

WILMETTE PARK DISTRICT

2023 ANNUAL BUDGET



COMMITTEE OF THE WHOLE MEETING DECEMBER 7, 2022

Cook County, Illinois
Fiscal Year, January 1 - December 31, 2023





2023 Annual Budget

Board of Park Commissioners

Michael H. Murdock, President

Kara J. Kosloskus, Vice-President

Lindsay H. Anderson

Cecilia M. Clarke

Patrick D. Duffy

Allison E. Frazier

Julia W. Goebel

Staff Members

Stephen Wilson, Executive Director

Sheila Foy, Superintendent of Finance

Emily Guynn, Superintendent of Recreation

Kristi Solberg, Superintendent of Parks and Planning

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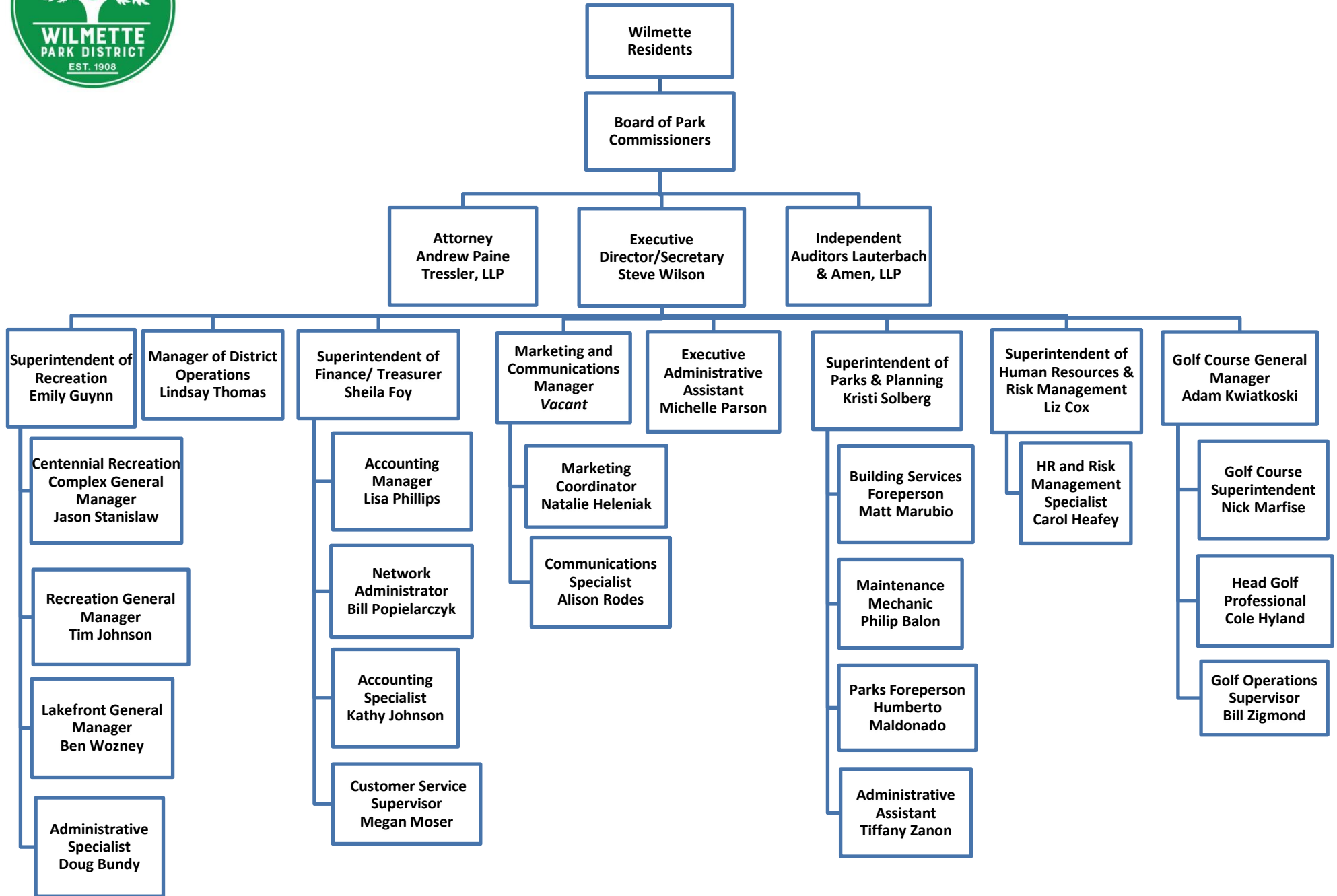
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WILMETTE PARK DISTRICT AGENCY ORGANIZATIONAL CHART





WILMETTE PARK DISTRICT

District Profile

Established

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

Governed

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

Boundaries

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

Population

According to the 2020 census, the population of Wilmette is 28,170 with 20,113 residents over the age of 18. In 2010 the population was 27,087 with about 19,123 residents over the age of 18.

Demographics

The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of more than \$161,700. The median age of the community is about 45 years. Wilmette has an owner-occupied housing unit rate of 88.4%.

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

To help families with a financial need, the Park District offers scholarships for most programs. The 2022 budget for scholarships was \$40k and through the end of November over \$55k has already been disbursed. The District is budgeting \$50k for 2023. The District also offers payment plan options.

Real Estate

The equalized assessed value (EAV) of real estate for 2021 is \$1,910,719,320 which is down from \$2,064,064,885 for 2020.

WILMETTE PARK DISTRICT

DISTRICT PROFILE

Tax Rate	The tax rate for 2021 is \$0.353 (down from \$0.380 in 2020) per \$100 of assessed value, or 4.08% of the average real estate tax bill (down from 4.79% in 2020).
Fiscal Year	The District runs on a calendar year beginning on January 1 and concluding on December 31. The total budget for 2023 is \$36.7 million, with an operating budget of \$21.97 million, a capital improvement budget of \$13.25 million and a debt retirement budget of \$1.47 million.
Debt Rating	The Park District occasionally issues General Obligation bonds for capital improvements and holds an Aaa bond rating from Moody's Investor Services on its \$1.93m in Debt Certificates and \$1.19m in General Obligation bonds, both issued in 2022. The remainder of the District's outstanding debt (\$2.6m in General Obligations and \$1.1m Debt Certificates) was privately placed and is non-rated.
Park Resources	The District oversees 324 acres of parkland. The District maintains 19 locations comprising community, neighborhood and micro parks utilized for both passive and active use. Recreation facilities include two swimming beaches; a sailing beach; an outdoor pool complex; a community center with a gymnastics gym, theater, fitness center, early childhood center, gym, activity and meeting rooms; an 18 hole golf course with a driving range; two indoor ice rinks, six outdoor platform tennis courts and eight indoor tennis courts. The District provides general recreation with 20 outdoor tennis courts, 24 ball fields, 3 outdoor ice rinks and 13 playgrounds.
Programs and Services	The Park District offers a full range of indoor and outdoor activities. Major recreation programs include pre-school and after school activities, ice skating, performing arts, fitness, athletics and aquatics. Annual special events normally include an Independence Day Celebration, Spring Ice and Dance Shows, Outdoor Summer Concerts at the Wallace Bowl and a Halloween Happening. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to help provide recreational activities for participants with special needs.
Staff	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District. Currently, there are approximately 70 full-time staff. During 2022, the District employed over 940 part-time, seasonal and temporary employees and hundreds of volunteers in four Departments: Recreation Programs, Parks and Planning, Recreation Facilities (Pools, Golf, Ice, Tennis and Platform Tennis Operations), and Administration.
Memberships	The Wilmette Park District is a member of the National Recreation and Parks Association (NRPA) and the Illinois Association of Park Districts (IAPD).
Contact	Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091 Phone: 847-256-6100, Fax: 847-256-7908
Website	www.wilmettepark.org



WILMETTE PARK DISTRICT

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Honorable Commissioners:

Submitted to the Board of Park Commissioners for its consideration is the recommended budget for all funds and all Departments of the Wilmette Park District for the fiscal year period beginning January 1, 2023 through December 31, 2023. The presentation also consists of the operating results for the fiscal year ending December 31, 2021, the 2022 Budget and projected operating results for the fiscal year ending December 31, 2022. The Committee of the Whole reviewed 2023 program budgets and fees at meetings held during October and November.

The District is projecting a fund surplus for 2022 versus a budgeted fund deficit that is attributable to unspent capital. The projected results of operations for 2022 are within 6% of 2022 budget. Some of the factors used in compiling the 2023 budget include a 5% increase in fees charged to our patrons and a 7% total increase in full time salaries and wages over 2022. The total increase encompasses raising the minimum wage paid to employees in 2023 to \$16/hour as well as some market adjustments for other areas so that we may continue to attract high quality staffing and remain competitive for 2023 part time and short term staffing requirements.

2022 capital has been spent on updating Maple Park and restoring the path at the Keay Nature Center. Building improvements and repairs include the CRC HVAC equipment replacement, Center Fitness Club upgrades, Community Playfields restroom and shelter and electric car charging stations at CRC, Golf and downtown Wilmette. Golf improvements include the completion of the golf cart path and the restaurant renovation. The parking lots at both Mallinckrodt and CRC were seal coated. Mowers, a backhoe and blowers have been purchased for Parks. A rigid hull inflatable boat was replaced at the Beach and a pool liner was installed in the main pool as well as repairs and/or replacements made to doors both inside and outside buildings throughout the District.

The projected results of 2022 operations are: total operating revenues are up 6.1% from 2021 and operating expenses are up 25.2% from 2021. The District posted a \$3.3m fund surplus in 2021 and is projecting a \$2.6m fund surplus for 2022.

The majority of 2023 capital spend will be in four areas: Building improvements, Land improvements (including Shoreline protection and Lakefront roads, sewers and sidewalks), equipment, and vehicle replacement.

The Total District Income Statement is in Tab 3. Staff is projecting almost \$6.1 million in surplus funds from operations for the 2023 fiscal year. That is up 2.1% from 2022 projections even with a 12.8% increase in operating expenses. The 2023 proposed budget surplus from operations of \$6.1 million will be used to pay down a portion of 2023 debt service obligations of \$1.47 million and contribute towards the 2023 portion of the District's Capital Improvement Plan (CIP). Surplus funds accumulated from previous years will also be used to support the ongoing Capital Plan detailed within Tab 5.

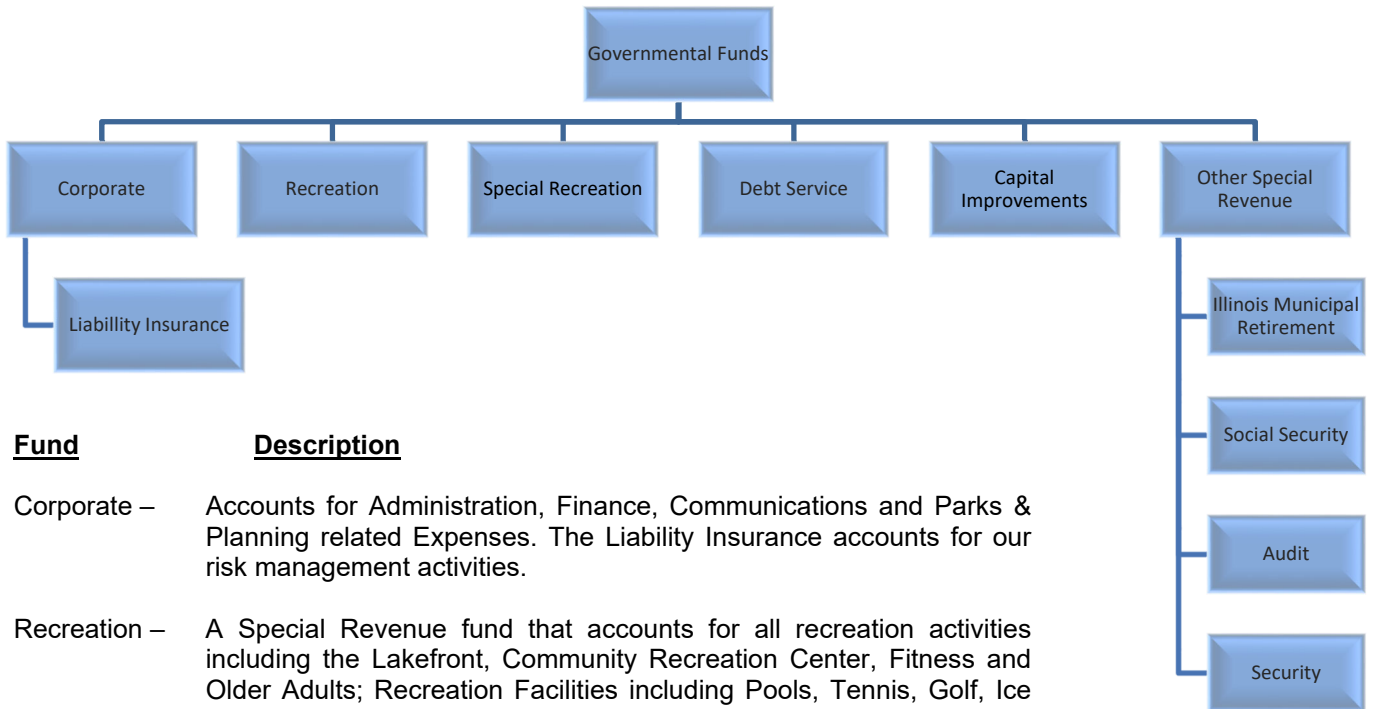
2023 Budget Summary

- Consolidated revenue is \$28.0 million
- Tax revenue is \$6.9 million
- Tax Levy Funding is estimated at 24.6% of total revenues
- Operating expenses are budgeted at \$22.0 million
- \$13.2 million is projected for capital expenditures
- \$1.5 million is budgeted for debt repayment
- Total expense appropriation is \$36.7 million
- The projected net deficit is (\$8.6 million)

The presentation of the Annual Budget is in three sections: Introductory, Financials and the Appendix. The introductory section includes the Wilmette Park District profile and the 2023 budget message. The financial sections include the 2023 budget overview and a consolidated budget analysis including projected fund balances and a summary of the District's bond indebtedness. Tabs 3 & 4 include departmental financial summaries and financial details for all the divisions and for the total district. Tab 5 includes the 2023 Budget and Appropriations Ordinance, the 2023-2027 (5yr) Capital Improvement Plan, District debt service schedule and historic tax information.

The Reporting Entity and its Services

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



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

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

Economic Conditions and Outlook

It appears that the financial impact of COVID-19 on the District may be materially concluded, but that uncertainty has surely been replaced with the uncertainty of rising inflation to levels not seen since the early 1980's as well as rising interest rates. The combination of these two economic indicators may have some sort of an impact on future demand for Park District services. It will certainly have an impact on the price of future debt issuances. Also, the increased cost of labor may outpace the fees we can reasonably charge our patrons for our offerings. At the current user fee structure, the District believes that we still provide a good value. There is uncertainty as to the long term impact on consumer behavior with both rising inflation and interest rates and there could be real economic impact if the economic volatility doesn't begin to subside. It appears that COVID-19 restrictions as they relate to distancing and class sizes will not be impacting us in the future. Based on the number of Park District registrations, there doesn't appear to be reluctance by our patrons in using our facilities. Even with rising prices, the Park District continues to practice responsible cost containment measures. As always, our Recreation program managers will continue to develop creative ways to offer consistent (and new) programming to our patrons. All budget managers will continue to monitor their spending to ensure that we remain committed to providing excellent Park District programming using a most efficient and cost controlled approach.

Acknowledgments

The Department budgets in this document are prepared as a management tool and are not the legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure and recreation activities for Park District residents. The Budget and Appropriation Ordinance, the legally required budget document within Tab 5, will be discussed at the Committee of the Whole meeting on December 7, 2022, at a public hearing on January 9, 2023 and considered during the Regular Board meeting on January 9, 2023.

The compilation of the 2023 Annual Budget occurred with the contribution of supervisors, managers, superintendents and support staff. The Finance Department is responsible for final preparation, Budget and Appropriation Ordinance preparation, distribution and filing. The Annual Budget is reviewed continually throughout the year and would not be possible without the efforts of the Park District staff and the support of the Board of Park Commissioners.

Respectfully submitted,

Stephen P. Wilson
Secretary and Executive Director

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2023 Budget Overview

Introduction

The Wilmette Park District Annual Operating and Capital Budget for fiscal year 2023 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 28,170 residents.

The narrative and objectives in this document align with the Park District's mission to enrich the quality of community life and promote activities through creative programming for people of all ages and abilities, while protecting open space and natural resources for future generations. This document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing which is scheduled for January 9, 2023. One month before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Administration Office, located at 1200 Wilmette Avenue, Wilmette, Illinois. The Budget and Appropriation Ordinance is adopted in the first quarter of each fiscal year and filed with the Cook County Clerk within 30 days of adoption.

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

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

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

Budget Planning Process

Detailed budgeting began in September with Committee of the Whole meetings and discussions held during October and November. Preparation of the Capital Improvement Plan began in September, continued through October and November. The 2023 Capital Improvement Plan, the annual operating budget and a draft of the Budget and Appropriation Ordinance will be reviewed in detail with the Commissioners at a Committee of the Whole meeting on December 7, 2022. Board meeting agendas are posted at least 48 hours in advance, and meetings are open to the public and announced up to four weeks in advance.

Since the Board Committee of the Whole budget review meetings, there have been no significant changes to the proposed operating budget(s).

The 2023 proposed budget shows an overall deficit of (\$8,648,341).

Public Meetings

The following is a list of meetings where the 2023 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance on January 9, 2023. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
July 25, 2022	Committee of the Whole	2023 Budgetary Guidelines
August 22, 2022	Committee of the Whole	2023 Uniform Budget Memo
September 27, 2022	Committee of the Whole	Final discussion 2023 Budgetary Guidelines
November 7, 2022	Committee of the Whole	2023 Budgets: Parks & Planning Golf Administration and Non-Operating Funds (including the 2022 Tax Levy discussion)
November 14, 2022	Committee of the Whole	Recreation 2023 Budgets (Aquatics, Tennis, Ice, Platform Tennis, CRC operations and programming, Lakefront and Older Adults)
November 14, 2022	Board Meeting	Truth-in-Taxation Resolution 2022-R-1 (proposed 2022 Tax Levy)
November 28, 2022	Committee of the Whole	5 Year Capital Improvement Plan including 2023 Budget
December 7, 2022	Committee of the Whole	Annual Budget review of Revenues, Capital And Appropriations for fiscal year 2023
December 12, 2022	Public Hearing	Truth in Taxation Public Hearing. The Board of Park Commissioners hears comments from the public on the 2022 Tax Levy Ordinance.
January 9, 2023	Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2023-O-1

Accounting System and Budgetary Control

Budgetary control is provided by verification of appropriation amounts prior to expenditure and monthly review of all individual account expenditures compared with budgeted appropriations. From time to time, management receives reports detailing actual expenditures versus the budget on a year-to-date and prior year actual basis to monitor the budget throughout the year. The Board reviews and approves all expenditures monthly. During most of 2022, the Committee of the Whole performed the review of monthly financials comparing 2021 and 2022 actuals along with the 2022 budget.

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

A combination of user fees, membership fees, rental fees, retail sales, interest income and taxes provide funds for services. Property taxes and interest income provide the major sourcing of revenue for general operations. The property tax levy has remained stable over the past 10 years by growing at approximately the rate of inflation. For 2022, the tax levy is anticipated to an overall increase of 2.94% from the 2021 extended tax levy. The Park District has a property tax collection rate of approximately 99% of the tax levy ordinance amount.

During the year, cash is held in insured or collateralized Municipal Securities, Illinois Funds, the Illinois Trust Fund and related TERM investments and MaxSafe Funds. These investments are short-term to provide operating cash and a high level of principal security. A detailed investment policy emphasizes safety of principal, authorized investments and collateralization of deposits.

Financial Policies

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

Balanced Budget

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

Long-Range Planning

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

Asset Inventory

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

Diversity of Revenue

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

Fees for Services

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

Infrequent Revenue

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

Debt Issuance

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

Fund Balance

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

Expenditure Accountability

The Park District regularly compares financial results to the budget and prior year expenditures. Monthly expenses are reported and discussed with the Board. Year-to-date revenues and expenses are provided, with explanations of material variances to the Committee of the Whole. Reporting of capital expenditures is also provided as part of the monthly reporting.

Debt Position

Overview

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

Beginning with Debt issued in 2022, the Wilmette Park District has an Aaa bond rating (upgraded in 2022 from an Aa1 rating) from Moody's Investors Service. Moody's cites the stable tax base characterized by above average wealth levels and sound financial operations bolstered by sufficient reserves as reasons for the rating.

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

Financial statistics for the previous 11 years are below:

Beginning	Total Debt	Debt Limit	Capita	% of EAV
2013	24,525,000	28.3%	905	1.4%
2014	22,033,000	28.3%	813	1.4%
2015	19,096,000	24.2%	705	1.4%
2016	16,070,000	20.9%	593	1.2%
2017	14,750,000	19.2%	545	1.0%
2018	12,115,000	12.6%	445	1.0%
2019	11,442,000	11.7%	422	1.0%
2020	8,801,000	9.3%	325	0.5%
2021	6,936,000	6.7%	256	0.3%
2022	4,706,000	4.6%	167	0.2%
2023	6,621,000	6.9%	235	0.3%

Debt Limit

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

	<u>Amount</u>	<u>Percent</u>
2021 Equalized Assessed Valuation (EAV):	\$1,910,719,320	
Debt Limit @ 5% of EAV:	95,535,966	100.00%
Outstanding Debt:	<u>6,621,000</u>	6.93%
Debt Margin:	\$88,914,966	93.07%

Debt Requirements

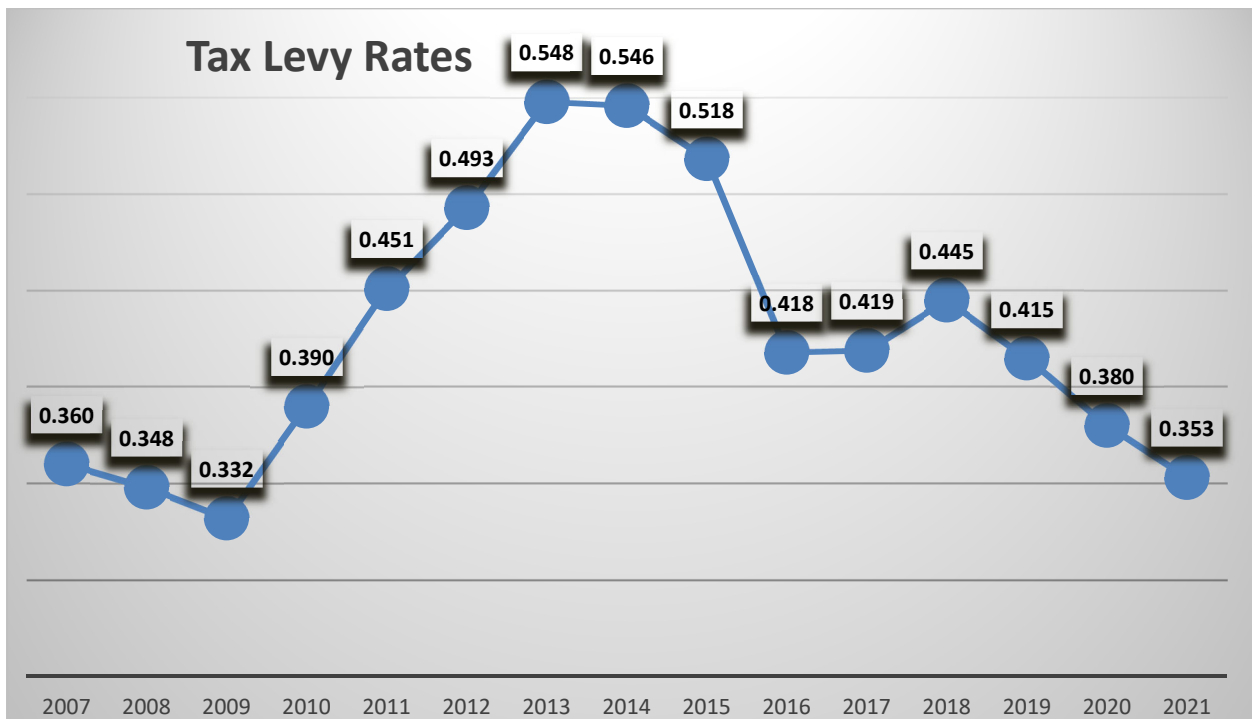
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt as of December 31, 2022

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
2023	165,000	831,000	315,000	1,311,000
2024	170,000	890,000	325,000	1,385,000
2025	175,000	960,000	335,000	1,470,000
2026	180,000	380,000	345,000	905,000
2027	-	-	280,000	280,000
2028	-	-	285,000	285,000
2029	-	-	290,000	290,000
2030	-	-	300,000	300,000
2031	-	-	310,000	310,000
2032	-	-	85,000	85,000
Total	690,000	3,061,000	2,870,000	6,621,000

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

Tax Funding

Tab 5 contains a 30+ year history of Equalized Assessed Valuations (EAV), Tax Levy Extension and Tax Levy Rates. Information for 2022 is estimated as actual rates and will not be available until sometime in 2023. Tax levy rates have trended downward since 2013. EAV decreased from 2020 to 2021 by 7.43%. Park District taxes as a percentage of all property taxes charged on a homeowner's total real estate tax bill decreased slightly from 3.8% in 2020 to 3.53% in 2021.



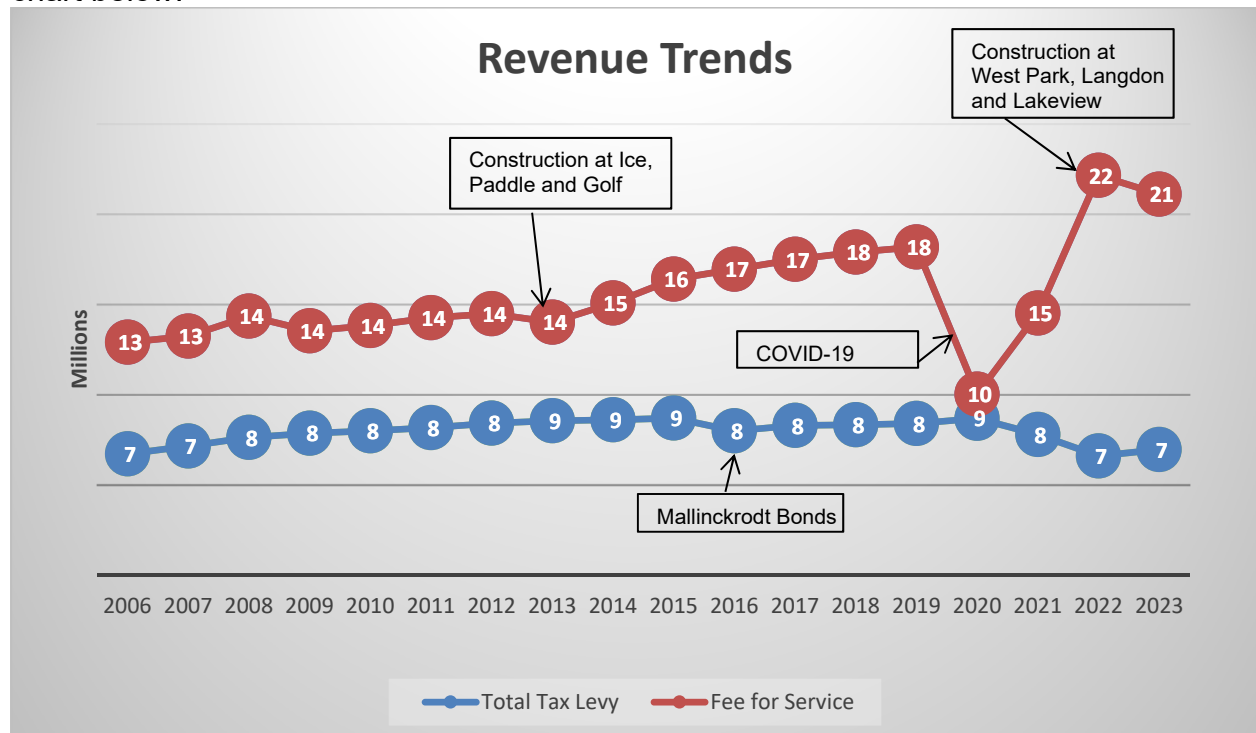
Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District's tax extension is capped or limited excluding Special Recreation and Debt Service extension. If the rate of growth in property values is greater than the change in CPI (assuming District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

The Tax Levy Ordinance, which details the property tax request by fund, is scheduled to be presented and considered by the Board of Commissioners on December 12, 2022 after a public hearing. The levy amounts are extended against the equalized assessed valuation each year resulting in tax levy rates. The District is subject to two sets of tax limits: rate limits (the maximum rate that can be levied for a particular purpose) and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI-U for 2021 Levy is 7.0%), excluding new construction or annexation. If the tax levy exceeds the rate limitation, the extension is reduced to the statutory limit.

Revenue Trends

The revenue trend for the Park District before 2020 placed a predominant reliance (by about 2:1) on user fees to finance District programs and activities as evidenced by the chart below. The effect of COVID-19 on the District’s revenues resulted in a short term change in that trend but 2021 returned to the 2:1 trend we had been experiencing. Beginning in 2022 and continuing in 2023, that trend is closer to 3:1. Property taxes in 2023 make up 24.8% of revenues.

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



Consolidated Budget Analysis

Overview

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

Major/Non-Major Funds

The table below summarizes the 2023 budget based on the District's major and non-major funds. This format is used to present the results in the District's audited financial statements known as the Annual Comprehensive Financial Report. The funds identified as major include the General, Recreation, Special Recreation, Debt Service, Capital Projects and Non-Major funds. In this presentation, the General Fund includes both the Corporate Fund activity and the activity of the Liability (Insurance/Risk Management) Fund. The Non-Major Funds include the following: Social Security, Illinois Municipal Retirement Fund (IMRF), Police Security and Audit.

2023	General ¹	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
<i>Taxes</i>	\$ 4,819,178	\$ 360,007	\$ 422,507	\$ 1,083,584	\$ -	\$ 720,000	\$7,405,276
<i>Fees for Service</i>	-	19,980,170	-	-	-	-	19,980,170
<i>Miscellaneous</i>	432,978	227,607	-	-	-	-	660,585
Total Revenues	\$5,252,156	\$20,567,784	\$422,507	\$1,083,584	\$0	\$720,000	\$28,046,031
Expenses							
<i>Salaries and Wages</i>	\$3,156,482	\$8,708,714	-	-	-	-	\$11,865,196
<i>Employee Benefits</i>	684,981	782,956	2,000	-	-	1,420,000	2,889,937
<i>Contract Services</i>	1,084,667	2,801,926	520,859	-	-	33,300	4,440,752
<i>Utilities</i>	180,781	874,635	-	-	-	-	1,055,416
<i>Supplies</i>	239,105	1,096,781	-	-	-	-	1,335,886
<i>Repairs</i>	112,400	277,061	-	-	-	-	389,461
Total Expenses	\$5,458,417	\$14,542,072	\$522,859	\$0	\$0	\$1,453,300	\$21,976,648
Operating Surplus (Deficit)	(\$206,261)	\$6,025,713	(\$100,352)	\$1,083,584	\$0	(\$733,300)	\$6,069,383
<i>Capital</i>	\$0	\$0	\$107,000	\$0	\$13,141,373	\$0	\$13,248,373
<i>Capital Reimbursement</i>	-	-	-	-	-	-	-
<i>Debt Issuance</i>	-	-	-	-	-	-	0
<i>Debt Service</i>	-	-	-	1,469,351	-	-	1,469,351
<i>Transfers (In) Out</i>	650,000	9,000,000	-	-	(9,650,000)	-	-
Non-Operating Expenses	\$650,000	\$9,000,000	\$107,000	\$1,469,351	\$3,491,373	\$0	\$14,717,724
Total Expenses	\$6,108,417	\$23,542,072	\$629,859	\$1,469,351	\$3,491,373	\$1,453,300	\$36,694,372
Net Surplus (Deficit)	(\$856,261)	(\$2,974,287)	(\$207,352)	(\$385,767)	(\$3,491,373)	(\$733,300)	(\$8,648,341)
Projected Fund Balance at							
BOY 2023	1,910,405	4,365,146	364,817	484,575	4,800,417	1,363,251	13,288,611
EOY 2023	1,054,145	1,390,859	157,465	98,808	1,309,044	629,951	4,640,270

¹ Includes Liability Fund

Fund Group Descriptions

The Park District accounts for its programs in ten different funds and formally reports on six in the Annual Comprehensive Financial Report, but maintains financial details for 25 different business units in its management of the District. Recreation Programs and Recreation Facilities are included in the Recreation Fund, but still retain their department/area accounting details. Parks and Planning, Administration, Finance and Communications operations are included in the General Fund with overhead transfer lines to account for expense allocations to the operations areas.

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

Fund Balances

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

Year-end surpluses and deficits affect fund balances by adding or subtracting from the beginning fund balances. There is a projected year-end surplus for 2022 of \$13,288,611. The budgeted 2023 deficit is (\$8,648,341). The Budget and Appropriations Ordinance will show a deficit.

	2021 Actuals	2022 Projections	% 2022 Projection to 2021 Actual	2023 Budget	% 2021 Budget to 2020 Projection
Fund Balance					
Beginning:	\$7,302,890	\$10,645,271		13,288,611	
Surplus (Deficit)	\$3,342,382	\$2,643,340		(8,648,341)	
Ending:	\$10,645,271	\$13,288,611	24.83%	4,640,270	-65.08%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2022 year-end fund balance projection is 332% of the established policy. The 2023 budget shows a projected fund balance of \$4.6 million or 115% of the established policy.

Revenues and Expenditures – All Funds

The total proposed operating revenue for 2023 is a little higher than \$28.0 million. This is about \$2.6 million higher than the 2022 year-end projections. The increase is a combination of projected increased facility usage and increased program fees. Property taxes (in total) will increase by 2.94% over 2022.

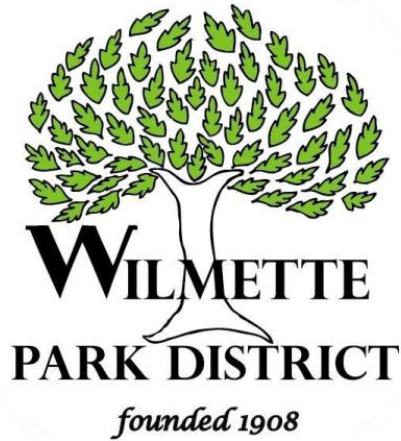
Total proposed operating expenditures for 2023 are \$22.0 million or almost \$2.5 million higher than the 2022 year-end projections. To remain competitive, full time wages will be increased using a 5% pool and the minimum wage is being raised to \$16/hour. There are other market adjustments being made in certain areas of the District. That accounts for more than half of the operating expense budget for 2023. The District is weather dependent for the success of our seasonal programs and we budget salaries and services at the most favorable program operation levels we can forecast. All other operating expenses are forecasted with the information we have currently and staffed assuming normal weather conditions.

The 2023 proposed Budget and Appropriations (B&A) Ordinance includes projects that are in progress and may not be completed by year-end. Currently, staff is projecting some carry-over projects for 2023. These projects, appropriated in prior years and have funds expended, will have additional funds expended during the 2023 budget year and these amounts will affect the funds statement. The proposed carry-over has been discussed with the Board and is reflected at the appropriate carry-over amount. This amount(s) are included in the final budget for purposes of consistency in reporting and will be included in the 2023 B&A Ordinance.

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WILMETTE PARK DISTRICT 2023 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole
December 7, 2022



Total District

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2023

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

In this section, the fiscal year 2023 Wilmette Park District's Annual Operating Budget is presented by division and department. Our accounting system (Incode) uses reporting modules that provide the ability to account for the results of each of the four divisions of the District: Recreation Programs, Recreation Facilities, Parks & Planning and Administration.

The 2023 overall budget reporting is planned at the individual detailed account level in both revenue and expense accounts with the ability to budget by month. This allows comparisons during the year of how the District is performing against staff's expectations for the current year as well as to prior year results. An inherent problem with comparison to only one year prior is that many of our programs are weather dependent and sometimes, a comparison to a prior poor or outstanding year will not allow as much analysis as comparing to a planned budget. Simplifying the assignment of overhead costs, rather than the use of internal service funds, allows the program areas to plan their fees and charges based upon a defined amount rather than on what is allocated based upon monthly expense levels.

Below are the revenues and anticipated expenditures by Division, reconciliation to the Budget and Appropriations Ordinance and the expenditure amounts we will be tracking against for 2023.

<i>Department</i>	Revenue	Expenses	Surplus (Deficit)
<i>Recreation Programs</i>	\$ 9,085,523	\$ 6,762,653	\$ 2,322,870
<i>Recreation Facilities</i>	11,482,261	7,779,419	3,702,842
<i>Parks & Planning</i>	7,275	2,896,046	(2,888,771)
<i>Administration</i>¹	7,470,972	19,256,254	(11,785,282)
<i>Total for B&A</i>	28,046,031	36,694,372	(8,648,341)
	-	-	-
<i>Total for District</i>	28,046,031	36,694,372	(8,648,341)

¹ Administration expenses include \$13.24 million in Capital Improvement Projects and \$1.47 in Debt Servicing.

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

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



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

Total District

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance <u>Amount</u> <u>%</u>	
Revenue						
Property Taxes	\$7,928,930	\$6,836,412	\$7,017,098	\$7,405,276	\$388,178	5.5%
Daily Fees	1,799,494	2,034,966	2,029,091	2,155,593	126,502	6.2%
Fee Revenue	8,805,650	11,078,486	10,577,742	12,071,400	1,493,658	14.1%
Membership Fees	2,660,095	2,818,826	2,725,540	2,934,187	208,647	7.7%
Rental Revenue	2,419,983	2,447,134	2,448,647	2,667,891	219,244	9.0%
Retail Sales	185,747	215,882	220,085	228,577	8,492	3.9%
Miscellaneous Revenue	<u>161,352</u>	<u>188,542</u>	<u>410,859</u>	<u>583,107</u>	<u>172,248</u>	41.9%
Total Revenue	<u>\$23,961,251</u>	<u>\$25,620,248</u>	<u>\$25,429,062</u>	<u>\$28,046,031</u>	<u>\$2,616,969</u>	10.3%
Expenses						
Salaries & Wages	7,991,489	10,316,865	10,142,718	11,865,196	\$1,722,477	17.0%
Employee Benefits	2,207,432	2,842,738	2,712,467	2,889,937	177,470	6.5%
Contract Services	3,060,162	3,639,316	4,004,768	4,440,752	435,984	10.9%
Utilities	984,056	1,018,694	1,028,275	1,055,416	27,141	2.6%
Supplies	933,950	1,089,227	1,200,967	1,335,886	134,919	11.2%
Repairs	<u>367,614</u>	<u>358,955</u>	<u>386,775</u>	<u>389,461</u>	<u>2,686</u>	0.7%
Operating Expenses	\$15,544,703	\$19,265,794	\$19,475,970	\$21,976,647	\$2,500,677	12.8%
Operating Surplus (Deficit)	<u>\$8,416,547</u>	<u>\$6,354,453</u>	<u>\$5,953,092</u>	<u>\$6,069,384</u>	<u>\$116,292</u>	2.0%
Non-Operating Revenue						
Bond Proceeds	\$0	(\$3,120,000)	(\$3,284,916)	\$0	\$3,284,916	-100.0%
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$0	(\$3,120,000)	(\$3,284,916)	\$0	\$3,284,916	
Non-Operating Expenses						
Capital	2,687,750	11,430,773	5,224,650	13,248,373	8,023,723	153.6%
Debt Service	2,386,415	1,154,734	1,370,018	1,469,351	99,333	7.3%
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Expenses	\$ 5,074,166	\$ 12,585,507	\$ 6,594,668	\$ 14,717,724	\$ 8,123,056	
Net-Non Operating Surplus (Deficit)	(\$5,074,166)	(\$9,465,507)	(\$3,309,752)	(\$14,717,724)	(\$4,838,140)	
Total Expenses	<u>\$20,618,869</u>	<u>\$28,731,301</u>	<u>\$22,785,722</u>	<u>\$36,694,371</u>	<u>\$7,338,817</u>	32.2%
Net Surplus (Deficit)	<u>\$3,342,382</u>	<u>(\$3,111,054)</u>	<u>\$2,643,340</u>	<u>(\$8,648,341)</u>		

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 Human Resources and Risk Management, Human Resources and Risk Management Specialist and Manager of District Operations. Their primary focus is the administrative operation of the District.

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

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

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



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

Administration

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$ 7,605,755	\$ 6,500,271	\$ 6,680,957	\$ 7,045,269	\$364,312	5.5%
Rental Revenue	67,620	69,001	68,893	70,203	\$1,310	1.9%
Miscellaneous Revenue	<u>(157,982)</u>	<u>19,996</u>	<u>224,815</u>	<u>355,500</u>	\$130,685	58.1%
Total Revenue	\$ 7,515,393	\$ 6,589,268	\$ 6,974,664	\$ 7,470,972	\$ 496,308	7.1%
Expenses						
Salaries & Wages	\$1,180,772	\$1,238,616	\$1,185,803	\$ 1,324,025	\$138,223	11.7%
Employee Benefits	1,519,356	1,749,536	1,791,154	1,745,097	(46,057)	-2.6%
Contract Services	952,327	1,204,521	1,274,311	1,360,786	86,475	6.8%
Utilities	147,708	76,011	86,401	89,381	2,980	3.4%
Supplies	24,728	19,140	18,821	19,240	419	2.2%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$3,824,891	\$4,287,824	\$4,356,490	\$4,538,530	\$182,040	4.2%
Operating Surplus (Deficit)	\$ 3,690,502	\$ 2,301,444	\$2,618,175	\$2,932,442	\$314,267	
Non-Operating Revenue						
Bond Proceeds	\$0	\$3,120,000	\$3,284,916	\$ -	(\$3,284,916)	-100.0%
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$0	\$3,120,000	\$3,284,916	\$0	(\$3,284,916)	
Non-Operating Expenses						
Capital	\$2,687,750	\$11,430,773	\$5,224,650	\$ 13,248,373	8,023,723	153.6%
Debt Service	2,386,415	1,154,734	1,370,018	1,469,351	99,333	7.3%
Capital Transfer	(2,615,690)	(30,000)	(6,030,000)	(8,150,000)	(2,120,000)	35.2%
Overhead Transfer	<u>(683,195)</u>	<u>(1,300,046)</u>	<u>(850,000)</u>	<u>(850,000)</u>	<u>0</u>	0.0%
Total Non-Operating Expenses	\$1,775,280	\$11,255,461	\$ (285,332)	\$ 5,717,724	\$ 6,003,056	
Net-Non Operating Surplus (Deficit)	(\$1,775,280)	(\$8,135,461)	\$3,570,248	(\$5,717,724)	(\$9,287,972)	
Total Expenses	\$5,600,172	\$15,543,285	\$4,071,158	\$10,256,254	\$6,185,096	151.9%
Net Surplus (Deficit)	\$1,915,222	(\$5,834,017)	\$6,188,423	(\$2,785,282)		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Fund: 10 - CORPORATE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	2,314,928.57	2,802,158.95	1,932,326.42	2,913,440.00	2,913,440.00	0.00	0.00%	4,206,264.00	1,292,824.00	44.37%
10-11-100-4110	Replacement Taxes	163,819.59	287,587.47	544,554.06	249,892.00	430,577.74	180,685.74	72.31%	462,914.00	32,336.26	7.51%
Total Category: 41 - Property Taxes :		2,478,748.16	3,089,746.42	2,476,880.48	3,163,332.00	3,344,017.74	180,685.74	5.71%	4,669,178.00	1,325,160.26	39.63%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	39,200.00	67,620.00	63,079.45	69,000.75	68,893.00	-107.75	-0.16%	70,203.00	1,310.00	1.90%
Total Category: 46 - Rental Revenue :		39,200.00	67,620.00	63,079.45	69,000.75	68,893.00	-107.75	-0.16%	70,203.00	1,310.00	1.90%
Category: 48 - Miscellaneous Revenue											
10-11-100-4800	Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-4900	Miscellaneous Revenue	41,842.72	17,370.28	20,792.06	16,300.00	20,792.06	4,492.06	27.56%	20,000.00	-792.06	-3.81%
10-11-100-4910	Over/Short Revenue	29,486.02	-190,667.37	4,667.91	-120.00	777.20	897.20	-747.67%	500.00	-277.20	-35.67%
10-11-100-4960	Interest Revenue	49,866.12	4,858.04	95,334.29	3,816.00	155,739.00	151,923.00	3,981.21%	335,000.00	179,261.00	115.10%
Total Category: 48 - Miscellaneous Revenue :		121,194.86	-168,439.05	120,794.26	19,996.00	177,308.26	157,312.26	786.72%	355,500.00	178,191.74	100.50%
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	452,937.55	490,147.74	384,882.74	455,511.04	442,740.18	-12,770.86	-2.80%	513,130.00	70,389.82	15.90%
10-11-100-5010	Recruitment Incentives	0.00	0.00	1,236.51	10,000.00	1,236.51	-8,763.49	-87.63%	5,000.00	3,763.49	304.36%
10-11-100-5026	Intern	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5035	PT Coordinator	80.00	922.00	440.00	0.00	520.00	520.00	0.00%	544.00	24.00	4.62%
10-11-100-5055	PT Administration	0.00	0.00	1,400.00	0.00	1,400.00	1,400.00	0.00%	2,224.00	824.00	58.86%
Total Category: 50 - Salaries & Wages:		453,017.55	491,069.74	387,959.25	465,511.04	445,896.69	-19,614.35	-4.21%	520,898.00	75,001.31	16.82%
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	95,332.44	73,763.10	32,752.22	80,522.84	52,683.06	-27,839.78	-34.57%	86,557.00	33,873.94	64.30%
10-11-100-5150	Training & Education	11,509.20	6,485.84	21,812.77	20,882.50	20,882.50	0.00	0.00%	24,745.00	3,862.50	18.50%
10-11-100-5160	Dues	10,466.17	10,522.17	10,763.03	10,025.00	10,548.03	523.03	5.22%	10,945.00	396.97	3.76%
10-11-100-5170	Awards and Meetings	3,658.20	16,293.59	7,804.74	7,750.00	9,000.00	1,250.00	16.13%	15,435.00	6,435.00	71.50%
Total Category: 51 - Employee Benefits :		120,966.01	107,064.70	73,132.76	119,180.34	93,113.59	-26,066.75	-21.87%	137,682.00	44,568.41	47.86%
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Servi	11,558.97	11,487.36	9,535.25	11,520.00	11,520.00	0.00	0.00%	12,500.00	980.00	8.51%
10-11-100-5225	Misc. Contract Services	30,667.38	28,258.81	36,981.61	39,426.00	50,000.00	10,574.00	26.82%	51,526.00	1,526.00	3.05%
10-11-100-5226	Bank Fees & Charges	1,019.12	1,031.45	160.21	104.00	0.00	-104.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
					Projections						
10-11-100-5227	Late Fees & Finance Charges	744.12	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5245	Legal Services	31,508.97	49,791.69	42,349.39	54,408.00	54,408.00	0.00	0.00%	61,000.00	6,592.00	12.12%
10-11-100-5250	Misc. Professional Services	39,636.98	114,740.45	129,578.07	141,914.00	149,400.00	7,486.00	5.28%	145,955.28	-3,444.72	-2.31%
10-11-100-5260	Advertising	1,155.00	2,310.00	3,161.00	2,475.00	3,500.00	1,025.00	41.41%	3,500.00	0.00	0.00%
10-11-100-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5270	Postage	17,251.87	3,614.93	3,583.78	6,790.00	3,790.00	-3,000.00	-44.18%	7,070.00	3,280.00	86.54%
10-11-100-5275	Facility Rental	59,140.33	58,452.00	56,006.00	61,842.00	66,796.00	4,954.00	8.01%	68,906.92	2,110.92	3.16%
10-11-100-5280	Equipment Rental	3,427.17	3,316.68	3,316.68	3,316.68	3,316.68	0.00	0.00%	3,316.68	0.00	0.00%
	Total Category: 52 - Contract Services:	196,109.91	273,003.37	284,671.99	321,795.68	342,730.68	20,935.00	6.51%	353,774.88	11,044.20	3.22%
	Category: 53 - Utilities										
10-11-100-5310	Communications	122,971.68	142,105.14	60,333.31	67,293.84	75,895.36	8,601.52	12.78%	78,715.36	2,820.00	3.72%
10-11-100-5330	Electricity	3,446.58	2,867.70	2,216.63	3,000.00	2,600.00	-400.00	-13.33%	3,000.00	400.00	15.38%
10-11-100-5350	Misc. Utilities	4,642.49	2,734.79	2,999.45	3,316.80	3,425.00	108.20	3.26%	3,600.00	175.00	5.11%
	Total Category: 53 - Utilities :	131,060.75	147,707.63	65,549.39	73,610.64	81,920.36	8,309.72	11.29%	85,315.36	3,395.00	4.14%
	Category: 54 - Supplies										
10-11-100-5410	Office Supplies	8,746.35	4,544.26	5,106.63	6,300.00	6,300.00	0.00	0.00%	6,300.00	0.00	0.00%
10-11-100-5430	Equipment Supplies	905.46	498.36	795.34	0.00	665.00	665.00	0.00%	0.00	-665.00	-100.00%
10-11-100-5460	Uniform Supplies	0.00	0.00	549.02	0.00	550.00	550.00	0.00%	0.00	-550.00	-100.00%
10-11-100-5470	Misc. Supplies	3,726.35	0.00	64.00	1,600.00	64.00	-1,536.00	-96.00%	3,000.00	2,936.00	4,587.50%
10-11-100-5480	Publications & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	13,378.16	5,042.62	6,514.99	7,900.00	7,579.00	-321.00	-4.06%	9,300.00	1,721.00	22.71%
	Category: 55 - Equipment and Repairs										
10-11-100-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5850	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 60 - Transfers										
10-11-100-6010	Admin Overhead Charge	-719,859.00	-683,195.04	-843,250.00	-1,300,046.00	-850,000.00	450,046.00	-34.62%	-850,000.00	0.00	0.00%
10-11-100-6050	Transfer to Capital Fund	1,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500,000.00	1,500,000.00	0.00%
	Total Category: 60 - Transfers :	280,141.00	-683,195.04	-843,250.00	-1,300,046.00	-850,000.00	450,046.00	-34.62%	650,000.00	1,500,000.00	-176.47%
	Total Department: 11 - Executive:	1,444,469.64	2,648,234.35	2,686,175.81	3,564,377.05	3,468,978.68	-95,398.37	-2.68%	3,337,910.76	-131,067.92	-3.78%
	Department: 12 - Finance & Personnel										
	Category: 50 - Salaries & Wages										
10-12-100-5000	Administration	514,738.73	471,231.23	434,831.92	491,567.70	491,750.00	182.30	0.04%	526,476.00	34,726.00	7.06%
10-12-100-5055	PT Administration	14,345.06	13,296.00	23,814.00	38,304.00	28,075.00	-10,229.00	-26.70%	46,400.00	18,325.00	65.27%
10-12-100-5080	Overtime FT	75.66	18.92	129.09	0.00	129.09	129.09	0.00%	0.00	-129.09	-100.00%
10-12-100-5085	Overtime PT	4.50	0.00	36.75	0.00	36.75	36.75	0.00%	0.00	-36.75	-100.00%
	Total Category: 50 - Salaries & Wages:	529,163.95	484,546.15	458,811.76	529,871.70	519,990.84	-9,880.86	-1.86%	572,876.00	52,885.16	10.17%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	106,823.91	73,073.42	82,266.13	68,053.08	99,793.76	31,740.68	46.64%	108,205.00	8,411.24	8.43%
10-12-100-5150	Training & Education	12.99	1,578.36	1,758.71	12,100.00	2,800.00	-9,300.00	-76.86%	10,700.00	7,900.00	282.14%
10-12-100-5160	Dues	0.00	1,023.00	1,408.00	2,245.00	1,408.00	-837.00	-37.28%	2,100.00	692.00	49.15%
10-12-100-5170	Awards and Meetings	165.00	100.39	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		107,001.90	75,775.17	85,432.84	82,548.08	104,151.76	21,603.68	26.17%	121,155.00	17,003.24	16.33%
Category: 52 - Contract Services											
10-12-100-5220	Transportation	0.00	0.00	129.85	0.00	700.00	700.00	0.00%	1,200.00	500.00	71.43%
10-12-100-5225	Misc. Contract Services	30.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5250	Misc. Professional Services	41,450.97	12,800.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5270	Postage	0.00	20.30	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Total Category: 52 - Contract Services:		41,480.97	12,820.30	129.85	50.00	750.00	700.00	1,400.00%	1,250.00	500.00	66.67%
Category: 53 - Utilities											
10-12-100-5310	Communications	0.00	0.00	1,616.34	1,440.00	1,940.76	500.76	34.78%	2,040.00	99.24	5.11%
Total Category: 53 - Utilities :		0.00	0.00	1,616.34	1,440.00	1,940.76	500.76	34.78%	2,040.00	99.24	5.11%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	1,655.92	1,439.03	77.06	900.00	77.06	-822.94	-91.44%	1,500.00	1,422.94	1,846.54%
Total Category: 54 - Supplies :		1,655.92	1,439.03	77.06	900.00	77.06	-822.94	-91.44%	1,500.00	1,422.94	1,846.54%
Category: 55 - Equipment and Repairs											
10-12-100-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 12 - Finance & Personnel:		679,302.74	574,580.65	546,067.85	614,809.78	626,910.42	12,100.64	1.97%	698,821.00	71,910.58	11.47%
Department: 14 - Communications											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	131,133.13	132,641.32	152,993.53	208,130.00	167,000.00	-41,130.00	-19.76%	172,037.40	5,037.40	3.02%
10-14-100-5055	PT Administration	45,058.36	53,061.52	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5080	Overtime FT	25.04	16.70	1,787.81	0.00	2,970.00	2,970.00	0.00%	2,000.00	-970.00	-32.66%
10-14-100-5085	Overtime PT	919.64	2,323.96	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		177,136.17	188,043.50	154,781.34	208,130.00	169,970.00	-38,160.00	-18.33%	174,037.40	4,067.40	2.39%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	33,105.66	31,683.66	23,485.04	50,613.84	26,730.59	-23,883.25	-47.19%	27,263.00	532.41	1.99%
10-14-100-5150	Training & Education	3,274.55	753.00	3,142.53	3,405.00	3,142.53	-262.47	-7.71%	3,105.00	-37.53	-1.19%
10-14-100-5160	Dues	0.00	528.00	528.00	792.00	528.00	-264.00	-33.33%	578.00	50.00	9.47%
10-14-100-5170	Awards and Meetings	0.00	14.84	539.18	500.00	540.00	40.00	8.00%	700.00	160.00	29.63%
Total Category: 51 - Employee Benefits :		36,380.21	32,979.50	27,694.75	55,310.84	30,941.12	-24,369.72	-44.06%	31,646.00	704.88	2.28%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Serv	374.85	336.95	32,528.84	35,369.41	64,100.00	28,730.59	81.23%	80,369.40	16,269.40	25.38%
10-14-100-5225	Misc. Contract Services	32,991.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5250	Misc. Professional Services	0.00	0.00	360.00	0.00	360.00	360.00	0.00%	0.00	-360.00	-100.00%
10-14-100-5255	Marketing	36,572.66	14,127.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5260	Advertising	226.60	0.00	1,590.00	2,250.00	1,800.00	-450.00	-20.00%	1,800.00	0.00	0.00%
10-14-100-5265	Printing	2,182.29	6,562.78	11,876.16	10,000.00	12,100.00	2,100.00	21.00%	35,000.00	22,900.00	189.26%
10-14-100-5270	Postage	0.00	11,512.32	8,798.25	7,500.00	11,220.00	3,720.00	49.60%	30,400.00	19,180.00	170.94%
Total Category: 52 - Contract Services:		72,348.04	32,539.84	55,153.25	55,119.41	89,580.00	34,460.59	62.52%	147,569.40	57,989.40	64.73%
Category: 53 - Utilities											
10-14-100-5310	Communications	0.00	0.00	3,863.92	960.00	2,540.00	1,580.00	164.58%	2,026.00	-514.00	-20.24%
Total Category: 53 - Utilities :		0.00	0.00	3,863.92	960.00	2,540.00	1,580.00	164.58%	2,026.00	-514.00	-20.24%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	271.84	266.86	268.17	800.00	300.00	-500.00	-62.50%	600.00	300.00	100.00%
10-14-100-5470	Misc. Supplies	175.29	428.38	2,178.98	1,700.00	3,000.00	1,300.00	76.47%	0.00	-3,000.00	-100.00%
10-14-100-5480	Publications & Subscriptions	5,577.94	5,445.40	6,415.16	7,440.00	7,440.00	0.00	0.00%	7,440.00	0.00	0.00%
Total Category: 54 - Supplies :		6,025.07	6,140.64	8,862.31	9,940.00	10,740.00	800.00	8.05%	8,040.00	-2,700.00	-25.14%
Category: 55 - Equipment and Repairs											
10-14-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 14 - Communications:		291,889.49	259,703.48	250,355.57	329,460.25	303,771.12	-25,689.13	-7.80%	363,318.80	59,547.68	19.60%
Total Fund: 10 - CORPORATE:		473,277.41	1,813,950.22	1,889,752.39	2,620,107.02	2,538,297.14	-81,809.88	-3.12%	2,275,770.96	-262,526.18	-10.34%
Fund: 30 - DEBT SERVICE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
30-11-100-4100	Property Taxes	2,859,446.67	2,229,922.52	686,920.87	1,035,696.00	1,035,696.00	0.00	0.00%	1,083,584.00	47,888.00	4.62%
Total Category: 41 - Property Taxes :		2,859,446.67	2,229,922.52	686,920.87	1,035,696.00	1,035,696.00	0.00	0.00%	1,083,584.00	47,888.00	4.62%
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	865,000.00	0.00	3,125,000.00	3,120,000.00	3,125,000.00	5,000.00	0.16%	0.00	-3,125,000.00	-100.00%
30-11-100-4210	Premium on Debt Issuance	0.00	0.00	159,916.15	0.00	159,916.15	159,916.15	0.00%	0.00	-159,916.15	-100.00%
Total Category: 42 - Bond Proceeds :		865,000.00	0.00	3,284,916.15	3,120,000.00	3,284,916.15	164,916.15	5.29%	0.00	-3,284,916.15	-100.00%
Category: 52 - Contract Services											
30-11-100-5250	Misc. Professional Services	14,802.50	0.00	65,689.75	22,000.00	65,689.75	43,689.75	198.59%	0.00	-65,689.75	-100.00%
Total Category: 52 - Contract Services:		14,802.50	0.00	65,689.75	22,000.00	65,689.75	43,689.75	198.59%	0.00	-65,689.75	-100.00%
Category: 59 - Debt Payment											
30-11-100-5910	Bond Principal	2,665,000.00	2,135,000.00	960,000.00	950,000.00	960,000.00	10,000.00	1.05%	996,000.00	36,000.00	3.75%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%			
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)				
Category: 59 - Debt Payment :				1,154,734.00	1,370,018.00	215,284.00	18.64%	1,469,351.00	99,333.00	7.25%			
30-11-100-5920	Bond Interest	214,265.50	135,725.50	99,861.50	85,696.00	99,862.00	14,166.00	16.53%	87,584.00	-12,278.00	-12.29%		
30-11-100-5930	Debt Certificate Principal	65,000.00	95,000.00	250,000.00	100,000.00	250,000.00	150,000.00	150.00%	315,000.00	65,000.00	26.00%		
30-11-100-5940	Debt Certificate Interest	9,504.00	20,689.82	60,156.25	19,038.00	60,156.00	41,118.00	215.98%	70,767.00	10,611.00	17.64%		
Category: 60 - Transfers													
30-11-100-6010	Admin Overhead Charge	72,969.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
30-11-100-6050	Transfer to Capital Fund	850,000.00	-115,690.00	3,000,000.00	2,970,000.00	2,620,000.00	-350,000.00	-11.78%	0.00	-2,620,000.00	-100.00%		
Category: 60 - Transfers :				2,970,000.00	2,620,000.00	-350,000.00	-11.78%	0.00	-2,620,000.00	-100.00%			
Total Department: 11 - Executive:				-167,094.33	-40,802.80	-463,870.48	8,962.00	264,904.40	255,942.40	2,855.86%	-385,767.00	-650,671.40	-245.62%
Total Fund: 30 - DEBT SERVICE:				-167,094.33	-40,802.80	-463,870.48	8,962.00	264,904.40	255,942.40	2,855.86%	-385,767.00	-650,671.40	-245.62%
Fund: 40 - LIABILITY INSURANCE													
Department: 11 - Executive													
Category: 41 - Property Taxes													
40-11-100-4100	Property Taxes	437,578.02	434,545.56	244,074.40	368,000.00	368,000.00	0.00	0.00%	150,000.00	-218,000.00	-59.24%		
Total Category: 41 - Property Taxes :				368,000.00	368,000.00	0.00	0.00%	150,000.00	-218,000.00	-59.24%			
Category: 48 - Miscellaneous Revenue													
40-11-100-4900	Miscellaneous Revenue	0.00	2,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 48 - Miscellaneous Revenue :				0.00	2,200.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Category: 50 - Salaries & Wages													
40-11-100-5000	Administration	17,252.84	17,113.07	34,594.85	35,103.38	39,145.36	4,041.98	11.51%	42,214.00	3,068.64	7.84%		
40-11-100-5090	In House Training	0.00	0.00	10,234.00	0.00	10,800.00	10,800.00	0.00%	14,000.00	3,200.00	29.63%		
Total Category: 50 - Salaries & Wages:				35,103.38	49,945.36	14,841.98	42.28%	56,214.00	6,268.64	12.55%			
Category: 51 - Employee Benefits													
40-11-100-5110	Health Insurance Premiums	3,339.55	3,163.85	5,484.45	6,748.56	6,748.56	0.00	0.00%	7,214.00	465.44	6.90%		
40-11-100-5120	Unemployment Reimburseme	56,164.96	48,855.86	16,067.37	35,000.00	17,000.00	-18,000.00	-51.43%	17,000.00	0.00	0.00%		
40-11-100-5150	Training & Education	2,630.00	971.23	1,717.69	2,500.00	5,736.00	3,236.00	129.44%	7,500.00	1,764.00	30.75%		
40-11-100-5170	Awards and Meetings	348.05	678.31	3,505.16	400.00	926.68	526.68	131.67%	900.00	-26.68	-2.88%		
Total Category: 51 - Employee Benefits :				44,648.56	30,411.24	-14,237.32	-31.89%	32,614.00	2,202.76	7.24%			
Category: 52 - Contract Services													
40-11-100-5225	Misc. Contract Services	-4,379.21	1,228.00	2,140.00	4,425.00	3,000.00	-1,425.00	-32.20%	4,425.00	1,425.00	47.50%		
40-11-100-5230	PDRMA Contributions	311,258.32	270,689.01	232,462.00	283,077.00	278,954.40	-4,122.60	-1.46%	299,608.00	20,653.60	7.40%		
Total Category: 52 - Contract Services:				287,502.00	281,954.40	-5,547.60	-1.93%	304,033.00	22,078.60	7.83%			

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 54 - Supplies										
40-11-100-5470 Misc. Supplies	800.25	12,106.10	425.00	400.00	425.00	25.00	6.25%	400.00	-25.00	-5.88%
Total Category: 54 - Supplies :	800.25	12,106.10	425.00	400.00	425.00	25.00	6.25%	400.00	-25.00	-5.88%
Total Department: 11 - Executive:	50,163.26	81,940.13	-62,556.12	346.06	5,264.00	4,917.94	1,421.12%	-243,261.00	-248,525.00	-4,721.22%
Total Fund: 40 - LIABILITY INSURANCE:	50,163.26	81,940.13	-62,556.12	346.06	5,264.00	4,917.94	1,421.12%	-243,261.00	-248,525.00	-4,721.22%
Fund: 50 - IMRF										
Department: 11 - Executive										
Category: 41 - Property Taxes										
50-11-100-4100 Property Taxes	838,858.97	656,293.18	464,271.96	700,000.00	700,000.00	0.00	0.00%	300,000.00	-400,000.00	-57.14%
Total Category: 41 - Property Taxes :	838,858.97	656,293.18	464,271.96	700,000.00	700,000.00	0.00	0.00%	300,000.00	-400,000.00	-57.14%
Category: 51 - Employee Benefits										
50-11-100-5130 IMRF Contribution	713,303.75	647,404.41	618,082.98	700,000.00	781,000.00	81,000.00	11.57%	600,000.00	-181,000.00	-23.18%
Total Category: 51 - Employee Benefits :	713,303.75	647,404.41	618,082.98	700,000.00	781,000.00	81,000.00	11.57%	600,000.00	-181,000.00	-23.18%
Total Department: 11 - Executive:	125,555.22	8,888.77	-153,811.02	0.00	-81,000.00	-81,000.00	0.00%	-300,000.00	-219,000.00	270.37%
Total Fund: 50 - IMRF:	125,555.22	8,888.77	-153,811.02	0.00	-81,000.00	-81,000.00	0.00%	-300,000.00	-219,000.00	270.37%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
Category: 41 - Property Taxes										
52-11-100-4100 Property Taxes	788,446.93	631,432.82	497,434.25	750,000.00	750,000.00	0.00	0.00%	400,000.00	-350,000.00	-46.67%
Total Category: 41 - Property Taxes :	788,446.93	631,432.82	497,434.25	750,000.00	750,000.00	0.00	0.00%	400,000.00	-350,000.00	-46.67%
Category: 51 - Employee Benefits										
52-11-100-5140 Social Security	562,667.99	600,462.58	675,780.87	745,848.00	749,536.00	3,688.00	0.49%	820,000.00	70,464.00	9.40%
Total Category: 51 - Employee Benefits :	562,667.99	600,462.58	675,780.87	745,848.00	749,536.00	3,688.00	0.49%	820,000.00	70,464.00	9.40%
Total Department: 11 - Executive:	225,778.94	30,970.24	-178,346.62	4,152.00	464.00	-3,688.00	-88.82%	-420,000.00	-420,464.00	90,617.24%
Total Fund: 52 - SOCIAL SECURITY:	225,778.94	30,970.24	-178,346.62	4,152.00	464.00	-3,688.00	-88.82%	-420,000.00	-420,464.00	90,617.24%
Fund: 60 - AUDIT										
Department: 11 - Executive										
Category: 41 - Property Taxes										
60-11-100-4100 Property Taxes	26,214.03	26,848.22	16,249.52	24,500.00	24,500.00	0.00	0.00%	20,000.00	-4,500.00	-18.37%
Total Category: 41 - Property Taxes :	26,214.03	26,848.22	16,249.52	24,500.00	24,500.00	0.00	0.00%	20,000.00	-4,500.00	-18.37%
Category: 52 - Contract Services										
60-11-100-5245 Legal Services	0.00	0.00	569.25	300.00	569.25	269.25	89.75%	600.00	30.75	5.40%
60-11-100-5250 Misc. Professional Services	22,610.00	23,110.00	21,560.00	23,850.00	24,060.00	210.00	0.88%	24,700.00	640.00	2.66%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%			
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)				
60-11-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%			
Total Category: 52 - Contract Services:				22,610.00	23,110.00	22,129.25	24,150.00	24,629.25	479.25	1.98%	25,300.00	670.75	2.72%
Total Department: 11 - Executive:				3,604.03	3,738.22	-5,879.73	350.00	-129.25	-479.25	-136.93%	-5,300.00	-5,170.75	4,000.58%
Total Fund: 60 - AUDIT:				3,604.03	3,738.22	-5,879.73	350.00	-129.25	-479.25	-136.93%	-5,300.00	-5,170.75	4,000.58%
Fund: 70 - CAPITAL REPLACEMENT													
Department: 11 - Executive													
Category: 48 - Miscellaneous Revenue													
70-11-100-4920	Surplus Equipment	22,629.50	8,257.00	13,950.13	0.00	13,950.13	13,950.13	0.00%	0.00	-13,950.13	-100.00%		
Total Category: 48 - Miscellaneous Revenue :				22,629.50	8,257.00	13,950.13	0.00	13,950.13	13,950.13	0.00%	0.00	-13,950.13	-100.00%
Category: 58 - Capital													
70-11-100-5800	Land	332,389.78	805,945.23	134,528.46	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
70-11-100-5810	Land Improvements	0.00	235,438.32	221,415.59	7,569,000.00	1,802,386.00	-5,766,614.00	-76.19%	5,506,000.00	3,703,614.00	205.48%		
70-11-100-5820	Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
70-11-100-5830	Building Improvements	668,180.37	1,020,058.85	1,039,400.46	2,044,000.00	1,520,192.00	-523,808.00	-25.63%	4,559,950.00	3,039,758.00	199.96%		
70-11-100-5840	Vehicles	0.00	32,860.26	129,032.19	313,000.00	277,693.00	-35,307.00	-11.28%	178,000.00	-99,693.00	-35.90%		
70-11-100-5850	Equipment	129,500.26	163,091.78	925,831.77	724,128.00	930,981.00	206,853.00	28.57%	1,638,077.00	707,096.00	75.95%		
70-11-100-5860	Furniture & Fixtures	0.00	0.00	106,218.94	236,500.00	160,349.00	-76,151.00	-32.20%	275,942.00	115,593.00	72.09%		
70-11-100-5870	Licenses & Software	21,038.67	47,890.29	117,729.71	104,795.00	129,795.00	25,000.00	23.86%	152,054.00	22,259.00	17.15%		
70-11-100-5880	Outdoor Equipment	232,881.46	179,589.98	21,405.00	139,350.00	19,730.00	-119,620.00	-85.84%	681,350.00	661,620.00	3,353.37%		
70-11-105-5810	Land Improvements	63,883.14	143,882.24	83,468.93	0.00	0.00	0.00	0.00%	150,000.00	150,000.00	0.00%		
70-11-105-5820	Building	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 58 - Capital :				1,447,873.68	2,628,756.95	2,779,031.05	11,130,773.00	4,841,126.00	-6,289,647.00	-56.51%	13,141,373.00	8,300,247.00	171.45%
Category: 60 - Transfers													
70-11-100-6050	Transfer to Capital Fund	-1,850,000.00	-2,500,000.00	-3,000,000.00	-3,000,000.00	-8,650,000.00	-5,650,000.00	188.33%	-9,650,000.00	-1,000,000.00	11.56%		
Total Category: 60 - Transfers :				-1,850,000.00	-2,500,000.00	-3,000,000.00	-3,000,000.00	-8,650,000.00	-5,650,000.00	188.33%	-9,650,000.00	-1,000,000.00	11.56%
Total Department: 11 - Executive:				424,755.82	-120,499.95	234,919.08	-8,130,773.00	3,822,824.13	11,953,597.13	-147.02%	-3,491,373.00	-7,314,197.13	-191.33%
Total Fund: 70 - CAPITAL REPLACEMENT:				424,755.82	-120,499.95	234,919.08	-8,130,773.00	3,822,824.13	11,953,597.13	-147.02%	-3,491,373.00	-7,314,197.13	-191.33%
Fund: 80 - SECURITY													
Department: 11 - Executive													
Category: 41 - Property Taxes													
80-11-100-4100	Property Taxes	88,724.54	59,662.54	26,529.81	40,000.00	40,000.00	0.00	0.00%	0.00	-40,000.00	-100.00%		
Total Category: 41 - Property Taxes :				88,724.54	59,662.54	26,529.81	40,000.00	40,000.00	0.00	0.00%	0.00	-40,000.00	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
80-11-100-5215 Independent Contractor Serv	0.00	0.00	3,448.83	40,000.00	5,000.00	-35,000.00	-87.50%	8,000.00	3,000.00	60.00%
Total Category: 52 - Contract Services:	0.00	0.00	3,448.83	40,000.00	5,000.00	-35,000.00	-87.50%	8,000.00	3,000.00	60.00%
Total Department: 11 - Executive:	88,724.54	59,662.54	23,080.98	0.00	35,000.00	35,000.00	0.00%	-8,000.00	-43,000.00	-122.86%
Total Fund: 80 - SECURITY:	88,724.54	59,662.54	23,080.98	0.00	35,000.00	35,000.00	0.00%	-8,000.00	-43,000.00	-122.86%
Fund: 90 - SPECIAL RECREATION										
Department: 11 - Executive										
Category: 41 - Property Taxes										
90-11-100-4100 Property Taxes	694,105.93	477,304.16	277,729.48	418,743.00	418,743.00	0.00	0.00%	422,507.00	3,764.00	0.90%
Total Category: 41 - Property Taxes :	694,105.93	477,304.16	277,729.48	418,743.00	418,743.00	0.00	0.00%	422,507.00	3,764.00	0.90%
Category: 48 - Miscellaneous Revenue										
90-11-100-4900 Miscellaneous Revenue	0.00	0.00	33,556.28	0.00	33,556.28	33,556.28	0.00%	0.00	-33,556.28	-100.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	33,556.28	0.00	33,556.28	33,556.28	0.00%	0.00	-33,556.28	-100.00%
Category: 51 - Employee Benefits										
90-11-100-5170 Awards and Meetings	0.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
Category: 52 - Contract Services										
90-11-100-5235 NSSRA Contributions	494,542.02	277,968.92	260,826.44	277,968.90	260,826.62	-17,142.28	-6.17%	307,551.10	46,724.48	17.91%
90-11-100-5240 Special Needs Aides	69,731.72	60,967.80	203,150.37	175,935.00	203,150.37	27,215.37	15.47%	213,307.89	10,157.52	5.00%
Total Category: 52 - Contract Services:	564,273.74	338,936.72	463,976.81	453,903.90	463,976.99	10,073.09	2.22%	520,858.99	56,882.00	12.26%
Category: 58 - Capital										
90-11-100-5850 Equipment	1,793.76	58,993.25	296,166.47	300,000.00	383,524.00	83,524.00	27.84%	107,000.00	-276,524.00	-72.10%
Total Category: 58 - Capital :	1,793.76	58,993.25	296,166.47	300,000.00	383,524.00	83,524.00	27.84%	107,000.00	-276,524.00	-72.10%
Total Department: 11 - Executive:	128,038.43	77,374.19	-450,857.52	-337,160.90	-397,201.71	-60,040.81	17.81%	-207,351.99	189,849.72	-47.80%
Total Fund: 90 - SPECIAL RECREATION:	128,038.43	77,374.19	-450,857.52	-337,160.90	-397,201.71	-60,040.81	17.81%	-207,351.99	189,849.72	-47.80%
Report Total:	1,352,803.32	1,915,221.56	832,430.96	-5,834,016.82	6,188,422.71	12,022,439.53	-206.07%	-2,785,282.03	-8,973,704.74	-145.01%

Budget Comparison Report

Group Summary

Category	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022	2022	Increase / (Decrease)		2023	Increase / (Decrease)	
				2022	2022 Projections	(Decrease)		2023	(Decrease)	
Fund: 10 - CORPORATE										
Department: 11 - Executive										
41 - Property Taxes	2,478,748.16	3,089,746.42	2,476,880.48	3,163,332.00	3,344,017.74	180,685.74	5.71%	4,669,178.00	1,325,160.26	39.63%
46 - Rental Revenue	39,200.00	67,620.00	63,079.45	69,000.75	68,893.00	-107.75	-0.16%	70,203.00	1,310.00	1.90%
48 - Miscellaneous Revenue	121,194.86	-168,439.05	120,794.26	19,996.00	177,308.26	157,312.26	786.72%	355,500.00	178,191.74	100.50%
50 - Salaries & Wages	453,017.55	491,069.74	387,959.25	465,511.04	445,896.69	-19,614.35	-4.21%	520,898.00	75,001.31	16.82%
51 - Employee Benefits	120,966.01	107,064.70	73,132.76	119,180.34	93,113.59	-26,066.75	-21.87%	137,682.00	44,568.41	47.86%
52 - Contract Services	196,109.91	273,003.37	284,671.99	321,795.68	342,730.68	20,935.00	6.51%	353,774.88	11,044.20	3.22%
53 - Utilities	131,060.75	147,707.63	65,549.39	73,610.64	81,920.36	8,309.72	11.29%	85,315.36	3,395.00	4.14%
54 - Supplies	13,378.16	5,042.62	6,514.99	7,900.00	7,579.00	-321.00	-4.06%	9,300.00	1,721.00	22.71%
55 - Equipment and Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
60 - Transfers	280,141.00	-683,195.04	-843,250.00	-1,300,046.00	-850,000.00	450,046.00	-34.62%	650,000.00	1,500,000.00	-176.47%
Total Department: 11 - Executive:	1,444,469.64	2,648,234.35	2,686,175.81	3,564,377.05	3,468,978.68	-95,398.37	-2.68%	3,337,910.76	-131,067.92	-3.78%
Department: 12 - Finance & Personnel										
50 - Salaries & Wages	529,163.95	484,546.15	458,811.76	529,871.70	519,990.84	-9,880.86	-1.86%	572,876.00	52,885.16	10.17%
51 - Employee Benefits	107,001.90	75,775.17	85,432.84	82,548.08	104,151.76	21,603.68	26.17%	121,155.00	17,003.24	16.33%
52 - Contract Services	41,480.97	12,820.30	129.85	50.00	750.00	700.00	1,400.00%	1,250.00	500.00	66.67%
53 - Utilities	0.00	0.00	1,616.34	1,440.00	1,940.76	500.76	34.78%	2,040.00	99.24	5.11%
54 - Supplies	1,655.92	1,439.03	77.06	900.00	77.06	-822.94	-91.44%	1,500.00	1,422.94	1,846.54%
55 - Equipment and Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 12 - Finance & Personnel:	679,302.74	574,580.65	546,067.85	614,809.78	626,910.42	12,100.64	1.97%	698,821.00	71,910.58	11.47%
Department: 14 - Communications										
50 - Salaries & Wages	177,136.17	188,043.50	154,781.34	208,130.00	169,970.00	-38,160.00	-18.33%	174,037.40	4,067.40	2.39%
51 - Employee Benefits	36,380.21	32,979.50	27,694.75	55,310.84	30,941.12	-24,369.72	-44.06%	31,646.00	704.88	2.28%
52 - Contract Services	72,348.04	32,539.84	55,153.25	55,119.41	89,580.00	34,460.59	62.52%	147,569.40	57,989.40	64.73%
53 - Utilities	0.00	0.00	3,863.92	960.00	2,540.00	1,580.00	164.58%	2,026.00	-514.00	-20.24%
54 - Supplies	6,025.07	6,140.64	8,862.31	9,940.00	10,740.00	800.00	8.05%	8,040.00	-2,700.00	-25.14%
55 - Equipment and Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 14 - Communications:	291,889.49	259,703.48	250,355.57	329,460.25	303,771.12	-25,689.13	-7.80%	363,318.80	59,547.68	19.60%
Total Fund: 10 - CORPORATE:	473,277.41	1,813,950.22	1,889,752.39	2,620,107.02	2,538,297.14	-81,809.88	-3.12%	2,275,770.96	-262,526.18	-10.34%
Fund: 30 - DEBT SERVICE										
Department: 11 - Executive										
41 - Property Taxes	2,859,446.67	2,229,922.52	686,920.87	1,035,696.00	1,035,696.00	0.00	0.00%	1,083,584.00	47,888.00	4.62%
42 - Bond Proceeds	865,000.00	0.00	3,284,916.15	3,120,000.00	3,284,916.15	164,916.15	5.29%	0.00	-3,284,916.15	-100.00%
52 - Contract Services	14,802.50	0.00	65,689.75	22,000.00	65,689.75	43,689.75	198.59%	0.00	-65,689.75	-100.00%
59 - Debt Payment	2,953,769.50	2,386,415.32	1,370,017.75	1,154,734.00	1,370,018.00	215,284.00	18.64%	1,469,351.00	99,333.00	7.25%

Budget Comparison Report

Category	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
60 - Transfers	922,969.00	-115,690.00	3,000,000.00	2,970,000.00	2,620,000.00	-350,000.00	-11.78%	0.00	-2,620,000.00	-100.00%
Total Department: 11 - Executive:	-167,094.33	-40,802.80	-463,870.48	8,962.00	264,904.40	255,942.40	2,855.86%	-385,767.00	-650,671.40	-245.62%
Total Fund: 30 - DEBT SERVICE:	-167,094.33	-40,802.80	-463,870.48	8,962.00	264,904.40	255,942.40	2,855.86%	-385,767.00	-650,671.40	-245.62%
Fund: 40 - LIABILITY INSURANCE										
Department: 11 - Executive										
41 - Property Taxes	437,578.02	434,545.56	244,074.40	368,000.00	368,000.00	0.00	0.00%	150,000.00	-218,000.00	-59.24%
48 - Miscellaneous Revenue	0.00	2,200.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	17,252.84	17,113.07	44,828.85	35,103.38	49,945.36	14,841.98	42.28%	56,214.00	6,268.64	12.55%
51 - Employee Benefits	62,482.56	53,669.25	26,774.67	44,648.56	30,411.24	-14,237.32	-31.89%	32,614.00	2,202.76	7.24%
52 - Contract Services	306,879.11	271,917.01	234,602.00	287,502.00	281,954.40	-5,547.60	-1.93%	304,033.00	22,078.60	7.83%
54 - Supplies	800.25	12,106.10	425.00	400.00	425.00	25.00	6.25%	400.00	-25.00	-5.88%
Total Department: 11 - Executive:	50,163.26	81,940.13	-62,556.12	346.06	5,264.00	4,917.94	1,421.12%	-243,261.00	-248,525.00	-4,721.22%
Total Fund: 40 - LIABILITY INSURANCE:	50,163.26	81,940.13	-62,556.12	346.06	5,264.00	4,917.94	1,421.12%	-243,261.00	-248,525.00	-4,721.22%
Fund: 50 - IMRF										
Department: 11 - Executive										
41 - Property Taxes	838,858.97	656,293.18	464,271.96	700,000.00	700,000.00	0.00	0.00%	300,000.00	-400,000.00	-57.14%
51 - Employee Benefits	713,303.75	647,404.41	618,082.98	700,000.00	781,000.00	81,000.00	11.57%	600,000.00	-181,000.00	-23.18%
Total Department: 11 - Executive:	125,555.22	8,888.77	-153,811.02	0.00	-81,000.00	-81,000.00	0.00%	-300,000.00	-219,000.00	270.37%
Total Fund: 50 - IMRF:	125,555.22	8,888.77	-153,811.02	0.00	-81,000.00	-81,000.00	0.00%	-300,000.00	-219,000.00	270.37%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
41 - Property Taxes	788,446.93	631,432.82	497,434.25	750,000.00	750,000.00	0.00	0.00%	400,000.00	-350,000.00	-46.67%
51 - Employee Benefits	562,667.99	600,462.58	675,780.87	745,848.00	749,536.00	3,688.00	0.49%	820,000.00	70,464.00	9.40%
Total Department: 11 - Executive:	225,778.94	30,970.24	-178,346.62	4,152.00	464.00	-3,688.00	-88.82%	-420,000.00	-420,464.00	90,617.24%
Total Fund: 52 - SOCIAL SECURITY:	225,778.94	30,970.24	-178,346.62	4,152.00	464.00	-3,688.00	-88.82%	-420,000.00	-420,464.00	90,617.24%
Fund: 60 - AUDIT										
Department: 11 - Executive										
41 - Property Taxes	26,214.03	26,848.22	16,249.52	24,500.00	24,500.00	0.00	0.00%	20,000.00	-4,500.00	-18.37%
52 - Contract Services	22,610.00	23,110.00	22,129.25	24,150.00	24,629.25	479.25	1.98%	25,300.00	670.75	2.72%
Total Department: 11 - Executive:	3,604.03	3,738.22	-5,879.73	350.00	-129.25	-479.25	-136.93%	-5,300.00	-5,170.75	4,000.58%
Total Fund: 60 - AUDIT:	3,604.03	3,738.22	-5,879.73	350.00	-129.25	-479.25	-136.93%	-5,300.00	-5,170.75	4,000.58%
Fund: 70 - CAPITAL REPLACEMENT										
Department: 11 - Executive										
48 - Miscellaneous Revenue	22,629.50	8,257.00	13,950.13	0.00	13,950.13	13,950.13	0.00%	0.00	-13,950.13	-100.00%
58 - Capital	1,447,873.68	2,628,756.95	2,779,031.05	11,130,773.00	4,841,126.00	-6,289,647.00	-56.51%	13,141,373.00	8,300,247.00	171.45%

Budget Comparison Report

Category	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
60 - Transfers	-1,850,000.00	-2,500,000.00	-3,000,000.00	-3,000,000.00	-8,650,000.00	-5,650,000.00	188.33%	-9,650,000.00	-1,000,000.00	11.56%
Total Department: 11 - Executive:	424,755.82	-120,499.95	234,919.08	-8,130,773.00	3,822,824.13	11,953,597.13	-147.02%	-3,491,373.00	-7,314,197.13	-191.33%
Total Fund: 70 - CAPITAL REPLACEMENT:	424,755.82	-120,499.95	234,919.08	-8,130,773.00	3,822,824.13	11,953,597.13	-147.02%	-3,491,373.00	-7,314,197.13	-191.33%
Fund: 80 - SECURITY										
Department: 11 - Executive										
41 - Property Taxes	88,724.54	59,662.54	26,529.81	40,000.00	40,000.00	0.00	0.00%	0.00	-40,000.00	-100.00%
52 - Contract Services	0.00	0.00	3,448.83	40,000.00	5,000.00	-35,000.00	-87.50%	8,000.00	3,000.00	60.00%
Total Department: 11 - Executive:	88,724.54	59,662.54	23,080.98	0.00	35,000.00	35,000.00	0.00%	-8,000.00	-43,000.00	-122.86%
Total Fund: 80 - SECURITY:	88,724.54	59,662.54	23,080.98	0.00	35,000.00	35,000.00	0.00%	-8,000.00	-43,000.00	-122.86%
Fund: 90 - SPECIAL RECREATION										
Department: 11 - Executive										
41 - Property Taxes	694,105.93	477,304.16	277,729.48	418,743.00	418,743.00	0.00	0.00%	422,507.00	3,764.00	0.90%
48 - Miscellaneous Revenue	0.00	0.00	33,556.28	0.00	33,556.28	33,556.28	0.00%	0.00	-33,556.28	-100.00%
51 - Employee Benefits	0.00	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
52 - Contract Services	564,273.74	338,936.72	463,976.81	453,903.90	463,976.99	10,073.09	2.22%	520,858.99	56,882.00	12.26%
58 - Capital	1,793.76	58,993.25	296,166.47	300,000.00	383,524.00	83,524.00	27.84%	107,000.00	-276,524.00	-72.10%
Total Department: 11 - Executive:	128,038.43	77,374.19	-450,857.52	-337,160.90	-397,201.71	-60,040.81	17.81%	-207,351.99	189,849.72	-47.80%
Total Fund: 90 - SPECIAL RECREATION:	128,038.43	77,374.19	-450,857.52	-337,160.90	-397,201.71	-60,040.81	17.81%	-207,351.99	189,849.72	-47.80%
Report Total:	1,352,803.32	1,915,221.56	832,430.96	-5,834,016.82	6,188,422.71	12,022,439.53	-206.07%	-2,785,282.03	-8,973,704.74	-145.01%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
					Projections					
10 - CORPORATE	473,277.41	1,813,950.22	1,889,752.39	2,620,107.02	2,538,297.14	-81,809.88	-3.12%	2,275,770.96	-262,526.18	-10.34%
30 - DEBT SERVICE	-167,094.33	-40,802.80	-463,870.48	8,962.00	264,904.40	255,942.40	2,855.86%	-385,767.00	-650,671.40	-245.62%
40 - LIABILITY INSURANCE	50,163.26	81,940.13	-62,556.12	346.06	5,264.00	4,917.94	1,421.12%	-243,261.00	-248,525.00	-4,721.22%
50 - IMRF	125,555.22	8,888.77	-153,811.02	0.00	-81,000.00	-81,000.00	0.00%	-300,000.00	-219,000.00	270.37%
52 - SOCIAL SECURITY	225,778.94	30,970.24	-178,346.62	4,152.00	464.00	-3,688.00	-88.82%	-420,000.00	-420,464.00	90,617.24%
60 - AUDIT	3,604.03	3,738.22	-5,879.73	350.00	-129.25	-479.25	-136.93%	-5,300.00	-5,170.75	4,000.58%
70 - CAPITAL REPLACEMENT	424,755.82	-120,499.95	234,919.08	-8,130,773.00	3,822,824.13	11,953,597.13	-147.02%	-3,491,373.00	-7,314,197.13	-191.33%
80 - SECURITY	88,724.54	59,662.54	23,080.98	0.00	35,000.00	35,000.00	0.00%	-8,000.00	-43,000.00	-122.86%
90 - SPECIAL RECREATION	128,038.43	77,374.19	-450,857.52	-337,160.90	-397,201.71	-60,040.81	17.81%	-207,351.99	189,849.72	-47.80%
Report Total:	1,352,803.32	1,915,221.56	832,430.96	-5,834,016.82	6,188,422.71	12,022,439.53	-206.07%	-2,785,282.03	-8,973,704.74	-145.01%

Summary

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

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

Building Services is managed by the Building Services Foreperson and consists of ten full-time employees including a Carpenter, Electrician, Maintenance Supervisor, HVAC Technician, two Maintenance staff, two Community Recreation Center Maintenance staff and Community Recreation Center/Courier and Bus Driver. The Building Services team is responsible for the upkeep of all facilities, monthly building inspections, transportation, and a variety of special projects.

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



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

Parks & Planning

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Rental Revenue	6,730	6,000	7,365	7,275	(\$90)	-1.2%
Miscellaneous Revenue	<u>446</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$7,176</u>	<u>\$6,000</u>	<u>\$7,365</u>	<u>\$7,275</u>	<u>(\$90)</u>	-1.2%
Expenses						
Salaries & Wages	\$1,145,530	\$1,639,025	\$1,537,688	\$ 1,832,457	\$294,769	19.2%
Employee Benefits	220,353	368,670	265,214	361,884	96,670	36.5%
Contract Services	125,836	224,260	296,069	278,040	(18,029)	-6.1%
Utilities	87,918	87,440	90,940	91,400	460	0.5%
Supplies	158,090	209,370	219,940	219,865	(75)	0.0%
Repairs	<u>110,241</u>	<u>95,500</u>	<u>137,500</u>	<u>112,400</u>	<u>(25,100)</u>	-18.3%
Operating Expenses	\$1,847,967	\$2,624,264	\$2,547,350	\$2,896,046	\$348,696	13.7%
Operating Surplus (Deficit)	<u>(\$1,840,791)</u>	<u>(\$2,618,264)</u>	<u>(\$2,539,985)</u>	<u>(\$2,888,771)</u>	<u>(\$348,786)</u>	
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenses	<u>\$1,847,967</u>	<u>\$2,624,264</u>	<u>\$2,547,350</u>	<u>\$2,896,046</u>	<u>\$348,696</u>	13.7%
Net Surplus (Deficit)	<u>(\$1,840,791)</u>	<u>(\$2,618,264)</u>	<u>(\$2,539,985)</u>	<u>(\$2,888,771)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Fund: 10 - CORPORATE										
Department: 21 - Parks and Planning Operations										
Category: 48 - Miscellaneous Revenue										
10-21-100-4800	Donations	27.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-21-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		27.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
10-21-100-5000	Administration	135,043.50	155,486.81	142,380.80	153,052.73	153,052.73	0.00	257,335.32	104,282.59	68.14%
10-21-100-5080	Overtime FT	0.00	0.00	289.44	0.00	350.00	350.00	500.00	150.00	42.86%
Total Category: 50 - Salaries & Wages:		135,043.50	155,486.81	142,670.24	153,052.73	153,402.73	350.00	257,835.32	104,432.59	68.08%
Category: 51 - Employee Benefits										
10-21-100-5110	Health Insurance Premiums	28,954.24	16,475.73	14,342.53	16,871.27	17,443.44	572.17	31,837.00	14,393.56	82.52%
10-21-100-5150	Training & Education	1,175.06	2,897.85	3,499.47	3,500.00	3,500.00	0.00	3,500.00	0.00	0.00%
10-21-100-5160	Dues	550.00	289.00	264.00	750.00	450.00	-300.00	750.00	300.00	66.67%
10-21-100-5170	Awards and Meetings	0.00	2,336.09	679.25	2,500.00	2,500.00	0.00	2,750.00	250.00	10.00%
Total Category: 51 - Employee Benefits :		30,679.30	21,998.67	18,785.25	23,621.27	23,893.44	272.17	38,837.00	14,943.56	62.54%
Category: 52 - Contract Services										
10-21-100-5225	Misc. Contract Services	710.00	1,323.16	1,338.92	1,420.00	1,900.00	480.00	1,900.00	0.00	0.00%
10-21-100-5270	Postage	431.40	21.00	4.33	500.00	50.00	-450.00	500.00	450.00	900.00%
Total Category: 52 - Contract Services:		1,141.40	1,344.16	1,343.25	1,920.00	1,950.00	30.00	2,400.00	450.00	23.08%
Category: 53 - Utilities										
10-21-100-5310	Communications	1,106.75	832.58	880.12	840.00	1,040.00	200.00	840.00	-200.00	-19.23%
10-21-100-5350	Misc. Utilities	83.95	125.88	94.59	300.00	300.00	0.00	300.00	0.00	0.00%
Total Category: 53 - Utilities :		1,190.70	958.46	974.71	1,140.00	1,340.00	200.00	1,140.00	-200.00	-14.93%
Category: 54 - Supplies										
10-21-100-5410	Office Supplies	1,909.95	1,334.12	968.24	1,500.00	1,500.00	0.00	1,500.00	0.00	0.00%
10-21-100-5460	Uniform Supplies	0.00	0.00	0.00	250.00	250.00	0.00	250.00	0.00	0.00%
10-21-100-5470	Misc. Supplies	815.45	0.00	720.00	600.00	720.00	120.00	720.00	0.00	0.00%
10-21-100-5480	Publications & Subscriptions	0.00	0.00	609.00	250.00	500.00	250.00	700.00	200.00	40.00%
Total Category: 54 - Supplies :		2,725.40	1,334.12	2,297.24	2,600.00	2,970.00	370.00	3,170.00	200.00	6.73%
Total Department: 21 - Parks and Planning Operations:		-170,752.68	-181,122.22	-166,070.69	-182,334.00	-183,556.17	-1,222.17	-303,382.32	-119,826.15	65.28%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Department: 22 - Grounds											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	6,600.00	6,730.00	7,365.00	6,000.00	7,365.00	1,365.00	22.75%	7,275.00	-90.00	-1.22%
Total Category: 46 - Rental Revenue :		6,600.00	6,730.00	7,365.00	6,000.00	7,365.00	1,365.00	22.75%	7,275.00	-90.00	-1.22%
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	0.00	142.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-4900	Miscellaneous Revenue	0.00	303.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	446.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	83,171.90	80,993.80	72,944.20	82,556.04	82,556.04	0.00	0.00%	86,657.59	4,101.55	4.97%
10-22-100-5010	Recruitment Incentives	0.00	0.00	1,350.00	0.00	1,350.00	1,350.00	0.00%	0.00	-1,350.00	-100.00%
10-22-100-5020	Maintenance	235,703.16	282,754.18	302,070.19	463,259.96	463,259.96	0.00	0.00%	493,179.88	29,919.92	6.46%
10-22-100-5070	PT Maintenance	112,692.92	98,360.53	94,179.56	276,293.72	100,000.00	-176,293.72	-63.81%	276,293.72	176,293.72	176.29%
10-22-100-5080	Overtime FT	31,618.72	70,356.15	93,056.88	65,000.00	105,000.00	40,000.00	61.54%	65,000.00	-40,000.00	-38.10%
10-22-100-5085	Overtime PT	17,813.84	26,476.48	26,866.17	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		481,000.54	558,941.14	590,467.00	917,109.72	782,166.00	-134,943.72	-14.71%	951,131.19	168,965.19	21.60%
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	99,492.64	95,960.69	89,992.56	202,879.16	109,976.89	-92,902.27	-45.79%	166,413.00	56,436.11	51.32%
10-22-100-5150	Training & Education	1,077.55	1,778.43	7,141.81	3,000.00	6,500.00	3,500.00	116.67%	6,000.00	-500.00	-7.69%
10-22-100-5170	Awards and Meetings	0.00	0.00	301.09	0.00	500.00	500.00	0.00%	0.00	-500.00	-100.00%
Total Category: 51 - Employee Benefits :		100,570.19	97,739.12	97,435.46	205,879.16	116,976.89	-88,902.27	-43.18%	172,413.00	55,436.11	47.39%
Category: 52 - Contract Services											
10-22-100-5205	Equipment Maintenance Servi	272.81	696.39	175.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
10-22-100-5210	Grounds Maintenance Services	28,048.00	9,171.40	56,968.88	50,000.00	81,968.88	31,968.88	63.94%	100,000.00	18,031.12	22.00%
10-22-100-5225	Misc. Contract Services	649.00	2,803.00	38,521.38	60,000.00	60,000.00	0.00	0.00%	60,000.00	0.00	0.00%
10-22-100-5250	Misc. Professional Services	190.00	35,037.00	45,756.86	45,000.00	45,000.00	0.00	0.00%	45,000.00	0.00	0.00%
Total Category: 52 - Contract Services:		29,159.81	47,707.79	141,422.12	156,200.00	188,168.88	31,968.88	20.47%	206,200.00	18,031.12	9.58%
Category: 53 - Utilities											
10-22-100-5310	Communications	3,532.32	4,671.35	5,461.99	7,740.00	7,740.00	0.00	0.00%	8,340.00	600.00	7.75%
10-22-100-5320	Water	48,135.20	59,335.64	30,497.37	55,000.00	55,000.00	0.00	0.00%	55,000.00	0.00	0.00%
10-22-100-5330	Electricity	12,885.35	12,087.82	8,892.94	11,660.00	11,660.00	0.00	0.00%	11,660.00	0.00	0.00%
10-22-100-5340	Natural Gas	6,605.73	6,516.59	7,314.49	5,700.00	9,000.00	3,300.00	57.89%	9,000.00	0.00	0.00%
Total Category: 53 - Utilities :		71,158.60	82,611.40	52,166.79	80,100.00	83,400.00	3,300.00	4.12%	84,000.00	600.00	0.72%
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	0.00	543.48	264.90	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-22-100-5410	Office Supplies	0.00	234.69	25.98	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-22-100-5420	Building Supplies	7.64	228.74	1,559.51	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%			
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)					
Category: 54 - Supplies :					121,550.00	142,500.00	20,950.00	17.24%	138,125.00	-4,375.00	-3.07%			
10-22-100-5430	Equipment Supplies	6,865.67	13,860.59	15,783.47	16,000.00	16,000.00	0.00	0.00%	16,000.00	0.00	0.00%			
10-22-100-5440	Grounds Supplies	33,469.73	41,546.91	82,191.77	60,000.00	80,000.00	20,000.00	33.33%	70,000.00	-10,000.00	-12.50%			
10-22-100-5450	Fuel Supplies	10,545.28	25,065.82	29,961.18	31,050.00	36,000.00	4,950.00	15.94%	38,625.00	2,625.00	7.29%			
10-22-100-5460	Uniform Supplies	8,548.45	6,866.90	4,025.60	9,000.00	5,000.00	-4,000.00	-44.44%	8,000.00	3,000.00	60.00%			
10-22-100-5470	Misc. Supplies	101.88	768.72	906.53	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%			
Category: 55 - Equipment and Repairs					76,500.00	106,000.00	29,500.00	38.56%	91,500.00	-14,500.00	-13.68%			
10-22-100-5510	Building Repairs	8,612.74	3,481.25	3,471.14	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%			
10-22-100-5520	Equipment Repairs	41,797.71	29,676.07	48,274.39	25,000.00	55,000.00	30,000.00	120.00%	40,000.00	-15,000.00	-27.27%			
10-22-100-5530	Grounds Repairs	45,697.01	49,715.15	24,192.56	30,000.00	30,000.00	0.00	0.00%	30,000.00	0.00	0.00%			
10-22-100-5540	Misc. Repairs	0.00	82.50	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%			
10-22-100-5810	Land Improvements	3,558.32	0.00	8,018.62	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%			
10-22-100-5850	Equipment	0.00	5,880.86	339.28	7,500.00	7,000.00	-500.00	-6.67%	7,500.00	500.00	7.14%			
Total Category: 55 - Equipment and Repairs :					99,665.78	88,835.83	84,295.99	76,500.00	106,000.00	29,500.00	38.56%	91,500.00	-14,500.00	-13.68%
Total Department: 22 - Grounds:					-834,493.57	-957,774.93	-1,093,141.30	-1,551,338.88	-1,411,846.77	139,492.11	-8.99%	-1,636,094.19	-224,247.42	15.88%
Department: 23 - Buildings														
Category: 50 - Salaries & Wages														
10-23-100-5000	Administration	24,161.34	78,991.92	70,979.43	80,328.36	80,328.36	0.00	0.00%	84,325.08	3,996.72	4.98%			
10-23-100-5010	Recruitment Incentives	0.00	0.00	1,150.00	0.00	1,150.00	1,150.00	0.00%	0.00	-1,150.00	-100.00%			
10-23-100-5020	Maintenance	265,464.53	257,901.14	315,119.46	387,415.44	387,415.44	0.00	0.00%	409,591.67	22,176.23	5.72%			
10-23-100-5070	PT Maintenance	3,708.75	27,019.00	30,021.02	25,200.00	34,000.00	8,800.00	34.92%	25,000.00	-9,000.00	-26.47%			
10-23-100-5080	Overtime FT	4,118.22	8,569.68	26,782.66	15,000.00	28,000.00	13,000.00	86.67%	20,000.00	-8,000.00	-28.57%			
10-23-100-5085	Overtime PT	0.00	391.50	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%			
Total Category: 50 - Salaries & Wages:					297,452.84	372,873.24	444,052.57	508,543.80	531,493.80	22,950.00	4.51%	539,516.75	8,022.95	1.51%
Category: 51 - Employee Benefits														
10-23-100-5110	Health Insurance Premiums	75,659.81	83,127.78	85,143.70	118,522.83	101,905.64	-16,617.19	-14.02%	126,849.00	24,943.36	24.48%			
10-23-100-5150	Training & Education	0.00	1,562.19	4,167.92	3,025.00	3,025.00	0.00	0.00%	5,000.00	1,975.00	65.29%			
10-23-100-5160	Dues	0.00	0.00	528.00	0.00	264.00	264.00	0.00%	0.00	-264.00	-100.00%			
10-23-100-5170	Awards and Meetings	0.00	0.00	99.88	0.00	99.88	99.88	0.00%	0.00	-99.88	-100.00%			
Total Category: 51 - Employee Benefits :					75,659.81	84,689.97	89,939.50	121,547.83	105,294.52	-16,253.31	-13.37%	131,849.00	26,554.48	25.22%
Category: 52 - Contract Services														
10-23-100-5200	Building Maintenance Services	9,240.00	144.00	72.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%			
10-23-100-5205	Equipment Maintenance Servii	3,495.96	2,915.51	3,435.47	4,100.00	4,100.00	0.00	0.00%	4,100.00	0.00	0.00%			
10-23-100-5225	Misc. Contract Services	51,267.47	73,644.31	83,697.88	60,190.00	100,000.00	39,810.00	66.14%	63,490.00	-36,510.00	-36.51%			
10-23-100-5250	Misc. Professional Services	0.00	80.00	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%			
Total Category: 52 - Contract Services:					64,003.43	76,783.82	87,205.35	66,040.00	105,850.00	39,810.00	60.28%	69,340.00	-36,510.00	-34.49%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 53 - Utilities											
10-23-100-5310	Communications	3,467.28	3,513.27	4,681.85	4,680.00	4,680.00	0.00	0.00%	4,680.00	0.00	0.00%
10-23-100-5320	Water	0.00	138.51	148.63	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
Total Category: 53 - Utilities :		3,467.28	3,651.78	4,830.48	5,480.00	5,480.00	0.00	0.00%	5,480.00	0.00	0.00%
Category: 54 - Supplies											
10-23-100-5410	Office Supplies	182.84	24.69	692.76	500.00	750.00	250.00	50.00%	500.00	-250.00	-33.33%
10-23-100-5420	Building Supplies	56,978.97	42,170.65	32,346.38	60,000.00	40,000.00	-20,000.00	-33.33%	43,200.00	3,200.00	8.00%
10-23-100-5430	Equipment Supplies	19,973.68	3,614.80	6,906.13	3,000.00	6,000.00	3,000.00	100.00%	6,000.00	0.00	0.00%
10-23-100-5450	Fuel Supplies	7,321.66	14,502.98	19,312.52	15,000.00	20,000.00	5,000.00	33.33%	22,000.00	2,000.00	10.00%
10-23-100-5460	Uniform Supplies	2,957.00	2,757.93	1,610.99	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
10-23-100-5470	Misc. Supplies	293.94	358.19	618.33	820.00	820.00	0.00	0.00%	820.00	0.00	0.00%
Total Category: 54 - Supplies :		87,708.09	63,429.24	61,487.11	81,320.00	69,570.00	-11,750.00	-14.45%	74,520.00	4,950.00	7.12%
Category: 55 - Equipment and Repairs											
10-23-100-5510	Building Repairs	11,380.76	12,595.79	15,705.68	8,000.00	15,000.00	7,000.00	87.50%	8,400.00	-6,600.00	-44.00%
10-23-100-5520	Equipment Repairs	3,003.19	7,407.72	12,639.61	8,000.00	13,500.00	5,500.00	68.75%	9,500.00	-4,000.00	-29.63%
10-23-100-5850	Equipment	0.00	189.44	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5860	Furniture & Fixtures	0.00	31.59	1,245.88	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		14,383.95	20,224.54	29,591.17	17,500.00	30,000.00	12,500.00	71.43%	19,400.00	-10,600.00	-35.33%
Total Department: 23 - Buildings:		542,675.40	621,652.59	717,106.18	800,431.63	847,688.32	47,256.69	5.90%	840,105.75	-7,582.57	-0.89%
Department: 24 - Mechanical											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	82,182.53	58,198.60	61,735.56	59,318.28	69,525.00	10,206.72	17.21%	83,473.32	13,948.32	20.06%
10-24-100-5010	Recruitment Incentives	0.00	0.00	600.00	0.00	600.00	600.00	0.00%	0.00	-600.00	-100.00%
10-24-100-5080	Overtime FT	264.72	30.30	351.93	1,000.00	500.00	-500.00	-50.00%	500.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		82,447.25	58,228.90	62,687.49	60,318.28	70,625.00	10,306.72	17.09%	83,973.32	13,348.32	18.90%
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	13,716.96	15,819.15	15,148.37	16,871.27	18,548.76	1,677.49	9.94%	18,035.00	-513.76	-2.77%
10-24-100-5150	Training & Education	47.58	106.00	179.99	750.00	500.00	-250.00	-33.33%	750.00	250.00	50.00%
Total Category: 51 - Employee Benefits :		13,764.54	15,925.15	15,328.36	17,621.27	19,048.76	1,427.49	8.10%	18,785.00	-263.76	-1.38%
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	20.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 52 - Contract Services:		20.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Category: 53 - Utilities											
10-24-100-5310	Communications	1,129.94	696.09	578.93	720.00	720.00	0.00	0.00%	780.00	60.00	8.33%
Total Category: 53 - Utilities :		1,129.94	696.09	578.93	720.00	720.00	0.00	0.00%	780.00	60.00	8.33%
Category: 54 - Supplies											
10-24-100-5430	Equipment Supplies	1,490.09	3,917.50	3,518.00	3,500.00	4,000.00	500.00	14.29%	3,500.00	-500.00	-12.50%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
10-24-100-5460 Uniform Supplies	162.65	0.00	733.39	250.00	750.00	500.00	200.00%	400.00	-350.00	-46.67%
10-24-100-5470 Misc. Supplies	115.73	293.13	80.69	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 54 - Supplies :	1,768.47	4,210.63	4,332.08	3,900.00	4,900.00	1,000.00	25.64%	4,050.00	-850.00	-17.35%
Category: 55 - Equipment and Repairs										
10-24-100-5520 Equipment Repairs	1,016.66	1,180.62	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :	1,016.66	1,180.62	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Department: 24 - Mechanical:	100,146.86	80,241.39	82,926.86	84,159.55	96,893.76	12,734.21	15.13%	109,188.32	12,294.56	12.69%
Total Fund: 10 - CORPORATE:	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%
Report Total:	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%

Budget Comparison Report

Group Summary

Category	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022	2022	Increase / (Decrease)		2023	Increase / (Decrease)	
				2022	2022 Projections			2023		
Fund: 10 - CORPORATE										
Department: 21 - Parks and Planning Operations										
48 - Miscellaneous Revenue	27.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	135,043.50	155,486.81	142,670.24	153,052.73	153,402.73	350.00	0.23%	257,835.32	104,432.59	68.08%
51 - Employee Benefits	30,679.30	21,998.67	18,785.25	23,621.27	23,893.44	272.17	1.15%	38,837.00	14,943.56	62.54%
52 - Contract Services	1,141.40	1,344.16	1,343.25	1,920.00	1,950.00	30.00	1.56%	2,400.00	450.00	23.08%
53 - Utilities	1,190.70	958.46	974.71	1,140.00	1,340.00	200.00	17.54%	1,140.00	-200.00	-14.93%
54 - Supplies	2,725.40	1,334.12	2,297.24	2,600.00	2,970.00	370.00	14.23%	3,170.00	200.00	6.73%
Total Department: 21 - Parks and Planning Operations:	-170,752.68	-181,122.22	-166,070.69	-182,334.00	-183,556.17	-1,222.17	0.67%	-303,382.32	-119,826.15	65.28%
Department: 22 - Grounds										
46 - Rental Revenue	6,600.00	6,730.00	7,365.00	6,000.00	7,365.00	1,365.00	22.75%	7,275.00	-90.00	-1.22%
48 - Miscellaneous Revenue	0.00	446.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	481,000.54	558,941.14	590,467.00	917,109.72	782,166.00	-134,943.72	-14.71%	951,131.19	168,965.19	21.60%
51 - Employee Benefits	100,570.19	97,739.12	97,435.46	205,879.16	116,976.89	-88,902.27	-43.18%	172,413.00	55,436.11	47.39%
52 - Contract Services	29,159.81	47,707.79	141,422.12	156,200.00	188,168.88	31,968.88	20.47%	206,200.00	18,031.12	9.58%
53 - Utilities	71,158.60	82,611.40	52,166.79	80,100.00	83,400.00	3,300.00	4.12%	84,000.00	600.00	0.72%
54 - Supplies	59,538.65	89,115.85	134,718.94	121,550.00	142,500.00	20,950.00	17.24%	138,125.00	-4,375.00	-3.07%
55 - Equipment and Repairs	99,665.78	88,835.83	84,295.99	76,500.00	106,000.00	29,500.00	38.56%	91,500.00	-14,500.00	-13.68%
Total Department: 22 - Grounds:	-834,493.57	-957,774.93	-1,093,141.30	-1,551,338.88	-1,411,846.77	139,492.11	-8.99%	-1,636,094.19	-224,247.42	15.88%
Department: 23 - Buildings										
50 - Salaries & Wages	297,452.84	372,873.24	444,052.57	508,543.80	531,493.80	22,950.00	4.51%	539,516.75	8,022.95	1.51%
51 - Employee Benefits	75,659.81	84,689.97	89,939.50	121,547.83	105,294.52	-16,253.31	-13.37%	131,849.00	26,554.48	25.22%
52 - Contract Services	64,003.43	76,783.82	87,205.35	66,040.00	105,850.00	39,810.00	60.28%	69,340.00	-36,510.00	-34.49%
53 - Utilities	3,467.28	3,651.78	4,830.48	5,480.00	5,480.00	0.00	0.00%	5,480.00	0.00	0.00%
54 - Supplies	87,708.09	63,429.24	61,487.11	81,320.00	69,570.00	-11,750.00	-14.45%	74,520.00	4,950.00	7.12%
55 - Equipment and Repairs	14,383.95	20,224.54	29,591.17	17,500.00	30,000.00	12,500.00	71.43%	19,400.00	-10,600.00	-35.33%
Total Department: 23 - Buildings:	542,675.40	621,652.59	717,106.18	800,431.63	847,688.32	47,256.69	5.90%	840,105.75	-7,582.57	-0.89%
Department: 24 - Mechanical										
50 - Salaries & Wages	82,447.25	58,228.90	62,687.49	60,318.28	70,625.00	10,306.72	17.09%	83,973.32	13,348.32	18.90%
51 - Employee Benefits	13,764.54	15,925.15	15,328.36	17,621.27	19,048.76	1,427.49	8.10%	18,785.00	-263.76	-1.38%
52 - Contract Services	20.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
53 - Utilities	1,129.94	696.09	578.93	720.00	720.00	0.00	0.00%	780.00	60.00	8.33%
54 - Supplies	1,768.47	4,210.63	4,332.08	3,900.00	4,900.00	1,000.00	25.64%	4,050.00	-850.00	-17.35%

Budget Comparison Report

Category	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
55 - Equipment and Repairs	1,016.66	1,180.62	0.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Department: 24 - Mechanical:	100,146.86	80,241.39	82,926.86	84,159.55	96,893.76	12,734.21	15.13%	109,188.32	12,294.56	12.69%
Total Fund: 10 - CORPORATE:	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%
Report Total:	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
10 - CORPORATE	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%
Report Total:	-1,648,068.51	-1,840,791.13	-2,059,245.03	-2,618,264.06	-2,539,985.02	78,279.04	-2.99%	-2,888,770.58	-348,785.56	13.73%

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WILMETTE PARK DISTRICT RECREATION/FACILITIES DEPARTMENT 2023 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 7, 2022

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2023

Summary

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

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

Center for the Arts represents revenue and expenses for the District's visual arts, dance, and performing arts programs, lessons, productions, and camps. Support comes from one full-time Recreation Supervisor, 70+ seasonal staff, and 30+ part-time instructors and staff.

Early Childhood

The Early Childhood Center (ECC) includes Morning Preschool (until 11:15 a.m.), Preschool Plus (extended enrichment until 1 p.m.), Full Day Preschool (until 6 p.m.), programs, classes and camps geared to preschool age children. School age students benefit from CARE, both the morning program offered within School District 39 facilities and after school at the CRC. CARE offers flexible registration options to meet the needs of the community. Within this Division are general recreation camps, including Jr. Day and Wiggleworms. There are two full-time Early Childhood Supervisors, along with a full-time Recreation Supervisor, and 26 part-time teachers and approximately 75 part-time seasonal staff coordinate the ECC.

General Recreation

A Recreation Supervisor, as well as approximately 20 part-time employees, 30+seasonal staff, and independent contractors lead the General Recreation Division. The Division is responsible for programs and camps that are wide-ranging in nature, which includes school year programs called After School Clubs located within School District 39 schools, as well as the newly developed Campus Club program. Campus Club is a structured after school childcare that includes a rotation of exploratory classes intended to promote social and emotional development.

Gymnastics

The Gymnastics Division includes all programs operated out of the gymnastics facility at the CRC and is managed by a full-time Gymnastics Supervisor and supported by 3 full-time instructors/coaches and approximately 25 part-time staff. Programs include classes for participants age 18 months old through high school, and a competitive team program.

Sports

The Sports Division includes Youth Soccer, Youth Basketball League, T-Ball, Softball, Martial Arts, Volleyball, adult leagues, along with all the District's sport classes, camps, clinics, and pop-ups for a variety of ages. Summer camps include Sports Camp, and one-week specialty sports camps and pop-ups. There is one full-time Recreation Supervisor, 20+ part time staff and contractors, and 30+ seasonal staff that coordinate the Sports Division.

Center Fitness Club

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

Lakefront Operations

The Lakefront staff operates all activities out of Lakeview Center, the swimming beaches and the sailing beach. The Division is led by a Lakefront General Manager and Lakefront Supervisor, as well as up to 135 seasonal part-time staff. The Division is responsible for facilitating all property memberships including sailing, swim, and dog beach, as well as, sailing lessons, aquatics camp, and seasonal programming. The Lakeview Center is home to Great Gillson summer camp, community-wide special events and programs, and a wide-range of rental opportunities.

Mallinckrodt Programs

Programs operated out of the Mallinckrodt Center are under the direction of the Mallinckrodt Center Manager with assistance from 8 part-time teachers. Revenue is generated from center memberships, Walking Club memberships, and class and program fees. Fitness programs are popular and other classes, trips and special events round out offerings in this division.

Centennial Recreation Complex

Centennial Recreation Complex includes the Family Aquatic Center, Ice Rinks and the Wilmette Tennis Club. The Centennial Recreation Complex General Manager oversees the operations of the facilities, along with a full-time staff member within each facility.

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

The **Centennial Ice Rink** consists of a full-sized, regulation sheet of ice as well as a smaller-sized studio rink. The facility has multiple locker rooms, skate rentals, concessions, multipurpose rooms for programming and birthday parties, and a lobby for the public to use. The facility is home to the Wilmette Park District Learn to Skate

program for both hockey and figure skating. Several outside hockey groups maintain regular ice time at the facility. Programming within the facility is the primary responsibility of the Figure Skating Supervisor and Ice and Aquatics Supervisor. Centennial Operations Supervisor oversees facility operations and customer service representatives throughout the entire facility campus.

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

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

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

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



WILMETTE PARK DISTRICT RECREATION FACILITIES 2023 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 7, 2022

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2023



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Facilities

Pool, Tennis, Golf, Ice and Platform Tennis Combined

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$1,443,368	\$1,562,542	\$1,526,704	\$1,630,237	\$103,533	6.8%
Fee Revenue	2,642,115	2,646,297	2,495,809	2,597,850	102,042	4.1%
Membership Fees	1,163,485	1,353,328	1,359,066	1,455,241	96,175	7.1%
Rental Revenue	1,670,336	1,629,344	1,592,787	1,688,744	95,957	6.0%
Retail Sales	171,735	191,082	198,552	218,827	20,275	10.2%
Miscellaneous Revenue	<u>174,456</u>	<u>111,800</u>	<u>57,752</u>	<u>107,300</u>	<u>49,548</u>	85.8%
Total Revenue	<u>\$7,265,494</u>	<u>\$7,494,393</u>	<u>\$7,230,670</u>	<u>\$7,698,199</u>	<u>\$467,529</u>	6.5%
Expenses						
Salaries & Wages	\$2,578,601	\$2,960,424	\$2,916,965	\$3,080,000	\$163,035	5.6%
Employee Benefits	226,577	357,791	311,554	342,022	30,468	9.8%
Contract Services	485,605	553,487	571,764	602,818	31,054	5.4%
Utilities	488,503	560,818	555,528	567,055	11,527	2.1%
Supplies	473,341	479,465	549,047	572,894	23,847	4.3%
Repairs	<u>202,300</u>	<u>196,489</u>	<u>185,876</u>	<u>203,305</u>	<u>17,429</u>	9.4%
Operating Expenses	\$4,454,927	\$5,108,474	\$5,090,734	\$5,368,093	\$277,360	5.4%
Operating Surplus (Deficit)	<u>\$2,810,567</u>	<u>\$2,385,919</u>	<u>\$2,139,936</u>	<u>\$2,330,106</u>	<u>\$190,170</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	1,082,268	30,000	30,000	150,000	120,000	400.0%
Overhead Transfer	<u>290,461</u>	<u>553,000</u>	<u>361,400</u>	<u>344,700</u>	<u>(16,700)</u>	-4.6%
Non Operating Expenses	\$1,372,729	\$583,000	\$391,400	\$494,700	\$103,300	26.4%
Total Expenses	<u>\$5,827,656</u>	<u>\$5,691,474</u>	<u>\$5,482,134</u>	<u>\$5,862,793</u>	<u>\$380,660</u>	6.9%
Net Surplus (Deficit)	\$1,437,838	\$1,802,919	\$1,748,536	\$1,835,406		



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

Pool Operations

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 143,827	\$ 197,368	\$ 150,556	\$ 168,479	\$17,923	11.9%
Fee Revenue	134,848	174,992	220,807	235,552	14,745	6.7%
Membership Fees	490,100	649,685	619,975	650,884	30,909	5.0%
Rental Revenue	43,250	51,000	42,304	44,352	2,048	4.8%
Retail Sales	225	360	0	360	360	N/A
Miscellaneous Revenue	<u>3,837</u>	<u>17,000</u>	<u>13,126</u>	<u>15,000</u>	<u>1,874</u>	14.3%
Total Revenue	<u>\$816,086</u>	<u>\$1,090,405</u>	<u>\$1,046,768</u>	<u>\$1,114,627</u>	<u>\$67,859</u>	6.5%
Expenses						
Salaries & Wages	\$340,055	\$402,895	\$416,245	\$ 453,060	\$36,815	8.8%
Employee Benefits	5,220	31,976	18,491	20,021	\$1,530	8.3%
Contract Services	54,811	69,030	66,890	70,514	\$3,624	5.4%
Utilities	158,067	191,754	191,503	191,754	\$251	0.1%
Supplies	47,094	50,150	55,985	49,550	(\$6,435)	-11.5%
Repairs	<u>31,580</u>	<u>24,500</u>	<u>17,874</u>	<u>19,000</u>	<u>\$1,126</u>	6.3%
Operating Expenses	\$636,827	\$770,305	\$766,988	\$803,899	\$36,911	4.8%
Operating Surplus (Deficit)	<u>\$179,259</u>	<u>\$320,100</u>	<u>\$279,780</u>	<u>\$310,728</u>	<u>\$30,948</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	57,596	0	0	0	0	N/A
Overhead Transfer	<u>42,019</u>	<u>80,000</u>	<u>52,200</u>	<u>46,000</u>	<u>(6,200)</u>	-11.9%
Non Operating Expenses	\$99,615	\$80,000	\$52,200	\$46,000	(\$6,200)	-11.9%
Total Expenses	<u>\$736,442</u>	<u>\$850,305</u>	<u>\$819,188</u>	<u>\$849,899</u>	<u>\$30,711</u>	3.7%
Net Surplus (Deficit)	\$79,644	\$240,100	\$227,580	\$264,728		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)	Projections	
Department: 31 - Pool Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	46,580.00	45,754.80	66,504.75	86,168.00	63,912.00	-22,256.00	-25.83%	77,503.00	13,591.00	21.27%
20-31-100-4310	Daily Fees - Non-Resident	52,525.76	98,072.00	86,644.00	111,200.00	86,644.00	-24,556.00	-22.08%	90,976.00	4,332.00	5.00%
	Total Category: 43 - Daily Fees :	99,105.76	143,826.80	153,148.75	197,368.00	150,556.00	-46,812.00	-23.72%	168,479.00	17,923.00	11.90%
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	119,683.78	358,768.80	498,090.56	412,921.34	390,849.00	-22,072.34	-5.35%	410,391.00	19,542.00	5.00%
20-31-100-4510	Membership Fees - Non-Resid	3,170.95	131,330.90	260,516.61	236,763.90	229,126.00	-7,637.90	-3.23%	240,493.00	11,367.00	4.96%
	Total Category: 45 - Membership Fees :	122,854.73	490,099.70	758,607.17	649,685.24	619,975.00	-29,710.24	-4.57%	650,884.00	30,909.00	4.99%
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	115,000.84	43,250.00	42,304.00	51,000.00	42,304.00	-8,696.00	-17.05%	44,352.00	2,048.00	4.84%
	Total Category: 46 - Rental Revenue :	115,000.84	43,250.00	42,304.00	51,000.00	42,304.00	-8,696.00	-17.05%	44,352.00	2,048.00	4.84%
Category: 47 - Retail Sales											
20-31-100-4710	Misc. Retail Sales	0.00	225.00	0.00	360.00	0.00	-360.00	-100.00%	360.00	360.00	0.00%
	Total Category: 47 - Retail Sales :	0.00	225.00	0.00	360.00	0.00	-360.00	-100.00%	360.00	360.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-31-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-4910	Over/Short Revenue	0.00	436.00	726.00	0.00	726.00	726.00	0.00%	0.00	-726.00	-100.00%
20-31-100-4940	Concessionaire Fees	0.00	3,400.91	8,800.00	17,000.00	12,400.00	-4,600.00	-27.06%	15,000.00	2,600.00	20.97%
	Total Category: 48 - Miscellaneous Revenue :	0.00	3,836.91	9,526.00	17,000.00	13,126.00	-3,874.00	-22.79%	15,000.00	1,874.00	14.28%
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	48,847.53	66,348.70	60,123.56	74,223.77	74,223.77	0.00	0.00%	77,909.15	3,685.38	4.97%
20-31-100-5010	Recruitment Incentives	0.00	0.00	0.00	8,750.00	0.00	-8,750.00	-100.00%	0.00	0.00	0.00%
20-31-100-5030	PT Head Lifeguard	19,334.26	45,211.13	52,111.01	43,306.20	52,111.00	8,804.80	20.33%	41,553.00	-10,558.00	-20.26%
20-31-100-5055	PT Administration	13,471.61	19,806.22	32,652.66	25,200.00	32,652.00	7,452.00	29.57%	38,880.00	6,228.00	19.07%
20-31-100-5060	PT Guard	38,909.83	147,431.96	195,249.25	196,000.00	194,225.00	-1,775.00	-0.91%	238,000.00	43,775.00	22.54%
20-31-100-5070	PT Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5080	Overtime FT	648.31	407.69	41.09	0.00	41.00	41.00	0.00%	0.00	-41.00	-100.00%
20-31-100-5085	Overtime PT	2,245.86	4,210.56	8,635.91	3,255.00	8,636.00	5,381.00	165.31%	1,500.00	-7,136.00	-82.63%
	Total Category: 50 - Salaries & Wages:	123,457.40	283,416.26	348,813.48	350,734.97	361,888.77	11,153.80	3.18%	397,842.15	35,953.38	9.93%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-31-100-5110	Health Insurance Premiums	5,929.64	1,052.08	10,490.64	22,776.21	12,210.40	-10,565.81	-46.39%	10,821.00	-1,389.40	-11.38%
20-31-100-5150	Training & Education	4,060.84	4,015.20	3,657.38	8,100.00	4,844.00	-3,256.00	-40.20%	8,100.00	3,256.00	67.22%
20-31-100-5160	Dues	344.00	0.00	0.00	350.00	350.00	0.00	0.00%	350.00	0.00	0.00%
20-31-100-5170	Awards and Meetings	0.00	152.25	1,086.79	750.00	1,087.00	337.00	44.93%	750.00	-337.00	-31.00%
Total Category: 51 - Employee Benefits :		10,334.48	5,219.53	15,234.81	31,976.21	18,491.40	-13,484.81	-42.17%	20,021.00	1,529.60	8.27%
Category: 52 - Contract Services											
20-31-100-5200	Building Maintenance Services	6,816.35	8,941.33	10,235.63	8,820.00	10,087.00	1,267.00	14.37%	10,800.00	713.00	7.07%
20-31-100-5205	Equipment Maintenance Servi	4,021.38	6,996.79	6,512.06	8,000.00	4,450.00	-3,550.00	-44.38%	8,000.00	3,550.00	79.78%
20-31-100-5225	Misc. Contract Services	15,802.24	26,036.62	19,308.77	28,000.00	21,103.00	-6,897.00	-24.63%	21,103.00	0.00	0.00%
20-31-100-5250	Misc. Professional Services	65.66	0.00	7,285.23	4,800.00	8,570.00	3,770.00	78.54%	8,570.01	0.01	0.00%
20-31-100-5255	Marketing	0.00	0.00	4,932.86	2,000.00	4,932.00	2,932.00	146.60%	3,500.00	-1,432.00	-29.03%
20-31-100-5265	Printing	447.81	0.00	0.00	350.00	0.00	-350.00	-100.00%	350.00	350.00	0.00%
20-31-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		27,153.44	41,974.74	48,274.55	51,970.00	49,142.00	-2,828.00	-5.44%	52,323.01	3,181.01	6.47%
Category: 53 - Utilities											
20-31-100-5310	Communications	863.93	1,060.27	451.80	753.59	503.00	-250.59	-33.25%	753.59	250.59	49.82%
20-31-100-5320	Water	70,794.42	87,669.22	68,772.79	88,000.00	88,000.00	0.00	0.00%	88,000.00	0.00	0.00%
20-31-100-5330	Electricity	31,393.12	43,569.60	38,725.16	51,500.00	51,500.00	0.00	0.00%	51,500.00	0.00	0.00%
20-31-100-5340	Natural Gas	18,390.18	25,768.32	32,146.55	51,500.00	51,500.00	0.00	0.00%	51,500.00	0.00	0.00%
Total Category: 53 - Utilities :		121,441.65	158,067.41	140,096.30	191,753.59	191,503.00	-250.59	-0.13%	191,753.59	250.59	0.13%
Category: 54 - Supplies											
20-31-100-5400	Program Operation Supplies	0.00	3,065.03	6,820.79	500.00	6,820.00	6,320.00	1,264.00%	3,500.00	-3,320.00	-48.68%
20-31-100-5410	Office Supplies	0.00	758.19	149.65	650.00	149.00	-501.00	-77.08%	150.00	1.00	0.67%
20-31-100-5420	Building Supplies	0.00	4,341.62	3,795.56	1,500.00	3,754.00	2,254.00	150.27%	2,750.00	-1,004.00	-26.74%
20-31-100-5430	Equipment Supplies	904.99	4,342.50	1,500.74	4,000.00	934.00	-3,066.00	-76.65%	1,500.00	566.00	60.60%
20-31-100-5440	Grounds Supplies	21,483.16	27,929.06	33,569.29	35,000.00	31,797.00	-3,203.00	-9.15%	32,000.00	203.00	0.64%
20-31-100-5450	Fuel Supplies	0.00	0.00	950.21	0.00	950.00	950.00	0.00%	750.00	-200.00	-21.05%
20-31-100-5460	Uniform Supplies	253.31	5,772.10	11,191.27	7,500.00	11,191.00	3,691.00	49.21%	7,500.00	-3,691.00	-32.98%
20-31-100-5470	Misc. Supplies	0.00	885.44	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-31-100-5480	Publications & Subscriptions	0.00	0.00	390.00	0.00	390.00	390.00	0.00%	400.00	10.00	2.56%
20-31-100-5490	Cost of Goods Sold	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		22,641.46	47,093.94	58,367.51	50,150.00	55,985.00	5,835.00	11.64%	49,550.00	-6,435.00	-11.49%
Category: 55 - Equipment and Repairs											
20-31-100-5510	Building Repairs	1,174.03	28,173.11	7,827.59	12,000.00	7,714.00	-4,286.00	-35.72%	9,000.00	1,286.00	16.67%
20-31-100-5520	Equipment Repairs	14,102.14	3,407.33	10,160.84	10,000.00	10,160.00	160.00	1.60%	10,000.00	-160.00	-1.57%
20-31-100-5850	Equipment	3,582.26	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		18,858.43	31,580.44	17,988.43	24,500.00	17,874.00	-6,626.00	-27.04%	19,000.00	1,126.00	6.30%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	42,592.00	42,018.96	51,892.29	80,000.00	52,200.00	-27,800.00	-34.75%	46,000.00	-6,200.00	-11.88%
20-31-100-6050	Transfer to Capital Fund	0.00	57,596.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		42,592.00	99,614.96	51,892.29	80,000.00	52,200.00	-27,800.00	-34.75%	46,000.00	-6,200.00	-11.88%
Total Program: 100 - Operations:		-29,517.53	14,271.13	282,918.55	134,328.47	78,876.83	-55,451.64	-41.28%	102,585.25	23,708.42	30.06%
Program: 150 - Private Lessons											
Category: 44 - Fee Revenue											
20-31-150-4430	Lessons	0.00	11,730.00	24,765.75	12,316.00	24,765.00	12,449.00	101.08%	25,547.00	782.00	3.16%
Total Category: 44 - Fee Revenue :		0.00	11,730.00	24,765.75	12,316.00	24,765.00	12,449.00	101.08%	25,547.00	782.00	3.16%
Category: 50 - Salaries & Wages											
20-31-150-5045	PT Instructor	0.00	1,953.00	9,535.00	4,789.00	9,535.00	4,746.00	99.10%	10,896.00	1,361.00	14.27%
Total Category: 50 - Salaries & Wages:		0.00	1,953.00	9,535.00	4,789.00	9,535.00	4,746.00	99.10%	10,896.00	1,361.00	14.27%
Total Program: 150 - Private Lessons:		0.00	9,777.00	15,230.75	7,527.00	15,230.00	7,703.00	102.34%	14,651.00	-579.00	-3.80%
Program: 153 - Swim Lessons											
Category: 44 - Fee Revenue											
20-31-153-4400	Program Fees	62,692.60	89,636.60	162,491.26	93,906.00	162,491.00	68,585.00	73.04%	173,622.00	11,131.00	6.85%
Total Category: 44 - Fee Revenue :		62,692.60	89,636.60	162,491.26	93,906.00	162,491.00	68,585.00	73.04%	173,622.00	11,131.00	6.85%
Category: 50 - Salaries & Wages											
20-31-153-5030	PT Supervisor	1,015.23	7,521.00	13,766.00	4,285.00	13,776.00	9,491.00	221.49%	15,386.00	1,610.00	11.69%
20-31-153-5045	PT Instructor	13,635.00	43,164.00	20,057.62	21,900.00	20,057.00	-1,843.00	-8.42%	22,556.00	2,499.00	12.46%
20-31-153-5085	Overtime PT	0.00	0.00	448.89	0.00	449.00	449.00	0.00%	0.00	-449.00	-100.00%
Total Category: 50 - Salaries & Wages:		14,650.23	50,685.00	34,272.51	26,185.00	34,282.00	8,097.00	30.92%	37,942.00	3,660.00	10.68%
Total Program: 153 - Swim Lessons:		48,042.37	38,951.60	128,218.75	67,721.00	128,209.00	60,488.00	89.32%	135,680.00	7,471.00	5.83%
Program: 155 - Camp Lessons											
Category: 44 - Fee Revenue											
20-31-155-4400	Program Fees	0.00	0.00	0.00	34,650.00	0.00	-34,650.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	34,650.00	0.00	-34,650.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-31-155-5030	PT Supervisor	0.00	0.00	0.00	2,145.00	0.00	-2,145.00	-100.00%	0.00	0.00	0.00%
20-31-155-5045	PT Instructor	0.00	0.00	4,900.00	19,041.00	4,900.00	-14,141.00	-74.27%	0.00	-4,900.00	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	4,900.00	21,186.00	4,900.00	-16,286.00	-76.87%	0.00	-4,900.00	-100.00%
Total Program: 155 - Camp Lessons:		0.00	0.00	-4,900.00	13,464.00	-4,900.00	-18,364.00	-136.39%	0.00	4,900.00	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 157 - Diving Lessons											
Category: 44 - Fee Revenue											
20-31-157-4400	Program Fees	30,117.35	33,480.91	33,551.53	34,120.00	33,551.00	-569.00	-1.67%	36,383.00	2,832.00	8.44%
Total Category: 44 - Fee Revenue :		30,117.35	33,480.91	33,551.53	34,120.00	33,551.00	-569.00	-1.67%	36,383.00	2,832.00	8.44%
Category: 50 - Salaries & Wages											
20-31-157-5030	PT Supervisor	0.00	0.00	2,316.00	0.00	2,316.00	2,316.00	0.00%	2,588.00	272.00	11.74%
20-31-157-5045	PT Instructor	0.00	4,000.50	3,323.00	0.00	3,323.00	3,323.00	0.00%	3,792.00	469.00	14.11%
Total Category: 50 - Salaries & Wages:		0.00	4,000.50	5,639.00	0.00	5,639.00	5,639.00	0.00%	6,380.00	741.00	13.14%
Category: 52 - Contract Services											
20-31-157-5225	Misc. Contract Services	13,640.31	12,835.86	17,748.93	17,060.00	17,748.00	688.00	4.03%	18,191.00	443.00	2.50%
Total Category: 52 - Contract Services:		13,640.31	12,835.86	17,748.93	17,060.00	17,748.00	688.00	4.03%	18,191.00	443.00	2.50%
Total Program: 157 - Diving Lessons:		16,477.04	16,644.55	10,163.60	17,060.00	10,164.00	-6,896.00	-40.42%	11,812.00	1,648.00	16.21%
Program: 159 - Masters Swimming											
Category: 44 - Fee Revenue											
20-31-159-4400	Program Fees	-67.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		-67.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-31-159-5225	Misc. Contract Services	1,288.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,288.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 159 - Masters Swimming:		-1,355.78	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 31 - Pool Operations:		33,646.10	79,644.28	431,631.65	240,100.47	227,579.83	-12,520.64	-5.21%	264,728.25	37,148.42	16.32%
Report Total:		33,646.10	79,644.28	431,631.65	240,100.47	227,579.83	-12,520.64	-5.21%	264,728.25	37,148.42	16.32%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	33,646.10	79,644.28	431,631.65	240,100.47	227,579.83	-12,520.64	-5.21%	264,728.25	37,148.42	16.32%
Report Total:	33,646.10	79,644.28	431,631.65	240,100.47	227,579.83	-12,520.64	-5.21%	264,728.25	37,148.42	16.32%



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

Tennis Operations

	2021	2022	2022	2023 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ 4,218	\$ 3,000	\$ 6,436	\$ 6,500	\$64	1.0%
Fee Revenue	1,624,021	1,514,657	1,310,201	1,368,788	58,587	4.5%
Membership Fees	65,558	73,002	68,989	72,528	3,539	5.1%
Rental Revenue	319,332	239,381	335,592	369,592	34,000	10.1%
Retail Sales	62,832	83,380	68,447	83,380	14,933	21.8%
Miscellaneous Revenue	89,875	100	3,682	100	(3,582)	-97.3%
Total Revenue	\$2,165,836	\$1,913,520	\$1,793,347	\$1,900,888	\$107,541	6.0%
Expenses						
Salaries & Wages	\$822,069	\$888,195	\$783,596	\$ 825,718	\$42,122	5.4%
Employee Benefits	99,317	131,768	96,662	109,785	13,123	13.6%
Contract Services	68,356	96,308	83,670	95,808	12,138	14.5%
Utilities	86,361	103,887	104,248	103,887	(361)	-0.3%
Supplies	69,196	73,368	74,742	94,983	20,241	27.1%
Repairs	10,614	14,730	15,453	13,830	(1,623)	-10.5%
Operating Expenses	\$1,155,913	\$1,308,256	\$1,158,371	\$1,244,011	\$85,640	7.4%
Operating Surplus (Deficit)	\$1,009,923	\$605,264	\$634,976	\$656,877	\$21,901	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	388,332	0	0	0	0	N/A
Overhead Transfer	84,603	161,000	105,200	100,200	(5,000)	-4.8%
Non Operating Expenses	\$472,935	\$161,000	\$105,200	\$100,200	(\$5,000)	-4.8%
Total Expenses	\$1,628,848	\$1,469,256	\$1,263,571	\$1,344,211	\$80,640	6.4%
Net Surplus (Deficit)	\$536,988	\$444,264	\$529,776	\$556,677		



Wilmette Park District

Budget Comparison Report Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Department: 32 - Tennis Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	1,512.00	4,218.00	5,904.00	3,000.00	6,436.00	3,436.00	114.53%	6,500.00	64.00	0.99%
Total Category: 43 - Daily Fees :		1,512.00	4,218.00	5,904.00	3,000.00	6,436.00	3,436.00	114.53%	6,500.00	64.00	0.99%
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	28,872.63	33,540.20	31,756.05	40,452.00	32,279.00	-8,173.00	-20.20%	33,983.00	1,704.00	5.28%
20-32-100-4510	Membership Fees - Non- Resid	24,225.00	32,017.80	37,486.20	32,550.00	36,710.00	4,160.00	12.78%	38,545.00	1,835.00	5.00%
Total Category: 45 - Membership Fees :		53,097.63	65,558.00	69,242.25	73,002.00	68,989.00	-4,013.00	-5.50%	72,528.00	3,539.00	5.13%
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	9,659.03	170,616.71	139,611.82	112,457.00	180,221.00	67,764.00	60.26%	200,221.00	20,000.00	11.10%
20-32-100-4625	Non-Prime Time Court Rental	37,758.39	148,715.22	131,814.61	126,924.00	155,371.00	28,447.00	22.41%	169,371.00	14,000.00	9.01%
Total Category: 46 - Rental Revenue :		47,417.42	319,331.93	271,426.43	239,381.00	335,592.00	96,211.00	40.19%	369,592.00	34,000.00	10.13%
Category: 48 - Miscellaneous Revenue											
20-32-100-4900	Miscellaneous Revenue	0.00	0.00	6.00	0.00	6.00	6.00	0.00%	0.00	-6.00	-100.00%
20-32-100-4910	Over/Short Revenue	191.91	85,144.60	206.50	0.00	203.00	203.00	0.00%	0.00	-203.00	-100.00%
20-32-100-4930	Vending Commissions	42.98	0.00	20.43	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		234.89	85,144.60	232.93	100.00	309.00	209.00	209.00%	100.00	-209.00	-67.64%
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	91,035.72	182,572.05	134,289.53	193,297.00	149,877.00	-43,420.00	-22.46%	157,869.00	7,992.00	5.33%
20-32-100-5010	Recruitment Incentives	0.00	0.00	0.00	7,200.00	0.00	-7,200.00	-100.00%	0.00	0.00	0.00%
20-32-100-5055	PT Administration	30,678.94	31,929.84	24,829.65	68,480.00	27,079.00	-41,401.00	-60.46%	30,947.00	3,868.00	14.28%
20-32-100-5070	PT Maintenance	3,703.67	1,952.00	0.00	11,480.00	0.00	-11,480.00	-100.00%	0.00	0.00	0.00%
20-32-100-5080	Overtime FT	614.50	267.54	238.24	0.00	238.00	238.00	0.00%	0.00	-238.00	-100.00%
20-32-100-5085	Overtime PT	1,019.98	179.73	2,108.12	500.00	1,750.00	1,250.00	250.00%	500.00	-1,250.00	-71.43%
Total Category: 50 - Salaries & Wages:		127,052.81	216,901.16	161,465.54	280,957.00	178,944.00	-102,013.00	-36.31%	189,316.00	10,372.00	5.80%
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	127,068.52	95,500.50	75,804.55	127,378.07	92,246.53	-35,131.54	-27.58%	105,395.00	13,148.47	14.25%
20-32-100-5150	Training & Education	2,506.73	1,395.90	1,989.76	1,800.00	1,825.00	25.00	1.39%	1,800.00	-25.00	-1.37%
20-32-100-5160	Dues	1,040.00	1,515.00	1,808.25	1,840.00	1,840.00	0.00	0.00%	1,840.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-32-100-5170	Awards and Meetings	150.00	905.67	666.92	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		130,765.25	99,317.07	80,269.48	131,768.07	96,661.53	-35,106.54	-26.64%	109,785.00	13,123.47	13.58%
Category: 52 - Contract Services											
20-32-100-5200	Building Maintenance Services	17,018.00	19,627.33	18,997.50	22,200.00	22,200.00	0.00	0.00%	22,200.00	0.00	0.00%
20-32-100-5205	Equipment Maintenance Servi	7,401.67	4,228.32	5,511.43	5,700.00	5,700.00	0.00	0.00%	5,700.00	0.00	0.00%
20-32-100-5225	Misc. Contract Services	34,589.21	40,314.81	44,531.67	51,548.00	51,548.00	0.00	0.00%	51,548.00	0.00	0.00%
20-32-100-5250	Misc. Professional Services	3,870.42	4,186.00	869.00	1,440.00	1,440.00	0.00	0.00%	1,440.00	0.00	0.00%
20-32-100-5255	Marketing	5,844.30	0.00	0.00	3,000.00	0.00	-3,000.00	-100.00%	3,000.00	3,000.00	0.00%
20-32-100-5265	Printing	1,128.00	0.00	126.08	500.00	182.00	-318.00	-63.60%	500.00	318.00	174.73%
20-32-100-5270	Postage	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		69,851.60	68,356.46	70,035.68	84,888.00	81,070.00	-3,818.00	-4.50%	84,388.00	3,318.00	4.09%
Category: 53 - Utilities											
20-32-100-5310	Communications	1,385.49	1,303.93	1,433.86	1,308.00	1,669.00	361.00	27.60%	1,308.00	-361.00	-21.63%
20-32-100-5320	Water	10,129.40	6,575.97	5,314.50	9,946.00	9,946.00	0.00	0.00%	9,946.00	0.00	0.00%
20-32-100-5330	Electricity	74,064.54	62,344.68	36,285.74	76,285.00	76,285.00	0.00	0.00%	76,285.00	0.00	0.00%
20-32-100-5340	Natural Gas	12,790.38	14,323.90	11,321.44	14,584.00	14,584.00	0.00	0.00%	14,584.00	0.00	0.00%
20-32-100-5350	Misc. Utilities	1,075.89	1,812.25	872.80	1,764.00	1,764.00	0.00	0.00%	1,764.00	0.00	0.00%
Total Category: 53 - Utilities :		99,445.70	86,360.73	55,228.34	103,887.00	104,248.00	361.00	0.35%	103,887.00	-361.00	-0.35%
Category: 54 - Supplies											
20-32-100-5400	Program Operation Supplies	7,404.67	13,001.30	12,563.72	18,360.00	18,360.00	0.00	0.00%	18,360.00	0.00	0.00%
20-32-100-5410	Office Supplies	543.54	311.04	121.07	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
20-32-100-5420	Building Supplies	0.00	234.04	1,379.53	0.00	1,379.00	1,379.00	0.00%	0.00	-1,379.00	-100.00%
20-32-100-5430	Equipment Supplies	1,162.01	1,065.70	188.19	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-32-100-5450	Fuel Supplies	145.62	279.20	93.38	350.00	350.00	0.00	0.00%	350.00	0.00	0.00%
20-32-100-5460	Uniform Supplies	414.00	2,057.00	994.80	3,000.00	2,000.00	-1,000.00	-33.33%	3,000.00	1,000.00	50.00%
20-32-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5480	Publications & Subscriptions	0.00	0.00	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		9,669.84	16,948.28	15,340.69	23,560.00	23,839.00	279.00	1.18%	23,460.00	-379.00	-1.59%
Category: 55 - Equipment and Repairs											
20-32-100-5510	Building Repairs	4,273.68	10,136.98	5,311.04	6,930.00	6,930.00	0.00	0.00%	6,930.00	0.00	0.00%
20-32-100-5520	Equipment Repairs	940.07	476.63	3,988.00	0.00	3,988.00	3,988.00	0.00%	3,400.00	-588.00	-14.74%
20-32-100-5530	Grounds Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5850	Equipment	95.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5860	Furniture & Fixtures	0.00	0.00	4,633.20	7,800.00	4,535.00	-3,265.00	-41.86%	3,500.00	-1,035.00	-22.82%
Total Category: 55 - Equipment and Repairs :		5,308.92	10,613.61	13,932.24	14,730.00	15,453.00	723.00	4.91%	13,830.00	-1,623.00	-10.50%
Category: 60 - Transfers											
20-32-100-6010	Admin Overhead Charge	78,086.00	84,603.00	104,433.28	161,000.00	105,200.00	-55,800.00	-34.66%	100,200.00	-5,000.00	-4.75%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-32-100-6050	Transfer to Capital Fund	0.00	388,332.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 60 - Transfers :	78,086.00	472,935.00	104,433.28	161,000.00	105,200.00	-55,800.00	-34.66%	100,200.00	-5,000.00	-4.75%
	Total Program: 100 - Operations:	-417,918.18	-497,179.78	-153,899.64	-485,307.07	-194,089.53	291,217.54	-60.01%	-176,146.00	17,943.53	-9.24%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	56,279.86	62,831.94	65,495.48	83,380.00	68,447.00	-14,933.00	-17.91%	83,380.00	14,933.00	21.82%
	Total Category: 47 - Retail Sales :	56,279.86	62,831.94	65,495.48	83,380.00	68,447.00	-14,933.00	-17.91%	83,380.00	14,933.00	21.82%
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	2,391.88	4,730.77	4,271.08	0.00	3,373.00	3,373.00	0.00%	0.00	-3,373.00	-100.00%
	Total Category: 48 - Miscellaneous Revenue :	2,391.88	4,730.77	4,271.08	0.00	3,373.00	3,373.00	0.00%	0.00	-3,373.00	-100.00%
Category: 50 - Salaries & Wages											
20-32-120-5000	Administration	6,509.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5040	PT Attendant	1,751.00	1,646.00	10,980.00	7,800.00	12,628.00	4,828.00	61.90%	7,800.00	-4,828.00	-38.23%
	Total Category: 50 - Salaries & Wages:	8,260.51	1,646.00	10,980.00	7,800.00	12,628.00	4,828.00	61.90%	7,800.00	-4,828.00	-38.23%
Category: 52 - Contract Services											
20-32-120-5225	Misc. Contract Services	7,969.57	0.00	0.00	8,820.00	0.00	-8,820.00	-100.00%	8,820.00	8,820.00	0.00%
	Total Category: 52 - Contract Services:	7,969.57	0.00	0.00	8,820.00	0.00	-8,820.00	-100.00%	8,820.00	8,820.00	0.00%
Category: 54 - Supplies											
20-32-120-5400	Program Operation Supplies	25.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-120-5490	Cost of Goods Sold	36,603.15	51,248.16	49,052.06	50,658.00	50,658.00	0.00	0.00%	70,873.00	20,215.00	39.90%
20-32-120-5495	Purchase Discounts	-3,965.57	-716.66	-952.98	-850.00	-952.98	-102.98	12.12%	-850.00	102.98	-10.81%
	Total Category: 54 - Supplies :	32,663.57	50,531.50	48,099.08	49,808.00	49,705.02	-102.98	-0.21%	70,023.00	20,317.98	40.88%
	Total Program: 120 - Pro Shop:	9,778.09	15,385.21	10,687.48	16,952.00	9,486.98	-7,465.02	-44.04%	-3,263.00	-12,749.98	-134.39%
Program: 160 - Basic Tennis											
Category: 44 - Fee Revenue											
20-32-160-4400	Program Fees	189,750.34	216,945.71	240,747.53	249,900.00	238,570.00	-11,330.00	-4.53%	248,575.00	10,005.00	4.19%
	Total Category: 44 - Fee Revenue :	189,750.34	216,945.71	240,747.53	249,900.00	238,570.00	-11,330.00	-4.53%	248,575.00	10,005.00	4.19%
Category: 50 - Salaries & Wages											
20-32-160-5045	PT Instructor	120,372.23	128,477.53	103,154.03	123,691.00	118,891.00	-4,800.00	-3.88%	129,875.00	10,984.00	9.24%
20-32-160-5080	Overtime FT	451.07	6,389.58	11,775.95	300.00	11,000.00	10,700.00	3,566.67%	300.00	-10,700.00	-97.27%
	Total Category: 50 - Salaries & Wages:	120,823.30	134,867.11	114,929.98	123,991.00	129,891.00	5,900.00	4.76%	130,175.00	284.00	0.22%
	Total Program: 160 - Basic Tennis:	68,927.04	82,078.60	125,817.55	125,909.00	108,679.00	-17,230.00	-13.68%	118,400.00	9,721.00	8.94%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 161 - Jr. Excellence											
Category: 44 - Fee Revenue											
20-32-161-4400	Program Fees	132,460.35	171,412.57	94,974.52	163,800.00	103,236.00	-60,564.00	-36.97%	108,398.00	5,162.00	5.00%
Total Category: 44 - Fee Revenue :		132,460.35	171,412.57	94,974.52	163,800.00	103,236.00	-60,564.00	-36.97%	108,398.00	5,162.00	5.00%
Category: 50 - Salaries & Wages											
20-32-161-5045	PT Instructor	70,782.95	64,415.89	52,892.75	65,979.00	57,626.00	-8,353.00	-12.66%	60,507.00	2,881.00	5.00%
20-32-161-5085	Overtime PT	0.00	1,863.38	1,998.45	500.00	1,976.00	1,476.00	295.20%	500.00	-1,476.00	-74.70%
Total Category: 50 - Salaries & Wages:		70,782.95	66,279.27	54,891.20	66,479.00	59,602.00	-6,877.00	-10.34%	61,007.00	1,405.00	2.36%
Total Program: 161 - Jr. Excellence:		61,677.40	105,133.30	40,083.32	97,321.00	43,634.00	-53,687.00	-55.16%	47,391.00	3,757.00	8.61%
Program: 162 - Camps											
Category: 44 - Fee Revenue											
20-32-162-4400	Program Fees	135,802.51	259,004.29	203,331.85	259,522.00	214,259.00	-45,263.00	-17.44%	224,971.00	10,712.00	5.00%
Total Category: 44 - Fee Revenue :		135,802.51	259,004.29	203,331.85	259,522.00	214,259.00	-45,263.00	-17.44%	224,971.00	10,712.00	5.00%
Category: 50 - Salaries & Wages											
20-32-162-5025	Driver	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	1,200.00	1,200.00	0.00%
20-32-162-5045	PT Instructor	45,784.40	60,579.88	59,612.54	68,607.00	59,612.00	-8,995.00	-13.11%	78,408.00	18,796.00	31.53%
20-32-162-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5080	Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		45,784.40	60,579.88	59,612.54	69,807.00	59,612.00	-10,195.00	-14.60%	79,608.00	19,996.00	33.54%
Category: 52 - Contract Services											
20-32-162-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-162-5272	Entry Fees	0.00	0.00	0.00	2,600.00	2,600.00	0.00	0.00%	2,600.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	2,600.00	2,600.00	0.00	0.00%	2,600.00	0.00	0.00%
Category: 54 - Supplies											
20-32-162-5400	Program Operation Supplies	0.00	1,423.16	1,198.51	0.00	1,198.00	1,198.00	0.00%	1,500.00	302.00	25.21%
Total Category: 54 - Supplies :		0.00	1,423.16	1,198.51	0.00	1,198.00	1,198.00	0.00%	1,500.00	302.00	25.21%
Total Program: 162 - Camps:		90,018.11	197,001.25	142,520.80	187,115.00	150,849.00	-36,266.00	-19.38%	141,263.00	-9,586.00	-6.35%
Program: 163 - Jr. Special											
Category: 44 - Fee Revenue											
20-32-163-4400	Program Fees	32,767.98	39,031.02	2,666.41	49,350.00	8,725.00	-40,625.00	-82.32%	9,161.00	436.00	5.00%
Total Category: 44 - Fee Revenue :		32,767.98	39,031.02	2,666.41	49,350.00	8,725.00	-40,625.00	-82.32%	9,161.00	436.00	5.00%
Category: 50 - Salaries & Wages											
20-32-163-5045	PT Instructor	7,679.58	10,649.68	1,122.08	12,631.00	1,006.00	-11,625.00	-92.04%	1,056.00	50.00	4.97%
Total Category: 50 - Salaries & Wages:		7,679.58	10,649.68	1,122.08	12,631.00	1,006.00	-11,625.00	-92.04%	1,056.00	50.00	4.97%
Total Program: 163 - Jr. Special:		25,088.40	28,381.34	1,544.33	36,719.00	7,719.00	-29,000.00	-78.98%	8,105.00	386.00	5.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 164 - Private Lessons										
Category: 44 - Fee Revenue										
20-32-164-4430 Lessons	174,770.75	259,193.33	161,750.95	228,414.00	196,602.00	-31,812.00	-13.93%	206,432.00	9,830.00	5.00%
Total Category: 44 - Fee Revenue :	174,770.75	259,193.33	161,750.95	228,414.00	196,602.00	-31,812.00	-13.93%	206,432.00	9,830.00	5.00%
Category: 50 - Salaries & Wages										
20-32-164-5045 PT Instructor	112,055.67	108,929.82	96,260.43	109,818.00	101,732.00	-8,086.00	-7.36%	106,818.00	5,086.00	5.00%
20-32-164-5085 Overtime PT	181.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	112,236.92	108,929.82	96,260.43	109,818.00	101,732.00	-8,086.00	-7.36%	106,818.00	5,086.00	5.00%
Total Program: 164 - Private Lessons:	62,533.83	150,263.51	65,490.52	118,596.00	94,870.00	-23,726.00	-20.01%	99,614.00	4,744.00	5.00%
Program: 165 - Adult Basic Tennis										
Category: 44 - Fee Revenue										
20-32-165-4400 Program Fees	71,991.68	126,208.17	83,310.07	104,271.00	108,506.00	4,235.00	4.06%	113,931.00	5,425.00	5.00%
Total Category: 44 - Fee Revenue :	71,991.68	126,208.17	83,310.07	104,271.00	108,506.00	4,235.00	4.06%	113,931.00	5,425.00	5.00%
Category: 50 - Salaries & Wages										
20-32-165-5045 PT Instructor	22,467.06	25,752.54	26,090.64	26,630.00	28,274.00	1,644.00	6.17%	29,688.00	1,414.00	5.00%
Total Category: 50 - Salaries & Wages:	22,467.06	25,752.54	26,090.64	26,630.00	28,274.00	1,644.00	6.17%	29,688.00	1,414.00	5.00%
Total Program: 165 - Adult Basic Tennis:	49,524.62	100,455.63	57,219.43	77,641.00	80,232.00	2,591.00	3.34%	84,243.00	4,011.00	5.00%
Program: 166 - Adult Drill										
Category: 44 - Fee Revenue										
20-32-166-4400 Program Fees	337,291.25	535,779.64	388,090.42	428,400.00	433,414.00	5,014.00	1.17%	449,820.00	16,406.00	3.79%
Total Category: 44 - Fee Revenue :	337,291.25	535,779.64	388,090.42	428,400.00	433,414.00	5,014.00	1.17%	449,820.00	16,406.00	3.79%
Category: 50 - Salaries & Wages										
20-32-166-5045 PT Instructor	211,332.50	193,473.09	194,229.47	182,582.00	209,762.00	27,180.00	14.89%	220,250.00	10,488.00	5.00%
20-32-166-5080 Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-166-5085 Overtime PT	0.00	1,863.82	1,998.87	0.00	2,076.00	2,076.00	0.00%	0.00	-2,076.00	-100.00%
Total Category: 50 - Salaries & Wages:	211,332.50	195,336.91	196,228.34	182,582.00	211,838.00	29,256.00	16.02%	220,250.00	8,412.00	3.97%
Total Program: 166 - Adult Drill:	125,958.75	340,442.73	191,862.08	245,818.00	221,576.00	-24,242.00	-9.86%	229,570.00	7,994.00	3.61%
Program: 168 - Special Events										
Category: 44 - Fee Revenue										
20-32-168-4410 Tournament Fees	13,144.83	16,446.50	7,200.00	31,000.00	6,889.00	-24,111.00	-77.78%	7,500.00	611.00	8.87%
Total Category: 44 - Fee Revenue :	13,144.83	16,446.50	7,200.00	31,000.00	6,889.00	-24,111.00	-77.78%	7,500.00	611.00	8.87%
Category: 50 - Salaries & Wages										
20-32-168-5045 PT Instructor	1,244.87	1,127.05	69.02	7,500.00	69.00	-7,431.00	-99.08%	0.00	-69.00	-100.00%
Total Category: 50 - Salaries & Wages:	1,244.87	1,127.05	69.02	7,500.00	69.00	-7,431.00	-99.08%	0.00	-69.00	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 54 - Supplies										
20-32-168-5400 Program Operation Supplies	1,087.67	292.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	1,087.67	292.95	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 168 - Special Events:	10,812.29	15,026.50	7,130.98	23,500.00	6,820.00	-16,680.00	-70.98%	7,500.00	680.00	9.97%
Total Department: 32 - Tennis Operations:	86,400.35	536,988.29	488,456.85	444,263.93	529,776.45	85,512.52	19.25%	556,677.00	26,900.55	5.08%
Report Total:	86,400.35	536,988.29	488,456.85	444,263.93	529,776.45	85,512.52	19.25%	556,677.00	26,900.55	5.08%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	86,400.35	536,988.29	488,456.85	444,263.93	529,776.45	85,512.52	19.25%	556,677.00	26,900.55	5.08%
Report Total:	86,400.35	536,988.29	488,456.85	444,263.93	529,776.45	85,512.52	19.25%	556,677.00	26,900.55	5.08%



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

Golf Operations

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 1,270,472	\$ 1,324,674	\$ 1,321,519	\$ 1,404,203	\$82,684	6.3%
Fee Revenue	241,118	242,000	224,317	218,960	(5,357)	-2.4%
Membership Fees	312,435	301,000	294,195	335,000	40,805	13.9%
Rental Revenue	293,121	326,800	331,689	349,800	18,111	5.5%
Retail Sales	98,988	101,042	111,042	112,042	1,000	0.9%
Miscellaneous Revenue	<u>80,102</u>	<u>75,200</u>	<u>22,524</u>	<u>74,000</u>	<u>51,476</u>	228.5%
Total Revenue	<u>\$2,296,236</u>	<u>\$2,370,716</u>	<u>\$2,305,286</u>	<u>\$2,494,005</u>	<u>\$188,719</u>	8.2%
Expenses						
Salaries & Wages	\$776,486	\$966,548	\$979,798	\$ 1,031,975	\$52,177	5.3%
Employee Benefits	71,886	118,620	116,747	125,709	8,962	7.7%
Contract Services	153,623	182,560	185,738	198,958	13,220	7.1%
Utilities	92,388	94,250	89,595	101,219	11,624	13.0%
Supplies	326,275	316,892	356,635	372,198	15,563	4.4%
Repairs	<u>128,961</u>	<u>121,173</u>	<u>136,787</u>	<u>148,600</u>	<u>11,813</u>	8.6%
Operating Expenses	\$1,549,619	\$1,800,042	\$1,865,299	\$1,978,659	\$113,359	6.1%
Operating Surplus (Deficit)	<u>\$746,618</u>	<u>\$570,674</u>	<u>\$439,987</u>	<u>\$515,346</u>	<u>\$75,360</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	302,552	30,000	30,000	150,000	120,000	400.0%
Overhead Transfer	<u>84,425</u>	<u>161,000</u>	<u>105,100</u>	<u>97,100</u>	<u>(8,000)</u>	-7.6%
Non Operating Expenses	\$386,977	\$191,000	\$135,100	\$247,100	\$112,000	82.9%
Total Expenses	<u>\$1,936,596</u>	<u>\$1,991,042</u>	<u>\$2,000,399</u>	<u>\$2,225,759</u>	<u>\$225,359</u>	11.3%
Net Surplus (Deficit)	\$359,641	\$379,674	\$304,887	\$268,246		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Department: 33 - Golf Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	95,654.43	104,299.57	104,686.75	106,753.00	108,000.00	1,247.00	1.17%	112,091.00	4,091.00	3.79%
20-33-100-4330	Green Fees - Non-Members	1,034,978.09	913,775.22	969,201.53	971,871.00	977,523.00	5,652.00	0.58%	1,044,500.00	66,977.00	6.85%
20-33-100-4360	Guest Daily Fees	10,491.00	10,933.00	11,920.00	11,050.00	12,050.00	1,000.00	9.05%	11,050.00	-1,000.00	-8.30%
Total Category: 43 - Daily Fees :		1,141,123.52	1,029,007.79	1,085,808.28	1,089,674.00	1,097,573.00	7,899.00	0.72%	1,167,641.00	70,068.00	6.38%
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	74,826.00	89,463.67	77,723.00	85,000.00	78,836.00	-6,164.00	-7.25%	65,000.00	-13,836.00	-17.55%
20-33-100-4410	Tournament Fees	1,255.00	1,200.00	3,224.00	1,400.00	3,224.00	1,824.00	130.29%	0.00	-3,224.00	-100.00%
Total Category: 44 - Fee Revenue :		76,081.00	90,663.67	80,947.00	86,400.00	82,060.00	-4,340.00	-5.02%	65,000.00	-17,060.00	-20.79%
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	109,412.00	224,415.00	202,485.00	215,000.00	202,485.00	-12,515.00	-5.82%	234,000.00	31,515.00	15.56%
20-33-100-4510	Membership Fees - Non-Resident	34,912.00	88,020.00	91,710.00	86,000.00	91,710.00	5,710.00	6.64%	101,000.00	9,290.00	10.13%
Total Category: 45 - Membership Fees :		144,324.00	312,435.00	294,195.00	301,000.00	294,195.00	-6,805.00	-2.26%	335,000.00	40,805.00	13.87%
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	252,068.82	260,957.95	307,964.65	296,000.00	302,569.00	6,569.00	2.22%	320,000.00	17,431.00	5.76%
20-33-100-4640	Pull Car Rental	12,802.00	13,283.00	11,966.00	12,000.00	11,500.00	-500.00	-4.17%	12,000.00	500.00	4.35%
20-33-100-4650	Locker Rental	3,019.00	3,150.00	1,500.00	2,800.00	2,250.00	-550.00	-19.64%	1,800.00	-450.00	-20.00%
20-33-100-4660	Equipment Rental	0.00	730.00	370.00	1,000.00	370.00	-630.00	-63.00%	1,000.00	630.00	170.27%
20-33-100-4680	Facility Rental	15,000.00	15,000.00	13,750.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		282,889.82	293,120.95	335,550.65	326,800.00	331,689.00	4,889.00	1.50%	349,800.00	18,111.00	5.46%
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	4,336.50	13,319.32	4,777.97	10,200.00	5,355.00	-4,845.00	-47.50%	2,000.00	-3,355.00	-62.65%
20-33-100-4910	Over/Short Revenue	-441.34	-1,034.12	-797.65	0.00	-830.96	-830.96	0.00%	0.00	830.96	-100.00%
20-33-100-4940	Concessionaire Fees	47,748.00	65,000.00	5,833.33	65,000.00	17,500.00	-47,500.00	-73.08%	72,000.00	54,500.00	311.43%
Total Category: 48 - Miscellaneous Revenue :		51,643.16	77,285.20	9,813.65	75,200.00	22,024.04	-53,175.96	-70.71%	74,000.00	51,975.96	236.00%
Category: 50 - Salaries & Wages											
20-33-100-5000	Administration	376,411.21	387,076.89	352,646.60	396,414.00	400,347.72	3,933.72	0.99%	255,550.00	-144,797.72	-36.17%
20-33-100-5010	Recruitment Incentives	0.00	0.00	1,200.00	1,000.00	1,200.00	200.00	20.00%	1,000.00	-200.00	-16.67%
20-33-100-5030	PT Supervisor	10,409.65	7,744.69	0.00	8,687.25	0.00	-8,687.25	-100.00%	0.00	0.00	0.00%
20-33-100-5040	PT Attendant	28,454.30	39,612.50	55,804.00	55,902.00	56,182.00	280.00	0.50%	55,902.00	-280.00	-0.50%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-33-100-5055	PT Administration	9,395.71	22,706.75	48,146.00	29,120.00	47,768.00	18,648.00	64.04%	46,900.00	-868.00	-1.82%
20-33-100-5085	Overtime PT	1,039.88	185.63	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		425,710.75	457,326.46	457,796.60	491,123.25	505,497.72	14,374.47	2.93%	359,352.00	-146,145.72	-28.91%
Category: 51 - Employee Benefits											
20-33-100-5110	Health Insurance Premiums	71,724.35	46,226.32	22,693.73	51,994.68	28,859.65	-23,135.03	-44.49%	36,788.00	7,928.35	27.47%
20-33-100-5150	Training & Education	875.00	400.00	843.30	2,565.00	3,943.00	1,378.00	53.72%	2,565.00	-1,378.00	-34.95%
20-33-100-5160	Dues	1,622.00	1,682.00	1,507.00	950.00	1,507.00	557.00	58.63%	1,550.00	43.00	2.85%
20-33-100-5170	Awards and Meetings	0.00	482.33	1,314.00	700.00	864.00	164.00	23.43%	700.00	-164.00	-18.98%
Total Category: 51 - Employee Benefits :		74,221.35	48,790.65	26,358.03	56,209.68	35,173.65	-21,036.03	-37.42%	41,603.00	6,429.35	18.28%
Category: 52 - Contract Services											
20-33-100-5200	Building Maintenance Services	24,644.64	26,174.70	26,466.58	32,798.00	32,798.00	0.00	0.00%	34,438.00	1,640.00	5.00%
20-33-100-5205	Equipment Maintenance Servi	7,334.12	15,571.26	13,683.36	7,812.00	13,504.00	5,692.00	72.86%	14,179.00	675.00	5.00%
20-33-100-5225	Misc. Contract Services	74,982.91	80,998.60	61,955.92	89,208.00	75,000.00	-14,208.00	-15.93%	89,208.00	14,208.00	18.94%
20-33-100-5250	Misc. Professional Services	3,374.50	2,590.50	2,066.00	3,542.70	2,516.00	-1,026.70	-28.98%	3,542.70	1,026.70	40.81%
20-33-100-5255	Marketing	2,595.00	4,169.78	17,176.83	17,577.00	19,927.00	2,350.00	13.37%	12,577.00	-7,350.00	-36.88%
20-33-100-5265	Printing	22.44	1,764.43	852.11	1,953.00	1,953.00	0.00	0.00%	2,050.00	97.00	4.97%
20-33-100-5270	Postage	25.45	138.97	60.98	472.00	472.00	0.00	0.00%	472.00	0.00	0.00%
20-33-100-5280	Equipment Rental	910.07	1,449.54	14,531.32	1,286.00	14,525.00	13,239.00	1,029.47%	1,471.00	-13,054.00	-89.87%
Total Category: 52 - Contract Services:		113,889.13	132,857.78	136,793.10	154,648.70	160,695.00	6,046.30	3.91%	157,937.70	-2,757.30	-1.72%
Category: 53 - Utilities											
20-33-100-5310	Communications	942.88	595.82	507.20	650.00	558.00	-92.00	-14.15%	1,200.00	642.00	115.05%
20-33-100-5320	Water	16,346.30	4,420.90	2,082.30	5,473.00	4,200.00	-1,273.00	-23.26%	5,473.00	1,273.00	30.31%
20-33-100-5330	Electricity	31,876.16	32,364.43	20,053.03	30,084.00	28,857.00	-1,227.00	-4.08%	30,836.00	1,979.00	6.86%
20-33-100-5340	Natural Gas	9,791.83	11,722.92	8,286.10	10,530.00	13,706.00	3,176.00	30.16%	18,530.00	4,824.00	35.20%
20-33-100-5350	Misc. Utilities	3,189.33	3,235.55	2,538.16	3,326.00	3,276.00	-50.00	-1.50%	3,492.00	216.00	6.59%
Total Category: 53 - Utilities :		62,146.50	52,339.62	33,466.79	50,063.00	50,597.00	534.00	1.07%	59,531.00	8,934.00	17.66%
Category: 54 - Supplies											
20-33-100-5400	Program Operation Supplies	5,555.91	5,585.92	5,217.55	4,305.00	5,217.55	912.55	21.20%	4,520.00	-697.55	-13.37%
20-33-100-5410	Office Supplies	377.94	136.60	453.88	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-33-100-5420	Building Supplies	147.69	292.09	1,844.17	525.00	1,845.17	1,320.17	251.46%	525.00	-1,320.17	-71.55%
20-33-100-5430	Equipment Supplies	66.29	842.54	2,339.99	1,575.00	3,000.00	1,425.00	90.48%	1,575.00	-1,425.00	-47.50%
20-33-100-5460	Uniform Supplies	0.00	2,428.62	3,025.37	2,659.00	3,025.37	366.37	13.78%	2,924.00	-101.37	-3.35%
20-33-100-5470	Misc. Supplies	413.53	0.00	80.46	500.00	80.46	-419.54	-83.91%	500.00	419.54	521.43%
Total Category: 54 - Supplies :		6,561.36	9,285.77	12,961.42	10,064.00	13,668.55	3,604.55	35.82%	10,544.00	-3,124.55	-22.86%
Category: 55 - Equipment and Repairs											
20-33-100-5510	Building Repairs	13,122.86	8,474.96	25,246.46	11,178.00	25,000.00	13,822.00	123.65%	12,295.00	-12,705.00	-50.82%
20-33-100-5520	Equipment Repairs	4,361.49	4,078.31	5,393.38	4,725.00	6,000.00	1,275.00	26.98%	4,725.00	-1,275.00	-21.25%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-33-100-5850	Equipment	9,390.61	3,109.00	1,030.00	8,500.00	8,030.00	-470.00	-5.53%	29,000.00	20,970.00	261.15%
Total Category: 55 - Equipment and Repairs :		26,874.96	15,662.27	31,669.84	24,403.00	39,030.00	14,627.00	59.94%	46,020.00	6,990.00	17.91%
Category: 60 - Transfers											
20-33-100-6010	Admin Overhead Charge	198,000.00	84,425.04	104,433.33	161,000.00	105,100.00	-55,900.00	-34.72%	97,100.00	-8,000.00	-7.61%
20-33-100-6050	Transfer to Capital Fund	0.00	302,552.00	0.00	30,000.00	30,000.00	0.00	0.00%	150,000.00	120,000.00	400.00%
Total Category: 60 - Transfers :		198,000.00	386,977.04	104,433.33	191,000.00	135,100.00	-55,900.00	-29.27%	247,100.00	112,000.00	82.90%
Total Program: 100 - Operations:		788,657.45	699,273.02	1,002,835.47	901,562.37	887,779.12	-13,783.25	-1.53%	1,069,353.30	181,574.18	20.45%
Program: 120 - Pro Shop											
Category: 45 - Membership Fees											
20-33-120-4500	Membership Fees - Resident	5,550.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-120-4510	Membership Fees - Non-Resident	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 45 - Membership Fees :		7,300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-33-120-4700	Pro Shop Sales	98,312.35	98,988.18	118,269.06	101,041.95	111,041.95	10,000.00	9.90%	112,041.95	1,000.00	0.90%
Total Category: 47 - Retail Sales :		98,312.35	98,988.18	118,269.06	101,041.95	111,041.95	10,000.00	9.90%	112,041.95	1,000.00	0.90%
Category: 52 - Contract Services											
20-33-120-5225	Misc. Contract Services	2,760.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		2,760.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-33-120-5490	Cost of Goods Sold	63,922.25	91,967.05	103,205.04	80,000.00	92,000.00	12,000.00	15.00%	95,236.00	3,236.00	3.52%
Total Category: 54 - Supplies :		63,922.25	91,967.05	103,205.04	80,000.00	92,000.00	12,000.00	15.00%	95,236.00	3,236.00	3.52%
Total Program: 120 - Pro Shop:		38,929.46	7,021.13	15,064.02	21,041.95	19,041.95	-2,000.00	-9.50%	16,805.95	-2,236.00	-11.74%
Program: 170 - Lessons - Private											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	6,620.00	15,407.00	4,250.00	6,300.00	5,800.00	-500.00	-7.94%	6,600.00	800.00	13.79%
Total Category: 44 - Fee Revenue :		6,620.00	15,407.00	4,250.00	6,300.00	5,800.00	-500.00	-7.94%	6,600.00	800.00	13.79%
Category: 50 - Salaries & Wages											
20-33-170-5045	PT Instructor	4,205.57	8,624.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		4,205.57	8,624.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 170 - Lessons - Private:		2,414.43	6,783.00	4,250.00	6,300.00	5,800.00	-500.00	-7.94%	6,600.00	800.00	13.79%
Program: 171 - Lessons - Group											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	11,321.00	13,640.00	20,539.00	18,600.00	20,539.00	1,939.00	10.42%	24,000.00	3,461.00	16.85%
Total Category: 44 - Fee Revenue :		11,321.00	13,640.00	20,539.00	18,600.00	20,539.00	1,939.00	10.42%	24,000.00	3,461.00	16.85%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-33-171-5045	PT Instructor	975.00	5,300.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	3,500.00	3,500.00	0.00%
Total Category: 50 - Salaries & Wages:		975.00	5,300.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	3,500.00	3,500.00	0.00%
Total Program: 171 - Lessons - Group:		10,346.00	8,340.00	20,539.00	15,100.00	20,539.00	5,439.00	36.02%	20,500.00	-39.00	-0.19%
Program: 172 - Camps											
Category: 44 - Fee Revenue											
20-33-172-4400	Program Fees	77,761.50	121,407.00	116,613.90	130,700.00	115,918.00	-14,782.00	-11.31%	123,360.00	7,442.00	6.42%
Total Category: 44 - Fee Revenue :		77,761.50	121,407.00	116,613.90	130,700.00	115,918.00	-14,782.00	-11.31%	123,360.00	7,442.00	6.42%
Category: 50 - Salaries & Wages											
20-33-172-5010	Recruitment Incentives	0.00	0.00	400.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
20-33-172-5045	PT Instructor	14,025.00	12,134.50	22,277.50	21,840.00	21,980.00	140.00	0.64%	21,840.00	-140.00	-0.64%
Total Category: 50 - Salaries & Wages:		14,025.00	12,134.50	22,677.50	21,840.00	22,380.00	540.00	2.47%	21,840.00	-540.00	-2.41%
Category: 54 - Supplies											
20-33-172-5400	Program Operation Supplies	139.86	1,197.02	1,443.75	2,200.00	1,443.75	-756.25	-34.38%	2,200.00	756.25	52.38%
Total Category: 54 - Supplies :		139.86	1,197.02	1,443.75	2,200.00	1,443.75	-756.25	-34.38%	2,200.00	756.25	52.38%
Total Program: 172 - Camps:		63,596.64	108,075.48	92,492.65	106,660.00	92,094.25	-14,565.75	-13.66%	99,320.00	7,225.75	7.85%
Program: 176 - Maintenance											
Category: 48 - Miscellaneous Revenue											
20-33-176-4800	Donations	14.10	2,817.00	500.00	0.00	500.00	500.00	0.00%	0.00	-500.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		14.10	2,817.00	500.00	0.00	500.00	500.00	0.00%	0.00	-500.00	-100.00%
Category: 50 - Salaries & Wages											
20-33-176-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	179,038.00	179,038.00	0.00%
20-33-176-5010	Recruitment Incentives	0.00	0.00	2,350.00	2,500.00	2,350.00	-150.00	-6.00%	2,500.00	150.00	6.38%
20-33-176-5020	Maintenance	116,723.01	77,697.54	101,825.29	126,027.20	126,027.20	0.00	0.00%	120,848.00	-5,179.20	-4.11%
20-33-176-5070	PT Maintenance	193,867.72	185,101.27	232,018.29	285,652.00	278,637.00	-7,015.00	-2.46%	306,147.00	27,510.00	9.87%
20-33-176-5080	Overtime FT	548.33	5,853.58	10,205.02	10,905.60	10,905.60	0.00	0.00%	10,749.60	-156.00	-1.43%
20-33-176-5085	Overtime PT	4,162.23	24,448.43	33,408.87	25,000.00	34,000.00	9,000.00	36.00%	28,000.00	-6,000.00	-17.65%
Total Category: 50 - Salaries & Wages:		315,301.29	293,100.82	379,807.47	450,084.80	451,919.80	1,835.00	0.41%	647,282.60	195,362.80	43.23%
Category: 51 - Employee Benefits											
20-33-176-5110	Health Insurance Premiums	33,517.10	21,945.74	63,169.89	52,267.92	77,431.00	25,163.08	48.14%	73,901.00	-3,530.00	-4.56%
20-33-176-5150	Training & Education	829.11	950.00	1,137.96	8,100.00	2,100.00	-6,000.00	-74.07%	8,100.00	6,000.00	285.71%
20-33-176-5160	Dues	1,626.99	200.00	200.00	1,292.00	1,292.00	0.00	0.00%	1,355.00	63.00	4.88%
20-33-176-5170	Awards and Meetings	270.00	0.00	332.46	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		36,243.20	23,095.74	64,840.31	62,409.92	81,573.00	19,163.08	30.71%	84,106.00	2,533.00	3.11%
Category: 52 - Contract Services											
20-33-176-5200	Building Maintenance Services	543.28	755.38	507.81	600.00	684.00	84.00	14.00%	680.00	-4.00	-0.58%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services:											
20-33-176-5205	Equipment Maintenance Servi	2,296.02	4,136.73	2,201.76	2,364.00	2,561.00	197.00	8.33%	2,472.00	-89.00	-3.48%
20-33-176-5215	Independent Contractor Servic	5,443.80	3,566.95	5,010.75	11,300.00	5,251.00	-6,049.00	-53.53%	11,915.00	6,664.00	126.91%
20-33-176-5225	Misc. Contract Services	920.00	3,277.63	4,750.96	5,004.00	7,904.00	2,900.00	57.95%	15,253.00	7,349.00	92.98%
20-33-176-5250	Misc. Professional Services	190.00	100.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5280	Equipment Rental	900.00	2,700.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,700.00	200.00	8.00%
Total Category: 52 - Contract Services:		10,293.10	14,536.69	12,471.28	21,768.00	18,900.00	-2,868.00	-13.18%	33,020.00	14,120.00	74.71%
Category: 53 - Utilities											
20-33-176-5310	Communications	1,168.52	820.42	653.34	1,988.36	900.00	-1,088.36	-54.74%	1,988.36	1,088.36	120.93%
20-33-176-5320	Water	0.00	0.00	0.00	5,500.00	0.00	-5,500.00	-100.00%	500.00	500.00	0.00%
20-33-176-5330	Electricity	36,674.72	37,236.48	23,071.77	34,698.44	34,698.44	0.00	0.00%	36,000.00	1,301.56	3.75%
20-33-176-5340	Natural Gas	1,481.68	1,991.26	2,432.03	2,000.00	3,400.00	1,400.00	70.00%	3,200.00	-200.00	-5.88%
Total Category: 53 - Utilities :		39,324.92	40,048.16	26,157.14	44,186.80	38,998.44	-5,188.36	-11.74%	41,688.36	2,689.92	6.90%
Category: 54 - Supplies											
20-33-176-5400	Program Operation Supplies	12,039.27	24,190.98	25,411.91	15,085.00	28,576.77	13,491.77	89.44%	15,785.00	-12,791.77	-44.76%
20-33-176-5420	Building Supplies	249.71	209.64	188.82	2,100.00	188.82	-1,911.18	-91.01%	2,200.00	2,011.18	1,065.13%
20-33-176-5430	Equipment Supplies	12,957.02	7,668.75	15,389.81	13,755.00	14,978.73	1,223.73	8.90%	14,500.00	-478.73	-3.20%
20-33-176-5440	Grounds Supplies	114,723.73	129,306.96	144,380.44	129,920.00	129,920.00	0.00	0.00%	143,700.00	13,780.00	10.61%
20-33-176-5445	Organic/Natural Supplies	25,178.09	31,357.46	29,143.37	25,725.00	25,725.00	0.00	0.00%	27,000.00	1,275.00	4.96%
20-33-176-5450	Fuel Supplies	16,837.45	15,386.35	30,065.26	19,360.00	30,250.00	10,890.00	56.25%	30,525.00	275.00	0.91%
20-33-176-5460	Uniform Supplies	5,033.61	2,235.09	1,302.44	3,350.00	3,350.00	0.00	0.00%	3,550.00	200.00	5.97%
20-33-176-5470	Misc. Supplies	774.23	1,033.96	843.30	1,608.00	1,608.00	0.00	0.00%	1,608.00	0.00	0.00%
Total Category: 54 - Supplies :		187,793.11	211,389.19	246,725.35	210,903.00	234,597.32	23,694.32	11.23%	238,868.00	4,270.68	1.82%
Category: 55 - Equipment and Repairs											
20-33-176-5510	Building Repairs	49.35	1,445.48	439.45	1,080.00	1,080.00	0.00	0.00%	1,200.00	120.00	11.11%
20-33-176-5520	Equipment Repairs	16,201.36	23,854.61	13,804.16	21,000.00	21,000.00	0.00	0.00%	22,000.00	1,000.00	4.76%
20-33-176-5530	Grounds Repairs	49,277.86	80,862.85	64,552.41	65,670.00	65,670.00	0.00	0.00%	68,990.00	3,320.00	5.06%
20-33-176-5850	Equipment	6,988.58	7,136.06	9,989.89	9,020.00	10,007.00	987.00	10.94%	10,390.00	383.00	3.83%
Total Category: 55 - Equipment and Repairs :		72,517.15	113,299.00	88,785.91	96,770.00	97,757.00	987.00	1.02%	102,580.00	4,823.00	4.93%
Total Program: 176 - Maintenance:		-661,458.67	-692,652.60	-818,287.46	-886,122.52	-923,245.56	-37,123.04	4.19%	-1,147,544.96	-224,299.40	24.29%
Program: 178 - Driving Range											
Category: 43 - Daily Fees											
20-33-178-4350	Driving Range Fees	210,800.51	241,464.49	224,834.37	235,000.00	223,946.00	-11,054.00	-4.70%	236,562.00	12,616.00	5.63%
Total Category: 43 - Daily Fees :		210,800.51	241,464.49	224,834.37	235,000.00	223,946.00	-11,054.00	-4.70%	236,562.00	12,616.00	5.63%
Category: 50 - Salaries & Wages											
20-33-178-5040	PT Attendant	1,415.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,415.91	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-33-178-5225 Misc. Contract Services	5,117.23	6,228.10	4,433.55	6,143.00	6,143.00	0.00	0.00%	8,000.00	1,857.00	30.23%
Total Category: 52 - Contract Services:	5,117.23	6,228.10	4,433.55	6,143.00	6,143.00	0.00	0.00%	8,000.00	1,857.00	30.23%
Category: 54 - Supplies										
20-33-178-5400 Program Operation Supplies	11,833.37	12,435.89	13,262.08	13,725.00	14,925.00	1,200.00	8.74%	25,350.00	10,425.00	69.85%
Total Category: 54 - Supplies :	11,833.37	12,435.89	13,262.08	13,725.00	14,925.00	1,200.00	8.74%	25,350.00	10,425.00	69.85%
Category: 55 - Equipment and Repairs										
20-33-178-5520 Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 178 - Driving Range:	192,434.00	222,800.50	207,138.74	215,132.00	202,878.00	-12,254.00	-5.70%	203,212.00	334.00	0.16%
Program: 179 - Golf Project Surcharge										
Category: 48 - Miscellaneous Revenue										
20-33-179-4930 Golf Project Surcharge	9.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	9.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:	9.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 33 - Golf Operations:	434,928.31	359,640.53	524,032.42	379,673.80	304,886.76	-74,787.04	-19.70%	268,246.29	-36,640.47	-12.02%
Report Total:	434,928.31	359,640.53	524,032.42	379,673.80	304,886.76	-74,787.04	-19.70%	268,246.29	-36,640.47	-12.02%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	434,928.31	359,640.53	524,032.42	379,673.80	304,886.76	-74,787.04	-19.70%	268,246.29	-36,640.47	-12.02%
Report Total:	434,928.31	359,640.53	524,032.42	379,673.80	304,886.76	-74,787.04	-19.70%	268,246.29	-36,640.47	-12.02%



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

Ice Operations

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 24,851	\$ 37,500	\$ 48,193	\$ 51,055	\$2,862	5.9%
Fee Revenue	174,715	245,228	285,931	300,240	14,310	5.0%
Membership Fees	10,841	33,711	15,862	16,654	792	5.0%
Rental Revenue	1,002,109	1,002,163	871,202	915,000	43,798	5.0%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>642</u>	<u>19,500</u>	<u>18,420</u>	<u>18,200</u>	<u>(220)</u>	-1.2%
Total Revenue	<u>\$1,213,157</u>	<u>\$1,338,102</u>	<u>\$1,239,608</u>	<u>\$1,301,149</u>	<u>\$61,541</u>	5.0%
Expenses						
Salaries & Wages	\$373,240	\$437,129	\$443,291	\$ 481,802	\$38,511	8.7%
Employee Benefits	48,307	53,113	57,340	60,936	3,596	6.3%
Contract Services	77,078	89,223	97,565	93,162	(4,403)	-4.5%
Utilities	136,094	148,584	148,051	148,064	13	0.0%
Supplies	19,745	28,300	35,113	24,750	(10,363)	-29.5%
Repairs	<u>25,180</u>	<u>31,136</u>	<u>11,000</u>	<u>15,400</u>	<u>4,400</u>	40.0%
Operating Expenses	\$679,643	\$787,485	\$792,360	\$824,114	\$31,754	4.0%
Operating Surplus (Deficit)	<u>\$533,514</u>	<u>\$550,617</u>	<u>\$447,248</u>	<u>\$477,035</u>	<u>\$29,787</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	198,315	0	0	0	0	N/A
Overhead Transfer	<u>60,967</u>	<u>116,000</u>	<u>75,900</u>	<u>77,000</u>	<u>1,100</u>	1.4%
Non Operating Expenses	\$259,282	\$116,000	\$75,900	\$77,000	\$1,100	1.4%
Total Expenses	<u>\$938,925</u>	<u>\$903,485</u>	<u>\$868,260</u>	<u>\$901,114</u>	<u>\$32,854</u>	3.8%
Net Surplus (Deficit)	\$274,232	\$434,617	\$371,348	\$400,035		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Department: 34 - Ice Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	30,629.25	21,982.00	33,826.25	24,500.00	39,577.00	15,077.00	61.54%	41,555.00	1,978.00	5.00%
Total Category: 43 - Daily Fees :		30,629.25	21,982.00	33,826.25	24,500.00	39,577.00	15,077.00	61.54%	41,555.00	1,978.00	5.00%
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	6,579.50	7,852.00	9,356.53	23,273.00	11,244.00	-12,029.00	-51.69%	11,806.00	562.00	5.00%
20-34-100-4510	Membership Fees - Non- Resid	1,321.00	2,989.00	4,082.00	10,438.00	4,618.00	-5,820.00	-55.76%	4,848.00	230.00	4.98%
Total Category: 45 - Membership Fees :		7,900.50	10,841.00	13,438.53	33,711.00	15,862.00	-17,849.00	-52.95%	16,654.00	792.00	4.99%
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	366,447.79	785,259.50	388,371.34	791,863.00	643,152.00	-148,711.00	-18.78%	675,310.00	32,158.00	5.00%
20-34-100-4615	Studio Rink Rental	93,902.50	182,185.01	108,724.15	172,800.00	167,904.00	-4,896.00	-2.83%	176,300.00	8,396.00	5.00%
20-34-100-4650	Locker Rental	534.34	685.25	305.00	2,000.00	250.00	-1,750.00	-87.50%	500.00	250.00	100.00%
20-34-100-4660	Equipment Rental	14,735.00	17,117.00	26,411.00	13,500.00	29,235.00	15,735.00	116.56%	30,696.00	1,461.00	5.00%
20-34-100-4680	Facility Rental	15,023.40	16,862.00	23,782.30	22,000.00	30,661.00	8,661.00	39.37%	32,194.00	1,533.00	5.00%
Total Category: 46 - Rental Revenue :		490,643.03	1,002,108.76	547,593.79	1,002,163.00	871,202.00	-130,961.00	-13.07%	915,000.00	43,798.00	5.03%
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	1,000.00	0.00	1,000.00	10,000.00	10,000.00	0.00	0.00%	10,000.00	0.00	0.00%
20-34-100-4900	Miscellaneous Revenue	1.00	487.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-4910	Over/Short Revenue	660.36	-10.00	29.64	0.00	35.14	35.14	0.00%	0.00	-35.14	-100.00%
20-34-100-4930	Vending Commissions	2,238.55	164.00	5,677.07	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
20-34-100-4940	Concessionaire Fees	1,148.64	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	2,500.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		5,048.55	641.50	6,706.71	17,500.00	17,535.14	35.14	0.20%	17,500.00	-35.14	-0.20%
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	227,384.28	164,180.26	156,809.69	188,643.00	188,643.00	0.00	0.00%	198,024.00	9,381.00	4.97%
20-34-100-5010	Recruitment Incentives	0.00	0.00	2,700.00	4,200.00	1,350.00	-2,850.00	-67.86%	0.00	-1,350.00	-100.00%
20-34-100-5020	Maintenance	66,240.92	65,534.44	59,117.81	66,365.00	66,365.00	0.00	0.00%	69,680.00	3,315.00	5.00%
20-34-100-5030	PT Supervisor	39,981.72	59,556.14	58,816.22	53,560.00	53,560.00	0.00	0.00%	67,600.00	14,040.00	26.21%
20-34-100-5035	PT Coordinator	2,530.59	0.00	0.00	4,000.00	0.00	-4,000.00	-100.00%	0.00	0.00	0.00%
20-34-100-5055	PT Administration	25,929.02	54,040.79	59,560.27	76,440.00	70,980.00	-5,460.00	-7.14%	87,360.00	16,380.00	23.08%
20-34-100-5060	PT Guard	6,470.66	1,128.60	762.00	9,000.00	1,762.00	-7,238.00	-80.42%	2,500.00	738.00	41.88%
20-34-100-5080	Overtime FT	2,238.87	3,048.55	2,594.50	1,808.00	1,808.00	0.00	0.00%	1,808.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-34-100-5085	Overtime PT	183.95	0.00	1,784.13	0.00	1,550.72	1,550.72	0.00%	0.00	-1,550.72	-100.00%
Total Category: 50 - Salaries & Wages:		370,960.01	347,488.78	342,144.62	404,016.00	386,018.72	-17,997.28	-4.45%	426,972.00	40,953.28	10.61%
Category: 51 - Employee Benefits											
20-34-100-5110	Health Insurance Premiums	66,737.15	46,170.08	44,768.22	48,083.11	54,662.00	6,578.89	13.68%	55,906.00	1,244.00	2.28%
20-34-100-5150	Training & Education	1,676.98	489.00	1,112.64	3,200.00	848.00	-2,352.00	-73.50%	3,200.00	2,352.00	277.36%
20-34-100-5160	Dues	264.00	1,180.25	1,072.00	1,430.00	1,430.00	0.00	0.00%	1,430.00	0.00	0.00%
20-34-100-5170	Awards and Meetings	0.00	467.20	-33.86	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		68,678.13	48,306.53	46,919.00	53,113.11	57,340.00	4,226.89	7.96%	60,936.00	3,596.00	6.27%
Category: 52 - Contract Services											
20-34-100-5200	Building Maintenance Services	36,475.38	37,807.87	38,810.17	39,745.00	39,745.00	0.00	0.00%	39,745.00	0.00	0.00%
20-34-100-5205	Equipment Maintenance Servi	26,544.26	23,474.61	34,733.57	23,667.00	33,041.00	9,374.00	39.61%	23,667.00	-9,374.00	-28.37%
20-34-100-5225	Misc. Contract Services	16,460.84	15,564.84	18,846.04	14,061.00	21,586.00	7,525.00	53.52%	21,500.00	-86.00	-0.40%
20-34-100-5250	Misc. Professional Services	1,465.67	46.67	187.50	2,800.00	2,800.00	0.00	0.00%	500.00	-2,300.00	-82.14%
20-34-100-5255	Marketing	0.00	0.00	367.20	0.00	367.00	367.00	0.00%	0.00	-367.00	-100.00%
20-34-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5272	Entry Fees	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%	750.00	750.00	0.00%
Total Category: 52 - Contract Services:		80,946.15	76,893.99	92,944.48	81,023.00	97,539.00	16,516.00	20.38%	86,162.00	-11,377.00	-11.66%
Category: 53 - Utilities											
20-34-100-5310	Communications	803.12	649.04	413.60	1,000.00	467.00	-533.00	-53.30%	480.00	13.00	2.78%
20-34-100-5320	Water	4,782.20	6,575.95	5,314.49	7,666.00	7,666.00	0.00	0.00%	7,666.00	0.00	0.00%
20-34-100-5330	Electricity	123,440.92	103,907.81	60,476.30	115,117.00	115,117.00	0.00	0.00%	115,117.00	0.00	0.00%
20-34-100-5340	Natural Gas	19,183.22	22,979.68	16,982.19	23,037.00	23,037.00	0.00	0.00%	23,037.00	0.00	0.00%
20-34-100-5350	Misc. Utilities	1,132.42	1,981.77	872.74	1,764.00	1,764.00	0.00	0.00%	1,764.00	0.00	0.00%
Total Category: 53 - Utilities :		149,341.88	136,094.25	84,059.32	148,584.00	148,051.00	-533.00	-0.36%	148,064.00	13.00	0.01%
Category: 54 - Supplies											
20-34-100-5400	Program Operation Supplies	333.30	465.51	1,547.05	3,000.00	2,500.00	-500.00	-16.67%	3,000.00	500.00	20.00%
20-34-100-5410	Office Supplies	563.43	679.48	292.37	1,500.00	500.00	-1,000.00	-66.67%	500.00	0.00	0.00%
20-34-100-5420	Building Supplies	227.20	1,132.63	1,158.59	350.00	1,500.00	1,150.00	328.57%	1,000.00	-500.00	-33.33%
20-34-100-5430	Equipment Supplies	1,876.47	3,783.68	4,455.77	1,500.00	5,000.00	3,500.00	233.33%	2,500.00	-2,500.00	-50.00%
20-34-100-5440	Grounds Supplies	0.00	75.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5450	Fuel Supplies	5,243.01	7,200.84	6,082.00	7,200.00	6,000.00	-1,200.00	-16.67%	6,000.00	0.00	0.00%
20-34-100-5460	Uniform Supplies	0.00	0.00	1,492.20	2,000.00	1,500.00	-500.00	-25.00%	1,500.00	0.00	0.00%
20-34-100-5470	Misc. Supplies	274.49	394.49	736.95	250.00	486.00	236.00	94.40%	250.00	-236.00	-48.56%
Total Category: 54 - Supplies :		8,517.90	13,732.25	15,764.93	15,800.00	17,486.00	1,686.00	10.67%	14,750.00	-2,736.00	-15.65%
Category: 55 - Equipment and Repairs											
20-34-100-5510	Building Repairs	6,718.92	18,925.36	3,983.23	15,136.00	5,000.00	-10,136.00	-66.97%	7,200.00	2,200.00	44.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)	2022 Projections	
Category: 55 - Equipment and Repairs :											
20-34-100-5520	Equipment Repairs	59,442.05	6,254.18	6,456.15	15,000.00	5,000.00	-10,000.00	-66.67%	7,200.00	2,200.00	44.00%
20-34-100-5850	Equipment	3,359.78	0.00	2,336.05	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		69,520.75	25,179.54	12,775.43	31,136.00	11,000.00	-20,136.00	-64.67%	15,400.00	4,400.00	40.00%
Category: 60 - Transfers											
20-34-100-6010	Admin Overhead Charge	69,566.00	60,966.96	75,243.85	116,000.00	75,900.00	-40,100.00	-34.57%	77,000.00	1,100.00	1.45%
20-34-100-6050	Transfer to Capital Fund	0.00	198,315.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		69,566.00	259,281.96	75,243.85	116,000.00	75,900.00	-40,100.00	-34.57%	77,000.00	1,100.00	1.45%
Total Program: 100 - Operations:		-283,309.49	128,595.96	-68,286.35	228,201.89	150,841.42	-77,360.47	-33.90%	161,425.00	10,583.58	7.02%
Program: 190 - Lessons - Beginner											
Category: 44 - Fee Revenue											
20-34-190-4400	Program Fees	31,982.92	-20,102.08	118,676.93	44,936.00	118,251.00	73,315.00	163.15%	123,476.00	5,225.00	4.42%
Total Category: 44 - Fee Revenue :		31,982.92	-20,102.08	118,676.93	44,936.00	118,251.00	73,315.00	163.15%	123,476.00	5,225.00	4.42%
Category: 50 - Salaries & Wages											
20-34-190-5045	PT Instructor	9,495.31	5,501.30	11,056.41	5,315.00	12,968.00	7,653.00	143.99%	13,875.00	907.00	6.99%
Total Category: 50 - Salaries & Wages:		9,495.31	5,501.30	11,056.41	5,315.00	12,968.00	7,653.00	143.99%	13,875.00	907.00	6.99%
Category: 52 - Contract Services											
20-34-190-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-34-190-5400	Program Operation Supplies	0.00	44.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	44.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 190 - Lessons - Beginner:		22,487.61	-25,647.38	107,620.52	39,621.00	105,283.00	65,662.00	165.73%	109,601.00	4,318.00	4.10%
Program: 192 - Lessons - Intermediate											
Category: 44 - Fee Revenue											
20-34-192-4400	Program Fees	31,265.59	113,933.74	80,292.75	72,360.00	79,636.00	7,276.00	10.06%	80,396.00	760.00	0.95%
Total Category: 44 - Fee Revenue :		31,265.59	113,933.74	80,292.75	72,360.00	79,636.00	7,276.00	10.06%	80,396.00	760.00	0.95%
Category: 50 - Salaries & Wages											
20-34-192-5045	PT Instructor	3,583.75	4,784.40	6,651.49	4,725.00	7,849.00	3,124.00	66.12%	8,241.00	392.00	4.99%
Total Category: 50 - Salaries & Wages:		3,583.75	4,784.40	6,651.49	4,725.00	7,849.00	3,124.00	66.12%	8,241.00	392.00	4.99%
Category: 52 - Contract Services											
20-34-192-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 192 - Lessons - Intermediate:		27,681.84	109,149.34	73,641.26	67,635.00	71,787.00	4,152.00	6.14%	72,155.00	368.00	0.51%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 193 - Lessons - Advanced										
Category: 44 - Fee Revenue										
20-34-193-4400 Program Fees	40,191.08	22,745.84	21,549.42	30,000.00	21,239.00	-8,761.00	-29.20%	32,060.00	10,821.00	50.95%
Total Category: 44 - Fee Revenue :	40,191.08	22,745.84	21,549.42	30,000.00	21,239.00	-8,761.00	-29.20%	32,060.00	10,821.00	50.95%
Category: 50 - Salaries & Wages										
20-34-193-5045 PT Instructor	5,587.86	4,192.51	15,810.10	5,100.00	17,393.00	12,293.00	241.04%	19,175.00	1,782.00	10.25%
Total Category: 50 - Salaries & Wages:	5,587.86	4,192.51	15,810.10	5,100.00	17,393.00	12,293.00	241.04%	19,175.00	1,782.00	10.25%
Category: 52 - Contract Services										
20-34-193-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 193 - Lessons - Advanced:	34,603.22	18,553.33	5,739.32	24,900.00	3,846.00	-21,054.00	-84.55%	12,885.00	9,039.00	235.02%
Program: 194 - Lessons - Teen/Adult										
Category: 44 - Fee Revenue										
20-34-194-4400 Program Fees	1,075.70	5,241.01	13,836.05	3,868.00	13,443.00	9,575.00	247.54%	10,046.00	-3,397.00	-25.27%
Total Category: 44 - Fee Revenue :	1,075.70	5,241.01	13,836.05	3,868.00	13,443.00	9,575.00	247.54%	10,046.00	-3,397.00	-25.27%
Category: 50 - Salaries & Wages										
20-34-194-5045 PT Instructor	0.00	147.73	898.44	331.00	1,137.00	806.00	243.50%	1,194.00	57.00	5.01%
Total Category: 50 - Salaries & Wages:	0.00	147.73	898.44	331.00	1,137.00	806.00	243.50%	1,194.00	57.00	5.01%
Category: 52 - Contract Services										
20-34-194-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 194 - Lessons - Teen/Adult:	1,075.70	5,093.28	12,937.61	3,537.00	12,306.00	8,769.00	247.92%	8,852.00	-3,454.00	-28.07%
Program: 195 - Lessons - Hockey										
Category: 44 - Fee Revenue										
20-34-195-4400 Program Fees	8,916.86	23,831.42	23,133.11	31,674.00	23,014.00	-8,660.00	-27.34%	22,526.00	-488.00	-2.12%
Total Category: 44 - Fee Revenue :	8,916.86	23,831.42	23,133.11	31,674.00	23,014.00	-8,660.00	-27.34%	22,526.00	-488.00	-2.12%
Category: 50 - Salaries & Wages										
20-34-195-5045 PT Instructor	834.77	2,631.09	5,696.96	2,142.00	5,603.00	3,461.00	161.58%	5,883.00	280.00	5.00%
Total Category: 50 - Salaries & Wages:	834.77	2,631.09	5,696.96	2,142.00	5,603.00	3,461.00	161.58%	5,883.00	280.00	5.00%
Total Program: 195 - Lessons - Hockey:	8,082.09	21,200.33	17,436.15	29,532.00	17,411.00	-12,121.00	-41.04%	16,643.00	-768.00	-4.41%
Program: 196 - Camps										
Category: 44 - Fee Revenue										
20-34-196-4400 Program Fees	733.00	17,791.61	22,226.02	36,000.00	17,293.00	-18,707.00	-51.96%	18,158.00	865.00	5.00%
Total Category: 44 - Fee Revenue :	733.00	17,791.61	22,226.02	36,000.00	17,293.00	-18,707.00	-51.96%	18,158.00	865.00	5.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-34-196-5025	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5045	0.00	5,651.76	2,898.55	12,000.00	2,821.00	-9,179.00	-76.49%	2,962.00	141.00	5.00%
20-34-196-5050	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5075	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	5,651.76	2,898.55	12,000.00	2,821.00	-9,179.00	-76.49%	2,962.00	141.00	5.00%
Category: 52 - Contract Services										
20-34-196-5220	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-196-5272	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-34-196-5400	0.00	721.30	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	721.30	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Program: 196 - Camps:	733.00	11,418.55	19,327.47	23,500.00	14,472.00	-9,028.00	-38.42%	15,196.00	724.00	5.00%
Program: 197 - Ice Show										
Category: 43 - Daily Fees										
20-34-197-4340	0.00	2,869.00	8,616.00	13,000.00	8,616.00	-4,384.00	-33.72%	9,500.00	884.00	10.26%
Total Category: 43 - Daily Fees :	0.00	2,869.00	8,616.00	13,000.00	8,616.00	-4,384.00	-33.72%	9,500.00	884.00	10.26%
Category: 44 - Fee Revenue										
20-34-197-4400	0.00	10,959.33	12,922.50	18,000.00	12,922.00	-5,078.00	-28.21%	13,578.00	656.00	5.08%
Total Category: 44 - Fee Revenue :	0.00	10,959.33	12,922.50	18,000.00	12,922.00	-5,078.00	-28.21%	13,578.00	656.00	5.08%
Category: 48 - Miscellaneous Revenue										
20-34-197-4810	0.00	0.00	565.00	2,000.00	565.00	-1,435.00	-71.75%	700.00	135.00	23.89%
20-34-197-4900	0.00	0.00	320.00	0.00	320.00	320.00	0.00%	0.00	-320.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	885.00	2,000.00	885.00	-1,115.00	-55.75%	700.00	-185.00	-20.90%
Category: 50 - Salaries & Wages										
20-34-197-5045	0.00	2,842.08	9,501.73	3,500.00	9,501.00	6,001.00	171.46%	3,500.00	-6,001.00	-63.16%
Total Category: 50 - Salaries & Wages:	0.00	2,842.08	9,501.73	3,500.00	9,501.00	6,001.00	171.46%	3,500.00	-6,001.00	-63.16%
Category: 52 - Contract Services										
20-34-197-5225	0.00	0.00	0.00	7,000.00	0.00	-7,000.00	-100.00%	7,000.00	7,000.00	0.00%
20-34-197-5265	0.00	183.84	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-197-5270	0.00	0.00	25.82	1,200.00	26.00	-1,174.00	-97.83%	0.00	-26.00	-100.00%
Total Category: 52 - Contract Services:	0.00	183.84	25.82	8,200.00	26.00	-8,174.00	-99.68%	7,000.00	6,974.00	26,823.08%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-34-197-5400	Program Operation Supplies	5,713.68	4,985.38	17,557.30	12,000.00	17,557.00	5,557.00	46.31%	10,000.00	-7,557.00	-43.04%
Total Category: 54 - Supplies :		5,713.68	4,985.38	17,557.30	12,000.00	17,557.00	5,557.00	46.31%	10,000.00	-7,557.00	-43.04%
Total Program: 197 - Ice Show:		-5,713.68	5,817.03	-4,661.35	9,300.00	-4,661.00	-13,961.00	-150.12%	3,278.00	7,939.00	-170.33%
Program: 198 - Summer Competitive											
Category: 44 - Fee Revenue											
20-34-198-4400	Program Fees	40,353.76	44.00	-30.00	12,000.00	-30.00	-12,030.00	-100.25%	0.00	30.00	-100.00%
Total Category: 44 - Fee Revenue :		40,353.76	44.00	-30.00	12,000.00	-30.00	-12,030.00	-100.25%	0.00	30.00	-100.00%
Total Program: 198 - Summer Competitive:		40,353.76	44.00	-30.00	12,000.00	-30.00	-12,030.00	-100.25%	0.00	30.00	-100.00%
Program: 199 - Special Events											
Category: 44 - Fee Revenue											
20-34-199-4400	Program Fees	95.00	270.00	202.50	-3,610.00	162.50	3,772.50	-104.50%	0.00	-162.50	-100.00%
Total Category: 44 - Fee Revenue :		95.00	270.00	202.50	-3,610.00	162.50	3,772.50	-104.50%	0.00	-162.50	-100.00%
Category: 51 - Employee Benefits											
20-34-199-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-34-199-5400	Program Operation Supplies	0.00	262.50	650.83	0.00	70.00	70.00	0.00%	0.00	-70.00	-100.00%
Total Category: 54 - Supplies :		0.00	262.50	650.83	0.00	70.00	70.00	0.00%	0.00	-70.00	-100.00%
Total Program: 199 - Special Events:		95.00	7.50	-448.33	-3,610.00	92.50	3,702.50	-102.56%	0.00	-92.50	-100.00%
Total Department: 34 - Ice Operations:		-153,910.95	274,231.94	163,276.30	434,616.89	371,347.92	-63,268.97	-14.56%	400,035.00	28,687.08	7.73%
Report Total:		-153,910.95	274,231.94	163,276.30	434,616.89	371,347.92	-63,268.97	-14.56%	400,035.00	28,687.08	7.73%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-153,910.95	274,231.94	163,276.30	434,616.89	371,347.92	-63,268.97	-14.56%	400,035.00	28,687.08	7.73%
Report Total:	-153,910.95	274,231.94	163,276.30	434,616.89	371,347.92	-63,268.97	-14.56%	400,035.00	28,687.08	7.73%



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

Platform Tennis

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	467,413	469,420	454,553	474,310	\$19,757	4.3%
Membership Fees	284,551	295,930	360,045	380,175	20,130	5.6%
Rental Revenue	12,524	10,000	12,000	10,000	(2,000)	-16.7%
Retail Sales	9,689	6,300	19,063	23,045	3,982	20.9%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$774,178</u>	<u>\$781,650</u>	<u>\$845,661</u>	<u>\$887,530</u>	<u>\$41,869</u>	5.0%
Expenses						
Salaries & Wages	\$266,752	\$265,657	\$294,036	\$ 287,445	(\$6,591)	-2.2%
Employee Benefits	1,847	22,314	22,314	25,571	3,257	14.6%
Contract Services	131,737	116,366	137,901	144,376	6,475	4.7%
Utilities	15,593	22,344	22,131	22,131	0	0.0%
Supplies	11,031	10,755	26,572	31,413	4,841	18.2%
Repairs	<u>5,965</u>	<u>4,950</u>	<u>4,762</u>	<u>6,475</u>	<u>1,713</u>	36.0%
Operating Expenses	\$432,925	\$442,386	\$507,716	\$517,411	\$9,695	1.9%
Operating Surplus (Deficit)	<u>\$341,253</u>	<u>\$339,264</u>	<u>\$337,945</u>	<u>\$370,119</u>	<u>\$32,174</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	135,473	0	0	0	0	N/A
Overhead Transfer	<u>18,447</u>	<u>35,000</u>	<u>23,000</u>	<u>24,400</u>	<u>1,400</u>	6.1%
Non Operating Expenses	\$153,920	\$35,000	\$23,000	\$24,400	\$1,400	6.1%
Total Expenses	<u>\$586,845</u>	<u>\$477,386</u>	<u>\$530,716</u>	<u>\$541,811</u>	<u>\$11,095</u>	2.1%
Net Surplus (Deficit)	\$187,333	\$304,264	\$314,945	\$345,719		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Department: 35 - Platform Tennis											
Program: 100 - Operations											
Category: 44 - Fee Revenue											
20-35-100-4420	League Fees	45,198.00	36,367.50	45,601.71	33,600.00	59,400.00	25,800.00	76.79%	59,400.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		45,198.00	36,367.50	45,601.71	33,600.00	59,400.00	25,800.00	76.79%	59,400.00	0.00	0.00%
Category: 45 - Membership Fees											
20-35-100-4500	Membership Fees - Resident	110,794.00	271,275.00	197,357.01	190,930.00	212,310.00	21,380.00	11.20%	224,400.00	12,090.00	5.69%
20-35-100-4510	Membership Fees - Non-Resid	68,749.00	13,276.00	144,763.31	105,000.00	147,735.00	42,735.00	40.70%	155,775.00	8,040.00	5.44%
Total Category: 45 - Membership Fees :		179,543.00	284,551.00	342,120.32	295,930.00	360,045.00	64,115.00	21.67%	380,175.00	20,130.00	5.59%
Category: 46 - Rental Revenue											
20-35-100-4680	Facility Rental	6,306.00	12,524.25	12,765.75	10,000.00	12,000.00	2,000.00	20.00%	10,000.00	-2,000.00	-16.67%
Total Category: 46 - Rental Revenue :		6,306.00	12,524.25	12,765.75	10,000.00	12,000.00	2,000.00	20.00%	10,000.00	-2,000.00	-16.67%
Category: 50 - Salaries & Wages											
20-35-100-5000	Administration	51,076.13	87,349.80	103,488.98	83,022.00	118,222.00	35,200.00	42.40%	91,104.00	-27,118.00	-22.94%
20-35-100-5030	PT Supervisor	2,400.00	0.00	822.50	4,200.00	822.00	-3,378.00	-80.43%	8,400.00	7,578.00	921.90%
Total Category: 50 - Salaries & Wages:		53,476.13	87,349.80	104,311.48	87,222.00	119,044.00	31,822.00	36.48%	99,504.00	-19,540.00	-16.41%
Category: 51 - Employee Benefits											
20-35-100-5110	Health Insurance Premiums	48.48	1,449.52	17,531.61	21,089.08	21,089.08	0.00	0.00%	24,346.00	3,256.92	15.44%
20-35-100-5150	Training & Education	0.00	120.00	0.00	875.00	875.00	0.00	0.00%	875.00	0.00	0.00%
20-35-100-5160	Dues	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
20-35-100-5170	Awards and Meetings	0.00	277.71	59.20	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		48.48	1,847.23	17,590.81	22,314.08	22,314.08	0.00	0.00%	25,571.00	3,256.92	14.60%
Category: 52 - Contract Services											
20-35-100-5200	Building Maintenance Services	10,920.46	9,273.00	9,100.00	10,116.00	10,920.00	804.00	7.95%	10,116.00	-804.00	-7.36%
20-35-100-5205	Equipment Maintenance Servi	1,411.49	3,311.85	1,646.04	2,250.00	2,250.00	0.00	0.00%	2,250.00	0.00	0.00%
20-35-100-5225	Misc. Contract Services	38,047.51	17,466.99	21,679.88	26,750.00	26,750.00	0.00	0.00%	26,750.00	0.00	0.00%
20-35-100-5250	Misc. Professional Services	18,547.77	34,803.59	10,154.00	0.00	490.00	490.00	0.00%	490.00	0.00	0.00%
20-35-100-5255	Marketing	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-35-100-5265	Printing	0.00	0.00	415.22	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
20-35-100-5272	Entry Fees	24,000.00	31,800.00	33,000.00	33,600.00	59,000.00	25,400.00	75.60%	59,000.00	0.00	0.00%
Total Category: 52 - Contract Services:		92,927.23	96,655.43	75,995.14	73,966.00	100,660.00	26,694.00	36.09%	99,856.00	-804.00	-0.80%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)	2022 Projections	
Category: 53 - Utilities											
20-35-100-5310	Communications	642.26	594.64	494.44	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
20-35-100-5320	Water	925.65	505.82	454.44	660.00	660.00	0.00	0.00%	660.00	0.00	0.00%
20-35-100-5330	Electricity	4,309.18	4,766.15	3,702.03	7,725.00	7,725.00	0.00	0.00%	7,725.00	0.00	0.00%
20-35-100-5340	Natural Gas	6,997.86	8,198.43	6,919.99	11,330.00	11,330.00	0.00	0.00%	11,330.00	0.00	0.00%
20-35-100-5350	Misc. Utilities	1,782.53	1,527.79	1,281.69	1,929.00	1,716.00	-213.00	-11.04%	1,716.00	0.00	0.00%
Total Category: 53 - Utilities :		14,657.48	15,592.83	12,852.59	22,344.00	22,131.00	-213.00	-0.95%	22,131.00	0.00	0.00%
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	4,399.05	2,855.03	8,748.90	5,150.00	10,000.00	4,850.00	94.17%	10,000.00	0.00	0.00%
20-35-100-5410	Office Supplies	0.00	31.97	142.41	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
20-35-100-5420	Building Supplies	0.00	120.76	583.06	525.00	525.00	0.00	0.00%	525.00	0.00	0.00%
20-35-100-5430	Equipment Supplies	47.95	148.24	203.04	150.00	203.00	53.00	35.33%	150.00	-53.00	-26.11%
20-35-100-5460	Uniform Supplies	0.00	0.00	377.30	1,000.00	877.00	-123.00	-12.30%	1,000.00	123.00	14.03%
20-35-100-5470	Misc. Supplies	49.61	0.00	45.19	0.00	45.00	45.00	0.00%	0.00	-45.00	-100.00%
Total Category: 54 - Supplies :		4,496.61	3,156.00	10,099.90	6,975.00	11,800.00	4,825.00	69.18%	11,825.00	25.00	0.21%
Category: 55 - Equipment and Repairs											
20-35-100-5510	Building Repairs	1,054.35	3,606.25	5,319.41	4,200.00	4,741.00	541.00	12.88%	5,725.00	984.00	20.76%
20-35-100-5520	Equipment Repairs	360.56	1,849.29	21.30	250.00	21.00	-229.00	-91.60%	250.00	229.00	1,090.48%
20-35-100-5850	Equipment	190.34	509.67	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
Total Category: 55 - Equipment and Repairs :		1,605.25	5,965.21	5,340.71	4,950.00	4,762.00	-188.00	-3.80%	6,475.00	1,713.00	35.97%
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	7,100.00	18,447.00	22,702.87	35,000.00	23,000.00	-12,000.00	-34.29%	24,400.00	1,400.00	6.09%
20-35-100-6050	Transfer to Capital Fund	0.00	135,473.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		7,100.00	153,920.00	22,702.87	35,000.00	23,000.00	-12,000.00	-34.29%	24,400.00	1,400.00	6.09%
Total Program: 100 - Operations:		56,735.82	-31,043.75	151,594.28	86,758.92	127,733.92	40,975.00	47.23%	159,813.00	32,079.08	25.11%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	9,889.34	9,689.45	16,119.72	6,300.00	19,063.00	12,763.00	202.59%	23,045.00	3,982.00	20.89%
Total Category: 47 - Retail Sales :		9,889.34	9,689.45	16,119.72	6,300.00	19,063.00	12,763.00	202.59%	23,045.00	3,982.00	20.89%
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	0.00	7,874.58	12,534.70	3,780.00	14,772.00	10,992.00	290.79%	19,588.00	4,816.00	32.60%
Total Category: 54 - Supplies :		0.00	7,874.58	12,534.70	3,780.00	14,772.00	10,992.00	290.79%	19,588.00	4,816.00	32.60%
Total Program: 120 - Pro Shop:		9,889.34	1,814.87	3,585.02	2,520.00	4,291.00	1,771.00	70.28%	3,457.00	-834.00	-19.44%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 180 - Lessons - Platform										
Category: 44 - Fee Revenue										
20-35-180-4430 Lessons	139,069.57	431,045.95	363,452.79	435,820.00	395,153.00	-40,667.00	-9.33%	414,910.00	19,757.00	5.00%
Total Category: 44 - Fee Revenue :	139,069.57	431,045.95	363,452.79	435,820.00	395,153.00	-40,667.00	-9.33%	414,910.00	19,757.00	5.00%
Category: 50 - Salaries & Wages										
20-35-180-5045 PT Instructor	106,065.29	179,401.90	164,810.50	178,435.00	174,992.00	-3,443.00	-1.93%	187,941.00	12,949.00	7.40%
Total Category: 50 - Salaries & Wages:	106,065.29	179,401.90	164,810.50	178,435.00	174,992.00	-3,443.00	-1.93%	187,941.00	12,949.00	7.40%
Category: 52 - Contract Services										
20-35-180-5215 Independent Contractor Serv	10,634.00	35,082.01	32,923.00	42,400.00	37,241.00	-5,159.00	-12.17%	44,520.00	7,279.00	19.55%
Total Category: 52 - Contract Services:	10,634.00	35,082.01	32,923.00	42,400.00	37,241.00	-5,159.00	-12.17%	44,520.00	7,279.00	19.55%
Total Program: 180 - Lessons - Platform:	22,370.28	216,562.04	165,719.29	214,985.00	182,920.00	-32,065.00	-14.91%	182,449.00	-471.00	-0.26%
Total Department: 35 - Platform Tennis:	88,995.44	187,333.16	320,898.59	304,263.92	314,944.92	10,681.00	3.51%	345,719.00	30,774.08	9.77%
Report Total:	88,995.44	187,333.16	320,898.59	304,263.92	314,944.92	10,681.00	3.51%	345,719.00	30,774.08	9.77%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	88,995.44	187,333.16	320,898.59	304,263.92	314,944.92	10,681.00	3.51%	345,719.00	30,774.08	9.77%
Report Total:	88,995.44	187,333.16	320,898.59	304,263.92	314,944.92	10,681.00	3.51%	345,719.00	30,774.08	9.77%



WILMETTE PARK DISTRICT RECREATION PROGRAMS 2023 PROPOSED ANNUAL BUDGET

Committee-of-the-Whole – December 7, 2022

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2023



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Recreation Programs

CRC, Fitness, Lakefront and Mallinckrodt Center Combined

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$323,175	\$336,141	\$336,141	\$360,007	\$23,866	7.1%
Daily Fees	356,125	472,424	502,387	525,356	22,969	4.6%
Fee Revenue	6,163,535	8,432,189	8,081,934	9,473,550	1,391,617	17.2%
Membership Fees	1,496,611	1,465,498	1,366,474	1,478,946	112,472	8.2%
Rental Revenue	675,297	742,789	779,602	901,669	122,067	15.7%
Retail Sales	14,013	24,800	21,533	9,750	(11,783)	-54.7%
Miscellaneous Revenue	144,432	56,746	128,292	120,307	(7,985)	-6.2%
Total Revenue	\$9,173,187	\$11,530,587	\$11,216,363	\$12,869,585	\$1,653,222	14.7%
Expenses						
Salaries & Wages	\$ 3,086,585	\$ 4,478,800	\$ 4,502,263	\$ 5,628,714	1,126,451	25.0%
Employee Benefits	241,147	366,741	344,546	440,934	96,388	28.0%
Contract Services	1,496,394	1,657,048	1,862,624	2,199,108	336,484	18.1%
Utilities	259,927	294,425	295,406	307,580	12,174	4.1%
Supplies	277,791	381,252	413,159	523,887	110,728	26.8%
Repairs	55,073	66,966	63,399	73,756	10,357	16.3%
Operating Expenses	\$5,416,918	\$7,245,233	\$7,481,397	\$9,173,978	\$1,692,582	22.6%
Operating Surplus (Deficit)	\$3,756,269	\$4,285,354	\$3,734,967	\$3,695,607	(\$39,359)	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	1,533,422	0	6,000,000	8,000,000	2,000,000	33.3%
Overhead Transfer	392,734	747,046	488,600	505,300	16,700	3.4%
Non Operating Expenses	\$1,926,156	\$747,046	\$6,488,600	\$8,505,300	\$2,016,700	31.1%
Total Expenses	\$7,343,074	\$7,992,279	\$13,969,997	\$17,679,278	\$3,709,282	26.6%
Net Surplus (Deficit)	\$1,830,113	\$3,538,308	(\$2,753,633)	(\$4,809,693)		



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

Recreation Operations

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Property Taxes	\$ 323,175	\$ 336,141	\$ 336,141	\$ 360,007	\$23,866	7.1%
Miscellaneous Revenue	<u>32,110</u>	<u>0</u>	<u>30,000</u>	<u>28,000</u>	<u>(2,000)</u>	-6.7%
Total Revenue	<u>\$355,285</u>	<u>\$336,141</u>	<u>\$366,141</u>	<u>\$388,007</u>	<u>\$21,866</u>	6.0%
Expenses						
Salaries & Wages	\$0	\$0	\$0	\$ -	\$0	N/A
Employee Benefits	927	0	577	0	(577)	-100.0%
Contract Services	72,146	40,000	83,055	84,866	1,811	2.2%
Utilities	5,447	0	4,400	6,900	2,500	56.8%
Supplies	600	0	4,555	3,433	(1,122)	-24.6%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$79,120	\$40,000	\$92,587	\$95,199	\$2,611	2.8%
Operating Surplus (Deficit)	<u>\$276,165</u>	<u>\$296,141</u>	<u>\$273,554</u>	<u>\$292,808</u>	<u>\$19,255</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>267,575</u>	<u>(863,044)</u>	<u>(892,258)</u>	<u>(1,026,874)</u>	<u>(134,616)</u>	15.1%
Non Operating Expenses	\$267,575	(\$863,044)	(\$892,258)	(\$1,026,874)	(\$134,616)	15.1%
Total Expenses	<u>\$346,695</u>	<u>(\$823,044)</u>	<u>(\$799,671)</u>	<u>(\$931,675)</u>	<u>(\$132,005)</u>	16.5%
Net Surplus (Deficit)	\$8,590	\$1,159,185	\$1,165,812	\$1,319,682		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 100 - Operations											
Category: 41 - Property Taxes											
20-40-100-4100	Property Taxes	312,556.06	323,174.92	222,944.06	336,141.00	336,141.00	0.00	0.00%	360,007.00	23,866.00	7.10%
Total Category: 41 - Property Taxes :		312,556.06	323,174.92	222,944.06	336,141.00	336,141.00	0.00	0.00%	360,007.00	23,866.00	7.10%
Category: 48 - Miscellaneous Revenue											
20-40-100-4800	Donations	20,270.00	32,109.66	5,981.66	0.00	30,000.00	30,000.00	0.00%	28,000.00	-2,000.00	-6.67%
20-40-100-4830	Sponsorship Revenue	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-100-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		21,270.00	32,109.66	5,981.66	0.00	30,000.00	30,000.00	0.00%	28,000.00	-2,000.00	-6.67%
Category: 51 - Employee Benefits											
20-40-100-5150	Training & Education	207.00	926.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-40-100-5170	Awards and Meetings	0.00	0.00	576.85	0.00	576.85	576.85	0.00%	0.00	-576.85	-100.00%
Total Category: 51 - Employee Benefits :		207.00	926.80	576.85	0.00	576.85	576.85	0.00%	0.00	-576.85	-100.00%
Category: 52 - Contract Services											
20-40-100-5225	Misc. Contract Services	20.00	707.91	739.85	0.00	475.00	475.00	0.00%	707.00	232.00	48.84%
20-40-100-5280	Equipment Rental	40,740.05	32,532.00	22,556.19	0.00	32,532.00	32,532.00	0.00%	34,158.60	1,626.60	5.00%
20-40-100-5290	Financial Assistance	15,140.92	38,906.13	55,421.14	40,000.00	50,000.00	10,000.00	25.00%	50,000.00	0.00	0.00%
20-40-100-5295	A/R Write Off	0.00	0.00	48.00	0.00	48.00	48.00	0.00%	0.00	-48.00	-100.00%
Total Category: 52 - Contract Services:		55,900.97	72,146.04	78,765.18	40,000.00	83,055.00	43,055.00	107.64%	84,865.60	1,810.60	2.18%
Category: 53 - Utilities											
20-40-100-5330	Electricity	3,069.04	3,231.65	1,693.34	0.00	2,000.00	2,000.00	0.00%	2,100.00	100.00	5.00%
20-40-100-5340	Natural Gas	2,283.32	2,215.50	1,914.10	0.00	2,400.00	2,400.00	0.00%	4,800.00	2,400.00	100.00%
Total Category: 53 - Utilities :		5,352.36	5,447.15	3,607.44	0.00	4,400.00	4,400.00	0.00%	6,900.00	2,500.00	56.82%
Category: 54 - Supplies											
20-40-100-5400	Program Operation Supplies	2,321.55	599.64	4,555.45	0.00	4,555.45	4,555.45	0.00%	3,433.00	-1,122.45	-24.64%
Total Category: 54 - Supplies :		2,321.55	599.64	4,555.45	0.00	4,555.45	4,555.45	0.00%	3,433.00	-1,122.45	-24.64%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 60 - Transfers										
20-40-100-6010										
Admin Overhead Charge	130,482.00	267,575.04	-776,310.21	-863,044.00	-892,258.00	-29,214.00	3.38%	-1,026,874.00	-134,616.00	15.09%
Total Category: 60 - Transfers :	130,482.00	267,575.04	-776,310.21	-863,044.00	-892,258.00	-29,214.00	3.38%	-1,026,874.00	-134,616.00	15.09%
Total Program: 100 - Operations:	139,562.18	8,589.91	917,731.01	1,159,185.00	1,165,811.70	6,626.70	0.57%	1,319,682.40	153,870.70	13.20%
Report Total:	139,562.18	8,589.91	917,731.01	1,159,185.00	1,165,811.70	6,626.70	0.57%	1,319,682.40	153,870.70	13.20%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	139,562.18	8,589.91	917,731.01	1,159,185.00	1,165,811.70	6,626.70	0.57%	1,319,682.40	153,870.70	13.20%
Report Total:	139,562.18	8,589.91	917,731.01	1,159,185.00	1,165,811.70	6,626.70	0.57%	1,319,682.40	153,870.70	13.20%



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

Community Appreciation

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

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	24,220	30,874	31,689	69,828	38,139	120.4%
Miscellaneous Revenue	<u>19,265</u>	<u>6,300</u>	<u>6,300</u>	<u>7,500</u>	<u>1,200</u>	19.0%
Total Revenue	<u>\$43,485</u>	<u>\$37,174</u>	<u>\$37,989</u>	<u>\$77,328</u>	<u>\$39,339</u>	103.6%
Expenses						
Salaries & Wages	\$5,927	\$10,969	\$10,244	\$ 5,812	(\$4,432)	-43.3%
Contract Services	87,088	82,585	87,635	90,298	2,663	3.0%
Supplies	15,062	30,400	38,412	56,939	18,527	48.2%
Repairs	<u>759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$108,835	\$123,954	\$136,291	\$153,049	\$16,758	12.3%
Operating Surplus (Deficit)	<u>(\$65,351)</u>	<u>(\$86,780)</u>	<u>(\$98,302)</u>	<u>(\$75,721)</u>	<u>\$22,581</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$0	\$0	\$0	\$0	\$0	N/A
Total Expenses	<u>\$108,835</u>	<u>\$123,954</u>	<u>\$136,291</u>	<u>\$153,049</u>	<u>\$16,758</u>	12.3%
Net Surplus (Deficit)	<u>(\$65,351)</u>	<u>(\$86,780)</u>	<u>(\$98,302)</u>	<u>(\$75,721)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 101 - Halloween Happening										
Category: 44 - Fee Revenue										
20-45-101-4400										
Program Fees	0.00	0.00	13,951.00	13,000.00	13,000.00	0.00	0.00%	17,500.00	4,500.00	34.62%
Total Category: 44 - Fee Revenue :	0.00	0.00	13,951.00	13,000.00	13,000.00	0.00	0.00%	17,500.00	4,500.00	34.62%
Category: 48 - Miscellaneous Revenue										
20-45-101-4900										
Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-45-101-5050										
PT Counselor	0.00	0.00	0.00	1,650.00	1,650.00	0.00	0.00%	460.00	-1,190.00	-72.12%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	1,650.00	1,650.00	0.00	0.00%	460.00	-1,190.00	-72.12%
Category: 52 - Contract Services										
20-45-101-5225										
Misc. Contract Services	350.00	0.00	6,275.00	2,835.00	2,835.00	0.00	0.00%	2,835.00	0.00	0.00%
20-45-101-5265										
Printing	390.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	740.28	0.00	6,275.00	2,835.00	2,835.00	0.00	0.00%	2,835.00	0.00	0.00%
Category: 54 - Supplies										
20-45-101-5400										
Program Operation Supplies	-121.46	75.60	7,126.54	7,000.00	7,000.00	0.00	0.00%	11,400.00	4,400.00	62.86%
Total Category: 54 - Supplies :	-121.46	75.60	7,126.54	7,000.00	7,000.00	0.00	0.00%	11,400.00	4,400.00	62.86%
Total Program: 101 - Halloween Happening:	-618.82	-75.60	549.46	1,515.00	1,515.00	0.00	0.00%	2,805.00	1,290.00	85.15%
Program: 102 - Golf Glow										
Category: 44 - Fee Revenue										
20-45-102-4400										
Program Fees	0.00	0.00	1,755.00	0.00	1,755.00	1,755.00	0.00%	1,930.00	175.00	9.97%
Total Category: 44 - Fee Revenue :	0.00	0.00	1,755.00	0.00	1,755.00	1,755.00	0.00%	1,930.00	175.00	9.97%
Category: 54 - Supplies										
20-45-102-5400										
Program Operation Supplies	0.00	0.00	3,269.34	0.00	3,269.34	3,269.34	0.00%	2,904.00	-365.34	-11.17%
Total Category: 54 - Supplies :	0.00	0.00	3,269.34	0.00	3,269.34	3,269.34	0.00%	2,904.00	-365.34	-11.17%
Total Program: 102 - Golf Glow:	0.00	0.00	-1,514.34	0.00	-1,514.34	-1,514.34	0.00%	-974.00	540.34	-35.68%
Program: 103 - D39 Bike Safety Program										
Category: 48 - Miscellaneous Revenue										
20-45-103-4900										
Miscellaneous Revenue	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%	0.00	-1,800.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%	0.00	-1,800.00	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-45-103-5050 PT Counselor	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%	0.00	-1,800.00	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	1,800.00	1,800.00	0.00	0.00%	0.00	-1,800.00	-100.00%
Total Program: 103 - D39 Bike Safety Program:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 104 - 4th of July										
Category: 44 - Fee Revenue										
20-45-104-4400 Program Fees	0.00	0.00	21,083.00	10,527.00	10,527.00	0.00	0.00%	21,083.00	10,556.00	100.28%
Total Category: 44 - Fee Revenue :	0.00	0.00	21,083.00	10,527.00	10,527.00	0.00	0.00%	21,083.00	10,556.00	100.28%
Category: 48 - Miscellaneous Revenue										
20-45-104-4900 Miscellaneous Revenue	3,650.00	19,264.70	7,500.00	4,500.00	4,500.00	0.00	0.00%	7,500.00	3,000.00	66.67%
Total Category: 48 - Miscellaneous Revenue :	3,650.00	19,264.70	7,500.00	4,500.00	4,500.00	0.00	0.00%	7,500.00	3,000.00	66.67%
Category: 50 - Salaries & Wages										
20-45-104-5050 PT Counselor	0.00	2,428.75	6,000.00	6,028.00	6,028.00	0.00	0.00%	6,028.00	0.00	0.00%
20-45-104-5085 Overtime PT	0.00	545.64	390.00	0.00	390.00	390.00	0.00%	0.00	-390.00	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	2,974.39	6,390.00	6,028.00	6,418.00	390.00	6.47%	6,028.00	-390.00	-6.08%
Category: 52 - Contract Services										
20-45-104-5225 Misc. Contract Services	0.00	54,350.00	63,763.03	59,500.00	59,500.00	0.00	0.00%	63,763.00	4,263.00	7.16%
20-45-104-5280 Equipment Rental	0.00	12,891.78	5,448.00	13,200.00	13,200.00	0.00	0.00%	13,200.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	67,241.78	69,211.03	72,700.00	72,700.00	0.00	0.00%	76,963.00	4,263.00	5.86%
Category: 54 - Supplies										
20-45-104-5400 Program Operation Supplies	1,680.11	7,909.04	18,012.53	21,800.00	21,800.00	0.00	0.00%	21,800.00	0.00	0.00%
Total Category: 54 - Supplies :	1,680.11	7,909.04	18,012.53	21,800.00	21,800.00	0.00	0.00%	21,800.00	0.00	0.00%
Total Program: 104 - 4th of July:	1,969.89	-58,860.51	-65,030.56	-85,501.00	-85,891.00	-390.00	0.46%	-76,208.00	9,683.00	-11.27%
Program: 106 - Misc Events										
Category: 54 - Supplies										
20-45-106-5400 Program Operation Supplies	29.98	0.00	3,836.10	0.00	3,836.10	3,836.10	0.00%	0.00	-3,836.10	-100.00%
Total Category: 54 - Supplies :	29.98	0.00	3,836.10	0.00	3,836.10	3,836.10	0.00%	0.00	-3,836.10	-100.00%
Total Program: 106 - Misc Events:	29.98	0.00	3,836.10	0.00	3,836.10	3,836.10	0.00%	0.00	-3,836.10	-100.00%
Program: 107 - Play Safe at Wilmette										
Category: 44 - Fee Revenue										
20-45-107-4400 Program Fees	404,238.54	106.00	-940.00	0.00	-940.00	-940.00	0.00%	0.00	940.00	-100.00%
Total Category: 44 - Fee Revenue :	404,238.54	106.00	-940.00	0.00	-940.00	-940.00	0.00%	0.00	940.00	-100.00%
Category: 50 - Salaries & Wages										
20-45-107-5050 PT Counselor	268,519.51	834.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-107-5075 PT Driver	943.02	1,358.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-45-107-5085	Overtime PT	10,607.13	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	280,069.66	2,192.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 52 - Contract Services										
20-45-107-5225	Misc. Contract Services	400.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	400.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-45-107-5400	Program Operation Supplies	3,432.05	8.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-107-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	3,432.05	8.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 107 - Play Safe at Wilmette:	120,336.83	-2,094.66	-940.00	0.00	-940.00	-940.00	0.00%	0.00	940.00	-100.00%
	Program: 901 - Seasonal Events										
	Category: 44 - Fee Revenue										
20-45-901-4400	Program Fees	9,435.50	24,114.00	15,196.00	7,347.00	7,347.00	0.00	0.00%	29,315.00	21,968.00	299.01%
	Total Category: 44 - Fee Revenue :	9,435.50	24,114.00	15,196.00	7,347.00	7,347.00	0.00	0.00%	29,315.00	21,968.00	299.01%
	Category: 48 - Miscellaneous Revenue										
20-45-901-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 50 - Salaries & Wages										
20-45-901-5050	PT Counselor	0.00	165.00	0.00	0.00	0.00	0.00	0.00%	-448.00	-448.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	165.00	0.00	0.00	0.00	0.00	0.00%	-448.00	-448.00	0.00%
	Category: 52 - Contract Services										
20-45-901-5215	Independent Contractor Serv	11,675.06	12,346.46	0.00	0.00	1,200.00	1,200.00	0.00%	0.00	-1,200.00	-100.00%
20-45-901-5225	Misc. Contract Services	30.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
	Total Category: 52 - Contract Services:	11,705.06	12,346.46	0.00	0.00	1,200.00	1,200.00	0.00%	1,200.00	0.00	0.00%
	Category: 54 - Supplies										
20-45-901-5400	Program Operation Supplies	633.74	6,646.06	3,286.97	1,600.00	2,500.00	900.00	56.25%	20,815.00	18,315.00	732.60%
	Total Category: 54 - Supplies :	633.74	6,646.06	3,286.97	1,600.00	2,500.00	900.00	56.25%	20,815.00	18,315.00	732.60%
	Total Program: 901 - Seasonal Events:	-2,903.30	4,956.48	11,909.03	5,747.00	3,647.00	-2,100.00	-36.54%	7,748.00	4,101.00	112.45%
	Program: 902 - Wallace Bowl										
	Category: 50 - Salaries & Wages										
20-45-902-5055	PT Administration	0.00	595.50	0.00	1,116.00	1.00	-1,115.00	-99.91%	-380.00	-381.00	38,100.00%
	Total Category: 50 - Salaries & Wages:	0.00	595.50	0.00	1,116.00	1.00	-1,115.00	-99.91%	-380.00	-381.00	38,100.00%
	Category: 52 - Contract Services										
20-45-902-5225	Misc. Contract Services	42.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-902-5250	Misc. Professional Services	0.00	4,250.00	5,600.00	4,200.00	5,600.00	1,400.00	33.33%	5,300.00	-300.00	-5.36%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-45-902-5265	Printing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	42.00	4,250.00	5,600.00	4,200.00	5,600.00	1,400.00	33.33%	5,300.00	-300.00	-5.36%
	Category: 54 - Supplies										
20-45-902-5400	Program Operation Supplies	0.00	422.30	0.00	0.00	0.00	0.00	0.00%	20.00	20.00	0.00%
20-45-902-5420	Building Supplies	0.00	0.00	6.79	0.00	6.79	6.79	0.00%	0.00	-6.79	-100.00%
	Total Category: 54 - Supplies :	0.00	422.30	6.79	0.00	6.79	6.79	0.00%	20.00	13.21	194.55%
	Category: 55 - Equipment and Repairs										
20-45-902-5520	Equipment Repairs	0.00	758.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	0.00	758.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 58 - Capital										
20-45-902-5850	Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 58 - Capital :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 902 - Wallace Bowl:	42.00	6,026.49	5,606.79	5,316.00	5,607.79	291.79	5.49%	4,940.00	-667.79	-11.91%
	Program: 903 - Mallinckrodt										
	Category: 50 - Salaries & Wages										
20-45-903-5055	PT Administration	0.00	0.00	0.00	375.00	375.00	0.00	0.00%	152.00	-223.00	-59.47%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	375.00	375.00	0.00	0.00%	152.00	-223.00	-59.47%
	Category: 52 - Contract Services										
20-45-903-5250	Misc. Professional Services	0.00	3,250.00	900.00	2,850.00	5,300.00	2,450.00	85.96%	4,000.00	-1,300.00	-24.53%
	Total Category: 52 - Contract Services:	0.00	3,250.00	900.00	2,850.00	5,300.00	2,450.00	85.96%	4,000.00	-1,300.00	-24.53%
	Total Program: 903 - Mallinckrodt:	0.00	3,250.00	900.00	3,225.00	5,675.00	2,450.00	75.97%	4,152.00	-1,523.00	-26.84%
	Report Total:	118,712.62	-65,350.78	-65,369.30	-86,780.00	-98,302.23	-11,522.23	13.28%	-75,721.00	22,581.23	-22.97%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	118,712.62	-65,350.78	-65,369.30	-86,780.00	-98,302.23	-11,522.23	13.28%	-75,721.00	22,581.23	-22.97%
Report Total:	118,712.62	-65,350.78	-65,369.30	-86,780.00	-98,302.23	-11,522.23	13.28%	-75,721.00	22,581.23	-22.97%



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

Community Recreation Center

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$37,602	\$90,770	\$70,872	\$58,365	(\$12,507)	-17.6%
Fee Revenue	5,392,749	7,371,990	7,308,004	8,284,925	976,922	13.4%
Membership Fees	62,521	64,955	76,635	96,435	19,800	25.8%
Rental Revenue	66,833	107,110	149,901	168,313	18,412	12.3%
Retail Sales	13,845	24,800	20,461	9,750	(10,711)	-52.3%
Miscellaneous Revenue	<u>85,103</u>	<u>3,020</u>	<u>29,312</u>	<u>2,400</u>	<u>(26,912)</u>	-91.8%
Total Revenue	<u>\$5,658,652</u>	<u>\$7,662,645</u>	<u>\$7,655,184</u>	<u>\$8,620,188</u>	<u>\$965,004</u>	12.6%
Expenses						
Salaries & Wages	\$2,050,552	\$3,050,141	\$3,071,312	\$3,911,500	\$840,188	27.4%
Employee Benefits	175,536	253,387	263,963	345,523	81,560	30.9%
Contract Services	1,101,017	1,277,722	1,446,984	1,645,217	198,232	13.7%
Utilities	200,055	229,502	232,448	233,008	561	0.2%
Supplies	185,790	260,039	279,073	331,974	52,901	19.0%
Repairs	<u>21,776</u>	<u>45,786</u>	<u>37,955</u>	<u>47,183</u>	<u>9,228</u>	24.3%
Operating Expenses	\$3,734,725	\$5,116,577	\$5,331,735	\$6,514,405	\$1,182,670	22.2%
Operating Surplus (Deficit)	<u>\$1,923,927</u>	<u>\$2,546,068</u>	<u>\$2,323,449</u>	<u>\$2,105,783</u>	<u>(\$217,666)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	975,215	0	6,000,000	8,000,000	2,000,000	33.3%
Overhead Transfer	<u>0</u>	<u>1,372,090</u>	<u>1,225,158</u>	<u>1,335,734</u>	<u>110,576</u>	9.0%
Non Operating Expenses	\$975,215	\$1,372,090	\$7,225,158	\$9,335,734	\$2,110,576	29.2%
Total Expenses	<u>\$4,709,940</u>	<u>\$6,488,667</u>	<u>\$12,556,893</u>	<u>\$15,850,139</u>	<u>\$3,293,246</u>	26.2%
Net Surplus (Deficit)	<u>\$948,712</u>	<u>\$1,173,978</u>	<u>(\$4,901,709)</u>	<u>(\$7,229,951)</u>		



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

Community Recreation Center -
Operations

	2021	2022	2022	2023 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	26,691	35,360	46,507	60,000	\$13,493	29.0%
Retail Sales	-	3,000	1,956	3,000	1,044	53.4%
Miscellaneous Revenue	<u>86,098</u>	<u>2,400</u>	<u>2,292</u>	<u>2,400</u>	<u>108</u>	4.7%
Total Revenue	<u>\$112,789</u>	<u>\$40,760</u>	<u>\$50,755</u>	<u>\$65,400</u>	<u>\$14,645</u>	28.9%
Expenses						
Salaries & Wages	\$287,177	\$528,376	\$491,732	\$ 632,143	\$140,411	28.6%
Employee Benefits	56,193	69,035	90,859	122,905	32,046	35.3%
Contract Services	368,308	326,717	339,370	326,717	(12,653)	-3.7%
Utilities	188,054	218,484	218,484	218,484	-	0.0%
Supplies	18,400	15,950	41,934	43,450	1,516	3.6%
Repairs	<u>16,024</u>	<u>41,383</u>	<u>34,188</u>	<u>41,383</u>	<u>7,195</u>	21.0%
Operating Expenses	\$934,154	\$1,199,945	\$1,216,567	\$1,385,082	\$168,515	13.9%
Operating Surplus (Deficit)	<u>(\$821,366)</u>	<u>(\$1,159,185)</u>	<u>(\$1,165,812)</u>	<u>(\$1,319,682)</u>	<u>(\$153,870)</u>	
Capital Transfer	975,215	0	6,000,000	8,000,000	2,000,000	33.3%
Overhead Transfer	<u>(816,507)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	<u>\$158,708</u>	<u>\$0</u>	<u>\$6,000,000</u>	<u>\$8,000,000</u>	<u>\$2,000,000</u>	33.3%
Total Expenses	<u>\$1,092,862</u>	<u>\$1,199,945</u>	<u>\$7,216,567</u>	<u>\$9,385,082</u>	<u>\$2,168,515</u>	30.0%
Net Surplus (Deficit)	<u>(\$980,074)</u>	<u>(\$1,159,185)</u>	<u>(\$7,165,812)</u>	<u>(\$9,319,682)</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-41-100-4680	Facility Rental	17,725.32	26,691.16	46,463.10	35,360.00	46,507.00	11,147.00	31.52%	60,000.00	13,493.00	29.01%
Total Category: 46 - Rental Revenue :		17,725.32	26,691.16	46,463.10	35,360.00	46,507.00	11,147.00	31.52%	60,000.00	13,493.00	29.01%
Category: 47 - Retail Sales											
20-41-100-4720	Food & Beverage Sales	1,187.00	0.00	1,855.76	3,000.00	1,956.00	-1,044.00	-34.80%	3,000.00	1,044.00	53.37%
Total Category: 47 - Retail Sales :		1,187.00	0.00	1,855.76	3,000.00	1,956.00	-1,044.00	-34.80%	3,000.00	1,044.00	53.37%
Category: 48 - Miscellaneous Revenue											
20-41-100-4910	Over/Short Revenue	5.10	85,619.47	-54.89	0.00	-54.89	-54.89	0.00%	0.00	54.89	-100.00%
20-41-100-4930	Vending Commissions	1,211.05	478.04	2,277.79	2,400.00	2,347.00	-53.00	-2.21%	2,400.00	53.00	2.26%
Total Category: 48 - Miscellaneous Revenue :		1,216.15	86,097.51	2,222.90	2,400.00	2,292.11	-107.89	-4.50%	2,400.00	107.89	4.71%
Category: 50 - Salaries & Wages											
20-41-100-5000	Administration	203,139.63	143,692.98	192,396.61	300,750.00	291,750.00	-9,000.00	-2.99%	412,653.00	120,903.00	41.44%
20-41-100-5010	Recruitment Incentives	0.00	0.00	400.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
20-41-100-5020	Maintenance	102,480.57	79,764.43	70,632.06	99,000.00	75,760.00	-23,240.00	-23.47%	102,000.00	26,240.00	34.64%
20-41-100-5025	Driver	0.00	4,072.40	2,954.99	5,210.00	5,210.00	0.00	0.00%	5,210.00	0.00	0.00%
20-41-100-5040	PT Attendant	34,277.06	45,070.38	65,836.90	105,664.00	65,582.00	-40,082.00	-37.93%	92,864.00	27,282.00	41.60%
20-41-100-5070	PT Maintenance	6,400.84	1,329.00	38,025.04	17,472.00	36,820.00	19,348.00	110.74%	19,136.00	-17,684.00	-48.03%
20-41-100-5080	Overtime FT	4,851.72	13,247.52	17,840.60	0.00	14,400.91	14,400.91	0.00%	0.00	-14,400.91	-100.00%
20-41-100-5085	Overtime PT	92.74	0.00	1,809.49	280.00	1,809.49	1,529.49	546.25%	280.00	-1,529.49	-84.53%
Total Category: 50 - Salaries & Wages:		351,242.56	287,176.71	389,895.69	528,376.00	491,732.40	-36,643.60	-6.94%	632,143.00	140,410.60	28.55%
Category: 51 - Employee Benefits											
20-41-100-5110	Health Insurance Premiums	82,764.16	55,043.81	70,120.71	67,485.07	86,074.00	18,588.93	27.55%	112,305.00	26,231.00	30.47%
20-41-100-5150	Training & Education	1,305.74	559.00	4,095.28	1,000.00	2,582.73	1,582.73	158.27%	6,700.00	4,117.27	159.42%
20-41-100-5160	Dues	1,292.00	528.00	543.00	550.00	372.00	-178.00	-32.36%	2,100.00	1,728.00	464.52%
20-41-100-5170	Awards and Meetings	651.22	61.79	2,371.46	0.00	1,830.46	1,830.46	0.00%	1,800.00	-30.46	-1.66%
Total Category: 51 - Employee Benefits :		86,013.12	56,192.60	77,130.45	69,035.07	90,859.19	21,824.12	31.61%	122,905.00	32,045.81	35.27%
Category: 52 - Contract Services											
20-41-100-5200	Building Maintenance Services	129,180.54	152,903.87	158,937.17	172,060.00	172,060.00	0.00	0.00%	172,060.00	0.00	0.00%
20-41-100-5205	Equipment Maintenance Servi	67,249.95	73,005.79	34,766.83	27,253.00	32,892.53	5,639.53	20.69%	27,253.00	-5,639.53	-17.15%
20-41-100-5220	Transportation	170.25	411.00	6,205.31	0.00	6,159.74	6,159.74	0.00%	0.00	-6,159.74	-100.00%
20-41-100-5225	Misc. Contract Services	107,572.39	141,338.88	178,438.36	126,820.00	126,820.00	0.00	0.00%	126,820.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services:											
20-41-100-5250	Misc. Professional Services	0.00	95.00	525.00	0.00	525.00	525.00	0.00%	0.00	-525.00	-100.00%
20-41-100-5255	Marketing	495.59	384.00	712.75	384.00	712.75	328.75	85.61%	384.00	-328.75	-46.12%
20-41-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5265	Printing	184.62	169.06	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Category: 52 - Contract Services:		304,853.34	368,307.60	379,585.42	326,717.00	339,370.02	12,653.02	3.87%	326,717.00	-12,653.02	-3.73%
Category: 53 - Utilities											
20-41-100-5310	Communications	1,895.92	852.94	1,912.02	2,160.00	2,160.00	0.00	0.00%	2,160.00	0.00	0.00%
20-41-100-5320	Water	5,032.81	5,478.72	3,212.92	9,600.00	9,600.00	0.00	0.00%	9,600.00	0.00	0.00%
20-41-100-5330	Electricity	149,468.24	143,959.32	94,736.37	170,004.00	170,004.00	0.00	0.00%	170,004.00	0.00	0.00%
20-41-100-5340	Natural Gas	24,530.76	31,613.67	19,187.41	33,000.00	33,000.00	0.00	0.00%	33,000.00	0.00	0.00%
20-41-100-5350	Misc. Utilities	5,067.48	6,149.53	3,225.13	3,720.00	3,720.00	0.00	0.00%	3,720.00	0.00	0.00%
Total Category: 53 - Utilities :		185,995.21	188,054.18	122,273.85	218,484.00	218,484.00	0.00	0.00%	218,484.00	0.00	0.00%
Category: 54 - Supplies											
20-41-100-5400	Program Operation Supplies	108.91	3,405.43	2,110.75	1,200.00	2,110.75	910.75	75.90%	1,200.00	-910.75	-43.15%
20-41-100-5410	Office Supplies	2,569.68	4,841.12	3,282.96	650.00	4,088.00	3,438.00	528.92%	4,000.00	-88.00	-2.15%
20-41-100-5420	Building Supplies	4,960.57	4,684.04	28,562.94	2,850.00	28,462.00	25,612.00	898.67%	27,000.00	-1,462.00	-5.14%
20-41-100-5430	Equipment Supplies	533.38	1,115.74	345.90	1,000.00	462.00	-538.00	-53.80%	1,000.00	538.00	116.45%
20-41-100-5440	Grounds Supplies	12,788.54	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-5450	Fuel Supplies	2,535.11	2,488.38	5,538.70	7,800.00	2,458.00	-5,342.00	-68.49%	7,800.00	5,342.00	217.33%
20-41-100-5460	Uniform Supplies	994.45	1,242.44	2,158.91	2,450.00	2,450.00	0.00	0.00%	2,450.00	0.00	0.00%
20-41-100-5470	Misc. Supplies	0.00	359.75	1,662.14	0.00	1,640.12	1,640.12	0.00%	0.00	-1,640.12	-100.00%
20-41-100-5490	Cost of Goods Sold	729.67	262.72	262.72	0.00	262.72	262.72	0.00%	0.00	-262.72	-100.00%
Total Category: 54 - Supplies :		25,220.31	18,399.62	43,925.02	15,950.00	41,933.59	25,983.59	162.91%	43,450.00	1,516.41	3.62%
Category: 55 - Equipment and Repairs											
20-41-100-5510	Building Repairs	10,111.65	10,023.63	24,964.26	36,383.00	30,389.00	-5,994.00	-16.47%	36,383.00	5,994.00	19.72%
20-41-100-5520	Equipment Repairs	15,818.51	6,000.15	6,703.33	5,000.00	3,799.00	-1,201.00	-24.02%	5,000.00	1,201.00	31.61%
20-41-100-5850	Equipment	1,850.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		27,780.16	16,023.78	31,667.59	41,383.00	34,188.00	-7,195.00	-17.39%	41,383.00	7,195.00	21.05%
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	-960,976.00	-816,507.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-6050	Transfer to Capital Fund	0.00	975,215.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00%	8,000,000.00	2,000,000.00	33.33%
Total Category: 60 - Transfers :		-960,976.00	158,708.00	0.00	0.00	6,000,000.00	6,000,000.00	0.00%	8,000,000.00	2,000,000.00	33.33%
Total Program: 100 - Operations:		-0.23	-980,073.82	-993,936.26	-1,159,185.07	-7,165,812.09	-6,006,627.02	518.18%	-9,319,682.00	-2,153,869.91	30.06%
Report Total:		-0.23	-980,073.82	-993,936.26	-1,159,185.07	-7,165,812.09	-6,006,627.02	518.18%	-9,319,682.00	-2,153,869.91	30.06%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-0.23	-980,073.82	-993,936.26	-1,159,185.07	-7,165,812.09	-6,006,627.02	518.18%	-9,319,682.00	-2,153,869.91	30.06%
Report Total:	-0.23	-980,073.82	-993,936.26	-1,159,185.07	-7,165,812.09	-6,006,627.02	518.18%	-9,319,682.00	-2,153,869.91	30.06%



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

Center for the Arts

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 12,584	\$ 22,000	\$ 22,363	\$ 6,000	(\$16,363)	-73.2%
Fee Revenue	481,314	593,876	524,217	583,464	59,247	11.3%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$493,898</u>	<u>\$615,876</u>	<u>\$546,580</u>	<u>\$589,464</u>	<u>\$42,884</u>	7.8%
Expenses						
Salaries & Wages	\$174,879	\$221,906	\$238,187	\$ 310,464	\$72,276	30.3%
Employee Benefits	9,956	14,019	7,050	2,340	(4,710)	-66.8%
Contract Services	2,159	27,849	13,835	30,071	16,235	117.3%
Utilities	955	682	683	682	(1)	-0.1%
Supplies	29,412	50,165	50,218	42,888	(7,330)	-14.6%
Repairs	<u>0</u>	<u>578</u>	<u>950</u>	<u>1,600</u>	<u>650</u>	68.4%
Operating Expenses	\$217,361	\$315,199	\$310,923	\$388,044	\$77,121	24.8%
Operating Surplus (Deficit)	<u>\$276,537</u>	<u>\$300,677</u>	<u>\$235,657</u>	<u>\$201,420</u>	<u>(\$34,237)</u>	
Capital Transfer	0	0	0	0		N/A
Overhead Transfer	<u>61,292</u>	<u>103,000</u>	<u>91,968</u>	<u>78,542</u>	<u>(13,426)</u>	-14.6%
Non Operating Expenses	\$61,292	\$103,000	\$91,968	\$78,542	(\$13,426)	-14.6%
Total Expenses	<u>\$278,653</u>	<u>\$418,199</u>	<u>\$402,891</u>	<u>\$466,586</u>	<u>\$63,695</u>	15.8%
Net Surplus (Deficit)	\$215,245	\$197,677	\$143,688	\$122,878		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 201 - Administration											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	41,868.21	40,370.07	43,234.58	51,750.00	46,574.47	-5,175.53	-10.00%	61,027.50	14,453.03	31.03%
20-41-201-5010	Recruitment Incentives	0.00	0.00	0.00	1,950.00	0.00	-1,950.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-201-5055	PT Administration	5,989.15	0.00	4,675.00	0.00	6,119.50	6,119.50	0.00%	27,300.00	21,180.50	346.11%
20-41-201-5085	Overtime PT	171.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		48,029.30	40,370.07	47,909.58	53,700.00	52,693.97	-1,006.03	-1.87%	89,677.50	36,983.53	70.19%
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	19,853.80	9,178.02	6,172.94	12,653.45	7,000.00	-5,653.45	-44.68%	515.00	-6,485.00	-92.64%
20-41-201-5150	Training & Education	258.95	225.00	0.00	546.00	0.00	-546.00	-100.00%	647.00	647.00	0.00%
20-41-201-5160	Dues	711.00	264.00	0.00	0.00	0.00	0.00	0.00%	358.00	358.00	0.00%
20-41-201-5170	Awards and Meetings	0.00	0.00	0.00	200.00	50.00	-150.00	-75.00%	200.00	150.00	300.00%
Total Category: 51 - Employee Benefits :		20,823.75	9,667.02	6,172.94	13,399.45	7,050.00	-6,349.45	-47.39%	1,720.00	-5,330.00	-75.60%
Category: 52 - Contract Services											
20-41-201-5220	Transportation	333.22	0.00	0.00	75.00	50.00	-25.00	-33.33%	75.00	25.00	50.00%
20-41-201-5255	Marketing	0.00	297.50	0.00	165.00	0.00	-165.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		333.22	297.50	0.00	240.00	50.00	-190.00	-79.17%	75.00	25.00	50.00%
Category: 53 - Utilities											
20-41-201-5310	Communications	665.65	954.71	624.30	681.84	682.63	0.79	0.12%	681.84	-0.79	-0.12%
Total Category: 53 - Utilities :		665.65	954.71	624.30	681.84	682.63	0.79	0.12%	681.84	-0.79	-0.12%
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	16.99	0.00	113.96	400.00	150.00	-250.00	-62.50%	250.00	100.00	66.67%
20-41-201-5410	Office Supplies	32.64	40.95	154.01	75.00	154.01	79.01	105.35%	75.00	-79.01	-51.30%
20-41-201-5460	Uniform Supplies	0.00	53.28	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 54 - Supplies :		49.63	94.23	267.97	575.00	404.01	-170.99	-29.74%	425.00	20.99	5.20%
Category: 60 - Transfers											
20-41-201-6010	Admin Overhead Charge	122,224.00	61,292.04	83,059.27	103,000.00	91,968.44	-11,031.56	-10.71%	78,542.00	-13,426.44	-14.60%
Total Category: 60 - Transfers :		122,224.00	61,292.04	83,059.27	103,000.00	91,968.44	-11,031.56	-10.71%	78,542.00	-13,426.44	-14.60%
Total Program: 201 - Administration:		192,125.55	112,675.57	138,034.06	171,596.29	152,849.05	-18,747.24	-10.93%	171,121.34	18,272.29	11.95%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 202 - Pre-School Art											
Category: 44 - Fee Revenue											
20-41-202-4400	Program Fees	2,965.20	2,977.13	1,335.00	0.00	1,455.00	1,455.00	0.00%	0.00	-1,455.00	-100.00%
Total Category: 44 - Fee Revenue :		2,965.20	2,977.13	1,335.00	0.00	1,455.00	1,455.00	0.00%	0.00	-1,455.00	-100.00%
Category: 50 - Salaries & Wages											
20-41-202-5045	PT Instructor	1,160.08	1,317.00	0.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
Total Category: 50 - Salaries & Wages:		1,160.08	1,317.00	0.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
Category: 54 - Supplies											
20-41-202-5400	Program Operation Supplies	0.00	314.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	314.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 202 - Pre-School Art:		1,805.12	1,345.85	1,335.00	0.00	1,055.00	1,055.00	0.00%	0.00	-1,055.00	-100.00%
Program: 203 - Gym and Art											
Category: 44 - Fee Revenue											
20-41-203-4400	Program Fees	7,825.90	14,244.06	14,643.87	19,260.00	15,356.00	-3,904.00	-20.27%	22,500.00	7,144.00	46.52%
Total Category: 44 - Fee Revenue :		7,825.90	14,244.06	14,643.87	19,260.00	15,356.00	-3,904.00	-20.27%	22,500.00	7,144.00	46.52%
Category: 50 - Salaries & Wages											
20-41-203-5045	PT Instructor	2,702.56	2,566.00	1,780.70	5,100.00	2,058.70	-3,041.30	-59.63%	5,640.00	3,581.30	173.96%
Total Category: 50 - Salaries & Wages:		2,702.56	2,566.00	1,780.70	5,100.00	2,058.70	-3,041.30	-59.63%	5,640.00	3,581.30	173.96%
Category: 54 - Supplies											
20-41-203-5400	Program Operation Supplies	78.75	677.46	0.00	1,374.00	200.00	-1,174.00	-85.44%	500.00	300.00	150.00%
Total Category: 54 - Supplies :		78.75	677.46	0.00	1,374.00	200.00	-1,174.00	-85.44%	500.00	300.00	150.00%
Total Program: 203 - Gym and Art:		5,044.59	11,000.60	12,863.17	12,786.00	13,097.30	311.30	2.43%	16,360.00	3,262.70	24.91%
Program: 204 - Youth Art											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	18,696.20	25,857.27	54,851.80	43,404.00	58,600.00	15,196.00	35.01%	62,636.00	4,036.00	6.89%
Total Category: 44 - Fee Revenue :		18,696.20	25,857.27	54,851.80	43,404.00	58,600.00	15,196.00	35.01%	62,636.00	4,036.00	6.89%
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	5,249.44	11,720.50	12,200.35	9,152.00	13,639.85	4,487.85	49.04%	18,072.00	4,432.15	32.49%
Total Category: 50 - Salaries & Wages:		5,249.44	11,720.50	12,200.35	9,152.00	13,639.85	4,487.85	49.04%	18,072.00	4,432.15	32.49%
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	2,423.04	3,441.29	4,819.66	6,600.00	4,600.00	-2,000.00	-30.30%	4,050.00	-550.00	-11.96%
Total Category: 54 - Supplies :		2,423.04	3,441.29	4,819.66	6,600.00	4,600.00	-2,000.00	-30.30%	4,050.00	-550.00	-11.96%
Total Program: 204 - Youth Art:		11,023.72	10,695.48	37,831.79	27,652.00	40,360.15	12,708.15	45.96%	40,514.00	153.85	0.38%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 205 - Young Rembrandts											
Category: 44 - Fee Revenue											
20-41-205-4400	Program Fees	5,266.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		5,266.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-205-5215	Independent Contractor Serv	3,311.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		3,311.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 205 - Young Rembrandts:		1,955.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 207 - Ceramics											
Category: 44 - Fee Revenue											
20-41-207-4400	Program Fees	23,078.78	35,517.84	68,594.02	36,656.00	68,074.02	31,418.02	85.71%	71,048.00	2,973.98	4.37%
Total Category: 44 - Fee Revenue :		23,078.78	35,517.84	68,594.02	36,656.00	68,074.02	31,418.02	85.71%	71,048.00	2,973.98	4.37%
Category: 50 - Salaries & Wages											
20-41-207-5045	PT Instructor	7,032.66	6,337.75	11,857.80	8,762.00	12,902.00	4,140.00	47.25%	15,180.00	2,278.00	17.66%
20-41-207-5055	PT Administration	862.04	1,359.00	5,274.75	0.00	5,726.00	5,726.00	0.00%	5,168.00	-558.00	-9.75%
Total Category: 50 - Salaries & Wages:		7,894.70	7,696.75	17,132.55	8,762.00	18,628.00	9,866.00	112.60%	20,348.00	1,720.00	9.23%
Category: 54 - Supplies											
20-41-207-5400	Program Operation Supplies	1,423.00	290.49	6,757.85	4,000.00	6,995.00	2,995.00	74.88%	10,000.00	3,005.00	42.96%
Total Category: 54 - Supplies :		1,423.00	290.49	6,757.85	4,000.00	6,995.00	2,995.00	74.88%	10,000.00	3,005.00	42.96%
Category: 55 - Equipment and Repairs											
20-41-207-5520	Equipment Repairs	887.78	0.00	687.00	578.00	950.00	372.00	64.36%	1,600.00	650.00	68.42%
Total Category: 55 - Equipment and Repairs :		887.78	0.00	687.00	578.00	950.00	372.00	64.36%	1,600.00	650.00	68.42%
Total Program: 207 - Ceramics:		12,873.30	27,530.60	44,016.62	23,316.00	41,501.02	18,185.02	77.99%	39,100.00	-2,401.02	-5.79%
Program: 208 - Knitting											
Category: 44 - Fee Revenue											
20-41-208-4400	Program Fees	4,226.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		4,226.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-208-5045	PT Instructor	2,863.72	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		2,863.72	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 208 - Knitting:		1,363.22	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 209 - New Trier Extension (NTX)										
Category: 44 - Fee Revenue										
20-41-209-4400 Program Fees	10,751.23	0.00	2,771.46	15,570.00	5,571.46	-9,998.54	-64.22%	5,600.00	28.54	0.51%
Total Category: 44 - Fee Revenue :	10,751.23	0.00	2,771.46	15,570.00	5,571.46	-9,998.54	-64.22%	5,600.00	28.54	0.51%
Total Program: 209 - New Trier Extension (NTX):	10,751.23	0.00	2,771.46	15,570.00	5,571.46	-9,998.54	-64.22%	5,600.00	28.54	0.51%
Program: 210 - Ballet										
Category: 44 - Fee Revenue										
20-41-210-4400 Program Fees	-316.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	-316.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-210-5045 PT Instructor	101.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	101.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 210 - Ballet:	-418.29	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 211 - Dance										
Category: 44 - Fee Revenue										
20-41-211-4400 Program Fees	51,410.07	134,772.53	60,964.86	102,100.00	61,263.00	-40,837.00	-40.00%	108,900.00	47,637.00	77.76%
Total Category: 44 - Fee Revenue :	51,410.07	134,772.53	60,964.86	102,100.00	61,263.00	-40,837.00	-40.00%	108,900.00	47,637.00	77.76%
Category: 50 - Salaries & Wages										
20-41-211-5045 PT Instructor	21,275.67	31,465.46	33,799.11	28,250.00	36,397.00	8,147.00	28.84%	43,636.00	7,239.00	19.89%
20-41-211-5055 PT Administration	0.00	0.00	2,498.50	0.00	2,664.00	2,664.00	0.00%	0.00	-2,664.00	-100.00%
Total Category: 50 - Salaries & Wages:	21,275.67	31,465.46	36,297.61	28,250.00	39,061.00	10,811.00	38.27%	43,636.00	4,575.00	11.71%
Category: 52 - Contract Services										
20-41-211-5215 Independent Contractor Serv	832.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-211-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	832.76	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-211-5400 Program Operation Supplies	87.37	125.13	4,221.37	300.00	1,050.00	750.00	250.00%	7,000.00	5,950.00	566.67%
Total Category: 54 - Supplies :	87.37	125.13	4,221.37	300.00	1,050.00	750.00	250.00%	7,000.00	5,950.00	566.67%
Total Program: 211 - Dance:	29,214.27	103,181.94	20,445.88	73,550.00	21,152.00	-52,398.00	-71.24%	58,264.00	37,112.00	175.45%
Program: 213 - Dance Team										
Category: 44 - Fee Revenue										
20-41-213-4400 Program Fees	19,992.38	44,969.51	50,234.39	50,295.00	50,032.00	-263.00	-0.52%	52,528.00	2,496.00	4.99%
20-41-213-4410 Tournament Fees	11,058.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	31,051.13	44,969.51	50,234.39	50,295.00	50,032.00	-263.00	-0.52%	52,528.00	2,496.00	4.99%
Category: 50 - Salaries & Wages										
20-41-213-5045 PT Instructor	5,396.92	8,076.51	9,923.50	6,156.00	11,209.00	5,053.00	82.08%	13,755.00	2,546.00	22.71%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-213-5055	PT Administration	1,478.09	0.00	1,096.00	840.00	1,368.00	528.00	62.86%	2,720.00	1,352.00	98.83%
Total Category: 50 - Salaries & Wages:		6,875.01	8,076.51	11,019.50	6,996.00	12,577.00	5,581.00	79.77%	16,475.00	3,898.00	30.99%
Category: 52 - Contract Services											
20-41-213-5225	Misc. Contract Services	2,490.32	0.00	750.00	0.00	750.00	750.00	0.00%	0.00	-750.00	-100.00%
20-41-213-5272	Entry Fees	190.89	0.00	5,335.96	4,200.00	4,335.96	135.96	3.24%	2,000.00	-2,335.96	-53.87%
Total Category: 52 - Contract Services:		2,681.21	0.00	6,085.96	4,200.00	5,085.96	885.96	21.09%	2,000.00	-3,085.96	-60.68%
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	15.87	157.70	4,123.10	713.00	440.00	-273.00	-38.29%	3,913.00	3,473.00	789.32%
20-41-213-5460	Uniform Supplies	3,199.57	3,558.83	2,590.03	5,845.00	5,452.96	-392.04	-6.71%	0.00	-5,452.96	-100.00%
20-41-213-5470	Misc. Supplies	4,023.65	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		7,239.09	3,716.53	6,713.13	6,558.00	5,892.96	-665.04	-10.14%	3,913.00	-1,979.96	-33.60%
Total Program: 213 - Dance Team:		14,255.82	33,176.47	26,415.80	32,541.00	26,476.08	-6,064.92	-18.64%	30,140.00	3,663.92	13.84%
Program: 214 - Dance Recital											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	0.00	12,584.00	21,439.00	22,000.00	22,363.00	363.00	1.65%	6,000.00	-16,363.00	-73.17%
Total Category: 43 - Daily Fees :		0.00	12,584.00	21,439.00	22,000.00	22,363.00	363.00	1.65%	6,000.00	-16,363.00	-73.17%
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	5,999.84	24,734.43	23,706.62	21,810.00	23,907.00	2,097.00	9.61%	0.00	-23,907.00	-100.00%
Total Category: 44 - Fee Revenue :		5,999.84	24,734.43	23,706.62	21,810.00	23,907.00	2,097.00	9.61%	0.00	-23,907.00	-100.00%
Category: 47 - Retail Sales											
20-41-214-4720	Food & Beverage Sales	475.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		475.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	979.08	1,565.47	0.00	6,585.20	3,180.00	-3,405.20	-51.71%	4,560.00	1,380.00	43.40%
20-41-214-5055	PT Administration	0.00	3,518.36	3,585.73	3,150.00	5,305.00	2,155.00	68.41%	1,552.00	-3,753.00	-70.74%
20-41-214-5085	Overtime PT	0.00	0.00	42.00	390.00	42.00	-348.00	-89.23%	0.00	-42.00	-100.00%
Total Category: 50 - Salaries & Wages:		979.08	5,083.83	3,627.73	10,125.20	8,527.00	-1,598.20	-15.78%	6,112.00	-2,415.00	-28.32%
Category: 52 - Contract Services											
20-41-214-5215	Independent Contractor Servic	0.00	0.00	0.00	1,600.00	1,000.00	-600.00	-37.50%	800.00	-200.00	-20.00%
20-41-214-5270	Postage	55.66	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5272	Entry Fees	0.00	-0.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		55.66	-0.10	0.00	1,600.00	1,000.00	-600.00	-37.50%	800.00	-200.00	-20.00%
Category: 54 - Supplies											
20-41-214-5400	Program Operation Supplies	63.31	2,377.31	415.95	2,950.00	2,765.00	-185.00	-6.27%	410.00	-2,355.00	-85.17%
20-41-214-5460	Uniform Supplies	9,698.55	10,300.91	7,974.74	10,150.00	12,440.00	2,290.00	22.56%	0.00	-12,440.00	-100.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-214-5470	Misc. Supplies	22.29	143.43	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	9,784.15	12,821.65	8,390.69	13,100.00	15,205.00	2,105.00	16.07%	410.00	-14,795.00	-97.30%
	Total Program: 214 - Dance Recital:	-4,343.88	19,413.05	33,127.20	18,984.80	21,538.00	2,553.20	13.45%	-1,322.00	-22,860.00	-106.14%
Program: 215 - Workshops											
Category: 44 - Fee Revenue											
20-41-215-4400	Program Fees	5,847.00	7,058.00	4,700.50	11,510.00	7,221.00	-4,289.00	-37.26%	10,300.00	3,079.00	42.64%
	Total Category: 44 - Fee Revenue :	5,847.00	7,058.00	4,700.50	11,510.00	7,221.00	-4,289.00	-37.26%	10,300.00	3,079.00	42.64%
Category: 50 - Salaries & Wages											
20-41-215-5045	PT Instructor	2,207.24	1,123.00	564.40	2,444.00	1,273.00	-1,171.00	-47.91%	2,670.00	1,397.00	109.74%
20-41-215-5055	PT Administration	226.54	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	2,433.78	1,123.00	564.40	2,444.00	1,273.00	-1,171.00	-47.91%	2,670.00	1,397.00	109.74%
Category: 54 - Supplies											
20-41-215-5400	Program Operation Supplies	1,186.65	2,513.82	345.70	6,920.00	2,538.00	-4,382.00	-63.32%	3,500.00	962.00	37.90%
	Total Category: 54 - Supplies :	1,186.65	2,513.82	345.70	6,920.00	2,538.00	-4,382.00	-63.32%	3,500.00	962.00	37.90%
	Total Program: 215 - Workshops:	2,226.57	3,421.18	3,790.40	2,146.00	3,410.00	1,264.00	58.90%	4,130.00	720.00	21.11%
Program: 216 - Early Bird											
Category: 44 - Fee Revenue											
20-41-216-4400	Program Fees	0.00	1,993.00	2,786.40	7,675.00	2,786.40	-4,888.60	-63.70%	3,380.00	593.60	21.30%
	Total Category: 44 - Fee Revenue :	0.00	1,993.00	2,786.40	7,675.00	2,786.40	-4,888.60	-63.70%	3,380.00	593.60	21.30%
Category: 50 - Salaries & Wages											
20-41-216-5050	PT Counselor	0.00	0.00	0.00	2,184.00	0.00	-2,184.00	-100.00%	1,536.00	1,536.00	0.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	2,184.00	0.00	-2,184.00	-100.00%	1,536.00	1,536.00	0.00%
	Total Program: 216 - Early Bird:	0.00	1,993.00	2,786.40	5,491.00	2,786.40	-2,704.60	-49.26%	1,844.00	-942.40	-33.82%
Program: 217 - Arts in the Parks											
Category: 44 - Fee Revenue											
20-41-217-4400	Program Fees	1,321.00	123,776.52	164,861.31	188,945.00	164,861.31	-24,083.69	-12.75%	174,840.00	9,978.69	6.05%
	Total Category: 44 - Fee Revenue :	1,321.00	123,776.52	164,861.31	188,945.00	164,861.31	-24,083.69	-12.75%	174,840.00	9,978.69	6.05%
Category: 50 - Salaries & Wages											
20-41-217-5010	Recruitment Incentives	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	2,000.00	2,000.00	0.00%
20-41-217-5025	Driver	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
20-41-217-5030	PT Supervisor	0.00	4,946.25	8,269.00	5,400.00	8,269.00	2,869.00	53.13%	15,000.00	6,731.00	81.40%
20-41-217-5045	PT Instructor	0.00	0.00	0.00	3,200.00	0.00	-3,200.00	-100.00%	3,840.00	3,840.00	0.00%
20-41-217-5050	PT Counselor	0.00	44,679.50	52,789.50	56,840.00	52,789.50	-4,050.50	-7.13%	57,600.00	4,810.50	9.11%
20-41-217-5075	PT Driver	0.00	0.00	706.28	1,740.00	706.28	-1,033.72	-59.41%	840.00	133.72	18.93%
20-41-217-5085	Overtime PT	0.00	39.38	19.13	0.00	19.13	19.13	0.00%	0.00	-19.13	-100.00%
	Total Category: 50 - Salaries & Wages:	0.00	49,665.13	61,783.91	69,680.00	61,783.91	-7,896.09	-11.33%	79,280.00	17,496.09	28.32%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 51 - Employee Benefits										
20-41-217-5150	0.00	154.30	0.00	270.00	0.00	-270.00	-100.00%	180.00	180.00	0.00%
20-41-217-5170	0.00	90.00	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	244.30	0.00	520.00	0.00	-520.00	-100.00%	430.00	430.00	0.00%
Category: 52 - Contract Services										
20-41-217-5220	0.00	0.00	3,150.70	2,200.00	4,650.70	2,450.70	111.40%	4,400.00	-250.70	-5.39%
20-41-217-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-217-5272	0.00	1,586.45	2,540.75	17,783.00	2,540.75	-15,242.25	-85.71%	19,782.00	17,241.25	678.59%
Total Category: 52 - Contract Services:	0.00	1,586.45	5,691.45	19,983.00	7,191.45	-12,791.55	-64.01%	24,182.00	16,990.55	236.26%
Category: 54 - Supplies										
20-41-217-5400	38.30	1,942.80	4,487.64	6,746.00	4,487.64	-2,258.36	-33.48%	5,306.00	818.36	18.24%
20-41-217-5460	0.00	0.00	2,330.03	160.00	2,330.03	2,170.03	1,356.27%	480.00	-1,850.03	-79.40%
Total Category: 54 - Supplies :	38.30	1,942.80	6,817.67	6,906.00	6,817.67	-88.33	-1.28%	5,786.00	-1,031.67	-15.13%
Total Program: 217 - Arts in the Parks:	1,282.70	70,337.84	90,568.28	91,856.00	89,068.28	-2,787.72	-3.03%	65,162.00	-23,906.28	-26.84%
Program: 218 - Dance Camp										
Category: 44 - Fee Revenue										
20-41-218-4400	-560.00	34,459.19	34,987.10	50,076.00	34,987.10	-15,088.90	-30.13%	36,360.00	1,372.90	3.92%
Total Category: 44 - Fee Revenue :	-560.00	34,459.19	34,987.10	50,076.00	34,987.10	-15,088.90	-30.13%	36,360.00	1,372.90	3.92%
Category: 48 - Miscellaneous Revenue										
20-41-218-4900	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-218-5025	0.00	0.00	0.00	189.00	0.00	-189.00	-100.00%	0.00	0.00	0.00%
20-41-218-5030	0.00	6,035.00	5,852.75	6,500.00	5,852.75	-647.25	-9.96%	6,720.00	867.25	14.82%
20-41-218-5050	0.00	3,345.00	2,628.50	4,060.00	2,628.50	-1,431.50	-35.26%	8,960.00	6,331.50	240.88%
20-41-218-5075	0.00	0.00	91.08	714.00	91.08	-622.92	-87.24%	504.00	412.92	453.36%
20-41-218-5085	0.00	146.26	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	9,526.26	8,572.33	11,463.00	8,572.33	-2,890.67	-25.22%	16,184.00	7,611.67	88.79%
Category: 51 - Employee Benefits										
20-41-218-5150	0.00	45.00	0.00	100.00	0.00	-100.00	-100.00%	60.00	60.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	45.00	0.00	100.00	0.00	-100.00	-100.00%	60.00	60.00	0.00%
Category: 52 - Contract Services										
20-41-218-5215	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-41-218-5220	0.00	0.00	387.60	710.00	387.60	-322.40	-45.41%	1,160.00	772.40	199.28%
20-41-218-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-218-5272 Entry Fees	0.00	275.00	120.25	616.00	120.25	-495.75	-80.48%	1,353.60	1,233.35	1,025.65%
Total Category: 52 - Contract Services:	0.00	275.00	507.85	1,826.00	507.85	-1,318.15	-72.19%	3,013.60	2,505.75	493.40%
Category: 54 - Supplies										
20-41-218-5400 Program Operation Supplies	15.00	1,176.65	446.03	1,074.00	446.03	-627.97	-58.47%	1,384.00	937.97	210.29%
20-41-218-5460 Uniform Supplies	0.00	0.00	1,898.31	90.00	1,898.31	1,808.31	2,009.23%	90.00	-1,808.31	-95.26%
Total Category: 54 - Supplies :	15.00	1,176.65	2,344.34	1,164.00	2,344.34	1,180.34	101.40%	1,474.00	-870.34	-37.13%
Total Program: 218 - Dance Camp:	-575.00	23,436.28	23,562.58	35,523.00	23,562.58	-11,960.42	-33.67%	15,628.40	-7,934.18	-33.67%
Program: 219 - CA New Programs										
Category: 44 - Fee Revenue										
20-41-219-4400 Program Fees	5,170.40	29,490.95	20,112.52	33,850.00	20,112.52	-13,737.48	-40.58%	0.00	-20,112.52	-100.00%
Total Category: 44 - Fee Revenue :	5,170.40	29,490.95	20,112.52	33,850.00	20,112.52	-13,737.48	-40.58%	0.00	-20,112.52	-100.00%
Category: 50 - Salaries & Wages										
20-41-219-5045 PT Instructor	1,279.06	5,808.83	13,968.70	6,440.00	12,992.26	6,552.26	101.74%	0.00	-12,992.26	-100.00%
Total Category: 50 - Salaries & Wages:	1,279.06	5,808.83	13,968.70	6,440.00	12,992.26	6,552.26	101.74%	0.00	-12,992.26	-100.00%
Category: 54 - Supplies										
20-41-219-5400 Program Operation Supplies	0.00	2,166.52	2,103.70	1,800.00	2,103.70	303.70	16.87%	0.00	-2,103.70	-100.00%
Total Category: 54 - Supplies :	0.00	2,166.52	2,103.70	1,800.00	2,103.70	303.70	16.87%	0.00	-2,103.70	-100.00%
Total Program: 219 - CA New Programs:	3,891.34	21,515.60	4,040.12	25,610.00	5,016.56	-20,593.44	-80.41%	0.00	-5,016.56	-100.00%
Program: 221 - Art Birthday Parties										
Category: 44 - Fee Revenue										
20-41-221-4400 Program Fees	1,660.00	1,250.00	9,345.00	8,725.00	7,877.00	-848.00	-9.72%	11,700.00	3,823.00	48.53%
Total Category: 44 - Fee Revenue :	1,660.00	1,250.00	9,345.00	8,725.00	7,877.00	-848.00	-9.72%	11,700.00	3,823.00	48.53%
Category: 50 - Salaries & Wages										
20-41-221-5045 PT Instructor	1,173.75	345.00	4,161.00	5,810.00	5,175.00	-635.00	-10.93%	5,175.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	1,173.75	345.00	4,161.00	5,810.00	5,175.00	-635.00	-10.93%	5,175.00	0.00	0.00%
Category: 54 - Supplies										
20-41-221-5400 Program Operation Supplies	129.47	131.08	2,249.06	868.00	1,926.52	1,058.52	121.95%	2,000.00	73.48	3.81%
Total Category: 54 - Supplies :	129.47	131.08	2,249.06	868.00	1,926.52	1,058.52	121.95%	2,000.00	73.48	3.81%
Total Program: 221 - Art Birthday Parties:	356.78	773.92	2,934.94	2,047.00	775.48	-1,271.52	-62.12%	4,525.00	3,749.52	483.51%
Program: 222 - Dance Birthday Parties										
Category: 44 - Fee Revenue										
20-41-222-4400 Program Fees	642.00	214.00	2,535.00	4,000.00	2,113.00	-1,887.00	-47.18%	3,640.00	1,527.00	72.27%
Total Category: 44 - Fee Revenue :	642.00	214.00	2,535.00	4,000.00	2,113.00	-1,887.00	-47.18%	3,640.00	1,527.00	72.27%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-41-222-5045	PT Instructor	575.00	115.00	1,150.00	1,800.00	805.00	-995.00	-55.28%	1,610.00	805.00	100.00%
Total Category: 50 - Salaries & Wages:		575.00	115.00	1,150.00	1,800.00	805.00	-995.00	-55.28%	1,610.00	805.00	100.00%
Category: 54 - Supplies											
20-41-222-5400	Program Operation Supplies	0.00	0.00	140.88	0.00	140.88	140.88	0.00%	400.00	259.12	183.93%
Total Category: 54 - Supplies :		0.00	0.00	140.88	0.00	140.88	140.88	0.00%	400.00	259.12	183.93%
Total Program: 222 - Dance Birthday Parties:		67.00	99.00	1,244.12	2,200.00	1,167.12	-1,032.88	-46.95%	1,630.00	462.88	39.66%
Program: 223 - Pre-K Dance Camp											
Category: 44 - Fee Revenue											
20-41-223-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	10,880.00	10,880.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	10,880.00	10,880.00	0.00%
Category: 50 - Salaries & Wages											
20-41-223-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,008.00	1,008.00	0.00%
20-41-223-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,024.00	1,024.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,032.00	2,032.00	0.00%
Category: 51 - Employee Benefits											
20-41-223-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	30.00	30.00	0.00%
20-41-223-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	20.00	20.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
Category: 54 - Supplies											
20-41-223-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,600.00	1,600.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,600.00	1,600.00	0.00%
Total Program: 223 - Pre-K Dance Camp:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,198.00	7,198.00	0.00%
Program: 224 - Pinterest Camp											
Category: 44 - Fee Revenue											
20-41-224-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	9,152.00	9,152.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	9,152.00	9,152.00	0.00%
Category: 50 - Salaries & Wages											
20-41-224-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,016.00	2,016.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,016.00	2,016.00	0.00%
Category: 51 - Employee Benefits											
20-41-224-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	60.00	60.00	0.00%
20-41-224-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	20.00	20.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	80.00	80.00	0.00%
Category: 54 - Supplies											
20-41-224-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,800.00	1,800.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-224-5460										
Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	30.00	30.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,830.00	1,830.00	0.00%
Total Program: 224 - Pinterest Camp:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,226.00	5,226.00	0.00%
Report Total:	-101,351.64	215,245.24	169,699.70	197,676.51	143,688.38	-53,988.13	-27.31%	122,878.06	-20,810.32	-14.48%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-101,351.64	215,245.24	169,699.70	197,676.51	143,688.38	-53,988.13	-27.31%	122,878.06	-20,810.32	-14.48%
Report Total:	-101,351.64	215,245.24	169,699.70	197,676.51	143,688.38	-53,988.13	-27.31%	122,878.06	-20,810.32	-14.48%



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

Early Childhood

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	1,768,488	2,224,068	2,426,540	2,846,769	\$420,229	17.3%
Total Revenue	\$1,768,488	\$2,224,068	\$2,452,940	\$2,846,769	\$393,829	16.1%
Expenses						
Salaries & Wages	\$827,759	\$986,758	\$1,200,621	\$ 1,534,917	\$334,296	27.8%
Employee Benefits	17,634	61,084	66,374	90,068	23,694	35.7%
Contract Services	4,167	54,051	89,677	144,025	54,348	60.6%
Utilities	7,208	6,712	10,489	10,450	(39)	-0.4%
Supplies	59,809	62,342	67,520	87,013	19,493	28.9%
Repairs	0	0	0	0	0	N/A
Operating Expenses	\$916,577	\$1,170,947	\$1,434,681	\$1,866,473	\$431,792	30.1%
Operating Surplus (Deficit)	\$851,910	\$1,053,121	\$1,018,258	\$980,296	(\$37,962)	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	214,202	360,000	321,407	382,259	60,852	18.9%
Total Expenses	\$1,130,779	\$1,530,947	\$1,756,088	\$2,248,732	\$492,644	28.1%
Net Surplus (Deficit)	\$637,708	\$693,121	\$696,852	\$598,037		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 301 - Administration										
Category: 48 - Miscellaneous Revenue										
20-41-301-4990	0.00	0.00	26,400.00	0.00	26,400.00	26,400.00	0.00%	0.00	-26,400.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	26,400.00	0.00	26,400.00	26,400.00	0.00%	0.00	-26,400.00	-100.00%
Category: 50 - Salaries & Wages										
20-41-301-5000	102,304.48	104,070.08	153,248.82	105,531.00	171,705.51	66,174.51	62.71%	175,520.00	3,814.49	2.22%
20-41-301-5010	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	1,500.00	1,500.00	0.00%
20-41-301-5035	0.00	0.00	0.00	7,308.00	0.00	-7,308.00	-100.00%	9,744.00	9,744.00	0.00%
20-41-301-5055	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	102,304.48	104,070.08	153,248.82	114,339.00	171,705.51	57,366.51	50.17%	186,764.00	15,058.49	8.77%
Category: 51 - Employee Benefits										
20-41-301-5110	33,105.66	15,946.04	47,378.86	50,613.80	63,017.95	12,404.15	24.51%	81,360.00	18,342.05	29.11%
20-41-301-5150	433.48	100.00	109.31	1,092.00	110.00	-982.00	-89.93%	2,640.00	2,530.00	2,300.00%
20-41-301-5160	0.00	0.00	264.00	558.00	528.00	-30.00	-5.38%	837.00	309.00	58.52%
20-41-301-5170	0.00	0.00	386.91	0.00	480.00	480.00	0.00%	150.00	-330.00	-68.75%
Total Category: 51 - Employee Benefits :	33,539.14	16,046.04	48,139.08	52,263.80	64,135.95	11,872.15	22.72%	84,987.00	20,851.05	32.51%
Category: 52 - Contract Services										
20-41-301-5205	352.87	252.26	157.90	240.00	200.00	-40.00	-16.67%	240.00	40.00	20.00%
20-41-301-5220	0.00	0.00	0.00	200.00	75.00	-125.00	-62.50%	225.00	150.00	200.00%
20-41-301-5255	0.00	0.00	2,100.00	346.00	1,748.00	1,402.00	405.20%	1,500.00	-248.00	-14.19%
20-41-301-5265	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	352.87	252.26	2,257.90	786.00	2,023.00	1,237.00	157.38%	1,965.00	-58.00	-2.87%
Category: 53 - Utilities										
20-41-301-5310	6,154.65	6,478.06	8,156.27	6,492.00	10,213.50	3,721.50	57.32%	10,200.00	-13.50	-0.13%
Total Category: 53 - Utilities :	6,154.65	6,478.06	8,156.27	6,492.00	10,213.50	3,721.50	57.32%	10,200.00	-13.50	-0.13%
Category: 54 - Supplies										
20-41-301-5400	141.43	0.00	0.00	156.00	0.00	-156.00	-100.00%	225.00	225.00	0.00%
20-41-301-5410	0.00	0.00	298.39	75.00	350.00	275.00	366.67%	350.00	0.00	0.00%
Total Category: 54 - Supplies :	141.43	0.00	298.39	231.00	350.00	119.00	51.52%	575.00	225.00	64.29%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-301-6010	Admin Overhead Charge	225,434.00	214,202.04	290,271.60	360,000.00	321,406.89	-38,593.11	-10.72%	382,259.00	60,852.11	18.93%
Total Category: 60 - Transfers :		225,434.00	214,202.04	290,271.60	360,000.00	321,406.89	-38,593.11	-10.72%	382,259.00	60,852.11	18.93%
Total Program: 301 - Administration:		-367,926.57	-341,048.48	-475,972.06	-534,111.80	-543,434.85	-9,323.05	1.75%	-666,750.00	-123,315.15	22.69%
Program: 303 - Pre School											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	105,197.26	435,712.90	505,365.25	381,887.00	567,956.85	186,069.85	48.72%	337,487.00	-230,469.85	-40.58%
Total Category: 44 - Fee Revenue :		105,197.26	435,712.90	505,365.25	381,887.00	567,956.85	186,069.85	48.72%	337,487.00	-230,469.85	-40.58%
Category: 50 - Salaries & Wages											
20-41-303-5010	Recruitment Incentives	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	750.00	750.00	0.00%
20-41-303-5045	PT Instructor	80,312.69	167,141.13	205,745.68	146,334.00	228,557.68	82,223.68	56.19%	165,830.11	-62,727.57	-27.44%
Total Category: 50 - Salaries & Wages:		80,312.69	167,141.13	205,745.68	147,834.00	228,557.68	80,723.68	54.60%	166,580.11	-61,977.57	-27.12%
Category: 51 - Employee Benefits											
20-41-303-5150	Training & Education	596.03	360.00	613.98	280.00	613.98	333.98	119.28%	480.00	-133.98	-21.82%
20-41-303-5170	Awards and Meetings	422.16	81.95	496.95	0.00	805.20	805.20	0.00%	480.00	-325.20	-40.39%
Total Category: 51 - Employee Benefits :		1,018.19	441.95	1,110.93	280.00	1,419.18	1,139.18	406.85%	960.00	-459.18	-32.36%
Category: 52 - Contract Services											
20-41-303-5215	Independent Contractor Serv	1,207.00	0.00	1,281.00	0.00	2,562.00	2,562.00	0.00%	0.00	-2,562.00	-100.00%
20-41-303-5225	Misc. Contract Services	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,227.00	0.00	1,281.00	0.00	2,562.00	2,562.00	0.00%	0.00	-2,562.00	-100.00%
Category: 54 - Supplies											
20-41-303-5400	Program Operation Supplies	8,803.46	27,008.79	18,672.58	16,075.00	20,968.46	4,893.46	30.44%	21,949.96	981.50	4.68%
20-41-303-5410	Office Supplies	0.00	15.49	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5460	Uniform Supplies	0.00	116.00	231.81	0.00	231.81	231.81	0.00%	280.00	48.19	20.79%
Total Category: 54 - Supplies :		8,803.46	27,140.28	18,904.39	16,075.00	21,200.27	5,125.27	31.88%	22,229.96	1,029.69	4.86%
Total Program: 303 - Pre School:		13,835.92	240,989.54	278,323.25	217,698.00	314,217.72	96,519.72	44.34%	147,716.93	-166,500.79	-52.99%
Program: 304 - FD Pre School											
Category: 44 - Fee Revenue											
20-41-304-4400	Program Fees	86,794.68	256,697.49	396,143.75	573,272.00	581,160.04	7,888.04	1.38%	882,368.00	301,207.96	51.83%
Total Category: 44 - Fee Revenue :		86,794.68	256,697.49	396,143.75	573,272.00	581,160.04	7,888.04	1.38%	882,368.00	301,207.96	51.83%
Category: 50 - Salaries & Wages											
20-41-304-5000	Administration	0.00	0.00	-3.23	0.00	-3.23	-3.23	0.00%	0.00	3.23	-100.00%
20-41-304-5010	Recruitment Incentives	0.00	0.00	1,560.00	800.00	1,560.00	760.00	95.00%	750.00	-810.00	-51.92%
20-41-304-5045	PT Instructor	83,408.20	154,808.63	254,199.16	185,638.00	261,945.73	76,307.73	41.11%	448,701.95	186,756.22	71.30%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-304-5085 Overtime PT	0.00	63.00	797.33	0.00	184.50	184.50	0.00%	0.00	-184.50	-100.00%
Total Category: 50 - Salaries & Wages:	83,408.20	154,871.63	256,553.26	186,438.00	263,687.00	77,249.00	41.43%	449,451.95	185,764.95	70.45%
Category: 51 - Employee Benefits										
20-41-304-5150 Training & Education	0.00	360.00	641.99	280.00	606.99	326.99	116.78%	320.00	-286.99	-47.28%
20-41-304-5170 Awards and Meetings	74.75	0.00	211.75	0.00	211.75	211.75	0.00%	576.00	364.25	172.02%
Total Category: 51 - Employee Benefits :	74.75	360.00	853.74	280.00	818.74	538.74	192.41%	896.00	77.26	9.44%
Category: 52 - Contract Services										
20-41-304-5215 Independent Contractor Servic	235.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	235.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-304-5400 Program Operation Supplies	7,563.25	14,692.61	23,827.42	25,589.00	24,036.42	-1,552.58	-6.07%	37,376.00	13,339.58	55.50%
20-41-304-5410 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5460 Uniform Supplies	0.00	0.00	231.81	0.00	231.81	231.81	0.00%	350.00	118.19	50.99%
Total Category: 54 - Supplies :	7,563.25	14,692.61	24,059.23	25,589.00	24,268.23	-1,320.77	-5.16%	37,726.00	13,457.77	55.45%
Total Program: 304 - FD Pre School:	-4,486.52	86,773.25	114,677.52	360,965.00	292,386.07	-68,578.93	-19.00%	394,294.05	101,907.98	34.85%
Program: 305 - Lunch Bunch										
Category: 44 - Fee Revenue										
20-41-305-4400 Program Fees	1,776.00	1,210.00	-1,210.00	0.00	-1,210.00	-1,210.00	0.00%	0.00	1,210.00	-100.00%
Total Category: 44 - Fee Revenue :	1,776.00	1,210.00	-1,210.00	0.00	-1,210.00	-1,210.00	0.00%	0.00	1,210.00	-100.00%
Category: 50 - Salaries & Wages										
20-41-305-5045 PT Instructor	1,353.36	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	1,353.36	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-305-5215 Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-305-5400 Program Operation Supplies	1,807.82	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	1,807.82	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 305 - Lunch Bunch:	-1,385.18	1,210.00	-1,210.00	0.00	-1,210.00	-1,210.00	0.00%	0.00	1,210.00	-100.00%
Program: 306 - Kinder Enrichment										
Category: 44 - Fee Revenue										
20-41-306-4400 Program Fees	69,652.47	47,031.36	-1,010.00	0.00	-1,010.00	-1,010.00	0.00%	0.00	1,010.00	-100.00%
Total Category: 44 - Fee Revenue :	69,652.47	47,031.36	-1,010.00	0.00	-1,010.00	-1,010.00	0.00%	0.00	1,010.00	-100.00%
Category: 50 - Salaries & Wages										
20-41-306-5025 Driver	8,046.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages:											
20-41-306-5030	PT Supervisor	5,810.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5045	PT Instructor	68,653.40	11,597.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5075	PT Driver	4,576.63	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5085	Overtime PT	168.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		87,255.22	11,597.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-306-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5170	Awards and Meetings	152.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		152.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-306-5215	Independent Contractor Servic	2,176.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5272	Entry Fees	3,229.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		5,405.81	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-306-5310	Communications	269.22	267.09	66.66	0.00	66.66	66.66	0.00%	0.00	-66.66	-100.00%
Total Category: 53 - Utilities :		269.22	267.09	66.66	0.00	66.66	66.66	0.00%	0.00	-66.66	-100.00%
Category: 54 - Supplies											
20-41-306-5400	Program Operation Supplies	13,062.87	239.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5460	Uniform Supplies	0.00	62.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		13,062.87	301.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 306 - Kinder Enrichment:		-36,492.75	34,865.79	-1,076.66	0.00	-1,076.66	-1,076.66	0.00%	0.00	1,076.66	-100.00%
Program: 307 - CARE											
Category: 44 - Fee Revenue											
20-41-307-4400	Program Fees	167,233.76	305,331.87	295,395.28	307,292.00	328,000.00	20,708.00	6.74%	395,968.00	67,968.00	20.72%
Total Category: 44 - Fee Revenue :		167,233.76	305,331.87	295,395.28	307,292.00	328,000.00	20,708.00	6.74%	395,968.00	67,968.00	20.72%
Category: 50 - Salaries & Wages											
20-41-307-5000	Administration	28,919.82	28,813.96	25,981.11	29,931.00	27,170.00	-2,761.00	-9.22%	33,770.00	6,600.00	24.29%
20-41-307-5010	Recruitment Incentives	0.00	0.00	0.00	4,550.00	0.00	-4,550.00	-100.00%	2,600.00	2,600.00	0.00%
20-41-307-5025	Driver	5,790.32	0.00	0.00	0.00	0.00	0.00	0.00%	9,324.00	9,324.00	0.00%
20-41-307-5035	PT Coordinator	15,435.28	9,393.50	11,822.22	9,180.00	12,715.00	3,535.00	38.51%	24,272.00	11,557.00	90.89%
20-41-307-5045	PT Instructor	22,782.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5050	PT Counselor	83,175.39	79,496.09	58,217.08	151,200.00	70,111.00	-81,089.00	-53.63%	142,080.00	71,969.00	102.65%
20-41-307-5055	PT Administration	110.04	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5070	PT Maintenance	385.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-307-5075	PT Driver	4,125.40	7,836.18	5,175.61	4,330.00	5,175.61	845.61	19.53%	7,770.00	2,594.39	50.13%
20-41-307-5085	Overtime PT	0.00	0.00	162.75	0.00	162.75	162.75	0.00%	0.00	-162.75	-100.00%
Total Category: 50 - Salaries & Wages:		160,724.24	125,539.73	101,358.77	199,191.00	115,334.36	-83,856.64	-42.10%	219,816.00	104,481.64	90.59%
Category: 51 - Employee Benefits											
20-41-307-5150	Training & Education	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	80.00	80.00	0.00%
20-41-307-5170	Awards and Meetings	99.52	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Category: 51 - Employee Benefits :		99.52	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	1,080.00	1,080.00	0.00%
Category: 52 - Contract Services											
20-41-307-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5225	Misc. Contract Services	20.00	0.00	0.00	687.00	0.00	-687.00	-100.00%	0.00	0.00	0.00%
20-41-307-5272	Entry Fees	1,955.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		1,975.03	0.00	0.00	687.00	0.00	-687.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-307-5310	Communications	126.36	129.12	66.66	80.00	96.00	16.00	20.00%	100.00	4.00	4.17%
Total Category: 53 - Utilities :		126.36	129.12	66.66	80.00	96.00	16.00	20.00%	100.00	4.00	4.17%
Category: 54 - Supplies											
20-41-307-5400	Program Operation Supplies	6,555.80	5,608.01	2,164.10	4,500.00	3,000.00	-1,500.00	-33.33%	4,500.00	1,500.00	50.00%
20-41-307-5410	Office Supplies	73.49	11.98	85.05	100.00	100.00	0.00	0.00%	200.00	100.00	100.00%
20-41-307-5460	Uniform Supplies	0.00	0.00	546.12	0.00	400.00	400.00	0.00%	600.00	200.00	50.00%
Total Category: 54 - Supplies :		6,629.29	5,619.99	2,795.27	4,600.00	3,500.00	-1,100.00	-23.91%	5,300.00	1,800.00	51.43%
Total Program: 307 - CARE:		-2,320.68	174,043.03	191,174.58	101,534.00	209,069.64	107,535.64	105.91%	169,672.00	-39,397.64	-18.84%
Program: 308 - Tiny Tots											
Category: 44 - Fee Revenue											
20-41-308-4400	Program Fees	10.00	68,723.10	59,471.99	73,480.00	59,471.99	-14,008.01	-19.06%	65,164.00	5,692.01	9.57%
Total Category: 44 - Fee Revenue :		10.00	68,723.10	59,471.99	73,480.00	59,471.99	-14,008.01	-19.06%	65,164.00	5,692.01	9.57%
Category: 50 - Salaries & Wages											
20-41-308-5010	Recruitment Incentives	0.00	0.00	1,120.00	400.00	1,120.00	720.00	180.00%	800.00	-320.00	-28.57%
20-41-308-5030	PT Supervisor	0.00	3,142.50	7,916.70	12,672.00	7,916.70	-4,755.30	-37.53%	7,840.00	-76.70	-0.97%
20-41-308-5050	PT Counselor	0.00	22,773.50	31,261.54	18,340.00	31,261.54	12,921.54	70.46%	25,600.00	-5,661.54	-18.11%
Total Category: 50 - Salaries & Wages:		0.00	25,916.00	40,298.24	31,412.00	40,298.24	8,886.24	28.29%	34,240.00	-6,058.24	-15.03%
Category: 51 - Employee Benefits											
20-41-308-5150	Training & Education	0.00	109.30	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-308-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	120.00	120.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	109.30	0.00	100.00	0.00	-100.00	-100.00%	120.00	120.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-308-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5272	Entry Fees	0.00	490.00	0.00	500.00	0.00	-100.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:		0.00	490.00	0.00	500.00	0.00	-100.00%	500.00	500.00	0.00%
Category: 53 - Utilities										
20-41-308-5310	Communications	31.10	67.70	61.02	20.00	57.74	188.70%	20.00	-37.74	-65.36%
Total Category: 53 - Utilities :		31.10	67.70	61.02	20.00	57.74	188.70%	20.00	-37.74	-65.36%
Category: 54 - Supplies										
20-41-308-5400	Program Operation Supplies	15.98	788.65	1,610.87	1,000.00	1,610.87	61.09%	1,320.00	-290.87	-18.06%
20-41-308-5460	Uniform Supplies	0.00	0.00	612.88	636.00	612.88	-3.64%	108.00	-504.88	-82.38%
Total Category: 54 - Supplies :		15.98	788.65	2,223.75	1,636.00	2,223.75	35.93%	1,428.00	-795.75	-35.78%
Total Program: 308 - Tiny Tots:		-37.08	41,351.45	16,888.98	39,812.00	16,892.26	-57.57%	28,856.00	11,963.74	70.82%
Program: 309 - EC After Camp										
Category: 44 - Fee Revenue										
20-41-309-4400	Program Fees	0.00	47,409.46	57,131.40	56,032.00	57,131.40	1.96%	62,503.00	5,371.60	9.40%
Total Category: 44 - Fee Revenue :		0.00	47,409.46	57,131.40	56,032.00	57,131.40	1.96%	62,503.00	5,371.60	9.40%
Category: 50 - Salaries & Wages										
20-41-309-5010	Recruitment Incentives	0.00	0.00	400.00	400.00	400.00	0.00%	400.00	0.00	0.00%
20-41-309-5030	PT Supervisor	0.00	4,421.25	0.00	5,184.00	0.00	-100.00%	7,840.00	7,840.00	0.00%
20-41-309-5050	PT Counselor	0.00	19,323.00	19,242.65	26,880.00	19,242.65	-28.41%	19,200.00	-42.65	-0.22%
20-41-309-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00%	840.00	840.00	0.00%
20-41-309-5085	Overtime PT	0.00	189.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	23,933.65	19,642.65	32,464.00	19,642.65	-39.49%	28,280.00	8,637.35	43.97%
Category: 51 - Employee Benefits										
20-41-309-5150	Training & Education	0.00	45.00	0.00	100.00	0.00	-100.00%	0.00	0.00	0.00%
20-41-309-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00%	45.00	45.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	45.00	0.00	100.00	0.00	-100.00%	45.00	45.00	0.00%
Category: 52 - Contract Services										
20-41-309-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-309-5400	Program Operation Supplies	0.00	149.13	0.00	250.00	0.00	-100.00%	750.00	750.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-309-5460	0.00	0.00	0.00	82.50	0.00	-82.50	-100.00%	64.00	64.00	0.00%
Total Category: 54 - Supplies :	0.00	149.13	0.00	332.50	0.00	-332.50	-100.00%	814.00	814.00	0.00%
Total Program: 309 - EC After Camp:	0.00	23,281.68	37,488.75	23,135.50	37,488.75	14,353.25	62.04%	33,364.00	-4,124.75	-11.00%
Program: 310 - Discovery Camp										
Category: 44 - Fee Revenue										
20-41-310-4400	0.00	101,429.88	96,776.40	110,511.00	96,776.40	-13,734.60	-12.43%	113,284.00	16,507.60	17.06%
Total Category: 44 - Fee Revenue :	0.00	101,429.88	96,776.40	110,511.00	96,776.40	-13,734.60	-12.43%	113,284.00	16,507.60	17.06%
Category: 50 - Salaries & Wages										
20-41-310-5010	0.00	0.00	400.00	800.00	400.00	-400.00	-50.00%	800.00	400.00	100.00%
20-41-310-5025	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5030	0.00	3,858.75	8,899.73	12,672.00	8,899.73	-3,772.27	-29.77%	14,140.00	5,240.27	58.88%
20-41-310-5050	0.00	30,517.25	26,335.31	22,400.00	26,335.31	3,935.31	17.57%	29,440.00	3,104.69	11.79%
20-41-310-5075	0.00	0.00	129.18	400.00	129.18	-270.82	-67.71%	336.00	206.82	160.10%
20-41-310-5085	0.00	0.00	265.51	0.00	265.51	265.51	0.00%	0.00	-265.51	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	34,376.00	36,029.73	36,272.00	36,029.73	-242.27	-0.67%	44,716.00	8,686.27	24.11%
Category: 51 - Employee Benefits										
20-41-310-5150	0.00	154.30	0.00	100.00	0.00	-100.00	-100.00%	0.00	0.00	0.00%
20-41-310-5170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150.00	150.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	154.30	0.00	100.00	0.00	-100.00	-100.00%	150.00	150.00	0.00%
Category: 52 - Contract Services										
20-41-310-5215	0.00	0.00	0.00	1,242.00	0.00	-1,242.00	-100.00%	600.00	600.00	0.00%
20-41-310-5220	0.00	0.00	2,325.60	0.00	2,325.60	2,325.60	0.00%	0.00	-2,325.60	-100.00%
20-41-310-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5270	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5272	0.00	681.00	793.75	1,895.50	793.75	-1,101.75	-58.12%	3,962.00	3,168.25	399.15%
Total Category: 52 - Contract Services:	0.00	681.00	3,119.35	3,137.50	3,119.35	-18.15	-0.58%	4,562.00	1,442.65	46.25%
Category: 53 - Utilities										
20-41-310-5310	20.90	39.14	34.49	30.00	32.85	2.85	9.50%	30.00	-2.85	-8.68%
Total Category: 53 - Utilities :	20.90	39.14	34.49	30.00	32.85	2.85	9.50%	30.00	-2.85	-8.68%
Category: 54 - Supplies										
20-41-310-5400	7.99	1,834.71	1,471.86	1,000.00	1,471.86	471.86	47.19%	1,900.00	428.14	29.09%
20-41-310-5460	0.00	0.00	389.14	776.70	389.14	-387.56	-49.90%	88.00	-301.14	-77.39%
Total Category: 54 - Supplies :	7.99	1,834.71	1,861.00	1,776.70	1,861.00	84.30	4.74%	1,988.00	127.00	6.82%
Total Program: 310 - Discovery Camp:	-28.89	64,344.73	55,731.83	69,194.80	55,733.47	-13,461.33	-19.45%	61,838.00	6,104.53	10.95%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 311 - Early Birds										
Category: 44 - Fee Revenue										
20-41-311-4400 Program Fees	4,041.09	23,960.87	39,525.09	36,035.00	42,897.09	6,862.09	19.04%	42,930.00	32.91	0.08%
Total Category: 44 - Fee Revenue :	4,041.09	23,960.87	39,525.09	36,035.00	42,897.09	6,862.09	19.04%	42,930.00	32.91	0.08%
Category: 50 - Salaries & Wages										
20-41-311-5045 PT Instructor	4,689.26	6,286.68	8,376.87	7,380.00	8,795.37	1,415.37	19.18%	12,945.00	4,149.63	47.18%
20-41-311-5085 Overtime PT	150.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	4,839.26	6,286.68	8,376.87	7,380.00	8,795.37	1,415.37	19.18%	12,945.00	4,149.63	47.18%
Total Program: 311 - Early Birds:	-798.17	17,674.19	31,148.22	28,655.00	34,101.72	5,446.72	19.01%	29,985.00	-4,116.72	-12.07%
Program: 312 - Terrific Times for Tots										
Category: 44 - Fee Revenue										
20-41-312-4400 Program Fees	1,998.18	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	1,998.18	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-312-5045 PT Instructor	1,664.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	1,664.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-312-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 312 - Terrific Times for Tots:	333.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 316 - Pre-School Bound										
Category: 44 - Fee Revenue										
20-41-316-4400 Program Fees	4,993.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	4,993.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-316-5045 PT Instructor	6,457.00	3,299.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	6,457.00	3,299.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits										
20-41-316-5150 Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-316-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-316-5410 Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 316 - Pre-School Bound:	-1,463.13	-3,299.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 318 - Wiggleworms											
Category: 44 - Fee Revenue											
20-41-318-4400	Program Fees	0.00	146,182.84	119,825.49	196,060.75	119,825.49	-76,235.26	-38.88%	189,900.00	70,074.51	58.48%
Total Category: 44 - Fee Revenue :		0.00	146,182.84	119,825.49	196,060.75	119,825.49	-76,235.26	-38.88%	189,900.00	70,074.51	58.48%
Category: 50 - Salaries & Wages											
20-41-318-5000	Administration	11,267.31	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-318-5010	Recruitment Incentives	0.00	0.00	1,160.00	2,800.00	1,160.00	-1,640.00	-58.57%	2,000.00	840.00	72.41%
20-41-318-5025	Driver	0.00	0.00	0.00	960.00	0.00	-960.00	-100.00%	960.00	960.00	0.00%
20-41-318-5030	PT Supervisor	0.00	4,687.50	5,750.00	4,675.00	5,750.00	1,075.00	22.99%	11,200.00	5,450.00	94.78%
20-41-318-5050	PT Counselor	0.00	39,948.50	46,333.57	50,400.00	46,333.57	-4,066.43	-8.07%	53,760.00	7,426.43	16.03%
20-41-318-5070	PT Maintenance	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	608.00	608.00	0.00%
20-41-318-5075	PT Driver	0.00	0.00	1,253.51	1,195.00	1,253.51	58.51	4.90%	1,195.00	-58.51	-4.67%
20-41-318-5080	Overtime FT	0.00	0.00	0.00	3,360.00	0.00	-3,360.00	-100.00%	0.00	0.00	0.00%
20-41-318-5085	Overtime PT	0.00	202.50	233.14	0.00	233.14	233.14	0.00%	0.00	-233.14	-100.00%
Total Category: 50 - Salaries & Wages:		11,267.31	44,838.50	54,730.22	64,190.00	54,730.22	-9,459.78	-14.74%	69,723.00	14,992.78	27.39%
Category: 51 - Employee Benefits											
20-41-318-5150	Training & Education	0.00	154.30	0.00	1,120.00	0.00	-1,120.00	-100.00%	80.00	80.00	0.00%
20-41-318-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	154.30	0.00	1,120.00	0.00	-1,120.00	-100.00%	580.00	580.00	0.00%
Category: 52 - Contract Services											
20-41-318-5215	Independent Contractor Servic	0.00	0.00	0.00	1,731.00	0.00	-1,731.00	-100.00%	1,760.00	1,760.00	0.00%
20-41-318-5220	Transportation	0.00	0.00	5,058.80	0.00	5,058.80	5,058.80	0.00%	5,000.00	-58.80	-1.16%
20-41-318-5225	Misc. Contract Services	0.00	0.00	329.62	0.00	329.62	329.62	0.00%	0.00	-329.62	-100.00%
20-41-318-5272	Entry Fees	0.00	1,101.66	18,879.70	13,398.00	18,879.70	5,481.70	40.91%	34,442.00	15,562.30	82.43%
Total Category: 52 - Contract Services:		0.00	1,101.66	24,268.12	15,129.00	24,268.12	9,139.12	60.41%	41,202.00	16,933.88	69.78%
Category: 53 - Utilities											
20-41-318-5310	Communications	17.89	21.09	15.34	75.00	13.70	-61.30	-81.73%	50.00	36.30	264.96%
Total Category: 53 - Utilities :		17.89	21.09	15.34	75.00	13.70	-61.30	-81.73%	50.00	36.30	264.96%
Category: 54 - Supplies											
20-41-318-5400	Program Operation Supplies	7.99	2,292.09	2,722.09	2,100.00	2,722.09	622.09	29.62%	2,692.00	-30.09	-1.11%
20-41-318-5460	Uniform Supplies	0.00	780.00	1,288.64	850.50	1,288.64	438.14	51.52%	800.00	-488.64	-37.92%
Total Category: 54 - Supplies :		7.99	3,072.09	4,010.73	2,950.50	4,010.73	1,060.23	35.93%	3,492.00	-518.73	-12.93%
Total Program: 318 - Wiggleworms:		-11,293.19	96,995.20	36,801.08	112,596.25	36,802.72	-75,793.53	-67.31%	74,853.00	38,050.28	103.39%
Program: 319 - Jr. Day Camp											
Category: 44 - Fee Revenue											
20-41-319-4400	Program Fees	0.00	249,692.40	266,386.87	319,352.00	266,386.87	-52,965.13	-16.59%	350,308.00	83,921.13	31.50%
Total Category: 44 - Fee Revenue :		0.00	249,692.40	266,386.87	319,352.00	266,386.87	-52,965.13	-16.59%	350,308.00	83,921.13	31.50%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-41-319-5010	Recruitment Incentives	0.00	0.00	1,200.00	2,800.00	1,200.00	-1,600.00	-57.14%	2,000.00	800.00	66.67%
20-41-319-5025	Driver	0.00	0.00	0.00	1,115.00	0.00	-1,115.00	-100.00%	0.00	0.00	0.00%
20-41-319-5030	PT Supervisor	0.00	8,197.51	10,316.00	4,335.00	10,316.00	5,981.00	137.97%	19,560.00	9,244.00	89.61%
20-41-319-5050	PT Counselor	0.00	83,839.75	111,631.28	100,800.00	111,631.00	10,831.00	10.75%	115,200.00	3,569.00	3.20%
20-41-319-5060	PT Guard	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-319-5070	PT Maintenance	0.00	4,020.00	913.51	1,579.00	913.51	-665.49	-42.15%	1,216.00	302.49	33.11%
20-41-319-5075	PT Driver	0.00	0.00	795.33	0.00	795.33	795.33	0.00%	1,344.00	548.67	68.99%
20-41-319-5085	Overtime PT	0.00	728.09	353.71	0.00	353.71	353.71	0.00%	0.00	-353.71	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	96,785.35	125,209.83	110,629.00	125,209.55	14,580.55	13.18%	139,320.00	14,110.45	11.27%
Category: 51 - Employee Benefits											
20-41-319-5150	Training & Education	0.00	323.57	0.00	5,040.00	0.00	-5,040.00	-100.00%	160.00	160.00	0.00%
20-41-319-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	323.57	0.00	5,040.00	0.00	-5,040.00	-100.00%	910.00	910.00	0.00%
Category: 52 - Contract Services											
20-41-319-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,760.00	1,760.00	0.00%
20-41-319-5220	Transportation	0.00	0.00	2,652.60	1,195.00	4,689.50	3,494.50	292.43%	4,400.00	-289.50	-6.17%
20-41-319-5225	Misc. Contract Services	0.00	0.00	329.63	1,731.00	329.63	-1,401.37	-80.96%	0.00	-329.63	-100.00%
20-41-319-5272	Entry Fees	0.00	1,216.66	46,485.60	27,183.90	46,485.60	19,301.70	71.00%	72,936.00	26,450.40	56.90%
Total Category: 52 - Contract Services:		0.00	1,216.66	49,467.83	30,109.90	51,504.73	21,394.83	71.06%	79,096.00	27,591.27	53.57%
Category: 53 - Utilities											
20-41-319-5310	Communications	197.40	205.92	8.57	15.00	8.57	-6.43	-42.87%	50.00	41.43	483.43%
Total Category: 53 - Utilities :		197.40	205.92	8.57	15.00	8.57	-6.43	-42.87%	50.00	41.43	483.43%
Category: 54 - Supplies											
20-41-319-5400	Program Operation Supplies	7.99	2,531.50	4,177.06	2,700.00	4,177.06	1,477.06	54.71%	4,640.00	462.94	11.08%
20-41-319-5460	Uniform Supplies	0.00	1,232.00	1,989.13	1,701.00	1,989.13	288.13	16.94%	1,000.00	-989.13	-49.73%
Total Category: 54 - Supplies :		7.99	3,763.50	6,166.19	4,401.00	6,166.19	1,765.19	40.11%	5,640.00	-526.19	-8.53%
Total Program: 319 - Jr. Day Camp:		-205.39	147,397.40	85,534.45	169,157.10	83,497.83	-85,659.27	-50.64%	125,292.00	41,794.17	50.05%
Program: 320 - Winter Break Camp											
Category: 44 - Fee Revenue											
20-41-320-4400	Program Fees	4,308.11	22,391.75	11,907.00	25,495.00	22,138.00	-3,357.00	-13.17%	28,762.00	6,624.00	29.92%
Total Category: 44 - Fee Revenue :		4,308.11	22,391.75	11,907.00	25,495.00	22,138.00	-3,357.00	-13.17%	28,762.00	6,624.00	29.92%
Category: 50 - Salaries & Wages											
20-41-320-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-320-5030	PT Supervisor	1,083.75	446.25	0.00	1,479.00	0.00	-1,479.00	-100.00%	1,344.00	1,344.00	0.00%
20-41-320-5050	PT Counselor	5,031.89	2,051.71	112.00	8,120.00	2,112.00	-6,008.00	-73.99%	8,192.00	6,080.00	287.88%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-320-5075	PT Driver	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	840.00	840.00	0.00%
Total Category: 50 - Salaries & Wages:		6,115.64	2,497.96	112.00	10,099.00	2,112.00	-7,987.00	-79.09%	10,376.00	8,264.00	391.29%
Category: 52 - Contract Services											
20-41-320-5215	Independent Contractor Serv	627.43	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-320-5272	Entry Fees	952.00	425.00	0.00	1,110.00	3,200.00	2,090.00	188.29%	4,800.00	1,600.00	50.00%
Total Category: 52 - Contract Services:		1,579.43	425.00	0.00	1,110.00	3,200.00	2,090.00	188.29%	4,800.00	1,600.00	50.00%
Category: 54 - Supplies											
20-41-320-5400	Program Operation Supplies	149.76	1,044.94	0.00	500.00	0.00	-500.00	-100.00%	800.00	800.00	0.00%
Total Category: 54 - Supplies :		149.76	1,044.94	0.00	500.00	0.00	-500.00	-100.00%	800.00	800.00	0.00%
Total Program: 320 - Winter Break Camp:		-3,536.72	18,423.85	11,795.00	13,786.00	16,826.00	3,040.00	22.05%	12,786.00	-4,040.00	-24.01%
Program: 321 - Spring Break Camp											
Category: 44 - Fee Revenue											
20-41-321-4400	Program Fees	0.00	15,714.00	18,138.00	16,601.00	18,052.00	1,451.00	8.74%	22,574.00	4,522.00	25.05%
Total Category: 44 - Fee Revenue :		0.00	15,714.00	18,138.00	16,601.00	18,052.00	1,451.00	8.74%	22,574.00	4,522.00	25.05%
Category: 50 - Salaries & Wages											
20-41-321-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-321-5030	PT Supervisor	0.00	0.00	0.00	850.00	0.00	-850.00	-100.00%	840.00	840.00	0.00%
20-41-321-5050	PT Counselor	0.00	1,711.25	4,085.40	4,200.00	4,085.40	-114.60	-2.73%	5,120.00	1,034.60	25.32%
20-41-321-5075	PT Driver	0.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	315.00	315.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	1,711.25	4,085.40	5,410.00	4,085.40	-1,324.60	-24.48%	6,275.00	2,189.60	53.60%
Category: 52 - Contract Services											
20-41-321-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-321-5272	Entry Fees	550.00	0.00	1,000.00	592.00	1,000.00	408.00	68.92%	3,000.00	2,000.00	200.00%
Total Category: 52 - Contract Services:		550.00	0.00	1,000.00	592.00	1,000.00	408.00	68.92%	3,000.00	2,000.00	200.00%
Category: 54 - Supplies											
20-41-321-5400	Program Operation Supplies	-41.69	61.98	360.21	250.00	360.21	110.21	44.08%	500.00	139.79	38.81%
Total Category: 54 - Supplies :		-41.69	61.98	360.21	250.00	360.21	110.21	44.08%	500.00	139.79	38.81%
Total Program: 321 - Spring Break Camp:		-508.31	13,940.77	12,692.39	10,349.00	12,606.39	2,257.39	21.81%	12,799.00	192.61	1.53%
Program: 322 - School Day Off SDO											
Category: 44 - Fee Revenue											
20-41-322-4400	Program Fees	5,315.49	450.00	22,351.25	27,750.00	27,750.00	0.00	0.00%	34,720.00	6,970.00	25.12%
Total Category: 44 - Fee Revenue :		5,315.49	450.00	22,351.25	27,750.00	27,750.00	0.00	0.00%	34,720.00	6,970.00	25.12%
Category: 50 - Salaries & Wages											
20-41-322-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5050	PT Counselor	0.00	0.00	7,093.78	8,400.00	13,028.00	4,628.00	55.10%	15,498.00	2,470.00	18.96%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-322-5075 PT Driver	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,470.00	1,470.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	7,093.78	9,400.00	13,028.00	3,628.00	38.60%	16,968.00	3,940.00	30.24%
Category: 52 - Contract Services										
20-41-322-5215 Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5220 Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-322-5272 Entry Fees	174.17	0.00	917.88	2,000.00	2,000.00	0.00	0.00%	8,400.00	6,400.00	320.00%
Total Category: 52 - Contract Services:	174.17	0.00	917.88	2,000.00	2,000.00	0.00	0.00%	8,400.00	6,400.00	320.00%
Category: 54 - Supplies										
20-41-322-5400 Program Operation Supplies	0.00	0.00	0.00	2,000.00	500.00	-1,500.00	-75.00%	1,400.00	900.00	180.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	2,000.00	500.00	-1,500.00	-75.00%	1,400.00	900.00	180.00%
Total Program: 322 - School Day Off SDO:	5,141.32	450.00	14,339.59	14,350.00	12,222.00	-2,128.00	-14.83%	7,952.00	-4,270.00	-34.94%
Program: 323 - Morning CARE										
Category: 44 - Fee Revenue										
20-41-323-4400 Program Fees	0.00	46,549.75	104,799.76	100,300.00	95,420.00	-4,880.00	-4.87%	119,663.00	24,243.00	25.41%
Total Category: 44 - Fee Revenue :	0.00	46,549.75	104,799.76	100,300.00	95,420.00	-4,880.00	-4.87%	119,663.00	24,243.00	25.41%
Category: 50 - Salaries & Wages										
20-41-323-5010 Recruitment Incentives	0.00	0.00	0.00	2,800.00	0.00	-2,800.00	-100.00%	750.00	750.00	0.00%
20-41-323-5050 PT Counselor	0.00	24,141.20	46,206.96	28,900.00	48,900.00	20,000.00	69.20%	46,176.00	-2,724.00	-5.57%
20-41-323-5085 Overtime PT	0.00	753.76	2,051.29	0.00	2,051.29	2,051.29	0.00%	0.00	-2,051.29	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	24,894.96	48,258.25	31,700.00	50,951.29	19,251.29	60.73%	46,926.00	-4,025.29	-7.90%
Category: 51 - Employee Benefits										
20-41-323-5150 Training & Education	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-323-5400 Program Operation Supplies	0.00	1,339.99	245.87	2,000.00	200.00	-1,800.00	-90.00%	1,000.00	800.00	400.00%
Total Category: 54 - Supplies :	0.00	1,339.99	245.87	2,000.00	200.00	-1,800.00	-90.00%	1,000.00	800.00	400.00%
Total Program: 323 - Morning CARE:	0.00	20,314.80	56,295.64	66,000.00	44,268.71	-21,731.29	-32.93%	71,737.00	27,468.29	62.05%
Program: 341 - Teeny Tiny Tots										
Category: 44 - Fee Revenue										
20-41-341-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,948.00	21,948.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,948.00	21,948.00	0.00%
Category: 50 - Salaries & Wages										
20-41-341-5050 PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,056.00	13,056.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,056.00	13,056.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 51 - Employee Benefits										
20-41-341-5170				0.00	0.00	0.00	0.00%	90.00	90.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	90.00	90.00	0.00%
Category: 54 - Supplies										
20-41-341-5400				0.00	0.00	0.00	0.00%	1,600.00	1,600.00	0.00%
20-41-341-5460				0.00	0.00	0.00	0.00%	88.00	88.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,688.00	1,688.00	0.00%
Total Program: 341 - Teeny Tiny Tots:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,114.00	7,114.00	0.00%
Program: 342 - Hummingbirds										
Category: 44 - Fee Revenue										
20-41-342-4400				0.00	41,364.00	41,364.00	0.00%	55,062.00	13,698.00	33.12%
Total Category: 44 - Fee Revenue :	0.00	0.00	41,364.00	0.00	41,364.00	41,364.00	0.00%	55,062.00	13,698.00	33.12%
Category: 50 - Salaries & Wages										
20-41-342-5030				0.00	2,212.20	2,212.00	0.00%	8,100.00	5,888.00	266.18%
20-41-342-5050				0.00	17,132.96	17,132.96	0.00%	17,280.00	147.04	0.86%
Total Category: 50 - Salaries & Wages:	0.00	0.00	19,345.16	0.00	19,344.96	19,344.96	0.00%	25,380.00	6,035.04	31.20%
Category: 51 - Employee Benefits										
20-41-342-5170				0.00	0.00	0.00	0.00%	70.00	70.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	70.00	70.00	0.00%
Category: 54 - Supplies										
20-41-342-5400				0.00	801.19	801.19	0.00%	556.00	-245.19	-30.60%
20-41-342-5460				0.00	58.62	58.62	0.00%	88.00	29.38	50.12%
Total Category: 54 - Supplies :	0.00	0.00	859.81	0.00	859.81	859.81	0.00%	644.00	-215.81	-25.10%
Total Program: 342 - Hummingbirds:	0.00	0.00	21,159.03	0.00	21,159.23	21,159.23	0.00%	28,968.00	7,808.77	36.90%
Program: 343 - Summer Doves										
Category: 44 - Fee Revenue										
20-41-343-4400				0.00	104,429.60	104,429.60	0.00%	124,128.00	19,698.40	18.86%
Total Category: 44 - Fee Revenue :	0.00	0.00	104,429.60	0.00	104,429.60	104,429.60	0.00%	124,128.00	19,698.40	18.86%
Category: 50 - Salaries & Wages										
20-41-343-5010				0.00	0.00	0.00	0.00%	400.00	400.00	0.00%
20-41-343-5030				0.00	5,161.80	5,161.80	0.00%	18,900.00	13,738.20	266.15%
20-41-343-5050				0.00	41,947.00	41,947.00	0.00%	44,800.00	2,853.00	6.80%
Total Category: 50 - Salaries & Wages:	0.00	0.00	47,108.80	0.00	47,108.80	47,108.80	0.00%	64,100.00	16,991.20	36.07%
Category: 51 - Employee Benefits										
20-41-343-5170				0.00	0.00	0.00	0.00%	180.00	180.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	180.00	180.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-343-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Category: 54 - Supplies										
20-41-343-5400 Program Operation Supplies	0.00	0.00	1,961.60	0.00	1,961.60	1,961.60	0.00%	1,700.00	-261.60	-13.34%
20-41-343-5460 Uniform Supplies	0.00	0.00	58.62	0.00	58.62	58.62	0.00%	88.00	29.38	50.12%
Total Category: 54 - Supplies :	0.00	0.00	2,020.22	0.00	2,020.22	2,020.22	0.00%	1,788.00	-232.22	-11.49%
Total Program: 343 - Summer Doves:	0.00	0.00	55,300.58	0.00	55,300.58	55,300.58	0.00%	57,560.00	2,259.42	4.09%
Report Total:	-411,171.47	637,708.20	541,092.17	693,120.85	696,851.58	3,730.73	0.54%	598,036.98	-98,814.60	-14.18%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-411,171.47	637,708.20	541,092.17	693,120.85	696,851.58	3,730.73	0.54%	598,036.98	-98,814.60	-14.18%
Report Total:	-411,171.47	637,708.20	541,092.17	693,120.85	696,851.58	3,730.73	0.54%	598,036.98	-98,814.60	-14.18%



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

General Recreation

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	412,302	841,994	727,181	868,200	\$141,019	19.4%
Total Revenue	\$412,302	\$841,994	\$727,181	\$868,200	\$141,019	19.4%
Expenses						
Salaries & Wages	\$125,984	\$226,513	\$152,775	\$ 244,907	\$92,132	60.3%
Employee Benefits	21,968	18,925	17,093	19,444	2,351	13.8%
Contract Services	152,947	164,373	283,124	322,623	39,498	14.0%
Utilities	1,824	1,046	987	1,244	257	26.1%
Supplies	7,056	17,084	8,763	12,352	38,761	442.3%
Repairs	0	0	0	0	0	N/A
Operating Expenses	\$309,779	\$427,941	\$462,742	\$600,570	\$173,000	37.4%
Operating Surplus (Deficit)	\$102,523	\$414,053	\$264,439	\$267,630	(\$31,982)	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	147,715	248,200	221,644	104,360	(117,284)	-52.9%
Total Expenses	\$457,494	\$676,141	\$684,386	\$704,930	\$55,716	8.1%
Net Surplus (Deficit)	(\$45,192)	\$165,853	\$42,795	\$163,270		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 401 - Administration											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	76,589.00	61,121.53	48,893.65	61,457.00	55,606.96	-5,850.04	-9.52%	61,085.00	5,478.04	9.85%
20-41-401-5010	Recruitment Incentives	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%	750.00	750.00	0.00%
20-41-401-5035	PT Coordinator	0.00	0.00	0.00	17,028.00	0.00	-17,028.00	-100.00%	22,704.00	22,704.00	0.00%
20-41-401-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		76,589.00	61,121.53	48,893.65	79,235.00	55,606.96	-23,628.04	-29.82%	84,539.00	28,932.04	52.03%
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	30,363.45	20,594.79	12,391.13	16,871.27	15,504.33	-1,366.94	-8.10%	18,035.00	2,530.67	16.32%
20-41-401-5150	Training & Education	1,126.95	1,028.70	1,184.36	1,600.00	1,184.36	-415.64	-25.98%	830.00	-354.36	-29.92%
20-41-401-5160	Dues	279.00	264.00	279.00	279.00	279.00	0.00	0.00%	279.00	0.00	0.00%
20-41-401-5170	Awards and Meetings	0.00	0.00	0.00	0.00	50.00	50.00	0.00%	100.00	50.00	100.00%
Total Category: 51 - Employee Benefits :		31,769.40	21,887.49	13,854.49	18,750.27	17,017.69	-1,732.58	-9.24%	19,244.00	2,226.31	13.08%
Category: 52 - Contract Services											
20-41-401-5220	Transportation	0.00	0.00	0.00	425.00	100.00	-325.00	-76.47%	250.00	150.00	150.00%
20-41-401-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-401-5255	Marketing	0.00	0.00	760.00	390.00	760.00	370.00	94.87%	390.00	-370.00	-48.68%
Total Category: 52 - Contract Services:		10.00	0.00	760.00	815.00	860.00	45.00	5.52%	640.00	-220.00	-25.58%
Category: 53 - Utilities											
20-41-401-5310	Communications	642.58	762.79	323.32	625.92	377.62	-248.30	-39.67%	969.36	591.74	156.70%
Total Category: 53 - Utilities :		642.58	762.79	323.32	625.92	377.62	-248.30	-39.67%	969.36	591.74	156.70%
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	100.00	346.59	24.90	125.00	50.00	-75.00	-60.00%	150.00	100.00	200.00%
20-41-401-5410	Office Supplies	148.06	13.99	0.00	50.00	50.00	0.00	0.00%	150.00	100.00	200.00%
Total Category: 54 - Supplies :		248.06	360.58	24.90	175.00	100.00	-75.00	-42.86%	300.00	200.00	200.00%
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	176,545.00	147,714.96	200,173.38	248,200.00	221,644.18	-26,555.82	-10.70%	104,360.00	-117,284.18	-52.92%
Total Category: 60 - Transfers :		176,545.00	147,714.96	200,173.38	248,200.00	221,644.18	-26,555.82	-10.70%	104,360.00	-117,284.18	-52.92%
Total Program: 401 - Administration:		285,804.04	231,847.35	264,029.74	347,801.19	295,606.45	-52,194.74	-15.01%	210,052.36	-85,554.09	-28.94%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 405 - After Camp Recreation											
Category: 44 - Fee Revenue											
20-41-405-4400	Program Fees	467.00	11,544.28	38,437.24	22,498.00	38,437.24	15,939.24	70.85%	41,024.00	2,586.76	6.73%
Total Category: 44 - Fee Revenue :		467.00	11,544.28	38,437.24	22,498.00	38,437.24	15,939.24	70.85%	41,024.00	2,586.76	6.73%
Category: 50 - Salaries & Wages											
20-41-405-5000	Administration	4,381.72	8,419.16	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5030	PT Supervisor	0.00	0.00	2,091.00	3,600.00	2,091.00	-1,509.00	-41.92%	3,024.00	933.00	44.62%
20-41-405-5050	PT Counselor	0.00	3,390.75	10,723.16	7,525.00	10,723.16	3,198.16	42.50%	13,056.00	2,332.84	21.76%
20-41-405-5075	PT Driver	0.00	0.00	795.36	0.00	795.36	795.36	0.00%	840.00	44.64	5.61%
20-41-405-5085	Overtime PT	0.00	0.00	44.63	0.00	44.63	44.63	0.00%	0.00	-44.63	-100.00%
Total Category: 50 - Salaries & Wages:		4,381.72	11,809.91	13,654.15	11,125.00	13,654.15	2,529.15	22.73%	16,920.00	3,265.85	23.92%
Category: 51 - Employee Benefits											
20-41-405-5150	Training & Education	0.00	80.34	0.00	100.00	0.00	-100.00	-100.00%	50.00	50.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	80.34	0.00	100.00	0.00	-100.00	-100.00%	50.00	50.00	0.00%
Category: 52 - Contract Services											
20-41-405-5215	Independent Contractor Servic	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-405-5310	Communications	10.45	44.49	42.72	45.00	41.08	-3.92	-8.71%	45.00	3.92	9.54%
Total Category: 53 - Utilities :		10.45	44.49	42.72	45.00	41.08	-3.92	-8.71%	45.00	3.92	9.54%
Category: 54 - Supplies											
20-41-405-5400	Program Operation Supplies	15.98	0.00	1,241.10	350.00	1,197.13	847.13	242.04%	1,450.00	252.87	21.12%
20-41-405-5460	Uniform Supplies	0.00	0.00	177.24	50.40	177.24	126.84	251.67%	168.00	-9.24	-5.21%
Total Category: 54 - Supplies :		15.98	0.00	1,418.34	400.40	1,374.37	973.97	243.25%	1,618.00	243.63	17.73%
Total Program: 405 - After Camp Recreation:		-3,951.15	-390.46	23,322.03	10,827.60	23,367.64	12,540.04	115.82%	22,391.00	-976.64	-4.18%
Program: 407 - Play-Well Tek-Nologies											
Category: 44 - Fee Revenue											
20-41-407-4400	Program Fees	2,263.00	26,782.85	37,367.91	38,846.00	35,411.27	-3,434.73	-8.84%	36,060.00	648.73	1.83%
Total Category: 44 - Fee Revenue :		2,263.00	26,782.85	37,367.91	38,846.00	35,411.27	-3,434.73	-8.84%	36,060.00	648.73	1.83%
Category: 52 - Contract Services											
20-41-407-5215	Independent Contractor Servic	2,028.00	1,012.90	20,356.88	26,932.50	24,787.00	-2,145.50	-7.97%	24,642.00	-145.00	-0.58%
Total Category: 52 - Contract Services:		2,028.00	1,012.90	20,356.88	26,932.50	24,787.00	-2,145.50	-7.97%	24,642.00	-145.00	-0.58%
Total Program: 407 - Play-Well Tek-Nologies:		235.00	25,769.95	17,011.03	11,913.50	10,624.27	-1,289.23	-10.82%	11,418.00	793.73	7.47%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 410 - Nature Programs											
Category: 44 - Fee Revenue											
20-41-410-4400	Program Fees	0.00	286.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	286.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-410-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-410-5400	Program Operation Supplies	167.73	127.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		167.73	127.16	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 410 - Nature Programs:		-167.73	158.84	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 411 - Chicago Loves Dance											
Category: 44 - Fee Revenue											
20-41-411-4400	Program Fees	14,871.86	1,332.12	18,313.69	6,480.00	19,007.34	12,527.34	193.32%	20,140.00	1,132.66	5.96%
Total Category: 44 - Fee Revenue :		14,871.86	1,332.12	18,313.69	6,480.00	19,007.34	12,527.34	193.32%	20,140.00	1,132.66	5.96%
Category: 52 - Contract Services											
20-41-411-5215	Independent Contractor Serv	9,684.94	1,803.20	3,066.26	4,536.00	13,305.13	8,769.13	193.32%	14,098.00	792.87	5.96%
Total Category: 52 - Contract Services:		9,684.94	1,803.20	3,066.26	4,536.00	13,305.13	8,769.13	193.32%	14,098.00	792.87	5.96%
Total Program: 411 - Chicago Loves Dance:		5,186.92	-471.08	15,247.43	1,944.00	5,702.21	3,758.21	193.32%	6,042.00	339.79	5.96%
Program: 412 - American Red Cross Classes											
Category: 44 - Fee Revenue											
20-41-412-4400	Program Fees	6,630.00	9,166.00	0.00	6,292.00	0.00	-6,292.00	-100.00%	7,832.00	7,832.00	0.00%
Total Category: 44 - Fee Revenue :		6,630.00	9,166.00	0.00	6,292.00	0.00	-6,292.00	-100.00%	7,832.00	7,832.00	0.00%
Category: 50 - Salaries & Wages											
20-41-412-5045	PT Instructor	338.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	700.00	700.00	0.00%
Total Category: 50 - Salaries & Wages:		338.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	700.00	700.00	0.00%
Category: 54 - Supplies											
20-41-412-5400	Program Operation Supplies	1,050.94	2,281.07	0.00	917.80	0.00	-917.80	-100.00%	917.80	917.80	0.00%
Total Category: 54 - Supplies :		1,050.94	2,281.07	0.00	917.80	0.00	-917.80	-100.00%	917.80	917.80	0.00%
Total Program: 412 - American Red Cross Classes:		5,241.06	6,884.93	0.00	4,674.20	0.00	-4,674.20	-100.00%	6,214.20	6,214.20	0.00%
Program: 413 - Traveling Teens											
Category: 44 - Fee Revenue											
20-41-413-4400	Program Fees	0.00	0.00	0.00	44,000.00	0.00	-44,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	44,000.00	0.00	-44,000.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-41-413-5050 PT Counselor	0.00	0.00	0.00	11,205.00	0.00	-11,205.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	11,205.00	0.00	-11,205.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-413-5220 Transportation	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%	0.00	0.00	0.00%
20-41-413-5272 Entry Fees	0.00	0.00	0.00	8,200.00	0.00	-8,200.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	13,200.00	0.00	-13,200.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-413-5400 Program Operation Supplies	0.00	0.00	0.00	835.00	0.00	-835.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	835.00	0.00	-835.00	-100.00%	0.00	0.00	0.00%
Total Program: 413 - Traveling Teens:	0.00	0.00	0.00	18,760.00	0.00	-18,760.00	-100.00%	0.00	0.00	0.00%
Program: 414 - One Day Workshops										
Category: 44 - Fee Revenue										
20-41-414-4400 Program Fees	873.62	2,246.00	2,964.00	1,179.00	3,200.00	2,021.00	171.42%	2,200.00	-1,000.00	-31.25%
Total Category: 44 - Fee Revenue :	873.62	2,246.00	2,964.00	1,179.00	3,200.00	2,021.00	171.42%	2,200.00	-1,000.00	-31.25%
Category: 52 - Contract Services										
20-41-414-5215 Independent Contractor Serv	751.40	1,577.60	1,611.40	785.40	1,885.10	1,099.70	140.02%	1,540.00	-345.10	-18.31%
Total Category: 52 - Contract Services:	751.40	1,577.60	1,611.40	785.40	1,885.10	1,099.70	140.02%	1,540.00	-345.10	-18.31%
Category: 54 - Supplies										
20-41-414-5400 Program Operation Supplies	163.67	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	163.67	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 414 - One Day Workshops:	-41.45	668.40	1,352.60	393.60	1,314.90	921.30	234.07%	660.00	-654.90	-49.81%
Program: 418 - Chess										
Category: 44 - Fee Revenue										
20-41-418-4400 Program Fees	3,840.24	9,280.96	18,976.36	13,649.00	18,000.00	4,351.00	31.88%	20,408.00	2,408.00	13.38%
Total Category: 44 - Fee Revenue :	3,840.24	9,280.96	18,976.36	13,649.00	18,000.00	4,351.00	31.88%	20,408.00	2,408.00	13.38%
Category: 52 - Contract Services										
20-41-418-5215 Independent Contractor Serv	3,731.92	6,421.07	9,412.33	9,491.30	12,600.00	3,108.70	32.75%	14,283.00	1,683.00	13.36%
Total Category: 52 - Contract Services:	3,731.92	6,421.07	9,412.33	9,491.30	12,600.00	3,108.70	32.75%	14,283.00	1,683.00	13.36%
Total Program: 418 - Chess:	108.32	2,859.89	9,564.03	4,157.70	5,400.00	1,242.30	29.88%	6,125.00	725.00	13.43%
Program: 419 - Mad Science										
Category: 44 - Fee Revenue										
20-41-419-4400 Program Fees	3,309.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	3,309.51	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-419-5215 Independent Contractor Serv	1,920.11	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	1,920.11	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 419 - Mad Science:	1,389.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 420 - Dog Training										
Category: 44 - Fee Revenue										
20-41-420-4400 Program Fees	12,338.54	16,323.07	21,445.89	13,420.00	19,651.18	6,231.18	46.43%	22,578.00	2,926.82	14.89%
Total Category: 44 - Fee Revenue :	12,338.54	16,323.07	21,445.89	13,420.00	19,651.18	6,231.18	46.43%	22,578.00	2,926.82	14.89%
Category: 52 - Contract Services										
20-41-420-5215 Independent Contractor Serv	8,528.76	10,399.67	11,567.71	9,120.00	11,296.20	2,176.20	23.86%	14,670.60	3,374.40	29.87%
Total Category: 52 - Contract Services:	8,528.76	10,399.67	11,567.71	9,120.00	11,296.20	2,176.20	23.86%	14,670.60	3,374.40	29.87%
Total Program: 420 - Dog Training:	3,809.78	5,923.40	9,878.18	4,300.00	8,354.98	4,054.98	94.30%	7,907.40	-447.58	-5.36%
Program: 423 - Musikgarten Classes										
Category: 44 - Fee Revenue										
20-41-423-4400 Program Fees	10,531.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	10,531.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-423-5215 Independent Contractor Serv	7,151.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	7,151.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 423 - Musikgarten Classes:	3,379.20	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 424 - Amigos Classes										
Category: 44 - Fee Revenue										
20-41-424-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-424-5215 Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 424 - Amigos Classes:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 425 - Computer Explorers										
Category: 44 - Fee Revenue										
20-41-425-4400 Program Fees	5,782.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	5,782.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-425-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 425 - Computer Explorers:		5,782.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 427 - New Programs											
Category: 44 - Fee Revenue											
20-41-427-4400	Program Fees	5,132.62	66,649.05	15,015.34	22,074.00	19,597.12	-2,476.88	-11.22%	22,552.00	2,954.88	15.08%
Total Category: 44 - Fee Revenue :		5,132.62	66,649.05	15,015.34	22,074.00	19,597.12	-2,476.88	-11.22%	22,552.00	2,954.88	15.08%
Category: 50 - Salaries & Wages											
20-41-427-5045	PT Instructor	373.75	14,947.83	400.00	0.00	216.00	216.00	0.00%	0.00	-216.00	-100.00%
Total Category: 50 - Salaries & Wages:		373.75	14,947.83	400.00	0.00	216.00	216.00	0.00%	0.00	-216.00	-100.00%
Category: 52 - Contract Services											
20-41-427-5215	Independent Contractor Serv	1,965.08	18,503.01	8,738.43	14,880.00	11,000.00	-3,880.00	-26.08%	15,786.00	4,786.00	43.51%
Total Category: 52 - Contract Services:		1,965.08	18,503.01	8,738.43	14,880.00	11,000.00	-3,880.00	-26.08%	15,786.00	4,786.00	43.51%
Category: 54 - Supplies											
20-41-427-5400	Program Operation Supplies	50.82	471.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		50.82	471.64	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 427 - New Programs:		2,742.97	32,726.57	5,876.91	7,194.00	8,381.12	1,187.12	16.50%	6,766.00	-1,615.12	-19.27%
Program: 428 - After School Club											
Category: 44 - Fee Revenue											
20-41-428-4400	Program Fees	-1,137.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		-1,137.87	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-428-5000	Administration	6,706.73	3,608.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-428-5030	PT Supervisor	3,918.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-428-5045	PT Instructor	4,942.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		15,568.17	3,608.22	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-428-5215	Independent Contractor Serv	56,029.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-428-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		56,039.47	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-428-5310	Communications	1,091.80	798.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		1,091.80	798.73	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

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				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-428-5400	Program Operation Supplies	902.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		902.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 428 - After School Club:		-74,739.33	-4,406.95	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 429 - Sticky Fingers											
Category: 44 - Fee Revenue											
20-41-429-4400	Program Fees	2,149.67	17,022.70	17,863.80	14,070.00	19,560.00	5,490.00	39.02%	19,935.00	375.00	1.92%
Total Category: 44 - Fee Revenue :		2,149.67	17,022.70	17,863.80	14,070.00	19,560.00	5,490.00	39.02%	19,935.00	375.00	1.92%
Category: 52 - Contract Services											
20-41-429-5215	Independent Contractor Serv	970.20	12,002.69	13,982.06	9,496.00	13,982.06	4,486.06	47.24%	11,844.00	-2,138.06	-15.29%
Total Category: 52 - Contract Services:		970.20	12,002.69	13,982.06	9,496.00	13,982.06	4,486.06	47.24%	11,844.00	-2,138.06	-15.29%
Total Program: 429 - Sticky Fingers:		1,179.47	5,020.01	3,881.74	4,574.00	5,577.94	1,003.94	21.95%	8,091.00	2,513.06	45.05%
Program: 431 - Camp Carnival											
Category: 44 - Fee Revenue											
20-41-431-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-431-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-431-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 431 - Camp Carnival:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 432 - After School Club-McKenzie											
Category: 44 - Fee Revenue											
20-41-432-4400	Program Fees	34,189.37	2,480.74	-29.09	0.00	-29.09	-29.09	0.00%	0.00	29.09	-100.00%
Total Category: 44 - Fee Revenue :		34,189.37	2,480.74	-29.09	0.00	-29.09	-29.09	0.00%	0.00	29.09	-100.00%
Category: 50 - Salaries & Wages											
20-41-432-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-432-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-432-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 53 - Utilities											
20-41-432-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-432-5400	Program Operation Supplies	0.00	132.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		0.00	132.40	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 432 - After School Club-McKenzie:		34,189.37	2,348.34	-29.09	0.00	-29.09	0.00%	0.00	29.09	-100.00%	
Program: 433 - After School Club-Central											
Category: 44 - Fee Revenue											
20-41-433-4400	Program Fees	38,147.25	27,556.87	47,707.00	59,921.00	48,039.00	-11,882.00	-19.83%	79,542.00	31,503.00	65.58%
Total Category: 44 - Fee Revenue :		38,147.25	27,556.87	47,707.00	59,921.00	48,039.00	-11,882.00	-19.83%	79,542.00	31,503.00	65.58%
Category: 50 - Salaries & Wages											
20-41-433-5030	PT Supervisor	0.00	0.00	1,039.50	4,896.00	1,035.00	-3,861.00	-78.86%	3,969.00	2,934.00	283.48%
20-41-433-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	1,039.50	4,896.00	1,035.00	-3,861.00	-78.86%	3,969.00	2,934.00	283.48%
Category: 52 - Contract Services											
20-41-433-5215	Independent Contractor Serv	0.00	18,260.52	6,277.00	36,096.00	31,225.35	-4,870.65	-13.49%	47,095.50	15,870.15	50.82%
Total Category: 52 - Contract Services:		0.00	18,260.52	6,277.00	36,096.00	31,225.35	-4,870.65	-13.49%	47,095.50	15,870.15	50.82%
Category: 53 - Utilities											
20-41-433-5310	Communications	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	15.00	-85.00	-85.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	100.00	100.00	0.00	0.00%	15.00	-85.00	-85.00%
Category: 54 - Supplies											
20-41-433-5400	Program Operation Supplies	0.00	21.28	0.00	15.00	15.00	0.00	0.00%	30.00	15.00	100.00%
Total Category: 54 - Supplies :		0.00	21.28	0.00	15.00	15.00	0.00	0.00%	30.00	15.00	100.00%
Total Program: 433 - After School Club-Central:		38,147.25	9,275.07	40,390.50	18,814.00	15,663.65	-3,150.35	-16.74%	28,432.50	12,768.85	81.52%
Program: 434 - After School Club-Harper											
Category: 44 - Fee Revenue											
20-41-434-4400	Program Fees	20,486.46	21,214.54	54,193.20	36,940.00	54,193.20	17,253.20	46.71%	79,542.00	25,348.80	46.77%
Total Category: 44 - Fee Revenue :		20,486.46	21,214.54	54,193.20	36,940.00	54,193.20	17,253.20	46.71%	79,542.00	25,348.80	46.77%
Category: 50 - Salaries & Wages											
20-41-434-5030	PT Supervisor	0.00	0.00	874.00	4,896.00	800.00	-4,096.00	-83.66%	3,969.00	3,169.00	396.13%
20-41-434-5045	PT Instructor	0.00	0.00	0.00	546.00	0.00	-546.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	874.00	5,442.00	800.00	-4,642.00	-85.30%	3,969.00	3,169.00	396.13%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-434-5215	Independent Contractor Serv	0.00	11,617.69	6,636.00	23,366.00	32,515.00	9,149.00	39.16%	47,095.50	14,580.50	44.84%
Total Category: 52 - Contract Services:		0.00	11,617.69	6,636.00	23,366.00	32,515.00	9,149.00	39.16%	47,095.50	14,580.50	44.84%
Category: 53 - Utilities											
20-41-434-5310	Communications	0.00	217.90	326.24	100.00	293.20	193.20	193.20%	15.00	-278.20	-94.88%
Total Category: 53 - Utilities :		0.00	217.90	326.24	100.00	293.20	193.20	193.20%	15.00	-278.20	-94.88%
Category: 54 - Supplies											
20-41-434-5400	Program Operation Supplies	0.00	24.21	0.00	15.00	15.00	0.00	0.00%	30.00	15.00	100.00%
Total Category: 54 - Supplies :		0.00	24.21	0.00	15.00	15.00	0.00	0.00%	30.00	15.00	100.00%
Total Program: 434 - After School Club-Harper:		20,486.46	9,354.74	46,356.96	8,017.00	20,570.00	12,553.00	156.58%	28,432.50	7,862.50	38.22%
Program: 435 - Teen Camp											
Category: 44 - Fee Revenue											
20-41-435-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-435-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-435-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-435-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5272	Entry Fees	99.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		99.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-435-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-435-5400	Program Operation Supplies	50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-435-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		50.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 435 - Teen Camp:		-149.60	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 436 - Campus Clubs Cenntenial										
Category: 44 - Fee Revenue										
20-41-436-4400 Program Fees	2,186.33	57,970.66	131,181.68	178,691.00	130,174.35	-48,516.65	-27.15%	150,613.00	20,438.65	15.70%
Total Category: 44 - Fee Revenue :	2,186.33	57,970.66	131,181.68	178,691.00	130,174.35	-48,516.65	-27.15%	150,613.00	20,438.65	15.70%
Category: 50 - Salaries & Wages										
20-41-436-5025 Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-436-5030 PT Supervisor	0.00	7,726.50	4,816.15	9,360.00	5,377.40	-3,982.60	-42.55%	10,836.00	5,458.60	101.51%
20-41-436-5045 PT Instructor	0.00	0.00	815.00	5,418.00	1,040.00	-4,378.00	-80.80%	3,800.00	2,760.00	265.38%
20-41-436-5050 PT Counselor	0.00	5,574.00	12,406.76	15,800.00	14,968.92	-831.08	-5.26%	20,672.00	5,703.08	38.10%
20-41-436-5075 PT Driver	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%	0.00	-1,000.00	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	13,300.50	18,037.91	31,578.00	22,386.32	-9,191.68	-29.11%	35,308.00	12,921.68	57.72%
Category: 52 - Contract Services										
20-41-436-5215 Independent Contractor Serv	0.00	18,978.00	21,322.25	0.00	30,322.00	30,322.00	0.00%	32,832.00	2,510.00	8.28%
20-41-436-5220 Transportation	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
20-41-436-5272 Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	18,978.00	21,322.25	1,000.00	30,322.00	29,322.00	2,932.20%	32,832.00	2,510.00	8.28%
Category: 53 - Utilities										
20-41-436-5310 Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-436-5400 Program Operation Supplies	0.00	714.96	1,587.46	7,400.00	1,990.00	-5,410.00	-73.11%	2,200.00	210.00	10.55%
20-41-436-5460 Uniform Supplies	0.00	42.20	173.50	30.00	100.00	70.00	233.33%	160.00	60.00	60.00%
Total Category: 54 - Supplies :	0.00	757.16	1,760.96	7,430.00	2,090.00	-5,340.00	-71.87%	2,360.00	270.00	12.92%
Total Program: 436 - Campus Clubs Cenntenial:	2,186.33	24,935.00	90,060.56	138,683.00	75,376.03	-63,306.97	-45.65%	80,113.00	4,736.97	6.28%
Program: 437 - Campus Clubs McKenzie										
Category: 44 - Fee Revenue										
20-41-437-4400 Program Fees	1,260.99	71,572.25	170,352.33	213,100.00	171,907.00	-41,193.00	-19.33%	179,998.00	8,091.00	4.71%
Total Category: 44 - Fee Revenue :	1,260.99	71,572.25	170,352.33	213,100.00	171,907.00	-41,193.00	-19.33%	179,998.00	8,091.00	4.71%
Category: 50 - Salaries & Wages										
20-41-437-5025 Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-437-5030 PT Supervisor	0.00	4,515.00	7,311.54	9,360.00	5,713.59	-3,646.41	-38.96%	13,650.00	7,936.41	138.90%
20-41-437-5045 PT Instructor	0.00	0.00	1,058.85	5,418.00	550.00	-4,868.00	-89.85%	3,800.00	3,250.00	590.91%
20-41-437-5050 PT Counselor	0.00	828.00	14,352.08	19,800.00	16,764.75	-3,035.25	-15.33%	26,880.00	10,115.25	60.34%
20-41-437-5075 PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	5,343.00	22,722.47	34,578.00	23,028.34	-11,549.66	-33.40%	44,330.00	21,301.66	92.50%
Category: 52 - Contract Services										
20-41-437-5215 Independent Contractor Serv	0.00	34,887.00	34,599.00	0.00	48,524.00	48,524.00	0.00%	51,072.00	2,548.00	5.25%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-437-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	34,887.00	34,599.00	0.00	48,524.00	48,524.00	0.00%	51,072.00	2,548.00	5.25%
Category: 53 - Utilities											
20-41-437-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
Category: 54 - Supplies											
20-41-437-5400	Program Operation Supplies	0.00	813.06	1,832.84	4,000.00	1,970.00	-2,030.00	-50.75%	2,500.00	530.00	26.90%
20-41-437-5460	Uniform Supplies	0.00	42.20	173.50	30.00	100.00	70.00	233.33%	384.00	284.00	284.00%
Total Category: 54 - Supplies :		0.00	855.26	2,006.34	4,030.00	2,070.00	-1,960.00	-48.64%	2,884.00	814.00	39.32%
Total Program: 437 - Campus Clubs McKenzie:		1,260.99	30,486.99	111,024.52	174,492.00	98,284.66	-76,207.34	-43.67%	81,637.00	-16,647.66	-16.94%
Program: 438 - Campus Club Romona											
Category: 44 - Fee Revenue											
20-41-438-4400	Program Fees	2,737.49	43,234.19	97,396.75	127,507.00	100,749.25	-26,757.75	-20.99%	130,018.00	29,268.75	29.05%
Total Category: 44 - Fee Revenue :		2,737.49	43,234.19	97,396.75	127,507.00	100,749.25	-26,757.75	-20.99%	130,018.00	29,268.75	29.05%
Category: 50 - Salaries & Wages											
20-41-438-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-438-5030	PT Supervisor	0.00	378.00	8,897.02	9,360.00	9,415.88	55.88	0.60%	14,364.00	4,948.12	52.55%
20-41-438-5045	PT Instructor	0.00	0.00	40.00	5,628.00	180.00	-5,448.00	-96.80%	2,280.00	2,100.00	1,166.67%
20-41-438-5050	PT Counselor	0.00	3,759.00	10,706.23	15,400.00	11,125.00	-4,275.00	-27.76%	20,672.00	9,547.00	85.82%
20-41-438-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	4,137.00	19,643.25	30,388.00	20,720.88	-9,667.12	-31.81%	37,316.00	16,595.12	80.09%
Category: 52 - Contract Services											
20-41-438-5215	Independent Contractor Servic	0.00	12,593.50	15,460.00	0.00	28,460.00	28,460.00	0.00%	29,184.00	724.00	2.54%
20-41-438-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	12,593.50	15,460.00	0.00	28,460.00	28,460.00	0.00%	29,184.00	724.00	2.54%
Category: 53 - Utilities											
20-41-438-5310	Communications	0.00	0.00	0.00	75.00	75.00	0.00	0.00%	75.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	75.00	75.00	0.00	0.00%	75.00	0.00	0.00%
Category: 54 - Supplies											
20-41-438-5400	Program Operation Supplies	0.00	861.92	1,437.79	2,000.00	1,801.00	-199.00	-9.95%	2,500.00	699.00	38.81%
20-41-438-5460	Uniform Supplies	0.00	42.20	173.50	30.00	100.00	70.00	233.33%	132.00	32.00	32.00%
Total Category: 54 - Supplies :		0.00	904.12	1,611.29	2,030.00	1,901.00	-129.00	-6.35%	2,632.00	731.00	38.45%
Total Program: 438 - Campus Club Romona:		2,737.49	25,599.57	60,682.21	95,014.00	49,592.37	-45,421.63	-47.81%	60,811.00	11,218.63	22.62%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 439 - HMS/WJHS CARE										
Category: 44 - Fee Revenue										
20-41-439-4400	Program Fees	84.84	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		84.84	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-439-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-439-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-439-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities										
20-41-439-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-439-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-439-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 439 - HMS/WJHS CARE:		84.84	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 440 - HMS/WJHS After School Clubs										
Category: 44 - Fee Revenue										
20-41-440-4400	Program Fees	0.00	4,958.77	0.00	20,252.00	0.00	-20,252.00	-100.00%	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	4,958.77	0.00	20,252.00	0.00	-20,252.00	-100.00%	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-440-5030	PT Supervisor	0.00	0.00	0.00	3,744.00	0.00	-3,744.00	-100.00%	0.00	0.00%
20-41-440-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	3,744.00	0.00	-3,744.00	-100.00%	0.00	0.00%
Category: 52 - Contract Services										
20-41-440-5215	Independent Contractor Servic	0.00	4,790.21	0.00	13,835.00	0.00	-13,835.00	-100.00%	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	4,790.21	0.00	13,835.00	0.00	-13,835.00	-100.00%	0.00	0.00%
Category: 54 - Supplies										
20-41-440-5400	Program Operation Supplies	0.00	21.28	0.00	75.00	0.00	-75.00	-100.00%	0.00	0.00%
20-41-440-5460	Uniform Supplies	0.00	0.00	0.00	7.50	0.00	-7.50	-100.00%	0.00	0.00%
Total Category: 54 - Supplies :		0.00	21.28	0.00	82.50	0.00	-82.50	-100.00%	0.00	0.00%
Total Program: 440 - HMS/WJHS After School Clubs:		0.00	147.28	0.00	2,590.50	0.00	-2,590.50	-100.00%	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 441 - Teen Camp											
Category: 44 - Fee Revenue											
20-41-441-4400	Program Fees	0.00	22,680.85	49,283.30	23,075.00	49,283.30	26,208.30	113.58%	55,758.00	6,474.70	13.14%
Total Category: 44 - Fee Revenue :		0.00	22,680.85	49,283.30	23,075.00	49,283.30	26,208.30	113.58%	55,758.00	6,474.70	13.14%
Category: 50 - Salaries & Wages											
20-41-441-5010	Recruitment Incentives	0.00	0.00	360.00	0.00	360.00	360.00	0.00%	0.00	-360.00	-100.00%
20-41-441-5030	PT Supervisor	0.00	4,817.50	5,559.00	5,364.00	5,559.00	195.00	3.64%	6,720.00	1,161.00	20.89%
20-41-441-5050	PT Counselor	0.00	6,843.75	8,603.94	7,250.00	8,603.94	1,353.94	18.68%	10,296.00	1,692.06	19.67%
20-41-441-5075	PT Driver	0.00	0.00	584.99	1,008.00	584.99	-423.01	-41.97%	168.00	-416.99	-71.28%
20-41-441-5085	Overtime PT	0.00	55.13	219.50	0.00	219.50	219.50	0.00%	672.00	452.50	206.15%
Total Category: 50 - Salaries & Wages:		0.00	11,716.38	15,327.43	13,622.00	15,327.43	1,705.43	12.52%	17,856.00	2,528.57	16.50%
Category: 51 - Employee Benefits											
20-41-441-5150	Training & Education	0.00	0.00	0.00	75.00	75.00	0.00	0.00%	50.00	-25.00	-33.33%
20-41-441-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	75.00	75.00	0.00	0.00%	150.00	75.00	100.00%
Category: 52 - Contract Services											
20-41-441-5220	Transportation	0.00	0.00	9,975.60	0.00	11,229.25	11,229.25	0.00%	7,200.00	-4,029.25	-35.88%
20-41-441-5272	Entry Fees	0.00	100.00	11,133.02	820.00	11,133.02	10,313.02	1,257.69%	10,640.00	-493.02	-4.43%
Total Category: 52 - Contract Services:		0.00	100.00	21,108.62	820.00	22,362.27	21,542.27	2,627.11%	17,840.00	-4,522.27	-20.22%
Category: 53 - Utilities											
20-41-441-5310	Communications	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	50.00	-50.00	-50.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	100.00	100.00	0.00	0.00%	50.00	-50.00	-50.00%
Category: 54 - Supplies											
20-41-441-5400	Program Operation Supplies	0.00	1,100.05	1,407.63	1,152.80	843.43	-309.37	-26.84%	1,420.00	576.57	68.36%
20-41-441-5460	Uniform Supplies	0.00	0.00	354.48	0.00	354.48	354.48	0.00%	160.00	-194.48	-54.86%
Total Category: 54 - Supplies :		0.00	1,100.05	1,762.11	1,152.80	1,197.91	45.11	3.91%	1,580.00	382.09	31.90%
Total Program: 441 - Teen Camp:		0.00	9,764.42	11,085.14	7,305.20	10,220.69	2,915.49	39.91%	18,282.00	8,061.31	78.87%
Report Total:		-236,706.05	-45,192.44	181,675.01	165,853.11	42,794.92	-123,058.19	-74.20%	163,270.24	120,475.32	281.52%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20 - RECREATION	-236,706.05	-45,192.44	181,675.01	165,853.11	42,794.92	-123,058.19	-74.20%	163,270.24	120,475.32	281.52%
Report Total:	-236,706.05	-45,192.44	181,675.01	165,853.11	42,794.92	-123,058.19	-74.20%	163,270.24	120,475.32	281.52%



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

Gymnastics

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	769,408	1,151,835	1,076,299	1,233,587	\$157,288	14.6%
Membership Fees	62,521	64,955	76,635	96,435	19,800	25.8%
Rental Revenue	6,100	-	181	0	(181)	-100.0%
Retail Sales	13,845	21,800	18,505	6,750	(11,755)	-63.5%
Total Revenue	\$851,874	\$1,238,590	\$1,171,620	\$1,336,772	\$165,152	14.1%
Expenses						
Salaries & Wages	\$330,929	\$478,775	\$407,893	\$ 487,944	\$80,050	19.6%
Employee Benefits	65,050	79,782	75,980	82,801	6,821	9.0%
Contract Services	27,518	46,016	42,929	46,892	3,963	9.2%
Utilities	648	1,010	957	720	(237)	-24.8%
Supplies	19,459	26,627	23,777	38,323	14,546	61.2%
Repairs	0	0	0	0	0	N/A
Operating Expenses	\$443,604	\$632,211	\$551,536	\$656,680	\$105,143	19.1%
Operating Surplus (Deficit)	\$408,270	\$606,379	\$620,083	\$680,092	\$60,009	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	123,609	207,710	185,474	265,197	79,723	43.0%
Total Expenses	\$567,213	\$839,921	\$737,011	\$921,877	\$184,866	25.1%
Net Surplus (Deficit)	\$284,661	\$398,669	\$434,609	\$414,895		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 501 - Administration											
Category: 46 - Rental Revenue											
20-41-501-4680	Facility Rental	1,700.00	6,100.00	181.00	0.00	181.00	181.00	0.00%	0.00	-181.00	-100.00%
Total Category: 46 - Rental Revenue :		1,700.00	6,100.00	181.00	0.00	181.00	181.00	0.00%	0.00	-181.00	-100.00%
Category: 47 - Retail Sales											
20-41-501-4710	Misc. Retail Sales	0.00	0.00	0.00	8,000.00	0.00	-8,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		0.00	0.00	0.00	8,000.00	0.00	-8,000.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-501-5000	Administration	45,692.27	61,799.94	56,650.83	63,000.00	64,235.00	1,235.00	1.96%	69,292.00	5,057.00	7.87%
20-41-501-5055	PT Administration	0.00	2,899.85	0.00	5,625.00	0.00	-5,625.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		45,692.27	64,699.79	56,650.83	68,625.00	64,235.00	-4,390.00	-6.40%	69,292.00	5,057.00	7.87%
Category: 51 - Employee Benefits											
20-41-501-5110	Health Insurance Premiums	62,059.91	60,695.82	53,626.19	67,485.07	67,485.07	0.00	0.00%	72,137.00	4,651.93	6.89%
20-41-501-5150	Training & Education	948.50	1,345.81	2,770.99	5,718.00	4,467.45	-1,250.55	-21.87%	5,489.00	1,021.55	22.87%
20-41-501-5160	Dues	605.00	1,082.00	910.00	1,370.00	985.00	-385.00	-28.10%	1,370.00	385.00	39.09%
20-41-501-5170	Awards and Meetings	0.00	193.00	159.72	640.00	634.72	-5.28	-0.83%	575.00	-59.72	-9.41%
Total Category: 51 - Employee Benefits :		63,613.41	63,316.63	57,466.90	75,213.07	73,572.24	-1,640.83	-2.18%	79,571.00	5,998.76	8.15%
Category: 52 - Contract Services											
20-41-501-5225	Misc. Contract Services	40.00	160.00	0.00	60.00	24.00	-36.00	-60.00%	75.00	51.00	212.50%
20-41-501-5255	Marketing	0.00	0.00	305.00	0.00	305.00	305.00	0.00%	325.00	20.00	6.56%
20-41-501-5260	Advertising	0.00	317.67	0.00	685.00	685.00	0.00	0.00%	620.00	-65.00	-9.49%
20-41-501-5265	Printing	0.00	47.88	0.00	66.00	66.00	0.00	0.00%	300.00	234.00	354.55%
Total Category: 52 - Contract Services:		40.00	525.55	305.00	811.00	1,080.00	269.00	33.17%	1,320.00	240.00	22.22%
Category: 53 - Utilities											
20-41-501-5310	Communications	779.68	647.92	953.76	1,010.24	957.16	-53.08	-5.25%	720.00	-237.16	-24.78%
Total Category: 53 - Utilities :		779.68	647.92	953.76	1,010.24	957.16	-53.08	-5.25%	720.00	-237.16	-24.78%
Category: 54 - Supplies											
20-41-501-5400	Program Operation Supplies	102.03	0.00	54.62	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
20-41-501-5410	Office Supplies	279.29	91.03	815.12	1,000.00	888.20	-111.80	-11.18%	1,750.00	861.80	97.03%
20-41-501-5430	Equipment Supplies	643.89	6,294.91	4,811.89	5,868.00	5,868.00	0.00	0.00%	6,208.00	340.00	5.79%
20-41-501-5460	Uniform Supplies	211.00	488.50	889.60	1,200.00	1,200.00	0.00	0.00%	1,350.00	150.00	12.50%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-41-501-5490	Cost of Goods Sold	0.00	0.00	0.00	3,200.00	871.70	-2,328.30	-72.76%	5,738.00	4,866.30	558.25%
	Total Category: 54 - Supplies :	1,236.21	6,874.44	6,571.23	11,518.00	9,077.90	-2,440.10	-21.19%	15,296.00	6,218.10	68.50%
	Category: 60 - Transfers										
20-41-501-6010	Admin Overhead Charge	176,545.00	123,609.00	167,507.00	207,710.00	185,474.20	-22,235.80	-10.71%	265,197.00	79,722.80	42.98%
	Total Category: 60 - Transfers :	176,545.00	123,609.00	167,507.00	207,710.00	185,474.20	-22,235.80	-10.71%	265,197.00	79,722.80	42.98%
	Total Program: 501 - Administration:	-286,206.57	-253,573.33	-289,273.72	-356,887.31	-334,215.50	22,671.81	-6.35%	-431,396.00	-97,180.50	29.08%
	Program: 502 - Gym Camp										
	Category: 44 - Fee Revenue										
20-41-502-4400	Program Fees	23,228.88	57,467.34	63,773.77	104,679.74	63,773.77	-40,905.97	-39.08%	92,200.00	28,426.23	44.57%
	Total Category: 44 - Fee Revenue :	23,228.88	57,467.34	63,773.77	104,679.74	63,773.77	-40,905.97	-39.08%	92,200.00	28,426.23	44.57%
	Category: 50 - Salaries & Wages										
20-41-502-5010	Recruitment Incentives	0.00	0.00	0.00	2,700.00	0.00	-2,700.00	-100.00%	0.00	0.00	0.00%
20-41-502-5030	PT Supervisor	0.00	0.00	0.00	5,138.10	0.00	-5,138.10	-100.00%	4,950.00	4,950.00	0.00%
20-41-502-5050	PT Counselor	8,108.46	14,367.46	16,571.17	20,563.79	16,571.17	-3,992.62	-19.42%	21,200.45	4,629.28	27.94%
20-41-502-5075	PT Driver	0.00	0.00	0.00	440.00	0.00	-440.00	-100.00%	473.00	473.00	0.00%
	Total Category: 50 - Salaries & Wages:	8,108.46	14,367.46	16,571.17	28,841.89	16,571.17	-12,270.72	-42.54%	26,623.45	10,052.28	60.66%
	Category: 51 - Employee Benefits										
20-41-502-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5170	Awards and Meetings	0.00	0.00	0.00	140.00	0.00	-140.00	-100.00%	170.00	170.00	0.00%
	Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	140.00	0.00	-140.00	-100.00%	170.00	170.00	0.00%
	Category: 54 - Supplies										
20-41-502-5400	Program Operation Supplies	0.00	408.91	969.66	1,802.50	969.66	-832.84	-46.20%	1,400.00	430.34	44.38%
20-41-502-5470	Misc. Supplies	0.00	0.00	47.25	200.00	47.25	-152.75	-76.38%	300.00	252.75	534.92%
	Total Category: 54 - Supplies :	0.00	408.91	1,016.91	2,002.50	1,016.91	-985.59	-49.22%	1,700.00	683.09	67.17%
	Total Program: 502 - Gym Camp:	15,120.42	42,690.97	46,185.69	73,695.35	46,185.69	-27,509.66	-37.33%	63,706.55	17,520.86	37.94%
	Program: 503 - Gymnastics										
	Category: 44 - Fee Revenue										
20-41-503-4400	Program Fees	342,430.42	544,772.08	761,693.94	776,584.00	751,537.95	-25,046.05	-3.23%	817,209.00	65,671.05	8.74%
	Total Category: 44 - Fee Revenue :	342,430.42	544,772.08	761,693.94	776,584.00	751,537.95	-25,046.05	-3.23%	817,209.00	65,671.05	8.74%
	Category: 47 - Retail Sales										
20-41-503-4700	Pro Shop Sales	0.00	0.00	2,495.51	0.00	4,704.57	4,704.57	0.00%	6,750.00	2,045.43	43.48%
	Total Category: 47 - Retail Sales :	0.00	0.00	2,495.51	0.00	4,704.57	4,704.57	0.00%	6,750.00	2,045.43	43.48%
	Category: 50 - Salaries & Wages										
20-41-503-5000	Administration	77,350.13	60,422.01	59,742.89	73,227.70	69,083.00	-4,144.70	-5.66%	84,450.00	15,367.00	22.24%
20-41-503-5010	Recruitment Incentives	0.00	0.00	1,350.00	4,050.00	2,700.00	-1,350.00	-33.33%	4,050.00	1,350.00	50.00%
20-41-503-5045	PT Instructor	54,710.77	94,419.32	113,013.90	161,500.30	124,988.53	-36,511.77	-22.61%	146,884.93	21,896.40	17.52%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-503-5080 Overtime FT	0.00	8.29	180.80	0.00	136.54	136.54	0.00%	0.00	-136.54	-100.00%
Total Category: 50 - Salaries & Wages:	132,060.90	154,849.62	174,287.59	238,778.00	196,908.07	-41,869.93	-17.54%	235,384.93	38,476.86	19.54%
Category: 51 - Employee Benefits										
20-41-503-5170 Awards and Meetings	72.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	72.17	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-503-5225 Misc. Contract Services	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	20.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-503-5400 Program Operation Supplies	65.73	0.00	251.27	80.00	251.27	171.27	214.09%	525.00	273.73	108.94%
Total Category: 54 - Supplies :	65.73	0.00	251.27	80.00	251.27	171.27	214.09%	525.00	273.73	108.94%
Total Program: 503 - Gymnastics:	210,211.62	389,922.46	589,650.59	537,726.00	559,083.18	21,357.18	3.97%	588,049.07	28,965.89	5.18%
Program: 504 - Gym Parties										
Category: 44 - Fee Revenue										
20-41-504-4400 Program Fees	5,322.00	18,273.00	74,366.00	83,087.00	72,936.00	-10,151.00	-12.22%	84,679.00	11,743.00	16.10%
Total Category: 44 - Fee Revenue :	5,322.00	18,273.00	74,366.00	83,087.00	72,936.00	-10,151.00	-12.22%	84,679.00	11,743.00	16.10%
Category: 50 - Salaries & Wages										
20-41-504-5035 PT Coordinator	37.07	135.92	4,301.61	6,461.55	5,351.76	-1,109.79	-17.18%	7,560.00	2,208.24	41.26%
20-41-504-5045 PT Instructor	4,895.00	7,795.00	27,255.00	36,520.00	29,965.00	-6,555.00	-17.95%	31,161.00	1,196.00	3.99%
20-41-504-5055 PT Administration	783.45	1,118.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	5,715.52	9,049.07	31,556.61	42,981.55	35,316.76	-7,664.79	-17.83%	38,721.00	3,404.24	9.64%
Total Program: 504 - Gym Parties:	-393.52	9,223.93	42,809.39	40,105.45	37,619.24	-2,486.21	-6.20%	45,958.00	8,338.76	22.17%
Program: 505 - Competitions										
Category: 45 - Membership Fees										
20-41-505-4500 Membership Fees - Resident	11,925.00	62,521.00	81,304.95	64,955.00	76,634.95	11,679.95	17.98%	96,435.00	19,800.05	25.84%
Total Category: 45 - Membership Fees :	11,925.00	62,521.00	81,304.95	64,955.00	76,634.95	11,679.95	17.98%	96,435.00	19,800.05	25.84%
Category: 47 - Retail Sales										
20-41-505-4710 Misc. Retail Sales	7,535.00	13,845.00	0.00	13,800.00	13,800.00	0.00	0.00%	0.00	-13,800.00	-100.00%
Total Category: 47 - Retail Sales :	7,535.00	13,845.00	0.00	13,800.00	13,800.00	0.00	0.00%	0.00	-13,800.00	-100.00%
Category: 50 - Salaries & Wages										
20-41-505-5045 PT Instructor	3,960.00	5,170.00	8,639.00	13,110.00	11,075.00	-2,035.00	-15.52%	13,908.00	2,833.00	25.58%
Total Category: 50 - Salaries & Wages:	3,960.00	5,170.00	8,639.00	13,110.00	11,075.00	-2,035.00	-15.52%	13,908.00	2,833.00	25.58%
Category: 51 - Employee Benefits										
20-41-505-5170 Awards and Meetings	721.38	1,733.21	2,307.81	4,429.00	2,407.81	-2,021.19	-45.64%	3,059.92	652.11	27.08%
Total Category: 51 - Employee Benefits :	721.38	1,733.21	2,307.81	4,429.00	2,407.81	-2,021.19	-45.64%	3,059.92	652.11	27.08%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-505-5220	Transportation	735.55	1,652.78	3,070.02	2,555.46	3,304.64	749.18	29.32%	2,512.00	-792.64	-23.99%
20-41-505-5225	Misc. Contract Services	0.00	181.00	547.01	650.00	548.01	-101.99	-15.69%	760.00	211.99	38.68%
20-41-505-5272	Entry Fees	24,742.29	25,158.50	36,936.15	42,000.00	37,136.15	-4,863.85	-11.58%	42,300.00	5,163.85	13.91%
Total Category: 52 - Contract Services:		25,477.84	26,992.28	40,553.18	45,205.46	40,988.80	-4,216.66	-9.33%	45,572.00	4,583.20	11.18%
Category: 54 - Supplies											
20-41-505-5400	Program Operation Supplies	0.00	162.05	196.46	540.00	526.46	-13.54	-2.51%	20,202.00	19,675.54	3,737.33%
20-41-505-5460	Uniform Supplies	6,320.25	12,013.76	13,816.53	12,486.00	12,904.65	418.65	3.35%	600.00	-12,304.65	-95.35%
Total Category: 54 - Supplies :		6,320.25	12,175.81	14,012.99	13,026.00	13,431.11	405.11	3.11%	20,802.00	7,370.89	54.88%
Total Program: 505 - Competitions:		-17,019.47	30,294.70	15,791.97	2,984.54	22,532.23	19,547.69	654.96%	13,093.08	-9,439.15	-41.89%
Program: 506 - Team Gym											
Category: 44 - Fee Revenue											
20-41-506-4400	Program Fees	78,145.05	148,895.50	172,993.27	187,484.00	188,051.27	567.27	0.30%	239,499.00	51,447.73	27.36%
Total Category: 44 - Fee Revenue :		78,145.05	148,895.50	172,993.27	187,484.00	188,051.27	567.27	0.30%	239,499.00	51,447.73	27.36%
Category: 50 - Salaries & Wages											
20-41-506-5000	Administration	93,613.88	75,736.10	59,743.29	73,227.70	69,083.07	-4,144.63	-5.66%	84,450.00	15,366.93	22.24%
20-41-506-5010	Recruitment Incentives	0.00	0.00	0.00	1,350.00	1,350.00	0.00	0.00%	1,350.00	0.00	0.00%
20-41-506-5045	PT Instructor	6,741.19	7,048.81	15,068.19	11,861.25	13,188.89	1,327.64	11.19%	18,214.35	5,025.46	38.10%
20-41-506-5080	Overtime FT	0.00	8.29	180.85	0.00	165.32	165.32	0.00%	0.00	-165.32	-100.00%
Total Category: 50 - Salaries & Wages:		100,355.07	82,793.20	74,992.33	86,438.95	83,787.28	-2,651.67	-3.07%	104,014.35	20,227.07	24.14%
Category: 52 - Contract Services											
20-41-506-5225	Misc. Contract Services	99.00	0.00	859.99	0.00	859.99	859.99	0.00%	0.00	-859.99	-100.00%
Total Category: 52 - Contract Services:		99.00	0.00	859.99	0.00	859.99	859.99	0.00%	0.00	-859.99	-100.00%
Total Program: 506 - Team Gym:		-22,309.02	66,102.30	97,140.95	101,045.05	103,404.00	2,358.95	2.33%	135,484.65	32,080.65	31.02%
Report Total:		-100,596.54	284,661.03	502,304.87	398,669.08	434,608.84	35,939.76	9.01%	414,895.35	-19,713.49	-4.54%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-100,596.54	284,661.03	502,304.87	398,669.08	434,608.84	35,939.76	9.01%	414,895.35	-19,713.49	-4.54%
Report Total:	-100,596.54	284,661.03	502,304.87	398,669.08	434,608.84	35,939.76	9.01%	414,895.35	-19,713.49	-4.54%



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

Sports

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 290	\$ 2,550	\$ 450	\$ 1,365	\$915	203.3%
Fee Revenue	1,621,855	2,116,120	2,057,521	2,207,094	149,573	7.3%
Rental Revenue	34,042	70,550	102,013	107,113	5,100	5.0%
Miscellaneous Revenue	(500)	0	0	0	0	N/A
Total Revenue	<u>\$1,655,687</u>	<u>\$2,189,220</u>	<u>\$2,159,984</u>	<u>\$2,315,572</u>	<u>\$155,588</u>	7.2%
Expenses						
Salaries & Wages	\$155,981	\$407,781	\$366,508	\$ 459,694	\$93,186	25.4%
Employee Benefits	449	5,765	4,445	27,591	23,146	520.7%
Contract Services	512,953	611,488	641,327	725,492	84,165	13.1%
Utilities	1,366	1,568	848	1,428	580	68.4%
Supplies	41,134	73,513	68,018	78,349	10,331	15.2%
Repairs	0	525	0	700	700	N/A
Operating Expenses	\$711,882	\$1,100,640	\$1,081,145	\$1,293,253	\$212,107	19.6%
Operating Surplus (Deficit)	<u>\$943,805</u>	<u>\$1,088,580</u>	<u>\$1,078,839</u>	<u>\$1,022,320</u>	<u>(\$56,519)</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>221,905</u>	<u>372,885</u>	<u>332,966</u>	<u>398,646</u>	<u>65,680</u>	19.7%
Non Operating Expenses	\$221,905	\$372,885	\$332,966	\$398,646	\$65,680	19.7%
Total Expenses	<u>\$933,787</u>	<u>\$1,473,525</u>	<u>\$1,414,111</u>	<u>\$1,691,899</u>	<u>\$277,788</u>	19.6%
Net Surplus (Deficit)	\$721,900	\$715,695	\$745,873	\$623,674		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 601 - Administration										
Category: 48 - Miscellaneous Revenue										
20-41-601-4910	0.00	-500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	-500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-601-5000	130,105.07	20,612.90	51,727.69	57,895.00	63,010.28	5,115.28	8.84%	64,893.00	1,882.72	2.99%
20-41-601-5010	0.00	0.00	0.00	1,950.00	0.00	-1,950.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-601-5020	1,820.77	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5055	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	31,200.00	31,200.00	0.00%
Total Category: 50 - Salaries & Wages:	131,925.84	20,612.90	51,727.69	59,845.00	63,010.28	3,165.28	5.29%	97,443.00	34,432.72	54.65%
Category: 51 - Employee Benefits										
20-41-601-5110	28,541.26	62.90	190.70	0.00	2,743.00	2,743.00	0.00%	24,260.00	21,517.00	784.43%
20-41-601-5150	1,081.74	0.00	320.75	546.00	320.75	-225.25	-41.25%	1,422.00	1,101.25	343.34%
20-41-601-5160	264.00	0.00	279.00	279.00	279.00	0.00	0.00%	279.00	0.00	0.00%
20-41-601-5170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Category: 51 - Employee Benefits :	29,887.00	62.90	790.45	825.00	3,342.75	2,517.75	305.18%	26,061.00	22,718.25	679.63%
Category: 52 - Contract Services										
20-41-601-5210	5,820.94	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-601-5220	146.55	0.00	0.00	300.00	50.00	-250.00	-83.33%	250.00	200.00	400.00%
20-41-601-5225	196.59	0.00	1,399.00	0.00	1,399.00	1,399.00	0.00%	0.00	-1,399.00	-100.00%
20-41-601-5255	0.00	0.00	0.00	165.00	0.00	-165.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	6,164.08	0.00	1,399.00	465.00	1,449.00	984.00	211.61%	250.00	-1,199.00	-82.75%
Category: 53 - Utilities										
20-41-601-5310	939.40	1,107.58	919.32	648.00	611.00	-37.00	-5.71%	648.00	37.00	6.06%
Total Category: 53 - Utilities :	939.40	1,107.58	919.32	648.00	611.00	-37.00	-5.71%	648.00	37.00	6.06%
Category: 54 - Supplies										
20-41-601-5400	890.31	25.39	-11.80	75.00	-11.80	-86.80	-115.73%	75.00	86.80	-735.59%
20-41-601-5410	0.00	38.89	233.14	75.00	120.00	45.00	60.00%	75.00	-45.00	-37.50%
20-41-601-5460	0.00	0.00	0.00	125.00	100.00	-25.00	-20.00%	125.00	25.00	25.00%
20-41-601-5470	50.58	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	940.89	64.28	221.34	275.00	208.20	-66.80	-24.29%	275.00	66.80	32.08%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	168,396.00	221,904.96	300,710.74	372,885.00	332,965.72	-39,919.28	-10.71%	398,646.00	65,680.28	19.73%
Total Category: 60 - Transfers :		168,396.00	221,904.96	300,710.74	372,885.00	332,965.72	-39,919.28	-10.71%	398,646.00	65,680.28	19.73%
Total Program: 601 - Administration:		-338,253.21	-244,252.62	-355,768.54	-434,943.00	-401,586.95	33,356.05	-7.67%	-523,323.00	-121,736.05	30.31%
Program: 602 - Summer BB Camp											
Category: 44 - Fee Revenue											
20-41-602-4400	Program Fees	0.00	21,820.40	21,494.96	24,249.00	21,741.56	-2,507.44	-10.34%	32,448.00	10,706.44	49.24%
Total Category: 44 - Fee Revenue :		0.00	21,820.40	21,494.96	24,249.00	21,741.56	-2,507.44	-10.34%	32,448.00	10,706.44	49.24%
Category: 50 - Salaries & Wages											
20-41-602-5045	PT Instructor	0.00	4,812.75	6,768.00	10,400.00	6,768.00	-3,632.00	-34.92%	12,240.00	5,472.00	80.85%
Total Category: 50 - Salaries & Wages:		0.00	4,812.75	6,768.00	10,400.00	6,768.00	-3,632.00	-34.92%	12,240.00	5,472.00	80.85%
Category: 52 - Contract Services											
20-41-602-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-602-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	756.00	756.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	756.00	756.00	0.00%
Category: 53 - Utilities											
20-41-602-5310	Communications	0.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	20.00	20.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	20.00	20.00	0.00%
Category: 54 - Supplies											
20-41-602-5400	Program Operation Supplies	0.00	19.96	0.00	470.00	0.00	-470.00	-100.00%	300.00	300.00	0.00%
20-41-602-5430	Equipment Supplies	0.00	0.00	0.00	430.00	0.00	-430.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	19.96	0.00	900.00	0.00	-900.00	-100.00%	300.00	300.00	0.00%
Total Program: 602 - Summer BB Camp:		0.00	16,987.69	14,726.96	12,889.00	14,973.56	2,084.56	16.17%	19,132.00	4,158.44	27.77%
Program: 603 - Shotokan Karate											
Category: 44 - Fee Revenue											
20-41-603-4400	Program Fees	8,831.47	22,114.58	44,797.59	25,950.00	45,677.81	19,727.81	76.02%	47,610.00	1,932.19	4.23%
Total Category: 44 - Fee Revenue :		8,831.47	22,114.58	44,797.59	25,950.00	45,677.81	19,727.81	76.02%	47,610.00	1,932.19	4.23%
Category: 52 - Contract Services											
20-41-603-5215	Independent Contractor Serv	4,918.99	11,696.17	16,222.66	17,565.00	31,900.00	14,335.00	81.61%	33,327.00	1,427.00	4.47%
Total Category: 52 - Contract Services:		4,918.99	11,696.17	16,222.66	17,565.00	31,900.00	14,335.00	81.61%	33,327.00	1,427.00	4.47%
Total Program: 603 - Shotokan Karate:		3,912.48	10,418.41	28,574.93	8,385.00	13,777.81	5,392.81	64.31%	14,283.00	505.19	3.67%
Program: 604 - 3 Point Athletics											
Category: 44 - Fee Revenue											
20-41-604-4400	Program Fees	5,570.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		5,570.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-604-5215	Independent Contractor Serv	3,213.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		3,213.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 604 - 3 Point Athletics:		2,357.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 605 - Wilmette Athletics											
Category: 44 - Fee Revenue											
20-41-605-4400	Program Fees	9,909.14	3,880.00	62,849.13	115,188.00	62,849.13	-52,338.87	-45.44%	66,105.00	3,255.87	5.18%
Total Category: 44 - Fee Revenue :		9,909.14	3,880.00	62,849.13	115,188.00	62,849.13	-52,338.87	-45.44%	66,105.00	3,255.87	5.18%
Category: 50 - Salaries & Wages											
20-41-605-5045	PT Instructor	0.00	100.00	6,396.43	19,780.00	12,480.00	-7,300.00	-36.91%	13,130.00	650.00	5.21%
Total Category: 50 - Salaries & Wages:		0.00	100.00	6,396.43	19,780.00	12,480.00	-7,300.00	-36.91%	13,130.00	650.00	5.21%
Category: 52 - Contract Services											
20-41-605-5215	Independent Contractor Serv	4,315.57	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		4,315.57	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-605-5400	Program Operation Supplies	0.00	17.08	1,067.57	1,924.00	1,200.00	-724.00	-37.63%	600.00	-600.00	-50.00%
20-41-605-5430	Equipment Supplies	0.00	0.00	0.00	1,775.00	0.00	-1,775.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	17.08	1,067.57	3,699.00	1,200.00	-2,499.00	-67.56%	600.00	-600.00	-50.00%
Total Program: 605 - Wilmette Athletics:		5,593.57	3,762.92	55,385.13	91,709.00	49,169.13	-42,539.87	-46.39%	52,375.00	3,205.87	6.52%
Program: 607 - Sports Camp											
Category: 44 - Fee Revenue											
20-41-607-4400	Program Fees	504.00	216,910.40	272,572.00	325,529.00	272,572.00	-52,957.00	-16.27%	321,184.00	48,612.00	17.83%
Total Category: 44 - Fee Revenue :		504.00	216,910.40	272,572.00	325,529.00	272,572.00	-52,957.00	-16.27%	321,184.00	48,612.00	17.83%
Category: 50 - Salaries & Wages											
20-41-607-5010	Recruitment Incentives	0.00	0.00	1,840.00	0.00	1,840.00	1,840.00	0.00%	2,000.00	160.00	8.70%
20-41-607-5025	Driver	0.00	0.00	0.00	720.00	0.00	-720.00	-100.00%	0.00	0.00	0.00%
20-41-607-5030	PT Supervisor	0.00	4,567.50	10,101.39	12,480.00	10,101.39	-2,378.61	-19.06%	27,510.00	17,408.61	172.34%
20-41-607-5050	PT Counselor	0.00	49,205.50	91,748.34	79,400.00	91,513.13	12,113.13	15.26%	96,000.00	4,486.87	4.90%
20-41-607-5060	PT Guard	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5070	PT Maintenance	0.00	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%	304.00	304.00	0.00%
20-41-607-5075	PT Driver	0.00	0.00	431.91	1,200.00	431.91	-768.09	-64.01%	456.00	24.09	5.58%
20-41-607-5085	Overtime PT	0.00	140.63	1,404.19	0.00	1,404.19	1,404.19	0.00%	0.00	-1,404.19	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	53,913.63	105,525.83	95,600.00	105,290.62	9,690.62	10.14%	126,270.00	20,979.38	19.93%
Category: 51 - Employee Benefits											
20-41-607-5150	Training & Education	0.00	165.30	0.00	290.00	0.00	-290.00	-100.00%	410.00	410.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-607-5170				0.00	0.00	0.00	0.00%	450.00	450.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	165.30	0.00	290.00	0.00	-290.00	-100.00%	860.00	860.00	0.00%
Category: 52 - Contract Services										
20-41-607-5220				6,100.00	5,568.00	-532.00	-8.72%	6,000.00	432.00	7.76%
20-41-607-5225				0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00%
20-41-607-5272				18,356.60	12,053.55	-6,303.05	-34.34%	48,758.00	36,704.45	304.51%
Total Category: 52 - Contract Services:	100.00	1,773.33	17,622.15	24,456.60	17,621.55	-6,835.05	-27.95%	58,758.00	41,136.45	233.44%
Category: 53 - Utilities										
20-41-607-5310				350.00	61.26	-288.74	-82.50%	350.00	288.74	471.34%
Total Category: 53 - Utilities :	22.55	52.75	62.90	350.00	61.26	-288.74	-82.50%	350.00	288.74	471.34%
Category: 54 - Supplies										
20-41-607-5400				2,100.00	3,779.57	1,679.57	79.98%	5,250.00	1,470.43	38.90%
20-41-607-5410				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5430				500.00	248.60	-251.40	-50.28%	0.00	-248.60	-100.00%
20-41-607-5460				375.00	1,213.03	838.03	223.47%	1,200.00	-13.03	-1.07%
20-41-607-5470				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	1,266.82	5,241.20	2,975.00	5,241.20	2,266.20	76.17%	6,450.00	1,208.80	23.06%
Total Program: 607 - Sports Camp:	381.45	159,738.57	144,119.92	201,857.40	144,357.37	-57,500.03	-28.49%	128,496.00	-15,861.37	-10.99%
Program: 608 - Saturday Basketball										
Category: 44 - Fee Revenue										
20-41-608-4400				192,990.00	103,591.32	-89,398.68	-46.32%	152,350.00	48,758.68	47.07%
Total Category: 44 - Fee Revenue :	150,539.85	43,894.27	223,771.11	192,990.00	103,591.32	-89,398.68	-46.32%	152,350.00	48,758.68	47.07%
Category: 50 - Salaries & Wages										
20-41-608-5030				14,725.00	9,040.44	-5,684.56	-38.60%	15,660.00	6,619.56	73.22%
20-41-608-5035				12,078.00	9,500.00	-2,578.00	-21.34%	0.00	-9,500.00	-100.00%
20-41-608-5040				9,870.00	5,029.00	-4,841.00	-49.05%	11,280.00	6,251.00	124.30%
20-41-608-5045				0.00	318.00	318.00	0.00%	0.00	-318.00	-100.00%
20-41-608-5065				33,700.00	15,588.34	-18,111.66	-53.74%	16,330.50	742.16	4.76%
20-41-608-5070				2,250.00	4,284.01	2,034.01	90.40%	2,700.00	-1,584.01	-36.97%
Total Category: 50 - Salaries & Wages:	72,882.81	1,563.80	43,246.29	72,623.00	43,759.79	-28,863.21	-39.74%	45,970.50	2,210.71	5.05%
Category: 51 - Employee Benefits										
20-41-608-5170				4,470.00	1,102.36	-3,367.64	-75.34%	0.00	-1,102.36	-100.00%
Total Category: 51 - Employee Benefits :	868.91	0.00	1,102.36	4,470.00	1,102.36	-3,367.64	-75.34%	0.00	-1,102.36	-100.00%
Category: 52 - Contract Services										
20-41-608-5225				0.00	0.00	0.00	0.00%	450.00	450.00	0.00%
Total Category: 52 - Contract Services:	630.00	0.00	0.00	0.00	0.00	0.00	0.00%	450.00	450.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-608-5400	Program Operation Supplies	2,482.30	941.38	607.93	550.00	607.93	57.93	10.53%	13,050.00	12,442.07	2,046.63%
20-41-608-5430	Equipment Supplies	0.00	0.00	0.00	2,070.00	0.00	-2,070.00	-100.00%	0.00	0.00	0.00%
20-41-608-5460	Uniform Supplies	12,589.00	449.40	5,067.24	11,550.00	5,067.24	-6,482.76	-56.13%	280.00	-4,787.24	-94.47%
	Total Category: 54 - Supplies :	15,071.30	1,390.78	5,675.17	14,170.00	5,675.17	-8,494.83	-59.95%	13,330.00	7,654.83	134.88%
	Total Program: 608 - Saturday Basketball:	61,086.83	40,939.69	173,747.29	101,727.00	53,054.00	-48,673.00	-47.85%	92,599.50	39,545.50	74.54%
Program: 609 - Girls SB League											
Category: 44 - Fee Revenue											
20-41-609-4400	Program Fees	0.00	49,429.01	43,912.08	49,560.00	43,912.08	-5,647.92	-11.40%	52,220.00	8,307.92	18.92%
	Total Category: 44 - Fee Revenue :	0.00	49,429.01	43,912.08	49,560.00	43,912.08	-5,647.92	-11.40%	52,220.00	8,307.92	18.92%
Category: 52 - Contract Services											
20-41-609-5210	Grounds Maintenance Services	0.00	1,228.52	0.00	2,560.00	0.00	-2,560.00	-100.00%	0.00	0.00	0.00%
20-41-609-5215	Independent Contractor Serv	0.00	37,209.91	24,309.12	33,554.00	24,309.12	-9,244.88	-27.55%	36,554.00	12,244.88	50.37%
	Total Category: 52 - Contract Services:	0.00	38,438.43	24,309.12	36,114.00	24,309.12	-11,804.88	-32.69%	36,554.00	12,244.88	50.37%
Category: 54 - Supplies											
20-41-609-5440	Grounds Supplies	0.00	300.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-41-609-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	300.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
	Total Program: 609 - Girls SB League:	0.00	10,690.58	19,602.96	12,946.00	19,602.96	6,656.96	51.42%	15,166.00	-4,436.96	-22.63%
Program: 610 - Pee Wee Sportsters											
Category: 44 - Fee Revenue											
20-41-610-4400	Program Fees	33,980.96	76,409.13	117,896.95	65,375.00	115,808.26	50,433.26	77.14%	117,630.00	1,821.74	1.57%
	Total Category: 44 - Fee Revenue :	33,980.96	76,409.13	117,896.95	65,375.00	115,808.26	50,433.26	77.14%	117,630.00	1,821.74	1.57%
Category: 52 - Contract Services											
20-41-610-5215	Independent Contractor Serv	27,561.74	43,513.29	70,188.14	45,247.00	81,065.00	35,818.00	79.16%	82,321.00	1,256.00	1.55%
	Total Category: 52 - Contract Services:	27,561.74	43,513.29	70,188.14	45,247.00	81,065.00	35,818.00	79.16%	82,321.00	1,256.00	1.55%
	Total Program: 610 - Pee Wee Sportsters:	6,419.22	32,895.84	47,708.81	20,128.00	34,743.26	14,615.26	72.61%	35,309.00	565.74	1.63%
Program: 611 - Young Tigers Karate											
Category: 44 - Fee Revenue											
20-41-611-4400	Program Fees	7,850.25	18,877.48	32,356.32	26,019.00	31,692.42	5,673.42	21.80%	30,000.00	-1,692.42	-5.34%
	Total Category: 44 - Fee Revenue :	7,850.25	18,877.48	32,356.32	26,019.00	31,692.42	5,673.42	21.80%	30,000.00	-1,692.42	-5.34%
Category: 52 - Contract Services											
20-41-611-5215	Independent Contractor Serv	5,317.72	12,743.80	15,971.89	18,055.00	22,184.00	4,129.00	22.87%	21,000.00	-1,184.00	-5.34%
	Total Category: 52 - Contract Services:	5,317.72	12,743.80	15,971.89	18,055.00	22,184.00	4,129.00	22.87%	21,000.00	-1,184.00	-5.34%
	Total Program: 611 - Young Tigers Karate:	2,532.53	6,133.68	16,384.43	7,964.00	9,508.42	1,544.42	19.39%	9,000.00	-508.42	-5.35%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 612 - Tennis/BB Camp											
Category: 44 - Fee Revenue											
20-41-612-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-612-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-612-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 612 - Tennis/BB Camp:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 613 - PW Sportsters Camp											
Category: 44 - Fee Revenue											
20-41-613-4400	Program Fees	43,580.79	44,164.17	16,099.12	49,644.00	16,099.12	-33,544.88	-67.57%	21,156.00	5,056.88	31.41%
Total Category: 44 - Fee Revenue :		43,580.79	44,164.17	16,099.12	49,644.00	16,099.12	-33,544.88	-67.57%	21,156.00	5,056.88	31.41%
Category: 52 - Contract Services											
20-41-613-5215	Independent Contractor Serv	29,623.71	25,744.80	0.00	34,090.00	0.00	-34,090.00	-100.00%	36,531.60	36,531.60	0.00%
Total Category: 52 - Contract Services:		29,623.71	25,744.80	0.00	34,090.00	0.00	-34,090.00	-100.00%	36,531.60	36,531.60	0.00%
Total Program: 613 - PW Sportsters Camp:		13,957.08	18,419.37	16,099.12	15,554.00	16,099.12	545.12	3.50%	-15,375.60	-31,474.72	-195.51%
Program: 614 - Camp Extension											
Category: 44 - Fee Revenue											
20-41-614-4400	Program Fees	0.00	158,847.04	111,689.37	110,887.00	111,678.37	791.37	0.71%	116,431.35	4,752.98	4.26%
Total Category: 44 - Fee Revenue :		0.00	158,847.04	111,689.37	110,887.00	111,678.37	791.37	0.71%	116,431.35	4,752.98	4.26%
Category: 50 - Salaries & Wages											
20-41-614-5010	Recruitment Incentives	0.00	0.00	4,400.00	0.00	4,400.00	4,400.00	0.00%	0.00	-4,400.00	-100.00%
20-41-614-5025	Driver	0.00	0.00	0.00	294.00	0.00	-294.00	-100.00%	0.00	0.00	0.00%
20-41-614-5030	PT Supervisor	0.00	1,600.00	6,627.75	3,464.00	6,627.75	3,163.75	91.33%	7,321.00	693.25	10.46%
20-41-614-5050	PT Counselor	0.00	12,406.75	34,016.24	18,704.00	34,016.24	15,312.24	81.87%	37,356.00	3,339.76	9.82%
20-41-614-5075	PT Driver	0.00	0.00	2,435.93	1,386.00	2,435.93	1,049.93	75.75%	2,800.00	364.07	14.95%
20-41-614-5085	Overtime PT	0.00	635.26	1,875.23	0.00	1,875.23	1,875.23	0.00%	0.00	-1,875.23	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	14,642.01	49,355.15	23,848.00	49,355.15	25,507.15	106.96%	47,477.00	-1,878.15	-3.81%
Category: 52 - Contract Services											
20-41-614-5220	Transportation	0.00	0.00	3,709.80	3,795.00	3,709.80	-85.20	-2.25%	4,200.00	490.20	13.21%
20-41-614-5272	Entry Fees	0.00	4,735.00	4,861.25	7,584.00	4,861.25	-2,722.75	-35.90%	8,624.00	3,762.75	77.40%
Total Category: 52 - Contract Services:		0.00	4,735.00	8,571.05	11,379.00	8,571.05	-2,807.95	-24.68%	12,824.00	4,252.95	49.62%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-614-5400	Program Operation Supplies	0.00	2,314.00	0.00	280.00	0.00	-280.00	-100.00%	280.00	280.00	0.00%
20-41-614-5430	Equipment Supplies	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
20-41-614-5460	Uniform Supplies	0.00	0.00	0.00	814.00	0.00	-814.00	-100.00%	814.00	814.00	0.00%
20-41-614-5470	Misc. Supplies	0.00	0.00	7,027.12	0.00	7,027.12	7,027.12	0.00%	7,378.00	350.88	4.99%
Total Category: 54 - Supplies :		0.00	2,314.00	7,027.12	1,294.00	7,027.12	5,733.12	443.05%	8,672.00	1,644.88	23.41%
Total Program: 614 - Camp Extension:		0.00	137,156.03	46,736.05	74,366.00	46,725.05	-27,640.95	-37.17%	47,458.35	733.30	1.57%
Program: 615 - Open Gym											
Category: 43 - Daily Fees											
20-41-615-4300	Daily Fees - Resident	1,416.00	290.00	265.00	2,250.00	500.00	-1,750.00	-77.78%	1,050.00	550.00	110.00%
20-41-615-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	300.00	-50.00	-350.00	-116.67%	315.00	365.00	-730.00%
Total Category: 43 - Daily Fees :		1,416.00	290.00	265.00	2,550.00	450.00	-2,100.00	-82.35%	1,365.00	915.00	203.33%
Category: 44 - Fee Revenue											
20-41-615-4400	Program Fees	790.00	1,440.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		790.00	1,440.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-615-5040	PT Attendant	1,539.61	0.00	389.00	2,170.00	569.00	-1,601.00	-73.78%	800.00	231.00	40.60%
Total Category: 50 - Salaries & Wages:		1,539.61	0.00	389.00	2,170.00	569.00	-1,601.00	-73.78%	800.00	231.00	40.60%
Total Program: 615 - Open Gym:		666.39	1,730.00	-124.00	380.00	-119.00	-499.00	-131.32%	565.00	684.00	-574.79%
Program: 616 - On-The-Go Sports											
Category: 44 - Fee Revenue											
20-41-616-4400	Program Fees	57,951.00	65,286.94	58,955.99	64,355.00	56,140.24	-8,214.76	-12.76%	58,380.00	2,239.76	3.99%
Total Category: 44 - Fee Revenue :		57,951.00	65,286.94	58,955.99	64,355.00	56,140.24	-8,214.76	-12.76%	58,380.00	2,239.76	3.99%
Category: 52 - Contract Services											
20-41-616-5215	Independent Contractor Serv	41,682.55	43,946.96	34,006.28	44,685.00	39,298.00	-5,387.00	-12.06%	40,866.00	1,568.00	3.99%
Total Category: 52 - Contract Services:		41,682.55	43,946.96	34,006.28	44,685.00	39,298.00	-5,387.00	-12.06%	40,866.00	1,568.00	3.99%
Total Program: 616 - On-The-Go Sports:		16,268.45	21,339.98	24,949.71	19,670.00	16,842.24	-2,827.76	-14.38%	17,514.00	671.76	3.99%
Program: 617 - Hot Shots Sports											
Category: 44 - Fee Revenue											
20-41-617-4400	Program Fees	145,655.12	69,162.37	118,266.95	88,400.00	116,674.95	28,274.95	31.99%	118,160.00	1,485.05	1.27%
Total Category: 44 - Fee Revenue :		145,655.12	69,162.37	118,266.95	88,400.00	116,674.95	28,274.95	31.99%	118,160.00	1,485.05	1.27%
Category: 51 - Employee Benefits											
20-41-617-5170	Awards and Meetings	116.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		116.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-617-5215	Independent Contractor Serv	102,279.74	63,080.65	77,193.64	61,510.00	81,503.00	19,993.00	32.50%	82,712.00	1,209.00	1.48%
Total Category: 52 - Contract Services:		102,279.74	63,080.65	77,193.64	61,510.00	81,503.00	19,993.00	32.50%	82,712.00	1,209.00	1.48%
Total Program: 617 - Hot Shots Sports:		43,258.90	6,081.72	41,073.31	26,890.00	35,171.95	8,281.95	30.80%	35,448.00	276.05	0.78%
Program: 619 - Wilmette Storm											
Category: 44 - Fee Revenue											
20-41-619-4400	Program Fees	19,400.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		19,400.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-619-5215	Independent Contractor Serv	11,741.20	7,252.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		11,741.20	7,252.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-619-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 619 - Wilmette Storm:		7,658.80	-7,252.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 620 - Youth Flag Football											
Category: 44 - Fee Revenue											
20-41-620-4400	Program Fees	0.00	0.00	0.00	3,530.00	0.00	-3,530.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	3,530.00	0.00	-3,530.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-620-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5065	PT Official	0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-620-5210	Grounds Maintenance Services	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
20-41-620-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-620-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-620-5470	Misc. Supplies	0.00	0.00	0.00	175.00	0.00	-175.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	175.00	0.00	-175.00	-100.00%	0.00	0.00	0.00%
Total Program: 620 - Youth Flag Football:		0.00	0.00	0.00	2,405.00	0.00	-2,405.00	-100.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 621 - Krav Maga											
Category: 44 - Fee Revenue											
20-41-621-4400	Program Fees	789.19	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		789.19	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 52 - Contract Services											
20-41-621-5215	Independent Contractor Serv	502.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		502.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 621 - Krav Maga:		286.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 622 - NS Youth Rugby Academy											
Category: 44 - Fee Revenue											
20-41-622-4400	Program Fees	0.00	0.00	208.15	0.00	208.15	208.15	0.00%	0.00	-208.15	-100.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	208.15	0.00	208.15	208.15	0.00%	0.00	-208.15	-100.00%
Total Program: 622 - NS Youth Rugby Academy:		0.00	0.00	208.15	0.00	208.15	208.15	0.00%	0.00	-208.15	-100.00%
Program: 623 - Father/Son Sports Night											
Category: 44 - Fee Revenue											
20-41-623-4400	Program Fees	50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		50.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-623-5040	PT Attendant	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-623-5400	Program Operation Supplies	205.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		205.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 623 - Father/Son Sports Night:		-155.48	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 625 - PM Adventures											
Category: 44 - Fee Revenue											
20-41-625-4400	Program Fees	0.00	50,394.50	66,808.73	52,890.00	66,808.73	13,918.73	26.32%	72,205.00	5,396.27	8.08%
Total Category: 44 - Fee Revenue :		0.00	50,394.50	66,808.73	52,890.00	66,808.73	13,918.73	26.32%	72,205.00	5,396.27	8.08%
Category: 50 - Salaries & Wages											
20-41-625-5010	Recruitment Incentives	0.00	0.00	400.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
20-41-625-5025	Driver	0.00	0.00	0.00	378.00	0.00	-378.00	-100.00%	0.00	0.00	0.00%
20-41-625-5030	PT Supervisor	0.00	3,412.50	2,922.00	5,220.00	2,922.00	-2,298.00	-44.02%	12,420.00	9,498.00	325.05%
20-41-625-5050	PT Counselor	0.00	13,550.75	16,149.00	14,500.00	16,149.00	1,649.00	11.37%	16,896.00	747.00	4.63%
20-41-625-5075	PT Driver	0.00	0.00	1,478.95	315.00	1,478.95	1,163.95	369.51%	2,205.00	726.05	49.09%
20-41-625-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	16,963.25	20,949.95	20,413.00	20,949.95	536.95	2.63%	31,521.00	10,571.05	50.46%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 51 - Employee Benefits										
20-41-625-5150	0.00	175.30	0.00	50.00	0.00	-50.00	-100.00%	100.00	100.00	0.00%
20-41-625-5170	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	120.00	120.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	175.30	0.00	100.00	0.00	-100.00	-100.00%	220.00	220.00	0.00%
Category: 52 - Contract Services										
20-41-625-5215	0.00	12,075.35	1,715.00	0.00	1,715.00	1,715.00	0.00%	1,600.00	-115.00	-6.71%
20-41-625-5220	0.00	0.00	4,520.60	4,250.00	5,068.10	818.10	19.25%	5,000.00	-68.10	-1.34%
20-41-625-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-625-5272	0.00	1,031.33	3,359.40	6,193.10	3,359.40	-2,833.70	-45.76%	9,335.00	5,975.60	177.88%
Total Category: 52 - Contract Services:	0.00	13,106.68	9,595.00	10,443.10	10,142.50	-300.60	-2.88%	15,935.00	5,792.50	57.11%
Category: 53 - Utilities										
20-41-625-5310	237.62	161.77	137.55	150.00	131.74	-18.26	-12.17%	50.00	-81.74	-62.05%
Total Category: 53 - Utilities :	237.62	161.77	137.55	150.00	131.74	-18.26	-12.17%	50.00	-81.74	-62.05%
Category: 54 - Supplies										
20-41-625-5400	0.00	776.17	2,230.96	1,420.00	1,825.36	405.36	28.55%	1,900.00	74.64	4.09%
20-41-625-5460	0.00	0.00	413.57	56.25	413.57	357.32	635.24%	500.00	86.43	20.90%
Total Category: 54 - Supplies :	0.00	776.17	2,644.53	1,476.25	2,238.93	762.68	51.66%	2,400.00	161.07	7.19%
Total Program: 625 - PM Adventures:	-237.62	19,211.33	33,481.70	20,307.65	33,345.61	13,037.96	64.20%	22,079.00	-11,266.61	-33.79%
Program: 626 - CIT Camp										
Category: 44 - Fee Revenue										
20-41-626-4400	-221.05	41,553.51	46,008.07	65,072.00	46,008.07	-19,063.93	-29.30%	55,920.00	9,911.93	21.54%
Total Category: 44 - Fee Revenue :	-221.05	41,553.51	46,008.07	65,072.00	46,008.07	-19,063.93	-29.30%	55,920.00	9,911.93	21.54%
Category: 50 - Salaries & Wages										
20-41-626-5010	0.00	0.00	400.00	0.00	400.00	400.00	0.00%	0.00	-400.00	-100.00%
20-41-626-5025	0.00	0.00	0.00	126.00	0.00	-126.00	-100.00%	0.00	0.00	0.00%
20-41-626-5030	0.00	3,992.75	8,036.75	4,230.00	8,036.75	3,806.75	89.99%	11,760.00	3,723.25	46.33%
20-41-626-5075	0.00	0.00	86.12	357.00	86.12	-270.88	-75.88%	0.00	-86.12	-100.00%
20-41-626-5085	0.00	0.00	318.76	0.00	318.76	318.76	0.00%	0.00	-318.76	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	3,992.75	8,841.63	4,713.00	8,841.63	4,128.63	87.60%	11,760.00	2,918.37	33.01%
Category: 51 - Employee Benefits										
20-41-626-5150	0.00	45.00	0.00	50.00	0.00	-50.00	-100.00%	100.00	100.00	0.00%
20-41-626-5170	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	50.00	50.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	45.00	0.00	80.00	0.00	-80.00	-100.00%	150.00	150.00	0.00%
Category: 52 - Contract Services										
20-41-626-5220	0.00	0.00	2,834.40	2,482.00	3,347.75	865.75	34.88%	3,275.00	-72.75	-2.17%
20-41-626-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20-41-626-5272 Entry Fees	0.00	803.00	8,297.53	10,008.90	8,297.53	-1,711.37	-17.10%	8,364.00	66.47	0.80%
Total Category: 52 - Contract Services:	0.00	803.00	11,131.93	12,490.90	11,645.28	-845.62	-6.77%	11,639.00	-6.28	-0.05%
Category: 53 - Utilities										
20-41-626-5310 Communications	27.70	43.65	50.67	300.00	43.86	-256.14	-85.38%	300.00	256.14	583.99%
Total Category: 53 - Utilities :	27.70	43.65	50.67	300.00	43.86	-256.14	-85.38%	300.00	256.14	583.99%
Category: 54 - Supplies										
20-41-626-5400 Program Operation Supplies	0.00	785.14	2,052.19	1,001.28	2,052.19	1,050.91	104.96%	1,380.00	-672.19	-32.75%
20-41-626-5460 Uniform Supplies	0.00	0.00	177.24	20.00	177.24	157.24	786.20%	200.00	22.76	12.84%
Total Category: 54 - Supplies :	0.00	785.14	2,229.43	1,021.28	2,229.43	1,208.15	118.30%	1,580.00	-649.43	-29.13%
Total Program: 626 - CIT Camp:	-248.75	35,883.97	23,754.41	46,466.82	23,247.87	-23,218.95	-49.97%	30,491.00	7,243.13	31.16%
Program: 627 - Youth Soccer										
Category: 44 - Fee Revenue										
20-41-627-4400 Program Fees	69,077.99	291,919.63	418,230.13	320,022.00	433,508.51	113,486.51	35.46%	441,934.00	8,425.49	1.94%
Total Category: 44 - Fee Revenue :	69,077.99	291,919.63	418,230.13	320,022.00	433,508.51	113,486.51	35.46%	441,934.00	8,425.49	1.94%
Category: 50 - Salaries & Wages										
20-41-627-5020 Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-627-5035 PT Coordinator	5,460.77	5,187.50	4,234.50	12,078.00	4,302.00	-7,776.00	-64.38%	0.00	-4,302.00	-100.00%
20-41-627-5040 PT Attendant	8,204.64	4,130.26	1,184.82	0.00	1,200.00	1,200.00	0.00%	6,080.00	4,880.00	406.67%
20-41-627-5065 PT Official	639.93	13,768.24	14,298.50	33,544.00	13,865.64	-19,678.36	-58.66%	23,520.00	9,654.36	69.63%
20-41-627-5085 Overtime PT	178.13	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	14,483.47	23,086.00	19,717.82	45,622.00	19,367.64	-26,254.36	-57.55%	29,600.00	10,232.36	52.83%
Category: 51 - Employee Benefits										
20-41-627-5170 Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Category: 52 - Contract Services										
20-41-627-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	750.00	750.00	0.00%
Category: 54 - Supplies										
20-41-627-5400 Program Operation Supplies	769.48	4,053.24	18,147.21	6,511.00	19,000.00	12,489.00	191.81%	11,376.00	-7,624.00	-40.13%
20-41-627-5440 Grounds Supplies	0.00	4,735.11	4,501.25	6,300.00	4,500.00	-1,800.00	-28.57%	6,300.00	1,800.00	40.00%
20-41-627-5460 Uniform Supplies	3,406.61	15,588.92	9,649.93	18,650.00	9,649.93	-9,000.07	-48.26%	13,500.00	3,850.07	39.90%
Total Category: 54 - Supplies :	4,176.09	24,377.27	32,298.39	31,461.00	33,149.93	1,688.93	5.37%	31,176.00	-1,973.93	-5.95%
Total Program: 627 - Youth Soccer:	50,418.43	244,456.36	366,213.92	242,939.00	380,990.94	138,051.94	56.83%	380,108.00	-882.94	-0.23%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 628 - T-Ball and Baseball IBA											
Category: 44 - Fee Revenue											
20-41-628-4400	Program Fees	86,120.50	93,457.38	88,870.84	133,421.00	88,870.84	-44,550.16	-33.39%	84,070.00	-4,800.84	-5.40%
Total Category: 44 - Fee Revenue :		86,120.50	93,457.38	88,870.84	133,421.00	88,870.84	-44,550.16	-33.39%	84,070.00	-4,800.84	-5.40%
Category: 52 - Contract Services											
20-41-628-5215	Independent Contractor Serv	69,163.75	47,080.17	64,116.91	88,510.50	64,116.91	-24,393.59	-27.56%	57,813.00	-6,303.91	-9.83%
Total Category: 52 - Contract Services:		69,163.75	47,080.17	64,116.91	88,510.50	64,116.91	-24,393.59	-27.56%	57,813.00	-6,303.91	-9.83%
Total Program: 628 - T-Ball and Baseball IBA:		16,956.75	46,377.21	24,753.93	44,910.50	24,753.93	-20,156.57	-44.88%	26,257.00	1,503.07	6.07%
Program: 629 - Coach Abe Soccer											
Category: 44 - Fee Revenue											
20-41-629-4400	Program Fees	108,457.05	198,066.29	213,898.74	197,725.00	213,909.26	16,184.26	8.19%	217,570.00	3,660.74	1.71%
Total Category: 44 - Fee Revenue :		108,457.05	198,066.29	213,898.74	197,725.00	213,909.26	16,184.26	8.19%	217,570.00	3,660.74	1.71%
Category: 52 - Contract Services											
20-41-629-5215	Independent Contractor Serv	60,527.60	131,692.12	126,017.02	137,702.00	150,178.32	12,476.32	9.06%	152,299.00	2,120.68	1.41%
20-41-629-5270	Postage	359.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		60,886.60	131,692.12	126,017.02	137,702.00	150,178.32	12,476.32	9.06%	152,299.00	2,120.68	1.41%
Total Program: 629 - Coach Abe Soccer:		47,570.45	66,374.17	87,881.72	60,023.00	63,730.94	3,707.94	6.18%	65,271.00	1,540.06	2.42%
Program: 630 - Youth Volleyball											
Category: 44 - Fee Revenue											
20-41-630-4400	Program Fees	47,130.30	46,957.32	24,121.16	20,424.00	21,532.16	1,108.16	5.43%	22,024.00	491.84	2.28%
Total Category: 44 - Fee Revenue :		47,130.30	46,957.32	24,121.16	20,424.00	21,532.16	1,108.16	5.43%	22,024.00	491.84	2.28%
Category: 50 - Salaries & Wages											
20-41-630-5045	PT Instructor	0.00	6,882.75	4,532.25	7,780.00	4,532.25	-3,247.75	-41.74%	6,400.00	1,867.75	41.21%
Total Category: 50 - Salaries & Wages:		0.00	6,882.75	4,532.25	7,780.00	4,532.25	-3,247.75	-41.74%	6,400.00	1,867.75	41.21%
Category: 52 - Contract Services											
20-41-630-5215	Independent Contractor Serv	31,695.82	6,192.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-630-5272	Entry Fees	0.00	0.00	0.00	1,612.50	0.00	-1,612.50	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		31,695.82	6,192.03	0.00	1,612.50	0.00	-1,612.50	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-630-5310	Communications	0.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Category: 54 - Supplies											
20-41-630-5400	Program Operation Supplies	0.00	196.76	0.00	296.00	0.00	-296.00	-100.00%	250.00	250.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Program: 630 - Youth Volleyball:		15,434.48	33,685.78	19,417.52	10,520.50	16,828.52	6,308.02	59.96%	15,314.00	-1,514.52	-9.00%
Program: 631 - Adult Volleyball League											
Category: 44 - Fee Revenue											
20-41-631-4420	League Fees	1,125.00	4,990.00	4,635.00	11,926.00	4,635.00	-7,291.00	-61.14%	10,260.00	5,625.00	121.36%
Total Category: 44 - Fee Revenue :		1,125.00	4,990.00	4,635.00	11,926.00	4,635.00	-7,291.00	-61.14%	10,260.00	5,625.00	121.36%
Category: 50 - Salaries & Wages											
20-41-631-5030	PT Supervisor	263.47	0.00	0.00	1,627.08	0.00	-1,627.08	-100.00%	1,470.00	1,470.00	0.00%
20-41-631-5035	PT Coordinator	0.00	0.00	1,000.30	0.00	1,000.30	1,000.30	0.00%	720.00	-280.30	-28.02%
20-41-631-5065	PT Official	2,484.00	1,674.00	2,175.00	5,942.30	2,475.00	-3,467.30	-58.35%	4,080.00	1,605.00	64.85%
Total Category: 50 - Salaries & Wages:		2,747.47	1,674.00	3,175.30	7,569.38	3,475.30	-4,094.08	-54.09%	6,270.00	2,794.70	80.42%
Category: 52 - Contract Services											
20-41-631-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	42.00	42.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	42.00	42.00	0.00%
Category: 54 - Supplies											
20-41-631-5400	Program Operation Supplies	378.91	0.00	151.99	975.00	151.99	-823.01	-84.41%	975.00	823.01	541.49%
Total Category: 54 - Supplies :		378.91	0.00	151.99	975.00	151.99	-823.01	-84.41%	975.00	823.01	541.49%
Total Program: 631 - Adult Volleyball League:		-2,001.38	3,316.00	1,307.71	3,381.62	1,007.71	-2,373.91	-70.20%	2,973.00	1,965.29	195.03%
Program: 632 - Adult Softball Men's and Co-Ed											
Category: 44 - Fee Revenue											
20-41-632-4420	League Fees	6,480.00	13,740.00	14,370.00	14,060.00	14,370.00	310.00	2.20%	16,680.00	2,310.00	16.08%
Total Category: 44 - Fee Revenue :		6,480.00	13,740.00	14,370.00	14,060.00	14,370.00	310.00	2.20%	16,680.00	2,310.00	16.08%
Category: 50 - Salaries & Wages											
20-41-632-5020	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-632-5030	PT Supervisor	1,556.71	3,300.59	2,089.59	3,275.20	2,089.59	-1,185.61	-36.20%	2,730.00	640.41	30.65%
20-41-632-5035	PT Coordinator	0.00	0.00	303.00	0.00	303.00	303.00	0.00%	0.00	-303.00	-100.00%
20-41-632-5065	PT Official	1,635.00	3,632.00	3,434.00	3,876.00	3,434.00	-442.00	-11.40%	4,220.00	786.00	22.89%
Total Category: 50 - Salaries & Wages:		3,191.71	6,932.59	5,826.59	7,151.20	5,826.59	-1,324.61	-18.52%	6,950.00	1,123.41	19.28%
Category: 52 - Contract Services											
20-41-632-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	54.00	54.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	54.00	54.00	0.00%
Category: 54 - Supplies											
20-41-632-5400	Program Operation Supplies	896.95	1,736.87	2,335.85	2,200.00	2,335.85	135.85	6.18%	2,200.00	-135.85	-5.82%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 632 - Adult Softball Men's and Co-Ed:										
20-41-632-5440	0.00	2,866.55	0.00	3,016.00	0.00	-3,016.00	-100.00%	1,200.00	1,200.00	0.00%
Total Category: 54 - Supplies :	896.95	4,603.42	2,335.85	5,216.00	2,335.85	-2,880.15	-55.22%	3,400.00	1,064.15	45.56%
Total Program: 632 - Adult Softball Men's and Co-Ed:	2,391.34	2,203.99	6,207.56	1,692.80	6,207.56	4,514.76	266.70%	6,276.00	68.44	1.10%
Program: 633 - Men's Basketball League										
Category: 44 - Fee Revenue										
20-41-633-4420	13,550.00	40.00	20,840.00	33,075.00	19,990.00	-13,085.00	-39.56%	31,000.00	11,010.00	55.08%
Total Category: 44 - Fee Revenue :	13,550.00	40.00	20,840.00	33,075.00	19,990.00	-13,085.00	-39.56%	31,000.00	11,010.00	55.08%
Category: 50 - Salaries & Wages										
20-41-633-5030	4,721.67	0.00	1,701.75	4,900.00	3,301.75	-1,598.25	-32.62%	3,600.00	298.25	9.03%
20-41-633-5035	0.00	0.00	1,104.00	0.00	1,552.00	1,552.00	0.00%	0.00	-1,552.00	-100.00%
20-41-633-5065	9,996.00	0.00	8,241.00	18,800.00	13,430.00	-5,370.00	-28.56%	14,000.00	570.00	4.24%
Total Category: 50 - Salaries & Wages:	14,717.67	0.00	11,046.75	23,700.00	18,283.75	-5,416.25	-22.85%	17,600.00	-683.75	-3.74%
Category: 52 - Contract Services										
20-41-633-5225	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	120.00	120.00	0.00%
Total Category: 52 - Contract Services:	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	120.00	120.00	0.00%
Category: 54 - Supplies										
20-41-633-5400	1,127.00	0.00	304.00	2,280.00	1,200.00	-1,080.00	-47.37%	1,445.00	245.00	20.42%
Total Category: 54 - Supplies :	1,127.00	0.00	304.00	2,280.00	1,200.00	-1,080.00	-47.37%	1,445.00	245.00	20.42%
Total Program: 633 - Men's Basketball League:	-2,304.67	40.00	9,489.25	7,095.00	506.25	-6,588.75	-92.86%	11,835.00	11,328.75	2,237.78%
Program: 634 - Field Rentals										
Category: 46 - Rental Revenue										
20-41-634-4670	27,895.37	34,041.75	57,310.34	70,550.00	102,013.00	31,463.00	44.60%	107,113.00	5,100.00	5.00%
Total Category: 46 - Rental Revenue :	27,895.37	34,041.75	57,310.34	70,550.00	102,013.00	31,463.00	44.60%	107,113.00	5,100.00	5.00%
Category: 50 - Salaries & Wages										
20-41-634-5020	3,597.63	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-634-5030	0.00	804.93	1,373.53	844.80	1,373.53	528.73	62.59%	1,100.00	-273.53	-19.91%
Total Category: 50 - Salaries & Wages:	3,597.63	804.93	1,373.53	844.80	1,373.53	528.73	62.59%	1,100.00	-273.53	-19.91%
Category: 54 - Supplies										
20-41-634-5400	0.00	0.00	865.82	0.00	865.82	865.82	0.00%	0.00	-865.82	-100.00%
20-41-634-5440	179.50	5,022.33	6,110.53	5,250.00	6,110.53	860.53	16.39%	6,415.50	304.97	4.99%
Total Category: 54 - Supplies :	179.50	5,022.33	6,976.35	5,250.00	6,976.35	1,726.35	32.88%	6,415.50	-560.85	-8.04%
Category: 55 - Equipment and Repairs										
20-41-634-5520	0.00	0.00	0.00	525.00	0.00	-525.00	-100.00%	700.00	700.00	0.00%
Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	525.00	0.00	-525.00	-100.00%	700.00	700.00	0.00%
Total Program: 634 - Field Rentals:	24,118.24	28,214.49	48,960.46	63,930.20	93,663.12	29,732.92	46.51%	98,897.50	5,234.38	5.59%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 635 - Sports Parties											
Category: 44 - Fee Revenue											
20-41-635-4400	Program Fees	70.00	400.00	3,017.00	2,670.00	3,817.00	1,147.00	42.96%	7,500.00	3,683.00	96.49%
Total Category: 44 - Fee Revenue :		70.00	400.00	3,017.00	2,670.00	3,817.00	1,147.00	42.96%	7,500.00	3,683.00	96.49%
Category: 50 - Salaries & Wages											
20-41-635-5045	PT Instructor	0.00	0.00	1,025.00	720.00	1,200.00	480.00	66.67%	1,050.00	-150.00	-12.50%
Total Category: 50 - Salaries & Wages:		0.00	0.00	1,025.00	720.00	1,200.00	480.00	66.67%	1,050.00	-150.00	-12.50%
Category: 52 - Contract Services											
20-41-635-5215	Independent Contractor Serv	0.00	350.00	175.00	0.00	175.00	175.00	0.00%	0.00	-175.00	-100.00%
Total Category: 52 - Contract Services:		0.00	350.00	175.00	0.00	175.00	175.00	0.00%	0.00	-175.00	-100.00%
Category: 54 - Supplies											
20-41-635-5430	Equipment Supplies	0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	100.00	100.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	150.00	0.00	-150.00	-100.00%	100.00	100.00	0.00%
Total Program: 635 - Sports Parties:		70.00	50.00	1,817.00	1,800.00	2,442.00	642.00	35.67%	6,350.00	3,908.00	160.03%
Program: 636 - Women's Soccer											
Category: 44 - Fee Revenue											
20-41-636-4420	League Fees	0.00	5,400.00	8,660.00	7,072.00	8,660.00	1,588.00	22.45%	7,432.00	-1,228.00	-14.18%
Total Category: 44 - Fee Revenue :		0.00	5,400.00	8,660.00	7,072.00	8,660.00	1,588.00	22.45%	7,432.00	-1,228.00	-14.18%
Category: 50 - Salaries & Wages											
20-41-636-5020	Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-636-5065	PT Official	0.00	0.00	0.00	1,516.00	0.00	-1,516.00	-100.00%	2,592.00	2,592.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	1,516.00	0.00	-1,516.00	-100.00%	2,592.00	2,592.00	0.00%
Category: 54 - Supplies											
20-41-636-5400	Program Operation Supplies	420.00	0.00	0.00	400.00	0.00	-400.00	-100.00%	400.00	400.00	0.00%
20-41-636-5440	Grounds Supplies	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		420.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	400.00	400.00	0.00%
Total Program: 636 - Women's Soccer:		-420.00	5,400.00	8,660.00	4,556.00	8,660.00	4,104.00	90.08%	4,440.00	-4,220.00	-48.73%
Program: 637 - Fencing											
Category: 44 - Fee Revenue											
20-41-637-4400	Program Fees	6,471.34	9,809.21	19,075.07	10,672.00	19,075.07	8,403.07	78.74%	19,350.00	274.93	1.44%
Total Category: 44 - Fee Revenue :		6,471.34	9,809.21	19,075.07	10,672.00	19,075.07	8,403.07	78.74%	19,350.00	274.93	1.44%
Category: 52 - Contract Services											
20-41-637-5215	Independent Contractor Serv	4,231.70	5,766.10	9,756.65	7,029.00	13,352.00	6,323.00	89.96%	13,545.00	193.00	1.45%
Total Category: 52 - Contract Services:		4,231.70	5,766.10	9,756.65	7,029.00	13,352.00	6,323.00	89.96%	13,545.00	193.00	1.45%
Total Program: 637 - Fencing:		2,239.64	4,043.11	9,318.42	3,643.00	5,723.07	2,080.07	57.10%	5,805.00	81.93	1.43%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 638 - WBA Wilmette Baseball											
Category: 44 - Fee Revenue											
20-41-638-4400	Program Fees	26,328.00	72,487.77	74,558.86	76,135.00	74,543.86	-1,591.14	-2.09%	79,750.00	5,206.14	6.98%
Total Category: 44 - Fee Revenue :		26,328.00	72,487.77	74,558.86	76,135.00	74,543.86	-1,591.14	-2.09%	79,750.00	5,206.14	6.98%
Category: 52 - Contract Services											
20-41-638-5215	Independent Contractor Serv	25,076.80	55,038.13	57,660.80	52,140.00	57,660.80	5,520.80	10.59%	63,800.00	6,139.20	10.65%
Total Category: 52 - Contract Services:		25,076.80	55,038.13	57,660.80	52,140.00	57,660.80	5,520.80	10.59%	63,800.00	6,139.20	10.65%
Total Program: 638 - WBA Wilmette Baseball:		1,251.20	17,449.64	16,898.06	23,995.00	16,883.06	-7,111.94	-29.64%	15,950.00	-933.06	-5.53%
Program: 639 - City Slickers											
Category: 44 - Fee Revenue											
20-41-639-4400	Program Fees	0.00	0.00	6,014.70	29,280.00	6,186.70	-23,093.30	-78.87%	7,725.00	1,538.30	24.86%
Total Category: 44 - Fee Revenue :		0.00	0.00	6,014.70	29,280.00	6,186.70	-23,093.30	-78.87%	7,725.00	1,538.30	24.86%
Category: 50 - Salaries & Wages											
20-41-639-5025	Driver	0.00	0.00	0.00	399.00	0.00	-399.00	-100.00%	0.00	0.00	0.00%
20-41-639-5030	PT Supervisor	0.00	0.00	1,194.38	1,988.00	1,194.38	-793.62	-39.92%	1,520.00	325.62	27.26%
20-41-639-5075	PT Driver	0.00	0.00	0.00	399.00	0.00	-399.00	-100.00%	0.00	0.00	0.00%
20-41-639-5085	Overtime PT	0.00	0.00	229.69	0.00	229.69	229.69	0.00%	0.00	-229.69	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	1,424.07	2,786.00	1,424.07	-1,361.93	-48.88%	1,520.00	95.93	6.74%
Category: 52 - Contract Services											
20-41-639-5220	Transportation	0.00	0.00	375.00	1,143.00	375.00	-768.00	-67.19%	425.00	50.00	13.33%
20-41-639-5272	Entry Fees	0.00	0.00	2,337.07	6,600.00	2,337.07	-4,262.93	-64.59%	2,720.00	382.93	16.39%
Total Category: 52 - Contract Services:		0.00	0.00	2,712.07	7,743.00	2,712.07	-5,030.93	-64.97%	3,145.00	432.93	15.96%
Category: 54 - Supplies											
20-41-639-5400	Program Operation Supplies	0.00	0.00	212.20	244.84	212.20	-32.64	-13.33%	80.00	-132.20	-62.30%
Total Category: 54 - Supplies :		0.00	0.00	212.20	244.84	212.20	-32.64	-13.33%	80.00	-132.20	-62.30%
Total Program: 639 - City Slickers:		0.00	0.00	1,666.36	18,506.16	1,838.36	-16,667.80	-90.07%	2,980.00	1,141.64	62.10%
Program: 641 - Jr. Trevians Lacrosse											
Category: 44 - Fee Revenue											
20-41-641-4400	Program Fees	0.00	0.00	36,960.46	0.00	36,960.46	36,960.46	0.00%	0.00	-36,960.46	-100.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	36,960.46	0.00	36,960.46	36,960.46	0.00%	0.00	-36,960.46	-100.00%
Category: 52 - Contract Services											
20-41-641-5215	Independent Contractor Serv	0.00	0.00	23,443.32	0.00	23,443.32	23,443.32	0.00%	0.00	-23,443.32	-100.00%
Total Category: 52 - Contract Services:		0.00	0.00	23,443.32	0.00	23,443.32	23,443.32	0.00%	0.00	-23,443.32	-100.00%
Total Program: 641 - Jr. Trevians Lacrosse:		0.00	0.00	13,517.14	0.00	13,517.14	13,517.14	0.00%	0.00	-13,517.14	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 695 - New Programs											
Category: 44 - Fee Revenue											
20-41-695-4400	Program Fees	1,817.04	404.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		1,817.04	404.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 695 - New Programs:		1,817.04	404.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Report Total:		-16,974.50	721,899.91	946,769.39	715,694.65	745,873.15	30,178.50	4.22%	623,673.75	-122,199.40	-16.38%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-16,974.50	721,899.91	946,769.39	715,694.65	745,873.15	30,178.50	4.22%	623,673.75	-122,199.40	-16.38%
Report Total:	-16,974.50	721,899.91	946,769.39	715,694.65	745,873.15	30,178.50	4.22%	623,673.75	-122,199.40	-16.38%



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

Performing Arts

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 24,728	\$ 66,220	\$ 48,059	\$ 51,000	\$2,941	6.1%
Fee Revenue	339,381	444,098	496,246	545,811	49,565	10.0%
Rental Revenue	-	1,200	1,200	1,200	0	0.0%
Miscellaneous Revenue	(495)	620	620	0	(620)	-100.0%
Total Revenue	\$363,614	\$512,138	\$546,125	\$598,011	\$51,886	9.5%
Expenses						
Salaries & Wages	\$147,842	\$200,031	\$213,596	\$ 241,433	\$27,837	13.0%
Employee Benefits	4,286	4,777	2,162	374	(1,788)	-82.7%
Contract Services	32,966	47,228	36,722	49,398	12,676	34.5%
Utilities	0	0	0	0	0	N/A
Supplies	10,519	14,359	18,843	29,600	10,757	57.1%
Repairs	5,753	3,300	2,817	3,500	683	24.3%
Operating Expenses	\$201,366	269,694	274,140	\$324,304	\$50,165	18.3%
Operating Surplus (Deficit)	\$162,248	\$242,444	\$271,985	\$273,707	\$1,721	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	47,784	80,295	71,699	106,730	35,031	48.9%
Non Operating Expenses	\$47,784	\$80,295	\$71,699	\$106,730	\$35,031	48.9%
Total Expenses	\$249,150	\$349,989	\$345,839	\$431,034	\$85,196	24.6%
Net Surplus (Deficit)	\$114,464	\$162,149	\$200,287	\$166,977		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 801 - Administration										
Category: 48 - Miscellaneous Revenue										
20-41-801-4910	0.00	-300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	-300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-801-5000	13,956.10	13,456.72	14,411.52	17,250.00	14,652.08	-2,597.92	-15.06%	20,342.00	5,689.92	38.83%
20-41-801-5010	0.00	0.00	0.00	1,950.00	0.00	-1,950.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-801-5055	11,629.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5085	377.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	25,962.56	13,456.72	14,411.52	19,200.00	14,652.08	-4,547.92	-23.69%	21,692.00	7,039.92	48.05%
Category: 51 - Employee Benefits										
20-41-801-5110	3,447.96	4,011.80	2,042.16	4,217.82	2,042.16	-2,175.66	-51.58%	0.00	-2,042.16	-100.00%
20-41-801-5150	0.00	0.00	120.00	320.00	120.00	-200.00	-62.50%	0.00	-120.00	-100.00%
20-41-801-5160	119.88	119.88	0.00	99.00	0.00	-99.00	-100.00%	99.00	99.00	0.00%
20-41-801-5170	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	3,567.84	4,131.68	2,162.16	4,636.82	2,162.16	-2,474.66	-53.37%	99.00	-2,063.16	-95.42%
Category: 52 - Contract Services										
20-41-801-5225	273.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5270	14.35	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	287.35	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-801-5400	7.22	0.00	15.98	75.00	30.00	-45.00	-60.00%	75.00	45.00	150.00%
20-41-801-5410	22.87	0.00	0.00	125.00	0.00	-125.00	-100.00%	125.00	125.00	0.00%
Total Category: 54 - Supplies :	30.09	0.00	15.98	200.00	30.00	-170.00	-85.00%	200.00	170.00	566.67%
Category: 55 - Equipment and Repairs										
20-41-801-5520	432.41	5,104.79	2,816.86	2,000.00	2,816.86	816.86	40.84%	2,000.00	-816.86	-29.00%
20-41-801-5850	297.00	647.79	0.00	1,300.00	0.00	-1,300.00	-100.00%	1,300.00	1,300.00	0.00%
Total Category: 55 - Equipment and Repairs :	729.41	5,752.58	2,816.86	3,300.00	2,816.86	-483.14	-14.64%	3,300.00	483.14	17.15%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-801-6010	Admin Overhead Charge	62,470.00	47,784.00	64,753.01	80,295.00	71,698.57	-8,596.43	-10.71%	106,730.00	35,031.43	48.86%
Total Category: 60 - Transfers :		62,470.00	47,784.00	64,753.01	80,295.00	71,698.57	-8,596.43	-10.71%	106,730.00	35,031.43	48.86%
Total Program: 801 - Administration:		-93,047.25	-71,424.98	-84,159.53	-107,631.82	-91,359.67	16,272.15	-15.12%	-132,021.00	-40,661.33	44.51%
Program: 803 - Theatre Classes											
Category: 44 - Fee Revenue											
20-41-803-4400	Program Fees	41,005.44	105,837.21	140,090.53	105,148.00	139,089.00	33,941.00	32.28%	71,500.00	-67,589.00	-48.59%
Total Category: 44 - Fee Revenue :		41,005.44	105,837.21	140,090.53	105,148.00	139,089.00	33,941.00	32.28%	71,500.00	-67,589.00	-48.59%
Category: 48 - Miscellaneous Revenue											
20-41-803-4900	Miscellaneous Revenue	910.00	-195.00	0.00	620.00	620.00	0.00	0.00%	0.00	-620.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		910.00	-195.00	0.00	620.00	620.00	0.00	0.00%	0.00	-620.00	-100.00%
Category: 50 - Salaries & Wages											
20-41-803-5045	PT Instructor	19,963.26	38,267.63	42,693.34	41,306.88	44,355.00	3,048.12	7.38%	21,189.12	-23,165.88	-52.23%
Total Category: 50 - Salaries & Wages:		19,963.26	38,267.63	42,693.34	41,306.88	44,355.00	3,048.12	7.38%	21,189.12	-23,165.88	-52.23%
Category: 52 - Contract Services											
20-41-803-5225	Misc. Contract Services	0.00	900.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	900.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-803-5400	Program Operation Supplies	83.45	1,775.69	475.72	230.00	500.00	270.00	117.39%	600.00	100.00	20.00%
20-41-803-5460	Uniform Supplies	674.95	478.80	0.00	1,222.00	0.00	-1,222.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		758.40	2,254.49	475.72	1,452.00	500.00	-952.00	-65.56%	600.00	100.00	20.00%
Total Program: 803 - Theatre Classes:		21,193.78	64,220.09	96,921.47	62,809.12	94,854.00	32,044.88	51.02%	49,710.88	-45,143.12	-47.59%
Program: 804 - WCT Workshop											
Category: 54 - Supplies											
20-41-804-5400	Program Operation Supplies	0.00	522.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	522.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 804 - WCT Workshop:		0.00	522.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 805 - WCT Prod - Fall											
Category: 43 - Daily Fees											
20-41-805-4340	Ticket Sales	0.00	14,916.00	13,640.00	17,930.00	13,640.00	-4,290.00	-23.93%	13,320.00	-320.00	-2.35%
Total Category: 43 - Daily Fees :		0.00	14,916.00	13,640.00	17,930.00	13,640.00	-4,290.00	-23.93%	13,320.00	-320.00	-2.35%
Category: 44 - Fee Revenue											
20-41-805-4400	Program Fees	0.00	13,681.25	13,681.25	11,520.00	13,406.25	1,886.25	16.37%	14,450.00	1,043.75	7.79%
Total Category: 44 - Fee Revenue :		0.00	13,681.25	13,681.25	11,520.00	13,406.25	1,886.25	16.37%	14,450.00	1,043.75	7.79%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 47 - Retail Sales											
20-41-805-4720	Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 47 - Retail Sales :		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 48 - Miscellaneous Revenue											
20-41-805-4900	Miscellaneous Revenue	68.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		68.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-805-5045	PT Instructor	0.00	0.00	3,478.50	0.00	2,509.25	2,509.25	0.00%	0.00	-2,509.25	-100.00%
20-41-805-5055	PT Administration	0.00	8,777.00	9,700.00	10,225.00	8,870.00	-1,355.00	-13.25%	10,000.00	1,130.00	12.74%
Total Category: 50 - Salaries & Wages:		0.00	8,777.00	13,178.50	10,225.00	11,379.25	1,154.25	11.29%	10,000.00	-1,379.25	-12.12%
Category: 52 - Contract Services											
20-41-805-5215	Independent Contractor Serv	0.00	700.00	540.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-41-805-5225	Misc. Contract Services	0.00	0.00	735.00	800.00	800.00	0.00	0.00%	850.00	50.00	6.25%
20-41-805-5255	Marketing	0.00	0.00	599.67	500.00	281.72	-218.28	-43.66%	250.00	-31.72	-11.26%
Total Category: 52 - Contract Services:		0.00	700.00	1,874.67	2,300.00	2,081.72	-218.28	-9.49%	2,100.00	18.28	0.88%
Category: 54 - Supplies											
20-41-805-5400	Program Operation Supplies	85.96	1,252.56	5,312.23	1,500.00	3,404.50	1,904.50	126.97%	2,300.00	-1,104.50	-32.44%
20-41-805-5420	Building Supplies	0.00	1,129.61	441.69	850.00	845.00	-5.00	-0.59%	1,000.00	155.00	18.34%
Total Category: 54 - Supplies :		85.96	2,382.17	5,753.92	2,350.00	4,249.50	1,899.50	80.83%	3,300.00	-949.50	-22.34%
Total Program: 805 - WCT Prod - Fall:		-17.96	16,738.08	6,514.16	14,575.00	9,335.78	-5,239.22	-35.95%	12,370.00	3,034.22	32.50%
Program: 806 - WCT Prod - Spring											
Category: 43 - Daily Fees											
20-41-806-4340	Ticket Sales	6,340.00	9,812.00	15,014.50	17,930.00	15,014.50	-2,915.50	-16.26%	14,400.00	-614.50	-4.09%
Total Category: 43 - Daily Fees :		6,340.00	9,812.00	15,014.50	17,930.00	15,014.50	-2,915.50	-16.26%	14,400.00	-614.50	-4.09%
Category: 44 - Fee Revenue											
20-41-806-4400	Program Fees	6,337.50	8,670.00	14,781.25	11,520.00	14,781.25	3,261.25	28.31%	14,450.00	-331.25	-2.24%
Total Category: 44 - Fee Revenue :		6,337.50	8,670.00	14,781.25	11,520.00	14,781.25	3,261.25	28.31%	14,450.00	-331.25	-2.24%
Category: 47 - Retail Sales											
20-41-806-4720	Food & Beverage Sales	526.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 47 - Retail Sales :		526.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 48 - Miscellaneous Revenue											
20-41-806-4900	Miscellaneous Revenue	408.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		408.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-806-5055	PT Administration	15,674.00	7,881.73	10,295.00	10,225.00	10,295.00	70.00	0.68%	10,700.00	405.00	3.93%
Total Category: 50 - Salaries & Wages:		15,674.00	7,881.73	10,295.00	10,225.00	10,295.00	70.00	0.68%	10,700.00	405.00	3.93%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-806-5215	Independent Contractor Serv	595.00	650.00	240.00	1,000.00	240.00	-760.00	-76.00%	1,000.00	760.00	316.67%
20-41-806-5225	Misc. Contract Services	936.00	725.00	0.00	800.00	0.00	-800.00	-100.00%	850.00	850.00	0.00%
20-41-806-5255	Marketing	0.00	0.00	768.20	500.00	768.20	268.20	53.64%	250.00	-518.20	-67.46%
Total Category: 52 - Contract Services:		1,531.00	1,375.00	1,008.20	2,300.00	1,008.20	-1,291.80	-56.17%	2,100.00	1,091.80	108.29%
Category: 54 - Supplies											
20-41-806-5400	Program Operation Supplies	1,955.70	1,988.88	3,381.06	1,500.00	3,133.06	1,633.06	108.87%	2,300.00	-833.06	-26.59%
20-41-806-5420	Building Supplies	663.12	519.67	0.00	850.00	0.00	-850.00	-100.00%	850.00	850.00	0.00%
Total Category: 54 - Supplies :		2,618.82	2,508.55	3,381.06	2,350.00	3,133.06	783.06	33.32%	3,150.00	16.94	0.54%
Total Program: 806 - WCT Prod - Spring:		-6,211.82	6,716.72	15,111.49	14,575.00	15,359.49	784.49	5.38%	12,900.00	-2,459.49	-16.01%
Program: 807 - Adult Prod-Fall											
Category: 52 - Contract Services											
20-41-807-5225	Misc. Contract Services	0.00	810.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	810.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 807 - Adult Prod-Fall:		0.00	810.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 808 - WCT Prod-Winter Minis											
Category: 43 - Daily Fees											
20-41-808-4340	Ticket Sales	11,400.00	0.00	6,886.50	15,180.00	6,886.50	-8,293.50	-54.63%	7,680.00	793.50	11.52%
Total Category: 43 - Daily Fees :		11,400.00	0.00	6,886.50	15,180.00	6,886.50	-8,293.50	-54.63%	7,680.00	793.50	11.52%
Category: 44 - Fee Revenue											
20-41-808-4400	Program Fees	999.00	0.00	3,641.00	14,400.00	3,641.00	-10,759.00	-74.72%	14,450.00	10,809.00	296.87%
Total Category: 44 - Fee Revenue :		999.00	0.00	3,641.00	14,400.00	3,641.00	-10,759.00	-74.72%	14,450.00	10,809.00	296.87%
Category: 47 - Retail Sales											
20-41-808-4720	Food & Beverage Sales	689.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		689.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-808-4900	Miscellaneous Revenue	578.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		578.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-808-5055	PT Administration	8,449.38	0.00	10,195.00	10,225.00	10,195.00	-30.00	-0.29%	10,050.00	-145.00	-1.42%
Total Category: 50 - Salaries & Wages:		8,449.38	0.00	10,195.00	10,225.00	10,195.00	-30.00	-0.29%	10,050.00	-145.00	-1.42%
Category: 52 - Contract Services											
20-41-808-5215	Independent Contractor Serv	720.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-41-808-5225	Misc. Contract Services	105.00	0.00	810.00	800.00	810.00	10.00	1.25%	850.00	40.00	4.94%
20-41-808-5255	Marketing	272.00	314.61	280.00	500.00	280.00	-220.00	-44.00%	250.00	-30.00	-10.71%
Total Category: 52 - Contract Services:		1,097.00	314.61	1,090.00	2,300.00	1,090.00	-1,210.00	-52.61%	2,100.00	1,010.00	92.66%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-808-5400	Program Operation Supplies	1,422.08	0.00	1,261.87	1,500.00	1,013.87	-486.13	-32.41%	2,300.00	1,286.13	126.85%
20-41-808-5420	Building Supplies	494.26	0.00	294.46	850.00	294.46	-555.54	-65.36%	850.00	555.54	188.66%
	Total Category: 54 - Supplies :	1,916.34	0.00	1,556.33	2,350.00	1,308.33	-1,041.67	-44.33%	3,150.00	1,841.67	140.76%
	Total Program: 808 - WCT Prod-Winter Minis:	2,203.28	-314.61	-2,313.83	14,705.00	-2,065.83	-16,770.83	-114.05%	6,830.00	8,895.83	-430.62%
Program: 809 - WCT Prod-Spring Minis											
Category: 43 - Daily Fees											
20-41-809-4340	Ticket Sales	0.00	0.00	12,518.00	15,180.00	12,518.00	-2,662.00	-17.54%	0.00	-12,518.00	-100.00%
	Total Category: 43 - Daily Fees :	0.00	0.00	12,518.00	15,180.00	12,518.00	-2,662.00	-17.54%	0.00	-12,518.00	-100.00%
Category: 44 - Fee Revenue											
20-41-809-4400	Program Fees	957.50	0.00	2,625.00	14,400.00	2,625.00	-11,775.00	-81.77%	0.00	-2,625.00	-100.00%
	Total Category: 44 - Fee Revenue :	957.50	0.00	2,625.00	14,400.00	2,625.00	-11,775.00	-81.77%	0.00	-2,625.00	-100.00%
Category: 47 - Retail Sales											
20-41-809-4720	Food & Beverage Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-41-809-4900	Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-809-5045	PT Instructor	283.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5055	PT Administration	0.00	0.00	10,300.00	10,225.00	10,300.00	75.00	0.73%	0.00	-10,300.00	-100.00%
	Total Category: 50 - Salaries & Wages:	283.46	0.00	10,300.00	10,225.00	10,300.00	75.00	0.73%	0.00	-10,300.00	-100.00%
Category: 52 - Contract Services											
20-41-809-5215	Independent Contractor Serv	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
20-41-809-5225	Misc. Contract Services	3,335.00	0.00	660.00	0.00	660.00	660.00	0.00%	0.00	-660.00	-100.00%
20-41-809-5255	Marketing	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	3,335.00	0.00	660.00	1,500.00	660.00	-840.00	-56.00%	0.00	-660.00	-100.00%
Category: 54 - Supplies											
20-41-809-5400	Program Operation Supplies	92.76	0.00	1,587.71	1,500.00	1,587.71	87.71	5.85%	0.00	-1,587.71	-100.00%
20-41-809-5420	Building Supplies	0.00	0.00	576.17	850.00	567.17	-282.83	-33.27%	0.00	-567.17	-100.00%
	Total Category: 54 - Supplies :	92.76	0.00	2,163.88	2,350.00	2,154.88	-195.12	-8.30%	0.00	-2,154.88	-100.00%
	Total Program: 809 - WCT Prod-Spring Minis:	-2,753.72	0.00	2,019.12	15,505.00	2,028.12	-13,476.88	-86.92%	0.00	-2,028.12	-100.00%
Program: 810 - PA for Pre-School											
Category: 44 - Fee Revenue											
20-41-810-4400	Program Fees	6,329.74	8,901.04	15,454.08	24,416.00	15,804.08	-8,611.92	-35.27%	0.00	-15,804.08	-100.00%
	Total Category: 44 - Fee Revenue :	6,329.74	8,901.04	15,454.08	24,416.00	15,804.08	-8,611.92	-35.27%	0.00	-15,804.08	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-41-810-5045	PT Instructor	3,392.21	1,894.27	2,686.80	10,951.68	2,329.68	-8,622.00	-78.73%	0.00	-2,329.68	-100.00%
Total Category: 50 - Salaries & Wages:		3,392.21	1,894.27	2,686.80	10,951.68	2,329.68	-8,622.00	-78.73%	0.00	-2,329.68	-100.00%
Category: 54 - Supplies											
20-41-810-5400	Program Operation Supplies	0.00	172.21	1,879.51	75.00	1,879.51	1,804.51	2,406.01%	0.00	-1,879.51	-100.00%
Total Category: 54 - Supplies :		0.00	172.21	1,879.51	75.00	1,879.51	1,804.51	2,406.01%	0.00	-1,879.51	-100.00%
Total Program: 810 - PA for Pre-School:		2,937.53	6,834.56	10,887.77	13,389.32	11,594.89	-1,794.43	-13.40%	0.00	-11,594.89	-100.00%
Program: 811 - New Programs											
Category: 44 - Fee Revenue											
20-41-811-4400	Program Fees	15,789.91	7,119.00	6,224.93	14,408.00	6,224.93	-8,183.07	-56.80%	0.00	-6,224.93	-100.00%
Total Category: 44 - Fee Revenue :		15,789.91	7,119.00	6,224.93	14,408.00	6,224.93	-8,183.07	-56.80%	0.00	-6,224.93	-100.00%
Category: 50 - Salaries & Wages											
20-41-811-5045	PT Instructor	2,069.98	1,681.00	0.00	999.00	0.00	-999.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		2,069.98	1,681.00	0.00	999.00	0.00	-999.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-811-5215	Independent Contractor Servic	2,290.00	2,948.08	3,595.36	6,922.00	3,595.96	-3,326.04	-48.05%	0.00	-3,595.96	-100.00%
Total Category: 52 - Contract Services:		2,290.00	2,948.08	3,595.36	6,922.00	3,595.96	-3,326.04	-48.05%	0.00	-3,595.96	-100.00%
Category: 54 - Supplies											
20-41-811-5400	Program Operation Supplies	1,096.69	471.59	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		1,096.69	471.59	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
Total Program: 811 - New Programs:		10,333.24	2,018.33	2,629.57	6,287.00	2,628.97	-3,658.03	-58.18%	0.00	-2,628.97	-100.00%
Program: 812 - Voice Lessons											
Category: 44 - Fee Revenue											
20-41-812-4400	Program Fees	8,182.07	8,898.56	26,185.00	18,270.00	26,230.00	7,960.00	43.57%	29,516.00	3,286.00	12.53%
Total Category: 44 - Fee Revenue :		8,182.07	8,898.56	26,185.00	18,270.00	26,230.00	7,960.00	43.57%	29,516.00	3,286.00	12.53%
Category: 50 - Salaries & Wages											
20-41-812-5045	PT Instructor	6,471.70	6,229.50	12,360.65	8,788.50	13,944.00	5,155.50	58.66%	17,470.96	3,526.96	25.29%
Total Category: 50 - Salaries & Wages:		6,471.70	6,229.50	12,360.65	8,788.50	13,944.00	5,155.50	58.66%	17,470.96	3,526.96	25.29%
Category: 52 - Contract Services											
20-41-812-5215	Independent Contractor Servic	0.00	0.00	240.00	0.00	240.00	240.00	0.00%	0.00	-240.00	-100.00%
Total Category: 52 - Contract Services:		0.00	0.00	240.00	0.00	240.00	240.00	0.00%	0.00	-240.00	-100.00%
Category: 55 - Equipment and Repairs											
20-41-812-5520	Equipment Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
Total Program: 812 - Voice Lessons:		1,710.37	2,669.06	13,584.35	9,481.50	12,046.00	2,564.50	27.05%	11,845.04	-200.96	-1.67%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 813 - PA Camp											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	0.00	74,285.52	147,475.55	107,448.00	147,475.55	40,027.55	37.25%	156,404.00	8,928.45	6.05%
Total Category: 44 - Fee Revenue :		0.00	74,285.52	147,475.55	107,448.00	147,475.55	40,027.55	37.25%	156,404.00	8,928.45	6.05%
Category: 50 - Salaries & Wages											
20-41-813-5010	Recruitment Incentives	0.00	0.00	360.00	800.00	360.00	-440.00	-55.00%	800.00	440.00	122.22%
20-41-813-5025	Driver	0.00	0.00	0.00	63.00	0.00	-63.00	-100.00%	0.00	0.00	0.00%
20-41-813-5035	PT Coordinator	229.76	5,344.23	6,179.50	12,740.00	6,179.50	-6,560.50	-51.50%	18,880.00	12,700.50	205.53%
20-41-813-5050	PT Counselor	0.00	12,576.32	30,859.50	9,030.00	30,859.50	21,829.50	241.74%	26,880.00	-3,979.50	-12.90%
20-41-813-5055	PT Administration	19.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5075	PT Driver	0.00	0.00	199.15	147.00	199.15	52.15	35.48%	336.00	136.85	68.72%
20-41-813-5085	Overtime PT	0.00	192.81	808.89	426.00	808.89	382.89	89.88%	532.00	-276.89	-34.23%
Total Category: 50 - Salaries & Wages:		249.51	18,113.36	38,407.04	23,206.00	38,407.04	15,201.04	65.50%	47,428.00	9,020.96	23.49%
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	0.00	154.30	0.00	140.00	0.00	-140.00	-100.00%	180.00	180.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	154.30	0.00	140.00	0.00	-140.00	-100.00%	180.00	180.00	0.00%
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Servic	0.00	0.00	0.00	1,000.00	1.00	-999.00	-99.90%	1,000.00	999.00	99,900.00%
20-41-813-5220	Transportation	0.00	0.00	387.60	240.00	387.60	147.60	61.50%	2,240.00	1,852.40	477.92%
20-41-813-5225	Misc. Contract Services	2,775.00	0.00	0.00	2,800.00	0.00	-2,800.00	-100.00%	3,200.00	3,200.00	0.00%
20-41-813-5272	Entry Fees	0.00	490.00	438.60	309.60	438.60	129.00	41.67%	2,909.60	2,471.00	563.38%
Total Category: 52 - Contract Services:		2,775.00	490.00	826.20	4,349.60	827.20	-3,522.40	-80.98%	9,349.60	8,522.40	1,030.27%
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	30.76	1,649.35	5,053.03	2,591.60	5,053.03	2,461.43	94.98%	8,000.00	2,946.97	58.32%
20-41-813-5460	Uniform Supplies	0.00	0.00	354.48	0.00	354.48	354.48	0.00%	0.00	-354.48	-100.00%
Total Category: 54 - Supplies :		30.76	1,649.35	5,407.51	2,591.60	5,407.51	2,815.91	108.66%	8,000.00	2,592.49	47.94%
Total Program: 813 - PA Camp:		-3,055.27	53,878.51	102,834.80	77,160.80	102,833.80	25,673.00	33.27%	91,446.40	-11,387.40	-11.07%
Program: 814 - Theater Technicians											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	713.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		713.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	984.25	3,291.20	987.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
20-41-814-5085	Overtime PT	0.00	63.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		984.25	3,354.20	987.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
Total Program: 814 - Theater Technicians:		-271.25	-3,354.20	-987.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 818 - Movie Star Camp										
Category: 44 - Fee Revenue										
20-41-818-4400 Program Fees	10,222.00	17,503.90	20,645.20	19,932.00	20,645.00	713.00	3.58%	21,000.00	355.00	1.72%
Total Category: 44 - Fee Revenue :	10,222.00	17,503.90	20,645.20	19,932.00	20,645.00	713.00	3.58%	21,000.00	355.00	1.72%
Category: 52 - Contract Services										
20-41-818-5215 Independent Contractor Serv	7,077.50	12,456.40	16,580.00	13,904.00	16,580.00	2,676.00	19.25%	14,700.00	-1,880.00	-11.34%
Total Category: 52 - Contract Services:	7,077.50	12,456.40	16,580.00	13,904.00	16,580.00	2,676.00	19.25%	14,700.00	-1,880.00	-11.34%
Total Program: 818 - Movie Star Camp:	3,144.50	5,047.50	4,065.20	6,028.00	4,065.00	-1,963.00	-32.56%	6,300.00	2,235.00	54.98%
Program: 820 - Music Lessons - Piano										
Category: 44 - Fee Revenue										
20-41-820-4400 Program Fees	26,962.29	52,897.89	65,831.26	58,088.00	66,771.00	8,683.00	14.95%	69,888.00	3,117.00	4.67%
Total Category: 44 - Fee Revenue :	26,962.29	52,897.89	65,831.26	58,088.00	66,771.00	8,683.00	14.95%	69,888.00	3,117.00	4.67%
Category: 50 - Salaries & Wages										
20-41-820-5045 PT Instructor	22,360.49	35,015.37	40,900.40	39,984.00	43,107.00	3,123.00	7.81%	41,328.00	-1,779.00	-4.13%
Total Category: 50 - Salaries & Wages:	22,360.49	35,015.37	40,900.40	39,984.00	43,107.00	3,123.00	7.81%	41,328.00	-1,779.00	-4.13%
Category: 52 - Contract Services										
20-41-820-5215 Independent Contractor Serv	100.00	0.00	240.00	0.00	240.00	240.00	0.00%	500.00	260.00	108.33%
Total Category: 52 - Contract Services:	100.00	0.00	240.00	0.00	240.00	240.00	0.00%	500.00	260.00	108.33%
Category: 54 - Supplies										
20-41-820-5400 Program Operation Supplies	190.46	558.65	167.18	440.00	180.00	-260.00	-59.09%	200.00	20.00	11.11%
Total Category: 54 - Supplies :	190.46	558.65	167.18	440.00	180.00	-260.00	-59.09%	200.00	20.00	11.11%
Total Program: 820 - Music Lessons - Piano:	4,311.34	17,323.87	24,523.68	17,664.00	23,244.00	5,580.00	31.59%	27,860.00	4,616.00	19.86%
Program: 821 - Music Lessons - Violin										
Category: 44 - Fee Revenue										
20-41-821-4400 Program Fees	11,208.62	21,933.00	24,381.00	25,216.00	24,696.00	-520.00	-2.06%	28,080.00	3,384.00	13.70%
Total Category: 44 - Fee Revenue :	11,208.62	21,933.00	24,381.00	25,216.00	24,696.00	-520.00	-2.06%	28,080.00	3,384.00	13.70%
Category: 50 - Salaries & Wages										
20-41-821-5045 PT Instructor	9,324.68	13,171.51	12,857.32	13,494.60	13,432.00	-62.60	-0.46%	14,552.56	1,120.56	8.34%
Total Category: 50 - Salaries & Wages:	9,324.68	13,171.51	12,857.32	13,494.60	13,432.00	-62.60	-0.46%	14,552.56	1,120.56	8.34%
Total Program: 821 - Music Lessons - Violin:	1,883.94	8,761.49	11,523.68	11,721.40	11,264.00	-457.40	-3.90%	13,527.44	2,263.44	20.09%
Program: 823 - Music Lessons - Guitar										
Category: 44 - Fee Revenue										
20-41-823-4400 Program Fees	10,347.32	19,653.84	14,311.00	19,332.00	14,857.00	-4,475.00	-23.15%	15,826.00	969.00	6.52%
Total Category: 44 - Fee Revenue :	10,347.32	19,653.84	14,311.00	19,332.00	14,857.00	-4,475.00	-23.15%	15,826.00	969.00	6.52%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-823-5215 Independent Contractor Serv	7,980.18	12,971.96	9,226.78	13,452.00	10,399.00	-3,053.00	-22.70%	11,077.40	678.40	6.52%
Total Category: 52 - Contract Services:	7,980.18	12,971.96	9,226.78	13,452.00	10,399.00	-3,053.00	-22.70%	11,077.40	678.40	6.52%
Total Program: 823 - Music Lessons - Guitar:	2,367.14	6,681.88	5,084.22	5,880.00	4,458.00	-1,422.00	-24.18%	4,748.60	290.60	6.52%
Program: 824 - Private Acting Lessons										
Category: 44 - Fee Revenue										
20-41-824-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	40,074.00	40,074.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	40,074.00	40,074.00	0.00%
Category: 50 - Salaries & Wages										
20-41-824-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,780.00	21,780.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,780.00	21,780.00	0.00%
Total Program: 824 - Private Acting Lessons:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	18,294.00	18,294.00	0.00%
Program: 825 - Little World Travelers										
Category: 44 - Fee Revenue										
20-41-825-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,184.00	13,184.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,184.00	13,184.00	0.00%
Category: 50 - Salaries & Wages										
20-41-825-5030 PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,344.00	1,344.00	0.00%
20-41-825-5050 PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,792.00	1,792.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,136.00	3,136.00	0.00%
Category: 51 - Employee Benefits										
20-41-825-5150 Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	50.00	50.00	0.00%
20-41-825-5170 Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	45.00	45.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	95.00	95.00	0.00%
Category: 54 - Supplies										
20-41-825-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Program: 825 - Little World Travelers:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,953.00	8,953.00	0.00%
Program: 826 - Children's Choir										
Category: 44 - Fee Revenue										
20-41-826-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,344.00	5,344.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,344.00	5,344.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-826-5215 Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,470.80	3,470.80	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,470.80	3,470.80	0.00%
Total Program: 826 - Children's Choir:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,873.20	1,873.20	0.00%
Program: 827 - Nutcracker										
Category: 43 - Daily Fees										
20-41-827-4340 Ticket Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	12,000.00	12,000.00	0.00%
Total Category: 43 - Daily Fees :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	12,000.00	12,000.00	0.00%
Category: 44 - Fee Revenue										
20-41-827-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,335.00	8,335.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,335.00	8,335.00	0.00%
Category: 50 - Salaries & Wages										
20-41-827-5030 PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,200.00	7,200.00	0.00%
20-41-827-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,982.00	3,982.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,182.00	11,182.00	0.00%
Category: 54 - Supplies										
20-41-827-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,000.00	8,000.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,000.00	8,000.00	0.00%
Total Program: 827 - Nutcracker:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,153.00	1,153.00	0.00%
Program: 828 - Alumni Show										
Category: 43 - Daily Fees										
20-41-828-4340 Ticket Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,600.00	3,600.00	0.00%
Total Category: 43 - Daily Fees :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,600.00	3,600.00	0.00%
Category: 44 - Fee Revenue										
20-41-828-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	19,310.00	19,310.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	19,310.00	19,310.00	0.00%
Category: 50 - Salaries & Wages										
20-41-828-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,410.00	4,410.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,410.00	4,410.00	0.00%
Category: 52 - Contract Services										
20-41-828-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00%

Budget Comparison Report

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				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 54 - Supplies										
20-41-828-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Program: 828 - Alumni Show:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,500.00	13,500.00	0.00%
Program: 829 - Imrpov Troupe										
Category: 44 - Fee Revenue										
20-41-829-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	24,000.00	24,000.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	24,000.00	24,000.00	0.00%
Category: 50 - Salaries & Wages										
20-41-829-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,314.00	5,314.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,314.00	5,314.00	0.00%
Category: 54 - Supplies										
20-41-829-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Program: 829 - Imrpov Troupe:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	17,686.00	17,686.00	0.00%
Report Total:	-55,272.15	114,463.88	208,239.15	162,149.32	200,286.55	38,137.23	23.52%	166,976.56	-33,309.99	-16.63%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-55,272.15	114,463.88	208,239.15	162,149.32	200,286.55	38,137.23	23.52%	166,976.56	-33,309.99	-16.63%
Report Total:	-55,272.15	114,463.88	208,239.15	162,149.32	200,286.55	38,137.23	23.52%	166,976.56	-33,309.99	-16.63%



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

Center Fitness

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$ 16,196	\$ 23,736	\$ 33,952	\$ 35,666	\$1,714	5.0%
Fee Revenue	105,943	182,236	118,052	145,988	27,936	23.7%
Membership Fees	177,791	243,909	280,845	313,643	32,798	11.7%
Retail Sales	168	-	0	0	0	N/A
Miscellaneous Revenue	(286)	0	49	0	(49)	-100.0%
Total Revenue	<u>\$299,812</u>	<u>\$449,881</u>	<u>\$432,898</u>	<u>\$495,297</u>	<u>\$62,399</u>	14.4%
Expenses						
Salaries & Wages	\$223,106	\$278,498	\$228,023	\$ 251,988	\$23,965	10.5%
Employee Benefits	15,819	37,157	20,145	22,257	2,112	10.5%
Contract Services	8,585	14,640	15,625	17,552	1,927	12.3%
Utilities	5,595	7,095	5,509	7,139	1,630	29.6%
Supplies	18,589	16,785	16,325	14,568	(1,758)	-10.8%
Repairs	<u>14,634</u>	<u>10,900</u>	<u>10,500</u>	<u>10,640</u>	<u>140</u>	1.3%
Operating Expenses	\$286,328	\$365,075	\$296,127	\$324,143	\$28,016	9.5%
Operating Surplus (Deficit)	<u>\$13,483</u>	<u>\$84,806</u>	<u>\$136,771</u>	<u>\$171,154</u>	<u>\$34,383</u>	
Operating Capital	0	0	0	0		
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>17,232</u>	<u>33,000</u>	<u>21,400</u>	<u>66,740</u>	<u>45,340</u>	211.9%
Non Operating Expenses	\$17,232	\$33,000	\$21,400	\$66,740	\$45,340	211.9%
Total Expenses	<u>\$303,560</u>	<u>\$398,075</u>	<u>\$317,527</u>	<u>\$390,883</u>	<u>\$73,356</u>	23.1%
Net Surplus (Deficit)	<u>(\$3,749)</u>	<u>\$51,806</u>	<u>\$115,371</u>	<u>\$104,414</u>		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	12,285.75	15,244.40	30,422.75	22,476.00	32,368.00	9,892.00	44.01%	33,990.00	1,622.00	5.01%
20-42-100-4310	Daily Fees - Non-Resident	391.00	952.00	1,701.00	1,260.00	1,584.00	324.00	25.71%	1,676.00	92.00	5.81%
	Total Category: 43 - Daily Fees :	12,676.75	16,196.40	32,123.75	23,736.00	33,952.00	10,216.00	43.04%	35,666.00	1,714.00	5.05%
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	1,463.55	1,479.00	0.00	2,925.00	2,925.00	0.00	0.00%	3,075.00	150.00	5.13%
	Total Category: 44 - Fee Revenue :	1,463.55	1,479.00	0.00	2,925.00	2,925.00	0.00	0.00%	3,075.00	150.00	5.13%
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	82,595.03	156,324.02	244,903.74	203,793.00	252,064.00	48,271.00	23.69%	282,831.00	30,767.00	12.21%
20-42-100-4510	Membership Fees - Non-Resid	14,300.48	19,764.69	27,224.74	36,631.00	27,656.00	-8,975.00	-24.50%	29,282.00	1,626.00	5.88%
20-42-100-4520	Initiation Fees	1,024.22	1,702.25	1,264.49	3,485.00	1,125.00	-2,360.00	-67.72%	1,530.00	405.00	36.00%
	Total Category: 45 - Membership Fees :	97,919.73	177,790.96	273,392.97	243,909.00	280,845.00	36,936.00	15.14%	313,643.00	32,798.00	11.68%
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	1,831.00	167.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	1,831.00	167.50	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-42-100-4910	Over/Short Revenue	6.00	-286.33	48.75	0.00	48.75	48.75	0.00%	0.00	-48.75	-100.00%
	Total Category: 48 - Miscellaneous Revenue :	6.00	-286.33	48.75	0.00	48.75	48.75	0.00%	0.00	-48.75	-100.00%
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	93,454.40	69,225.74	66,499.43	70,350.00	70,350.00	0.00	0.00%	73,868.00	3,518.00	5.00%
20-42-100-5010	Recruitment Incentives	0.00	0.00	0.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
20-42-100-5040	PT Attendant	69,531.89	63,576.95	56,045.76	99,840.00	63,597.00	-36,243.00	-36.30%	76,544.00	12,947.00	20.36%
20-42-100-5085	Overtime PT	448.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	163,434.79	132,802.69	122,545.19	170,940.00	134,697.00	-36,243.00	-21.20%	151,162.00	16,465.00	12.22%
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	25,603.00	15,819.15	14,330.57	33,742.53	17,376.00	-16,366.53	-48.50%	19,838.00	2,462.00	14.17%
20-42-100-5150	Training & Education	1,277.44	0.00	1,678.65	3,135.00	2,490.00	-645.00	-20.57%	2,140.00	-350.00	-14.06%
20-42-100-5160	Dues	0.00	0.00	279.00	279.00	279.00	0.00	0.00%	279.00	0.00	0.00%
20-42-100-5170	Awards and Meetings	379.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	27,259.94	15,819.15	16,288.22	37,156.53	20,145.00	-17,011.53	-45.78%	22,257.00	2,112.00	10.48%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Servi	1,830.13	1,144.97	255.72	2,019.12	2,019.12	0.00	0.00%	1,783.32	-235.80	-11.68%
20-42-100-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-100-5225	Misc. Contract Services	15,324.92	6,052.96	10,591.59	10,086.00	10,986.00	900.00	8.92%	12,786.00	1,800.00	16.38%
20-42-100-5255	Marketing	22.44	419.51	768.71	550.00	550.00	0.00	0.00%	650.00	100.00	18.18%
20-42-100-5260	Advertising	89.98	0.00	76.38	353.00	378.00	25.00	7.08%	453.00	75.00	19.84%
20-42-100-5265	Printing	703.93	0.00	512.67	452.50	512.50	60.00	13.26%	662.50	150.00	29.27%
20-42-100-5270	Postage	0.00	0.00	0.00	77.00	77.00	0.00	0.00%	77.00	0.00	0.00%
Total Category: 52 - Contract Services:		17,971.40	7,617.44	12,205.07	13,537.62	14,522.62	985.00	7.28%	16,411.82	1,889.20	13.01%
Category: 53 - Utilities											
20-42-100-5310	Communications	1,132.52	996.22	888.77	869.40	942.96	73.56	8.46%	912.84	-30.12	-3.19%
20-42-100-5350	Misc. Utilities	4,431.31	4,536.86	3,798.80	6,225.84	4,536.00	-1,689.84	-27.14%	6,225.84	1,689.84	37.25%
Total Category: 53 - Utilities :		5,563.83	5,533.08	4,687.57	7,095.24	5,478.96	-1,616.28	-22.78%	7,138.68	1,659.72	30.29%
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	760.89	277.15	1,550.25	625.00	1,625.00	1,000.00	160.00%	1,700.00	75.00	4.62%
20-42-100-5410	Office Supplies	153.40	999.37	75.65	890.00	890.00	0.00	0.00%	250.00	-640.00	-71.91%
20-42-100-5420	Building Supplies	2,700.16	11,526.02	4,978.27	9,000.00	6,990.00	-2,010.00	-22.33%	7,442.50	452.50	6.47%
20-42-100-5430	Equipment Supplies	719.81	2,340.15	2,185.51	1,650.00	2,200.00	550.00	33.33%	2,300.00	100.00	4.55%
20-42-100-5460	Uniform Supplies	1,778.00	1,249.82	59.43	1,170.00	1,170.00	0.00	0.00%	1,250.00	80.00	6.84%
Total Category: 54 - Supplies :		6,112.26	16,392.51	8,849.11	13,335.00	12,875.00	-460.00	-3.45%	12,942.50	67.50	0.52%
Category: 55 - Equipment and Repairs											
20-42-100-5510	Building Repairs	0.00	459.18	536.87	1,450.00	1,050.00	-400.00	-27.59%	1,100.00	50.00	4.76%
20-42-100-5520	Equipment Repairs	4,170.66	13,685.84	4,386.10	8,710.00	8,710.00	0.00	0.00%	8,800.00	90.00	1.03%
20-42-100-5850	Equipment	0.00	489.00	112.83	740.00	740.00	0.00	0.00%	740.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		4,170.66	14,634.02	5,035.80	10,900.00	10,500.00	-400.00	-3.67%	10,640.00	140.00	1.33%
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	99,316.00	17,232.00	21,405.57	33,000.00	21,400.00	-11,600.00	-35.15%	66,740.00	45,340.00	211.87%
Total Category: 60 - Transfers :		99,316.00	17,232.00	21,405.57	33,000.00	21,400.00	-11,600.00	-35.15%	66,740.00	45,340.00	211.87%
Total Program: 100 - Operations:		-209,931.85	-14,683.36	114,548.94	-15,394.39	98,152.17	113,546.56	-737.58%	65,092.00	-33,060.17	-33.68%
Program: 109 - Fitness Babysitting											
Category: 44 - Fee Revenue											
20-42-109-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)			
Category: 50 - Salaries & Wages											
20-42-109-5045	PT Instructor	148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 109 - Fitness Babysitting:		-148.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 110 - Lessons											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	51,090.64	61,883.38	50,205.63	64,241.00	55,931.00	-8,310.00	-12.94%	62,518.00	6,587.00	11.78%
Total Category: 44 - Fee Revenue :		51,090.64	61,883.38	50,205.63	64,241.00	55,931.00	-8,310.00	-12.94%	62,518.00	6,587.00	11.78%
Category: 50 - Salaries & Wages											
20-42-110-5010	Recruitment Incentives	0.00	0.00	0.00	1,200.00	1.00	-1,199.00	-99.92%	1,200.00	1,199.00	19,900.00%
20-42-110-5045	PT Instructor	48,740.02	31,215.14	26,377.56	43,690.80	30,658.00	-13,032.80	-29.83%	35,516.20	4,858.20	15.85%
Total Category: 50 - Salaries & Wages:		48,740.02	31,215.14	26,377.56	44,890.80	30,659.00	-14,231.80	-31.70%	36,716.20	6,057.20	19.76%
Category: 52 - Contract Services											
20-42-110-5225	Misc. Contract Services	10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		10.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 110 - Lessons:		2,340.62	30,668.24	23,828.07	19,350.20	25,272.00	5,921.80	30.60%	25,801.80	529.80	2.10%
Program: 112 - Camp Fusion											
Category: 44 - Fee Revenue											
20-42-112-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-112-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-112-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-112-5050	PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-112-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-42-112-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-42-112-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-42-112-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-42-112-5310	Communications	31.33	62.23	30.13	0.00	30.13	30.13	0.00%	0.00	-30.13	-100.00%
Total Category: 53 - Utilities :		31.33	62.23	30.13	0.00	30.13	30.13	0.00%	0.00	-30.13	-100.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-42-112-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-42-112-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 112 - Camp Fusion:	-31.33	-62.23	-30.13	0.00	-30.13	0.00%	0.00	30.13	-100.00%	
Program: 113 - Tour Wilmette											
Category: 44 - Fee Revenue											
20-42-113-4400	Program Fees	45.00	15.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 44 - Fee Revenue :	45.00	15.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 113 - Tour Wilmette:	45.00	15.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	42,031.45	42,295.70	42,723.00	113,370.00	56,921.00	-56,449.00	-49.79%	76,820.00	19,899.00	34.96%
	Total Category: 44 - Fee Revenue :	42,031.45	42,295.70	42,723.00	113,370.00	56,921.00	-56,449.00	-49.79%	76,820.00	19,899.00	34.96%
Category: 50 - Salaries & Wages											
20-42-115-5010	Recruitment Incentives	0.00	0.00	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
20-42-115-5045	PT Instructor	62,434.29	59,087.93	66,355.48	62,067.44	62,067.44	0.00	0.00%	63,510.06	1,442.62	2.32%
	Total Category: 50 - Salaries & Wages:	62,434.29	59,087.93	66,355.48	62,667.44	62,667.44	0.00	0.00%	64,110.06	1,442.62	2.30%
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	689.10	967.40	1,094.19	1,102.00	1,102.00	0.00	0.00%	1,140.00	38.00	3.45%
	Total Category: 52 - Contract Services:	689.10	967.40	1,094.19	1,102.00	1,102.00	0.00	0.00%	1,140.00	38.00	3.45%
Category: 54 - Supplies											
20-42-115-5400	Program Operation Supplies	902.95	2,196.77	461.97	2,625.00	2,625.00	0.00	0.00%	800.00	-1,825.00	-69.52%
	Total Category: 54 - Supplies :	902.95	2,196.77	461.97	2,625.00	2,625.00	0.00	0.00%	800.00	-1,825.00	-69.52%
	Total Program: 115 - Fitness Programs:	-21,994.89	-19,956.40	-25,188.64	46,975.56	-9,473.44	-56,449.00	-120.17%	10,769.94	20,243.38	-213.69%
Program: 116 - Yoga On The Beach											
Category: 44 - Fee Revenue											
20-42-116-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-42-116-5045	PT Instructor	137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 50 - Salaries & Wages:	137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Program: 116 - Yoga On The Beach:	-137.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 117 - Holiday Challenge										
Category: 44 - Fee Revenue										
20-42-117-4400 Program Fees	0.00	270.00	1,716.25	1,700.00	1,700.00	0.00	0.00%	1,810.00	110.00	6.47%
Total Category: 44 - Fee Revenue :	0.00	270.00	1,716.25	1,700.00	1,700.00	0.00	0.00%	1,810.00	110.00	6.47%
Category: 54 - Supplies										
20-42-117-5400 Program Operation Supplies	0.00	0.00	317.79	825.00	825.00	0.00	0.00%	825.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	317.79	825.00	825.00	0.00	0.00%	825.00	0.00	0.00%
Total Program: 117 - Holiday Challenge:	0.00	270.00	1,398.46	875.00	875.00	0.00	0.00%	985.00	110.00	12.57%
Program: 118 - Fall Into Wellness...										
Category: 44 - Fee Revenue										
20-42-118-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-42-118-5045 PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-42-118-5260 Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-42-118-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 118 - Fall Into Wellness...	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 119 - Lose To Win										
Category: 44 - Fee Revenue										
20-42-119-4400 Program Fees	6,806.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	6,806.07	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-42-119-5045 PT Instructor	2,468.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	2,468.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits										
20-42-119-5170 Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 54 - Supplies										
20-42-119-5400 Program Operation Supplies	716.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	716.25	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 119 - Lose To Win:	3,621.23	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 122 - Teen Programming										
Category: 44 - Fee Revenue										
20-42-122-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,140.00	1,140.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,140.00	1,140.00	0.00%
Total Program: 122 - Teen Programming:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,140.00	1,140.00	0.00%
Program: 123 - Workshops/Pop-Up Events										
Category: 44 - Fee Revenue										
20-42-123-4400 Program Fees	0.00	0.00	605.00	0.00	575.00	575.00	0.00%	625.00	50.00	8.70%
Total Category: 44 - Fee Revenue :	0.00	0.00	605.00	0.00	575.00	575.00	0.00%	625.00	50.00	8.70%
Total Program: 123 - Workshops/Pop-Up Events:	0.00	0.00	605.00	0.00	575.00	575.00	0.00%	625.00	50.00	8.70%
Report Total:	-226,237.13	-3,748.75	115,161.70	51,806.37	115,370.60	63,564.23	122.70%	104,413.74	-10,956.86	-9.50%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-226,237.13	-3,748.75	115,161.70	51,806.37	115,370.60	63,564.23	122.70%	104,413.74	-10,956.86	-9.50%
Report Total:	-226,237.13	-3,748.75	115,161.70	51,806.37	115,370.60	63,564.23	122.70%	104,413.74	-10,956.86	-9.50%



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

Lakefront Operations

	2021	2022	2022	2023 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ 302,327	\$ 357,918	\$ 397,563	\$ 431,325	\$33,762	8.5%
Fee Revenue	588,810	790,354	498,476	831,660	333,184	66.8%
Membership Fees	1,256,299	1,156,634	1,008,994	1,068,868	59,874	5.9%
Rental Revenue	595,045	615,541	601,701	705,980	104,279	17.3%
Miscellaneous Revenue	<u>8,241</u>	<u>43,376</u>	<u>60,677</u>	<u>80,007</u>	<u>19,330</u>	31.9%
Total Revenue	<u>\$2,750,721</u>	<u>\$2,963,823</u>	<u>\$2,568,484</u>	<u>\$3,117,840</u>	<u>\$549,356</u>	21.4%
Expenses						
Salaries & Wages	\$715,324	\$1,042,790	\$1,090,527	\$ 1,347,059	\$256,532	23.5%
Employee Benefits	31,541	58,668	41,233	52,204	10,971	26.6%
Contract Services	202,626	202,968	164,889	291,379	126,490	76.7%
Utilities	42,973	53,172	47,170	54,707	7,537	16.0%
Supplies	56,897	72,326	72,274	115,093	42,819	59.2%
Repairs	<u>14,661</u>	<u>8,540</u>	<u>13,204</u>	<u>14,090</u>	<u>886</u>	6.7%
Operating Expenses	\$1,064,023	\$1,438,463	\$1,429,297	\$1,874,532	\$445,235	31.2%
Operating Surplus (Deficit)	<u>\$1,686,698</u>	<u>\$1,525,360</u>	<u>\$1,139,187</u>	<u>\$1,243,308</u>	<u>\$104,121</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	558,207	0	0	0	0	N/A
Overhead Transfer	<u>99,029</u>	<u>189,000</u>	<u>123,200</u>	<u>119,700</u>	<u>(3,500)</u>	-2.8%
Non Operating Expenses	\$657,236	\$189,000	\$123,200	\$119,700	(\$3,500)	-2.8%
Total Expenses	<u>\$1,721,259</u>	<u>\$1,627,463</u>	<u>\$1,552,497</u>	<u>\$1,994,232</u>	<u>\$441,735</u>	28.5%
Net Surplus (Deficit)	\$1,029,462	\$1,336,360	\$1,015,987	\$1,123,608		



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	0.00	22,704.02	29,745.00	23,800.00	29,745.00	5,945.00	24.98%	30,000.00	255.00	0.86%
20-43-100-4310	Daily Fees - Non-Resident	0.00	223,030.00	266,235.00	238,000.00	266,235.00	28,235.00	11.86%	288,000.00	21,765.00	8.18%
20-43-100-4360	Guest Daily Fees	-45.00	50,234.00	80,712.00	86,768.00	77,652.00	-9,116.00	-10.51%	83,000.00	5,348.00	6.89%
Total Category: 43 - Daily Fees :		-45.00	295,968.02	376,692.00	348,568.00	373,632.00	25,064.00	7.19%	401,000.00	27,368.00	7.32%
Category: 44 - Fee Revenue											
20-43-100-4400	Program Fees	0.00	0.00	11,777.25	8,500.00	11,777.25	3,277.25	38.56%	13,000.00	1,222.75	10.38%
Total Category: 44 - Fee Revenue :		0.00	0.00	11,777.25	8,500.00	11,777.25	3,277.25	38.56%	13,000.00	1,222.75	10.38%
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	302,093.04	385,924.20	438,355.09	341,176.00	357,871.93	16,695.93	4.89%	382,594.00	24,722.07	6.91%
20-43-100-4510	Membership Fees - Non-Resid	390,677.46	388,475.85	229,721.20	358,948.00	214,906.60	-144,041.40	-40.13%	224,950.00	10,043.40	4.67%
20-43-100-4530	Parking Pass - Resident	130,653.00	165,530.60	170,918.87	165,000.00	170,885.87	5,885.87	3.57%	181,125.00	10,239.13	5.99%
20-43-100-4540	Parking Pass - Non-Resident	203,420.21	248,383.00	198,094.00	220,800.00	198,094.00	-22,706.00	-10.28%	209,820.00	11,726.00	5.92%
Total Category: 45 - Membership Fees :		1,026,843.71	1,188,313.65	1,037,089.16	1,085,924.00	941,758.40	-144,165.60	-13.28%	998,489.00	56,730.60	6.02%
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	19,287.00	57,763.00	48,249.50	51,275.00	42,251.00	-9,024.00	-17.60%	45,606.00	3,355.00	7.94%
Total Category: 46 - Rental Revenue :		19,287.00	57,763.00	48,249.50	51,275.00	42,251.00	-9,024.00	-17.60%	45,606.00	3,355.00	7.94%
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	0.00	0.00	6,000.00	4,100.00	7,825.00	3,725.00	90.85%	9,000.00	1,175.00	15.02%
20-43-100-4910	Over/Short Revenue	82.10	741.16	464.25	0.00	464.25	464.25	0.00%	0.00	-464.25	-100.00%
20-43-100-4930	Vending Commissions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		82.10	741.16	6,464.25	4,100.00	8,289.25	4,189.25	102.18%	9,000.00	710.75	8.57%
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	66,512.92	77,295.83	66,720.62	142,412.00	142,412.00	0.00	0.00%	80,718.00	-61,694.00	-43.32%
20-43-100-5030	PT Supervisor	42,760.74	56,451.03	63,175.14	37,200.00	63,175.14	25,975.14	69.83%	50,452.60	-12,722.54	-20.14%
20-43-100-5035	PT Coordinator	0.00	0.00	244.25	0.00	244.25	244.25	0.00%	18,200.00	17,955.75	7,351.38%
20-43-100-5040	PT Attendant	99,411.77	84,636.41	196,554.93	193,725.00	222,954.00	29,229.00	15.09%	252,567.50	29,613.50	13.28%
20-43-100-5055	PT Administration	48,990.86	32,898.06	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5060	PT Guard	103,381.73	90,986.32	110,117.75	117,600.00	110,117.75	-7,482.25	-6.36%	126,225.00	16,107.25	14.63%
20-43-100-5070	PT Maintenance	0.00	1,702.55	5,823.32	9,500.00	9,063.75	-436.25	-4.59%	9,600.00	536.25	5.92%
20-43-100-5080	Overtime FT	59.87	178.37	41.09	0.00	41.09	41.09	0.00%	0.00	-41.09	-100.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
Category: 50 - Salaries & Wages:											
20-43-100-5085	Overtime PT	24,851.39	8,006.96	11,735.21	10,710.00	11,735.21	1,025.21	9.57%	13,495.00	1,759.79	15.00%
80-43-100-5035	PT Coordinator	11,697.35	24,677.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
80-43-100-5085	Overtime PT	1,151.31	2,114.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		398,817.94	378,947.81	454,412.31	511,147.00	559,743.19	48,596.19	9.51%	551,258.10	-8,485.09	-1.52%
Category: 51 - Employee Benefits											
20-43-100-5110	Health Insurance Premiums	20,885.24	30,033.94	30,138.30	50,613.80	37,002.19	-13,611.61	-26.89%	43,464.00	6,461.81	17.46%
20-43-100-5150	Training & Education	2,753.46	789.00	3,310.95	6,750.00	3,190.95	-3,559.05	-52.73%	4,765.00	1,574.05	49.33%
20-43-100-5160	Dues	917.30	0.00	2,146.00	339.00	837.00	498.00	146.90%	2,025.00	1,188.00	141.94%
20-43-100-5170	Awards and Meetings	0.00	523.14	264.35	500.00	202.96	-297.04	-59.41%	1,150.00	947.04	466.61%
Total Category: 51 - Employee Benefits :		24,556.00	31,346.08	35,859.60	58,202.80	41,233.10	-16,969.70	-29.16%	51,404.00	10,170.90	24.67%
Category: 52 - Contract Services											
20-43-100-5200	Building Maintenance Services	9,501.50	524.00	3,019.00	0.00	885.00	885.00	0.00%	890.00	5.00	0.56%
20-43-100-5205	Equipment Maintenance Services	2,993.53	1,495.24	2,160.38	3,920.00	2,500.00	-1,420.00	-36.22%	3,920.00	1,420.00	56.80%
20-43-100-5210	Grounds Maintenance Services	9,330.00	2,783.09	0.00	3,150.00	0.00	-3,150.00	-100.00%	3,150.00	3,150.00	0.00%
20-43-100-5220	Transportation	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
20-43-100-5225	Misc. Contract Services	16,539.68	76,955.28	51,457.12	51,732.00	51,732.00	0.00	0.00%	54,311.00	2,579.00	4.99%
20-43-100-5255	Marketing	0.00	259.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5260	Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5265	Printing	6,000.86	2,089.03	1,432.98	1,840.00	1,432.98	-407.02	-22.12%	2,840.00	1,407.02	98.19%
20-43-100-5270	Postage	0.00	1,899.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5280	Equipment Rental	1,604.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
80-43-100-5215	Independent Contractor Services	42,160.74	10,302.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		88,130.31	96,308.22	58,069.48	61,242.00	56,549.98	-4,692.02	-7.66%	65,711.00	9,161.02	16.20%
Category: 53 - Utilities											
20-43-100-5310	Communications	3,646.83	5,658.45	5,208.82	5,940.00	5,806.12	-133.88	-2.25%	5,940.00	133.88	2.31%
20-43-100-5320	Water	1,755.74	6,905.07	5,274.62	6,800.00	6,800.00	0.00	0.00%	6,800.00	0.00	0.00%
20-43-100-5330	Electricity	20,428.20	14,139.10	10,446.88	21,600.00	15,139.00	-6,461.00	-29.91%	21,600.00	6,461.00	42.68%
20-43-100-5350	Misc. Utilities	1,818.32	3,602.30	2,780.94	3,804.00	3,804.00	0.00	0.00%	3,804.00	0.00	0.00%
Total Category: 53 - Utilities :		27,649.09	30,304.92	23,711.26	38,144.00	31,549.12	-6,594.88	-17.29%	38,144.00	6,594.88	20.90%
Category: 54 - Supplies											
20-43-100-5400	Program Operation Supplies	2,911.46	8,006.71	10,557.47	8,450.00	8,450.00	0.00	0.00%	6,715.00	-1,735.00	-20.53%
20-43-100-5410	Office Supplies	418.34	897.08	355.14	900.00	900.00	0.00	0.00%	900.00	0.00	0.00%
20-43-100-5420	Building Supplies	0.00	1,089.84	5,125.91	3,350.00	5,083.44	1,733.44	51.74%	5,400.00	316.56	6.23%
20-43-100-5430	Equipment Supplies	1,192.07	2,128.35	7,081.51	6,265.00	7,081.51	816.51	13.03%	11,260.00	4,178.49	59.01%
20-43-100-5450	Fuel Supplies	1,319.73	482.10	2,787.87	1,800.00	2,180.64	380.64	21.15%	2,800.00	619.36	28.40%
20-43-100-5460	Uniform Supplies	0.00	9,288.77	8,462.76	9,001.00	9,001.00	0.00	0.00%	9,289.00	288.00	3.20%
20-43-100-5470	Misc. Supplies	8,820.00	6,238.57	1,653.58	5,400.00	5,400.00	0.00	0.00%	6,000.00	600.00	11.11%
Total Category: 54 - Supplies :		14,661.60	28,131.42	36,024.24	35,166.00	38,096.59	2,930.59	8.33%	42,364.00	4,267.41	11.20%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 55 - Equipment and Repairs											
20-43-100-5510	Building Repairs	1,433.30	3,693.53	4,091.42	3,800.00	4,034.51	234.51	6.17%	4,240.00	205.49	5.09%
20-43-100-5520	Equipment Repairs	1,112.37	6,343.64	4,417.71	2,000.00	4,810.03	2,810.03	140.50%	4,350.00	-460.03	-9.56%
Total Category: 55 - Equipment and Repairs :		2,545.67	10,037.17	8,509.13	5,800.00	8,844.54	3,044.54	52.49%	8,590.00	-254.54	-2.88%
Category: 60 - Transfers											
20-43-100-6010	Admin Overhead Charge	44,010.00	99,029.04	122,595.57	189,000.00	123,200.00	-65,800.00	-34.81%	119,700.00	-3,500.00	-2.84%
20-43-100-6050	Transfer to Capital Fund	0.00	558,207.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		44,010.00	657,236.04	122,595.57	189,000.00	123,200.00	-65,800.00	-34.81%	119,700.00	-3,500.00	-2.84%
Total Program: 100 - Operations:		445,797.20	310,474.17	741,090.57	599,665.20	518,491.38	-81,173.82	-13.54%	589,923.90	71,432.52	13.78%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-43-120-4710	Misc. Retail Sales	0.00	0.00	1,072.62	0.00	1,072.62	1,072.62	0.00%	0.00	-1,072.62	-100.00%
Total Category: 47 - Retail Sales :		0.00	0.00	1,072.62	0.00	1,072.62	1,072.62	0.00%	0.00	-1,072.62	-100.00%
Category: 54 - Supplies											
20-43-120-5490	Cost of Goods Sold	0.00	0.00	410.64	0.00	410.64	410.64	0.00%	0.00	-410.64	-100.00%
Total Category: 54 - Supplies :		0.00	0.00	410.64	0.00	410.64	410.64	0.00%	0.00	-410.64	-100.00%
Total Program: 120 - Pro Shop:		0.00	0.00	661.98	0.00	661.98	661.98	0.00%	0.00	-661.98	-100.00%
Program: 140 - Langdon Operations											
Category: 43 - Daily Fees											
20-43-140-4300	Daily Fees - Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,000.00	4,000.00	0.00%
20-43-140-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	4,800.00	4,800.00	0.00%
Total Category: 43 - Daily Fees :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,800.00	8,800.00	0.00%
Category: 50 - Salaries & Wages											
20-43-140-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	7,600.00	7,600.00	0.00%
20-43-140-5040	PT Attendant	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	38,296.00	38,296.00	0.00%
20-43-140-5060	PT Guard	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	45,050.00	45,050.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	90,946.00	90,946.00	0.00%
Category: 52 - Contract Services											
20-43-140-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,560.00	1,560.00	0.00%
20-43-140-5280	Equipment Rental	0.00	384.00	1,628.88	0.00	1,542.08	1,542.08	0.00%	0.00	-1,542.08	-100.00%
Total Category: 52 - Contract Services:		0.00	384.00	1,628.88	0.00	1,542.08	1,542.08	0.00%	1,560.00	17.92	1.16%
Category: 53 - Utilities											
20-43-140-5330	Electricity	305.41	270.11	231.65	0.00	255.78	255.78	0.00%	600.00	344.22	134.58%
Total Category: 53 - Utilities :		305.41	270.11	231.65	0.00	255.78	255.78	0.00%	600.00	344.22	134.58%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 54 - Supplies											
20-43-140-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%	
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00%	5,000.00	5,000.00	0.00%	
Total Program: 140 - Langdon Operations:		-305.41	-654.11	-1,860.53	0.00	-1,797.86	0.00%	-89,306.00	-87,508.14	4,867.35%	
Program: 141 - Elmwood Dunes											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	0.00	0.00	0.00	29,738.00	39,860.00	10,122.00	34.04%	50,257.00	10,397.00	26.08%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	29,738.00	39,860.00	10,122.00	34.04%	50,257.00	10,397.00	26.08%
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	38.45	446.92	2,619.75	29,738.00	39,860.00	10,122.00	34.04%	50,257.00	10,397.00	26.08%
Total Category: 50 - Salaries & Wages:		38.45	446.92	2,619.75	29,738.00	39,860.00	10,122.00	34.04%	50,257.00	10,397.00	26.08%
Total Program: 141 - Elmwood Dunes:		-38.45	-446.92	-2,619.75	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 142 - Sailing Operations											
Category: 43 - Daily Fees											
20-43-142-4360	Guest Daily Fees	-81.00	6,359.00	23,931.00	9,350.00	23,931.00	14,581.00	155.95%	21,525.00	-2,406.00	-10.05%
Total Category: 43 - Daily Fees :		-81.00	6,359.00	23,931.00	9,350.00	23,931.00	14,581.00	155.95%	21,525.00	-2,406.00	-10.05%
Category: 44 - Fee Revenue											
20-43-142-4430	Lessons	24,615.63	27,938.03	33,790.77	37,240.00	33,790.77	-3,449.23	-9.26%	9,090.00	-24,700.77	-73.10%
Total Category: 44 - Fee Revenue :		24,615.63	27,938.03	33,790.77	37,240.00	33,790.77	-3,449.23	-9.26%	9,090.00	-24,700.77	-73.10%
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	0.00	17,223.50	11,398.50	20,000.00	11,398.50	-8,601.50	-43.01%	12,000.00	601.50	5.28%
20-43-142-4680	Facility Rental	398,402.00	480,891.25	538,304.03	526,614.00	538,154.03	11,540.03	2.19%	548,274.00	10,119.97	1.88%
Total Category: 46 - Rental Revenue :		398,402.00	498,114.75	549,702.53	546,614.00	549,552.53	2,938.53	0.54%	560,274.00	10,721.47	1.95%
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	30,233.88	0.00	50,263.95	71,596.00	71,596.00	0.00	0.00%	80,718.00	9,122.00	12.74%
20-43-142-5010	Recruitment Incentives	0.00	0.00	0.00	400.00	0.00	-400.00	-100.00%	400.00	400.00	0.00%
20-43-142-5030	PT Supervisor	25,059.97	22,259.50	31,586.00	38,200.00	38,200.00	0.00	0.00%	46,988.50	8,788.50	23.01%
20-43-142-5040	PT Attendant	68,597.30	105,797.89	136,972.25	133,000.00	136,972.25	3,972.25	2.99%	157,537.50	20,565.25	15.01%
20-43-142-5045	PT Instructor	14,096.80	8,145.00	10,089.50	12,800.00	10,089.50	-2,710.50	-21.18%	2,375.00	-7,714.50	-76.46%
20-43-142-5085	Overtime PT	4,949.05	3,594.45	1,521.75	4,315.00	1,521.75	-2,793.25	-64.73%	1,600.00	78.25	5.14%
Total Category: 50 - Salaries & Wages:		142,937.00	139,796.84	230,433.45	260,311.00	258,379.50	-1,931.50	-0.74%	289,619.00	31,239.50	12.09%
Category: 51 - Employee Benefits											
20-43-142-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Services	3,885.18	17,438.00	14,199.20	18,500.00	14,199.20	-4,300.80	-23.25%	20,000.00	5,800.80	40.85%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%			
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)				
Account Number													
20-43-142-5225	Misc. Contract Services	0.00	6,020.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%			
20-43-142-5270	Postage	300.00	0.00	8.36	0.00	8.36	0.00%	0.00	-8.36	-100.00%			
20-43-142-5280	Equipment Rental	6,693.42	9,233.28	7,875.51	9,824.50	7,930.83	-19.27%	11,153.00	3,222.17	40.63%			
Total Category: 52 - Contract Services:				10,878.60	32,691.28	22,083.07	28,324.50	22,138.39	-6,186.11	-21.84%	31,153.00	9,014.61	40.72%
Category: 53 - Utilities													
20-43-142-5320	Water	2,099.51	359.00	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00	0.00%			
Total Category: 53 - Utilities :				2,099.51	359.00	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Category: 54 - Supplies													
20-43-142-5400	Program Operation Supplies	1,675.64	3,058.26	6,649.01	3,070.00	5,172.04	68.47%	5,060.00	-112.04	-2.17%			
20-43-142-5410	Office Supplies	0.00	180.24	198.53	200.00	198.53	-0.74%	200.00	1.47	0.74%			
20-43-142-5430	Equipment Supplies	0.00	7,211.36	5,017.61	7,465.00	7,465.00	0.00%	8,785.00	1,320.00	17.68%			
20-43-142-5450	Fuel Supplies	699.40	838.71	1,444.91	1,050.00	1,050.00	0.00%	1,500.00	450.00	42.86%			
20-43-142-5460	Uniform Supplies	0.00	3,859.67	3,002.67	3,024.00	3,002.67	-0.71%	3,669.00	666.33	22.19%			
Total Category: 54 - Supplies :				2,375.04	15,148.24	16,312.73	14,809.00	16,888.24	2,079.24	14.04%	19,214.00	2,325.76	13.77%
Category: 55 - Equipment and Repairs													
20-43-142-5510	Building Repairs	0.00	3,675.53	1,971.98	840.00	1,888.05	124.77%	2,000.00	111.95	5.93%			
20-43-142-5520	Equipment Repairs	1,499.63	874.95	846.96	1,400.00	1,400.00	0.00%	2,000.00	600.00	42.86%			
Total Category: 55 - Equipment and Repairs :				1,499.63	4,550.48	2,818.94	2,240.00	3,288.05	1,048.05	46.79%	4,000.00	711.95	21.65%
Total Program: 142 - Sailing Operations:				263,146.85	339,865.94	335,776.11	286,519.50	305,580.12	19,060.62	6.65%	245,903.00	-59,677.12	-19.53%
Program: 143 - Gillson Programs													
Category: 44 - Fee Revenue													
20-43-143-4400	Program Fees	150.00	0.00	5,899.00	0.00	5,899.00	0.00%	98,675.00	92,776.00	1,572.74%			
Total Category: 44 - Fee Revenue :				150.00	0.00	5,899.00	0.00	5,899.00	5,899.00	0.00%	98,675.00	92,776.00	1,572.74%
Category: 50 - Salaries & Wages													
20-43-143-5040	PT Attendant	0.00	0.00	0.00	0.00	0.00	0.00%	3,100.00	3,100.00	0.00%			
20-43-143-5045	PT Instructor	0.00	0.00	0.00	0.00	0.00	0.00%	12,880.00	12,880.00	0.00%			
Total Category: 50 - Salaries & Wages:				0.00	0.00	0.00	0.00	0.00	0.00	0.00%	15,980.00	15,980.00	0.00%
Category: 52 - Contract Services													
20-43-143-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	8,032.00	8,032.00	0.00%			
Total Category: 52 - Contract Services:				0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,032.00	8,032.00	0.00%
Category: 54 - Supplies													
20-43-143-5400	Program Operation Supplies	0.00	97.60	1,928.65	0.00	1,928.65	0.00%	7,000.00	5,071.35	262.95%			
20-43-143-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00%	3,600.00	3,600.00	0.00%			
Total Category: 54 - Supplies :				0.00	97.60	1,928.65	0.00	1,928.65	1,928.65	0.00%	10,600.00	8,671.35	449.61%
Total Program: 143 - Gillson Programs:				150.00	-97.60	3,970.35	0.00	3,970.35	3,970.35	0.00%	64,063.00	60,092.65	1,513.54%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 144 - Beach House Concessions											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	0.00	7,500.00	12,572.94	9,537.50	12,572.94	3,035.44	31.83%	15,750.00	3,177.06	25.27%
Total Category: 48 - Miscellaneous Revenue :		0.00	7,500.00	12,572.94	9,537.50	12,572.94	3,035.44	31.83%	15,750.00	3,177.06	25.27%
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	458.91	1,303.71	2,214.25	1,689.96	2,264.62	574.66	34.00%	1,995.00	-269.62	-11.91%
Total Category: 53 - Utilities :		458.91	1,303.71	2,214.25	1,689.96	2,264.62	574.66	34.00%	1,995.00	-269.62	-11.91%
Total Program: 144 - Beach House Concessions:		-458.91	6,196.29	10,358.69	7,847.54	10,308.32	2,460.78	31.36%	13,755.00	3,446.68	33.44%
Program: 145 - Lakeview Center											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	4,618.00	39,166.75	10,217.25	17,652.00	9,897.25	-7,754.75	-43.93%	100,100.00	90,202.75	911.39%
Total Category: 46 - Rental Revenue :		4,618.00	39,166.75	10,217.25	17,652.00	9,897.25	-7,754.75	-43.93%	100,100.00	90,202.75	911.39%
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	0.00	0.00	-45.00	0.00	-45.00	-45.00	0.00%	5,000.00	5,045.00	11,211.11%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	-45.00	0.00	-45.00	-45.00	0.00%	5,000.00	5,045.00	11,211.11%
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	8,060.79	79,215.98	73,860.88	35,793.00	73,285.00	37,492.00	104.75%	80,718.00	7,433.00	10.14%
20-43-145-5040	PT Attendant	10,300.60	4,959.40	0.00	9,150.00	0.00	-9,150.00	-100.00%	19,332.00	19,332.00	0.00%
20-43-145-5080	Overtime FT	59.87	178.37	41.09	0.00	41.09	41.09	0.00%	0.00	-41.09	-100.00%
20-43-145-5085	Overtime PT	621.09	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		19,042.35	84,353.75	73,901.97	44,943.00	73,326.09	28,383.09	63.15%	100,050.00	26,723.91	36.45%
Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	19,544.00	22,770.00	18,108.75	25,152.00	18,108.75	-7,043.25	-28.00%	21,991.00	3,882.25	21.44%
20-43-145-5205	Equipment Maintenance Servi	2,047.00	3,138.20	1,594.60	2,165.00	1,594.60	-570.40	-26.35%	2,072.00	477.40	29.94%
20-43-145-5225	Misc. Contract Services	310.00	150.00	450.00	0.00	450.00	450.00	0.00%	100.00	-350.00	-77.78%
20-43-145-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,500.00	3,500.00	0.00%
20-43-145-5265	Printing	1,390.00	237.47	0.00	500.00	500.00	0.00	0.00%	2,000.00	1,500.00	300.00%
Total Category: 52 - Contract Services:		23,291.00	26,295.67	20,153.35	27,817.00	20,653.35	-7,163.65	-25.75%	29,663.00	9,009.65	43.62%
Category: 53 - Utilities											
20-43-145-5330	Electricity	6,813.36	6,519.82	3,482.28	7,008.00	7,008.00	0.00	0.00%	7,200.00	192.00	2.74%
20-43-145-5340	Natural Gas	4,269.36	4,052.73	3,370.69	4,980.00	4,980.00	0.00	0.00%	5,400.00	420.00	8.43%
20-43-145-5350	Misc. Utilities -Lakeview Cente	201.75	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :		11,284.47	10,572.55	6,852.97	11,988.00	11,988.00	0.00	0.00%	12,600.00	612.00	5.11%
Category: 54 - Supplies											
20-43-145-5410	Office Supplies	0.00	118.09	59.27	250.00	59.27	-190.73	-76.29%	150.00	90.73	153.08%

Budget Comparison Report

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				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
20-43-145-5430	Equipment Supplies	49.16	63.98	0.00	70.00	0.00	-70.00	-100.00%	1,530.00	1,530.00	0.00%
Total Category: 54 - Supplies :		49.16	182.07	59.27	320.00	59.27	-260.73	-81.48%	1,680.00	1,620.73	2,734.49%
Category: 55 - Equipment and Repairs											
20-43-145-5510	Building Repairs	504.26	73.80	801.67	500.00	801.67	301.67	60.33%	1,000.00	198.33	24.74%
20-43-145-5520	Equipment Repairs	0.00	0.00	270.03	0.00	270.03	270.03	0.00%	500.00	229.97	85.16%
Total Category: 55 - Equipment and Repairs :		504.26	73.80	1,071.70	500.00	1,071.70	571.70	114.34%	1,500.00	428.30	39.96%
Total Program: 145 - Lakeview Center:		-49,553.24	-82,311.09	-91,867.01	-67,916.00	-97,246.16	-29,330.16	43.19%	-40,393.00	56,853.16	-58.46%
Program: 146 - School Year Classes											
Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150,800.00	150,800.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	150,800.00	150,800.00	0.00%
Category: 50 - Salaries & Wages											
20-43-146-5030	PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	11,115.00	11,115.00	0.00%
20-43-146-5040	PT Attendant	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	6,240.00	6,240.00	0.00%
20-43-146-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,950.00	3,950.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,305.00	21,305.00	0.00%
Category: 51 - Employee Benefits											
20-43-146-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	300.00	300.00	0.00%
Category: 52 - Contract Services											
20-43-146-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	52,780.00	52,780.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	52,780.00	52,780.00	0.00%
Category: 54 - Supplies											
20-43-146-5400	Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	14,700.00	14,700.00	0.00%
20-43-146-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	14,950.00	14,950.00	0.00%
Total Program: 146 - School Year Classes:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	61,465.00	61,465.00	0.00%
Program: 147 - Lakefront Camps											
Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	54,504.90	96,611.66	133,355.94	221,550.00	133,102.94	-88,447.06	-39.92%	179,140.00	46,037.06	34.59%
Total Category: 44 - Fee Revenue :		54,504.90	96,611.66	133,355.94	221,550.00	133,102.94	-88,447.06	-39.92%	179,140.00	46,037.06	34.59%
Category: 50 - Salaries & Wages											
20-43-147-5000	Administration	0.00	0.00	22,502.33	5,000.00	22,029.82	17,029.82	340.60%	5,000.00	-17,029.82	-77.30%
20-43-147-5030	PT Supervisor	0.00	3,269.00	7,304.75	10,400.00	7,304.75	-3,095.25	-29.76%	19,219.00	11,914.25	163.10%
20-43-147-5050	PT Counselor	34,980.56	25,933.84	29,589.00	80,150.00	29,589.00	-50,561.00	-63.08%	68,928.00	39,339.00	132.95%
Total Category: 50 - Salaries & Wages:		34,980.56	29,202.84	59,396.08	95,550.00	58,923.57	-36,626.43	-38.33%	93,147.00	34,223.43	58.08%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Category: 52 - Contract Services											
20-43-147-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00%	800.00	800.00	0.00%	
20-43-147-5272	Entry Fees	0.00	0.00	0.00	1,440.00	0.00	-1,440.00	-100.00%	1,200.00	1,200.00	0.00%
20-43-147-5280	Equipment Rental	0.00	978.06	951.58	564.00	951.58	387.58	68.72%	0.00	-951.58	-100.00%
Total Category: 52 - Contract Services:		0.00	978.06	951.58	2,004.00	951.58	-1,052.42	-52.52%	2,000.00	1,048.42	110.18%
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	118.35	1,530.03	4,330.88	4,140.00	4,348.86	208.86	5.04%	5,310.00	961.14	22.10%
20-43-147-5430	Equipment Supplies	0.00	18.90	2,067.85	4,900.00	2,000.00	-2,900.00	-59.18%	6,000.00	4,000.00	200.00%
20-43-147-5450	Fuel Supplies	0.00	0.00	601.83	200.00	200.00	0.00	0.00%	500.00	300.00	150.00%
20-43-147-5460	Uniform Supplies	0.00	1,021.39	1,452.68	1,657.75	1,452.68	-205.07	-12.37%	2,085.00	632.32	43.53%
Total Category: 54 - Supplies :		118.35	2,570.32	8,453.24	10,897.75	8,001.54	-2,896.21	-26.58%	13,895.00	5,893.46	73.65%
Total Program: 147 - Lakefront Camps:		19,405.99	63,860.44	64,555.04	113,098.25	65,226.25	-47,872.00	-42.33%	70,098.00	4,871.75	7.47%
Program: 148 - Paddle Sports											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	62,206.60	76,705.90	74,067.30	94,800.00	74,067.30	-20,732.70	-21.87%	94,810.00	20,742.70	28.01%
Total Category: 44 - Fee Revenue :		62,206.60	76,705.90	74,067.30	94,800.00	74,067.30	-20,732.70	-21.87%	94,810.00	20,742.70	28.01%
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Servic	46,253.90	44,327.50	49,600.60	66,405.00	49,600.60	-16,804.40	-25.31%	66,055.00	16,454.40	33.17%
Total Category: 52 - Contract Services:		46,253.90	44,327.50	49,600.60	66,405.00	49,600.60	-16,804.40	-25.31%	66,055.00	16,454.40	33.17%
Total Program: 148 - Paddle Sports:		15,952.70	32,378.40	24,466.70	28,395.00	24,466.70	-3,928.30	-13.83%	28,755.00	4,288.30	17.53%
Program: 149 - Dog Beach											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	16,877.00	22,951.00	23,464.00	23,645.00	23,305.00	-340.00	-1.44%	24,470.00	1,165.00	5.00%
20-43-149-4510	Membership Fees - Non-Resid	30,074.00	45,034.00	43,931.00	47,065.00	43,931.00	-3,134.00	-6.66%	45,909.00	1,978.00	4.50%
Total Category: 45 - Membership Fees :		46,951.00	67,985.00	67,395.00	70,710.00	67,236.00	-3,474.00	-4.91%	70,379.00	3,143.00	4.67%
Category: 54 - Supplies											
20-43-149-5400	Program Operation Supplies	2,065.00	2,451.75	2,122.80	2,400.00	2,122.80	-277.20	-11.55%	1,700.00	-422.80	-19.92%
Total Category: 54 - Supplies :		2,065.00	2,451.75	2,122.80	2,400.00	2,122.80	-277.20	-11.55%	1,700.00	-422.80	-19.92%
Total Program: 149 - Dog Beach:		44,886.00	65,533.25	65,272.20	68,310.00	65,113.20	-3,196.80	-4.68%	68,679.00	3,565.80	5.48%
Program: 151 - Great Gillson											
Category: 44 - Fee Revenue											
20-43-151-4400	Program Fees	0.00	387,553.99	239,977.35	428,264.00	239,838.35	-188,425.65	-44.00%	286,145.00	46,306.65	19.31%
Total Category: 44 - Fee Revenue :		0.00	387,553.99	239,977.35	428,264.00	239,838.35	-188,425.65	-44.00%	286,145.00	46,306.65	19.31%
Category: 50 - Salaries & Wages											
20-43-151-5010	Recruitment Incentives	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	-100.00%	4,000.00	4,000.00	0.00%
20-43-151-5025	Driver	0.00	0.00	0.00	540.78	0.00	-540.78	-100.00%	15,200.00	15,200.00	0.00%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-43-151-5030	PT Supervisor	0.00	8,675.25	15,738.25	16,560.00	15,738.25	-821.75	-4.96%	23,400.00	7,661.75	48.68%
20-43-151-5050	PT Counselor	0.00	73,890.75	83,072.50	80,000.00	83,072.50	3,072.50	3.84%	89,984.00	6,911.50	8.32%
20-43-151-5075	PT Driver	0.00	0.00	1,141.55	0.00	1,141.55	1,141.55	0.00%	1,913.00	771.45	67.58%
20-43-151-5085	Overtime PT	0.00	9.38	342.75	0.00	342.75	342.75	0.00%	0.00	-342.75	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	82,575.38	100,295.05	101,100.78	100,295.05	-805.73	-0.80%	134,497.00	34,201.95	34.10%
Category: 51 - Employee Benefits											
20-43-151-5150	Training & Education	0.00	195.30	0.00	308.00	0.00	-308.00	-100.00%	0.00	0.00	0.00%
20-43-151-5170	Awards and Meetings	0.00	0.00	0.00	157.00	0.00	-157.00	-100.00%	500.00	500.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	195.30	0.00	465.00	0.00	-465.00	-100.00%	500.00	500.00	0.00%
Category: 52 - Contract Services											
20-43-151-5220	Transportation	0.00	0.00	0.00	1,913.13	0.00	-1,913.13	-100.00%	0.00	0.00	0.00%
20-43-151-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5272	Entry Fees	600.00	1,641.67	13,452.59	15,262.00	13,452.59	-1,809.41	-11.86%	34,425.00	20,972.41	155.90%
Total Category: 52 - Contract Services:		600.00	1,641.67	13,452.59	17,175.13	13,452.59	-3,722.54	-21.67%	34,425.00	20,972.41	155.90%
Category: 53 - Utilities											
20-43-151-5310	Communications	69.42	162.49	128.35	350.00	112.32	-237.68	-67.91%	368.00	255.68	227.64%
Total Category: 53 - Utilities :		69.42	162.49	128.35	350.00	112.32	-237.68	-67.91%	368.00	255.68	227.64%
Category: 54 - Supplies											
20-43-151-5400	Program Operation Supplies	0.00	7,387.26	3,179.93	7,358.00	3,179.93	-4,178.07	-56.78%	4,020.00	840.07	26.42%
20-43-151-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-151-5460	Uniform Supplies	0.00	928.57	1,585.85	1,375.00	1,585.85	210.85	15.33%	1,670.00	84.15	5.31%
Total Category: 54 - Supplies :		0.00	8,315.83	4,765.78	8,733.00	4,765.78	-3,967.22	-45.43%	5,690.00	924.22	19.39%
Total Program: 151 - Great Gillson:		-669.42	294,663.32	121,335.58	300,440.09	121,212.61	-179,227.48	-59.65%	110,665.00	-10,547.61	-8.70%
Report Total:		738,313.31	1,029,462.09	1,271,139.93	1,336,359.58	1,015,986.89	-320,372.69	-23.97%	1,123,607.90	107,621.01	10.59%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	793,322.71	1,066,557.11	1,271,139.93	1,336,359.58	1,015,986.89	-320,372.69	-23.97%	1,123,607.90	107,621.01	10.59%
80 - SECURITY	55,009.40	37,095.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Report Total:	738,313.31	1,029,462.09	1,271,139.93	1,336,359.58	1,015,986.89	-320,372.69	-23.97%	1,123,607.90	107,621.01	10.59%



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

Mallinckrodt Center

	2021	2022	2022	2023 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
Revenue						
Fee Revenue	51,814	56,735	125,713	141,149	\$15,436	12.3%
Rental Revenue	13,420	20,138	28,000	27,376	(624)	-2.2%
Miscellaneous Revenue	0	4,050	1,954	2,400	446	22.8%
Total Revenue	\$65,233	\$80,923	\$155,667	\$170,925	\$15,258	9.8%
Expenses						
Salaries & Wages	\$91,676	\$96,403	\$102,156	\$ 112,354	\$10,198	10.0%
Employee Benefits	17,324	17,529	18,628	20,950	2,322	12.5%
Contract Services	24,932	39,134	64,437	69,797	5,360	8.3%
Utilities	5,857	4,656	5,879	5,826	(53)	-0.9%
Supplies	853	1,703	2,520	1,880	(640)	-25.4%
Repairs	3,243	1,740	1,740	1,843	103	5.9%
Operating Expenses	\$143,887	\$161,164	\$195,359	\$212,650	\$17,291	8.9%
Operating Surplus (Deficit)	(\$78,653)	(\$80,241)	(\$39,692)	(\$41,725)	(\$2,033)	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	8,898	16,000	11,100	10,000	(1,100)	-9.9%
Non Operating Expenses	\$8,898	\$16,000	\$11,100	\$10,000	(\$1,100)	
Total Expenses	152,785	177,164	206,459	222,650	16,191	
Net Surplus (Deficit)	(\$87,551)	(\$96,241)	(\$50,792)	(\$51,725)	(\$933)	



Wilmette Park District

Budget Comparison Report

Account Summary

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)		
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	6,708.00	13,419.50	26,946.50	20,138.00	28,000.00	7,862.00	39.04%	27,376.00	-624.00	-2.23%
Total Category: 46 - Rental Revenue :		6,708.00	13,419.50	26,946.50	20,138.00	28,000.00	7,862.00	39.04%	27,376.00	-624.00	-2.23%
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	0.00	0.00	-46.00	0.00	-46.00	-46.00	0.00%	0.00	46.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	-46.00	0.00	-46.00	-46.00	0.00%	0.00	46.00	-100.00%
Category: 50 - Salaries & Wages											
20-44-100-5000	Administration	61,090.88	70,960.99	63,045.18	65,100.00	65,100.00	0.00	0.00%	68,355.00	3,255.00	5.00%
20-44-100-5035	PT Coordinator	4,972.46	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5040	PT Attendant	9,245.40	3,760.83	15,414.67	10,750.00	15,565.00	4,815.00	44.79%	22,400.00	6,835.00	43.91%
20-44-100-5080	Overtime FT	226.68	178.37	41.09	225.00	200.00	-25.00	-11.11%	225.00	25.00	12.50%
20-44-100-5085	Overtime PT	99.04	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		75,634.46	74,900.19	78,500.94	76,075.00	80,865.00	4,790.00	6.30%	90,980.00	10,115.00	12.51%
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	13,810.60	16,995.28	14,330.57	16,871.27	17,531.00	659.73	3.91%	19,838.00	2,307.00	13.16%
20-44-100-5150	Training & Education	144.00	0.00	792.66	341.00	792.66	451.66	132.45%	792.66	0.00	0.00%
20-44-100-5160	Dues	279.00	329.00	264.00	277.00	264.00	-13.00	-4.69%	279.00	15.00	5.68%
20-44-100-5170	Awards and Meetings	127.38	0.00	0.00	40.00	40.00	0.00	0.00%	40.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		14,360.98	17,324.28	15,387.23	17,529.27	18,627.66	1,098.39	6.27%	20,949.66	2,322.00	12.47%
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	14,608.15	15,230.00	15,236.00	19,628.00	19,628.00	0.00	0.00%	20,808.00	1,180.00	6.01%
20-44-100-5205	Equipment Maintenance Serv	4,081.16	4,625.28	3,163.14	3,229.50	3,229.50	0.00	0.00%	3,460.00	230.50	7.14%
20-44-100-5220	Transportation	42.58	0.00	0.00	46.00	46.00	0.00	0.00%	46.00	0.00	0.00%
20-44-100-5225	Misc. Contract Services	3,169.02	2,832.21	3,892.13	3,282.00	3,574.09	292.09	8.90%	3,282.00	-292.09	-8.17%
20-44-100-5255	Marketing	0.00	0.00	0.00	625.00	625.00	0.00	0.00%	625.00	0.00	0.00%
20-44-100-5265	Printing	41.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5270	Postage	217.88	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Total Category: 52 - Contract Services:		22,160.43	22,687.49	22,291.27	26,860.50	27,102.59	242.09	0.90%	28,271.00	1,168.41	4.31%
Category: 53 - Utilities											
20-44-100-5310	Communications	1,154.34	707.63	588.49	708.00	708.00	0.00	0.00%	708.00	0.00	0.00%
20-44-100-5340	Natural Gas	3,239.27	2,735.38	3,660.05	2,172.00	3,395.04	1,223.04	56.31%	3,258.00	-137.04	-4.04%

Budget Comparison Report

Account Number		2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2022 2022	2022 2022 Projections	Increase / (Decrease)	2023 2023	Increase / (Decrease)		
20-44-100-5350	Misc. Utilities	1,814.23	2,414.40	1,990.91	1,776.00	1,776.00	0.00	0.00%	1,860.00	84.00	4.73%
	Total Category: 53 - Utilities :	6,207.84	5,857.41	6,239.45	4,656.00	5,879.04	1,223.04	26.27%	5,826.00	-53.04	-0.90%
	Category: 54 - Supplies										
20-44-100-5400	Program Operation Supplies	189.89	321.40	155.89	405.00	400.00	-5.00	-1.23%	555.00	155.00	38.75%
20-44-100-5410	Office Supplies	436.71	184.27	90.21	200.00	200.00	0.00	0.00%	215.00	15.00	7.50%
20-44-100-5420	Building Supplies	0.00	9.34	471.50	0.00	471.50	471.50	0.00%	0.00	-471.50	-100.00%
20-44-100-5430	Equipment Supplies	49.16	104.94	279.23	0.00	279.23	279.23	0.00%	0.00	-279.23	-100.00%
20-44-100-5460	Uniform Supplies	42.75	0.00	114.00	210.00	210.00	0.00	0.00%	245.00	35.00	16.67%
	Total Category: 54 - Supplies :	718.51	619.95	1,110.83	815.00	1,560.73	745.73	91.50%	1,015.00	-545.73	-34.97%
	Category: 55 - Equipment and Repairs										
20-44-100-5510	Building Repairs	636.00	3,058.64	735.53	1,050.00	1,050.00	0.00	0.00%	1,103.00	53.00	5.05%
20-44-100-5520	Equipment Repairs	34.67	43.95	372.58	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
20-44-100-5850	Equipment	711.75	140.25	162.54	190.00	190.00	0.00	0.00%	240.00	50.00	26.32%
	Total Category: 55 - Equipment and Repairs :	1,382.42	3,242.84	1,270.65	1,740.00	1,740.00	0.00	0.00%	1,843.00	103.00	5.92%
	Category: 60 - Transfers										
20-44-100-6010	Admin Overhead Charge	7,100.00	8,898.00	10,378.45	16,000.00	11,100.00	-4,900.00	-30.63%	10,000.00	-1,100.00	-9.91%
	Total Category: 60 - Transfers :	7,100.00	8,898.00	10,378.45	16,000.00	11,100.00	-4,900.00	-30.63%	10,000.00	-1,100.00	-9.91%
	Total Program: 100 - Operations:	-120,856.64	-120,110.66	-108,278.32	-123,537.77	-118,921.02	4,616.75	-3.74%	-131,508.66	-12,587.64	10.58%
	Program: 128 - Safety Town										
	Category: 44 - Fee Revenue										
20-44-128-4400	Program Fees	4,208.50	4,517.75	4,726.40	6,100.00	4,726.40	-1,373.60	-22.52%	6,560.00	1,833.60	38.79%
	Total Category: 44 - Fee Revenue :	4,208.50	4,517.75	4,726.40	6,100.00	4,726.40	-1,373.60	-22.52%	6,560.00	1,833.60	38.79%
	Category: 50 - Salaries & Wages										
20-44-128-5025	Driver	0.00	0.00	0.00	168.00	168.00	0.00	0.00%	168.00	0.00	0.00%
20-44-128-5030	PT Supervisor	0.00	1,140.00	1,509.38	1,440.00	1,509.38	69.38	4.82%	1,530.00	20.62	1.37%
20-44-128-5050	PT Counselor	0.00	0.00	1,727.00	0.00	1,727.00	1,727.00	0.00%	2,240.00	513.00	29.70%
20-44-128-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-128-5085	Overtime PT	0.00	0.00	32.81	0.00	32.81	32.81	0.00%	0.00	-32.81	-100.00%
	Total Category: 50 - Salaries & Wages:	0.00	1,140.00	3,269.19	1,608.00	3,437.19	1,829.19	113.76%	3,938.00	500.81	14.57%
	Category: 52 - Contract Services										
20-44-128-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 54 - Supplies										
20-44-128-5400	Program Operation Supplies	0.00	0.00	5.58	100.00	5.58	-94.42	-94.42%	100.00	94.42	1,692.11%
	Total Category: 54 - Supplies :	0.00	0.00	5.58	100.00	5.58	-94.42	-94.42%	100.00	94.42	1,692.11%
	Total Program: 128 - Safety Town:	4,208.50	3,377.75	1,451.63	4,392.00	1,283.63	-3,108.37	-70.77%	2,522.00	1,238.37	96.47%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Program: 129 - Mallinckrodt Camps										
Category: 44 - Fee Revenue										
20-44-129-4400 Program Fees	0.00	0.00	40,990.90	0.00	40,990.90	40,990.90	0.00%	41,250.00	259.10	0.63%
Total Category: 44 - Fee Revenue :	0.00	0.00	40,990.90	0.00	40,990.90	40,990.90	0.00%	41,250.00	259.10	0.63%
Category: 52 - Contract Services										
20-44-129-5215 Independent Contractor Serv	0.00	0.00	29,084.90	0.00	29,297.00	29,297.00	0.00%	28,875.00	-422.00	-1.44%
Total Category: 52 - Contract Services:	0.00	0.00	29,084.90	0.00	29,297.00	29,297.00	0.00%	28,875.00	-422.00	-1.44%
Total Program: 129 - Mallinckrodt Camps:	0.00	0.00	11,906.00	0.00	11,693.90	11,693.90	0.00%	12,375.00	681.10	5.82%
Program: 130 - Memberships										
Category: 44 - Fee Revenue										
20-44-130-4400 Program Fees	5,680.25	9,675.00	10,343.75	-19,550.00	12,347.00	31,897.00	-163.16%	14,950.00	2,603.00	21.08%
Total Category: 44 - Fee Revenue :	5,680.25	9,675.00	10,343.75	-19,550.00	12,347.00	31,897.00	-163.16%	14,950.00	2,603.00	21.08%
Category: 52 - Contract Services										
20-44-130-5270 Postage	0.00	0.00	0.00	853.20	853.20	0.00	0.00%	1.00	-852.20	-99.88%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	853.20	853.20	0.00	0.00%	1.00	-852.20	-99.88%
Category: 54 - Supplies										
20-44-130-5400 Program Operation Supplies	0.00	0.00	0.00	37.50	0.00	-37.50	-100.00%	15.00	15.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	37.50	0.00	-37.50	-100.00%	15.00	15.00	0.00%
Total Program: 130 - Memberships:	5,680.25	9,675.00	10,343.75	-20,440.70	11,493.80	31,934.50	-156.23%	14,934.00	3,440.20	29.93%
Program: 132 - Day Trips										
Category: 44 - Fee Revenue										
20-44-132-4400 Program Fees	1,072.00	947.00	2,549.00	12,840.00	3,500.00	-9,340.00	-72.74%	9,996.00	6,496.00	185.60%
Total Category: 44 - Fee Revenue :	1,072.00	947.00	2,549.00	12,840.00	3,500.00	-9,340.00	-72.74%	9,996.00	6,496.00	185.60%
Category: 52 - Contract Services										
20-44-132-5220 Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-132-5272 Entry Fees	1,188.00	667.31	4,049.02	5,850.00	4,000.00	-1,850.00	-31.62%	6,750.00	2,750.00	68.75%
Total Category: 52 - Contract Services:	1,188.00	667.31	4,049.02	5,850.00	4,000.00	-1,850.00	-31.62%	6,750.00	2,750.00	68.75%
Category: 54 - Supplies										
20-44-132-5400 Program Operation Supplies	20.00	14.87	46.97	50.00	46.97	-3.03	-6.06%	50.00	3.03	6.45%
Total Category: 54 - Supplies :	20.00	14.87	46.97	50.00	46.97	-3.03	-6.06%	50.00	3.03	6.45%
Total Program: 132 - Day Trips:	-136.00	264.82	-1,546.99	6,940.00	-546.97	-7,486.97	-107.88%	3,196.00	3,742.97	-684.31%
Program: 134 - Classes										
Category: 44 - Fee Revenue										
20-44-134-4400 Program Fees	-1,972.00	1,113.00	8,215.70	9,484.00	8,847.70	-636.30	-6.71%	10,348.00	1,500.30	16.96%
Total Category: 44 - Fee Revenue :	-1,972.00	1,113.00	8,215.70	9,484.00	8,847.70	-636.30	-6.71%	10,348.00	1,500.30	16.96%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-44-134-5045 PT Instructor	690.00	345.00	1,722.00	2,872.80	2,007.00	-865.80	-30.14%	2,310.00	303.00	15.10%
Total Category: 50 - Salaries & Wages:	690.00	345.00	1,722.00	2,872.80	2,007.00	-865.80	-30.14%	2,310.00	303.00	15.10%
Category: 52 - Contract Services										
20-44-134-5225 Misc. Contract Services	290.00	717.50	1,193.50	2,610.00	1,044.00	-1,566.00	-60.00%	3,100.00	2,056.00	196.93%
Total Category: 52 - Contract Services:	290.00	717.50	1,193.50	2,610.00	1,044.00	-1,566.00	-60.00%	3,100.00	2,056.00	196.93%
Category: 54 - Supplies										
20-44-134-5400 Program Operation Supplies	13.90	2.54	70.38	0.00	70.38	70.38	0.00%	0.00	-70.38	-100.00%
Total Category: 54 - Supplies :	13.90	2.54	70.38	0.00	70.38	70.38	0.00%	0.00	-70.38	-100.00%
Total Program: 134 - Classes:	-2,965.90	47.96	5,229.82	4,001.20	5,726.32	1,725.12	43.12%	4,938.00	-788.32	-13.77%
Program: 135 - Restore/Explore Series										
Category: 44 - Fee Revenue										
20-44-135-4400 Program Fees	-70.00	0.00	199.00	2,250.00	199.00	-2,051.00	-91.16%	1,500.00	1,301.00	653.77%
Total Category: 44 - Fee Revenue :	-70.00	0.00	199.00	2,250.00	199.00	-2,051.00	-91.16%	1,500.00	1,301.00	653.77%
Category: 48 - Miscellaneous Revenue										
20-44-135-4830 Sponsorship Revenue	0.00	0.00	0.00	350.00	0.00	-350.00	-100.00%	200.00	200.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	350.00	0.00	-350.00	-100.00%	200.00	200.00	0.00%
Category: 52 - Contract Services										
20-44-135-5215 Independent Contractor Serv	0.00	0.00	125.00	600.00	200.00	-400.00	-66.67%	600.00	400.00	200.00%
Total Category: 52 - Contract Services:	0.00	0.00	125.00	600.00	200.00	-400.00	-66.67%	600.00	400.00	200.00%
Total Program: 135 - Restore/Explore Series:	-70.00	0.00	74.00	2,000.00	-1.00	-2,001.00	-100.05%	1,100.00	1,101.00	10,100.00%
Program: 136 - Sr. Walking Club										
Category: 44 - Fee Revenue										
20-44-136-4400 Program Fees	1,463.54	1,479.00	3,897.42	3,182.00	3,083.42	-98.58	-3.10%	3,268.00	184.58	5.99%
Total Category: 44 - Fee Revenue :	1,463.54	1,479.00	3,897.42	3,182.00	3,083.42	-98.58	-3.10%	3,268.00	184.58	5.99%
Total Program: 136 - Sr. Walking Club:	1,463.54	1,479.00	3,897.42	3,182.00	3,083.42	-98.58	-3.10%	3,268.00	184.58	5.99%
Program: 137 - Group Exercise										
Category: 44 - Fee Revenue										
20-44-137-4400 Program Fees	24,084.38	33,493.00	49,722.00	38,064.00	49,219.00	11,155.00	29.31%	50,052.00	833.00	1.69%
Total Category: 44 - Fee Revenue :	24,084.38	33,493.00	49,722.00	38,064.00	49,219.00	11,155.00	29.31%	50,052.00	833.00	1.69%
Category: 50 - Salaries & Wages										
20-44-137-5045 PT Instructor	9,005.81	15,291.21	17,132.92	15,846.80	15,846.80	0.00	0.00%	15,126.18	-720.62	-4.55%
Total Category: 50 - Salaries & Wages:	9,005.81	15,291.21	17,132.92	15,846.80	15,846.80	0.00	0.00%	15,126.18	-720.62	-4.55%

Budget Comparison Report

Account Number	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022 Projections	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
Category: 52 - Contract Services										
20-44-137-5225 Misc. Contract Services	1,500.00	860.00	1,320.00	960.00	1,640.00	680.00	70.83%	1,600.00	-40.00	-2.44%
Total Category: 52 - Contract Services:	1,500.00	860.00	1,320.00	960.00	1,640.00	680.00	70.83%	1,600.00	-40.00	-2.44%
Category: 54 - Supplies										
20-44-137-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 137 - Group Exercise:	13,578.57	17,341.79	31,269.08	21,257.20	31,732.20	10,475.00	49.28%	33,325.82	1,593.62	5.02%
Program: 138 - Sr. Programs										
Category: 44 - Fee Revenue										
20-44-138-4400 Program Fees	310.00	589.00	1,709.96	3,225.00	2,800.00	-425.00	-13.18%	3,225.00	425.00	15.18%
Total Category: 44 - Fee Revenue :	310.00	589.00	1,709.96	3,225.00	2,800.00	-425.00	-13.18%	3,225.00	425.00	15.18%
Category: 48 - Miscellaneous Revenue										
20-44-138-4830 Sponsorship Revenue	0.00	0.00	1,300.00	3,450.00	2,000.00	-1,450.00	-42.03%	2,200.00	200.00	10.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	1,300.00	3,450.00	2,000.00	-1,450.00	-42.03%	2,200.00	200.00	10.00%
Category: 52 - Contract Services										
20-44-138-5215 Independent Contractor Serv	0.00	0.00	50.00	600.00	300.00	-300.00	-50.00%	600.00	300.00	100.00%
Total Category: 52 - Contract Services:	0.00	0.00	50.00	600.00	300.00	-300.00	-50.00%	600.00	300.00	100.00%
Category: 54 - Supplies										
20-44-138-5400 Program Operation Supplies	68.05	216.09	736.67	700.00	836.00	136.00	19.43%	700.00	-136.00	-16.27%
Total Category: 54 - Supplies :	68.05	216.09	736.67	700.00	836.00	136.00	19.43%	700.00	-136.00	-16.27%
Total Program: 138 - Sr. Programs:	241.95	372.91	2,223.29	5,375.00	3,664.00	-1,711.00	-31.83%	4,125.00	461.00	12.58%
Program: 139 - Meditation/Restoration										
Category: 44 - Fee Revenue										
20-44-139-4400 Program Fees	0.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue										
20-44-139-4830 Sponsorship Revenue	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-44-139-5215 Independent Contractor Serv	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	0.00	0.00	0.00%
Total Program: 139 - Meditation/Restoration:	0.00	0.00	0.00	590.00	0.00	-590.00	-100.00%	0.00	0.00	0.00%
Report Total:	-98,855.73	-87,551.43	-43,430.32	-96,241.07	-50,791.72	45,449.35	-47.22%	-51,724.84	-933.12	1.84%

Budget Comparison Report

Fund Summary

Fund	2020 Total Activity	2021 Total Activity	2022 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2022 2022	2022 2022	Increase / (Decrease)		2023 2023	Increase / (Decrease)	
20 - RECREATION	-98,855.73	-87,551.43	-43,430.32	-96,241.07	-50,791.72	45,449.35	-47.22%	-51,724.84	-933.12	1.84%
Report Total:	-98,855.73	-87,551.43	-43,430.32	-96,241.07	-50,791.72	45,449.35	-47.22%	-51,724.84	-933.12	1.84%

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**WILMETTE PARK DISTRICT
ORDINANCE 2023-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL
BUDGET AND APPROPRIATION OF FUNDS FOR THE
WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING ON THE
1ST DAY OF JANUARY, 2023 AND ENDING ON THE
31ST DAY OF DECEMBER, 2023**

**WILMETTE PARK DISTRICT
ORDINANCE NO. 2023-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET
AND APPROPRIATION OF FUNDS FOR WILMETTE PARK
DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2023 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2023**

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

WHEREAS, a public hearing was held at 7:30 p.m. at the regular monthly meeting place of the Wilmette Park District on the 9th day of January, 2023, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.

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

SECTION 1: The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the following purposes of the Wilmette Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year beginning on January 1, 2023, and ending on December 31, 2023.

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

	<u>Budget</u>	<u>Appropriation</u>
I. The amount Budgeted and Appropriated for Corporate Purposes:		
Salaries and Wages	\$3,100,268	\$3,565,308
Employee Benefits	652,367	750,222
Contract Services	780,634	897,729
Utilities	180,781	207,899
Supplies	238,705	274,511
Repairs	112,400	129,260
Other Operating Expenditures	<u>-</u>	<u>-</u>
Total amount Budgeted for Corporate Fund	\$5,065,156	
Total amount Appropriated for Corporate Fund		\$5,824,929
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries and Wages	\$8,708,714	\$10,015,021
Employee Benefits	782,956	900,399
Contract Services	2,801,926	3,222,215
Utilities	874,635	1,005,830
Supplies	1,096,781	1,261,298
Repairs	277,061	318,620
Other Operating Expenditures	<u>-</u>	<u>-</u>
Total amount Budgeted for Recreation Fund	\$14,542,072	
Total amount Appropriated for Recreation Fund		\$16,723,382
III. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act:		
Intergovernmental Pool Insurance Premium	\$299,608	\$344,549
Risk Management Expenditures	<u>93,653</u>	<u>107,701</u>
Total amount Budgeted for the Liability Insurance Fund		
Total amount Appropriated for the Liability Insurance Fund	\$393,261	\$452,250
IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security		
Cost of Participation in the Federal Social Security Insurance Program	<u>\$820,000</u>	<u>\$943,000</u>
Total amount Budgeted for Social Security Fund	\$820,000	
Total amount Appropriated for Social Security Fund		\$943,000

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

IMRF Employer Contribution	<u>\$600,000</u>	<u>\$690,000</u>
Total amount Budgeted for IMRF Fund	\$600,000	
Total amount Appropriated for IMRF Fund		\$690,000

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

Auditing Expenditures	<u>\$25,300</u>	<u>\$29,095</u>
Total amount Budgeted for the Audit Fund	\$25,300	
Total amount Appropriated for the Audit Fund		\$29,095

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

Salaries and Wages	\$0	\$0
Contract Services	<u>8,000</u>	<u>9,200</u>
Total amount Budgeted for the Security Fund	\$8,000	
Total amount Appropriated for the Security Fund		\$9,200

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

Special Recreation Programs for the Disabled (NSSRA Contribution)	\$307,551	\$353,684
Special Recreation Companions for the Disabled (NSSRA Companion Fees)	213,308	245,304
Contract Services	2,000	2,300
NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)	<u>107,000</u>	<u>123,050</u>
Total amount Budgeted for Special Recreation Fund	\$629,859	
Total amount Appropriated for Special Recreation Fund		\$724,338

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

Park Repair and Improvements	5,656,000	\$7,070,000
Facility Repair and Improvements	4,559,950	5,699,938
Equipment Replacement	<u>2,925,423</u>	<u>3,656,779</u>
Total amount Budgeted for the Capital Projects Fund	\$13,141,373	
Total amount Appropriated for the Capital Projects Fund		\$16,426,716

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

Bond Principal	\$996,000	\$1,145,400
Bond Interest	87,584	100,722
Debt Certificate Principal	315,000	362,250
Debt Certificate Interest	70,767	81,382
Issuance Costs	<u>-</u>	<u>-</u>
Total amount Budgeted for the Bond and Interest Fund	\$1,469,351	
Total amount Appropriated for the Bond and Interest Fund		\$1,689,754

Summary of Funds Budgeted and Appropriated:

I. Corporate Fund	\$5,065,156	\$5,824,929
II. Recreation Fund	14,542,072	16,723,382
III. Liability Insurance Fund	393,261	452,250
IV. Social Security Fund	820,000	943,000
V. IMRF Fund	600,000	690,000
VI. Audit Fund	25,300	29,095
VII. Security Fund	8,000	9,200
VIII. Special Recreation Fund	629,859	724,338
IX. Capital Projects Fund	13,141,373	16,426,716
X. Bond and Interest Fund	<u>1,469,351</u>	<u>1,689,754</u>
Total Budgeted Funds for Fiscal Year 2023	<u>\$36,694,372</u>	
Total Appropriated Funds for Fiscal Year 2023		<u>\$43,512,664</u>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Commissioners of the WILMETTE PARK DISTRICT to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1st day of January, 2023, and ending the 31st day of December, 2023, for the respective purposes set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2022, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law. All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

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

- (a) Cash on hand and short term investments at the beginning of the fiscal year: \$13,288,611
- (b) Estimate of cash expected to be received during the fiscal year from all sources:.....\$ 28,046,031
- (c) Estimate of expenditures contemplated for the fiscal year:.....\$ 36,694,372
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:..... \$ 4,640,270

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

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning the 1st day of January, 2023, and ending the 31st day of December, 2023, or any other fiscal year.

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

Adopted this 9th day of January, 2023 pursuant to roll call vote.

Roll Call Vote:

Ayes:

Nays:

Absent:

ATTEST:

**Secretary
Wilmette Park District
Wilmette, Illinois**

**President
Wilmette Park District
Wilmette, Illinois**

STATE OF ILLINOIS)
) SS.
COUNTY OF COOK)

I, **STEPHEN P. WILSON**, DO HEREBY CERTIFY that I am the duly elected, qualified and acting Secretary of the Wilmette Park District and to the Board of Park Commissioners of the Wilmette Park District and that I have access to and am custodian of the official Minutes of the Meetings of the Board of Park Commissioners of the Wilmette Park District.

I DO FURTHER CERTIFY that the above and foregoing is a true and correct copy (duplicate) of a certain Ordinance entitled:

ORDINANCE NO. 2023-O-1

WILMETTE PARK DISTRICT

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET
AND APPROPRIATION OF FUNDS FOR WILMETTE PARK
DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2023, AND
ENDING ON THE 31ST DAY OF DECEMBER, 2023**

that the foregoing was passed by the Board of Park Commissioners of said Wilmette Park District on the 9th day of January, 2023, and was on the same day approved by the Secretary of the Wilmette Park District; that it was filed and recorded in the office of the Secretary of the Wilmette Park District of which the foregoing is a true copy (duplicate) and that the original of said Ordinance is now on file in the office of such Secretary.

GIVEN under my hand and seal of the Wilmette Park District this 9th day of January, 2023.

SECRETARY
Wilmette Park District
Cook County, Illinois

(SEAL)

**WILMETTE PARK DISTRICT
Cook County, Illinois**

* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2023 TO DECEMBER 31, 2023
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Sheila Foy, the Treasurer and Chief Fiscal Officer of the Wilmette Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Wilmette Park District, Cook County, State of Illinois, in the fiscal year beginning the 1st day of January, 2023, and ending the 31st day of December, 2023, are as follows:

General real estate tax revenues	\$ 6,942,362
Personal property replacement tax revenue	462,915
Program user fees revenue	17,161,180
Rental revenue	2,667,891
Retail sales	228,577
Interest revenue	335,000
Miscellaneous revenue	<u>248,107</u>
TOTAL REVENUE.....	\$ <u>28,046,031</u>

The above is certified this 9th day of January, 2023

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

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

Ordinance 2023-O-1

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

Location		Project Name	Project Description	2023	2024	2025	2026	2027	2028-2032
ADMINISTRATION OFFICE		Comprehensive Plan	Includes Facility Condition Assessment	200,000					
ADMINISTRATION OFFICE		Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	125,304	75,000	41,000	81,000	50,000	250,000
ADMINISTRATION OFFICE		Computer Software	Computer software (MS Office and etc.)	152,054	110,000	112,000	114,000	116,000	580,000
CENTENNIAL COMPLEX	Aquatics	Pool Deck Reconfiguration	Extend Pool Deck - Estimate may not be large enough		100,000				
CENTENNIAL COMPLEX	Aquatics	Pool Deck Reconfiguration	Engineering and permitting for 2024 project		25,000				
CENTENNIAL COMPLEX	Aquatics	Activity Pool Liner	Repair activity pool shell and install a PVC liner	150,000					
CENTENNIAL COMPLEX	Aquatics	Concession stand ice maker	Replacement of ice maker for concession stand	3,100					
CENTENNIAL COMPLEX	Aquatics	Deck Furniture Replacement	New chairs for pool		15,000				
CENTENNIAL COMPLEX	Aquatics	Filter Media Change	Change Sand and laterals on pool filters	177,000					
CENTENNIAL COMPLEX	Aquatics	Pool Slides	Normal replacement of pool slides (waiting on 2023 evaluation for complete amount)		200,000				
CENTENNIAL COMPLEX	General Building	Emergency Light Generator	Replacement of current emergency light generator	20,000					
CENTENNIAL COMPLEX	General Building	Front Door	Replacement of Front Doors	50,000					
CENTENNIAL COMPLEX	General Building	Implement FCA Phasing	Implement assessment		375,000	750,000			
CENTENNIAL COMPLEX	General Building	Roof Replacement (partial)	Partial replacement and repairs for the roof	120,000					
CENTENNIAL COMPLEX	General Building	Replace Trane Unit #2	Last replaced 10/01/1997	175,000					
CENTENNIAL COMPLEX	General Building	Replace Trane Unit #3	Last replaced 10/01/1999	175,000					
CENTENNIAL COMPLEX	General Building	Seal Coat Community Parking Lot	Seal coat parking lot	60,000					
CENTENNIAL COMPLEX	Ice	Cooling Tower Move	Move the cooling tower to the ground (engineering and permitting only - move estimate based on engineer finding)	50,000					
CENTENNIAL COMPLEX	Ice	Zamboni Replacement	New Zamboni			120,000			
CENTENNIAL COMPLEX	Tennis	Replace back drop curtains	Replace curtains between courts	75,000					
CENTENNIAL COMPLEX	Tennis	LED Court Lights	Replace lights and fixtures in courts 1-8 with LED's		125,000				
CENTENNIAL COMPLEX	Tennis	Wall and Ceiling Paint	Repaint court walls and ceiling		60,000				
COMMUNITY REC CENTER	Center Fitness Club	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	30,000	30,000	35,000	37,000	35,000	175,000
COMMUNITY REC CENTER	Center Fitness Club	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	5,000	5,000	5,000	5,000	5,000	25,000
COMMUNITY REC CENTER	Center Fitness Club	Fitness sconce lights	Replace sconce wall light with LED fixtures	8,000					
COMMUNITY REC CENTER	General Building	Concrete Soffits	Repair the concrete soffits that are falling apart at the CRC. They are a safety hazard because of falling concrete around the building.	28,800					
COMMUNITY REC CENTER	General Building	Front Walkway Lights	Replacement of front walkway lights	12,000					

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

Location	Project Name	Project Description	2023	2024	2025	2026	2027	2028-2032
COMMUNITY REC CENTER	General Building	Main Entrance (south) Door Replacement	Replace whole store front main entrance and add scheduled locks	50,000				
COMMUNITY REC CENTER	General Building	West Door Replacement	Replace west main ECC door with new closers	25,000				
COMMUNITY REC CENTER	General Building	Drinking Fountains	Replace five drinking fountains in Gymnastics	10,500				
COMMUNITY REC CENTER	General Building	Replace McQuay Unit #10	last replaced 10/01/1997 - parts are no longer available as of 01/01/2021	170,000				
COMMUNITY REC CENTER	General Building	Replace Trane Unit #3	last replaced 07/01/1995	155,000				
COMMUNITY REC CENTER	General Building	HVAC Rooftop Unit Replacement	Replacement of RTU that services Gymnastic area			150,000		
COMMUNITY REC CENTER	General Building	Implement FCA Phasing	Implement assessment		375,000	750,000		
COMMUNITY REC CENTER	Gymnastics	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	43,373	15,000	15,000		
GILLSON PARK	ADA	Beach Mat Replacement (5.8 Levy)	Replacement of worn and damaged beach mats	7,000				
GILLSON PARK	Beach House	Beach House Locks	Auto locks for bathrooms	30,000				
GILLSON PARK	Beach House	Beach House Table/Chairs	Purchase commercial grade tables/chairs	41,942				
GILLSON PARK	Cargate	Cargate Security Cameras	Installation of security cameras in the cargate structure	5,200				
GILLSON PARK	Dog Beach	Dog Beach Fence	Refencing of the dog beach including gate replacement	100,000				
GILLSON PARK	Lakeview	Lakeview Design Implementation	Implement Design Plan	1,745,000				
GILLSON PARK	Lakeview	Lakeview Design Planning	Full Building Design Plan	64,000				
GILLSON PARK	Lakeview	Carrier Heater	last replaced 10/01/1987	15,000				
GILLSON PARK	Lakeview	Lakeview Ice Maker	Replacement of ice maker	5,500				
GILLSON PARK	Lakeview	Lakeview Center Furniture, Fixtures and Equipment	Furniture, Fixtures, Equipment and Installation	141,000				
GILLSON PARK	Lakeview	Lakeview Landscaping and Turf Restoration		16,000				
GILLSON PARK	Park	Water fountain and bottle filler	Bottle filler and drinking fountain near the Beach House	25,000				
GILLSON PARK	Park	Lakefront Infrastructure Design Work	Comprehensive Plan Development	150,000				
GILLSON PARK	Park	Lakefront Infrastructure Implementation	Roads, sewers and sidewalks	3,000,000	3,000,000			
GILLSON PARK	Park	Outdoor Fitness Equipment	Replacement of worn fitness equipment		25,000			
GILLSON PARK	Park	Picnic Tables	Replace picnic tables in the Park		17,500	19,250	21,175	
GILLSON PARK	Park	Tractor for Beach Rake	Replacement					60,000

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

Location		Project Name	Project Description	2023	2024	2025	2026	2027	2028-2032
GILLSON PARK	Sailing	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach	15,000	15,000	15,000	15,000	15,000	75,000
GILLSON PARK	Sailing	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	6,000	6,000				
GILLSON PARK	Sailing	Sailing Beach Bathrooms	Building restrooms on the sailing beach			437,500			
GILLSON PARK	Sailing	Sailing Observation Tower	Replace sailing observation tower		25,000				
GILLSON PARK	Sailing	Sailing Shack & Shed	Rebuild to create more accessible and functional space			93,750			
HOWARD PARK		Service Drive Repave	Repaving the service drive	95,000					
KEAY NATURE CENTER		Parking Lot	Parking lot reconfiguration	45,000					
LANGDON PARK		Shoreline Protection - Langdon	Material and Installation	1,700,000					
MALLINCKRODT CENTER		Tuck-pointing	Brick wall around the building	27,450	23,250	11,110			
MALLINCKRODT CENTER		Lift Station	Replace nonfunctioning pumps and controls for the lift station	28,000					
MALLINCKRODT CENTER		Replace Building Automation	Heating and cooling control system	18,000					
MALLINCKRODT CENTER		Carpet Replacement	Carpet needs to be replace in the big and card table rooms		25,000				
MALLINCKRODT CENTER		Irrigation System	Upgrading and repairs to current irrigation system	30,000					
MALLINCKRODT CENTER		Seal Coat Back Lot		5,000					
MAPLE PARK		Additional Amenities	Adding playhouses and features to appeal to younger children	30,000					
PARKS DEPARTMENT		Dog Park Fencing	Install dog park fencing on ComEd leased property	49,350					
PARKS DEPARTMENT		Aerator	2 added in 2022	35,000					
PARKS DEPARTMENT		Paint Sprayer	Replacement for 2 paint sprayers	17,500					
PARKS DEPARTMENT		Electric Equipment	Leaf blowers, etc	15,000					
PARKS DEPARTMENT		Production Mower	Adding a production mower	115,000					
PARKS DEPARTMENT		Roller	Roller for Soft Surface Paths	45,000					
PARKS DEPARTMENT		Seeder Attachment	Replacement of tractor seeder attachment	15,000					
PARKS DEPARTMENT		Shop Tools	Tire Balancer	10,000					
PARKS DEPARTMENT		Stand Up Mower	Adding a stand up mower	9,000					
PARKS DEPARTMENT		Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	10,000	10,000	10,000			
PARKS DEPARTMENT		Event Stage	Large Event Stage	150,000					
PARKS DEPARTMENT		Portable stage	Portable Stage for events - elevated platform replacement	10,000					
PARKS DEPARTMENT		Tents (20x20)	Two 20x20 tents with logo and light kit to start replacing current aging ones	20,000					
PARKS DEPARTMENT		Aerial Work Platform	Replacement of Aerial platform		37,000				
PARKS DEPARTMENT		Key System	A new keying system that allows us to make keys and locks in house. Cost for equipment and to do west park and golf	27,000					
PARKS DEPARTMENT		LED Light Upgrades	For various facilities	20,000	20,000				
PARKS DEPARTMENT		West Park Improvement	Rework the office area to add more offices, replace bay doors, and replace failing infrastructure.	28,500					
PARKS DEPARTMENT		Additional Pickleball Courts	Pickleball courts (4 with no lights)	300,000					
PARKS DEPARTMENT		Landscape Work	Planting plant materials (trees, shrubs etc.) in various parks	25,000	25,000	25,000	25,000	25,000	125,000
PARKS DEPARTMENT		Outdoor Ice Rink	Location TBD (IGA Funds \$135k - Thornwood)						

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

Location	Project Name	Project Description	2023	2024	2025	2026	2027	2028-2032
PARKS DEPARTMENT	Athletic Fields	Football posts, soccer goals and nets	30,000					
PARKS DEPARTMENT	Playground Replacement	Replacement of Tot Lot at West park		350,000				
PARKS DEPARTMENT	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12	51,000		30,000			
PARKS DEPARTMENT	Enclosed Trailer		15,000					
PARKS DEPARTMENT	Box Truck	replacing the current truck used to move sets and other items	55,000					
PARKS DEPARTMENT	C-Max replaced with Escape	Replacement of C-Max		35,000				
PARKS DEPARTMENT**	ADA Accessibility (5.8 Levy)	ADA improvements	100,000	100,000	50,000	50,000	50,000	250,000
PLATFORM TENNIS	Northern Deck Extension		250,000					
PLATFORM TENNIS	Addition to the Hut	Adding to Hut to connect the new courts (South Decking and site work)	1,350,000					
PLATFORM TENNIS	Court Resurfacing	6 courts	50,000					
PLATFORM TENNIS	Furniture Replacement	Paddle hut furniture replacement	10,000					
PLATFORM TENNIS	Build 2 additional courts	Build 2 additional courts and parking lot	425,000					
PLATFORM TENNIS	Landscape Work	Including plantings and designs	50,000					
WILMETTE GOLF CLUB	Finish Basement of Golf House	Updates to usable living space	25,000					
WILMETTE GOLF CLUB	Gate to Maintenance Road	Gate to restrict access to maintenance road	12,000					
WILMETTE GOLF CLUB	Maintenance Building Paint	Painting of Maintenance Facility	30,000					
WILMETTE GOLF CLUB	Nano Walls	Install Nano walls to the patio from restaurant	50,000					
WILMETTE GOLF CLUB	Security Cameras	Adding for 2023	40,000					
WILMETTE GOLF CLUB	Cutting Units for Mowers	Replace of reels on fairway mowers	30,000					
WILMETTE GOLF CLUB	Greens Aerifier	Equipment replacement schedule	38,000					
WILMETTE GOLF CLUB	Ice Maker/Water Dispenser	replacement of countertop ice maker	7,800					
WILMETTE GOLF CLUB	Ice Makers	Replace large kitchen and large cart room ice makers	11,000					
WILMETTE GOLF CLUB	Skid Loader	Replacement - 20 Year Old Machine	65,000					
WILMETTE GOLF CLUB	Under counter refrigerator replacement	Replacement of two perlick under counter refrigerators	16,000					
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	12,000	12,000	12,000	12,000	12,000	60,000
WILMETTE GOLF CLUB	Resurface Driveway (Maintenance Facility)	Scheduled maintenance on maintenance drive	25,000					
WILMETTE GOLF CLUB	Seal Coat Clubhouse Parking Lot	Seal Coating and restriping of parking lot	18,000					
WILMETTE GOLF CLUB	Amenities on Course	New Tee Markers / Divot Boxes/ Directional stakes	30,000				30,000	
WILMETTE GOLF CLUB	Event Tent	Used for Golf Outings	15,000					

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

Location	Project Name	Project Description	2023	2024	2025	2026	2027	2028-2032
WILMETTE GOLF CLUB	Golf Course Fountains or Water Features	Water aeration system/better water quality/course aesthetics	30,000					
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	10,000		15,000		15,000	50,000
WILMETTE GOLF CLUB	Turf Roller	Greens Roller for Surface smoothness	24,000					
WILMETTE GOLF CLUB	Electric Utility Vehicles	Heavy duty utility car replacement	45,000	45,000	45,000			
WILMETTE GOLF CLUB	Provonos Articulating Trailer	Dump trailer for landscape materials/projects	12,000					
WILMETTE GOLF CLUB	Approach/Tee Mowers	Replacement - (3) Last Purchased 2019			140,000			
WILMETTE GOLF CLUB	Bank Mower	Replacement - Last Purchased 2019					39,000	
WILMETTE GOLF CLUB	Bunker Lining Installation	Materials Fairway Bunker Liners and Sand Replacement				105,000		50,000
WILMETTE GOLF CLUB	Cart Path Repairs	Materials for fixing pot holes and resurfacing			20,000			80,000
WILMETTE GOLF CLUB	Driving Range Lights	Adding lights		500,000				
WILMETTE GOLF CLUB	Driving Range Upgrade	Rebuild Driving Range		1,200,000				
WILMETTE GOLF CLUB	Equipment Wash Station Replacement	Part 2- Environmental building, Equipment Wash and Waste Removal						56,000
WILMETTE GOLF CLUB	Fairway Aerifiers (USED)	Tractor Mounted Fairway Aerifier						31,000
WILMETTE GOLF CLUB	Fairway Mowers (3)	Replacement - (3) Last Purchased 2019				185,000		
WILMETTE GOLF CLUB	Golf Carts (70)	10-year replacement schedule						450,000
WILMETTE GOLF CLUB	GPS Sprayer	10-year replacement schedule - Last Purchased 2016				90,000		
WILMETTE GOLF CLUB	Irrigation Pumps	Refurbishing and service to 12 year old pumps						15,000
WILMETTE GOLF CLUB	Pond Bank Stabilization	Erosion control for the pond on Hole #7						50,000
WILMETTE GOLF CLUB	Rain Shelter	New shelters with lightning protection			10,000			
WILMETTE GOLF CLUB	Range Hitting Improvements	Replacement of Driving Range Mats						40,000
WILMETTE GOLF CLUB	Range Tractor	Driving Range Ball Picker		15,000				
WILMETTE GOLF CLUB	Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units		120,000				
WILMETTE GOLF CLUB	Rough Mower	Replacement - 11 year old machine			71,868			
WILMETTE GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old				26,000		
WILMETTE GOLF CLUB	Sand Silo	Stores 50 Tons of Dry Sand						25,000
WILMETTE GOLF CLUB	Tee Box Construction	Reconstruction and Contouring of 8 Tee Complexes that were not completed in 2013						200,000
WILMETTE GOLF CLUB	Tractor	Used for operating golf course tools and implements		57,000				
WILMETTE GOLF CLUB	Vericutter	Fairway vericutter / landscape debris vacuum						22,000
WILMETTE GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens						30,000
WILMETTE GOLF CLUB	Well Refurbishment	Deep Well/ Filling the Irrigation Reservoir						87,000
TOTALS			13,248,373	7,172,750	2,983,478	766,175	452,000	2,726,000

**Wilmette Park District
Debt Payment Schedule**

	3/17/2016	9/7/2016	3/17/2016	11/20/2018	12/3/2020	3/16/2022	3/16/2022			
Series	2016B	2016D	2016C	2018A	2020 FINAL	2022A	2022B			
Use	Mallinckrodt	General Capital	CRC Parking	General Capital	Golf Cart Path	West Park	General Capital			
Bond Type	G.O. Refunding	G.O. Limited	Refunding Debt	G.O. Limited	Refunding Debt	Debt	G.O. Limited			
	Park Bonds	Refund Park Bonds	Certificate	Park Bonds	Certificate	Certificates	Park Bonds	Totals		
Average interest rates	1.8%	1.9%	2.0%	2.95%	1.45%	3.00%	3.00%			
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$2,022,000	\$865,000	\$1,935,000	\$1,190,000	\$11,887,000		
Redemptions through 12/31/2022	\$960,000	\$2,095,000	\$380,000	\$1,601,000	\$60,000	\$150,000	\$20,000	\$5,266,000		
Debt Principal outstanding @ 12/31/2022	\$690,000	\$1,470,000	\$280,000	\$421,000	\$805,000	\$1,785,000	\$1,170,000	\$6,621,000		
Source	Referendum	DSEB	Operations	DSEB	Operations	Operations	DSEB			
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec			
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun			
Principal & Interest maturing by 12/31:									Tax Supported	Levy
									Debt	
2023	177,282	382,783	70,544	433,419	86,673	228,550	90,100	1,469,351	1,083,584	2022
2024	179,345	386,074	74,257		85,585	228,300	558,450	1,512,011	1,123,869	2023
2025	181,319	384,175	72,871		89,498	227,900	607,700	1,563,463	1,173,194	2024
2026	183,204	387,182	76,485		88,338	227,350		962,559	570,386	2025
2027					87,178	231,650		318,828	0	2026
2028					86,018	230,650		316,668	0	2027
2029					84,858	229,500		314,358	0	2028
2030					88,698	228,200		316,898	0	2029
2031					87,465	231,750		319,215	0	2030
2032					86,233			86,233	0	2031
Total Principal and Interest	\$721,150	\$1,540,214	\$294,157	\$433,419	\$870,540	\$2,063,850	\$1,256,250	\$7,179,580	\$3,951,033	
Principal only maturing by 12/31:										Retirement as % of total
2023	165,000	355,000	65,000	421,000	75,000	175,000	55,000	1,311,000	996,000	20%
2024	170,000	365,000	70,000		75,000	180,000	525,000	1,385,000	1,060,000	21%
2025	175,000	370,000	70,000		80,000	185,000	590,000	1,470,000	1,135,000	22%
2026	180,000	380,000	75,000		80,000	190,000		905,000	560,000	14%
2027					80,000	200,000		280,000	0	4%
2028					80,000	205,000		285,000	0	4%
2029					80,000	210,000		290,000	0	4%
2030					85,000	215,000		300,000	0	5%
2031					85,000	225,000		310,000	0	5%
2032					85,000			85,000	0	1%
Total Principal	\$690,000	\$1,470,000	\$280,000	\$421,000	\$805,000	\$1,785,000	\$1,170,000	\$6,621,000	\$3,751,000	100%
	Referendum	DSEB	Operations	DSEB	Operations					

Legal debt limit calculation:

2021 Equalized Assessed Value (EAV) \$1,910,719,320

Debt Limit @ 5.0% of 2021 EAV \$95,535,966

Less: Outstanding Principal @ 12/31/22 6,621,000

Total Debt Margin \$88,914,966

% of Legal Debt Limit Outstanding: 6.93%

Debt per Capita: \$235

G.O Debt as % of Assessed Value: 0.35%

G.O Debt as % of Fund Balance: 49.82%

2030 & 2031

subject to mandatory redemption

Total Projected Fund Balance 12/31/2022 \$13,288,611

**Wilmette Park District
Tax Levy History**

Appendix C

Tax Levy Year	Equalized		Tax Levy Ordinance		Cook County Tax Levy Extension		(2) CPI-U	(3) Final Tax Rate	(4) % of Household Tax Bill
	Assessed Valuation (EAV)								
	Amount	% Change	Amount	% Change	Amount	% Change			
1988	\$ 353,704,473	1.8%	\$ 2,682,591	5.08%	\$ 2,763,068	5.88%	4.4%	0.7520	6.8%
1989	505,508,756 *	42.9%	2,721,160	1.44%	2,815,990	1.92%	4.4%	0.5570	6.3%
1990	533,572,347	5.6%	2,884,275	5.99%	2,983,981	5.97%	4.6%	0.5590	5.9%
1991	540,861,878	1.4%	3,109,278	7.80%	3,216,651	7.80%	6.1%	0.595	6.0%
1992	661,867,408 *	22.4%	3,216,651	3.45%	3,280,983	2.00%	3.1%	0.496	5.8%
1993	679,032,021	2.6%	3,272,591	1.74%	3,338,194	1.74%	2.9%	0.492	5.7%
1994 ⁽¹⁾	667,685,558	-1.7%	3,338,194	2.00%	3,391,112	1.59%	2.7%	0.508	5.6%
1995	758,550,642 *	13.6%	3,391,112	1.59%	3,458,935	2.00%	2.7%	0.456	5.4%
1996	766,975,964	1.1%	3,477,120	2.54%	3,551,099	2.66%	2.5%	0.463	5.5%
1997	769,256,969	0.3%	3,576,854	2.87%	3,653,971	2.90%	3.3%	0.475	5.4%
1998	862,859,690 *	12.2%	3,637,894	1.71%	3,710,296	1.54%	1.7%	0.430	5.2%
1999	893,014,250	3.5%	3,695,892	1.59%	3,777,450	1.81%	1.6%	0.423	5.1%
2000	884,550,910	-0.9%	4,584,271	24.04%	4,670,429	23.64% ⁽⁵⁾	2.7%	0.528	6.1%
2001	1,129,619,810 *	27.7%	4,704,756	2.63%	4,800,884	2.79%	3.4%	0.425	5.8%
2002	1,212,289,142	7.3%	6,058,007	28.76%	6,182,675	28.78% ⁽⁶⁾	1.6%	0.510	9.8%
2003	1,204,451,117	-0.6%	6,203,400	2.40%	6,335,413	2.47%	2.4%	0.526	7.0%
2004	1,494,697,673 *	24.1%	6,437,013	3.77%	6,576,670	3.81%	1.9%	0.440	6.8%
2005	1,625,889,391	8.8%	6,571,605	2.09%	6,714,923	2.10%	3.3%	0.413	6.6%
2006	1,618,606,101	-0.4%	6,992,957	6.41%	7,138,053	6.30%	3.4%	0.441	6.9%
2007	2,050,292,918 *	26.7%	7,223,510	3.30%	7,381,055	3.40%	2.5%	0.360	6.8%
2008	2,189,227,645	6.8%	7,501,663	3.85%	7,651,697	3.67%	4.1%	0.348	6.7%
2009	2,323,036,807	6.1%	7,558,236	0.75%	7,712,482	0.79%	0.1%	0.332	6.7%
2010	2,075,019,803 *	-10.7%	7,973,706	5.50%	8,092,577	4.93%	2.7%	0.390	6.6%
2011	1,865,716,871	-10.1%	8,319,026	4.33%	8,414,383	3.98%	1.5%	0.451	6.7%
2012	1,731,359,398	-7.2%	8,411,261	1.11%	8,527,358	1.34%	3.0%	0.493	6.4%
2013	1,557,097,514 *	-10.1%	8,476,103	0.77%	8,519,721	-0.09%	1.7%	0.548	6.3%
2014	1,580,779,594	1.5%	8,480,966	0.06%	8,618,969	1.16%	1.5%	0.546	6.1%
2015	1,538,303,602	-2.7%	7,880,409	-7.08%	7,964,674	-7.59%	0.8%	0.518	5.7%
2016	1,919,808,636 *	24.8%	8,119,209	3.03%	8,019,468	0.69%	0.7%	0.418	5.4%
2017	1,958,910,950	2.0%	8,174,636	0.68%	8,198,015	2.23%	2.1%	0.419	5.4%
2018	1,898,536,964	-3.1%	8,238,996	0.79%	8,403,776	2.51%	2.1%	0.445	5.4%
2019	2,059,467,654 *	8.5%	7,773,418	-5.65%	8,539,058	1.61%	2.3%	0.415	5.3%
2020	2,064,064,885	8.7%	6,586,520	-20.06%	7,838,194	-6.73%	1.4%	0.380	4.8%
2021	1,910,719,320	-7.2%	6,942,362	5.40%	6,744,203	-13.96%	7.0%	0.353	4.1%

Footnotes

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

* Triennial Reassessment