



**Wilmette Park District  
Financial Planning & Policy Committee Meeting**

Monday, October 19, 2020

6:30 p.m. – Online<sup>1</sup>

## AGENDA

I. Meeting Called to Order

Members of Committee:

Commissioner Julia Goebel, Chair

Commissioner Bryan Abbott

Commissioner Todd Shissler

Staff:

Superintendent Sheila Foy

II. Communications and Correspondence

III. Public Comment/Recognition of Visitors

IV. Unfinished Business

A. Diversity/Inclusion Policy – Discussion

B. Debt Servicing Options for the Golf Cart Path

V. New Business

A. September Income Statement and 2020 Financial Projections

B. Capital Spend Planning for the Remainder of 2020

C. 2020 Tax Levy – Truth in Taxation Resolution

D. Proposed FY2021 Administration & Parks Budget Review

VI. Next Meeting: Monday, November 16, 2020

VII. Adjournment

<sup>1</sup>This meeting will also be held remotely via Zoom. To participate via Zoom on the phone, please call 312-626-6799 and enter meeting ID #811 1754 3379 and passcode #114599. If you wish to participate via the Zoom software, please use the same meeting number and password. Public Comment will be facilitated on Zoom during the meeting.

If you are a person with a disability and need special accommodations to participate in and/or attend a Wilmette Park District meeting, please notify the Director's Office at 847-256-6100.

## **Wilmette Park District** **Policy for Public Comment**

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each regular meeting is set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members should raise their hands and be recognized by the President/Chairperson prior to speaking.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson.
4. Questions are to be directed to the entire Board/Committee.
5. Park Board members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. A Board/Committee meeting is not a forum for complaints against individual employees. Such matters are handled by directly contacting the Executive Director. Complaints against the Executive Director should be handled by directly contacting the President of the Board of Park Commissioners.
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal remarks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the park board commissioners present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board present.



**Wilmette Park District**  
Revenue and Expense Statement  
Fiscal Year 2020

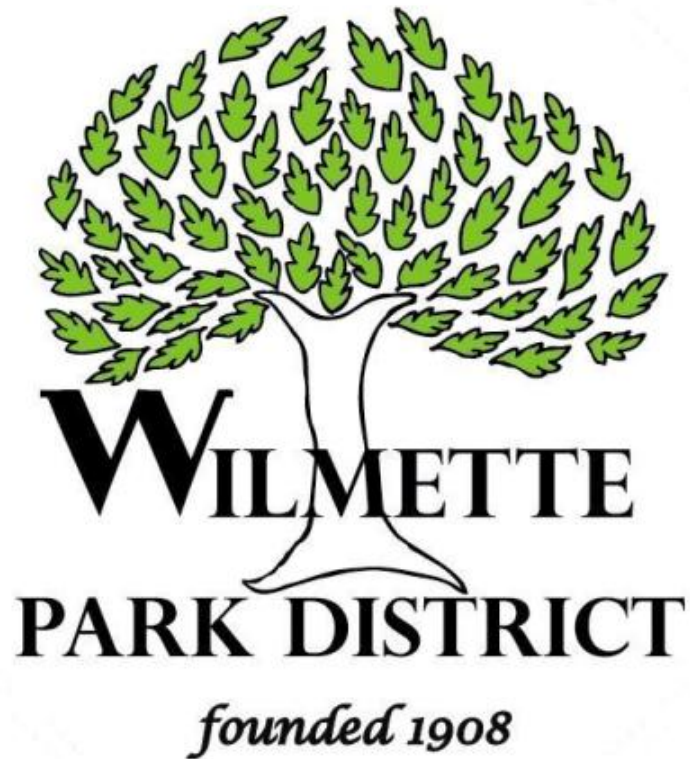
**September Income Statement with Projections through the remainder of 2020**

Total District	Through September 30			YTD Variance		Total Year Budget 2020	Financial Projection Oct - Dec	2020 Projection	2020 Projection v. 2020 Budget
	Actual 2019	Actual 2020	Budget 2020	Actual to Budget					
				\$	%				
<b>Revenue</b>									
Property Taxes	\$8,330,407	\$8,000,268	\$7,024,821	\$975,447	13.9%	\$8,607,466	\$607,198	\$8,607,466	100%
Daily Fees	1,439,440	1,238,304	1,532,549	(294,245)	-19.2%	1,631,077	\$82,721	\$1,321,025	81%
Fee Revenue	10,099,573	3,910,951	10,240,001	(6,329,050)	-61.8%	12,070,078	\$1,253,636	\$5,164,587	43%
Membership Fees	1,934,114	1,632,006	1,986,503	(354,497)	-17.8%	2,240,936	\$197,829	\$1,829,834	82%
Rental Revenue	1,683,030	1,217,224	1,743,513	(526,289)	-30.2%	2,277,174	\$456,030	\$1,673,254	73%
Retail Sales	195,081	121,292	184,410	(63,117)	-34.2%	230,216	\$40,759	\$162,051	70%
Miscellaneous Revenue	408,507	151,961	365,996	(214,035)	-58.5%	475,332	\$60,253	212,214	45%
<b>Total Revenue</b>	<b>\$24,090,152</b>	<b>\$16,272,005</b>	<b>\$23,077,792</b>	<b>(\$6,805,787)</b>	<b>-29.5%</b>	<b>\$27,532,279</b>	<b>\$2,698,426</b>	<b>\$18,970,431</b>	<b>69%</b>
<b>Expenses</b>									
Salaries & Wages	\$7,321,788	\$5,840,883	\$7,747,344	(\$1,906,461)	-24.6%	\$9,899,827	\$1,551,200	\$7,392,083	75%
Employee Benefits	2,040,337	1,806,908	2,211,252	(404,344)	-18.3%	3,031,131	\$828,312	\$2,635,220	87%
Contract Services	3,014,644	2,030,481	3,043,302	(1,012,821)	-33.3%	4,060,113	\$691,171	\$2,721,652	67%
Utilities	726,186	562,917	797,740	(234,823)	-29.4%	1,064,786	\$344,078	906,995	85%
Supplies	1,015,944	530,365	1,043,110	(512,745)	-49.2%	1,275,101	\$193,101	723,466	57%
Repairs	162,218	255,305	222,324	32,980	14.8%	292,733	\$68,603	323,908	111%
Operating Expenses	\$14,281,117	\$11,026,859	\$15,065,072	(\$4,038,213)	-26.8%	\$19,623,691	\$3,676,465	\$14,703,323	75%
<b>Operating Surplus (Deficit)</b>	<b>\$9,809,035</b>	<b>\$5,245,146</b>	<b>\$8,012,720</b>	<b>(\$2,767,574)</b>	<b>-34.5%</b>	<b>\$7,908,588</b>	<b>(\$978,039)</b>	<b>\$4,267,108</b>	<b>54%</b>
<b>Non-Operating Revenue</b>									
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Reimbursement	0	0	0	0		0	0	0	
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0	\$0	\$0	
<b>Non-Operating Expenses</b>									
Capital	6,508,692	1,155,163	2,953,083	(1,797,920)	-60.9%	3,929,378	\$875,230	2,030,393	52%
Debt Service	152,269	111,885	111,885	(0)	0.0%	2,953,770	\$2,841,885	2,953,770	100%
Capital Transfer	0	0	(0)	0	-100.0%	0	0	0	N/A
Overhead Transfer	0	0	(288,563)	288,563	-100.0%	0	0	0	N/A
Total Non-Operating Expenses	\$6,660,961	\$1,267,048	\$2,776,405	(\$1,509,358)	-54.4%	\$6,883,148	\$3,717,115	\$4,984,163	72%
Net Non-Operating Surplus (Deficit)	(\$6,660,961)	(\$1,267,048)	(\$2,776,405)	\$1,509,358	-54.4%	(\$6,883,148)	(\$3,717,115)	(\$4,984,163)	72%
<b>Total Expenses</b>	<b>\$20,942,078</b>	<b>\$12,293,906</b>	<b>\$17,841,477</b>	<b>(\$5,547,571)</b>	<b>-31.1%</b>	<b>\$26,506,839</b>	<b>\$7,393,580</b>	<b>\$19,687,486</b>	<b>74%</b>
<b>Net Surplus (Deficit)</b>	<b>\$3,148,074</b>	<b>\$3,978,099</b>	<b>\$5,236,315</b>	<b>(\$1,258,216)</b>		<b>\$1,025,440</b>	<b>(\$4,695,154)</b>	<b>(\$717,055)</b>	<b>-70%</b>
Projected 2019 Ending Fund Balance - Final Audited						7,359,032		7,359,032	
Plus/(Less) Scenario						1,025,440		(717,055)	
Projected 2020 Ending Fund Balance at 9/30						8,384,472		6,641,977	
Projected 2020 Surplus/(Deficit) at 8/31								(543,404)	
Projected Fund Balance at 8/31								6,815,628	
Projected 2020 Surplus/(Deficit) at 7/31								(889,816)	
Projected Fund Balance at 7/31								6,469,216	

**WILMETTE PARK DISTRICT  
CAPITAL EXPENDITURE SUMMARY  
YTD SEPTEMBER 30, 2020**

Location	Project Name	Project Description	Priority	2020 Budget	Status	2020 Actual Spend	2020 Projected Spend	(Over)/Under Budget
GILLSON PARK	Air Conditioning-Beach House	Add air conditioning to concession area	S	18,000	1 Complete	12,987	18,000	5,013
MAPLE PARK	Tennis Court Renovation	Renovate outdoor court	S	11,000	2 Complete	36,172	36,172	(25,172)
PARKS DEPARTMENT	Mowing Equipment Replacement	Replacement of 4 Zero Turn and 2 walk behind mowers	S	58,000	1 Complete	67,760	67,760	(9,760)
PARKS DEPARTMENT	Utility Vehicles	Replacement of Toro Workman utility vehicle	S	13,000	1 Complete	12,943	13,000	57
PARKS DEPARTMENT	Utility Vehicles	Replacement of Parks Gator	N	14,000	1 Complete	13,454	14,000	546
WILMETTE GOLF CLUB	Approach/Tee Mowers	Replacement - (3) 14 Year Old Machines	L	44,000	1 Complete	39,175	44,000	4,825
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	12,000	1 Complete	10,684	12,000	1,316
WILMETTE GOLF CLUB	Fairway Mowers (3)	Replacement - (3) 10 Year Old Machines	L	58,000	1 Complete	51,640	58,000	6,360
WILMETTE GOLF CLUB	Rough Mower	Replacement - 11 year old machine	L	22,600	1 Complete	20,122	22,600	2,478
WILMETTE GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	L	8,000	1 Complete	7,123	8,000	877
WILMETTE GOLF CLUB	Utility Vehicles	Heavy duty utility car replacement	L	8,333	1 Complete	7,419	8,333	914
WILMETTE GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens	L	9,333	1 Complete	8,310	9,333	1,023
COMMUNITY REC CENTER	Auditorium RTU	New RTU Over Auditorium	C	30,000	2 Complete	-	30,000	30,000
COMMUNITY REC CENTER	Roof Replacement	Replacement of roof on B Building	C	420,000	2 Complete	662,263	662,263	(242,263)
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	N	40,000	2 On Going	10,674	40,000	29,326
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	N	20,000	2 On Going	9,594	20,000	10,406
CENTENNIAL AQUATICS	Security Cameras	Security Cameras for Pools	S	8,511	2 On Going	-	8,511	8,511
CENTENNIAL AQUATICS	Diving Well Cover	New Diving Well Cover	C	7,551	3 On Going	-	7,551	7,551
CENTENNIAL ICE	Roof Replacement	Roof Replacement at Centennial	S	150,000	2 On Going	3,000	150,000	147,000
CENTENNIAL ICE	Security Cameras	Security Cameras for Ice	S	10,011	2 On Going	-	10,011	10,011
CENTENNIAL ICE	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 On Going	7,173	30,000	22,827
CENTENNIAL TENNIS	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 On Going	7,173	30,000	22,827
CENTENNIAL TENNIS	Security Cameras	Security Cameras for Tennis	S	8,255	2 On Going	-	8,255	8,255
COMMUNITY REC CENTER	Security Cameras	Security Cameras for CRC	S	13,339	2 On Going	-	13,339	13,339
GILLSON PARK	Lakefront Infrastructure	Related to sewers, curbs and others	C	300,000	2 On Going	-	300,000	300,000
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	8,000	2 On Going	-	8,000	8,000
GILLSON PARK	Security Cameras	Security Cameras for Lakeview	S	7,451	2 On Going	7,445	7,451	6
GILLSON PARK	Security Cameras	Security Cameras for Gillson Beach	S	7,963	2 On Going	6,024	7,963	1,939
GILLSON PARK	Shoreline Protection - Gillson	Material and Installation	C	30,000	3 On Going	30,368	100,000	(368)
GILLSON PARK	Lakeview Design	Full Building Design Plan	S	50,000	3 On Going	-	50,000	50,000
MALLINCKRODT CENTER	Security Cameras	Security Cameras for Mallinckrodt	S	6,463	2 On Going	-	6,463	6,463
PARKS DEPARTMENT	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	2 On Going	-	150,000	150,000
PLATFORM TENNIS	Security Cameras	Security Cameras for Platform Tennis	S	7,487	2 On Going	-	7,487	7,487
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	2 On Going	10,455	10,000	(455)
WILMETTE GOLF CLUB	Security Cameras	Security Cameras for Golf	S	8,511	2 On Going	-	8,511	8,511
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	S	10,000	2 On Going	-	10,000	10,000
CENTENNIAL ICE	Boiler Replacement Project	Much needed upgrade required to address safety concerns			2 NEW	25,309	25,309	(25,309)
ADMINISTRATION OFFICE	Paycom Payroll and HRIS System	New payroll and automated HRIS system			2 NEW	18,081	18,081	(18,081)
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle	S	35,000	2 Deferred	-	0	0
CENTENNIAL AQUATICS	Anti-Slip Epoxy Floor	Update locker room flooring	N	35,000	3 Deferred	-	0	0
CENTENNIAL AQUATICS	Chlorine Controllers	New Chlorine Controllers (\$6600 each)	C	26,400	3 Deferred	-	0	0
CENTENNIAL AQUATICS	Pool Vacuums	2 New Pool Vacuums (\$4999 each)	S	9,998	3 Deferred	-	0	0
CENTER FITNESS CLUB	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	S	58,000	3 Deferred	-	0	0
CENTER FITNESS CLUB	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	S	8,000	3 Deferred	-	0	0
COMMUNITY REC CENTER	Auditorium LED Strip Lights	6 strip lights over theater stage, LED lights	N	11,000	3 Deferred	-	0	0
COMMUNITY REC CENTER	Car Charging Station	Electric Car Charging Station at the CRC	N	12,000	3 Deferred	-	0	0
COMMUNITY REC CENTER	Comp Plan	Comprehensive Plan for Remodel/Interior Upgrades	C	90,000	3 Deferred	-	0	0
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	N	16,500	3 Deferred	-	0	0
GILLSON PARK	Shoreline Protection - Langdon	Material and Installation	C	70,000	3 Deferred	-	0	0
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	S	40,000	2 Deferred	-	0	0
HIBBARD PARK	Fabric Shade Structure	Adding a shade structure in Hibbard Park	N	20,000	3 Deferred	-	0	0
HOWARD PARK	Concrete Bleacher and Bench Pads	Installation of concrete pads for bleachers & bench	N	25,000	3 Deferred	-	0	0
HOWARD PARK	Parking Lot Pavement	Repaving the parking lot on 17th Street	S	100,000	3 Deferred	-	0	0
KEY NATURE CENTER	Pave Pathways	Create accessible path at Key Park	S	107,000	3 Deferred	-	0	0
MALLINCKRODT CENTER	Carpeting Replacement	Hallway, entrance to exit	S	8,000	3 Deferred	-	0	0
MALLINCKRODT CENTER	Replace Building Automation	Heating and cooling control system	C	18,000	3 Deferred	-	0	0
MAPLE PARK	Playground Renovation (2015)	Scheduled replacement and ADA update	S	249,700	3 Deferred	-	0	0
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	N	10,000	3 Deferred	-	0	0
PARKS DEPARTMENT	Pickle Ball Courts	Location TBD	N	40,000	3 Deferred	-	0	0
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	N	33,000	2 Deferred	-	0	0
PLATFORM TENNIS	Decking Extension	Extend decking to new courts	N	20,000	3 Deferred	-	0	0
THORNWOOD PARK	Tennis Court Color Coating	Resurface outdoor courts	S	18,000	3 Deferred	-	0	0
WILMETTE GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system	N	10,000	3 Deferred	-	0	0
WILMETTE GOLF CLUB	Replace Driveway (House) Sewer Repair	Driveway cracked and in need of repair	N	22,000	3 Deferred	-	0	0
WILMETTE GOLF CLUB	Resurface Driveway (Maintenance Facility)	Scheduled maintenance on driveway	N	62,100	3 Deferred	-	0	0
WILMETTE GOLF CLUB	Signage	Monument sign or electronic sign	S	37,500	3 Deferred	-	0	0
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/ Curbing / Drainage	S	850,000	3 On-Going	69,816	0	(69,816)
COMMUNITY PLAYFIELD	Bathrooms	Freestanding park bathroom	S	200,000	4 Removed	-	0	0
				<b>Totals</b>		<b>1,155,164</b>	<b>2,030,393</b>	<b>875,229</b>

	Updated Projected 2020 Capital Spend	2,030,393
	Actual Capital Spend through 09/30/2020	1,155,164
	Remaining Capital Spend for 2020	875,229



**2020**

## **TAX LEVY APPROACH**

Presented to the  
Financial Planning & Policy Committee  
October 19, 2020

The review of the 2020 proposed tax levy amounts by the Financial Planning & Policy Committee is scheduled prior to discussion with the full Board in the form of a Truth-in-Taxation Resolution and a Tax Levy Ordinance. The resolution is scheduled for Board action in November and the ordinance is scheduled for adoption during the December Board meeting after a public hearing. The ordinance lists the taxes to be levied by individual fund. The debt service tax levy is included, but governed by the individual bond ordinances adopted by the Board when the debt was issued. The adopted tax levy ordinance must be filed with the County Clerk no later than Monday, December 28, 2020.

Taxes levied in 2020 are due and payable in two installments: March 1<sup>st</sup> and August 1<sup>st</sup>, 2021 but may be delayed as we experienced in 2020. Beginning in 2009, the first installment is calculated at approximately 55% of the prior year's tax bill. The second installment is based on the 2020 levy assessment and equalization less the first installment payment.

The recommended amount for the 2020 tax capped funds is \$5,022,692 or an increase of 2.3%. With the decrease in the Special Recreation Fund, the overall Truth-in-Taxation decrease is 1.71%. The total tax levy, with bond and interest, decreases by 8.73%. Please refer to the schedule below:

<b>Wilmette Park District</b>	<b>2019 Actual Tax Levy Extension*</b>	<b>2020 Proposed Tax Levy</b>	<b>% Change</b>	<b>Comments</b>
Tax Capped Funds <sup>(1)</sup>	\$ 4,909,767	\$ 5,022,692	2.30%	Subject to tax cap limitations
Special Recreation Fund <sup>(2)</sup>	708,900	500,000	-29.47%	Not subject to tax cap limitation but does have a ceiling rate
<b>Resolution 2020-R-2 <sup>(3)</sup></b>	<b>5,618,667</b>	<b>5,522,692</b>	<b>-1.71%</b>	Truth-In-Taxation Resolution Amounts
Debt Service Fund	2,920,391	2,270,726	-22.25%	Established by existing bond ordinance and proposed issuances
<b>Total Proposed Tax Levy Ordinance 2020-O-3</b>	<b>8,539,058</b>	<b>7,793,418</b>	<b>-8.73%</b>	Total <b>estimated</b> tax levy and % decrease

\* These amounts include 2% automatically added by the County for possible losses in tax collections.

The 2020 Tax Levy Ordinance does not include the 2% added for possible loss in tax collections.

<sup>(1)</sup> Corporate, Recreation, Liability Insurance, IMRF/Social Security, Audit and Security Funds.

<sup>(2)</sup> Special Recreation taxes (a non-tax cap fund) used to fund NSSRA Contributions and ADA improvements.

<sup>(3)</sup> The Resolution or Ordinance does not include the 2% automatically added by the County for possible loss and costs in collection.

**Tax Capped Funds** – The tax cap limits the total increase in the combined tax for the Corporate, Recreation, Liability Insurance, IMRF, Social Security, Audit, and Security funds (*Tax Capped Funds*) to 5% or the increase in the prior year Consumer Price Index (CPI-U), whichever is less. The 2019 CPI-U is 2.3%.

Although a provision within the tax extension limitation law allows taxation beyond the tax cap to account for taxes applicable to new property, staff believes it prudent not to utilize this provision given the continued economic climate and in the interest of keeping the tax levy as flat as possible.

With the increase in the tax cap funds set at 2.0%, the Park District should have a small risk of any tax reduction by the County for overestimating taxes for new property or over any limiting rates. However, the Park District will still direct the County in a separate resolution to reduce the tax in the Corporate Fund for any over estimation as a matter of compliance with all the provisions of the tax extension limitation laws. For budgeting purposes in 2021, tax receipts will be based on the 2020 tax levy amounts.

Special Recreation Fund – The tax for the Special Recreation fund is not subject to tax cap limitations but does have a ceiling limit. In 2003, special state legislation was adopted to give park districts the opportunity to enhance and fund the rising cost of programs for the handicapped and the unfunded Federal mandate of the Americans with Disabilities Act (ADA). This tax is included in the tax levy ordinance and must be included as part of the amounts reported in the Truth-in-Taxation Resolution. The maximum tax levy for 2019 was \$708,900. The proposed levy is \$500,000 which is the amount required to cover 2021 budgeted spend and maintain our required fund balances. As noted in the schedule above, the tax dollar decreased by 29.47% from 2019.

Bond & Interest Fund – The tax levy for general obligation bonds is governed by the individual bond ordinances. The Park District has four outstanding general obligation bond issues with a principal balance of \$5,656,000 as of December 31, 2020.

After adding the bond and interest tax levy with the tax levies for *Tax Capped Funds* and the *Special Recreation Fund*, the total tax levy decreased by 8.73%. Even with the potential loss and cost of 2% added by the County during levy extension, the tax levy may increase by 2.0% versus the 2020 CPI increase of 2.3%.

Details of individual funds are provided as the budgets are prepared.

**Summary:**

This brings the 2020 Tax Levy to \$5,522,692, a \$95,975 decrease from the 2019 Extended Tax Levy or a 1.71% decrease. After debt service is added, the total Tax Levy is \$7,793,418, \$745,640 less than the 2019 total Extended Tax Levy, or an 8.73% decrease.

We would like to discuss this tax levy approach with the Financial Planning & Policy Committee as it develops the truth-in-taxation notifications and finally the tax levy. Attached is the Truth-In-Taxation Resolution to be considered by the Committee and the full Board at their November 9<sup>th</sup> meeting.

WILMETTE PARK DISTRICT  
RESOLUTION NO. 2020-R-2  
TRUTH IN TAXATION

RESOLVED, by the Board of Park Commissioners of the Wilmette Park District, Cook County, Illinois (“Park District”) that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the “Truth in Taxation Law”:

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2019 real estate tax levy of the Park District (2020 tax bill) was \$5,618,667.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed by the Park District for 2020 (2021 tax bill) is \$5,522,692.
3. Based upon the foregoing, the estimated percentage decrease in the proposed 2020 aggregate levy over the amount of real estate taxes extended upon the final 2019 aggregate levy is 1.71%, and accordingly, no public hearing or publication is required under the Truth in Taxation Law.

FURTHER RESOLVED, that a public hearing on the proposed 2020 aggregate levy of the Park District be held on December 14, 2020, at 7:30 p.m. at 1200 Wilmette Avenue, Wilmette, Cook County, Illinois; and that the Secretary cause notice of said hearing to be published, all in accordance with the requirements of the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 9<sup>th</sup> day of November, 2020.

I. Gordon Anderson, President  
Board of Park Commissioners

Attested and filed this 9<sup>th</sup> day of November, 2020.

Stephen P. Wilson, Secretary  
Board of Park Commissioners





# WILMETTE PARK DISTRICT ADMINISTRATION 2021 PROPOSED ANNUAL BUDGET

Financial Planning & Policy Committee - October 19, 2020

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2021

### Summary

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

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

The Finance Division has six full time staff including the Superintendent of Finance, Accounting Manager, IT Network Administrator, Accounting Clerk, IT Network Technician, Office Manager and one part-time staff. The focus of this division is processing the accounting and payment activities for the District and ensuring all required filings are completed with County, State and Federal agencies. The Office Manager is responsible for the registration front desk at Village Hall and supervises one part-time employee. The IT Network Administrator is responsible for all voice communications (in conjunction with the Village), PC and Mainframe systems and supporting District employees accessing the primary systems of RecTrac (customer program registration), Incode 10 (accounting) and office support (e-mail, word processing and other software).

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

The Administration Budget calculates and allocates all property taxes to be collected for each of the Districts Funds. Investment decisions are made as a result of cash flow analysis. Capital expenditures are recorded and financial reporting is issued by Administration. The Administration staff also supports the 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 Comparison Report

## Account Summary

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2020 2020	2020 2020 Projections	Increase / (Decrease)		2021 2021	Increase / (Decrease)	
<b>Fund: 10 - CORPORATE</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">10-11-100-4100</a>	Property Taxes	2,122,521.18	2,290,501.38	2,114,574.97	2,350,000.00	2,350,000.00	0.00	0.00%	2,928,692.00	578,692.00	24.63%
<a href="#">10-11-100-4110</a>	Replacement Taxes	147,434.50	183,296.67	134,990.04	150,000.00	156,813.91	6,813.91	4.54%	135,759.00	-21,054.91	-13.43%
<b>Total Category: 41 - Property Taxes :</b>		<b>2,269,955.68</b>	<b>2,473,798.05</b>	<b>2,249,565.01</b>	<b>2,500,000.00</b>	<b>2,506,813.91</b>	<b>6,813.91</b>	<b>0.27%</b>	<b>3,064,451.00</b>	<b>557,637.09</b>	<b>22.24%</b>
<b>Category: 46 - Rental Revenue</b>											
<a href="#">10-11-100-4680</a>	Facility Rental	51,976.30	25,200.00	28,000.00	69,951.00	39,200.00	-30,751.00	-43.96%	67,200.00	28,000.00	71.43%
<b>Total Category: 46 - Rental Revenue :</b>		<b>51,976.30</b>	<b>25,200.00</b>	<b>28,000.00</b>	<b>69,951.00</b>	<b>39,200.00</b>	<b>-30,751.00</b>	<b>-43.96%</b>	<b>67,200.00</b>	<b>28,000.00</b>	<b>71.43%</b>
<b>Category: 48 - Miscellaneous Revenue</b>											
<a href="#">10-11-100-4800</a>	Donations	0.00	863.85	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
<a href="#">10-11-100-4900</a>	Miscellaneous Revenue	31,489.77	21,755.03	20,614.21	23,000.00	20,614.21	-2,385.79	-10.37%	21,000.00	385.79	1.87%
<a href="#">10-11-100-4910</a>	Over/Short Revenue	18,353.19	-4,333.90	1,561.73	0.00	3,061.73	3,061.73	0.00%	0.00	-3,061.73	-100.00%
<a href="#">10-11-100-4960</a>	Interest Revenue	165,517.26	264,143.18	51,496.20	225,000.00	52,944.91	-172,055.09	-76.47%	3,000.00	-49,944.91	-94.33%
<b>Total Category: 48 - Miscellaneous Revenue :</b>		<b>215,360.22</b>	<b>282,428.16</b>	<b>73,672.14</b>	<b>248,200.00</b>	<b>76,620.85</b>	<b>-171,579.15</b>	<b>-69.13%</b>	<b>24,000.00</b>	<b>-52,620.85</b>	<b>-68.68%</b>
<b>Category: 50 - Salaries &amp; Wages</b>											
<a href="#">10-11-100-5000</a>	Administration	486,321.48	521,958.24	389,489.13	497,400.82	503,943.75	6,542.93	1.32%	499,653.00	-4,290.75	-0.85%
<a href="#">10-11-100-5026</a>	Intern	0.00	3,420.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	0.00	0.00	0.00%
<a href="#">10-11-100-5035</a>	PT Coordinator	484.00	556.00	80.00	480.00	80.00	-400.00	-83.33%	0.00	-80.00	-100.00%
<b>Total Category: 50 - Salaries &amp; Wages:</b>		<b>486,805.48</b>	<b>525,934.24</b>	<b>389,569.13</b>	<b>500,880.82</b>	<b>504,023.75</b>	<b>3,142.93</b>	<b>0.63%</b>	<b>499,653.00</b>	<b>-4,370.75</b>	<b>-0.87%</b>
<b>Category: 51 - Employee Benefits</b>											
<a href="#">10-11-100-5110</a>	Health Insurance Premiums	68,858.67	82,508.59	62,820.02	80,949.96	95,220.02	14,270.06	17.63%	95,220.00	-0.02	0.00%
<a href="#">10-11-100-5150</a>	Training & Education	10,665.29	34,249.23	11,290.20	15,000.00	11,290.20	-3,709.80	-24.73%	11,300.00	9.80	0.09%
<a href="#">10-11-100-5160</a>	Dues	10,211.95	11,712.17	10,466.17	12,000.00	10,682.40	-1,317.60	-10.98%	10,700.00	17.60	0.16%
<a href="#">10-11-100-5170</a>	Awards and Meetings	26,843.66	23,414.60	3,658.20	25,150.00	17,219.10	-7,930.90	-31.53%	17,200.00	-19.10	-0.11%
<b>Total Category: 51 - Employee Benefits :</b>		<b>116,579.57</b>	<b>151,884.59</b>	<b>88,234.59</b>	<b>133,099.96</b>	<b>134,411.72</b>	<b>1,311.76</b>	<b>0.99%</b>	<b>134,420.00</b>	<b>8.28</b>	<b>0.01%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">10-11-100-5205</a>	Equipment Maintenance Service	12,868.19	10,202.96	9,644.41	14,000.00	14,855.21	855.21	6.11%	14,085.00	-770.21	-5.18%
<a href="#">10-11-100-5225</a>	Misc. Contract Services	15,341.77	39,467.23	24,564.53	23,385.00	31,098.34	7,713.34	32.98%	31,305.00	206.66	0.66%
<a href="#">10-11-100-5226</a>	Bank Fees & Charges	0.00	0.00	833.81	0.00	833.81	833.81	0.00%	3,150.00	2,316.19	277.78%
<a href="#">10-11-100-5227</a>	Late Fees & Finance Charges	0.00	0.00	744.12	0.00	2,494.12	2,494.12	0.00%	2,500.00	5.88	0.24%
<a href="#">10-11-100-5245</a>	Legal Services	39,304.51	46,929.79	15,039.50	41,000.00	30,351.50	-10,648.50	-25.97%	30,300.00	-51.50	-0.17%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2020 2020	2020 2020 Projections	Increase / (Decrease)	%	2021 2021	Increase / (Decrease)	%	
<b>Category: 52 - Contract Services:</b>												
<a href="#">10-11-100-5250</a>	Misc. Professional Services	20,678.56	75,775.36	20,802.19	45,600.00	40,750.48	-4,849.52	-10.63%	99,223.00	58,472.52	143.49%	
<a href="#">10-11-100-5260</a>	Advertising	749.00	961.12	825.00	500.00	950.06	450.06	90.01%	1,000.00	49.94	5.26%	
<a href="#">10-11-100-5265</a>	Printing	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%	
<a href="#">10-11-100-5270</a>	Postage	20,573.54	12,657.53	17,251.87	13,900.00	15,251.87	1,351.87	9.73%	15,300.00	48.13	0.32%	
<a href="#">10-11-100-5275</a>	Facility Rental	60,529.75	65,476.38	44,329.33	60,640.00	59,140.33	-1,499.67	-2.47%	60,487.00	1,346.67	2.28%	
<a href="#">10-11-100-5280</a>	Equipment Rental	3,274.56	2,750.92	2,487.51	3,732.00	3,420.51	-311.49	-8.35%	3,316.68	-103.83	-3.04%	
<b>Total Category: 52 - Contract Services:</b>		<b>173,319.88</b>	<b>254,221.29</b>	<b>136,522.27</b>	<b>202,957.00</b>	<b>199,146.23</b>	<b>-3,810.77</b>	<b>-1.88%</b>	<b>260,666.68</b>	<b>61,520.45</b>	<b>30.89%</b>	
<b>Category: 53 - Utilities</b>												
<a href="#">10-11-100-5310</a>	Communications	183,657.18	177,517.49	95,844.00	185,000.00	133,236.79	-51,763.21	-27.98%	111,600.00	-21,636.79	-16.24%	
<a href="#">10-11-100-5330</a>	Electricity	3,701.87	3,230.31	2,500.51	3,600.00	3,717.31	117.31	3.26%	3,300.00	-417.31	-11.23%	
<a href="#">10-11-100-5350</a>	Misc. Utilities	3,127.50	5,832.35	3,558.54	5,025.00	4,769.08	-255.92	-5.09%	4,800.00	30.92	0.65%	
<b>Total Category: 53 - Utilities :</b>		<b>190,486.55</b>	<b>186,580.15</b>	<b>101,903.05</b>	<b>193,625.00</b>	<b>141,723.18</b>	<b>-51,901.82</b>	<b>-26.81%</b>	<b>119,700.00</b>	<b>-22,023.18</b>	<b>-15.54%</b>	
<b>Category: 54 - Supplies</b>												
<a href="#">10-11-100-5410</a>	Office Supplies	8,103.61	14,352.45	7,103.47	12,000.00	10,604.27	-1,395.73	-11.63%	11,000.00	395.73	3.73%	
<a href="#">10-11-100-5430</a>	Equipment Supplies	1,333.78	2,309.11	905.46	250.00	905.46	655.46	262.18%	1,000.00	94.54	10.44%	
<a href="#">10-11-100-5460</a>	Uniform Supplies	59.95	424.05	0.00	1,250.00	0.00	-1,250.00	-100.00%	1,000.00	1,000.00	0.00%	
<a href="#">10-11-100-5470</a>	Misc. Supplies	1,527.05	139.97	3,127.85	0.00	3,127.85	3,127.85	0.00%	3,200.00	72.15	2.31%	
<a href="#">10-11-100-5480</a>	Publications & Subscriptions	214.97	975.39	0.00	250.00	300.00	50.00	20.00%	300.00	0.00	0.00%	
<b>Total Category: 54 - Supplies :</b>		<b>11,239.36</b>	<b>18,200.97</b>	<b>11,136.78</b>	<b>13,750.00</b>	<b>14,937.58</b>	<b>1,187.58</b>	<b>8.64%</b>	<b>16,500.00</b>	<b>1,562.42</b>	<b>10.46%</b>	
<b>Category: 55 - Repairs</b>												
<a href="#">10-11-100-5520</a>	Equipment Repairs	0.00	0.00	0.00	100.00	25.03	-74.97	-74.97%	0.00	-25.03	-100.00%	
<b>Total Category: 55 - Repairs :</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>25.03</b>	<b>-74.97</b>	<b>-74.97%</b>	<b>0.00</b>	<b>-25.03</b>	<b>-100.00%</b>	
<b>Category: 58 - Capital</b>												
<a href="#">10-11-100-5850</a>	Equipment	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%	
<a href="#">10-11-100-5860</a>	Furniture & Fixtures	179.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<b>Total Category: 58 - Capital :</b>		<b>179.95</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>-1,000.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	
<b>Category: 60 - Transfers</b>												
<a href="#">10-11-100-6010</a>	Admin Overhead Charge	-2,199,120.00	-2,200,000.08	0.00	-2,200,000.00	-550,000.03	1,649,999.97	-75.00%	-2,200,000.00	-1,649,999.97	300.00%	
<b>Total Category: 60 - Transfers :</b>		<b>-2,199,120.00</b>	<b>-2,200,000.08</b>	<b>0.00</b>	<b>-2,200,000.00</b>	<b>-550,000.03</b>	<b>1,649,999.97</b>	<b>-75.00%</b>	<b>-2,200,000.00</b>	<b>-1,649,999.97</b>	<b>300.00%</b>	
<b>Total Department: 11 - Executive:</b>		<b>3,757,801.41</b>	<b>3,844,605.05</b>	<b>1,623,871.33</b>	<b>3,972,738.22</b>	<b>2,178,367.30</b>	<b>-1,794,370.92</b>	<b>-45.17%</b>	<b>4,324,711.32</b>	<b>2,146,344.02</b>	<b>98.53%</b>	
<b>Department: 12 - Finance &amp; Personnel</b>												
<b>Category: 50 - Salaries &amp; Wages</b>												
<a href="#">10-12-100-5000</a>	Administration	510,062.06	504,193.25	411,880.21	533,013.00	504,594.63	-28,418.37	-5.33%	447,805.00	-56,789.63	-11.25%	
<a href="#">10-12-100-5055</a>	PT Administration	23,749.50	19,232.56	10,766.06	21,500.04	13,751.06	-7,748.98	-36.04%	12,000.00	-1,751.06	-12.73%	
<a href="#">10-12-100-5080</a>	Overtime FT	674.95	835.89	75.66	0.00	75.66	75.66	0.00%	0.00	-75.66	-100.00%	
<a href="#">10-12-100-5085</a>	Overtime PT	603.66	66.02	4.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
<b>Total Category: 50 - Salaries &amp; Wages:</b>		<b>535,090.17</b>	<b>524,327.72</b>	<b>422,726.43</b>	<b>554,513.04</b>	<b>518,421.35</b>	<b>-36,091.69</b>	<b>-6.51%</b>	<b>459,805.00</b>	<b>-58,616.35</b>	<b>-11.31%</b>	

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2020 2020	2020 2020 Projections	Increase / (Decrease)		2021 2021	Increase / (Decrease)		
<b>Category: 51 - Employee Benefits</b>											
<a href="#">10-12-100-5110</a>	Health Insurance Premiums	146,770.31	137,263.93	78,268.75	139,500.00	118,268.75	-21,231.25	-15.22%	118,272.00	3.25	0.00%
<b>Total Category: 51 - Employee Benefits :</b>		<b>146,770.31</b>	<b>137,263.93</b>	<b>78,268.75</b>	<b>139,500.00</b>	<b>118,268.75</b>	<b>-21,231.25</b>	<b>-15.22%</b>	<b>118,272.00</b>	<b>3.25</b>	<b>0.00%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">10-12-100-5225</a>	Misc. Contract Services	19.98	10.00	30.00	0.00	30.00	30.00	0.00%	0.00	-30.00	-100.00%
<a href="#">10-12-100-5250</a>	Misc. Professional Services	16,615.23	30,912.70	38,353.99	48,525.00	38,353.99	-10,171.01	-20.96%	0.00	-38,353.99	-100.00%
<b>Total Category: 52 - Contract Services:</b>		<b>16,635.21</b>	<b>30,922.70</b>	<b>38,383.99</b>	<b>48,525.00</b>	<b>38,383.99</b>	<b>-10,141.01</b>	<b>-20.90%</b>	<b>0.00</b>	<b>-38,383.99</b>	<b>-100.00%</b>
<b>Category: 54 - Supplies</b>											
<a href="#">10-12-100-5410</a>	Office Supplies	4,369.50	3,278.83	1,612.95	5,000.00	1,612.95	-3,387.05	-67.74%	1,700.00	87.05	5.40%
<b>Total Category: 54 - Supplies :</b>		<b>4,369.50</b>	<b>3,278.83</b>	<b>1,612.95</b>	<b>5,000.00</b>	<b>1,612.95</b>	<b>-3,387.05</b>	<b>-67.74%</b>	<b>1,700.00</b>	<b>87.05</b>	<b>5.40%</b>
<b>Category: 55 - Repairs</b>											
<a href="#">10-12-100-5520</a>	Equipment Repairs	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 55 - Repairs :</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>-100.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 58 - Capital</b>											
<a href="#">10-12-100-5860</a>	Furniture & Fixtures	0.00	1,791.95	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 58 - Capital :</b>		<b>0.00</b>	<b>1,791.95</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>-2,000.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 12 - Finance &amp; Personnel:</b>		<b>702,865.19</b>	<b>697,585.13</b>	<b>540,992.12</b>	<b>749,638.04</b>	<b>676,687.04</b>	<b>-72,951.00</b>	<b>-9.73%</b>	<b>579,777.00</b>	<b>-96,910.04</b>	<b>-14.32%</b>
<b>Department: 14 - Communications</b>											
<b>Category: 50 - Salaries &amp; Wages</b>											
<a href="#">10-14-100-5000</a>	Administration	120,939.25	119,566.97	101,508.92	128,234.04	135,443.64	7,209.60	5.62%	129,034.00	-6,409.64	-4.73%
<a href="#">10-14-100-5055</a>	PT Administration	88,614.12	87,421.14	33,227.36	90,397.08	43,404.66	-46,992.42	-51.98%	49,710.00	6,305.34	14.53%
<a href="#">10-14-100-5080</a>	Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<a href="#">10-14-100-5085</a>	Overtime PT	273.76	2,351.03	894.78	2,500.00	894.78	-1,605.22	-64.21%	0.00	-894.78	-100.00%
<b>Total Category: 50 - Salaries &amp; Wages:</b>		<b>209,827.13</b>	<b>209,339.14</b>	<b>135,631.06</b>	<b>221,131.12</b>	<b>179,743.08</b>	<b>-41,388.04</b>	<b>-18.72%</b>	<b>178,744.00</b>	<b>-999.08</b>	<b>-0.56%</b>
<b>Category: 51 - Employee Benefits</b>											
<a href="#">10-14-100-5110</a>	Health Insurance Premiums	49,382.12	34,908.47	22,079.61	35,500.00	33,279.61	-2,220.39	-6.25%	33,288.00	8.39	0.03%
<a href="#">10-14-100-5150</a>	Training & Education	2,401.15	1,675.00	3,154.39	2,000.00	3,154.39	1,154.39	57.72%	3,200.00	45.61	1.45%
<a href="#">10-14-100-5160</a>	Dues	0.00	1,698.00	0.00	780.00	0.00	-780.00	-100.00%	500.00	500.00	0.00%
<a href="#">10-14-100-5170</a>	Awards and Meetings	544.23	1,015.87	0.00	3,000.00	0.00	-3,000.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 51 - Employee Benefits :</b>		<b>52,327.50</b>	<b>39,297.34</b>	<b>25,234.00</b>	<b>41,280.00</b>	<b>36,434.00</b>	<b>-4,846.00</b>	<b>-11.74%</b>	<b>36,988.00</b>	<b>554.00</b>	<b>1.52%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">10-14-100-5215</a>	Independent Contractor Service	2,212.38	10,245.25	275.05	7,500.00	275.05	-7,224.95	-96.33%	300.00	24.95	9.07%
<a href="#">10-14-100-5225</a>	Misc. Contract Services	350.98	0.00	32,624.00	0.00	32,624.00	32,624.00	0.00%	30,000.00	-2,624.00	-8.04%
<a href="#">10-14-100-5250</a>	Misc. Professional Services	377.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<a href="#">10-14-100-5255</a>	Marketing	16,273.67	13,906.02	36,172.88	10,000.00	38,855.88	28,855.88	288.56%	0.00	-38,855.88	-100.00%
<a href="#">10-14-100-5260</a>	Advertising	5,987.69	10,454.37	226.60	9,000.00	2,990.50	-6,009.50	-66.77%	3,000.00	9.50	0.32%
<a href="#">10-14-100-5265</a>	Printing	83,935.35	75,269.61	1,754.93	80,000.00	1,802.93	-78,197.07	-97.75%	32,000.00	30,197.07	1,674.89%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2020 2020	2020 2020 Projections	Increase / (Decrease)	2021 2021	Increase / (Decrease)		
<a href="#">10-14-100-5270</a>	Postage	16,483.27	12,013.63	0.00	22,000.00	0.00	-22,000.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 52 - Contract Services:</b>		<b>125,620.34</b>	<b>121,888.88</b>	<b>71,053.46</b>	<b>128,500.00</b>	<b>76,548.36</b>	<b>-51,951.64</b>	<b>-40.43%</b>	<b>65,300.00</b>	<b>-11,248.36</b>	<b>-14.69%</b>
<b>Category: 54 - Supplies</b>											
<a href="#">10-14-100-5410</a>	Office Supplies	257.17	796.62	141.85	1,000.00	141.85	-858.15	-85.82%	150.00	8.15	5.75%
<a href="#">10-14-100-5470</a>	Misc. Supplies	351.93	483.05	175.29	1,000.00	175.29	-824.71	-82.47%	200.00	24.71	14.10%
<a href="#">10-14-100-5480</a>	Publications & Subscriptions	557.75	2,861.30	3,880.58	4,000.00	6,880.58	2,880.58	72.01%	7,000.00	119.42	1.74%
<b>Total Category: 54 - Supplies :</b>		<b>1,166.85</b>	<b>4,140.97</b>	<b>4,197.72</b>	<b>6,000.00</b>	<b>7,197.72</b>	<b>1,197.72</b>	<b>19.96%</b>	<b>7,350.00</b>	<b>152.28</b>	<b>2.12%</b>
<b>Category: 58 - Capital</b>											
<a href="#">10-14-100-5860</a>	Furniture & Fixtures	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 58 - Capital :</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>	<b>-750.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 14 - Communications:</b>		<b>388,941.82</b>	<b>374,666.33</b>	<b>236,116.24</b>	<b>397,661.12</b>	<b>299,923.16</b>	<b>-97,737.96</b>	<b>-24.58%</b>	<b>288,382.00</b>	<b>-11,541.16</b>	<b>-3.85%</b>
<b>Total Fund: 10 - CORPORATE:</b>		<b>2,665,994.40</b>	<b>2,772,353.59</b>	<b>846,762.97</b>	<b>2,825,439.06</b>	<b>1,201,757.10</b>	<b>-1,623,681.96</b>	<b>-57.47%</b>	<b>3,456,552.32</b>	<b>2,254,795.22</b>	<b>187.62%</b>
<b>Fund: 20 - RECREATION</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 60 - Transfers</b>											
<a href="#">20-11-100-6050</a>	Transfer to Capital Fund	500,376.00	499,999.92	0.00	500,000.00	125,000.06	-374,999.94	-75.00%	500,000.00	374,999.94	300.00%
<b>Total Category: 60 - Transfers :</b>		<b>500,376.00</b>	<b>499,999.92</b>	<b>0.00</b>	<b>500,000.00</b>	<b>125,000.06</b>	<b>-374,999.94</b>	<b>-75.00%</b>	<b>500,000.00</b>	<b>374,999.94</b>	<b>300.00%</b>
<b>Total Department: 11 - Executive:</b>		<b>500,376.00</b>	<b>499,999.92</b>	<b>0.00</b>	<b>500,000.00</b>	<b>125,000.06</b>	<b>-374,999.94</b>	<b>-75.00%</b>	<b>500,000.00</b>	<b>374,999.94</b>	<b>300.00%</b>
<b>Total Fund: 20 - RECREATION:</b>		<b>500,376.00</b>	<b>499,999.92</b>	<b>0.00</b>	<b>500,000.00</b>	<b>125,000.06</b>	<b>-374,999.94</b>	<b>-75.00%</b>	<b>500,000.00</b>	<b>374,999.94</b>	<b>300.00%</b>
<b>Fund: 30 - DEBT SERVICE</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">30-11-100-4100</a>	Property Taxes	2,836,918.88	2,861,681.05	2,641,869.68	2,879,266.00	2,879,266.00	0.00	0.00%	2,270,726.00	-608,540.00	-21.14%
<b>Total Category: 41 - Property Taxes :</b>		<b>2,836,918.88</b>	<b>2,861,681.05</b>	<b>2,641,869.68</b>	<b>2,879,266.00</b>	<b>2,879,266.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>2,270,726.00</b>	<b>-608,540.00</b>	<b>-21.14%</b>
<b>Category: 42 - Bond Proceeds</b>											
<a href="#">30-11-100-4200</a>	Bond Proceeds	22,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Category: 42 - Bond Proceeds :</b>		<b>22,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">30-11-100-5250</a>	Misc. Professional Services	23,742.20	802.50	0.00	802.50	802.50	0.00	0.00%	1,700.00	897.50	111.84%
<b>Total Category: 52 - Contract Services:</b>		<b>23,742.20</b>	<b>802.50</b>	<b>0.00</b>	<b>802.50</b>	<b>802.50</b>	<b>0.00</b>	<b>0.00%</b>	<b>1,700.00</b>	<b>897.50</b>	<b>111.84%</b>
<b>Category: 59 - Debt Payment</b>											
<a href="#">30-11-100-5910</a>	Bond Principal	2,520,000.00	2,581,000.00	0.00	2,665,000.00	2,665,000.00	0.00	0.00%	2,135,000.00	-530,000.00	-19.89%
<a href="#">30-11-100-5920</a>	Bond Interest	310,867.36	292,625.58	107,132.75	214,266.00	214,265.75	-0.25	0.00%	135,726.00	-78,539.75	-36.66%
<a href="#">30-11-100-5930</a>	Debt Certificate Principal	175,000.00	60,000.00	0.00	65,000.00	65,000.00	0.00	0.00%	65,000.00	0.00	0.00%

**Budget Comparison Report**

Account Number		2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Comparison 1 Budget		Comparison 1 to Parent Budget		Comparison 2 Budget		Comparison 2 to Comparison 1 Budget	
					Parent Budget 2020 2020	2020 2020 Projections	Increase / (Decrease)	%	2021 2021	Increase / (Decrease)	%	
<a href="#">30-11-100-5940</a>	Debt Certificate Interest	14,660.00	10,692.00	4,752.00	9,504.00	9,504.00	0.00	0.00%	8,217.00	-1,287.00	-13.54%	
	<b>Total Category: 59 - Debt Payment :</b>	<b>3,020,527.36</b>	<b>2,944,317.58</b>	<b>111,884.75</b>	<b>2,953,770.00</b>	<b>2,953,769.75</b>	<b>-0.25</b>	<b>0.00%</b>	<b>2,343,943.00</b>	<b>-609,826.75</b>	<b>-20.65%</b>	
	<b>Category: 60 - Transfers</b>											
<a href="#">30-11-100-6010</a>	Admin Overhead Charge	-193,071.60	-72,969.00	0.00	-72,969.00	-18,242.25	54,726.75	-75.00%	-72,969.00	-54,726.75	300.00%	
	<b>Total Category: 60 - Transfers :</b>	<b>-193,071.60</b>	<b>-72,969.00</b>	<b>0.00</b>	<b>-72,969.00</b>	<b>-18,242.25</b>	<b>54,726.75</b>	<b>-75.00%</b>	<b>-72,969.00</b>	<b>-54,726.75</b>	<b>300.00%</b>	
	<b>Total Department: 11 - Executive:</b>	<b>7,720.92</b>	<b>-10,470.03</b>	<b>2,529,984.93</b>	<b>-2,337.50</b>	<b>-57,064.00</b>	<b>-54,726.50</b>	<b>2,341.24%</b>	<b>-1,948.00</b>	<b>55,116.00</b>	<b>-96.59%</b>	
	<b>Total Fund: 30 - DEBT SERVICE:</b>	<b>7,720.92</b>	<b>-10,470.03</b>	<b>2,529,984.93</b>	<b>-2,337.50</b>	<b>-57,064.00</b>	<b>-54,726.50</b>	<b>2,341.24%</b>	<b>-1,948.00</b>	<b>55,116.00</b>	<b>-96.59%</b>	
	<b>Fund: 40 - LIABILITY INSURANCE</b>											
	<b>Department: 11 - Executive</b>											
	<b>Category: 41 - Property Taxes</b>											
<a href="#">40-11-100-4100</a>	Property Taxes	431,363.37	435,889.66	402,409.08	450,000.00	450,000.00	0.00	0.00%	437,000.00	-13,000.00	-2.89%	
	<b>Total Category: 41 - Property Taxes :</b>	<b>431,363.37</b>	<b>435,889.66</b>	<b>402,409.08</b>	<b>450,000.00</b>	<b>450,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>437,000.00</b>	<b>-13,000.00</b>	<b>-2.89%</b>	
	<b>Category: 48 - Miscellaneous Revenue</b>											
<a href="#">40-11-100-4900</a>	Miscellaneous Revenue	17,255.09	9,828.31	0.00	1,500.00	0.00	-1,500.00	-100.00%	0.00	0.00	0.00%	
	<b>Total Category: 48 - Miscellaneous Revenue :</b>	<b>17,255.09</b>	<b>9,828.31</b>	<b>0.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>-1,500.00</b>	<b>-100.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	
	<b>Category: 50 - Salaries &amp; Wages</b>											
<a href="#">40-11-100-5000</a>	Administration	24,736.64	15,422.48	13,402.94	16,182.08	16,806.87	624.79	3.86%	16,746.00	-60.87	-0.36%	
	<b>Total Category: 50 - Salaries &amp; Wages:</b>	<b>24,736.64</b>	<b>15,422.48</b>	<b>13,402.94</b>	<b>16,182.08</b>	<b>16,806.87</b>	<b>624.79</b>	<b>3.86%</b>	<b>16,746.00</b>	<b>-60.87</b>	<b>-0.36%</b>	
	<b>Category: 51 - Employee Benefits</b>											
<a href="#">40-11-100-5110</a>	Health Insurance Premiums	4,228.69	3,519.94	2,236.93	3,600.00	3,436.93	-163.07	-4.53%	3,480.00	43.07	1.25%	
<a href="#">40-11-100-5120</a>	Unemployment Reimbursement	34,013.76	340.00	28,122.96	10,000.00	58,122.96	48,122.96	481.23%	65,000.00	6,877.04	11.83%	
<a href="#">40-11-100-5150</a>	Training & Education	2,371.46	1,401.99	130.00	3,250.00	400.83	-2,849.17	-87.67%	500.00	99.17	24.74%	
<a href="#">40-11-100-5170</a>	Awards and Meetings	142.00	973.51	218.05	1,500.00	718.05	-781.95	-52.13%	725.00	6.95	0.97%	
	<b>Total Category: 51 - Employee Benefits :</b>	<b>40,755.91</b>	<b>6,235.44</b>	<b>30,707.94</b>	<b>18,350.00</b>	<b>62,678.77</b>	<b>44,328.77</b>	<b>241.57%</b>	<b>69,705.00</b>	<b>7,026.23</b>	<b>11.21%</b>	
	<b>Category: 52 - Contract Services</b>											
<a href="#">40-11-100-5225</a>	Misc. Contract Services	8,214.73	3,574.91	-4,474.21	5,000.00	-3,781.84	-8,781.84	-175.64%	1,450.00	5,231.84	-138.34%	
<a href="#">40-11-100-5230</a>	PDRMA Contributions	362,015.40	357,460.96	194,371.88	348,654.12	308,708.32	-39,945.80	-11.46%	348,000.00	39,291.68	12.73%	
	<b>Total Category: 52 - Contract Services:</b>	<b>370,230.13</b>	<b>361,035.87</b>	<b>189,897.67</b>	<b>353,654.12</b>	<b>304,926.48</b>	<b>-48,727.64</b>	<b>-13.78%</b>	<b>349,450.00</b>	<b>44,523.52</b>	<b>14.60%</b>	
	<b>Category: 54 - Supplies</b>											
<a href="#">40-11-100-5470</a>	Misc. Supplies	1,488.62	4,781.66	800.25	5,000.00	800.25	-4,199.75	-84.00%	800.00	-0.25	-0.03%	
	<b>Total Category: 54 - Supplies :</b>	<b>1,488.62</b>	<b>4,781.66</b>	<b>800.25</b>	<b>5,000.00</b>	<b>800.25</b>	<b>-4,199.75</b>	<b>-84.00%</b>	<b>800.00</b>	<b>-0.25</b>	<b>-0.03%</b>	
	<b>Total Department: 11 - Executive:</b>	<b>11,407.16</b>	<b>58,242.52</b>	<b>167,600.28</b>	<b>58,313.80</b>	<b>64,787.63</b>	<b>6,473.83</b>	<b>11.10%</b>	<b>299.00</b>	<b>-64,488.63</b>	<b>-99.54%</b>	
	<b>Total Fund: 40 - LIABILITY INSURANCE:</b>	<b>11,407.16</b>	<b>58,242.52</b>	<b>167,600.28</b>	<b>58,313.80</b>	<b>64,787.63</b>	<b>6,473.83</b>	<b>11.10%</b>	<b>299.00</b>	<b>-64,488.63</b>	<b>-99.54%</b>	

**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2020 2020	2020 2020 Projections	Increase / (Decrease)		2021 2021	Increase / (Decrease)		
<b>Fund: 50 - IMRF</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">50-11-100-4100</a>	Property Taxes	827,615.35	820,854.99	757,793.39	850,000.00	850,000.00	0.00	0.00%	610,000.00	-240,000.00	-28.24%
<b>Total Category: 41 - Property Taxes :</b>		<b>827,615.35</b>	<b>820,854.99</b>	<b>757,793.39</b>	<b>850,000.00</b>	<b>850,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>610,000.00</b>	<b>-240,000.00</b>	<b>-28.24%</b>
<b>Category: 51 - Employee Benefits</b>											
<a href="#">50-11-100-5130</a>	IMRF Contribution	784,574.86	694,059.04	485,306.99	830,000.00	761,928.68	-68,071.32	-8.20%	605,000.00	-156,928.68	-20.60%
<b>Total Category: 51 - Employee Benefits :</b>		<b>784,574.86</b>	<b>694,059.04</b>	<b>485,306.99</b>	<b>830,000.00</b>	<b>761,928.68</b>	<b>-68,071.32</b>	<b>-8.20%</b>	<b>605,000.00</b>	<b>-156,928.68</b>	<b>-20.60%</b>
<b>Total Department: 11 - Executive:</b>		<b>43,040.49</b>	<b>126,795.95</b>	<b>272,486.40</b>	<b>20,000.00</b>	<b>88,071.32</b>	<b>68,071.32</b>	<b>340.36%</b>	<b>5,000.00</b>	<b>-83,071.32</b>	<b>-94.32%</b>
<b>Total Fund: 50 - IMRF:</b>		<b>43,040.49</b>	<b>126,795.95</b>	<b>272,486.40</b>	<b>20,000.00</b>	<b>88,071.32</b>	<b>68,071.32</b>	<b>340.36%</b>	<b>5,000.00</b>	<b>-83,071.32</b>	<b>-94.32%</b>
<b>Fund: 52 - SOCIAL SECURITY</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">52-11-100-4100</a>	Property Taxes	782,471.87	790,780.53	730,041.03	800,000.00	800,000.00	0.00	0.00%	635,000.00	-165,000.00	-20.63%
<b>Total Category: 41 - Property Taxes :</b>		<b>782,471.87</b>	<b>790,780.53</b>	<b>730,041.03</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>635,000.00</b>	<b>-165,000.00</b>	<b>-20.63%</b>
<b>Category: 51 - Employee Benefits</b>											
<a href="#">52-11-100-5140</a>	Social Security	684,059.50	696,209.87	458,823.67	775,952.75	591,728.76	-184,223.99	-23.74%	635,000.00	43,271.24	7.31%
<b>Total Category: 51 - Employee Benefits :</b>		<b>684,059.50</b>	<b>696,209.87</b>	<b>458,823.67</b>	<b>775,952.75</b>	<b>591,728.76</b>	<b>-184,223.99</b>	<b>-23.74%</b>	<b>635,000.00</b>	<b>43,271.24</b>	<b>7.31%</b>
<b>Total Department: 11 - Executive:</b>		<b>98,412.37</b>	<b>94,570.66</b>	<b>271,217.36</b>	<b>24,047.25</b>	<b>208,271.24</b>	<b>184,223.99</b>	<b>766.09%</b>	<b>0.00</b>	<b>-208,271.24</b>	<b>-100.00%</b>
<b>Total Fund: 52 - SOCIAL SECURITY:</b>		<b>98,412.37</b>	<b>94,570.66</b>	<b>271,217.36</b>	<b>24,047.25</b>	<b>208,271.24</b>	<b>184,223.99</b>	<b>766.09%</b>	<b>0.00</b>	<b>-208,271.24</b>	<b>-100.00%</b>
<b>Fund: 60 - AUDIT</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">60-11-100-4100</a>	Property Taxes	25,581.33	25,885.99	23,897.84	27,000.00	27,000.00	0.00	0.00%	27,000.00	0.00	0.00%
<b>Total Category: 41 - Property Taxes :</b>		<b>25,581.33</b>	<b>25,885.99</b>	<b>23,897.84</b>	<b>27,000.00</b>	<b>27,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>27,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">60-11-100-5245</a>	Legal Services	260.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
<a href="#">60-11-100-5250</a>	Misc. Professional Services	23,600.00	30,445.00	19,900.00	26,910.00	23,250.00	-3,660.00	-13.60%	26,850.00	3,600.00	15.48%
<a href="#">60-11-100-5260</a>	Advertising	15.77	0.00	0.00	20.00	0.00	-20.00	-100.00%	0.00	0.00	0.00%
<b>Total Category: 52 - Contract Services:</b>		<b>23,875.77</b>	<b>30,445.00</b>	<b>19,900.00</b>	<b>27,180.00</b>	<b>23,250.00</b>	<b>-3,930.00</b>	<b>-14.46%</b>	<b>27,100.00</b>	<b>3,850.00</b>	<b>16.56%</b>
<b>Total Department: 11 - Executive:</b>		<b>1,705.56</b>	<b>-4,559.01</b>	<b>3,997.84</b>	<b>-180.00</b>	<b>3,750.00</b>	<b>3,930.00</b>	<b>-2,183.33%</b>	<b>-100.00</b>	<b>-3,850.00</b>	<b>-102.67%</b>
<b>Total Fund: 60 - AUDIT:</b>		<b>1,705.56</b>	<b>-4,559.01</b>	<b>3,997.84</b>	<b>-180.00</b>	<b>3,750.00</b>	<b>3,930.00</b>	<b>-2,183.33%</b>	<b>-100.00</b>	<b>-3,850.00</b>	<b>-102.67%</b>



**Budget Comparison Report**

Account Number	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2020 2020	2020 2020 Projections	Increase / (Decrease)		2021 2021	Increase / (Decrease)		
<b>Fund: 80 - SECURITY</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">80-11-100-4100</a>	Property Taxes	85,269.86	86,009.05	79,402.58	90,000.00	90,000.00	0.00	0.00%	60,000.00	-30,000.00	-33.33%
<b>Total Category: 41 - Property Taxes :</b>		<b>85,269.86</b>	<b>86,009.05</b>	<b>79,402.58</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>60,000.00</b>	<b>-30,000.00</b>	<b>-33.33%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">80-11-100-5215</a>	Independent Contractor Service	397.39	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Category: 52 - Contract Services:</b>		<b>397.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Total Department: 11 - Executive:</b>		<b>84,872.47</b>	<b>86,009.05</b>	<b>79,402.58</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>60,000.00</b>	<b>-30,000.00</b>	<b>-33.33%</b>
<b>Total Fund: 80 - SECURITY:</b>		<b>84,872.47</b>	<b>86,009.05</b>	<b>79,402.58</b>	<b>90,000.00</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>60,000.00</b>	<b>-30,000.00</b>	<b>-33.33%</b>
<b>Fund: 90 - SPECIAL RECREATION</b>											
<b>Department: 11 - Executive</b>											
<b>Category: 41 - Property Taxes</b>											
<a href="#">90-11-100-4100</a>	Property Taxes	644,034.84	724,749.83	669,140.13	695,000.00	695,000.00	0.00	0.00%	500,000.00	-195,000.00	-28.06%
<b>Total Category: 41 - Property Taxes :</b>		<b>644,034.84</b>	<b>724,749.83</b>	<b>669,140.13</b>	<b>695,000.00</b>	<b>695,000.00</b>	<b>0.00</b>	<b>0.00%</b>	<b>500,000.00</b>	<b>-195,000.00</b>	<b>-28.06%</b>
<b>Category: 52 - Contract Services</b>											
<a href="#">90-11-100-5235</a>	NSSRA Contributions	270,805.37	469,353.65	277,610.02	343,564.00	277,610.02	-65,953.98	-19.20%	277,610.02	0.00	0.00%
<a href="#">90-11-100-5240</a>	Special Needs Aides	200,173.66	126,119.54	69,731.72	231,982.00	69,731.72	-162,250.28	-69.94%	123,664.00	53,932.28	77.34%
<a href="#">90-11-100-5250</a>	Misc. Professional Services	0.00	8,022.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
<b>Total Category: 52 - Contract Services:</b>		<b>470,979.03</b>	<b>603,495.85</b>	<b>347,341.74</b>	<b>575,546.00</b>	<b>347,341.74</b>	<b>-228,204.26</b>	<b>-39.65%</b>	<b>401,274.02</b>	<b>53,932.28</b>	<b>15.53%</b>
<b>Category: 58 - Capital</b>											
<a href="#">90-11-100-5850</a>	Equipment	559.75	184,223.12	0.00	150,000.00	0.00	-150,000.00	-100.00%	705,818.00	705,818.00	0.00%
<b>Total Category: 58 - Capital :</b>		<b>559.75</b>	<b>184,223.12</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>-150,000.00</b>	<b>-100.00%</b>	<b>705,818.00</b>	<b>705,818.00</b>	<b>0.00%</b>
<b>Total Department: 11 - Executive:</b>		<b>172,496.06</b>	<b>-62,969.14</b>	<b>321,798.39</b>	<b>-30,546.00</b>	<b>347,658.26</b>	<b>378,204.26</b>	<b>-1,238.15%</b>	<b>-607,092.02</b>	<b>-954,750.28</b>	<b>-274.62%</b>
<b>Total Fund: 90 - SPECIAL RECREATION:</b>		<b>172,496.06</b>	<b>-62,969.14</b>	<b>321,798.39</b>	<b>-30,546.00</b>	<b>347,658.26</b>	<b>378,204.26</b>	<b>-1,238.15%</b>	<b>-607,092.02</b>	<b>-954,750.28</b>	<b>-274.62%</b>
<b>Report Total:</b>		<b>2,585,273.43</b>	<b>2,559,973.67</b>	<b>4,493,250.75</b>	<b>2,484,736.61</b>	<b>1,822,231.49</b>	<b>-662,505.12</b>	<b>-26.66%</b>	<b>2,412,711.30</b>	<b>590,479.81</b>	<b>32.40%</b>

Budget Comparison Report

Fund Summary

Fund	2018 Total Activity	2019 Total Activity	2020 YTD Activity Through Oct	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2020 2020	2020 2020 Projections	Increase / (Decrease)		2021 2021	Increase / (Decrease)	
10 - CORPORATE	2,665,994.40	2,772,353.59	846,762.97	2,825,439.06	1,201,757.10	-1,623,681.96	-57.47%	3,456,552.32	2,254,795.22	187.62%
20 - RECREATION	500,376.00	499,999.92	0.00	500,000.00	125,000.06	-374,999.94	-75.00%	500,000.00	374,999.94	300.00%
30 - DEBT SERVICE	7,720.92	-10,470.03	2,529,984.93	-2,337.50	-57,064.00	-54,726.50	2,341.24%	-1,948.00	55,116.00	-96.59%
40 - LIABILITY INSURANCE	11,407.16	58,242.52	167,600.28	58,313.80	64,787.63	6,473.83	11.10%	299.00	-64,488.63	-99.54%
50 - IMRF	43,040.49	126,795.95	272,486.40	20,000.00	88,071.32	68,071.32	340.36%	5,000.00	-83,071.32	-94.32%
52 - SOCIAL SECURITY	98,412.37	94,570.66	271,217.36	24,047.25	208,271.24	184,223.99	766.09%	0.00	-208,271.24	-100.00%
60 - AUDIT	1,705.56	-4,559.01	3,997.84	-180.00	3,750.00	3,930.00	-2,183.33%	-100.00	-3,850.00	-102.67%
80 - SECURITY	84,872.47	86,009.05	79,402.58	90,000.00	90,000.00	0.00	0.00%	60,000.00	-30,000.00	-33.33%
90 - SPECIAL RECREATION	172,496.06	-62,969.14	321,798.39	-30,546.00	347,658.26	378,204.26	-1,238.15%	-607,092.02	-954,750.28	-274.62%
<b>Report Total:</b>	<b>2,585,273.43</b>	<b>2,559,973.67</b>	<b>4,493,250.75</b>	<b>2,484,736.61</b>	<b>1,822,231.49</b>	<b>-662,505.12</b>	<b>-26.66%</b>	<b>2,412,711.30</b>	<b>590,479.81</b>	<b>32.40%</b>