<u>1,969</u>	<u>1,800</u>	<u>(169)</u>	-8.6%
Surplus (Deficit):	4,723	4,648	6,131	7,650	1,519	81.0%
						Gr. Margin (2019)
Program: 139 - Meditation/Restoration						
Revenue	995	1,750	2,613	2,700	87	3.3%
Expense	<u>500</u>	<u>500</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>	0.0%
Surplus (Deficit):	495	1,250	1,413	1,500	87	55.6%
						Gr. Margin (2019)



2019 Budget Report
 Program Summary
 For Period Ending: **31-Dec**

Recreation Programs

	2017		2018		2019	Variance	%
	Actual	Budget	Projection	Budget	To Budget	To Budget	
Total Mallinckrodt Programs							
Revenue	\$ 150,959	\$ 154,742	\$ 162,399	\$ 174,462	\$ 12,063		7.4%
Expense	<u>246,923</u>	<u>239,917</u>	<u>238,271</u>	<u>242,603</u>	<u>4,332</u>		1.8%
Surplus (Deficit):	\$ (95,964)	\$ (85,175)	\$ (75,872)	\$ (68,141)	\$ 7,731		-39.1%
							Gr. Margin (2019)

Total Recreation Programs							
Revenue	\$ 11,019,469	\$ 11,387,065	\$ 11,205,589	\$ 11,690,848	\$ 485,259		4.3%
Expense	<u>9,304,695</u>	<u>9,466,444</u>	<u>9,398,498</u>	<u>9,726,446</u>	<u>327,948</u>		3.5%
Surplus (Deficit):	\$ 1,714,773	\$ 1,920,620	\$ 1,807,091	\$ 1,964,402	\$ 157,310		20.2%
							Gr. Margin (2019)



Wilmette Park District

Budget Comparison Report

Account Summary

		2016	2017	2018	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 Adj	2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Account Number											
Department: 44 - Mallinckrodt Center											
Program: 100 - Operations											
Revenue											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	18,780.75	21,849.40	27,199.25	19,065.00	30,000.00	10,935.00	57.36%	30,900.00	900.00	3.00%
Total Category: 46 - Rental Revenue :		18,780.75	21,849.40	27,199.25	19,065.00	30,000.00	10,935.00	57.36%	30,900.00	900.00	3.00%
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	22.75	-4.40	40.05	0.00	40.05	40.05	0.00%	0.00	-40.05	-100.00%
Total Category: 48 - Miscellaneous Revenue :		22.75	-4.40	40.05	0.00	40.05	40.05	0.00%	0.00	-40.05	-100.00%
Total Revenue:		18,803.50	21,845.00	27,239.30	19,065.00	30,040.05	10,975.05	57.57%	30,900.00	859.95	2.86%
Expense											
Category: 50 - Salaries & Wages											
20-44-100-5000	Administration	56,166.71	58,605.51	52,157.05	58,768.00	58,768.00	0.00	0.00%	60,384.12	1,616.12	2.75%
20-44-100-5035	PT Coordinator	23,883.33	21,008.70	23,670.00	21,600.00	26,775.00	5,175.00	23.96%	27,511.02	736.02	2.75%
20-44-100-5040	PT Attendant	9,397.28	15,344.89	7,496.21	8,000.00	8,000.00	0.00	0.00%	8,220.00	220.00	2.75%
20-44-100-5080	Overtime FT	1,454.85	175.38	82.75	60.00	182.75	122.75	204.58%	183.00	0.25	0.14%
20-44-100-5085	Overtime PT	224.08	181.62	610.10	74.00	610.10	536.10	724.46%	0.00	-610.10	-100.00%
Total Category: 50 - Salaries & Wages:		91,126.25	95,316.10	84,016.11	88,502.00	94,335.85	5,833.85	6.59%	96,298.14	1,962.29	2.08%
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	19,585.41	17,834.14	27,860.72	18,784.50	34,008.00	15,223.50	81.04%	35,709.60	1,701.60	5.00%
20-44-100-5150	Training & Education	200.54	345.00	316.00	2,500.00	316.00	-2,184.00	-87.36%	555.00	239.00	75.63%
20-44-100-5160	Dues	714.00	538.00	444.00	720.00	748.00	28.00	3.89%	762.96	14.96	2.00%
20-44-100-5170	Awards and Meetings	1,017.28	780.69	63.80	615.00	63.80	-551.20	-89.63%	63.80	0.00	0.00%
Total Category: 51 - Employee Benefits :		21,517.23	19,497.83	28,684.52	22,619.50	35,135.80	12,516.30	55.33%	37,091.36	1,955.56	5.57%
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	18,136.88	16,696.00	13,793.00	16,731.00	16,738.00	7.00	0.04%	17,240.14	502.14	3.00%
20-44-100-5205	Equipment Maintenance Service	2,687.61	2,324.79	4,079.42	2,502.06	4,008.08	1,506.02	60.19%	4,088.24	80.16	2.00%
20-44-100-5220	Transportation	192.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5225	Misc. Contract Services	4,948.71	3,573.13	3,033.98	5,803.51	4,403.11	-1,400.40	-24.13%	4,626.00	222.89	5.06%
20-44-100-5255	Marketing	235.00	856.50	560.00	320.00	700.00	380.00	118.75%	280.00	-420.00	-60.00%
20-44-100-5265	Printing	160.91	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-44-100-5270	Postage	0.00	0.00	480.04	0.00	480.04	480.04	0.00%	500.00	19.96	4.16%	
Total Category: 52 - Contract Services:		26,361.89	23,450.42	21,946.44	25,556.57	26,329.23	772.66	3.02%	26,734.38	405.15	1.54%	
Category: 53 - Utilities												
20-44-100-5310	Communications	125.24	806.25	559.17	660.00	660.00	0.00	0.00%	673.20	13.20	2.00%	
20-44-100-5340	Natural Gas	2,666.32	3,032.53	2,340.00	3,189.00	3,013.00	-176.00	-5.52%	2,862.35	-150.65	-5.00%	
20-44-100-5350	Misc. Utilities	1,522.70	1,584.18	1,637.68	1,680.00	2,229.24	549.24	32.69%	2,296.12	66.88	3.00%	
Total Category: 53 - Utilities :		4,314.26	5,422.96	4,536.85	5,529.00	5,902.24	373.24	6.75%	5,831.67	-70.57	-1.20%	
Category: 54 - Supplies												
20-44-100-5400	Program Operation Supplies	1,009.59	1,201.03	768.60	1,000.00	800.00	-200.00	-20.00%	675.00	-125.00	-15.63%	
20-44-100-5410	Office Supplies	793.80	452.15	210.96	652.00	300.00	-352.00	-53.99%	306.00	6.00	2.00%	
20-44-100-5420	Building Supplies	25.66	90.78	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-44-100-5430	Equipment Supplies	0.00	755.89	0.00	413.46	0.00	-413.46	-100.00%	0.00	0.00	0.00%	
20-44-100-5460	Uniform Supplies	207.83	109.83	201.59	200.00	201.59	1.59	0.80%	205.62	4.03	2.00%	
Total Category: 54 - Supplies :		2,036.88	2,609.68	1,181.15	2,265.46	1,301.59	-963.87	-42.55%	1,186.62	-114.97	-8.83%	
Category: 55 - Repairs												
20-44-100-5510	Building Repairs	1,637.94	2,390.35	902.72	3,950.00	1,272.24	-2,677.76	-67.79%	3,500.00	2,227.76	175.11%	
20-44-100-5520	Equipment Repairs	69.24	295.60	4,316.64	4,210.08	5,050.08	840.00	19.95%	1,070.00	-3,980.08	-78.81%	
Total Category: 55 - Repairs :		1,707.18	2,685.95	5,219.36	8,160.08	6,322.32	-1,837.76	-22.52%	4,570.00	-1,752.32	-27.72%	
Category: 58 - Capital												
20-44-100-5850	Equipment	6,030.00	1,425.00	0.00	1,425.00	0.00	-1,425.00	-100.00%	0.00	0.00	0.00%	
Total Category: 58 - Capital :		6,030.00	1,425.00	0.00	1,425.00	0.00	-1,425.00	-100.00%	0.00	0.00	0.00%	
Category: 60 - Transfers												
20-44-100-6010	Admin Overhead Charge	39,780.00	27,489.00	22,907.50	27,500.00	27,500.00	0.00	0.00%	27,500.00	0.00	0.00%	
Total Category: 60 - Transfers :		39,780.00	27,489.00	22,907.50	27,500.00	27,500.00	0.00	0.00%	27,500.00	0.00	0.00%	
Total Expense:		192,873.69	177,896.94	168,491.93	181,557.61	196,827.03	15,269.42	8.41%	199,212.17	2,385.14	1.21%	
Total Program: 100 - Operations:		-174,070.19	-156,051.94	-141,252.63	-162,492.61	-166,786.98	-4,294.37	2.64%	-168,312.17	-1,525.19	0.91%	
Program: 130 - Memberships												
Revenue												
Category: 44 - Fee Revenue												
20-44-130-4400	Program Fees	26,218.00	23,364.00	21,032.00	26,240.00	26,250.00	10.00	0.04%	27,562.48	1,312.48	5.00%	
Total Category: 44 - Fee Revenue :		26,218.00	23,364.00	21,032.00	26,240.00	26,250.00	10.00	0.04%	27,562.48	1,312.48	5.00%	
Total Revenue:		26,218.00	23,364.00	21,032.00	26,240.00	26,250.00	10.00	0.04%	27,562.48	1,312.48	5.00%	
Expense												
Category: 52 - Contract Services												
20-44-130-5270	Postage	1,040.86	2,043.57	777.67	1,920.00	1,344.00	-576.00	-30.00%	1,380.00	36.00	2.68%	
Total Category: 52 - Contract Services:		1,040.86	2,043.57	777.67	1,920.00	1,344.00	-576.00	-30.00%	1,380.00	36.00	2.68%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Category: 54 - Supplies											
20-44-130-5400	Program Operation Supplies	382.90	88.27	102.96	100.00	102.96	2.96	2.96%	100.00	-2.96	-2.87%
	Total Category: 54 - Supplies :	382.90	88.27	102.96	100.00	102.96	2.96	2.96%	100.00	-2.96	-2.87%
	Total Expense:	1,423.76	2,131.84	880.63	2,020.00	1,446.96	-573.04	-28.37%	1,480.00	33.04	2.28%
	Total Program: 130 - Memberships:	24,794.24	21,232.16	20,151.37	24,220.00	24,803.04	583.04	2.41%	26,082.48	1,279.44	5.16%
Program: 132 - Day Trips											
Revenue											
Category: 44 - Fee Revenue											
20-44-132-4400	Program Fees	16,607.25	22,365.80	15,864.76	22,454.00	15,867.50	-6,586.50	-29.33%	23,100.03	7,232.53	45.58%
	Total Category: 44 - Fee Revenue :	16,607.25	22,365.80	15,864.76	22,454.00	15,867.50	-6,586.50	-29.33%	23,100.03	7,232.53	45.58%
	Total Revenue:	16,607.25	22,365.80	15,864.76	22,454.00	15,867.50	-6,586.50	-29.33%	23,100.03	7,232.53	45.58%
Expense											
Category: 50 - Salaries & Wages											
20-44-132-5025	Driver	103.70	216.00	0.00	221.40	0.00	-221.40	-100.00%	0.00	0.00	0.00%
20-44-132-5075	PT Driver	123.50	250.67	0.00	209.65	0.00	-209.65	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	227.20	466.67	0.00	431.05	0.00	-431.05	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-44-132-5220	Transportation	3,625.43	1,911.07	1,085.94	1,600.00	1,885.94	285.94	17.87%	1,885.94	0.00	0.00%
20-44-132-5272	Entry Fees	13,859.88	21,725.42	9,071.46	20,300.00	9,600.00	-10,700.00	-52.71%	12,200.00	2,600.00	27.08%
	Total Category: 52 - Contract Services:	17,485.31	23,636.49	10,157.40	21,900.00	11,485.94	-10,414.06	-47.55%	14,085.94	2,600.00	22.64%
Category: 54 - Supplies											
20-44-132-5400	Program Operation Supplies	81.00	644.32	0.00	100.00	50.00	-50.00	-50.00%	50.00	0.00	0.00%
	Total Category: 54 - Supplies :	81.00	644.32	0.00	100.00	50.00	-50.00	-50.00%	50.00	0.00	0.00%
	Total Expense:	17,793.51	24,747.48	10,157.40	22,431.05	11,535.94	-10,895.11	-48.57%	14,135.94	2,600.00	22.54%
	Total Program: 132 - Day Trips:	-1,186.26	-2,381.68	5,707.36	22.95	4,331.56	4,308.61	18,773.90%	8,964.09	4,632.53	106.95%
Program: 133 - Extended Trips											
Revenue											
Category: 44 - Fee Revenue											
20-44-133-4400	Program Fees	24,705.12	7,510.26	0.00	8,433.36	0.00	-8,433.36	-100.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	24,705.12	7,510.26	0.00	8,433.36	0.00	-8,433.36	-100.00%	0.00	0.00	0.00%
	Total Revenue:	24,705.12	7,510.26	0.00	8,433.36	0.00	-8,433.36	-100.00%	0.00	0.00	0.00%
Expense											
Category: 52 - Contract Services											
20-44-133-5225	Misc. Contract Services	10.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2018 2018	2018 2018 Projection	Increase / (Decrease)	%	2019 2019	Increase / (Decrease)	%	
20-44-133-5272	Entry Fees	23,089.20	15,042.00	0.00	7,250.39	0.00	-7,250.39	-100.00%	0.00	0.00	0.00%	
	Total Category: 52 - Contract Services:	23,099.98	15,042.00	0.00	7,250.39	0.00	-7,250.39	-100.00%	0.00	0.00	0.00%	
	Total Expense:	23,099.98	15,042.00	0.00	7,250.39	0.00	-7,250.39	-100.00%	0.00	0.00	0.00%	
	Total Program: 133 - Extended Trips:	1,605.14	-7,531.74	0.00	1,182.97	0.00	-1,182.97	-100.00%	0.00	0.00	0.00%	
Program: 134 - Classes												
Revenue												
Category: 44 - Fee Revenue												
20-44-134-4400	Program Fees	42,346.32	62,316.58	8,819.84	5,460.00	8,685.90	3,225.90	59.08%	8,700.48	14.58	0.17%	
	Total Category: 44 - Fee Revenue :	42,346.32	62,316.58	8,819.84	5,460.00	8,685.90	3,225.90	59.08%	8,700.48	14.58	0.17%	
	Total Revenue:	42,346.32	62,316.58	8,819.84	5,460.00	8,685.90	3,225.90	59.08%	8,700.48	14.58	0.17%	
Expense												
Category: 50 - Salaries & Wages												
20-44-134-5045	PT Instructor	19,968.05	21,614.68	1,805.00	2,730.00	2,730.00	0.00	0.00%	2,940.00	210.00	7.69%	
	Total Category: 50 - Salaries & Wages:	19,968.05	21,614.68	1,805.00	2,730.00	2,730.00	0.00	0.00%	2,940.00	210.00	7.69%	
Category: 52 - Contract Services												
20-44-134-5225	Misc. Contract Services	732.50	0.00	370.00	0.00	370.00	370.00	0.00%	0.00	-370.00	-100.00%	
	Total Category: 52 - Contract Services:	732.50	0.00	370.00	0.00	370.00	370.00	0.00%	0.00	-370.00	-100.00%	
Category: 54 - Supplies												
20-44-134-5400	Program Operation Supplies	434.12	848.71	95.00	0.00	95.00	95.00	0.00%	0.00	-95.00	-100.00%	
	Total Category: 54 - Supplies :	434.12	848.71	95.00	0.00	95.00	95.00	0.00%	0.00	-95.00	-100.00%	
	Total Expense:	21,134.67	22,463.39	2,270.00	2,730.00	3,195.00	465.00	17.03%	2,940.00	-255.00	-7.98%	
	Total Program: 134 - Classes:	21,211.65	39,853.19	6,549.84	2,730.00	5,490.90	2,760.90	101.13%	5,760.48	269.58	4.91%	
Program: 135 - Restore/Explore Series												
Revenue												
Category: 44 - Fee Revenue												
20-44-135-4400	Program Fees	0.00	120.00	1,175.00	700.00	2,473.00	1,773.00	253.29%	1,400.00	-1,073.00	-43.39%	
	Total Category: 44 - Fee Revenue :	0.00	120.00	1,175.00	700.00	2,473.00	1,773.00	253.29%	1,400.00	-1,073.00	-43.39%	
	Total Revenue:	0.00	120.00	1,175.00	700.00	2,473.00	1,773.00	253.29%	1,400.00	-1,073.00	-43.39%	
Expense												
Category: 50 - Salaries & Wages												
20-44-135-5045	PT Instructor	0.00	0.00	300.00	400.00	300.00	-100.00	-25.00%	0.00	-300.00	-100.00%	
	Total Category: 50 - Salaries & Wages:	0.00	0.00	300.00	400.00	300.00	-100.00	-25.00%	0.00	-300.00	-100.00%	

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 52 - Contract Services										
20-44-135-5215 Independent Contractor Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
Total Expense:	0.00	0.00	300.00	400.00	300.00	-100.00	-25.00%	400.00	100.00	33.33%
Total Program: 135 - Restore/Explore Series:	0.00	120.00	875.00	300.00	2,173.00	1,873.00	624.33%	1,000.00	-1,173.00	-53.98%
Program: 136 - Sr. Walking Club										
Revenue										
Category: 44 - Fee Revenue										
20-44-136-4400 Program Fees	4,076.90	3,578.75	5,217.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
Total Category: 44 - Fee Revenue :	4,076.90	3,578.75	5,217.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
Total Revenue:	4,076.90	3,578.75	5,217.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
Total Program: 136 - Sr. Walking Club:	4,076.90	3,578.75	5,217.00	3,866.50	3,959.00	92.50	2.39%	4,256.00	297.00	7.50%
Program: 137 - Group Exercise										
Revenue										
Category: 44 - Fee Revenue										
20-44-137-4400 Program Fees	0.00	0.00	50,933.10	59,925.00	64,410.75	4,485.75	7.49%	66,393.00	1,982.25	3.08%
Total Category: 44 - Fee Revenue :	0.00	0.00	50,933.10	59,925.00	64,410.75	4,485.75	7.49%	66,393.00	1,982.25	3.08%
Total Revenue:	0.00	0.00	50,933.10	59,925.00	64,410.75	4,485.75	7.49%	66,393.00	1,982.25	3.08%
Expense										
Category: 50 - Salaries & Wages										
20-44-137-5040 PT Attendant	0.00	0.00	0.00	20,328.28	0.00	-20,328.28	-100.00%	0.00	0.00	0.00%
20-44-137-5045 PT Instructor	0.00	0.00	17,476.16	0.00	20,328.28	20,328.28	0.00%	20,934.60	606.32	2.98%
Total Category: 50 - Salaries & Wages:	0.00	0.00	17,476.16	20,328.28	20,328.28	0.00	0.00%	20,934.60	606.32	2.98%
Category: 52 - Contract Services										
20-44-137-5225 Misc. Contract Services	0.00	0.00	880.00	0.00	880.00	880.00	0.00%	0.00	-880.00	-100.00%
Total Category: 52 - Contract Services:	0.00	0.00	880.00	0.00	880.00	880.00	0.00%	0.00	-880.00	-100.00%
Category: 54 - Supplies										
20-44-137-5400 Program Operation Supplies	0.00	0.00	589.02	500.00	589.02	89.02	17.80%	500.00	-89.02	-15.11%
Total Category: 54 - Supplies :	0.00	0.00	589.02	500.00	589.02	89.02	17.80%	500.00	-89.02	-15.11%
Total Expense:	0.00	0.00	18,945.18	20,828.28	21,797.30	969.02	4.65%	21,434.60	-362.70	-1.66%
Total Program: 137 - Group Exercise:	0.00	0.00	31,987.92	39,096.72	42,613.45	3,516.73	8.99%	44,958.40	2,344.95	5.50%

Budget Comparison Report

Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)		
Program: 138 - Sr. Programs											
Revenue											
Category: 44 - Fee Revenue											
20-44-138-4400	Program Fees	4,984.00	5,814.25	2,820.50	4,148.00	2,400.00	-1,748.00	-42.14%	3,500.00	1,100.00	45.83%
	Total Category: 44 - Fee Revenue :	4,984.00	5,814.25	2,820.50	4,148.00	2,400.00	-1,748.00	-42.14%	3,500.00	1,100.00	45.83%
Category: 48 - Miscellaneous Revenue											
20-44-138-4830	Sponsorship Revenue	2,700.00	3,050.00	3,930.00	2,700.00	5,700.00	3,000.00	111.11%	5,950.00	250.00	4.39%
	Total Category: 48 - Miscellaneous Revenue :	2,700.00	3,050.00	3,930.00	2,700.00	5,700.00	3,000.00	111.11%	5,950.00	250.00	4.39%
	Total Revenue:	7,684.00	8,864.25	6,750.50	6,848.00	8,100.00	1,252.00	18.28%	9,450.00	1,350.00	16.67%
Expense											
Category: 52 - Contract Services											
20-44-138-5215	Independent Contractor Service	4,220.64	1,689.00	1,405.00	1,700.00	1,405.00	-295.00	-17.35%	1,000.00	-405.00	-28.83%
20-44-138-5225	Misc. Contract Services	808.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	5,029.40	1,689.00	1,405.00	1,700.00	1,405.00	-295.00	-17.35%	1,000.00	-405.00	-28.83%
Category: 54 - Supplies											
20-44-138-5400	Program Operation Supplies	1,005.37	2,452.68	303.16	500.00	563.81	63.81	12.76%	800.00	236.19	41.89%
	Total Category: 54 - Supplies :	1,005.37	2,452.68	303.16	500.00	563.81	63.81	12.76%	800.00	236.19	41.89%
	Total Expense:	6,034.77	4,141.68	1,708.16	2,200.00	1,968.81	-231.19	-10.51%	1,800.00	-168.81	-8.57%
	Total Program: 138 - Sr. Programs:	1,649.23	4,722.57	5,042.34	4,648.00	6,131.19	1,483.19	31.91%	7,650.00	1,518.81	24.77%
Program: 139 - Meditation/Restoration											
Revenue											
Category: 44 - Fee Revenue											
20-44-139-4400	Program Fees	0.00	994.50	1,412.84	1,750.00	1,412.84	-337.16	-19.27%	1,500.00	87.16	6.17%
	Total Category: 44 - Fee Revenue :	0.00	994.50	1,412.84	1,750.00	1,412.84	-337.16	-19.27%	1,500.00	87.16	6.17%
Category: 48 - Miscellaneous Revenue											
20-44-139-4830	Sponsorship Revenue	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
	Total Revenue:	0.00	994.50	1,412.84	1,750.00	2,612.84	862.84	49.31%	2,700.00	87.16	3.34%
Expense											
Category: 50 - Salaries & Wages											
20-44-139-5040	PT Attendant	0.00	500.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	500.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

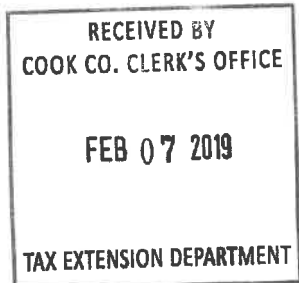
Account Number	2016 Total Activity	2017 Total Activity	2018 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2018 2018	2018 2018 Projection	Increase / (Decrease)		2019 2019	Increase / (Decrease)	
Category: 52 - Contract Services										
20-44-139-5215 Independent Contractor Service	0.00	0.00	1,050.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	1,050.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
Total Expense:	0.00	500.00	1,050.00	500.00	1,200.00	700.00	140.00%	1,200.00	0.00	0.00%
Total Program: 139 - Meditation/Restoration:	0.00	494.50	362.84	1,250.00	1,412.84	162.84	13.03%	1,500.00	87.16	6.17%
Total Department: 44 - Mallinckrodt Center:	-121,919.29	-95,964.19	-65,358.96	-85,175.47	-75,872.00	9,303.47	-10.92%	-68,140.72	7,731.28	-10.19%
Report Total:	-121,919.29	-95,964.19	-65,358.96	-85,175.47	-75,872.00	9,303.47	-10.92%	-68,140.72	7,731.28	-10.19%

TAB 6

Budget & Appropriations Ordinance

**WILMETTE PARK DISTRICT
ORDINANCE 2019-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, 2019 AND ENDING ON THE
31ST DAY OF DECEMBER, 2019**



**WILMETTE PARK DISTRICT
ORDINANCE NO. 2019-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, 2019 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2019**

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 14th day of January, 2019, 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, 2019, and ending on December 31, 2019.

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	\$2,467,979	\$2,714,777
Employee Benefits	594,236	653,660
Contract Services	608,335	669,169
Utilities	245,877	270,465
Supplies	240,200	264,220
Repairs	78,700	86,570
Other Operating Expenditures	<u>15,250</u>	<u>16,775</u>
Total amount Budgeted for Corporate Fund	\$4,250,577	
Total amount Appropriated for Corporate Fund		\$4,675,635
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries and Wages	\$7,249,866	\$7,974,853
Employee Benefits	968,995	1,065,895
Contract Services	2,502,166	2,752,383
Utilities	778,989	856,888
Supplies	1,037,624	1,141,386
Repairs	210,997	232,097
Other Operating Expenditures	<u>32,280</u>	<u>35,508</u>
Total amount Budgeted for Recreation Fund	\$12,780,917	
Total amount Appropriated for Recreation Fund		\$14,059,009
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	\$362,510	\$398,761
Risk Management Expenditures	<u>40,935</u>	<u>45,028</u>
Total amount Budgeted for the Liability Insurance Fund	\$403,445	
Total amount Appropriated for the Liability Insurance Fund		\$443,789
IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security		
Cost of Participation in the Federal Social Security Insurance Program	<u>\$753,352</u>	<u>\$828,687</u>
Total amount Budgeted for Social Security Fund	\$753,352	
Total amount Appropriated for Social Security Fund		\$828,687

	<u>Budget</u>	<u>Appropriation</u>
V. The amount Budgeted and Appropriated for Pension Purposes: Illinois Municipal Retirement Fund		
IMRF Employer Contribution	<u>\$800,000</u>	<u>\$880,000</u>
Total amount Budgeted for IMRF Fund	\$800,000	
Total amount Appropriated for IMRF Fund		\$880,000
VI. The amount Budgeted and Appropriated for the Audit Fund:		
Auditing Expenditures	<u>\$24,905</u>	<u>\$27,396</u>
Total amount Budgeted for the Audit Fund	\$24,905	
Total amount Appropriated for the Audit Fund		\$27,396
VII. The amount Budgeted and Appropriated for the organization and maintenance of a Police System within the parks and playgrounds:		
Salaries and Wages	\$21,012	\$23,113
Contract Services	<u>50,675</u>	<u>55,743</u>
Total amount Budgeted for the Security Fund	\$71,688	
Total amount Appropriated for the Security Fund		\$78,856
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)	\$280,284	\$308,312
Special Recreation Companions for the Disabled (NSSRA Companion Fees)	234,767	258,244
NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)	<u>456,118</u>	<u>501,730</u>
Total amount Budgeted for Special Recreation Fund	\$971,169	
Total amount Appropriated for Special Recreation Fund		\$1,068,286
IX. The amount Budgeted and Appropriated for the Capital Projects Fund:		
Park Repair and Improvements	4,628,695	\$5,785,869
Facility Repair and Improvements	3,301,793	4,127,241
Equipment Replacement	<u>851,000</u>	<u>1,063,750</u>
Total amount Budgeted for the Capital Projects Fund	\$8,781,488	
Total amount Appropriated for the Capital Projects Fund		\$10,976,860

	<u>Budget</u>	<u>Appropriation</u>
X. The amount Budgeted and Appropriated for the Bond and Interest Fund:		
Bond Principal	\$2,641,000	\$2,905,100
Bond Interest	253,188	278,507
Contract Services	<u>803</u>	<u>883</u>
Total amount Budgeted for the Bond and Interest Fund	\$2,894,990	
Total amount Appropriated for the Bond and Interest Fund		\$3,184,489

Summary of Funds Budgeted and Appropriated:

I. Corporate Fund	\$4,250,577	\$4,675,635
II. Recreation Fund	12,780,917	14,059,009
III. Liability Insurance Fund	403,445	443,789
IV. Social Security Fund	753,352	828,687
V. IMRF Fund	800,000	880,000
VI. Audit Fund	24,905	27,396
VII. Security Fund	71,688	78,856
VIII. Special Recreation Fund	971,169	1,068,286
IX. Capital Projects Fund	8,781,488	10,976,860
X. Bond and Interest Fund	<u>2,894,990</u>	<u>3,184,489</u>
Total Budgeted Funds for Fiscal Year 2019	<u>\$31,732,531</u>	
Total Appropriated Funds for Fiscal Year 2019		<u>\$36,223,007</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, 2019, and ending the 31st day of December, 2019, for the respective purposes set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2018, 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:\$ 11,745,771
- (b) Estimate of cash expected to be received during the fiscal year from all sources:\$ 26,568,132
- (c) Estimate of expenditures contemplated for the fiscal year:\$ 31,732,532
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:\$ 6,581,371

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, 2019, and ending the 31st day of December, 2019, 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 14th day of January, 2019 pursuant to roll call vote.

Roll Call Vote:


Ayes: Abbott, Foster, Olvany
Pellaton, Shelly, Wolfe

Nays: None

Absent: Anderson



ATTEST:


Secretary
Wilmette Park District
Wilmette, Illinois


President
Wilmette Park District
Wilmette, Illinois

**WILMETTE PARK DISTRICT
Cook County, Illinois**

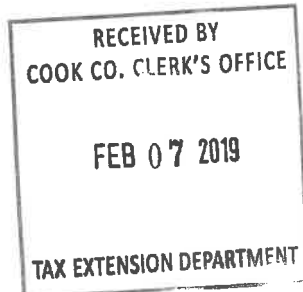
* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2019 TO DECEMBER 31, 2019
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Steven D. Holloway, 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, 2019, and ending the 31st day of December, 2019, are as follows:

General real estate tax revenues.....	\$ 8,238,996
Personal property replacement tax revenue.....	150,000
Program user fees revenue.....	15,366,833
Rental revenue	2,165,762
Retail sales	242,946
Interest revenue	130,000
Miscellaneous revenue.....	<u>273,595</u>
TOTAL REVENUE.....	\$ <u>26,568,132</u>

The above is certified this 14th day of January, 2019.



Steven D. Holloway
Steven D. Holloway
Treasurer and Chief Fiscal Officer

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

TAB 7

5 Year Capital Improvement Plan 2019 - 2023



WILMETTE PARK DISTRICT CAPITAL IMPROVEMENT PLAN

Five Years
2019 through 2023
For the 2019 Annual Budget

Project Narrative Overview

Definitions

A Capital Improvement Plan (CIP), as defined by the National Council on Government Accounting, is a plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program.

A capital improvement project is any major project requiring the expenditure of public funds (over and above operating expenditures) for the purchase, construction or replacement of the physical assets of the community. The project or asset should have a useful life of more than one year and have significant value.

The District has two levels of capital expenditures. Assets over \$5,000 with a useful life of more than one year are included for insurance and capital accounting purposes.

- Capital type purchases (\$200 to \$4,999) will comply with general purchasing procedures and are included in the operating budget. This internal threshold is for tracking purposes and includes items such as tools, non-recurring significant repairs that extends useful life, audio/visual equipment and some computer hardware/software.
- Capital purchases (\$5,000 to \$24,999) will comply with general purchasing procedures and are included in the Capital Improvement Plan document with a priority code, for funding from the District's Capital Fund.
- Capital projects (over \$25,000) must comply with general purchasing procedures, including due advertisement and sealed bids where appropriate. All capital expenditures over \$25,000 require approval by the Board of Commissioners unless purchased through a previously bid state or federal contract.

Overview

The 2019–2023 CIP includes an inventory of all likely and anticipated capital requirements of the District within the next five years. Fiscal year 2019 is included with the Budget and Appropriations (B&A) Ordinance and Annual Budget documents. Carry-over projects are identified and listed in the Annual Budget document as expenditures in the proposed budget year but were appropriated in prior budget year(s). Deferred projects are re-appropriated in the 2019 B&A Ordinance. The Board discusses and authorizes carry-over projects and amounts after the year-end close and final invoices are processed.

Many of the cost assumptions in this Plan are preliminary estimates that will require refinement as discussion and implementation of a specific project progresses. As a result of these assumptions, funding needs to be flexible. Certain projects are included in the Plan with the expectation that an opportunity may be available for funding assistance. Should this type of opportunity fail to occur, a project may be dropped or deferred.

Overview (Continued)

The CIP represents a continued commitment to the maintenance and improvement of our recreation facilities and the equipment necessary to maintain those facilities. Public comment is solicited before making major investment in facilities, including facility renovations, playgrounds and park development.

Continued revision of the CIP will help ensure that, to the extent possible, the District does not defer major capital requirements to the point where a future Board will have to act with a sense of urgency to construct, maintain or replace capital facilities.

Project Descriptions are now included with the project listing to clarify the scope of the proposed capital expenditure. Descriptions are provided for capital projects where there are proposed expenditures from fiscal year 2019 through 2023. Descriptions are not provided for capital projects if proposed expenditures take place in the future years of 2024-2027, unless it is felt this information would be useful for full disclosure of the plan's intent.

Operating Committees have reviewed the CIP for items that affected their facilities and Divisions. Some modifications have been made as a result of those reviews. Proposed costs of items in this plan are at the gross or full cost. Trade-in, grants or other reductions are not included in the CIP but cash values are included as revenues in the capital fund under the Administration budget.

Priority Codes

Staff has assigned the following priority codes to Capital Improvement Projects for the Budget Year 2019.

- (C) Critical**-Projects of high priority are those that directly affect the District's operations, typically are visible to the public, and are necessary to sustain the District's current level of service. A project may also be labeled as a high priority if substantial time and/or funding has been invested in planning or implementation, as in the case of a large project that began in one fiscal year and funded over two or three fiscal years.
- (S) Semi-Critical**-Projects of moderate priority are those that relate to established, but discretionary, norms for maintenance and service necessary to maintain the District's current level of service.
- (N) Non-Critical**-Projects of lower priority do not fit the other criteria but are desirable, depending upon funding, and would expand or maintain the District's current level or mix of services.

Priority Codes (Continued)

The COW on November 14, 2018, prioritized the Lakefront Infrastructure and Beach House/Concession project as a C in this Capital Plan as discussion continues on scope and budget. Otherwise, the Budget Year 2019 consists of a large number of C priorities. Generally this is the case of a normal plan to meet the standards of maintenance and repairs necessary to maintain the District's current level of service. Other changes from the COW meeting are included in the numbers below.

- C Priorities: 13 items for 2019 total \$8,179,606 or 92%.
- S Priorities: 23 items for 2019 total \$519,566 or 6%.
- N Priorities: 10 items for 2019 total \$192,000 or 2%.

The total 2019 Capital Improvement Plan is \$8,891,172 with \$7.1 million in the Lakefront Infrastructure and Beach House/Concession Project.

Five Year Capital Improvement Plan Composition

Below is a chart of the amounts allocated to each park and/or facility for the full five year CIP, **including the Lakefront Infrastructure.**

Wilmette Park District
Five Year Capital Improvement Plan

Composition of Plan by Location by Year
in %
(Includes Lakefront Project)

	2019	2020	2021	2022	2023	% of 5 Year
ADMINISTRATION OFFICE	1%	2%	1%	4%	10%	2%
CENTENNIAL AQUATICS	1%	1%	0%	1%	24%	2%
CENTENNIAL ICE	0%	4%	4%	0%	5%	2%
CENTENNIAL TENNIS	0%	3%	1%	10%	21%	2%
CENTER FITNESS CLUB	1%	3%	1%	4%	0%	2%
COMMUNITY PLAYFIELD	0%	1%	1%	8%	0%	1%
COMMUNITY RECREATION CENTER	9%	16%	24%	3%	8%	13%
GILLSON BEACHES	0%	2%	1%	1%	0%	1%
GILLSON PARK	81%	40%	24%	2%	0%	52%
HIBBARD PARK	0%	0%	0%	0%	0%	0%
HOWARD PARK	0%	3%	0%	0%	0%	1%
KEY NATURE CENTER	1%	3%	2%	0%	0%	1%
LANGDON PARK	0%	0%	0%	0%	0%	0%
LOCUST PARK	0%	0%	1%	2%	0%	0%
MALLINCKRODT CENTER	0%	3%	0%	1%	0%	1%
MAPLE PARK	0%	6%	0%	0%	0%	2%
PLATFORM TENNIS	0%	1%	0%	0%	3%	1%
THORNWOOD PARK	0%	0%	0%	0%	0%	0%
VATTMANN PARK	0%	0%	0%	0%	0%	0%
WEST PARK	2%	5%	10%	42%	12%	8%
WILMETTE GOLF CLUB	3%	7%	30%	23%	17%	11%
	100%	100%	100%	100%	100%	100%

Five Year Capital Improvement Plan Composition (continued)

This chart **excludes** the Lakefront Infrastructure Project. It more fairly reflects the distribution of funds to different parks and facilities from normal replacement schedules particularly in the five year average.

Wilmette Park District Five Year Capital Improvement Plan	Composition of Plan by Location by Year in % (Excludes Lakefront Project)					% of
	2019	2020	2021	2022	2023	5 Year
ADMINISTRATION OFFICE	4%	3%	2%	4%	10%	3%
CENTENNIAL ICE	1%	6%	5%	0%	5%	4%
CENTENNIAL POOLS	5%	2%	0%	1%	24%	4%
CENTENNIAL TENNIS	0%	4%	1%	10%	21%	5%
CENTER FITNESS CLUB	3%	6%	1%	4%	0%	3%
COMMUNITY PLAYFIELD	0%	1%	1%	8%	0%	2%
COMMUNITY RECREATION CENTER	46%	25%	28%	3%	8%	25%
GILLSON BEACHES	1%	4%	1%	1%	0%	2%
GILLSON PARK	5%	5%	12%	2%	0%	6%
HIBBARD PARK	0%	1%	0%	0%	0%	0%
HOWARD PARK	0%	5%	0%	0%	0%	1%
KEY NATURE CENTER	4%	4%	2%	0%	0%	2%
LANGDON PARK	0%	0%	0%	0%	0%	0%
LOCUST PARK	0%	0%	1%	2%	0%	1%
MALLINCKRODT CENTER	1%	4%	0%	1%	0%	1%
MAPLE PARK	1%	10%	0%	0%	0%	3%
PLATFORM TENNIS	2%	1%	0%	0%	3%	1%
THORNWOOD PARK	0%	0%	1%	0%	0%	0%
VATTMANN PARK	0%	0%	0%	0%	0%	0%
WEST PARK	12%	8%	12%	42%	12%	16%
WILMETTE GOLF CLUB	15%	11%	35%	23%	17%	22%
	100%	100%	100%	100%	100%	100%

The 5 Year Capital Improvement Plan has dates next to each Playground Replacement. These dates represent the normal planned replacement year for the District's eleven playgrounds given a life expectancy of 20 years. All playgrounds replaced within the past 10 years are ADA compliant. Maple Park playground is past its replacement date. The playground will be replaced in 2020.

Five Year Capital Improvement Plan Composition (continued)

The entrance walk and patio replacement and patio paving for the Keay Nature Center is a carryover from FY2018. The project is scheduled to be initiated in 2019 at a cost of \$76K.

The source of funds for the CIP is generated by planned transfer from operations and surplus from operations. The District continues to manage its operations to generate surpluses to assure adequate funds are available to meet the costs of the CIP.

Spending of funds and still meeting the District's Fund Policy continue to be of primary importance. This allows an adequate source of resources in the event of late taxes, weather related program usage or unexpected facility problems.

Five Year Capital Improvement Plan Summary
2019-2023
By Location

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle			N	27,000								
ADMINISTRATION OFFICE	Administration Vehicle	Messenger Vehicle									S	26,000		
ADMINISTRATION OFFICE	Computer Hardware	Purchase or replacement of computer hardware (Laptops, Desktops, Servers and etc.)	N	50,000	N	30,000	N	30,000	N	35,000	N	40,000		125,000
ADMINISTRATION OFFICE	Computer Software	Purchase or replacement of computer software (MS Office and etc.)	N	20,000	N	20,000	N	20,000	N	20,000	N	20,000		75,000
CENTENNIAL ICE	Carpeting	Carpeting for lobby, offices & hallways												40,000
CENTENNIAL ICE	Ice Skate Replacements	Ice skates												
CENTENNIAL ICE	Parking Lot Lighting Replacement	New lighting at Centennial					S	30,000						
CENTENNIAL ICE	Roof Replacement	Roof replacement at Centennial			S	150,000								
CENTENNIAL ICE	Rubber Tile Replacements	Rubber tile for rink and locker rooms	N	15,000										
CENTENNIAL ICE	Seal Coat Community Parking Lot	Seal coat parking lot									N	6,000		
CENTENNIAL ICE	Zamboni Replacement	New Zamboni					S	120,000						
CENTENNIAL POOLS	Anti-Slip Epoxy Floor	Update locker room flooring			N	35,000								
CENTENNIAL POOLS	Concession Equipment	New equipment for concessions	S	50,000										
CENTENNIAL POOLS	Deck Furniture Replacement	New chairs for pool			N	13,000			N	15,000				
CENTENNIAL POOLS	Diving Boards	New Diving Boards-High and Low	S	30,000										
CENTENNIAL POOLS	Drop Slides w/Diving Boards Replacement	Remove drop slide and install diving boards										N	100,000	
CENTENNIAL POOLS	Play Structure Replacement (Activity Pool)	Additional structure for activity pool										N	100,000	
CENTENNIAL POOLS	Seal Coat Community Parking Lot	Seal coat parking lot										N	6,000	
CENTENNIAL TENNIS	Ball Machine	Replace ball machine											16,000	
CENTENNIAL TENNIS	Cargo Van (Centennial)	Replace tennis maintenance van												20,000
CENTENNIAL TENNIS	Court Bulb Replacement	Replace tennis court bulbs										N	22,000	
CENTENNIAL TENNIS	Court Resurfacing	Indoor court resurface												58,000
CENTENNIAL TENNIS	Court Scrubber	Replace court scrubber											60,000	
CENTENNIAL TENNIS	Court Sweeper	Replace court sweeper											12,500	
CENTENNIAL TENNIS	Facility Renovation	Remodel/reconfigure desk and lounge							N	150,000				
CENTENNIAL TENNIS	Flood Remediation	Remediate water infiltration on the courts during major rain events.			S	25,000								
CENTENNIAL TENNIS	Indoor Court Divider Net Repair	Replace divider nets												
CENTENNIAL TENNIS	Parking Lot Lighting Replacement	New lighting at Centennial					S	30,000						
CENTENNIAL TENNIS	Pro Shop Remodeling	Remodel pro shop area			N	82,000								
CENTENNIAL TENNIS	Repaint Walls and Ceilings	Repaint court walls and ceiling												60,000
CENTENNIAL TENNIS	Seal Coat Community Parking Lot	Seal coat parking lot										N	6,000	
CENTENNIAL TENNIS	Wall and Ceiling Paint	Repaint court walls and ceiling										N	60,000	
COMMUNITY PLAYFIELD	Drainage	Install drainage for sports fields							N	100,000				

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
COMMUNITY PLAYFIELD	Tennis Court Resurface/Renovation	Resurface and improve outdoor courts						S 25,000		S 27,000				
COMMUNITY PLAYFIELD	Walkway Lighting	Lighting for the walkway through Com. Playfields			N	25,000								
COMMUNITY REC CENTER	15 Passenger Bus (CRC)	Scheduled replacement												25,000
COMMUNITY REC CENTER	Auditorium LED Strip Lights	6 strip lights over theater stage, LED lights	S	18,000										
COMMUNITY REC CENTER	Cargo Van (CRC PA)	Scheduled replacement												30,000
COMMUNITY REC CENTER	Carpet Replacement	Replacement of carpeting on the CRC 1st floor			N	40,000								
COMMUNITY REC CENTER	Classroom Cabinets	Replacing 23 year old classroom cabinets at CRC			S	150,000								
COMMUNITY REC CENTER	Floor Replacement Room 107	Replacing linoleum floor in room 107 installed in 2008	N	10,000										
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	C	20,000	C	16,500	C	21,000	C	20,000				
COMMUNITY REC CENTER	HVAC Rooftop Unit Replacement	Replacement of RTU that services Gymnastic area	S	80,000			C	80,000						150,000
COMMUNITY REC CENTER	Passenger Bus (CRC)	Scheduled replacement												143,000
COMMUNITY REC CENTER	Passenger Van (CRC)	Scheduled replacement							S	26,155				
COMMUNITY REC CENTER	Roof Replacement	Replacement of roof on B Building	C	690,000	C	420,000	C	725,000						
COMMUNITY REC CENTER	Seal Coat Parking Lot	Seal coating and stripping					S	25,000						
COMMUNITY REC CENTER	Sports Gymnasium Backboards	Replacement of all basketball backboards in sports gym			N	10,000								
COMMUNITY REC CENTER	Tennis Court Bubble	Purchase/install temporary indoor structure									N	60,000		
COMMUNITY REC CENTER	Tennis Court Resurfacing	Resurface outdoor courts									N	12,000		
COMMUNITY REC CENTER	Theater Microphones	Wireless microphones for CRC and Wallace bowl stages												
COMMUNITY REC CENTER	Volleyball System - Gymnasium	Replace 21 year old volleyball system used in sports gym					N	9,000						
FITNESS CENTER	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	S	40,000	S	58,000	S	35,000	S	50,000				
FITNESS CENTER	Indoor Track Replacement	Replace the track, originally installed in 1995												32,000
FITNESS CENTER	Locker Replacements	Replace the lockers in men and women's locker rooms			C	50,000								
FITNESS CENTER	Replace Wood Floor	Replace Pergo flooring in fitness center with carpeting			S	25,500								
FITNESS CENTER	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	S	8,000	S	8,000	S	8,000	S	8,000				
GILLSON BEACHES	Aquatic Camp Equipment	Updating the equipment used for Aquatics Camp			C	5,000			C	6,500				
GILLSON BEACHES	Banquet Tables	New Banquet Tables for Lakeview Center												
GILLSON BEACHES	Beach Mat Replacement (5.8 Levy)	This is the replacement of worn and damaged beach mats					S	7,000						
GILLSON BEACHES	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach	S	16,000	S	12,000	S	18,000	S	14,000				
GILLSON BEACHES	Sailing Shack & Shed	Rebuild to create a more accessible, more functional space			N	75,000								
GILLSON PARK	Beach Cleaner-new Belts and tines	Needed repair for 2019	C	15,000										
GILLSON PARK	Beach House and Concession	Construction of a new beach house/concession and parking lot	C	7,122,606										
GILLSON PARK	Boat Replacements (RIB)	The scheduled replacement of a rigid hull inflatable (RIB)			C	20,000				20,000				
GILLSON PARK	Lakefront Infrastructure	Related to sewers, curbs and others			C	1,500,000	C	500,000						
GILLSON PARK	Lakeview Bathroom Partitions	Representing bathroom dividers/partions	C	20,000										
GILLSON PARK	Lakeview Carpet	The replacement of the carpet in the lobby and offices			N	10,000								

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
GILLSON PARK	Lakeview Room floor refinish	Scheduled for the Lakeview room	S	5,000										
GILLSON PARK	Pick-Up Truck (Lake Front)	Scheduled replacement of the beach truck												20,000
GILLSON PARK	Picnic Area Signage	Signage in picnic areas with reservation info and policies			N	14,000								
GILLSON PARK	Picnic Table Replacement (43)	The replacement of aging picnic tables according to schedule (2019 area 4, 2020 Area 5/6, 2021, Lakeview Upper Level)	N	12,000	N	7,200	N	10,000	N	5,000				
GILLSON PARK	Replace Dog Beach Fence	Refencing of the dog beach including gate replacement					S	20,000						
GILLSON PARK	Sailing Beach Bathrooms	Building restrooms on the sailing beach					S	350,000						
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	15,000										
GILLSON PARK	Storage Building Fire Alarm	Fire Alarm for maintenance building			N	10,000								
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts			S	25,000								80,000
GILLSON PARK	Tennis Courts Lighting Improvement	Improve lighting on tennis courts	S	20,000										
GILLSON PARK	Tractor Replacement & Beach Cleaner (Lake Front)	Replacement of Tractor for the Lakefront												88,000
GILLSON PARK	Utility Vehicles (Lakefront)	Replacement of beach gator												26,000
GILLSON PARK	Wallace Bowl Stone Repair	Repair and leveling of stone pathway			N	40,000								
GOLF CLUB	Amenities on Course	New Tee Markers / Divot Boxes/ Directional stakes	S	8,000							S	30,000		
GOLF CLUB	Approach/Tee Mowers	Replacement - (3) 14 Year Old Machines	C	44,000	C	44,000	C	44,000						
GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	N	12,000	N	12,000	N	12,000						
GOLF CLUB	Bunker Lining Installation	Materials Fairway Bunker Liners and Sand Replacement			N	0								50,000
GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/ Curbing / Drainage					S	850,000						
GOLF CLUB	Cart Path Repairs	Materials for fixing pot holes and washed out red gravel	C	10,000										
GOLF CLUB	Chemical Storage Building	Part 1- Environmental building, Chemical storage and Containment												50,000
GOLF CLUB	Chemical Wash Station Replacement	Part 2- Environmental building, Equipment Wash and Waste Removal												56,000
GOLF CLUB	Clubhouse Carpet	Wall to wall inside clubhouse							N	30,000				
GOLF CLUB	Clubhouse Landscaping	Updated landscaping, course /clubhouse aesthetics							S	20,000				
GOLF CLUB	Clubhouse Outdoor Bar Furniture	Create an outdoor space for F&B							N	60,000				
GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	C	10,000	C	10,000						
GOLF CLUB	Fairway Aerifiers (USED)	Tractor Mounted Fairway Aerifier												
GOLF CLUB	Fairway Mowers (3)	Replacement - (3) 10 Year Old Machines	C	58,000	C	58,000	C	58,000						
GOLF CLUB	Finish Basement of Golf House	Updates to usable living space					N	15,000						
GOLF CLUB	Golf Carts (70)	10-year replacement schedule												450,000
GOLF CLUB	Golf Course Fountains or Water Features	Water aeration system/better water quality/course aesthetics							N	30,000				
GOLF CLUB	GPS Sprayer	10-year replacement schedule												90,000
GOLF CLUB	Greens Aerfier	Equipment replacement schedule									N	38,000		

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
GOLF CLUB	HVAC in Grill Room	Replace the existing HVAC in the facility												
GOLF CLUB	Irrigation Pumps	Refurbishing and service to 12 year old pumps	C	15,000										
GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system			N	10,000								
GOLF CLUB	Provonos Articulating Trailer	Dump trailer for landscape materials/projects			S	12,000								
GOLF CLUB	Rain Shelter	New shelters with lightening protection					S	10,000						
GOLF CLUB	Range Hitting Improvements	Replacement of Driving Range Mats	S	20,000					S	40,000				
GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	C	10,000	S	10,000	C	10,000	S	10,000	C	10,000		50,000
GOLF CLUB	Range Tractor	Driving Range Ball Picker					N	10,000						
GOLF CLUB	Replace Driveway (House) Sewer Repair	Driveway cracked and in need of repair			N	22,000								
GOLF CLUB	Resurface Driveway (Maintenance Facility)	Scheduled maintenance on driveway							S	25,000				
GOLF CLUB	Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units							S	120,000				
GOLF CLUB	Rough Mower	Replacement - 11 year old machine	S	22,600	S	22,600	S	22,600						
GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	S	8,000	S	8,000	S	8,000						
GOLF CLUB	Sand Silo	Stores 50 Tons of Dry Sand												25,000
GOLF CLUB	Seal Coat Parking Lot	Seal Coating and restriping of parking lot	N	18,000										
GOLF CLUB	Skid Loader	Replacement - 20 Year Old Machine									N	65,000		
GOLF CLUB	Stream Bank Stabilization	Erosion control for the pond on Hole #7												50,000
GOLF CLUB	Tables and Chairs	Improve restaurant aesthetic							S	10,000				
GOLF CLUB	Tee Box Construction	Reconstruction and Contouring of 8 Tee Complexes that were not completed in 2013												200,000
GOLF CLUB	Tractor	Used for operating golf course tools and implements			N	57,000								
GOLF CLUB	Tree Maintenance	Removal of dead trees and large limbs	S	15,000			S	10,000						40,000
GOLF CLUB	Turf Roller	Greens Roller for Surface smoothness												
GOLF CLUB	Utility Vehicles	Heavy duty utility car replacement	S	8,333	S	8,333	S	8,333						29,000
GOLF CLUB	Vericutter	Fairway verticutter / landscape debris vacuum												
GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens	S	9,333	S	9,333	S	9,333						30,000
GOLF CLUB	Well Refurbishment	Deep Well/ Filling the Irrigation Reservoir												47,000
HIBBARD PARK	Fabric Shade Structure	Adding a shade structure in Hibbard Park			N	20,000								
HOWARD PARK	Concrete Bleacher and Bench Pads	Installation of concrete pads for bleachers & bench			N	25,000								
HOWARD PARK	Parking Lot Pavement	Repaving the parking lot on 17th Street			S	100,000								
KEYAY NATURE CENTER	Entrance Walk and Patio Replacement	Replacement of wooden walk entryway	S	56,000										
KEYAY NATURE CENTER	Pave Pathways	Create accessible path at Keay park	S	20,000	S	107,000	S	60,000						
LANGDON PARK	Playground Renovation (2004)	New Tot Lot and Walkways												
LOCUST PARK	Tennis Court Resurfacing	Resurface/improve outdoor tennis area					N	25,000	N	27,000				
MALLINCKRODT CENTER	Boiler Room Drainage and Concrete Floor (Back Building)	To alleviate basement water seepage			N	45,000								
MALLINCKRODT CENTER	Carpeting and Cabinet Removal	Large Activity Rooms			N	23,800								

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
MALLINCKRODT CENTER	Fitness Equipment Upgrade	2 Treadmills and 2 recumbent bikes			S	23,000								
MALLINCKRODT CENTER	New Library Furniture	Replacing couches and chairs	S	10,000										
MALLINCKRODT CENTER	Replace Building Automation	Heating and cooling control system			N	18,000								
MALLINCKRODT CENTER	Seal Coat Parking Lot	Seal coating and stripping	N	10,000					N	10,000				
MAPLE PARK	Playground Renovation (2015)	Scheduled replacement and ADA update	S	26,300	S	249,700								
MAPLE PARK	Tennis Court Renovation	Renovate outdoor court			S	11,000								
PARKS DEPARTMENT	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	C	100,000	C	100,000						
PARKS DEPARTMENT	Aerator	Tractor attachment for turf aeration									S	25,000		
PARKS DEPARTMENT	Aerial Work Platform	Replacement of Ariel platform					S	15,000						37,000
PARKS DEPARTMENT	Artificial Turf Field	Replacement of artificial turf in-fill material					S	40,000						40,000
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van			N	33,000								66,000
PARKS DEPARTMENT	Cherry Picker	Replacement of electrician vehicle												115,000
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	N	10,000	N	10,000	N	10,000	N	10,000				
PARKS DEPARTMENT	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12					S	51,000						30,000
PARKS DEPARTMENT	Dog Fence & Sign	Com Ed Lease dog run area and park signage	S	20,000										
PARKS DEPARTMENT	Fire Sprinkler System	Fire protection for maintenance building												60,000
PARKS DEPARTMENT	Front Loader/Backhoe	Replacement of Front loader/ Backhoe												40,000
PARKS DEPARTMENT	Garbage Truck (#26)	Replacement of Garbage Truck					S	90,000						
PARKS DEPARTMENT	Large Flatbed w/Plow	Replacement of truck #27												80,000
PARKS DEPARTMENT	Lighting of Artificial Turf Field (Alternate Revenue)	Installation of lighting at West Park turf field							N	500,000				
PARKS DEPARTMENT	Moonwalk	Replacement of Moonwalk												
PARKS DEPARTMENT	Mower Attachment (Woods Batwing Mower)	Replacement of tractor mounted grass mower	S	16,000										
PARKS DEPARTMENT	Mowing Equipment Replacement	Replacement of 4 Zero Turn and 2 walk behind mowers			S	58,000								
PARKS DEPARTMENT	Pick-Up Truck w/Plows (#8, #9, #10)	Replacement of Shop Foreman vehicle					S	25,000						
PARKS DEPARTMENT	Playground Renovation (2023)	Replacement of Tot Lot at West park												255,000
PARKS DEPARTMENT	Seeder Attachment	Replacement of tractor seeder attachment									N	15,000		
PARKS DEPARTMENT	Sidewalk Sweepers (Gravelly Brooms)	Replacement of sidewalk sweepers							N	13,000				13,000
PARKS DEPARTMENT	Small Dump Truck (#17 in 2021, #21 in 2022)	Replacement of Truck# 17 and Truck#21							S	85,000	S	60,000		
PARKS DEPARTMENT	Sweeper	Replace tractor sweeper attachment												6,500
PARKS DEPARTMENT	Trailers	Replace Wells Cargo enclosed trailer												9,000
PARKS DEPARTMENT	Utility Tractor (#5320)	Replacement of John Deere utility tractor					S	33,000	S	35,000				12,167
PARKS DEPARTMENT	Utility Vehicles	Replacement of Toro Workman utility vehicle	S	13,000	S	13,000	S	13,000						13,000
PARKS DEPARTMENT	Wood Chipper	Replacement of Wood chipper												47,000
PLATFORM TENNIS	Decking Extension	Extend decking to new courts									N	20,000		
PLATFORM TENNIS	Furniture Replacement	Replace furniture in hut									N	10,000		

WILMETTE PARK DISTRICT 5 YEAR CAPITAL IMPROVEMENT PLAN

Location	Project Name	Project Description	Priority	2019	Priority	2020	Priority	2021	Priority	2022	Priority	2023	Priority	2024-2028
PLATFORM TENNIS	LED Lighting Upgrade	Upgrade lights to LED on original courts			N	36,000								
PLATFORM TENNIS	Platform Tennis Resurfacing	Resurfacing the PT Floors	N	35,000										40,000
THORNWOOD PARK	Tennis Court Color Coating	Resurface outdoor courts					S	18,000						20,000
VATTMANN PARK	Replace Fencing	Replace wood rail fencing												10,000
VATTMANN PARK	Tennis Court Renovation	Resurface outdoor courts												
		TOTALS		8,891,172		4,058,966		3,620,266		1,521,655		859,500		2,992,667

Priority Code =
C = Critical
S = Semi Critical
N = Non Critical

TAB 8

Appendices

**Wilmette Park District
Debt Payment Schedule**

Series	2016B	2016D	2016C	2009A	2018A	
Use	Mallinckrodt	General Capital	CRC Parking	Pool/ Mallinckrodt	General Capital	
Bond Type	G.O. Refunding	G.O. Limited	Refunding Debt	G.O. Refunding	G.O. Limited	Totals
	<u>Park Bonds</u>	<u>Refund Park Bonds</u>	<u>Certificate</u>	<u>Park Bonds</u>	<u>Park Bonds</u>	
Average interest rates	1.8%	1.9%	2.0%	1.2%	2.95%	
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$15,990,000	\$2,022,000	\$29,637,000
Redemptions through 12/31/18	\$325,000	\$730,000	\$120,000	\$11,270,000	\$0	\$18,195,000
Debt Principal outstanding @ 12/31/18	\$1,325,000	\$2,835,000	\$540,000	\$4,720,000	\$2,022,000	\$11,442,000
Source	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Referendum</u>	<u>DSEB</u>	
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	

Principal & Interest maturing by 12/31:							Tax	Levy
2019	178,585	388,582	70,692	1,878,400	377,930	2,894,188	2,823,496	2018
2020	175,826	387,250	74,504	1,877,338	401,505	2,916,423	2,841,919	2019
2021	178,067	380,824	73,217	<u>1,254,488</u>	432,390	2,318,986	2,245,769	2020
2022	180,219	384,398	76,930		437,538	1,079,085	1,002,155	2021
2023	177,282	382,783	70,544		<u>433,420</u>	1,064,029	993,485	2022
2024	179,345	386,074	74,257			639,676	565,419	2023
2025	181,319	384,175	72,871			638,365	565,494	2024
2026	<u>183,204</u>	<u>387,182</u>	<u>76,485</u>			646,871	570,386	2025
Total Principal and Interest	\$1,433,847	\$3,081,267	\$589,500	\$5,010,226	\$2,082,783	\$12,197,622		

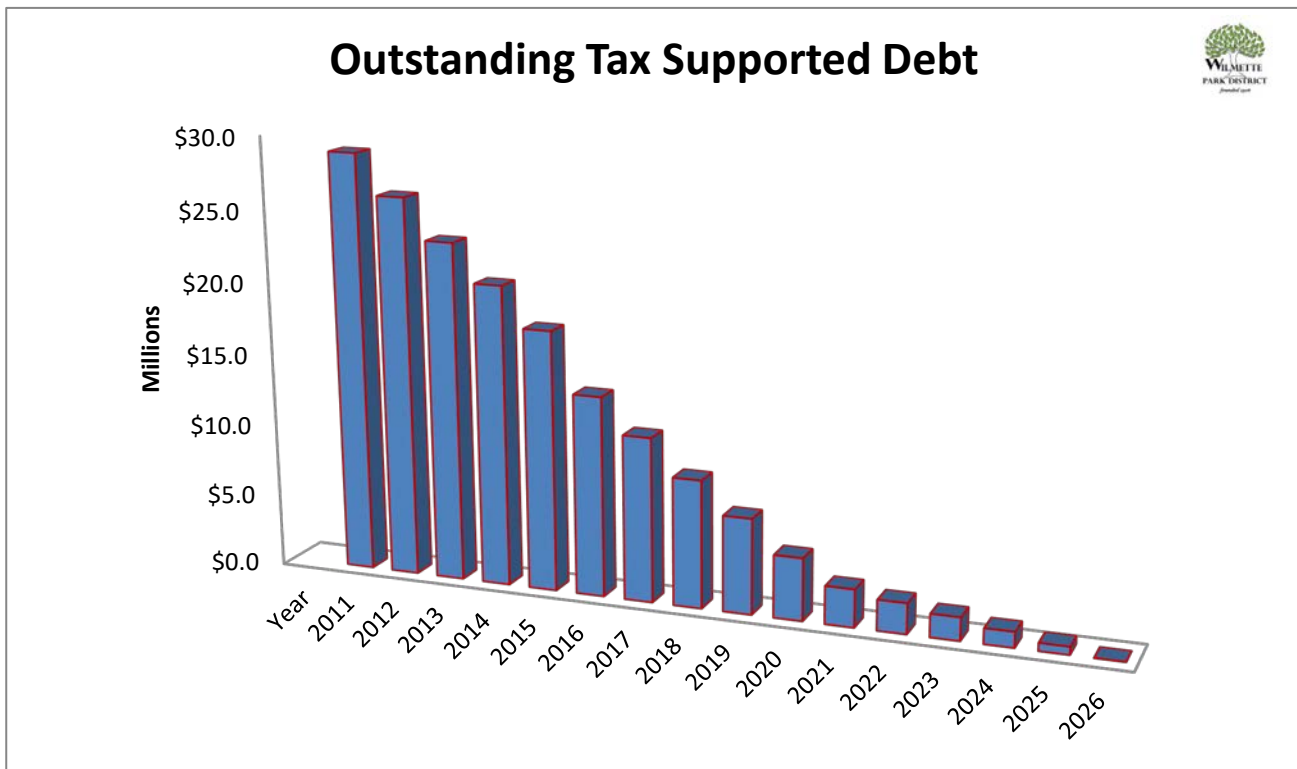
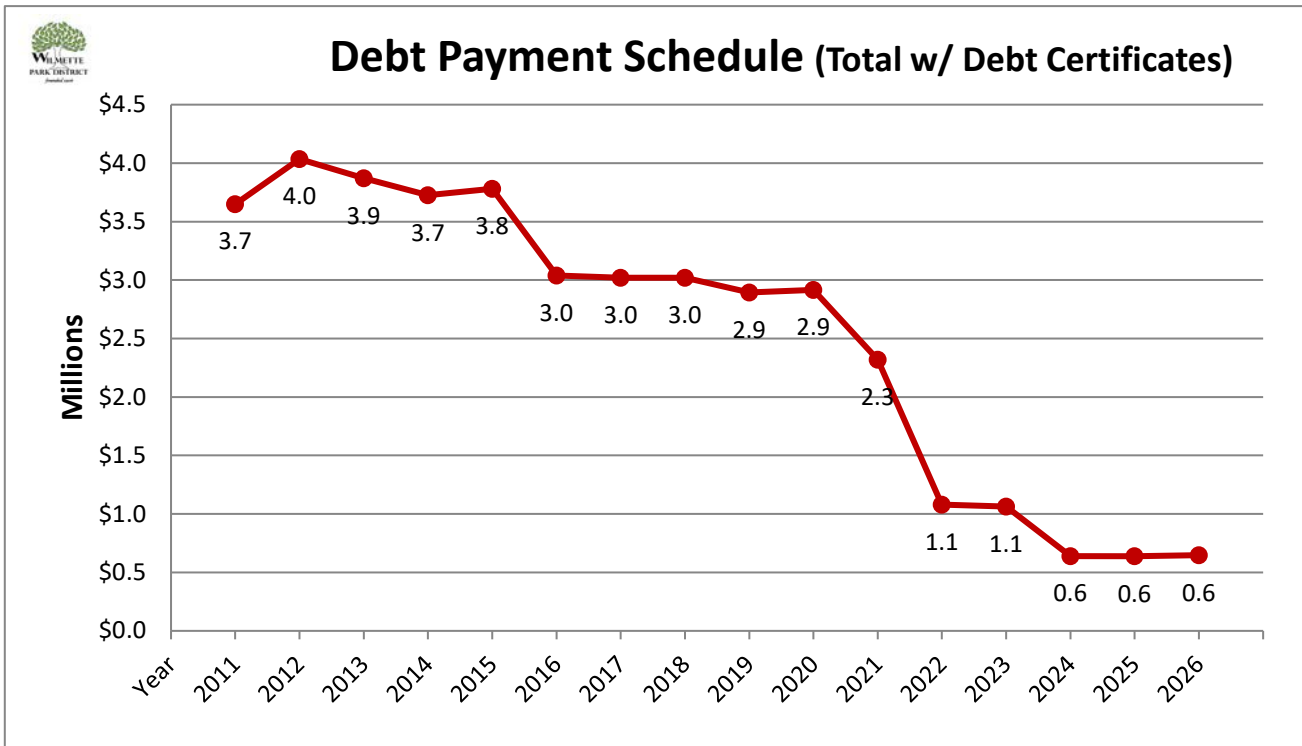
Principal only maturing by 12/31:							Tax Supported	Retirement
							Debt	as % of total
2019	155,000	335,000	60,000	1,725,000	366,000	2,641,000	2,581,000	23%
2020	155,000	340,000	65,000	1,780,000	390,000	2,730,000	2,665,000	24%
2021	160,000	340,000	65,000	<u>1,215,000</u>	420,000	2,200,000	2,135,000	19%
2022	165,000	350,000	70,000		425,000	1,010,000	940,000	9%
2023	165,000	355,000	65,000		<u>421,000</u>	1,006,000	941,000	9%
2024	170,000	365,000	70,000			605,000	535,000	5%
2025	175,000	370,000	70,000			615,000	545,000	5%
2026	<u>180,000</u>	<u>380,000</u>	<u>75,000</u>			<u>635,000</u>	<u>560,000</u>	6%
Total Principal	\$1,325,000	\$2,835,000	\$540,000	\$4,720,000	\$2,022,000	\$11,442,000	\$10,902,000	100%

	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Referendum</u>	<u>DSEB</u>
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Bold = Call Year

Legal debt limit calculation:

	<u>Amount</u>		
2017 Equalized Assessed Value (EAV)	\$1,958,910,950		
Debt Limit @ 5.0% of 2017 EAV	\$97,945,548	100.00%	% of Legal Debt Limit Outstanding: 11.68%
Less: Outstanding Principal @ 12/31/18	11,442,000	11.68%	Debt per Capita: \$422.42
Total Debt Margin	<u>\$86,503,548</u>	88.32%	G.O Debt as % of Assessed Value: 0.58%
			G.O Debt as % of Fund Balance: 119.61%



**Wilmette Park District
Tax Levy History**

Appendix C

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 ⁽⁷⁾	1,958,910,950		8,238,996	0.79%	8,403,776	2.51%	2.1%		

Footnotes

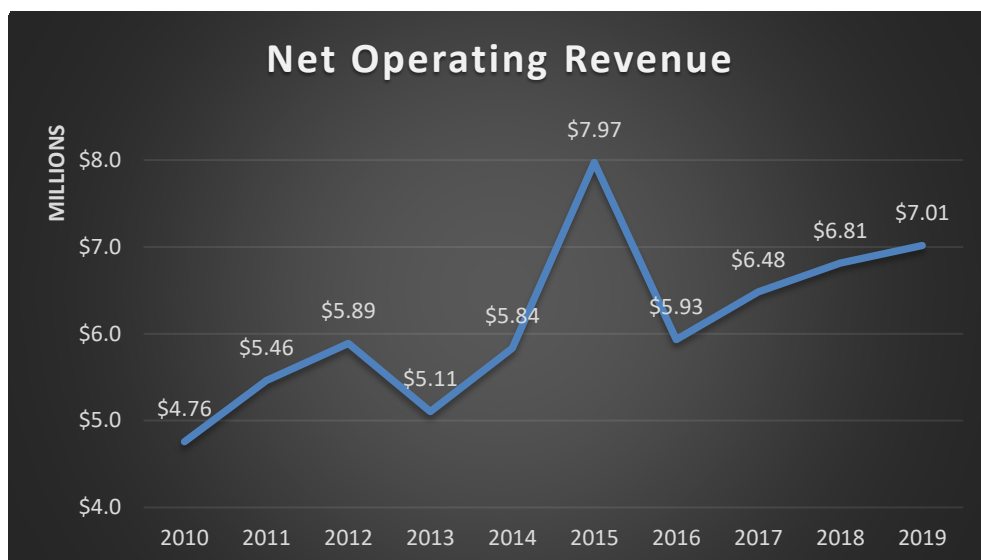
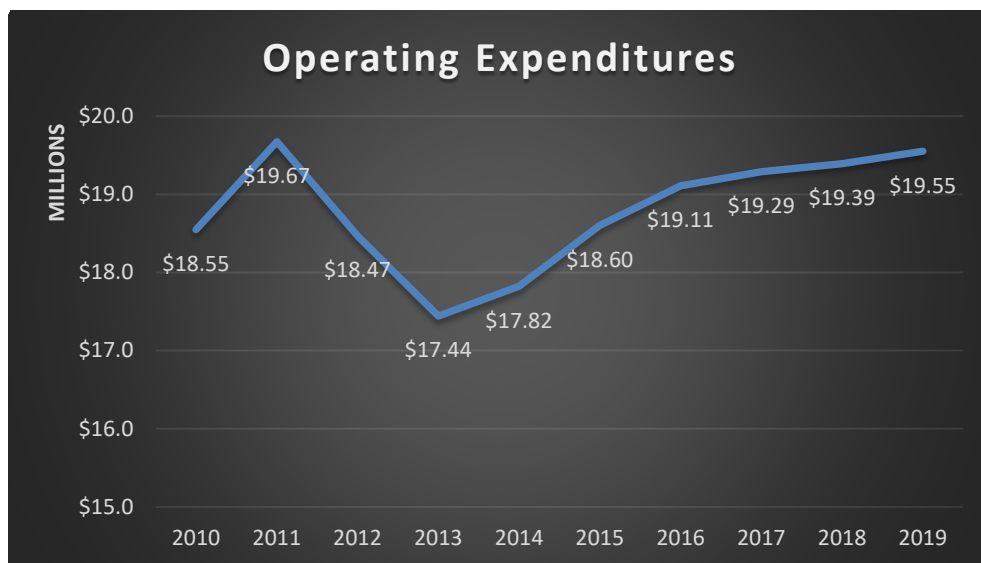
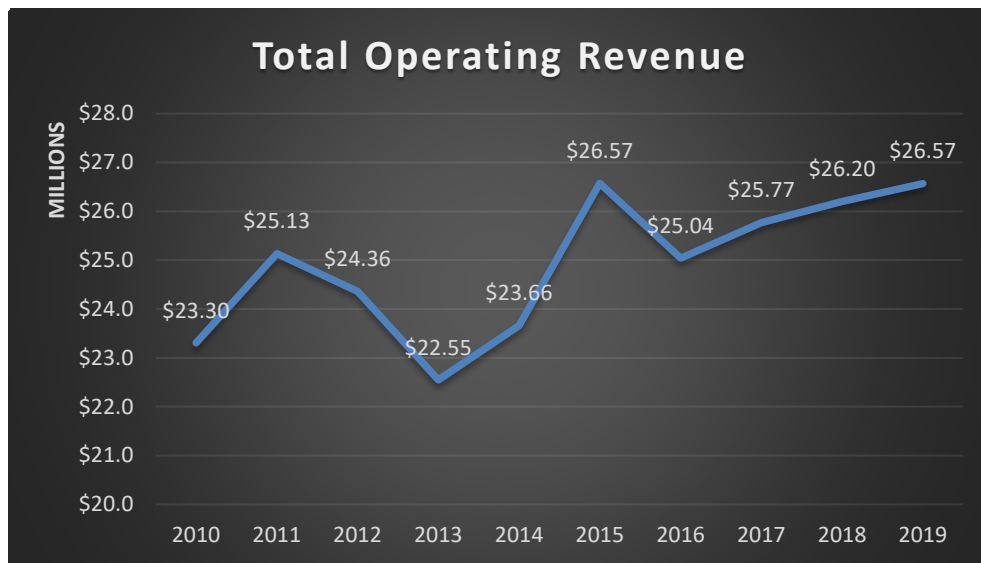
- (1) Tax Cap Legislation takes affect on non-home rule taxing districts.
- (2) Consumer Price Index - Urban (Applicable to that year's tax levy).
- (3) Total tax rate which is applied to each \$100 of a property owner's EAV.
- (4) Park District Tax as a percentage of an average homeowner's total tax bill.
- (5) Includes Pool Referendum Bond Issue.
- (6) Includes Mallinckrodt Referendum Bond Issue.
- (7) Final 2018 EAV and tax extension will be available in June 2019 at the earliest.

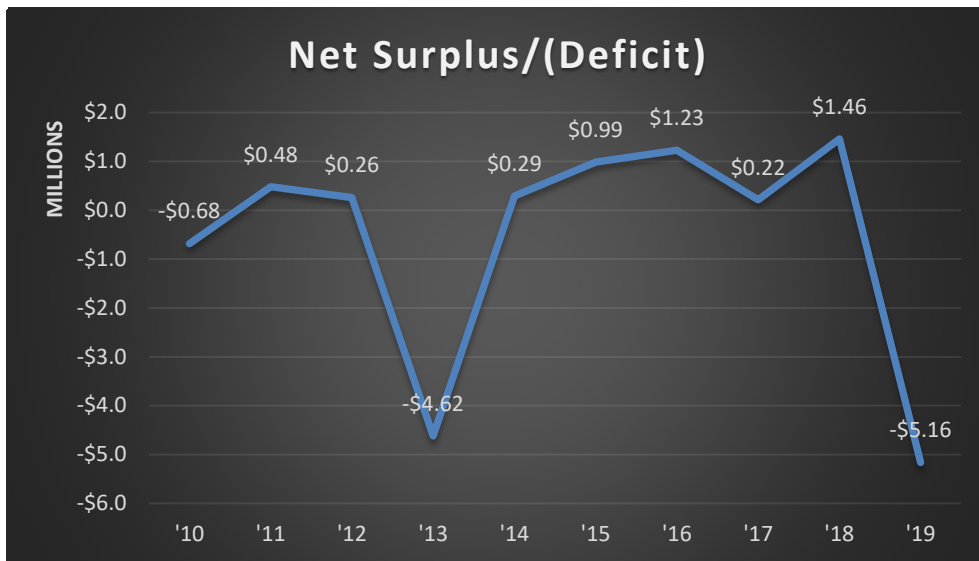
* Triennial Reassessment

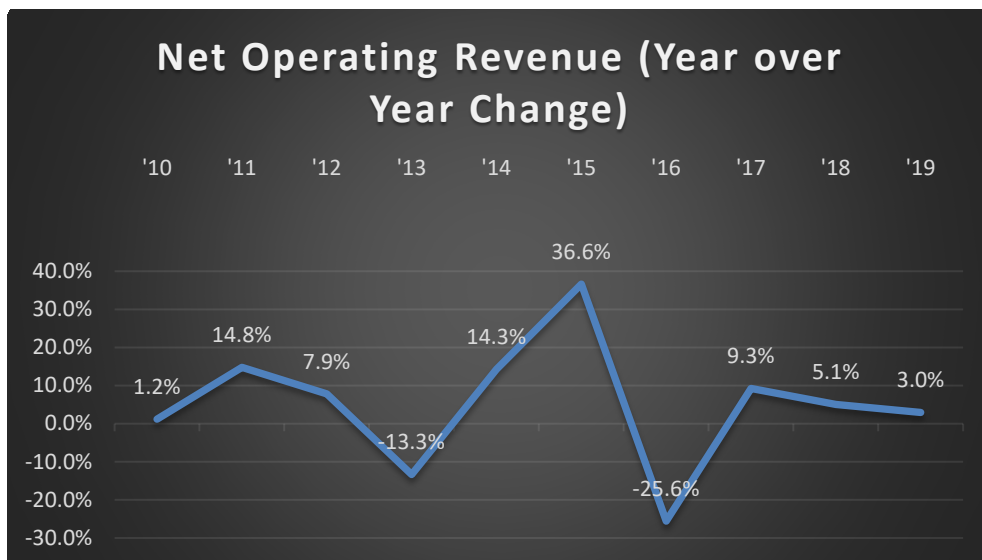
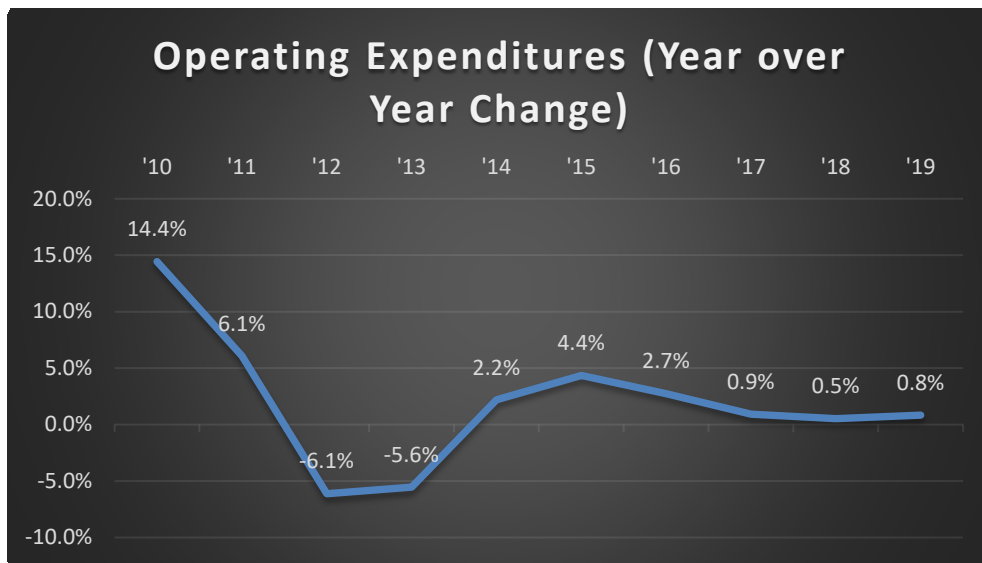
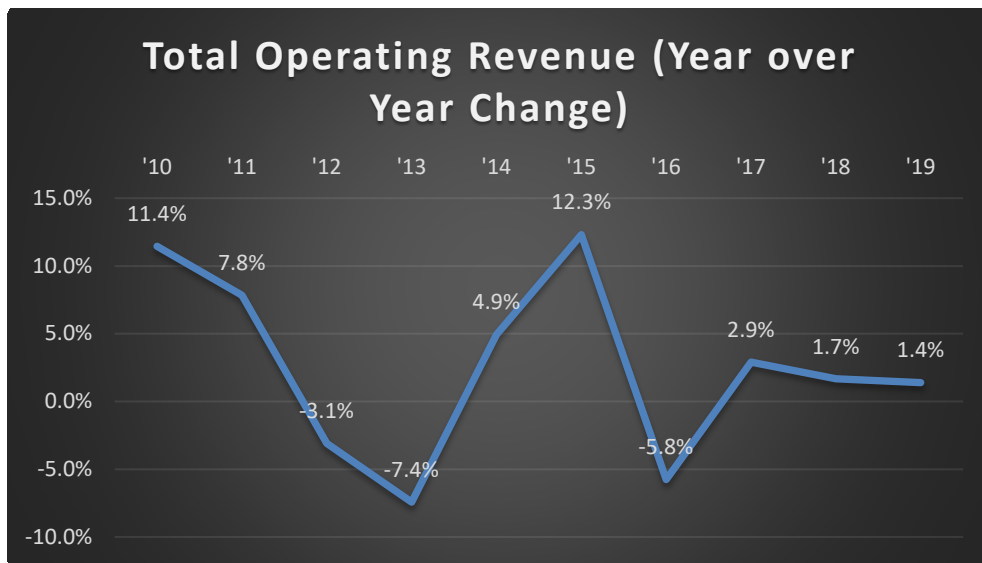
Operating Revenue, Expense and Margin Charts – Appendix D

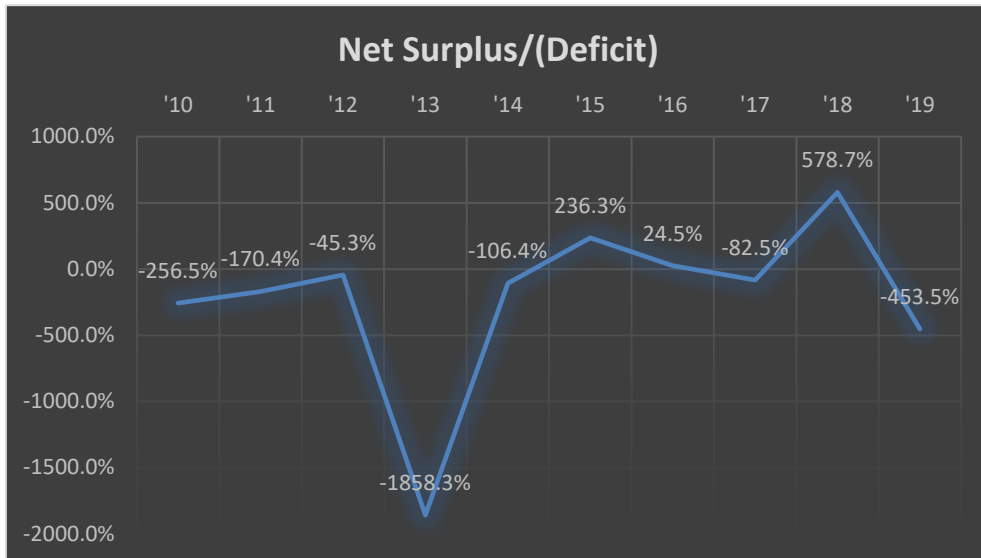
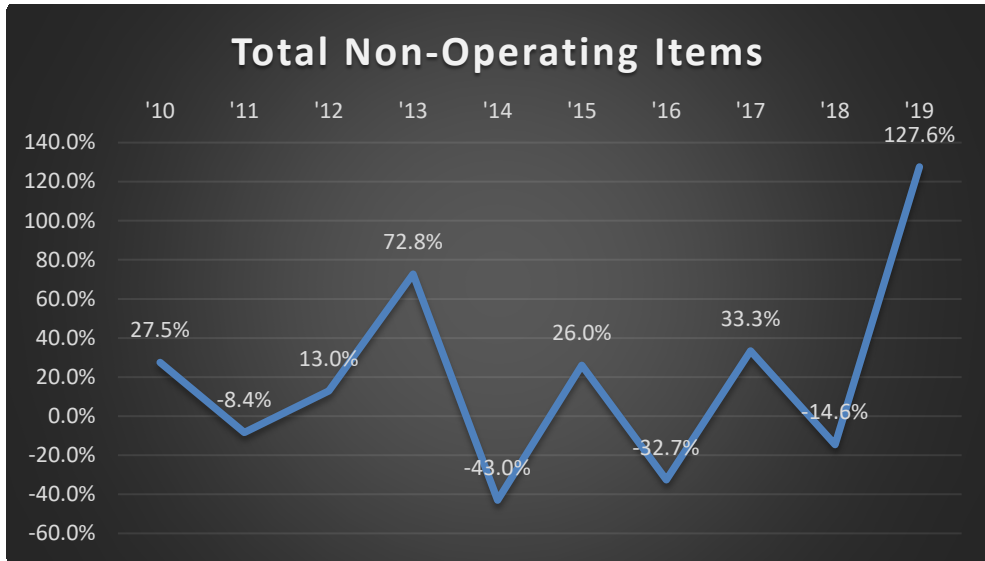
The following charts are graphic illustrations of results, budgets, projections and proposed amounts for stated categories. These pages show the results beginning in 2010 by each of the noted items, the 2018 projected results and the 2019 proposed budget amounts. These charts give a profile of the District's revenue and net operating results as well as the total surplus or deficit of the District's spending.

Charts also show the change as a percent from year over year using the data presented in the charts on first 2 pages and can show trends, particularly in revenue and expense.





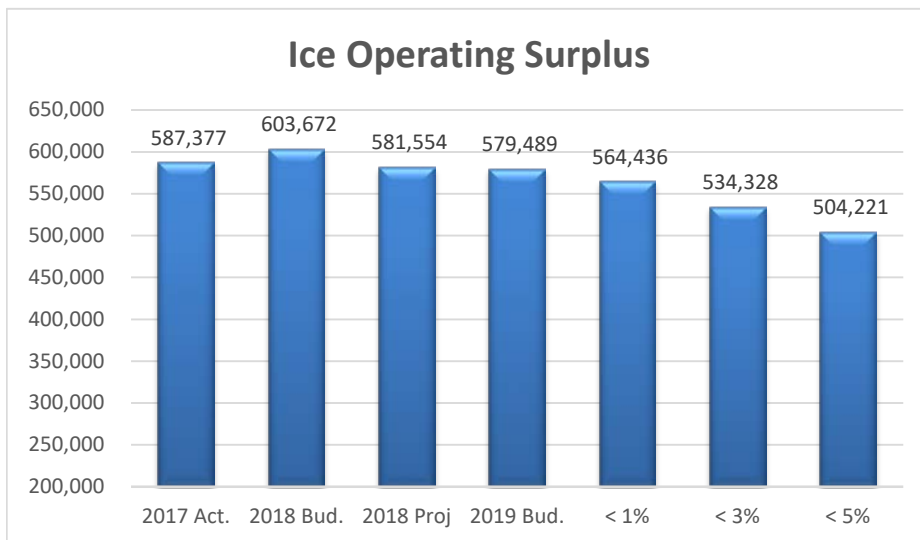
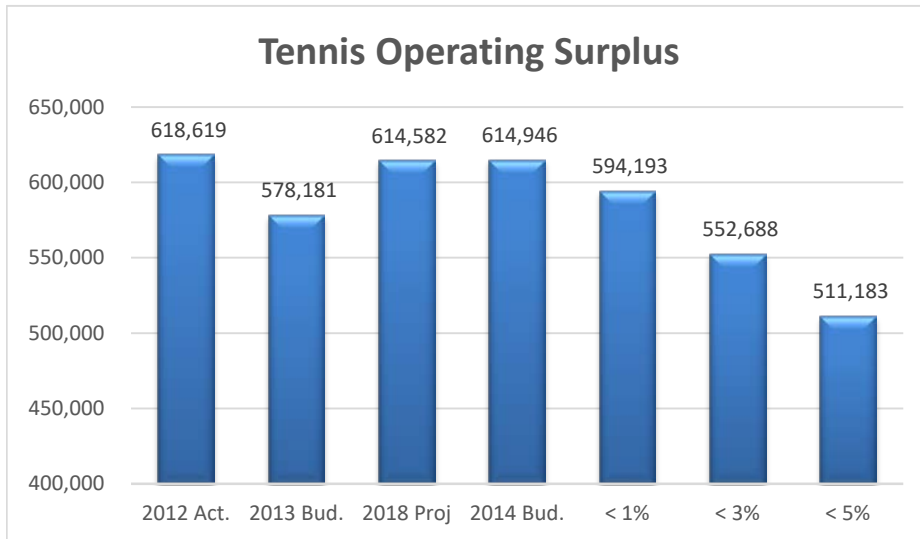
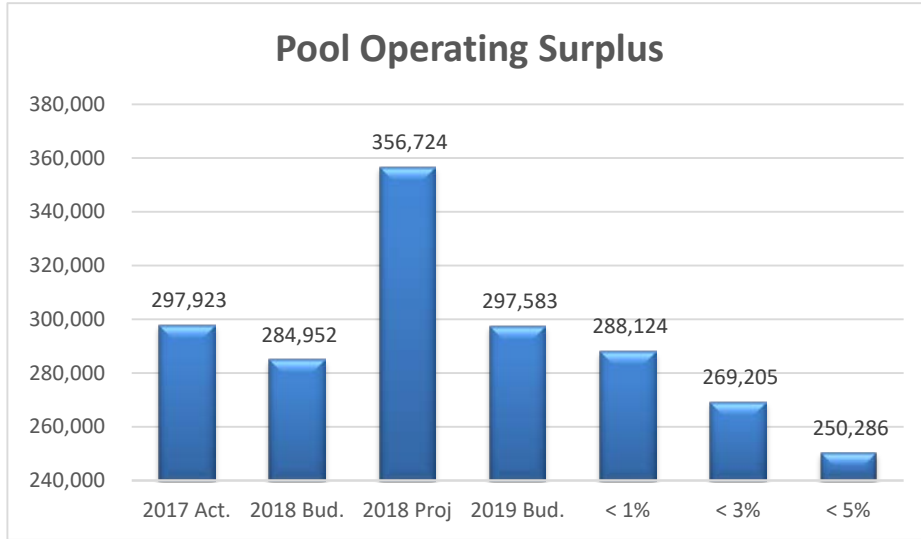


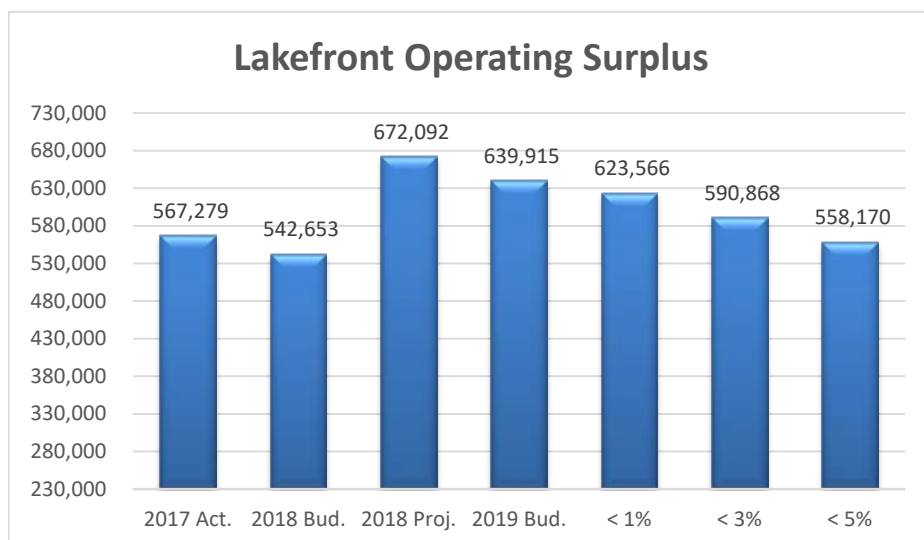
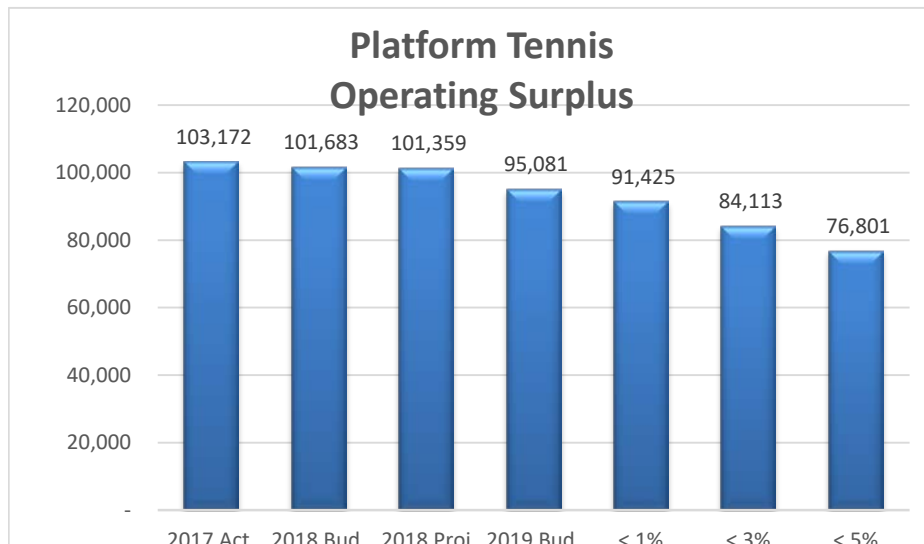
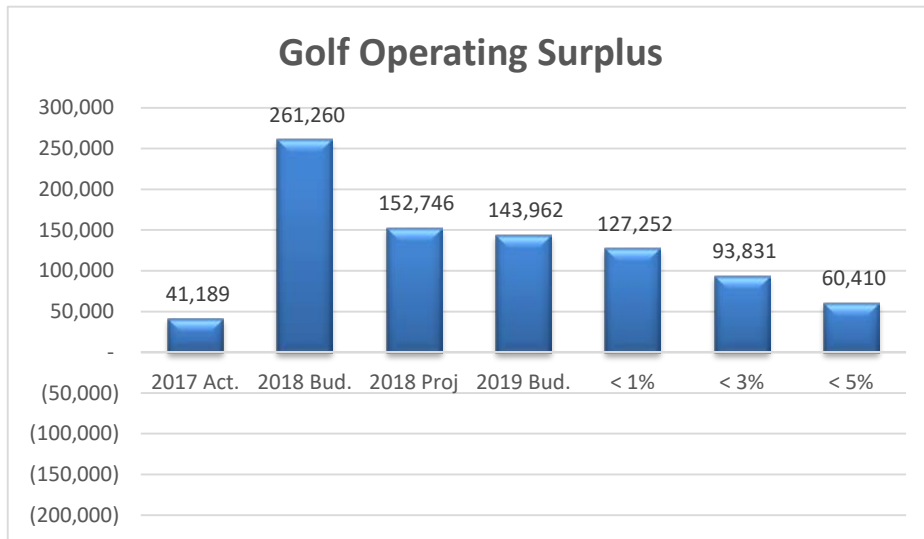


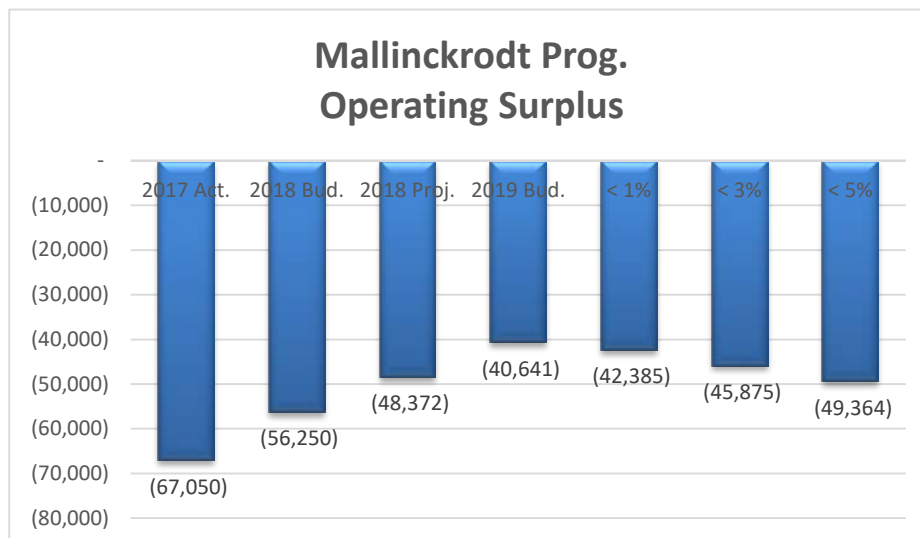
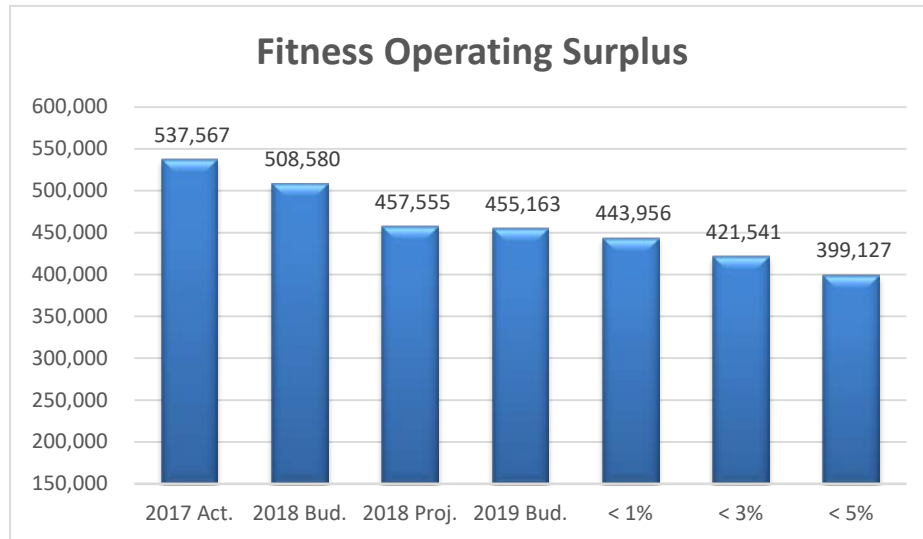
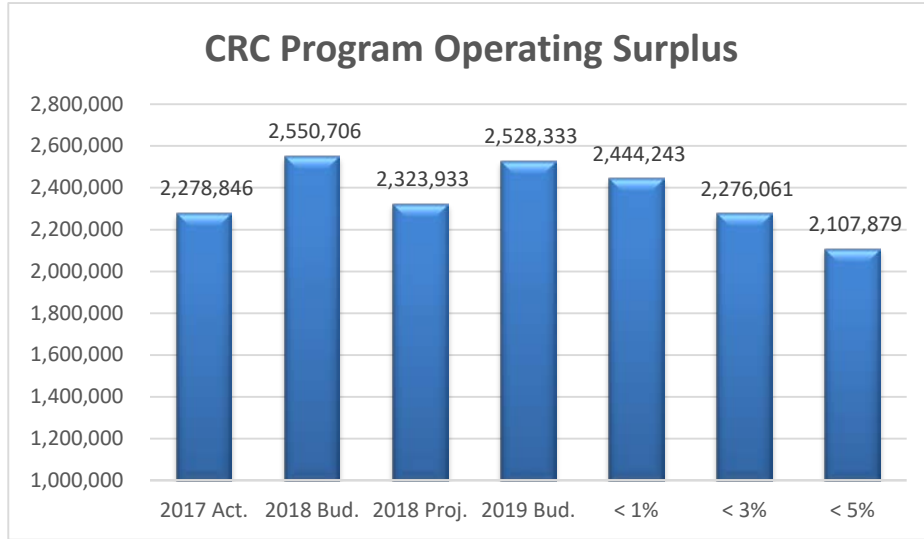
Stress Test Charts – Appendix E

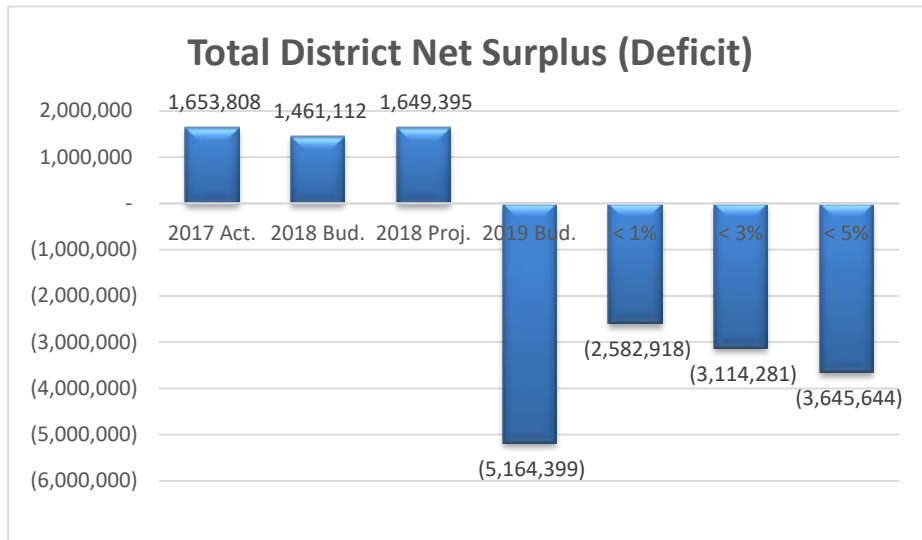
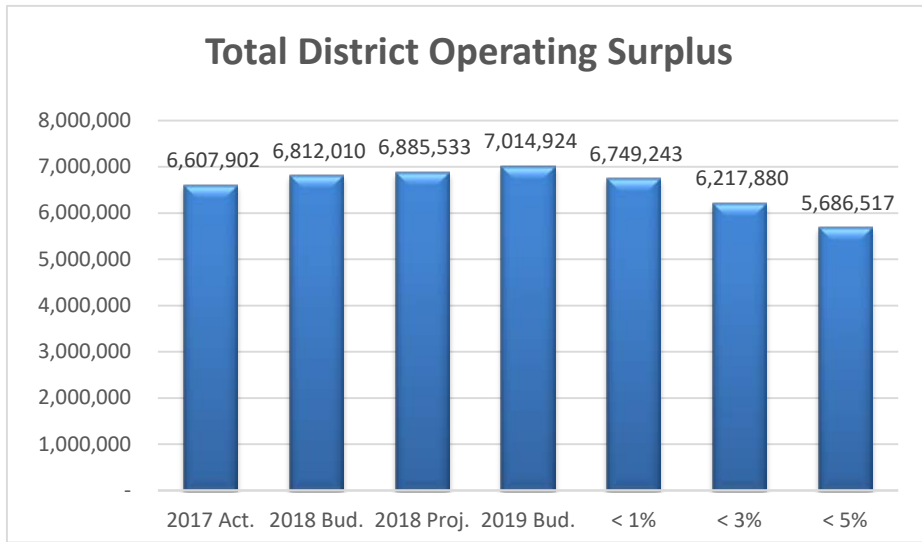
The District's risk management charts or stress tests represent how each facility would handle a downward trend of reduced revenue, assuming expenses would remain the same.

This shows that the District could handle up to a 5% reduction in fee for services. However, staff has shown that they usually react much quicker to a decline in usage through reduced expenses, specifically salary and wages. Programs that do not meet minimal enrollment are not held and registration fees are refunded and no additional funds are expended. Facilities such as Golf and Pools may not be able to react as fast because a reduction of memberships may or may not translate into a reduction of staff needed to safely operate the facility.









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