



Wilmette Park District
Financial Planning & Policy Committee Meeting

Monday, October 21, 2019

6:30 p.m. – Village Hall Committee Meeting Room

AGENDA

- I. Meeting Called to Order
Members of Committee:
Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel
Staff:
Superintendent Steve Holloway
- II. Approval of Minutes
 - A. August 19, 2019 Regular Meeting - Amended
 - B. September 16, 2019 Regular Meeting
- III. Communications and Correspondence
- IV. Recognition of Visitors
- V. Unfinished Business
 - A. Compensation Study
 - B. ADA Budget Update
- VI. New Business
 - A. 2019 Tax Levy – Truth in Taxation Resolution 2019-R-11
 - B. Proposed FY2020 Administration & Parks Budget Review
- VII. Next Meeting: Monday, November 18, 2019
- VIII. Adjournment

If you are a person with a disability and need special accommodations to participate in 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.



Memorandum

Date: October 18, 2019

To: Financial Planning & Policy Committee
Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel

From: Libby Baker, Executive Administrative Assistant

Cc: Steve Wilson
Steve Holloway

Re: Amended Meeting Minutes – Agenda Item II. A.

The August 19, 2019 minutes were originally presented and approved during the September 16th meeting. While preparing to post the approved minutes I realized the closed session portion of the meeting had not been included.

The minutes have been amended and are being presented again for approval as amended.



WILMETTE PARK DISTRICT
Financial Planning & Policy Committee
Meeting Minutes

Monday, August 19, 2019
Village Hall Committee Meeting Room
Amended 9-17-19

Attendees

Commissioners/Committee: Chair Gordon Anderson, Bryan Abbott and Julia Goebel
Staff: Steve Holloway

Staff: Executive Director Steve Wilson

Absent

None

I. Meeting Called to Order

Meeting was called to order at 6:00 p.m.

II. Approval of Minutes

A. Commissioner Abbott moved and Commissioner Goebel seconded a motion to approve the July 22, 2019 meeting minutes. All voted yes; **motion carried.**

III. Communication and Correspondence

None

IV. Recognition of Visitors

Attendance Sheet will become part of the permanent record.

V. Unfinished Business

A. Compensation Study

This item was discussed in Closed Session

B. Uniform Increases

The committee agreed to the following 2020 Uniform Increases

1. Revenue increase of 3%.
2. Salary/Wage increase of 3%.

The Salary/Wage increase was agreed to with an agreement that staff will review potential healthcare cost reductions.

VI. New Business

A. 2020 Budget Calendar

The 2020 Budget Calendar was presented to the committee. The Committee agreed to the dated provided by staff. Every year, each Committee reviews

their respective budgets. This leads to a review of Capital projects at the Committee of the Whole in November. The entire budget is reviewed at the Committee of the Whole meeting held in December.

The entire Budget and Appropriations for the fiscal year is considered and, voted on at the first Board of Commissioners meeting in January of each year.

The Committee took no action.

VII. Adjourn to Closed Session

Commissioner Anderson moved and Commissioner Goebel seconded a motion to adjourn to Closed Session at 6:02 p.m. to discuss the appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel of the District, including hearing testimony on a complaint lodged against an employee of the District or against legal counsel to determine its validity, in accordance with Section 2(c)1 of the Open Meetings Act. All voted yes; **motion carried.**

VIII. Reconvene Regular Committee Meeting

Commissioner Abbott moved and Commissioner Goebel seconded a motion to reconvene to open session. All voted yes; **motion carried.**

No action was taken.

IX. Next Meeting

The next meeting of the Financial Planning & Policy Committee is scheduled for September 16, 2019 at 6:30 p.m.

X. Adjournment

There being no further business to conduct, the Financial Planning & Policy Committee meeting was adjourned at 7:23 p.m.

Minutes Approved by Committee on _____

Committee Chair

Department Head



WILMETTE PARK DISTRICT
Financial Planning & Policy Committee
Meeting Minutes

Monday, September 16, 2019
Village Hall Committee Meeting Room

Attendees

Commissioners/Committee: Chair Gordon Anderson, Bryan Abbott and Julia Goebel
Staff: Steve Holloway

Staff: Executive Director Steve Wilson, Jerry Ulrich, and Liz Cox

Absent

None

I. Meeting Called to Order

Meeting was called to order at 6:35 p.m.

II. Approval of Minutes

- A.** Commissioner Goebel moved and Commissioner Abbott seconded a motion to approve the August 19, 2019 meeting minutes. All voted yes; **motion carried.**
- B.** Commissioner Abbott moved and Commissioner Goebel seconded a motion to approve the August 19, 2019 Closed Session meeting minutes. All voted yes; **motion carried.**

III. Communication and Correspondence

Commissioner Anderson commented on an email received from Varsha Kaura regarding residency issues. Mrs. Kaura was in attendance and addressed the Committee on the issue of receiving residency rates for her daughter. Mrs. Kaura, a former resident of Wilmette, is currently a resident of Kenilworth. She owns real property in Wilmette. Her daughter has been a participant in the Centennial Ice Prime Time Sessions. Due to her status as a non-resident, her daughter's registration may be delayed or she might be placed on the wait list. Mrs. Kaura stated that her daughter has moved up in the levels of the program; however, there is always the possibility of her not getting in to the proper class for her level due to the residency issue. Mrs. Kaura concluded by thanking the Committee for listening to her concerns.

Following discussion, the Committee agreed to continue the discussion at a future meeting. Staff will also continue reviewing the current "Fair Share" policy.

IV. Recognition of Visitors

Attendance Sheet will become part of the permanent record.

V. Unfinished Business

A. ADA Budget Update

Superintendent Ulrich presented an updated list of ADA projects that were in progress/deferred/ or completed. The list also provided financial data to inform the Committee of how much was remaining to be performed towards the certain ADA projects. The list will be used by the Committee to assist in the determining how to levy for the Special Recreation Fund for the 2019 Tax Levy.

After the Committee discussed their wishes, it was determined that staff will return with a summarized report of the detailed ADA data and a reconciliation of the Special Recreation Fund for the October 2019 FPPC meeting.

B. Compensation Study

Director Wilson explained there was an issue with the comparative districts used in determining the proper analysis and structure for salaries and positions related to the study.

After discussion, the Committee agreed that staff would direct GovHR to revisit the study. They requested that additional comparative districts be included to the revised analysis. In addition, the Committee requested that part-time position be analyzed in the study as well. Both items will provide a proper perspective for the district's compensation study analysis.

VI. New Business

A. 2019 Tax Levy-Discussion

Superintendent Holloway spoke to the Committee regarding the issues surrounding the 2019 Tax Levy. The 2018 CPI-U is a 2.0 Review for an increase in the Retirement Fund due to an IMRF employer rate increase. In addition, review the Special Recreation fund due to the increase of our capital obligation towards NSSRA.

The Committee instructed staff to pursue the additional revenue allotted to the District through the 2018 CPI or less.

The proposed tax levy will be brought before the Committee for discussion and review in October.

VII. Adjourn to Closed Session

The Committee did not meet in Closed Session.

VIII. Next Meeting

The next meeting of the Financial Planning & Policy Committee is scheduled for October 21, 2019 at 6:30 p.m.

IX. Adjournment

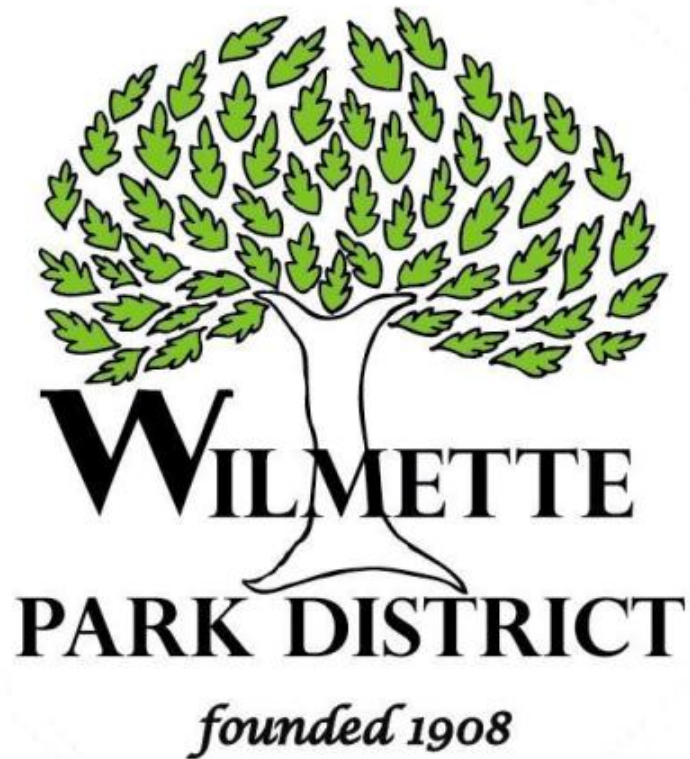
There being no further business to conduct, the Financial Planning & Policy Committee meeting was adjourned at 7:53 p.m.

Minutes Approved by Committee on _____

Committee Chair

Department Head

UNOFFICIAL



2019

TAX LEVY APPROACH

Presented to the
Financial Planning & Policy Committee
October 21, 2019

The review of the 2019 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 30, 2019.

Taxes levied in 2019 become due and payable in two installments: March 1st and August 1st, 2020. Beginning in 2009, the first installment is approximately 55% of the prior year's tax bill. The second installment is based on the 2019 levy assessment and equalization.

The recommended amount for the 2019 tax capped funds is \$4,883,200, or an increase of 1.85%. With the increase recommended in the Special Recreation Fund, the overall Truth-in-Taxation increase is 2.16%. The total tax levy, with bond and interest, decreases to 0.76%. Please refer to the schedule below:

<u>Wilmette Park District</u>	2018 Actual Tax Levy*	2019 Proposed Tax Levy	% Change	<u>Comments</u>
Tax Capped Funds ⁽¹⁾	\$4,794,510	\$4,883,200	1.85%	Subject to tax cap limitations
Special Recreation Fund ⁽²⁾	729,300	760,000	4.21%	Not subject to tax cap limitation, but does have a ceiling rate
<i>Resolution 2019-R-11</i> ⁽³⁾	\$5,523,810	\$5,643,200	2.16%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	2,924,289	2,879,266	-1.54%	Established by existing bond ordinances and proposed issuance
Total Proposed Tax Levy Ordinance 2019-O-3 ⁽³⁾	<u>\$8,448,099</u>	<u>\$8,522,466</u>	0.88%	Total estimated tax levy and % increase

* The amounts include 2% automatically added by the County for possible losses in tax collections. The 2019 Tax Levy Ordinance does not include the 2% added for possible loss in tax collections.

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

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

⁽³⁾ 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 2018 CPI-U was 2.0%.

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 2020, tax receipts will be based on the 2019 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 allowed in 2018 was \$729,300. The proposed levy is \$760,000 keeping close to the ceiling rate of \$0.04 of EAV. As noted in the schedule above, the tax dollar increased by 4.21% from 2018. The Special Recreation has an adequate fund balance to be above the targeted amount at the end of the 2019 fiscal year as funding includes ADA improvements and the NSSRA capital funding.

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 \$8,321,000 as of December 31, 2019.

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 increased by 0.76%. 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 2018 CPI increase of 2.0%.

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

Summary:

This brings the 2019 Tax Levy to \$5,643,200, a \$119,390.00 increase over the 2018 Extended Tax Levy or a 2.16% increase. After debt service is added, the total Tax Levy is \$8,512,053, \$63,954 more than the 2018 total levy, or a 0.76% increase.

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 11th meeting.

WILMETTE PARK DISTRICT
RESOLUTION NO. 2019-R-11
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 2018 real estate tax levy of the Park District (2019 tax bill) was \$5,523,810.
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 2019 (2020 tax bill) is \$5,643,200.
3. Based upon the foregoing, the estimated percentage increase in the proposed 2019 aggregate levy over the amount of real estate taxes extended upon the final 2018 aggregate levy is 2.16%, and accordingly, no public hearing or publication is required under the Truth in Taxation Law.

FURTHER RESOLVED, that a public hearing on the proposed 2019 aggregate levy of the Park District be held on December 9, 2019, 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 11th day of November, 2019.

Amy L. Wolfe, President
Board of Park Commissioners

Attested and Filed this 11th day of November, 2019.

Stephen P. Wilson, Secretary
Board of Park Commissioners



Memorandum

Date: October 16, 2019

To: Financial Planning & Policy Committee
Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel

From: Steve Holloway, Superintendent of Finance and Personnel
Jerry Ulrich, Superintendent of Parks and Planning

Cc: Board of Commissioners
Steve Wilson
Emily Guynn

Re: Proposed FY 2020 Administration and Parks & Planning Division Budget

Attached is the Proposed Fiscal Year 2020 Budget for Wilmette Park District's Administration and Parks & Planning Divisions. Included in the packet is the proposed line item budget.

The line item budget for the Administration Division contains tax revenue and expenses for all the supporting funds including Corporate, Debt Service, Liability Insurance, IMRF and Social Security retirement, Audit, Capital Replacement, Security and Special Recreation. We have used the recommended increases on the line items as agreed to by the Financial Planning & Policy Committee in August and outlined in the attached memo from Superintendent Guynn and Holloway.

The 2019 tax levy was created by a review of each of the funds expenses, projected 2019 and proposed 2020 ending fund balance as compared to the District's Fund Balance Policy.

The Parks and Planning Division budget is a new item added to the committee's agenda this year.

The proposed capital expenditures are included as the last exhibit of the budget document for each division.

If you have any questions prior to the meeting, please feel free to give me a call.

Steve

MEMORANDUM

Date: August 28, 2019
To: Managers and Supervisors
From: Steve Holloway
CC: Steve Wilson Emily Guynn
Jerry Ulrich
Subject: 2020 Uniform Budget Memo

As we prepare for the 2020 Annual Budget, revenue and expense items are reviewed for recommended uniform changes. These include overall revenue, both tax levy and fees; salaries; benefits, utilities; fuels and other expenses. **These increases should be calculated against the 2019 projections unless otherwise noted.**

Revenue

- **Taxes – 2019 Levy – plus CPI-U on 2018.** Tax cap legislation has set the tax levy increase to be the lower of the CPI-U for the prior year or 5%. The 2018 CPI-U was 2.0% so this will be applied to the 2019 tax levy for the 2019 Capped Funds. Judging from the last couple of years, the total levy will likely be capped on the aggregate levy and the Special Recreation Fund could reach its ceiling cap.
- **Program Fees(Category 44): 3% Increase**
 - If you would like to lower, freeze, or increase over 3% prepare and present a justification to your direct supervisor and Superintendent Guynn before inputting budget to Incode
 - Justifications should include a market analysis with 2-3 comparable agencies

Expenses

- **Salaries & Wages (Category 50) – Pool of 3%**
 - Any increases in salaries and wages need to be balanced in revenues
 - If you would like to lower, freeze, or increase over 3% prepare and present a justification to your direct supervisor and me before inputting budget to Incode
 - Justifications should include a market analysis with 2-3 comparable agencies
- **Full Time – Pool of 3.00% for 2020.** The pool is ultimately based upon the year-end projection amounts and distributed based upon performance.
- **Part Time – Pool of 3.00% for 2020.** These employees perform part-time oversight; many have direct program contact with our patrons or provide facility support hours to assure patrons are safely served. These employees include instructors, maintenance laborers,

attendants, camp counselors and life guards. The pool is ultimately based upon the year-end projection amounts.

- **Employee Benefits (Category 51)**
 - **Health Insurance – 5% for 2020 to 2019 projection.** The District provides health benefits through PDRMA Health. The preliminary increase is estimated at 5.0% with the continuance of a Health Reimbursement Account. Admin will make all adjustments upon receiving data from PDRMA. The part-time ACA net amount is charged directly to the departments and may not be known until open enrollment in November. Work with Forouzan/Liz Cox on these.
 - **Training and Education – Flat for 2020 to projections,** unless instructed otherwise.
 - **Dues – Flat for 2020 to projections,** unless instructed otherwise.
 - **Awards and Meetings – Flat for 2020 to projections,** unless instructed otherwise.

- **Contractual Services (Category 52)**
 - **Building Maintenance Services (Custodial Services) – 6.0% for 2020 to 2019 budget.**
 - **Equipment, Grounds, Transportation and Misc. Contract Services – 3.0% for 2020 to projections.** Included in Misc. C/S is the Credit Card Fees. These are a function of program fees.
 - **Independent Contract Services – 3.0% increase to 2019 projections.** These costs are primarily program driven.
 - **Misc. Professional Services – Flat for 2020 to projections,** unless instructed otherwise.
 - **Marketing, Advertising, Printing, Postage, Entry Fees and Facility Rental – 3.0% increase to 2019 budget.**
 - **Facility Rentals – 2% increase to 2019 budget.**

- **Utilities (Category 53)**
 - **Communication Services – Staff should budget 2.0% increase for cell phone use.**
 - **Water and Sewer – 10% preliminary increase for 2020 to 2019 projections.** The Village has yet to finalize their water rates, however estimate that for 2020 there will be a 10% increase. Due to the Village of Wilmette Storm Water project, we will need to adjust your respective budgets for the final amount from the village.
 - **Electric – Freeze, no increase.** We negotiated a new contractual rate beginning in December 2017 that have provided considerable savings.
 - **Natural Gas – Freeze, no increase.** We negotiated a new contractual rate beginning in May 2018 that will give us considerable savings over the next 2 years.
 - **Miscellaneous (Cable) – 3.0% for 2020 to 2019 projections.**

- **Supplies (Category 54): Flat for 2020 to projections**, although mostly dependent upon programs, where program fees cover the expense.
 - **Gasoline and Diesel Fuel – 3.0% increase for 2020 to 2019 projections.**

- **Repairs (Category 55)**
 - **Building Repairs – 2.0% increase to 2019 projections.**
 - **Equipment, Grounds and Misc. – Freeze, no increase.**

- **Overhead (Category 60)**
 - **To Be Determined.** Administration will load this information in the budget management area of Incode. Admin will also take care of debt transfers. Any changes you discuss during reviews will need to be communicated to me so I can adjust a couple of accounts.

If you have any questions, please feel free to give me a call.

Steve



WILMETTE PARK DISTRICT ADMINISTRATION 2020 PROPOSED ANNUAL BUDGET

Financial Planning & Policy Committee - October 21, 2019

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2020

Summary

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

The Administration Division 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. 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 Division has eight 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 one part-time staff. The focus of this division is all accounting and payroll for the District, and required filings with the County, State and Federal agencies. The Office Manager is responsible for the registration front desk at Village Hall and supervises one part time individual. The Network Administrator is responsible for all voice communications (in conjunction with the Village), PC and Mainframe systems and support to 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 2 full time staff including the Marketing & Communications Manager and the Marketing Coordinator. The division also has a part-time marketing assistant and part-time graphic designer. The focus of this division is the marketing of the District's programs, facilities, and events. In addition, this division is responsible for community-wide communication of important information such as high profile topics at the Board level.

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

	2018	2019	2019	2020 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$7,907,644	\$8,078,996	\$8,132,450	\$8,345,853	\$213,403	2.6%
Rental Revenue	51,976	56,700	25,410	69,951	44,541	175.3%
Miscellaneous Revenue	<u>296,014</u>	<u>167,120</u>	<u>339,957</u>	<u>259,700</u>	<u>(80,257)</u>	-23.6%
Total Revenue	<u>\$8,255,635</u>	<u>\$8,302,816</u>	<u>\$8,497,817</u>	<u>\$8,675,504</u>	<u>\$177,687</u>	2.1%
Expenses						
Salaries & Wages	\$1,256,459	\$1,233,012	\$1,246,313	\$1,292,707	\$46,394	3.7%
Employee Benefits	1,825,068	1,893,169	1,896,563	1,938,183	41,620	2.2%
Contract Services	1,204,800	1,289,006	1,507,960	1,337,165	(170,795)	-11.3%
Utilities	190,487	173,289	193,625	193,625	0	0.0%
Supplies	13,328	29,600	30,490	29,750	(740)	-2.4%
Repairs	<u>0</u>	<u>200</u>	<u>0</u>	<u>200</u>	<u>200</u>	N/A
Operating Expenses	\$4,490,141	\$4,618,276	\$4,874,951	\$4,791,629	(\$83,321)	-1.7%
Operating Surplus (Deficit)	<u>\$3,765,494</u>	<u>\$3,684,540</u>	<u>\$3,622,866</u>	<u>\$3,883,875</u>	<u>\$261,009</u>	
<u>Non-Operating Revenue</u>						
Bond Proceeds	\$2,022,000	\$0	\$0	\$0	\$0	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$2,022,000	\$0	\$0	\$0	\$0	
<u>Non-Operating Expenses</u>						
Capital	3,609,230	9,239,356	8,788,838	4,240,418	(4,548,420)	-51.8%
Debt Service	3,020,527	2,894,188	2,943,730	2,953,770	10,040	0.3%
Capital Transfer	(939,624)	(950,000)	(950,000)	(950,000)	0	0.0%
Overhead Transfer	<u>(2,392,192)</u>	<u>(2,272,969)</u>	<u>(2,272,969)</u>	<u>(2,272,969)</u>	<u>0</u>	0.0%
Total Non-Operating Expenses	\$3,297,941	\$8,910,575	\$ 8,509,599	\$ 3,971,219	\$ (4,538,380)	
Net-Non Operating Surplus (Deficit)	(\$1,275,941)	(\$8,910,575)	(\$8,509,599)	(\$3,971,219)	\$4,538,380	
Total Expenses	<u>\$7,788,083</u>	<u>\$13,528,851</u>	<u>\$13,384,550</u>	<u>\$8,762,848</u>	<u>(\$4,621,701)</u>	-34.5%
Net Surplus (Deficit)	<u>\$2,489,552</u>	<u>(\$5,226,035)</u>	<u>(\$4,886,733)</u>	<u>(\$87,344)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)		
Department: 11 - Executive											
Program: 100 - Operations											
Revenue											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	2,066,562.94	2,220,197.18	2,248,882.71	2,260,000.00	2,260,000.00	0.00	0.00%	2,350,000.00	90,000.00	3.98%
10-11-100-4110	Replacement Taxes	162,173.97	147,434.50	131,810.70	150,000.00	160,000.00	10,000.00	6.67%	150,000.00	-10,000.00	-6.25%
30-11-100-4100	Property Taxes	2,808,792.41	2,791,772.88	2,809,684.26	2,823,495.80	2,866,950.00	43,454.20	1.54%	2,868,853.00	1,903.00	0.07%
40-11-100-4100	Property Taxes	397,871.92	424,046.37	427,969.54	430,000.00	430,000.00	0.00	0.00%	450,000.00	20,000.00	4.65%
50-11-100-4100	Property Taxes	795,763.68	813,427.35	805,940.27	810,000.00	810,000.00	0.00	0.00%	850,000.00	40,000.00	4.94%
52-11-100-4100	Property Taxes	746,027.96	769,087.87	776,412.01	780,000.00	780,000.00	0.00	0.00%	800,000.00	20,000.00	2.56%
60-11-100-4100	Property Taxes	24,867.44	24,991.33	25,415.65	25,500.00	25,500.00	0.00	0.00%	27,000.00	1,500.00	5.88%
80-11-100-4100	Property Taxes	74,602.33	83,841.86	84,446.24	85,000.00	85,000.00	0.00	0.00%	90,000.00	5,000.00	5.88%
90-11-100-4100	Property Taxes	606,934.90	632,844.84	711,579.95	715,000.00	715,000.00	0.00	0.00%	760,000.00	45,000.00	6.29%
Total Category: 41 - Property Taxes :		7,683,597.55	7,907,644.18	8,022,141.33	8,078,995.80	8,132,450.00	53,454.20	0.66%	8,345,853.00	213,403.00	2.62%
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	0.00	22,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-4200	Bond Proceeds	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 42 - Bond Proceeds :		0.00	2,022,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	96,974.08	51,976.30	21,000.00	56,700.00	25,410.00	-31,290.00	-55.19%	69,951.00	44,541.00	175.29%
Total Category: 46 - Rental Revenue :		96,974.08	51,976.30	21,000.00	56,700.00	25,410.00	-31,290.00	-55.19%	69,951.00	44,541.00	175.29%
Category: 48 - Miscellaneous Revenue											
10-11-100-4800	Donations	5,609.20	0.00	861.25	200.00	21,250.00	21,050.00	10,525.00%	200.00	-21,050.00	-99.06%
10-11-100-4900	Miscellaneous Revenue	26,011.52	31,489.77	19,521.60	25,420.00	20,000.00	-5,420.00	-21.32%	23,000.00	3,000.00	15.00%
10-11-100-4910	Over/Short Revenue	64,677.12	18,353.19	4,255.71	0.00	5,000.00	5,000.00	0.00%	0.00	-5,000.00	-100.00%
10-11-100-4960	Interest Revenue	76,529.16	151,812.74	218,815.28	130,000.00	275,000.00	145,000.00	111.54%	225,000.00	-50,000.00	-18.18%
30-11-100-4900	Miscellaneous Revenue	3,381.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
40-11-100-4900	Miscellaneous Revenue	1,705.03	17,255.09	8,328.31	1,500.00	12,000.00	10,500.00	700.00%	1,500.00	-10,500.00	-87.50%
70-11-100-4900	Miscellaneous Revenue	84,624.37	22,250.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-4920	Surplus Equipment	0.00	54,853.50	6,706.58	10,000.00	6,706.58	-3,293.42	-32.93%	10,000.00	3,293.42	49.11%
Total Category: 48 - Miscellaneous Revenue :		262,538.21	296,014.29	258,488.73	167,120.00	339,956.58	172,836.58	103.42%	259,700.00	-80,256.58	-23.61%
Total Revenue:		8,043,109.84	10,277,634.77	8,301,630.06	8,302,815.80	8,497,816.58	195,000.78	2.35%	8,675,504.00	177,687.42	2.09%

Budget Comparison Report

Account Number	Expense	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2019 2019	2019 2019 Proj	Increase / (Decrease)	2020 2020	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	488,536.47	486,321.48	365,842.24	452,263.04	470,521.00	18,257.96	4.04%	497,400.82	26,879.82	5.71%
10-11-100-5020	Incentive Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5026	Intern	0.00	0.00	3,420.00	0.00	3,420.00	3,420.00	0.00%	3,000.00	-420.00	-12.28%
10-11-100-5035	PT Coordinator	440.00	484.00	436.00	480.00	600.00	120.00	25.00%	480.00	-120.00	-20.00%
40-11-100-5000	Administration	76,716.13	24,736.64	12,379.19	14,557.52	15,501.00	943.48	6.48%	16,182.08	681.08	4.39%
Total Category: 50 - Salaries & Wages:		565,692.60	511,542.12	382,077.43	467,300.56	490,042.00	22,741.44	4.87%	517,062.90	27,020.90	5.51%
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	73,475.00	68,858.67	53,851.85	76,000.00	80,949.96	4,949.96	6.51%	80,949.96	0.00	0.00%
10-11-100-5150	Training & Education	8,676.87	10,665.29	32,365.17	13,362.50	34,000.00	20,637.50	154.44%	15,000.00	-19,000.00	-55.88%
10-11-100-5160	Dues	12,176.67	10,211.95	11,712.17	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
10-11-100-5170	Awards and Meetings	18,909.40	26,843.66	15,544.61	25,150.00	22,500.00	-2,650.00	-10.54%	25,150.00	2,650.00	11.78%
40-11-100-5110	Health Insurance Premiums	11,695.01	4,228.69	2,355.61	3,727.20	3,600.00	-127.20	-3.41%	3,600.00	0.00	0.00%
40-11-100-5120	Unemployment Reimbursement	0.00	34,013.76	340.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
40-11-100-5150	Training & Education	669.00	2,371.46	512.99	4,150.00	1,000.00	-3,150.00	-75.90%	3,250.00	2,250.00	225.00%
40-11-100-5170	Awards and Meetings	216.42	142.00	861.61	1,500.00	1,000.00	-500.00	-33.33%	1,500.00	500.00	50.00%
50-11-100-5130	IMRF Contribution	759,400.57	784,574.86	560,775.97	800,000.00	800,000.00	0.00	0.00%	830,000.00	30,000.00	3.75%
52-11-100-5140	Social Security	704,966.38	684,059.50	587,485.85	753,352.18	753,355.00	2.82	0.00%	775,952.75	22,597.75	3.00%
Total Category: 51 - Employee Benefits :		1,590,185.32	1,625,969.84	1,265,805.83	1,699,241.88	1,718,404.96	19,163.08	1.13%	1,757,402.71	38,997.75	2.27%
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Service	12,107.38	12,868.19	9,199.69	14,000.00	13,000.00	-1,000.00	-7.14%	14,000.00	1,000.00	7.69%
10-11-100-5225	Misc. Contract Services	14,572.24	15,341.77	37,902.03	23,385.00	40,000.00	16,615.00	71.05%	23,385.00	-16,615.00	-41.54%
10-11-100-5245	Legal Services	30,272.35	39,304.51	34,924.20	37,000.00	45,000.00	8,000.00	21.62%	41,000.00	-4,000.00	-8.89%
10-11-100-5250	Misc. Professional Services	3,291.93	20,678.56	34,992.38	65,600.00	65,600.00	0.00	0.00%	45,600.00	-20,000.00	-30.49%
10-11-100-5260	Advertising	939.72	749.00	301.12	390.00	500.00	110.00	28.21%	500.00	0.00	0.00%
10-11-100-5265	Printing	2,346.25	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
10-11-100-5270	Postage	10,910.46	20,573.54	20,579.01	13,900.00	13,900.00	0.00	0.00%	13,900.00	0.00	0.00%
10-11-100-5275	Facility Rental	56,236.38	60,529.75	46,667.75	59,450.52	59,450.52	0.00	0.00%	60,640.00	1,189.48	2.00%
10-11-100-5280	Equipment Rental	3,274.56	3,274.56	2,455.92	3,732.00	3,275.00	-457.00	-12.25%	3,732.00	457.00	13.95%
30-11-100-5250	Misc. Professional Services	802.50	23,742.20	0.00	802.50	802.50	0.00	0.00%	802.50	0.00	0.00%
40-11-100-5225	Misc. Contract Services	0.00	8,214.73	2,838.91	5,000.00	4,000.00	-1,000.00	-20.00%	5,000.00	1,000.00	25.00%
40-11-100-5230	PDRMA Contributions	350,066.28	362,015.40	208,523.06	357,510.00	357,450.96	-59.04	-0.02%	348,654.12	-8,796.84	-2.46%
60-11-100-5245	Legal Services	415.00	260.00	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
60-11-100-5250	Misc. Professional Services	23,435.00	23,600.00	27,945.00	24,635.00	27,945.00	3,310.00	13.44%	26,910.00	-1,035.00	-3.70%
60-11-100-5260	Advertising	15.77	15.77	0.00	20.00	0.00	-20.00	-100.00%	20.00	20.00	0.00%
80-11-100-5215	Independent Contractor Service	0.00	397.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
90-11-100-5235	NSSRA Contributions	244,951.02	270,805.37	469,353.65	280,284.01	469,353.65	189,069.64	67.46%	343,564.00	-125,789.65	-26.80%
90-11-100-5240	Special Needs Aides	257,113.76	200,173.66	63,059.77	231,982.00	231,982.00	0.00	0.00%	231,982.00	0.00	0.00%

Budget Comparison Report

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				2019 2019	2019 2019 Proj	Increase / (Decrease)	2020 2020	Increase / (Decrease)					
90-11-100-5250	Misc. Professional Services	0.00	0.00	8,022.66	0.00	0.00	0.00%	0.00	0.00	0.00%			
Total Category: 52 - Contract Services:				1,010,750.60	1,062,544.40	966,765.15	1,118,141.03	1,332,259.63	214,118.60	19.15%	1,160,139.62	-172,120.01	-12.92%
Category: 53 - Utilities													
10-11-100-5310	Communications	154,404.46	183,657.18	148,177.26	165,260.00	185,000.00	19,740.00	11.94%	185,000.00	0.00	0.00%		
10-11-100-5330	Electricity	3,666.02	3,701.87	2,629.91	3,600.00	3,600.00	0.00	0.00%	3,600.00	0.00	0.00%		
10-11-100-5350	Misc. Utilities	3,879.65	3,127.50	3,970.47	4,429.08	5,025.00	595.92	13.45%	5,025.00	0.00	0.00%		
Total Category: 53 - Utilities :				161,950.13	190,486.55	154,777.64	173,289.08	193,625.00	20,335.92	11.74%	193,625.00	0.00	0.00%
Category: 54 - Supplies													
10-11-100-5410	Office Supplies	8,849.49	8,103.61	12,591.69	12,000.00	14,000.00	2,000.00	16.67%	12,000.00	-2,000.00	-14.29%		
10-11-100-5430	Equipment Supplies	354.76	1,333.78	2,124.11	250.00	2,000.00	1,750.00	700.00%	250.00	-1,750.00	-87.50%		
10-11-100-5460	Uniform Supplies	598.86	59.95	224.05	1,250.00	225.00	-1,025.00	-82.00%	1,250.00	1,025.00	455.56%		
10-11-100-5470	Misc. Supplies	62.98	1,527.05	113.61	0.00	15.00	15.00	0.00%	0.00	-15.00	-100.00%		
10-11-100-5480	Publications & Subscriptions	894.66	214.97	953.44	250.00	1,100.00	850.00	340.00%	250.00	-850.00	-77.27%		
40-11-100-5470	Misc. Supplies	2,200.55	1,488.62	4,451.66	7,000.00	5,000.00	-2,000.00	-28.57%	5,000.00	0.00	0.00%		
70-11-100-5495	Purchase Discounts	0.00	-4,936.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 54 - Supplies :				12,961.30	7,791.18	20,458.56	20,750.00	22,340.00	1,590.00	7.66%	18,750.00	-3,590.00	-16.07%
Category: 55 - Repairs													
10-11-100-5520	Equipment Repairs	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	100.00	100.00	0.00%		
Total Category: 55 - Repairs :				0.00	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	198.68	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%		
10-11-100-5860	Furniture & Fixtures	1,009.80	179.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
70-11-100-5810	Land Improvements	200,185.85	592,134.02	36,653.16	339,000.00	667,700.00	328,700.00	96.96%	667,700.00	0.00	0.00%		
70-11-100-5820	Building	5,389.86	306,305.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
70-11-100-5830	Building Improvements	160,440.47	16,663.88	75,535.07	775,000.00	130,000.00	-645,000.00	-83.23%	978,298.00	848,298.00	652.54%		
70-11-100-5840	Vehicles	30,681.00	112,796.36	8,395.50	13,000.00	8,400.00	-4,600.00	-35.38%	95,000.00	86,600.00	1,030.95%		
70-11-100-5850	Equipment	840,505.91	341,140.62	355,336.59	788,000.00	788,000.00	0.00	0.00%	788,919.00	919.00	0.12%		
70-11-100-5860	Furniture & Fixtures	24,536.48	5,896.40	0.00	10,000.00	10,000.00	0.00	0.00%	0.00	-10,000.00	-100.00%		
70-11-100-5870	Licenses & Software	36,264.82	48,416.54	23,221.18	20,000.00	30,000.00	10,000.00	50.00%	25,000.00	-5,000.00	-16.67%		
70-11-100-5880	Outdoor Equipment	467,942.81	285,123.70	39,212.85	20,000.00	20,000.00	0.00	0.00%	81,751.00	61,751.00	308.76%		
90-11-100-5850	Equipment	123,873.01	559.75	171,763.12	456,118.00	315,000.00	-141,118.00	-30.94%	100,000.00	-215,000.00	-68.25%		
Total Category: 58 - Capital :				1,891,028.69	1,709,217.21	710,117.47	2,422,118.00	1,969,100.00	-453,018.00	-18.70%	2,737,668.00	768,568.00	39.03%
Category: 59 - Debt Payment													
30-11-100-5910	Bond Principal	2,440,000.00	2,520,000.00	0.00	2,581,000.00	2,581,000.00	0.00	0.00%	2,665,000.00	84,000.00	3.25%		
30-11-100-5920	Bond Interest	387,786.39	310,867.36	146,923.18	242,495.80	292,038.00	49,542.20	20.43%	214,266.00	-77,772.00	-26.63%		
30-11-100-5930	Debt Certificate Principal	175,000.00	175,000.00	0.00	60,000.00	60,000.00	0.00	0.00%	65,000.00	5,000.00	8.33%		

Budget Comparison Report

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					2019 2019	2019 2019 Proj	Increase / (Decrease)	2020 2020	Increase / (Decrease)		
30-11-100-5940	Debt Certificate Interest	18,149.00	14,660.00	5,346.00	10,692.00	10,692.00	0.00	0.00%	9,504.00	-1,188.00	-11.11%
	Total Category: 59 - Debt Payment :	3,020,935.39	3,020,527.36	152,269.18	2,894,187.80	2,943,730.00	49,542.20	1.71%	2,953,770.00	10,040.00	0.34%
	Category: 60 - Transfers										
10-11-100-6010	Admin Overhead Charge	-2,199,120.00	-2,199,120.00	-1,650,000.06	-2,200,000.00	-2,200,000.00	0.00	0.00%	-2,200,000.00	0.00	0.00%
20-11-100-6050	Transfer to Capital Fund	499,800.00	500,376.00	374,999.94	500,000.00	500,000.00	0.00	0.00%	500,000.00	0.00	0.00%
30-11-100-6010	Admin Overhead Charge	-193,071.60	-193,071.60	-54,726.75	-72,969.00	-72,969.00	0.00	0.00%	-72,969.00	0.00	0.00%
70-11-100-6050	Transfer to Capital Fund	-1,569,372.00	-1,440,000.00	-1,087,500.06	-1,450,000.00	-1,450,000.00	0.00	0.00%	-1,450,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	-3,461,763.60	-3,331,815.60	-2,417,226.93	-3,222,969.00	-3,222,969.00	0.00	0.00%	-3,222,969.00	0.00	0.00%
	Total Expense:	4,791,740.43	4,796,263.06	1,235,044.33	5,572,159.35	5,446,532.59	-125,626.76	-2.25%	6,115,549.23	669,016.64	12.28%
	Total Program: 100 - Operations:	3,251,369.41	5,481,371.71	7,066,585.73	2,730,656.45	3,051,283.99	320,627.54	11.74%	2,559,954.77	-491,329.22	-16.10%
	Program: 105 - Lakefront Master Plan										
	Expense										
	Category: 58 - Capital										
70-11-105-5810	Land Improvements	0.00	1,900,012.43	6,034,114.08	4,289,695.00	4,289,695.00	0.00	0.00%	1,500,000.00	-2,789,695.00	-65.03%
70-11-105-5820	Building	0.00	0.00	0.00	2,526,793.00	2,526,793.00	0.00	0.00%	0.00	-2,526,793.00	-100.00%
	Total Category: 58 - Capital :	0.00	1,900,012.43	6,034,114.08	6,816,488.00	6,816,488.00	0.00	0.00%	1,500,000.00	-5,316,488.00	-77.99%
	Total Expense:	0.00	1,900,012.43	6,034,114.08	6,816,488.00	6,816,488.00	0.00	0.00%	1,500,000.00	-5,316,488.00	-77.99%
	Total Program: 105 - Lakefront Master Plan:	0.00	1,900,012.43	6,034,114.08	6,816,488.00	6,816,488.00	0.00	0.00%	1,500,000.00	-5,316,488.00	-77.99%
	Total Department: 11 - Executive:	3,251,369.41	3,581,359.28	1,032,471.65	-4,085,831.55	-3,765,204.01	320,627.54	-7.85%	1,059,954.77	4,825,158.78	-128.15%

Budget Comparison Report

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				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)		
Department: 12 - Finance & Personnel											
Program: 100 - Operations											
Expense											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	442,646.21	510,062.06	403,140.80	517,159.28	513,417.00	-3,742.28	-0.72%	533,013.00	19,596.00	3.82%
10-12-100-5055	PT Administration	32,503.46	23,749.50	18,853.86	31,197.08	25,312.00	-5,885.08	-18.86%	21,500.04	-3,811.96	-15.06%
10-12-100-5080	Overtime FT	1,156.72	674.95	771.60	1,469.60	1,000.00	-469.60	-31.95%	0.00	-1,000.00	-100.00%
10-12-100-5085	Overtime PT	395.03	603.66	66.02	1,000.00	200.00	-800.00	-80.00%	0.00	-200.00	-100.00%
Total Category: 50 - Salaries & Wages:		476,701.42	535,090.17	422,832.28	550,825.96	539,929.00	-10,896.96	-1.98%	554,513.04	14,584.04	2.70%
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	119,612.09	146,770.31	92,832.52	152,000.00	139,500.00	-12,500.00	-8.22%	139,500.00	0.00	0.00%
10-12-100-5170	Awards and Meetings	199.85	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		119,811.94	146,770.31	92,832.52	152,000.00	139,500.00	-12,500.00	-8.22%	139,500.00	0.00	0.00%
Category: 52 - Contract Services											
10-12-100-5225	Misc. Contract Services	30.00	19.98	10.00	0.00	10.00	10.00	0.00%	0.00	-10.00	-100.00%
10-12-100-5250	Misc. Professional Services	101,884.30	16,615.23	27,963.20	48,525.00	48,525.00	0.00	0.00%	48,525.00	0.00	0.00%
Total Category: 52 - Contract Services:		101,914.30	16,635.21	27,973.20	48,525.00	48,535.00	10.00	0.02%	48,525.00	-10.00	-0.02%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	3,623.80	4,369.50	2,407.22	5,000.00	3,250.00	-1,750.00	-35.00%	5,000.00	1,750.00	53.85%
Total Category: 54 - Supplies :		3,623.80	4,369.50	2,407.22	5,000.00	3,250.00	-1,750.00	-35.00%	5,000.00	1,750.00	53.85%
Category: 55 - Repairs											
10-12-100-5520	Equipment Repairs	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	100.00	100.00	0.00%
Total Category: 55 - Repairs :		0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	100.00	100.00	0.00%
Category: 58 - Capital											
10-12-100-5860	Furniture & Fixtures	0.00	0.00	1,791.95	0.00	2,500.00	2,500.00	0.00%	2,000.00	-500.00	-20.00%
Total Category: 58 - Capital :		0.00	0.00	1,791.95	0.00	2,500.00	2,500.00	0.00%	2,000.00	-500.00	-20.00%
Total Expense:		702,051.46	702,865.19	547,837.17	756,450.96	733,714.00	-22,736.96	-3.01%	749,638.04	15,924.04	2.17%
Total Program: 100 - Operations:		702,051.46	702,865.19	547,837.17	756,450.96	733,714.00	-22,736.96	-3.01%	749,638.04	15,924.04	2.17%
Total Department: 12 - Finance & Personnel:		702,051.46	702,865.19	547,837.17	756,450.96	733,714.00	-22,736.96	-3.01%	749,638.04	15,924.04	2.17%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)		
Department: 14 - Communications											
Program: 100 - Operations											
Expense											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	107,663.56	120,939.25	95,914.99	123,750.48	124,200.00	449.52	0.36%	128,234.04	4,034.04	3.25%
10-14-100-5055	PT Administration	82,603.34	88,614.12	68,687.12	89,635.20	89,642.00	6.80	0.01%	90,397.08	755.08	0.84%
10-14-100-5080	Overtime FT	46.17	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
10-14-100-5085	Overtime PT	3,480.25	273.76	2,351.03	1,000.00	2,500.00	1,500.00	150.00%	2,500.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		193,793.32	209,827.13	166,953.14	214,885.68	216,342.00	1,456.32	0.68%	221,131.12	4,789.12	2.21%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	19,193.07	49,382.12	23,365.28	36,066.68	35,500.00	-566.68	-1.57%	35,500.00	0.00	0.00%
10-14-100-5150	Training & Education	1,250.83	2,401.15	1,175.00	2,080.00	1,000.00	-1,080.00	-51.92%	2,000.00	1,000.00	100.00%
10-14-100-5160	Dues	523.00	0.00	558.00	780.00	658.00	-122.00	-15.64%	780.00	122.00	18.54%
10-14-100-5170	Awards and Meetings	532.24	544.23	979.89	3,000.00	1,500.00	-1,500.00	-50.00%	3,000.00	1,500.00	100.00%
Total Category: 51 - Employee Benefits :		21,499.14	52,327.50	26,078.17	41,926.68	38,658.00	-3,268.68	-7.80%	41,280.00	2,622.00	6.78%
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Service	4,209.50	2,212.38	6,067.40	5,000.00	6,500.00	1,500.00	30.00%	7,500.00	1,000.00	15.38%
10-14-100-5225	Misc. Contract Services	540.95	350.98	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5250	Misc. Professional Services	129.00	377.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5255	Marketing	9,961.87	16,273.67	6,989.91	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
10-14-100-5260	Advertising	7,375.91	5,987.69	8,473.81	5,340.00	8,665.00	3,325.00	62.27%	9,000.00	335.00	3.87%
10-14-100-5265	Printing	73,458.75	83,935.35	37,236.61	80,000.00	80,000.00	0.00	0.00%	80,000.00	0.00	0.00%
10-14-100-5270	Postage	19,534.44	16,483.27	13.63	22,000.00	22,000.00	0.00	0.00%	22,000.00	0.00	0.00%
Total Category: 52 - Contract Services:		115,210.42	125,620.34	58,781.36	122,340.00	127,165.00	4,825.00	3.94%	128,500.00	1,335.00	1.05%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	247.19	257.17	796.62	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-14-100-5470	Misc. Supplies	849.04	351.93	399.00	1,850.00	800.00	-1,050.00	-56.76%	1,000.00	200.00	25.00%
10-14-100-5480	Publications & Subscriptions	0.00	557.75	2,503.08	1,000.00	3,100.00	2,100.00	210.00%	4,000.00	900.00	29.03%
Total Category: 54 - Supplies :		1,096.23	1,166.85	3,698.70	3,850.00	4,900.00	1,050.00	27.27%	6,000.00	1,100.00	22.45%
Category: 58 - Capital											
10-14-100-5860	Furniture & Fixtures	0.00	0.00	0.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 58 - Capital :		0.00	0.00	0.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Expense:		331,599.11	388,941.82	255,511.37	383,752.36	387,815.00	4,062.64	1.06%	397,661.12	9,846.12	2.54%
Total Program: 100 - Operations:		331,599.11	388,941.82	255,511.37	383,752.36	387,815.00	4,062.64	1.06%	397,661.12	9,846.12	2.54%
Total Department: 14 - Communications:		331,599.11	388,941.82	255,511.37	383,752.36	387,815.00	4,062.64	1.06%	397,661.12	9,846.12	2.54%
Report Total:		2,217,718.84	2,489,552.27	229,123.11	-5,226,034.87	-4,886,733.01	339,301.86	-6.49%	-87,344.39	4,799,388.62	-98.21%

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	Priority	2025-2029
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle			S	35,000										
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	40,000	N	30,000	N	35,000	N	40,000	N	40,000	N	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	25,000	N	25,000	N	75,000
TOTALS				70,000		95,000		50,000		55,000		91,000		65,000		200,000

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



WILMETTE PARK DISTRICT PARKS & PLANNING 2020 PROPOSED ANNUAL BUDGET

Financial Planning & Policy Committee - October 21, 2019

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2020

Summary

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

Parks Services is managed by the Parks Foreman, and consists of five, 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 the grounds of all facilities, with the exception of the golf course that has their own grounds maintenance staff. Tasks include mowing, tree planting and maintenance, leaf removal, snow removal, lining of athletic fields and maintenance of related equipment, playground maintenance, floral displays and trash collection. In addition, this team provides mowing and leaf cleaning services to six locations owned and operated by District 39, eight locations owned and operated by the Village of Wilmette, as well as the junior high owned and operated by District 37.

Building Services is managed by the Building Services Foreman, and consists of four, full-time employees including a carpenter, electrician and two laborers. The Building Services team is responsible for the upkeep of all facilities, monthly building inspections, and a variety of special projects.

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



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

Parks & Planning

	2018	2019	2019	2020 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	\$5,962	\$6,850	\$6,720	\$6,850	\$130	1.9%
Miscellaneous Revenue	<u>45,043</u>	<u>4,400</u>	<u>120</u>	<u>4,400</u>	<u>4,280</u>	3566.7%
Total Revenue	<u>\$51,005</u>	<u>\$11,250</u>	<u>\$6,840</u>	<u>\$11,250</u>	<u>\$4,410</u>	39.2%
Expenses						
Salaries & Wages	\$1,111,269	\$1,249,524	\$1,172,996	\$1,272,485	\$99,490	8.5%
Employee Benefits	258,324	273,797	151,225	285,441	134,215	88.8%
Contract Services	160,387	219,812	172,912	219,812	46,900	27.1%
Utilities	70,619	72,588	68,146	77,584	9,438	13.8%
Supplies	193,141	217,600	198,275	218,500	20,225	10.2%
Repairs	<u>66,625</u>	<u>78,500</u>	<u>61,000</u>	<u>78,500</u>	<u>17,500</u>	28.7%
Operating Expenses	\$1,860,364	\$2,111,822	\$1,824,554	\$2,152,322	\$327,768	18.0%
Operating Surplus (Deficit)	<u>(\$1,809,359)</u>	<u>(\$2,100,572)</u>	<u>(\$1,817,714)</u>	<u>(\$2,141,072)</u>	<u>(\$323,358)</u>	
Operating Capital	8,483	13,500	9,500	13,500	4,000	42.1%
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$8,483	\$13,500	\$9,500	\$13,500	\$4,000	42.1%
Total Expenses	<u>\$1,868,847</u>	<u>\$2,125,322</u>	<u>\$1,834,054</u>	<u>\$2,165,822</u>	<u>\$331,768</u>	18.1%
Net Surplus (Deficit)	<u>(\$1,817,841)</u>	<u>(\$2,114,072)</u>	<u>(\$1,827,214)</u>	<u>(\$2,154,572)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)		
Department: 21 - Parks and Planning Operations											
Program: 100 - Operations											
Revenue											
Category: 48 - Miscellaneous Revenue											
10-21-100-4800	Donations	316.26	159.28	98.24	600.00	120.00	-480.00	-80.00%	600.00	480.00	400.00%
10-21-100-4900	Miscellaneous Revenue	278.37	125.00	0.00	300.00	0.00	-300.00	-100.00%	300.00	300.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		594.63	284.28	98.24	900.00	120.00	-780.00	-86.67%	900.00	780.00	650.00%
Total Revenue:		594.63	284.28	98.24	900.00	120.00	-780.00	-86.67%	900.00	780.00	650.00%
Expense											
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	322,813.55	178,957.67	141,809.16	181,420.07	181,420.07	0.00	0.00%	186,862.66	5,442.59	3.00%
Total Category: 50 - Salaries & Wages:		322,813.55	178,957.67	141,809.16	181,420.07	181,420.07	0.00	0.00%	186,862.66	5,442.59	3.00%
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	35,462.81	36,692.44	23,208.12	35,679.08	35,679.08	0.00	0.00%	35,679.08	0.00	0.00%
10-21-100-5150	Training & Education	1,824.61	764.00	1,002.07	2,000.00	1,400.00	-600.00	-30.00%	2,000.00	600.00	42.86%
10-21-100-5160	Dues	0.00	180.00	375.00	250.00	375.00	125.00	50.00%	250.00	-125.00	-33.33%
Total Category: 51 - Employee Benefits :		37,287.42	37,636.44	24,585.19	37,929.08	37,454.08	-475.00	-1.25%	37,929.08	475.00	1.27%
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	813.77	839.22	715.00	2,000.00	750.00	-1,250.00	-62.50%	2,000.00	1,250.00	166.67%
10-21-100-5265	Printing	205.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-21-100-5270	Postage	0.00	510.00	61.00	500.00	250.00	-250.00	-50.00%	500.00	250.00	100.00%
Total Category: 52 - Contract Services:		1,019.27	1,349.22	776.00	2,500.00	1,000.00	-1,500.00	-60.00%	2,500.00	1,500.00	150.00%
Category: 53 - Utilities											
10-21-100-5310	Communications	2,710.97	991.24	506.07	720.00	720.00	0.00	0.00%	734.40	14.40	2.00%
10-21-100-5350	Misc. Utilities	1,376.01	1,196.88	440.90	1,296.00	350.00	-946.00	-72.99%	1,297.08	947.08	270.59%
Total Category: 53 - Utilities :		4,086.98	2,188.12	946.97	2,016.00	1,070.00	-946.00	-46.92%	2,031.48	961.48	89.86%
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	746.45	1,356.82	488.45	1,500.00	900.00	-600.00	-40.00%	1,500.00	600.00	66.67%
10-21-100-5460	Uniform Supplies	509.44	79.99	150.00	500.00	300.00	-200.00	-40.00%	500.00	200.00	66.67%
10-21-100-5470	Misc. Supplies	803.26	731.46	53.18	1,000.00	500.00	-500.00	-50.00%	1,000.00	500.00	100.00%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)	
10-21-100-5480										
Publications & Subscriptions	781.65	622.18	308.99	750.00	500.00	-250.00	-33.33%	750.00	250.00	50.00%
Total Category: 54 - Supplies :	2,840.80	2,790.45	1,000.62	3,750.00	2,200.00	-1,550.00	-41.33%	3,750.00	1,550.00	70.45%
Total Expense:	368,048.02	222,921.90	169,117.94	227,615.15	223,144.15	-4,471.00	-1.96%	233,073.22	9,929.07	4.45%
Total Program: 100 - Operations:	-367,453.39	-222,637.62	-169,019.70	-226,715.15	-223,024.15	3,691.00	-1.63%	-232,173.22	-9,149.07	4.10%
Total Department: 21 - Parks and Planning Operations:	-367,453.39	-222,637.62	-169,019.70	-226,715.15	-223,024.15	3,691.00	-1.63%	-232,173.22	-9,149.07	4.10%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)	2020 2020	Increase / (Decrease)			
Department: 22 - Grounds											
Program: 100 - Operations											
Revenue											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	5,936.00	5,962.00	6,720.00	6,850.00	6,720.00	-130.00	-1.90%	6,850.00	130.00	1.93%
Total Category: 46 - Rental Revenue :		5,936.00	5,962.00	6,720.00	6,850.00	6,720.00	-130.00	-1.90%	6,850.00	130.00	1.93%
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	16,915.76	5,050.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	3,500.00	3,500.00	0.00%
10-22-100-4900	Miscellaneous Revenue	7,834.61	26,434.90	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		24,750.37	31,484.90	0.00	3,500.00	0.00	-3,500.00	-100.00%	3,500.00	3,500.00	0.00%
Total Revenue:		30,686.37	37,446.90	6,720.00	10,350.00	6,720.00	-3,630.00	-35.07%	10,350.00	3,630.00	54.02%
Expense											
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	72,619.52	74,560.96	58,060.24	75,849.23	75,849.23	0.00	0.00%	78,133.33	2,284.10	3.01%
10-22-100-5020	Maintenance	204,457.22	199,808.40	165,462.46	228,530.79	210,000.00	-18,530.79	-8.11%	228,679.78	18,679.78	8.90%
10-22-100-5070	PT Maintenance	153,652.72	149,566.64	112,461.80	210,000.00	150,000.00	-60,000.00	-28.57%	216,300.00	66,300.00	44.20%
10-22-100-5080	Overtime FT	70,326.87	56,377.27	75,720.58	70,000.00	92,000.00	22,000.00	31.43%	72,100.00	-19,900.00	-21.63%
10-22-100-5085	Overtime PT	46,509.90	37,883.37	30,334.48	60,000.00	37,000.00	-23,000.00	-38.33%	50,000.00	13,000.00	35.14%
Total Category: 50 - Salaries & Wages:		547,566.23	518,196.64	442,039.56	644,380.02	564,849.23	-79,530.79	-12.34%	645,213.11	80,363.88	14.23%
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	113,786.38	115,425.58	59,643.00	118,296.54	0.00	-118,296.54	-100.00%	124,211.34	124,211.34	0.00%
10-22-100-5150	Training & Education	2,634.97	2,899.00	999.12	3,000.00	1,800.00	-1,200.00	-40.00%	3,000.00	1,200.00	66.67%
Total Category: 51 - Employee Benefits :		116,421.35	118,324.58	60,642.12	121,296.54	1,800.00	-119,496.54	-98.52%	127,211.34	125,411.34	6,967.30%
Category: 52 - Contract Services											
10-22-100-5200	Building Maintenance Services	30.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5205	Equipment Maintenance Service	971.80	0.00	70.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5210	Grounds Maintenance Services	58,000.00	50,000.00	50,855.00	61,000.00	61,000.00	0.00	0.00%	61,000.00	0.00	0.00%
10-22-100-5225	Misc. Contract Services	31,310.38	25,598.25	7,872.00	60,000.00	25,000.00	-35,000.00	-58.33%	60,000.00	35,000.00	140.00%
10-22-100-5250	Misc. Professional Services	18,029.15	10,606.26	6,567.25	16,000.00	10,000.00	-6,000.00	-37.50%	16,000.00	6,000.00	60.00%
10-22-100-5280	Equipment Rental	195.80	144.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		108,537.13	86,348.67	65,364.25	137,000.00	96,000.00	-41,000.00	-29.93%	137,000.00	41,000.00	42.71%
Category: 53 - Utilities											
10-22-100-5310	Communications	885.46	2,717.29	1,800.12	2,496.00	2,496.00	0.00	0.00%	2,814.40	318.40	12.76%
10-22-100-5320	Water	45,426.13	43,003.37	16,675.04	43,496.00	40,000.00	-3,496.00	-8.04%	47,845.60	7,845.60	19.61%
10-22-100-5330	Electricity	14,198.46	13,801.86	11,129.97	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
10-22-100-5340	Natural Gas	6,285.52	6,128.32	5,146.51	6,700.00	6,700.00	0.00	0.00%	6,700.00	0.00	0.00%
Total Category: 53 - Utilities :		66,795.57	65,650.84	34,751.64	67,692.00	64,196.00	-3,496.00	-5.16%	72,360.00	8,164.00	12.72%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)	2020 2020	Increase / (Decrease)			
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	1,889.66	1,801.33	274.06	1,700.00	1,300.00	-400.00	-23.53%	1,700.00	400.00	30.77%
10-22-100-5410	Office Supplies	2,319.61	314.08	1,051.79	1,000.00	500.00	-500.00	-50.00%	1,000.00	500.00	100.00%
10-22-100-5420	Building Supplies	3,532.63	430.37	1,087.53	2,500.00	1,300.00	-1,200.00	-48.00%	2,500.00	1,200.00	92.31%
10-22-100-5430	Equipment Supplies	23,518.67	13,907.74	8,777.64	16,000.00	14,000.00	-2,000.00	-12.50%	16,000.00	2,000.00	14.29%
10-22-100-5440	Grounds Supplies	79,402.40	54,960.79	29,721.47	60,000.00	54,000.00	-6,000.00	-10.00%	60,000.00	6,000.00	11.11%
10-22-100-5450	Fuel Supplies	57,164.32	30,955.18	23,270.09	30,000.00	26,000.00	-4,000.00	-13.33%	30,900.00	4,900.00	18.85%
10-22-100-5460	Uniform Supplies	12,149.99	10,101.74	8,265.54	12,000.00	12,000.00	0.00	0.00%	12,000.00	0.00	0.00%
10-22-100-5470	Misc. Supplies	1,129.29	1,024.17	624.30	1,000.00	800.00	-200.00	-20.00%	1,000.00	200.00	25.00%
	Total Category: 54 - Supplies :	181,106.57	113,495.40	73,072.42	124,200.00	109,900.00	-14,300.00	-11.51%	125,100.00	15,200.00	13.83%
Category: 55 - Repairs											
10-22-100-5510	Building Repairs	9,999.10	2,404.44	1,313.90	5,000.00	2,500.00	-2,500.00	-50.00%	5,000.00	2,500.00	100.00%
10-22-100-5520	Equipment Repairs	29,597.15	25,420.64	15,034.19	25,000.00	23,000.00	-2,000.00	-8.00%	25,000.00	2,000.00	8.70%
10-22-100-5530	Grounds Repairs	27,710.91	26,064.49	6,880.23	30,000.00	20,000.00	-10,000.00	-33.33%	30,000.00	10,000.00	50.00%
10-22-100-5540	Misc. Repairs	958.32	329.67	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
	Total Category: 55 - Repairs :	68,265.48	54,219.24	23,228.32	61,000.00	45,500.00	-15,500.00	-25.41%	61,000.00	15,500.00	34.07%
Category: 58 - Capital											
10-22-100-5810	Land Improvements	10,736.53	1,663.40	5,075.30	4,500.00	3,400.00	-1,100.00	-24.44%	4,500.00	1,100.00	32.35%
10-22-100-5850	Equipment	6,107.19	6,819.19	7,110.29	7,500.00	5,200.00	-2,300.00	-30.67%	7,500.00	2,300.00	44.23%
	Total Category: 58 - Capital :	16,843.72	8,482.59	12,185.59	12,000.00	8,600.00	-3,400.00	-28.33%	12,000.00	3,400.00	39.53%
	Total Expense:	1,105,536.05	964,717.96	711,283.90	1,167,568.56	890,845.23	-276,723.33	-23.70%	1,179,884.45	289,039.22	32.45%
	Total Program: 100 - Operations:	-1,074,849.68	-927,271.06	-704,563.90	-1,157,218.56	-884,125.23	273,093.33	-23.60%	-1,169,534.45	-285,409.22	32.28%
	Total Department: 22 - Grounds:	-1,074,849.68	-927,271.06	-704,563.90	-1,157,218.56	-884,125.23	273,093.33	-23.60%	-1,169,534.45	-285,409.22	32.28%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)	
Department: 23 - Buildings										
Program: 100 - Operations										
Revenue										
Category: 48 - Miscellaneous Revenue										
10-23-100-4900	Miscellaneous Revenue	0.00	13,274.18	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	13,274.18	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Revenue:		0.00	13,274.18	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Expense										
Category: 50 - Salaries & Wages										
10-23-100-5000	Administration	77,577.70	79,739.68	62,103.92	81,149.48	81,149.48	0.00	83,575.02	2,425.54	2.99%
10-23-100-5020	Maintenance	253,212.09	217,513.14	172,717.36	220,421.48	220,421.48	0.00	231,764.82	11,343.34	5.15%
10-23-100-5080	Overtime FT	12,710.55	12,597.83	10,975.66	15,000.00	18,000.00	3,000.00	15,000.00	-3,000.00	-16.67%
Total Category: 50 - Salaries & Wages:		343,500.34	309,850.65	245,796.94	316,570.96	319,570.96	3,000.00	330,339.84	10,768.88	3.37%
Category: 51 - Employee Benefits										
10-23-100-5110	Health Insurance Premiums	70,905.40	84,016.49	58,039.52	96,600.00	94,000.00	-2,600.00	101,430.00	7,430.00	7.90%
Total Category: 51 - Employee Benefits :		70,905.40	84,016.49	58,039.52	96,600.00	94,000.00	-2,600.00	101,430.00	7,430.00	7.90%
Category: 52 - Contract Services										
10-23-100-5200	Building Maintenance Services	9,350.00	9,412.00	7,092.00	9,556.00	9,432.00	-124.00	9,556.00	124.00	1.31%
10-23-100-5205	Equipment Maintenance Service	5,681.37	3,388.24	2,777.71	4,056.00	4,056.00	0.00	4,056.00	0.00	0.00%
10-23-100-5225	Misc. Contract Services	60,880.31	58,374.01	51,255.75	65,000.00	62,000.00	-3,000.00	65,000.00	3,000.00	4.84%
10-23-100-5250	Misc. Professional Services	238.00	1,515.00	424.00	1,500.00	424.00	-1,076.00	1,500.00	1,076.00	253.77%
Total Category: 52 - Contract Services:		76,149.68	72,689.25	61,549.46	80,112.00	75,912.00	-4,200.00	80,112.00	4,200.00	5.53%
Category: 53 - Utilities										
10-23-100-5310	Communications	2,045.16	2,001.56	1,600.63	2,160.00	2,160.00	0.00	2,472.28	312.28	14.46%
10-23-100-5320	Water	145.18	78.78	180.08	0.00	0.00	0.00	0.00	0.00	0.00%
Total Category: 53 - Utilities :		2,190.34	2,080.34	1,780.71	2,160.00	2,160.00	0.00	2,472.28	312.28	14.46%
Category: 54 - Supplies										
10-23-100-5410	Office Supplies	534.40	181.52	0.00	500.00	0.00	-500.00	500.00	500.00	0.00%
10-23-100-5420	Building Supplies	58,500.03	45,942.31	45,677.76	60,000.00	60,000.00	0.00	60,000.00	0.00	0.00%
10-23-100-5430	Equipment Supplies	6,450.50	1,281.89	2,962.63	1,500.00	3,000.00	1,500.00	1,500.00	-1,500.00	-50.00%
10-23-100-5450	Fuel Supplies	32,880.67	21,691.26	14,809.86	20,000.00	18,000.00	-2,000.00	20,000.00	2,000.00	11.11%
10-23-100-5460	Uniform Supplies	2,250.01	2,596.19	1,953.28	3,000.00	2,800.00	-200.00	3,000.00	200.00	7.14%
10-23-100-5470	Misc. Supplies	307.43	556.59	113.05	500.00	350.00	-150.00	500.00	150.00	42.86%
Total Category: 54 - Supplies :		100,923.04	72,249.76	65,516.58	85,500.00	84,150.00	-1,350.00	85,500.00	1,350.00	1.60%
Category: 55 - Repairs										
10-23-100-5510	Building Repairs	5,834.05	7,816.25	4,425.78	8,000.00	7,500.00	-500.00	8,000.00	500.00	6.67%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)	
10-23-100-5520										
Equipment Repairs	2,992.89	3,319.10	5,947.75	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
Total Category: 55 - Repairs :	8,826.94	11,135.35	10,373.53	16,000.00	15,500.00	-500.00	-3.13%	16,000.00	500.00	3.23%
Category: 58 - Capital										
10-23-100-5860										
Furniture & Fixtures	1,553.99	0.00	978.27	1,500.00	900.00	-600.00	-40.00%	1,500.00	600.00	66.67%
Total Category: 58 - Capital :	1,553.99	0.00	978.27	1,500.00	900.00	-600.00	-40.00%	1,500.00	600.00	66.67%
Total Expense:	604,049.73	552,021.84	444,035.01	598,442.96	592,192.96	-6,250.00	-1.04%	617,354.12	25,161.16	4.25%
Total Program: 100 - Operations:	-604,049.73	-538,747.66	-444,035.01	-598,442.96	-592,192.96	6,250.00	-1.04%	-617,354.12	-25,161.16	4.25%
Total Department: 23 - Buildings:	-604,049.73	-538,747.66	-444,035.01	-598,442.96	-592,192.96	6,250.00	-1.04%	-617,354.12	-25,161.16	4.25%

Budget Comparison Report

Account Number	2017 Total Activity	2018 Total Activity	2019 YTD Activity Through Adj	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2019 2019	2019 2019 Proj	Increase / (Decrease)		2020 2020	Increase / (Decrease)		
Department: 24 - Mechanical											
Program: 100 - Operations											
Expense											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	107,107.25	104,170.88	81,048.72	106,153.33	106,155.33	2.00	0.00%	109,069.58	2,914.25	2.75%
10-24-100-5080	Overtime FT	453.20	93.14	840.01	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	107,560.45	104,264.02	81,888.73	107,153.33	107,155.33	2.00	0.00%	110,069.58	2,914.25	2.72%
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	17,726.34	18,346.24	11,604.08	17,971.83	17,971.33	-0.50	0.00%	18,870.42	899.09	5.00%
	Total Category: 51 - Employee Benefits :	17,726.34	18,346.24	11,604.08	17,971.83	17,971.33	-0.50	0.00%	18,870.42	899.09	5.00%
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Category: 53 - Utilities											
10-24-100-5310	Communications	735.46	699.50	524.90	720.00	720.00	0.00	0.00%	720.00	0.00	0.00%
	Total Category: 53 - Utilities :	735.46	699.50	524.90	720.00	720.00	0.00	0.00%	720.00	0.00	0.00%
Category: 54 - Supplies											
10-24-100-5420	Building Supplies	136.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-24-100-5430	Equipment Supplies	2,367.51	4,494.84	731.31	3,500.00	1,700.00	-1,800.00	-51.43%	3,500.00	1,800.00	105.88%
10-24-100-5460	Uniform Supplies	0.00	0.00	0.00	400.00	200.00	-200.00	-50.00%	400.00	200.00	100.00%
10-24-100-5470	Misc. Supplies	0.00	110.30	80.00	250.00	125.00	-125.00	-50.00%	250.00	125.00	100.00%
	Total Category: 54 - Supplies :	2,503.61	4,605.14	811.31	4,150.00	2,025.00	-2,125.00	-51.20%	4,150.00	2,125.00	104.94%
Category: 55 - Repairs											
10-24-100-5520	Equipment Repairs	0.00	1,270.02	2,246.57	1,500.00	0.00	-1,500.00	-100.00%	1,500.00	1,500.00	0.00%
	Total Category: 55 - Repairs :	0.00	1,270.02	2,246.57	1,500.00	0.00	-1,500.00	-100.00%	1,500.00	1,500.00	0.00%
	Total Expense:	128,525.86	129,184.92	97,075.59	131,695.16	127,871.66	-3,823.50	-2.90%	135,510.00	7,638.34	5.97%
	Total Program: 100 - Operations:	128,525.86	129,184.92	97,075.59	131,695.16	127,871.66	-3,823.50	-2.90%	135,510.00	7,638.34	5.97%
	Total Department: 24 - Mechanical:	128,525.86	129,184.92	97,075.59	131,695.16	127,871.66	-3,823.50	-2.90%	135,510.00	7,638.34	5.97%
	Report Total:	-2,174,878.66	-1,817,841.26	-1,414,694.20	-2,114,071.83	-1,827,214.00	286,857.83	-13.57%	-2,154,571.79	-327,357.79	17.92%

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	Priority	2025-2029
COMMUNITY PLAYFIELD	Drainage	Install drainage for sports fields							N	100,000						
COMMUNITY PLAYFIELD	Tennis Court Resurface/Renovation	Outdoor tennis court resurface / renovation						\$ 52,000								
COMMUNITY PLAYFIELD	Walkway Lighting	Lighting for the walkway through Com. Playfields			N	25,000										
HIBBARD PARK	Fabric Shade Structure	Adding a shade structure in Hibbard Park			N	20,000										
HIBBARD PARK	Temporary Indoor Structure over Tennis	Temporary indoor structure over tennis courts														60,000
HIBBARD PARK	Tennis Court Resurface	Outdoor tennis court resurface														12,000
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										
KEY NATURE CENTER	Entrance Walk and Patio Replacement	Replacement of wooden walk entryway	S	56,000												
KEY NATURE CENTER	Pave Pathways	Create accessible path at Keay park	S	20,000	S	107,000	S	60,000								
LANGDON PARK	Security Cameras	Security Cameras for Langdon Beach			S	7,963										
LOCUST PARK	Tennis Court Resurfacing	Resurface/improve outdoor tennis area					N	25,000	N	27,000						
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	C	100,000	C	100,000	C	100,000	C	500,000
PARKS DEPARTMENT	Aerator	Tractor attachment for turf aeration									S	25,000				
PARKS DEPARTMENT	Aerial Work Platform	Replacement of Ariel platform					S	15,000						S	37,000	
PARKS DEPARTMENT	Artificial Turf Field	Replacement of artificial turf in-fill material					S	40,000						S	40,000	
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van			N	33,000								N	66,000	
PARKS DEPARTMENT	Cherry Picker	Replacement of electrician vehicle												N	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		10,000		N	10,000	50,000
PARKS DEPARTMENT	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12					S	51,000						N	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												N	60,000	
PARKS DEPARTMENT	Front Loader/Backhoe	Replacement of Front loader/ Backhoe												N	40,000	
PARKS DEPARTMENT	Garbage Truck (#26)	Replacement of Garbage Truck					S	90,000								
PARKS DEPARTMENT	Large Flatbed w/Plow	Replacement of truck #27												N	80,000	
PARKS DEPARTMENT	Lighting of Artificial Turf Field (Alternate Revenue)	Installation of lighting at West Park turf field							N	500,000						
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									N	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			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	Utility Vehicles	Replacement of Parks Gator	N		N	14,000										
PARKS DEPARTMENT	Wood Chipper	Replacement of Wood chipper														47,000
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	Repurpose Courts to Pickleball	Convert outdoor tennis courts to pickleball location					N	40,000								

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

TOTALS 311,300 791,663 554,000 870,000 465,000 591,000 752,667

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