

WILMETTE PARK DISTRICT

2024 ANNUAL BUDGET



Cook County, Illinois
Fiscal Year, January 1 - December 31, 2024



LAKEVIEW CENTER
RENOVATION



LANGDON BEACH
TEMPORARY PATH



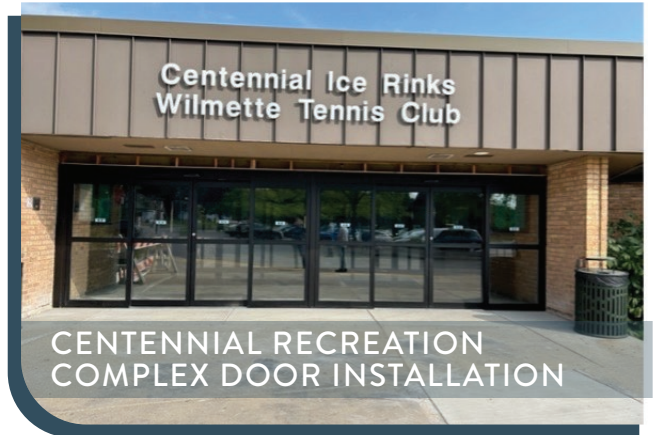
PLATFORM TENNIS CLUB
COURT EXPANSION



PLATFORM TENNIS CLUB
HUT EXPANSION



MAPLE PARK PLAYGROUND
NEW TODDLER EQUIPMENT



CENTENNIAL RECREATION
COMPLEX DOOR INSTALLATION



2024 Annual Budget

Board of Park Commissioners

Kara Kosloskus, President

Patrick Duffy, Vice President

Cecilia Clarke

Allison Frazier

Julia Goebel

Patrick Lahey

Mike Murdock

Staff Members

Stephen Wilson, Executive Director

Sheila Foy, Superintendent of Finance

Dave Merrill, Superintendent of Recreation

Kristi Solberg, Superintendent of Parks and Planning

Lindsay Thomas, Superintendent of Operations

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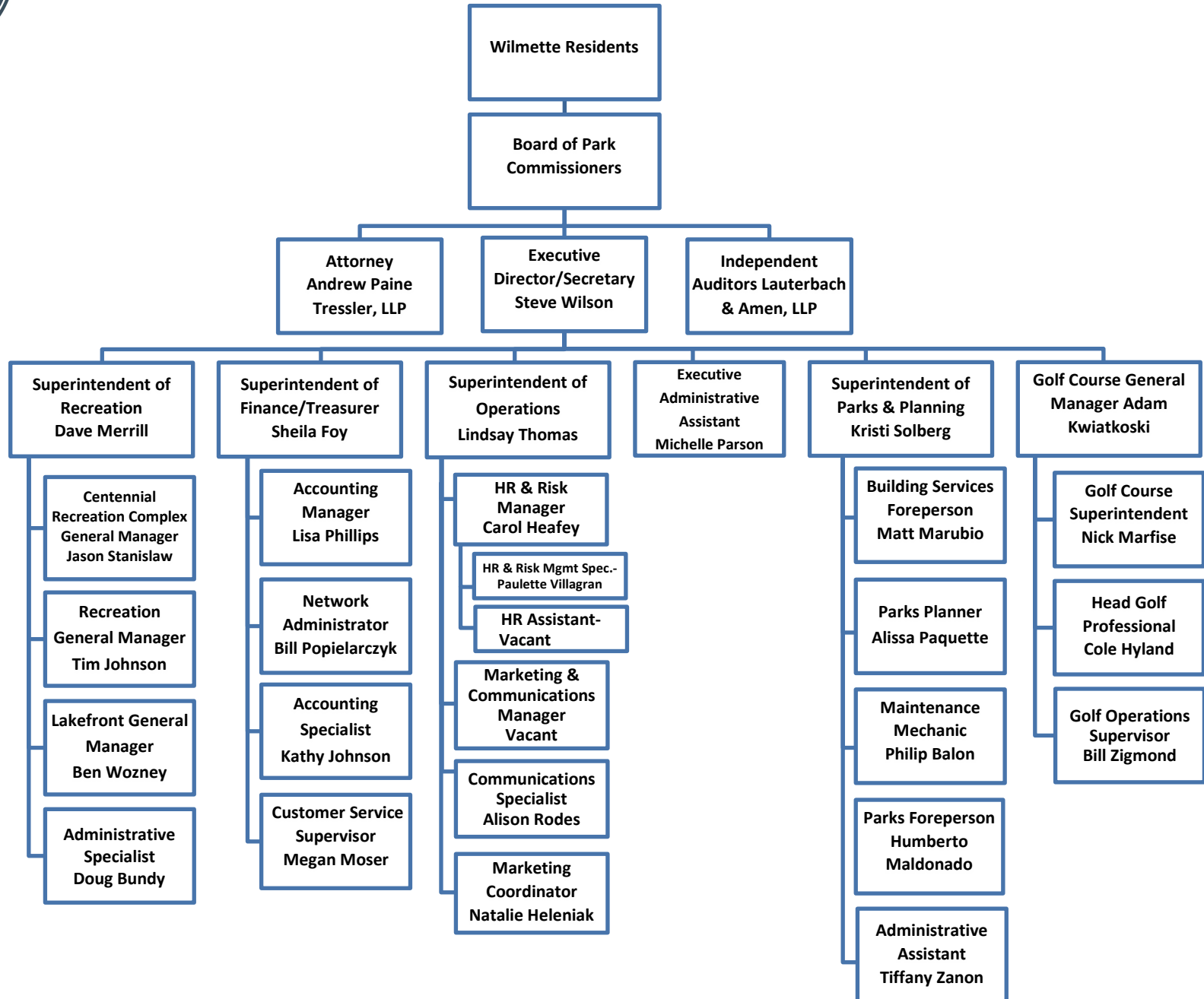
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WILMETTE PARK DISTRICT Agency Organizational Chart





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: Kara Kosloskus - President, Patrick Duffy – Vice President, Cecilia Clarke, Allison Frazier, Julia Goebel, Patrick Lahey and Michael Murdock. 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 within 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 Village of Wilmette information, the population of Wilmette is 28,170 with 18,312 residents over the age of 25. In 2010 the population was 27,087 with about 19,123 residents over the age of 18.

Demographics

The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of more than \$164,681. The median age of the community is 45.5 years. Wilmette has an owner-occupied housing unit rate of 82.41%.

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 2023 budget for scholarships was \$50k and through the end of December over \$55k had been disbursed. This was similar to the amounts disbursed in 2022. The District is budgeting \$50k for 2024. The District also offers payment plan options.

Real Estate

The equalized assessed value (EAV) of real estate for 2022 is \$2,367,558,710 up from \$1,910,719,320 for 2021.

WILMETTE PARK DISTRICT

DISTRICT PROFILE

Tax Rate	The tax rate for 2022 is \$0.299 (down from \$0.353 in 2021) per \$100 of assessed value, or 4.07% of the average real estate tax bill (down from 4.08% in 2021).
Fiscal Year	The District runs on a calendar year beginning on January 1 and concluding on December 31. The total budget for 2024 is \$34.3 million, with an operating budget of \$23.6 million, a capital improvement budget of \$9.2 million and a debt retirement budget of \$1.5 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 \$1.61m in Debt Certificates and \$1.12m in General Obligation bonds both issued in 2022. The remainder of the District's outstanding debt (\$1.64m in General Obligations and \$.94m Debt Certificates) were privately placed and are 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, eight outdoor platform tennis courts and eight indoor tennis courts. The District provides general recreation with 18 outdoor tennis courts, 6 pickleball courts, 24 ball fields, 3 outdoor ice rinks and 13 playgrounds.
Programs and Services	The Park District offers a full range of indoor and outdoor activities. Major recreation programs include pre-school and after school activities, ice skating, performing arts, fitness, athletics and aquatics. Annual special events normally include an Independence Day Celebration, Spring Ice and Dance Shows, Outdoor Summer Concerts in the Wallace Bowl and a Halloween Happening. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to help provide recreational activities for participants with special needs.
Staff	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District. Currently, there are 76 full-time staff. During 2023, the District employed close to 1,000 part-time, seasonal and temporary employees and hundreds of volunteers in four Departments: Recreation Programs, Parks and Planning, Recreation Facilities (Pools, Golf, Ice, Tennis and Platform Tennis Operations), and Administration.
Affiliations	The Wilmette Park District is a member of the National Recreation and Parks Association (NRPA) and the Illinois Association of Park Districts (IAPD).
Contact	Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091 Phone: 847-256-6100, Fax: 847-256-7908
Website	www.wilmettepark.org



WILMETTE PARK DISTRICT

1200 WILMETTE AVENUE WILMETTE, IL 60091 WWW.WILMETTEPARK.ORG
TEL 847/256-6100 FAX 847/256-7908

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, 2024, through December 31, 2024. The presentation also consists of the operating results for the fiscal year ending December 31, 2022, the 2023 Budget and projected operating results for the fiscal year ending December 31, 2023. The Committee of the Whole reviewed 2023 program budgets and fees at various meetings held during October, November and December.

The District is projecting a fund deficit of (\$5,226,386) for 2023 versus a budgeted fund deficit of (\$8,648,340) that is attributable materially to unspent capital. The projected results of operations for 2023 are within 5.4% of the 2023 budget (similar to 2022). Some of the factors used in compiling the 2024 budget include a 5% increase in fees charged to our patrons and a 4% budgeted increase in salaries and wages over 2023. As in 2023, there was a small amount of market adjustments budgeted for a few areas so that we may continue to retain and attract high quality staffing for full time, part time and short-term positions.

2023 capital has been spent on updating the Lakeview Center including new indoor and outdoor furniture. We added 2 additional Paddle Courts and updated the Paddle Hut at Platform Tennis. We replaced the pool liner in the Activity pool and changed sand and laterals on our pool filters. Building improvements and repairs include replacing 4 rooftop units (2 at Centennial and 2 at CRC) in addition to many other equipment purchases and upgrading of our facilities, parking lots and drives were seal coated at Mallinckrodt, Golf, Centennial, Howard Park and Keay.

The projected results of 2023 operations are: total operating revenues are up 3.0% from 2022 and operating expenses are up 12.4% from 2022. The District posted a \$3.65m fund surplus in 2022 and is projecting a \$5.2m fund deficit for 2023.

The majority (72%) of 2024 capital spend will be in Land improvements including Shoreline protection and Lakefront roads, sewers and sidewalks along with purchasing additional equipment and replacing vehicles.

The Total District Income Statement is in Tab 3. Staff is projecting almost \$6.15 million in surplus funds from operations for the 2024 fiscal year. That is up 7.2% from 2023 projections even with a 12.4% increase in operating expenses. The 2024 proposed budget surplus from operations will be used to pay-down the District's debt service obligations of \$1.5 million and contribute towards the 2024 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.

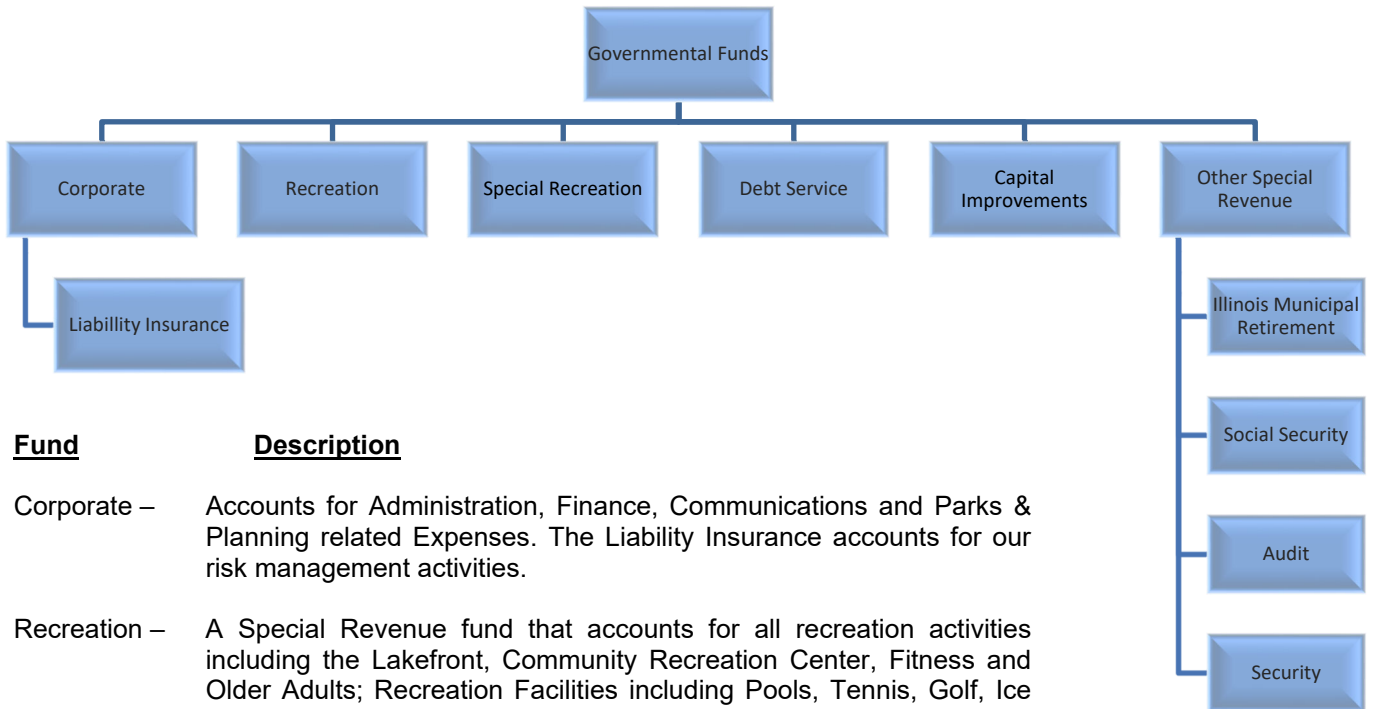
2024 Budget Summary

- Consolidated revenue is \$29.7 million
- Property tax revenue is proposed to be \$7.2 million
- Tax Levy Funding is estimated at 24.2% of total revenues
- Operating expenses are projected at \$23.6 million
- Capital expenditures are budgeted at \$9.2 million
- Debt repayment due is \$1.5 million
- Total expense appropriation is \$34.3 million
- The projected net deficit is (\$4.6 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 2024 budget message. The financial sections include the 2024 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 2024-2033 (10yr) 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 any of those agencies. Their annual budgets are not included within this report.

Economic Conditions and Outlook

During 2023, we experienced an increased cost of labor as labor markets still remain tight, but they have eased a bit since earlier this year. CPI has dropped from 6.5% at the end of 2022 to 3.1% at the end of November, 2023. It appears that inflation has slowed and we may begin to see prices contracting over the next year. With respect to prices, they rise with the energy of a rocket and they fall with the energy of a feather so we will see how that translates into reduced for 2024. We are expecting interest rates to fall in 2024 if inflation stays low. Investment rate offerings from our financial partners show 270 day investments at higher rates than 365 day investments. At least for now, it appears that the work the Fed has done has avoided a recession and slowed the rate of inflation so we may experience less economic volatility in 2024 than we have experienced in the previous two years. We believe the current user fee structure supports the value we provide as a District. The District continues to be committed to developing ways to offer new and consistent programming and our managers and supervisors will continue to watch their spending and remain committed to both operational and fiscal accountability.

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, has been discussed at the Board level, will be up for discussion at a public hearing on January 8, 2024 and considered during the Regular Board meeting on January 8, 2024.

The compilation of the 2024 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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2024 Budget Overview

Introduction

The Wilmette Park District Annual Operating and Capital Budget for fiscal year 2024 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 8, 2024. 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 and continued through December. The 2024 Capital Improvement Plan, the annual operating budget and a draft of the Budget and Appropriation Ordinance was reviewed with the Commissioners at the December Board Meeting on December 11, 2023. 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 December Board Meeting, there has been no significant changes to the proposed operating budget(s).

The 2024 proposed budget shows an overall deficit of (\$4,578,615).

Public Meetings

The following is a list of meetings where the 2024 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance on January 8, 2024. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
August 14, 2023	Board Meeting	2024 Proposed Budget Calendar Published
August 28, 2023	Committee of the Whole	2024 Uniform Budget Memo
October 23, 2023	Committee of the Whole	2024 Budgets: Parks & Planning Golf Administration and Non-Operating Funds (including the 2023 Tax Levy discussion)
November 13, 2023	Committee of the Whole	Recreation 2024 Budgets (Aquatics, Tennis, Ice, Platform Tennis, CRC operations and programming, Lakefront and Older Adults)
December 4, 2023	Committee of the Whole	Truth in Taxation and 2023 Tax Levy Review Capital Improvement Plan Budget Review Financial Model Review
December 12, 2023	Board Meeting	2024 Budget Presentation Park Commissioners consider Tax Levy Ordinance and Tax Levy Reduction Resolution
January 8, 2024	Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2024-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 2023, the Committee of the Whole performed the review of monthly financials comparing 2022 and 2023 actuals along with the 2023 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 2023, the tax levy is anticipated to an overall increase of 2.52% from the 2022 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 and over the last two years there have been delays in the assessments. In ordinary years, the assessments occur 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 and contributions to capital projects. 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 10 years are below:

Beginning	Total Debt	Debt Limit	Capita	% of EAV
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%
2024	5,310,000	4.4%	188	0.1%

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>
2022 Equalized Assessed Valuation (EAV):	\$2,367,558,710	
Debt Limit @ 5% of EAV:	118,377,936	100.00%
Outstanding Debt:	<u>5,310,000</u>	4.49%
Debt Margin:	\$88,914,966	95.51%

Debt Requirements

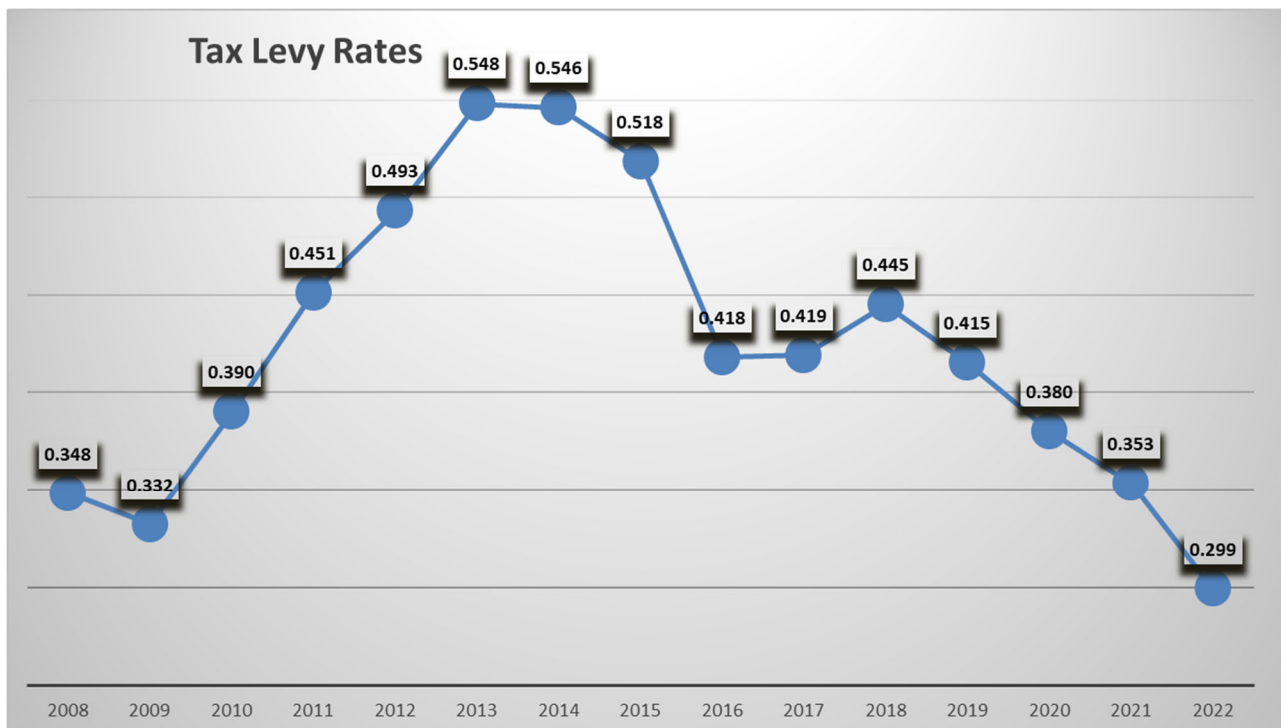
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt as of December 31, 2023

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
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	525,000	2,230,000	2,555,000	5,310,000

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. Tax levy rates have trended downward since 2013 with a small increase in 2018. EAV increased from 2021 to 2022 by 23.9%. Park District taxes as a percentage of all property taxes charged on a homeowner's total real estate tax bill decreased slightly from 4.08% in 2021 to 4.07% in 2022.



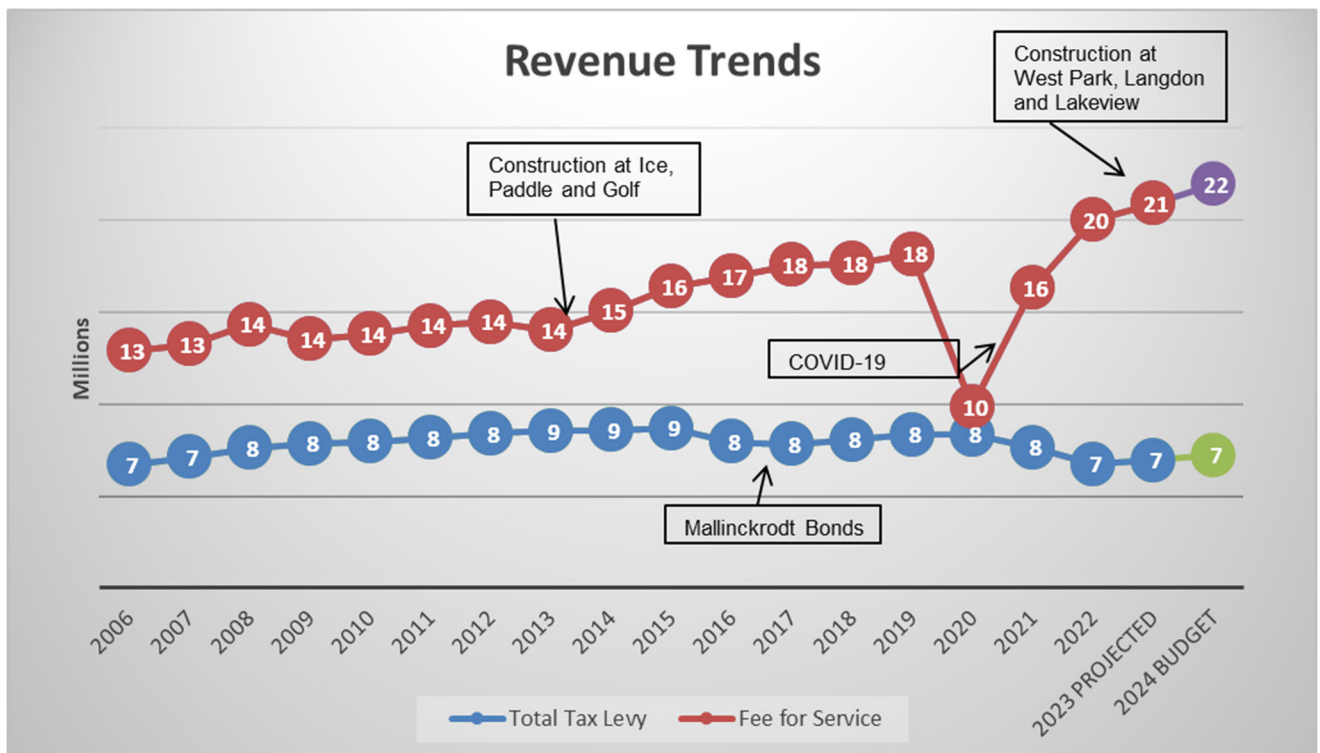
Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District's tax extension is capped or limited excluding Special Recreation and Debt Service extension. If the rate of growth in property values is greater than the change in CPI (assuming District 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, was presented and considered by the Board of Commissioners on December 11, 2023. Since the rate of increase was less than 5%, there was no 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 2022 Levy is 6.5%), 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. Since 2022 that trend is closer to 3:1. Property taxes in 2024 make up 24.36% 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 2024 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.

2024	General ¹	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
Revenues							
Taxes	\$ 4,070,817	\$ 385,567	\$ 374,631	\$ 1,123,869		\$ 1,675,000	\$7,629,884
Fees for Service	79,203	21,377,226					21,456,429
Miscellaneous	339,284	319,339					658,623
Total Revenues	\$ 4,489,304	\$22,082,132	\$374,631	\$1,123,869	\$0	\$1,675,000	\$29,744,936
Expenses							
Salaries and Wages	\$3,455,892	\$8,881,361					\$12,337,253
Employee Benefits	722,091	879,958	2,400			1,630,000	3,234,448
Contract Services	1,171,544	3,044,887	492,021	1,272		129,817	4,839,540
Utilities	193,648	959,580					1,153,228
Supplies	254,899	1,357,444					1,612,343
Repairs	122,225	290,581					412,806
Total Expenses	\$5,920,298	\$15,413,810	\$494,421	\$1,272	\$0	\$1,759,817	\$23,589,619
Operating Surplus (Deficit)	(\$1,430,994)	\$6,668,322	(\$119,790)	\$1,122,597	\$0	(\$84,817)	\$6,155,317
Capital							
Debt Certificate Transfer	-	388,142	-	(388,142)	-	-	-
Debt Issuance	-	-	-	-	-	-	\$0
Debt Service				1,512,011			\$1,512,011
Transfers (In) Out	(1,424,000)	10,528,415		-	(9,104,415)		-
Non-Operating Expenses	(\$1,424,000)	\$10,916,557	\$100,000	\$1,123,869	\$17,506	\$0	\$10,733,932
Total Expenses	\$4,496,298	\$26,330,367	\$594,421	\$1,125,141	\$17,506	\$1,759,817	\$34,323,551
Net Surplus (Deficit)	(\$6,994)	(\$4,248,235)	(\$219,790)	(\$1,272)	(\$17,506)	(\$84,817)	(\$4,578,615)

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 27 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, District Operations, Communications, Corporate Sustainability and Human Resources 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 fund balance for 2023 of \$9,072,693. The budgeted 2024 deficit is (\$4,494,079). The Budget and Appropriations Ordinance will show a deficit.

	2022 Actuals	2023 Projections	% 2023 Projection to 2022 Actual	2024 Budget	% 2024 Budget to 2023 Projection
Fund Balance					
Beginning:	\$10,645,271	\$14,299,079		9,072,693	
Surplus (Deficit)	\$3,653,808	(\$5,226,386)		(4,578,613)	
Ending:	\$14,299,079	\$9,072,693	-36.55%	4,494,079	-50.47%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2023 year-end fund balance projection is 127% of the established policy. The 2024 budget shows a projected fund balance of \$4.5 million or 112% of the established policy.

Revenues and Expenditures – All Funds

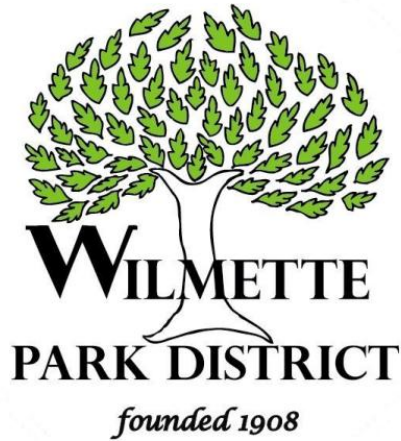
The total proposed operating revenue for 2024 is a little higher than \$29.7 million. This is about \$2.2 million higher than the 2023 year-end projections. The increase is a combination of projected increased facility usage and increased program fees. Property taxes (in total) will increase by 2.52% over 2023.

Total proposed operating expenditures for 2024 are \$23.6 million or almost \$1.75 million higher than the 2023 year-end projections. To remain competitive, wages will be increased using a 4% pool. There are market adjustments being made in certain areas of the District. That single line item accounts for more than half of the operating expense budget for 2024. 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 2024 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 2024. These projects, appropriated in prior years and have funds expended, will have additional funds expended during the 2024 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 2024 B&A Ordinance.

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WILMETTE PARK DISTRICT 2024 PROPOSED ANNUAL BUDGET



Total District

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2024

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

In this section, the presentation of the fiscal year 2024 Wilmette Park District’s Annual Budget is 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 2024 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 making a comparison to prior year results. An inherent problem with comparison to only one year prior is that many of our programs are weather dependent and sometimes, a comparison to a prior poor or outstanding year will not allow as much analysis as comparing to a planned budget. Simplifying the assignment of overhead costs, rather than the use of internal service funds, allows the program areas to plan their fees and charges based upon a defined amount rather than on what is allocated based upon monthly expense levels.

Below are the revenues and anticipated expenditures by Division, reconciliation to the Budget and Appropriations Ordinance and the expenditure amounts we will be tracking against for 2024.

<i>Department</i>	Revenue	Expenses	Surplus (Deficit)
<i>Recreation Programs</i>	\$ 9,667,815	\$ 7,187,543	\$ 2,480,272
<i>Recreation Facilities</i>	12,414,317	8,226,268	4,188,050
<i>Parks & Planning</i>	7,650	3,038,547	(3,030,897)
<i>Administration¹</i>	7,655,154	15,871,192	(8,216,038)
Total for B&A	29,744,936	34,323,550	(4,578,615)
	-	-	-
Total for District	29,744,936	34,323,550	(4,578,615)

¹ Administration expenses include \$9.12 million in Capital Improvement Projects and \$1.51 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

	2022	2023	2023	2024 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	\$7,335,667	\$7,405,276	\$7,489,567	\$7,629,884	\$140,317	1.9%
Daily Fees	2,060,038	2,155,593	2,381,999	2,518,368	136,369	5.7%
Fee Revenue	10,864,299	12,071,400	11,296,622	13,095,827	1,799,205	15.9%
Membership Fees	2,599,535	2,934,187	2,856,807	3,036,170	179,362	6.3%
Rental Revenue	2,386,703	2,667,891	2,391,034	2,575,865	184,831	7.7%
Retail Sales	229,100	228,577	232,794	230,200	(2,594)	-1.1%
Miscellaneous Revenue	<u>1,295,354</u>	<u>583,107</u>	<u>928,271</u>	<u>658,623</u>	<u>(269,648)</u>	-29.0%
Total Revenue	<u>\$26,770,697</u>	<u>\$28,046,031</u>	<u>\$27,577,094</u>	<u>\$29,744,936</u>	<u>\$2,167,842</u>	7.9%
Expenses						
Salaries & Wages	10,055,444	11,865,196	11,470,665	12,337,253	\$866,588	7.6%
Employee Benefits	2,674,327	2,889,937	2,979,004	3,234,448	255,444	8.6%
Contract Services	4,140,725	4,440,752	4,572,728	4,839,540	266,812	5.8%
Utilities	812,447	1,055,416	935,831	1,153,228	217,396	23.2%
Supplies	1,328,894	1,335,886	1,408,350	1,612,343	203,993	14.5%
Repairs	<u>411,482</u>	<u>389,461</u>	<u>471,115</u>	<u>412,806</u>	<u>(58,309)</u>	-12.4%
Operating Expenses	\$19,423,319	\$21,976,647	\$21,837,693	\$23,589,618	\$1,751,925	8.0%
Operating Surplus (Deficit)	<u>\$7,347,379</u>	<u>\$6,069,384</u>	<u>\$5,739,401</u>	<u>\$6,155,318</u>	<u>\$415,918</u>	7.2%
Non-Operating Revenue						
Bond Proceeds	\$3,284,916	\$0	\$0	\$0	\$0	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$3,284,916	\$0	\$0	\$0	\$0	
Non-Operating Expenses						
Capital	5,608,469	13,248,373	9,496,436	9,221,921	(274,515)	-2.9%
Debt Service	1,370,018	1,469,351	1,469,351	1,512,011	42,660	2.9%
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	\$ 6,978,487	\$ 14,717,724	\$ 10,965,787	\$ 10,733,932	\$ (231,855)	
Net-Non Operating Surplus (Deficit)	(\$3,693,571)	(\$14,717,724)	(\$10,965,787)	(\$10,733,932)	\$231,855	
Total Expenses	<u>\$23,116,890</u>	<u>\$36,694,371</u>	<u>\$32,803,480</u>	<u>\$34,323,550</u>	<u>\$1,520,070</u>	4.6%
Net Surplus (Deficit)	\$3,653,808	(\$8,648,340)	(\$5,226,386)	(\$4,578,615)	\$647,771	

Summary

The Administration budget consists of revenues and expenses for operating the Administration, Finance, Corporate Sustainability, Communications, District Operations, Human Resources and Risk Divisions of the Wilmette Park District.

The Administration Department has two full time staff: the Executive Director and Executive Administrative Assistant

The Finance Department has seven full time staff including the Superintendent of Finance, Accounting Manager, Information Technology Manager, Accounting Specialist, System Administrator, IT Support Technician and Administration Customer Service Supervisor along with two part-time staff. The focus of this division is processing the accounting and payment activities for the District, ensuring all required filings are completed with County, State and Federal agencies and issuing financial reporting including the 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 Information Technology Manager 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 District Operations Department has several sections: District Operations, Corporate Sustainability, Communications, Human Resources and Risk Management areas. There are currently six full time staff and one contractor shared with the Village. The primary focus of these areas is the administrative operations of Corporate Sustainability, Communications, HR and Risk Management for the District.

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

	2022	2023	2023	2024 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$ 6,990,990	\$ 7,045,269	\$ 7,129,560	\$ 7,244,317	\$114,757	1.6%
Rental Revenue	68,893	70,203	70,203	71,553	\$1,350	1.9%
Miscellaneous Revenue	<u>269,176</u>	<u>355,500</u>	<u>685,375</u>	<u>339,284</u>	(\$346,091)	-50.5%
Total Revenue	\$ 7,329,059	\$ 7,470,972	\$ 7,885,138	\$ 7,655,154	\$ (229,983)	-2.9%
Expenses						
Salaries & Wages	\$1,226,467	\$1,324,025	\$1,288,203	\$ 1,536,216	\$248,012	19.3%
Employee Benefits	1,788,967	1,745,097	1,839,872	1,998,315	158,443	8.6%
Contract Services	1,238,955	1,360,786	1,353,033	1,496,613	143,580	10.6%
Utilities	74,193	89,381	86,961	85,308	(1,653)	-1.9%
Supplies	38,045	19,240	16,774	20,809	4,035	24.1%
Repairs	<u>0</u>	<u>0</u>	<u>705</u>	<u>0</u>	<u>(705)</u>	-100.0%
Operating Expenses	\$4,366,626	\$4,538,530	\$4,585,548	\$5,137,260	\$551,713	12.0%
Operating Surplus (Deficit)	\$ 2,962,433	\$ 2,932,442	\$3,299,590	\$2,517,894	(\$781,696)	
Non-Operating Revenue						
Bond Proceeds	\$3,284,916	\$0	\$0	\$ -	\$0	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$3,284,916	\$0	\$0	\$0	\$0	
Non-Operating Expenses						
Capital	\$4,693,060	\$13,248,373	\$9,496,436	\$ 9,221,921	(274,515)	-2.9%
Debt Service	1,370,018	1,469,351	1,469,351	1,512,011	42,660	2.9%
Capital Transfer	(6,310,158)	(8,150,000)	(449,094)	(9,492,557)	(9,043,463)	2013.7%
Overhead Transfer	<u>(843,250)</u>	<u>(850,000)</u>	<u>(615,000)</u>	<u>(1,424,000)</u>	<u>(809,000)</u>	131.5%
Total Non-Operating Expenses	(\$1,090,330)	\$5,717,724	\$ 9,901,693	\$ (182,625)	\$(10,084,318)	
Net-Non Operating Surplus (Deficit)	\$4,375,246	(\$5,717,724)	(\$9,901,693)	\$182,625	\$10,084,318	
Total Expenses	\$3,276,296	\$10,256,254	\$14,487,240	\$4,954,635	(\$9,532,605)	-65.8%
Net Surplus (Deficit)	\$7,337,679	(\$2,785,282)	(\$6,602,103)	\$2,700,519		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Fund: 10 - CORPORATE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	2,802,158.95	2,987,428.47	2,201,263.75	4,206,264.00	4,206,264.00	0.00	0.00%	3,097,100.00	-1,109,164.00	-26.37%
10-11-100-4110	Replacement Taxes	287,587.47	581,878.96	462,207.64	462,914.00	547,204.59	84,290.59	18.21%	383,717.00	-163,487.59	-29.88%
Total Category: 41 - Property Taxes :		3,089,746.42	3,569,307.43	2,663,471.39	4,669,178.00	4,753,468.59	84,290.59	1.81%	3,480,817.00	-1,272,651.59	-26.77%
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	67,620.00	68,892.60	64,278.82	70,203.00	70,203.36	0.36	0.00%	71,553.44	1,350.08	1.92%
Total Category: 46 - Rental Revenue :		67,620.00	68,892.60	64,278.82	70,203.00	70,203.36	0.36	0.00%	71,553.44	1,350.08	1.92%
Category: 48 - Miscellaneous Revenue											
10-11-100-4900	Miscellaneous Revenue	17,370.28	20,792.06	63,741.37	20,000.00	63,741.37	43,741.37	218.71%	22,000.00	-41,741.37	-65.49%
10-11-100-4910	Over/Short Revenue	-190,667.37	8,470.33	1,469.03	500.00	1,535.56	1,035.56	207.11%	600.00	-935.56	-60.93%
10-11-100-4960	Interest Revenue	4,858.04	185,807.42	427,097.64	335,000.00	543,222.65	208,222.65	62.16%	316,683.60	-226,539.05	-41.70%
Total Category: 48 - Miscellaneous Revenue :		-168,439.05	215,069.81	492,308.04	355,500.00	608,499.58	252,999.58	71.17%	339,283.60	-269,215.98	-44.24%
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	490,147.74	481,402.01	415,524.48	513,130.00	442,044.34	-71,085.66	-13.85%	285,368.40	-156,675.94	-35.44%
10-11-100-5010	Recruitment Incentives	0.00	1,236.51	600.00	5,000.00	600.00	-4,400.00	-88.00%	0.00	-600.00	-100.00%
10-11-100-5035	PT Coordinator	922.00	520.00	440.00	544.00	544.00	0.00	0.00%	544.00	0.00	0.00%
10-11-100-5055	PT Administration	0.00	1,400.00	0.00	2,224.00	480.00	-1,744.00	-78.42%	1,010.00	530.00	110.42%
Total Category: 50 - Salaries & Wages:		491,069.74	484,558.52	416,564.48	520,898.00	443,668.34	-77,229.66	-14.83%	286,922.40	-156,745.94	-35.33%
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	73,763.10	44,545.68	64,033.85	86,557.00	87,698.00	1,141.00	1.32%	42,516.00	-45,182.00	-51.52%
10-11-100-5150	Training & Education	6,485.84	21,812.77	8,372.62	24,745.00	10,223.47	-14,521.53	-58.68%	10,655.00	431.53	4.22%
10-11-100-5160	Dues	10,522.17	11,513.03	10,098.50	10,945.00	11,053.17	108.17	0.99%	9,775.00	-1,278.17	-11.56%
10-11-100-5170	Awards and Meetings	16,293.59	10,189.84	21,668.53	15,435.00	16,511.58	1,076.58	6.97%	18,625.00	2,113.42	12.80%
Total Category: 51 - Employee Benefits :		107,064.70	88,061.32	104,173.50	137,682.00	125,486.22	-12,195.78	-8.86%	81,571.00	-43,915.22	-35.00%
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Serv	11,487.36	11,492.41	10,530.08	12,500.00	11,487.36	-1,012.64	-8.10%	4,462.92	-7,024.44	-61.15%
10-11-100-5225	Misc. Contract Services	28,258.81	42,101.81	23,009.83	51,526.00	29,000.00	-22,526.00	-43.72%	33,676.00	4,676.00	16.12%
10-11-100-5226	Bank Fees & Charges	1,031.45	753.54	1,297.03	0.00	1,300.00	1,300.00	0.00%	0.00	-1,300.00	-100.00%
10-11-100-5227	Late Fees & Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5245	Legal Services	49,791.69	56,411.93	91,613.16	61,000.00	105,661.00	44,661.00	73.21%	78,000.00	-27,661.00	-26.18%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
10-11-100-5250	Misc. Professional Services	114,740.45	141,816.64	153,247.51	145,955.28	164,000.00	18,044.72	12.36%	171,642.00	7,642.00	4.66%
10-11-100-5260	Advertising	2,310.00	3,826.00	1,275.00	3,500.00	1,275.00	-2,225.00	-63.57%	0.00	-1,275.00	-100.00%
10-11-100-5270	Postage	3,614.93	3,603.77	3,736.98	7,070.00	3,697.98	-3,372.02	-47.69%	3,570.01	-127.97	-3.46%
10-11-100-5271	Principal - Lease	0.00	49,391.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5273	Interest - Lease	0.00	16,987.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5275	Facility Rental	58,452.00	418.00	60,052.45	68,906.92	71,834.55	2,927.63	4.25%	75,222.00	3,387.45	4.72%
10-11-100-5280	Equipment Rental	3,316.68	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:		273,003.37	330,118.78	348,078.72	353,774.88	391,572.57	37,797.69	10.68%	369,889.61	-21,682.96	-5.54%
Category: 53 - Utilities											
10-11-100-5310	Communications	142,105.14	61,047.13	67,089.60	78,715.36	76,698.80	-2,016.56	-2.56%	72,080.00	-4,618.80	-6.02%
10-11-100-5330	Electricity	2,867.70	2,614.69	2,479.05	3,000.00	2,988.08	-11.92	-0.40%	3,600.00	611.92	20.48%
10-11-100-5350	Misc. Utilities	2,734.79	4,527.66	3,316.70	3,600.00	3,619.95	19.95	0.55%	3,648.00	28.05	0.77%
Total Category: 53 - Utilities :		147,707.63	68,189.48	72,885.35	85,315.36	83,306.83	-2,008.53	-2.35%	79,328.00	-3,978.83	-4.78%
Category: 54 - Supplies											
10-11-100-5410	Office Supplies	4,544.26	6,297.02	5,189.08	6,300.00	4,800.00	-1,500.00	-23.81%	6,300.00	1,500.00	31.25%
10-11-100-5430	Equipment Supplies	498.36	795.34	433.96	0.00	433.96	433.96	0.00%	0.00	-433.96	-100.00%
10-11-100-5460	Uniform Supplies	0.00	549.02	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5470	Misc. Supplies	0.00	64.00	150.00	3,000.00	150.00	-2,850.00	-95.00%	0.00	-150.00	-100.00%
10-11-100-5480	Publications & Subscriptions	0.00	-39.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		5,042.62	7,665.78	5,773.04	9,300.00	5,383.96	-3,916.04	-42.11%	6,300.00	916.04	17.01%
Category: 55 - Equipment and Repairs											
10-11-100-5520	Equipment Repairs	0.00	0.00	559.00	0.00	260.00	260.00	0.00%	0.00	-260.00	-100.00%
10-11-100-5850	Equipment	0.00	0.00	260.10	0.00	260.10	260.10	0.00%	0.00	-260.10	-100.00%
10-11-100-5860	Furniture & Fixtures	0.00	0.00	185.01	0.00	185.01	185.01	0.00%	0.00	-185.01	-100.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	1,004.11	0.00	705.11	705.11	0.00%	0.00	-705.11	-100.00%
Category: 60 - Transfers											
10-11-100-6010	Admin Overhead Charge	-683,195.04	-843,250.00	0.00	-850,000.00	-615,000.00	235,000.00	-27.65%	-1,424,000.00	-809,000.00	131.54%
10-11-100-6050	Transfer to Capital Fund	0.00	450,000.00	0.00	1,500,000.00	1,426,000.00	-74,000.00	-4.93%	0.00	-1,426,000.00	-100.00%
Total Category: 60 - Transfers :		-683,195.04	-393,250.00	0.00	650,000.00	811,000.00	161,000.00	24.77%	-1,424,000.00	-2,235,000.00	-275.59%
Total Department: 11 - Executive:		2,648,234.35	3,267,925.96	2,271,579.05	3,337,910.76	3,571,048.50	233,137.74	6.98%	4,491,643.03	920,594.53	25.78%
Department: 12 - Finance & Personnel											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	471,231.23	491,749.61	501,556.55	526,476.00	550,948.19	24,472.19	4.65%	620,968.98	70,020.79	12.71%
10-12-100-5055	PT Administration	13,296.00	28,822.50	44,528.30	46,400.00	46,281.00	-119.00	-0.26%	26,624.00	-19,657.00	-42.47%
10-12-100-5080	Overtime FT	18.92	129.09	10.43	0.00	10.43	10.43	0.00%	0.00	-10.43	-100.00%
10-12-100-5085	Overtime PT	0.00	36.75	36.00	0.00	36.00	36.00	0.00%	0.00	-36.00	-100.00%
Total Category: 50 - Salaries & Wages:		484,546.15	520,737.95	546,131.28	572,876.00	597,275.62	24,399.62	4.26%	647,592.98	50,317.36	8.42%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	73,073.42	97,358.78	86,946.48	108,205.00	109,632.00	1,427.00	1.32%	137,256.00	27,624.00	25.20%
10-12-100-5150	Training & Education	1,578.36	3,804.71	2,763.25	10,700.00	7,966.26	-2,733.74	-25.55%	11,700.00	3,733.74	46.87%
10-12-100-5160	Dues	1,023.00	1,408.00	1,712.00	2,100.00	1,712.00	-388.00	-18.48%	2,250.00	538.00	31.43%
10-12-100-5170	Awards and Meetings	100.39	0.00	41.25	150.00	41.25	-108.75	-72.50%	150.00	108.75	263.64%
Total Category: 51 - Employee Benefits :		75,775.17	102,571.49	91,462.98	121,155.00	119,351.51	-1,803.49	-1.49%	151,356.00	32,004.49	26.82%
Category: 52 - Contract Services											
10-12-100-5220	Transportation	0.00	148.60	501.13	1,200.00	545.38	-654.62	-54.55%	600.00	54.62	10.02%
10-12-100-5250	Misc. Professional Services	12,800.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-12-100-5270	Postage	20.30	32.58	18.29	50.00	25.00	-25.00	-50.00%	25.00	0.00	0.00%
Total Category: 52 - Contract Services:		12,820.30	181.18	519.42	1,250.00	570.38	-679.62	-54.37%	625.00	54.62	9.58%
Category: 53 - Utilities											
10-12-100-5310	Communications	0.00	1,938.87	2,533.09	2,040.00	2,649.00	609.00	29.85%	2,880.00	231.00	8.72%
Total Category: 53 - Utilities :		0.00	1,938.87	2,533.09	2,040.00	2,649.00	609.00	29.85%	2,880.00	231.00	8.72%
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	1,439.03	868.79	1,156.73	1,500.00	1,316.75	-183.25	-12.22%	1,500.00	183.25	13.92%
10-12-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	630.00	630.00	0.00%
Total Category: 54 - Supplies :		1,439.03	868.79	1,156.73	1,500.00	1,316.75	-183.25	-12.22%	2,130.00	813.25	61.76%
Total Department: 12 - Finance & Personnel:		574,580.65	626,298.28	641,803.50	698,821.00	721,163.26	22,342.26	3.20%	804,583.98	83,420.72	11.57%
Department: 13 - District Operations											
Category: 50 - Salaries & Wages											
10-13-100-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	39,383.92	39,383.92	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	39,383.92	39,383.92	0.00%
Category: 51 - Employee Benefits											
10-13-100-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,882.40	5,882.40	0.00%
10-13-100-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,025.00	2,025.00	0.00%
10-13-100-5160	Dues	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	335.00	335.00	0.00%
10-13-100-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,492.40	8,492.40	0.00%
Category: 53 - Utilities											
10-13-100-5310	Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	720.00	720.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	720.00	720.00	0.00%
Category: 54 - Supplies											
10-13-100-5410	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Department: 13 - District Operations:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	48,696.32	48,696.32	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 14 - Communications											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	132,641.32	166,953.62	117,955.88	172,037.40	132,814.98	-39,222.42	-22.80%	227,125.92	94,310.94	71.01%
10-14-100-5055	PT Administration	53,061.52	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5080	Overtime FT	16.70	1,910.51	1,496.60	2,000.00	1,227.22	-772.78	-38.64%	1,000.00	-227.22	-18.52%
10-14-100-5085	Overtime PT	2,323.96	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		188,043.50	168,864.13	119,452.48	174,037.40	134,042.20	-39,995.20	-22.98%	228,125.92	94,083.72	70.19%
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	31,683.66	26,035.79	14,816.78	27,263.00	27,623.00	360.00	1.32%	23,750.40	-3,872.60	-14.02%
10-14-100-5150	Training & Education	753.00	3,142.53	1,830.25	3,105.00	1,830.25	-1,274.75	-41.05%	2,085.00	254.75	13.92%
10-14-100-5160	Dues	528.00	528.00	528.00	578.00	528.00	-50.00	-8.65%	819.00	291.00	55.11%
10-14-100-5170	Awards and Meetings	14.84	566.81	398.55	700.00	386.57	-313.43	-44.78%	720.00	333.43	86.25%
Total Category: 51 - Employee Benefits :		32,979.50	30,273.13	17,573.58	31,646.00	30,367.82	-1,278.18	-4.04%	27,374.40	-2,993.42	-9.86%
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Servic	336.95	43,433.44	88,200.14	80,369.40	91,711.33	11,341.93	14.11%	44,000.00	-47,711.33	-52.02%
10-14-100-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	250.00	250.00	0.00%
10-14-100-5225	Misc. Contract Services	0.00	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	360.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5255	Marketing	14,127.79	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5260	Advertising	0.00	1,590.00	750.00	1,800.00	750.00	-1,050.00	-58.33%	4,685.00	3,935.00	524.67%
10-14-100-5265	Printing	6,562.78	13,235.96	8,158.80	35,000.00	8,158.00	-26,842.00	-76.69%	16,500.00	8,342.00	102.26%
10-14-100-5270	Postage	11,512.32	11,196.53	12,501.46	30,400.00	15,110.01	-15,289.99	-50.30%	7,875.00	-7,235.01	-47.88%
Total Category: 52 - Contract Services:		32,539.84	69,815.93	109,610.40	147,569.40	115,729.34	-31,840.06	-21.58%	73,310.00	-42,419.34	-36.65%
Category: 53 - Utilities											
10-14-100-5310	Communications	0.00	4,064.30	716.66	2,026.00	642.89	-1,383.11	-68.27%	1,660.00	1,017.11	158.21%
Total Category: 53 - Utilities :		0.00	4,064.30	716.66	2,026.00	642.89	-1,383.11	-68.27%	1,660.00	1,017.11	158.21%
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	266.86	371.27	38.99	600.00	115.53	-484.47	-80.75%	500.00	384.47	332.79%
10-14-100-5470	Misc. Supplies	428.38	2,178.98	244.23	0.00	204.24	204.24	0.00%	700.00	495.76	242.73%
10-14-100-5480	Publications & Subscriptions	5,445.40	8,217.16	7,816.09	7,440.00	8,522.77	1,082.77	14.55%	9,168.80	646.03	7.58%
Total Category: 54 - Supplies :		6,140.64	10,767.41	8,099.31	8,040.00	8,842.54	802.54	9.98%	10,368.80	1,526.26	17.26%
Total Department: 14 - Communications:		259,703.48	283,784.90	255,452.43	363,318.80	289,624.79	-73,694.01	-20.28%	340,839.12	51,214.33	17.68%
Department: 15 - Corporate Sustainability											
Category: 50 - Salaries & Wages											
10-15-100-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,128.06	13,128.06	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,128.06	13,128.06	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 51 - Employee Benefits											
10-15-100-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,960.80	1,960.80	0.00%
10-15-100-5150	Training & Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	690.00	690.00	0.00%
10-15-100-5160	Dues	0.00	0.00	0.00	0.00	279.00	279.00	0.00%	265.00	-14.00	-5.02%
10-15-100-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	692.00	692.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	279.00	279.00	0.00%	3,607.80	3,328.80	1,193.12%
Category: 52 - Contract Services											
10-15-100-5250	Misc. Professional Services	0.00	0.00	26,211.84	0.00	39,317.75	39,317.75	0.00%	44,722.42	5,404.67	13.75%
Total Category: 52 - Contract Services:		0.00	0.00	26,211.84	0.00	39,317.75	39,317.75	0.00%	44,722.42	5,404.67	13.75%
Category: 54 - Supplies											
10-15-100-5470	Misc. Supplies	0.00	0.00	40.49	0.00	40.49	40.49	0.00%	100.00	59.51	146.97%
Total Category: 54 - Supplies :		0.00	0.00	40.49	0.00	40.49	40.49	0.00%	100.00	59.51	146.97%
Total Department: 15 - Corporate Sustainability:		0.00	0.00	26,252.33	0.00	39,637.24	39,637.24	0.00%	61,558.28	21,921.04	55.30%
Department: 16 - Human Resources											
Category: 50 - Salaries & Wages											
10-16-100-5000	Administration	0.00	0.00	17,923.21	0.00	33,586.00	33,586.00	0.00%	154,516.08	120,930.08	360.06%
10-16-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,200.00	1,200.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	17,923.21	0.00	33,586.00	33,586.00	0.00%	155,716.08	122,130.08	363.63%
Category: 51 - Employee Benefits											
10-16-100-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	35,294.40	35,294.40	0.00%
10-16-100-5150	Training & Education	0.00	0.00	1,042.27	0.00	519.00	519.00	0.00%	4,974.00	4,455.00	858.38%
10-16-100-5160	Dues	0.00	0.00	0.00	0.00	523.00	523.00	0.00%	1,088.00	565.00	108.03%
10-16-100-5170	Awards and Meetings	0.00	0.00	74.66	0.00	215.00	215.00	0.00%	1,400.00	1,185.00	551.16%
Total Category: 51 - Employee Benefits :		0.00	0.00	1,116.93	0.00	1,257.00	1,257.00	0.00%	42,756.40	41,499.40	3,301.46%
Category: 52 - Contract Services											
10-16-100-5220	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	200.00	200.00	0.00%
10-16-100-5225	Misc. Contract Services	0.00	0.00	1,798.00	0.00	1,997.00	1,997.00	0.00%	1,575.00	-422.00	-21.13%
10-16-100-5260	Advertising	0.00	0.00	165.00	0.00	360.00	360.00	0.00%	1,260.00	900.00	250.00%
Total Category: 52 - Contract Services:		0.00	0.00	1,963.00	0.00	2,357.00	2,357.00	0.00%	3,035.00	678.00	28.77%
Category: 53 - Utilities											
10-16-100-5310	Communications	0.00	0.00	0.00	0.00	362.00	362.00	0.00%	720.00	358.00	98.90%
Total Category: 53 - Utilities :		0.00	0.00	0.00	0.00	362.00	362.00	0.00%	720.00	358.00	98.90%
Category: 54 - Supplies											
10-16-100-5410	Office Supplies	0.00	0.00	0.00	0.00	285.00	285.00	0.00%	610.00	325.00	114.04%
Total Category: 54 - Supplies :		0.00	0.00	0.00	0.00	285.00	285.00	0.00%	610.00	325.00	114.04%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 58 - Capital											
10-16-100-5860	Furniture & Fixtures	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Total Category: 58 - Capital :		0.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Total Department: 16 - Human Resources:		0.00	0.00	21,003.14	0.00	38,147.00	38,147.00	0.00%	202,837.48	164,690.48	431.73%
Total Fund: 10 - CORPORATE:		1,813,950.22	2,357,842.78	1,327,067.65	2,275,770.96	2,482,476.21	206,705.25	9.08%	3,033,127.85	550,651.64	22.18%
Fund: 20 - RECREATION											
Department: 11 - Executive											
Category: 60 - Transfers											
20-11-100-6050	Transfer to Capital Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Fund: 20 - RECREATION:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Fund: 30 - DEBT SERVICE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
30-11-100-4100	Property Taxes	2,229,922.52	1,061,998.09	567,071.91	1,083,584.00	1,083,584.00	0.00	0.00%	1,123,869.00	40,285.00	3.72%
Total Category: 41 - Property Taxes :		2,229,922.52	1,061,998.09	567,071.91	1,083,584.00	1,083,584.00	0.00	0.00%	1,123,869.00	40,285.00	3.72%
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	0.00	3,125,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
30-11-100-4210	Premium on Debt Issuance	0.00	159,916.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 42 - Bond Proceeds :		0.00	3,284,916.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
30-11-100-5250	Misc. Professional Services	0.00	65,689.75	711.00	0.00	1,272.00	1,272.00	0.00%	1,272.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	65,689.75	711.00	0.00	1,272.00	1,272.00	0.00%	1,272.00	0.00	0.00%
Category: 59 - Debt Payment											
30-11-100-5910	Bond Principal	2,135,000.00	960,000.00	996,000.00	996,000.00	996,000.00	0.00	0.00%	1,060,000.00	64,000.00	6.43%
30-11-100-5920	Bond Interest	135,725.50	99,861.50	87,584.50	87,584.00	87,584.00	0.00	0.00%	63,869.00	-23,715.00	-27.08%
30-11-100-5930	Debt Certificate Principal	95,000.00	250,000.00	315,000.00	315,000.00	315,000.00	0.00	0.00%	325,000.00	10,000.00	3.17%
30-11-100-5940	Debt Certificate Interest	20,689.82	60,156.25	70,766.50	70,767.00	70,767.00	0.00	0.00%	63,142.00	-7,625.00	-10.77%
Total Category: 59 - Debt Payment :		2,386,415.32	1,370,017.75	1,469,351.00	1,469,351.00	1,469,351.00	0.00	0.00%	1,512,011.00	42,660.00	2.90%
Category: 60 - Transfers											
30-11-100-6010	Admin Overhead Charge	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	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
30-11-100-6050				0.00	-385,767.00	-385,767.00	0.00%	-388,142.00	-2,375.00	0.62%
Total Category: 60 - Transfers :	-115,690.00	2,689,842.00	0.00	0.00	-385,767.00	-385,767.00	0.00%	-388,142.00	-2,375.00	0.62%
Total Department: 11 - Executive:	-40,802.80	221,364.74	-902,990.09	-385,767.00	-1,272.00	384,495.00	-99.67%	-1,272.00	0.00	0.00%
Total Fund: 30 - DEBT SERVICE:	-40,802.80	221,364.74	-902,990.09	-385,767.00	-1,272.00	384,495.00	-99.67%	-1,272.00	0.00	0.00%
Fund: 40 - LIABILITY INSURANCE										
Department: 11 - Executive										
Category: 41 - Property Taxes										
40-11-100-4100				150,000.00	150,000.00	0.00	0.00%	590,000.00	440,000.00	293.33%
Total Category: 41 - Property Taxes :	434,545.56	377,345.57	78,499.48	150,000.00	150,000.00	0.00	0.00%	590,000.00	440,000.00	293.33%
Category: 48 - Miscellaneous Revenue										
40-11-100-4900				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
40-11-100-5000				42,214.00	53,014.00	10,800.00	25.58%	138,346.18	85,332.18	160.96%
40-11-100-5090				14,000.00	26,617.00	12,617.00	90.12%	27,000.00	383.00	1.44%
Total Category: 50 - Salaries & Wages:	17,113.07	52,306.08	64,780.92	56,214.00	79,631.00	23,417.00	41.66%	165,346.18	85,715.18	107.64%
Category: 51 - Employee Benefits										
40-11-100-5110				7,214.00	7,309.00	95.00	1.32%	31,372.80	24,063.80	329.24%
40-11-100-5120				17,000.00	9,537.00	-7,463.00	-43.90%	9,046.00	-491.00	-5.15%
40-11-100-5150				7,500.00	3,428.00	-4,072.00	-54.29%	6,179.00	2,751.00	80.25%
40-11-100-5160				0.00	523.00	523.00	0.00%	509.00	-14.00	-2.68%
40-11-100-5170				900.00	1,350.00	450.00	50.00%	3,650.00	2,300.00	170.37%
Total Category: 51 - Employee Benefits :	53,669.25	31,770.90	7,998.30	32,614.00	22,147.00	-10,467.00	-32.09%	50,756.80	28,609.80	129.18%
Category: 52 - Contract Services										
40-11-100-5220				0.00	40.00	40.00	0.00%	200.00	160.00	400.00%
40-11-100-5225				4,425.00	5,185.00	760.00	17.18%	5,200.00	15.00	0.29%
40-11-100-5230				299,608.00	299,608.00	0.00	0.00%	376,521.60	76,913.60	25.67%
Total Category: 52 - Contract Services:	271,917.01	281,094.40	254,319.10	304,033.00	304,833.00	800.00	0.26%	381,921.60	77,088.60	25.29%
Category: 54 - Supplies										
40-11-100-5470				400.00	905.00	505.00	126.25%	1,200.00	295.00	32.60%
Total Category: 54 - Supplies :	12,106.10	425.00	2,796.24	400.00	905.00	505.00	126.25%	1,200.00	295.00	32.60%
Total Department: 11 - Executive:	81,940.13	11,749.19	-251,395.08	-243,261.00	-257,516.00	-14,255.00	5.86%	-9,224.58	248,291.42	-96.42%
Total Fund: 40 - LIABILITY INSURANCE:	81,940.13	11,749.19	-251,395.08	-243,261.00	-257,516.00	-14,255.00	5.86%	-9,224.58	248,291.42	-96.42%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Fund: 50 - IMRF										
Department: 11 - Executive										
Category: 41 - Property Taxes										
50-11-100-4100 Property Taxes	656,293.18	717,776.91	156,998.97	300,000.00	300,000.00	0.00	0.00%	670,000.00	370,000.00	123.33%
Total Category: 41 - Property Taxes :	656,293.18	717,776.91	156,998.97	300,000.00	300,000.00	0.00	0.00%	670,000.00	370,000.00	123.33%
Category: 51 - Employee Benefits										
50-11-100-5130 IMRF Contribution	647,404.41	778,197.23	572,236.29	600,000.00	623,583.00	23,583.00	3.93%	680,000.00	56,417.00	9.05%
Total Category: 51 - Employee Benefits :	647,404.41	778,197.23	572,236.29	600,000.00	623,583.00	23,583.00	3.93%	680,000.00	56,417.00	9.05%
Total Department: 11 - Executive:	8,888.77	-60,420.32	-415,237.32	-300,000.00	-323,583.00	-23,583.00	7.86%	-10,000.00	313,583.00	-96.91%
Total Fund: 50 - IMRF:	8,888.77	-60,420.32	-415,237.32	-300,000.00	-323,583.00	-23,583.00	7.86%	-10,000.00	313,583.00	-96.91%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
Category: 41 - Property Taxes										
52-11-100-4100 Property Taxes	631,432.82	769,046.68	209,331.96	400,000.00	400,000.00	0.00	0.00%	980,000.00	580,000.00	145.00%
Total Category: 41 - Property Taxes :	631,432.82	769,046.68	209,331.96	400,000.00	400,000.00	0.00	0.00%	980,000.00	580,000.00	145.00%
Category: 51 - Employee Benefits										
52-11-100-5140 Social Security	600,462.58	756,092.64	811,802.71	820,000.00	915,000.00	95,000.00	11.59%	950,000.00	35,000.00	3.83%
Total Category: 51 - Employee Benefits :	600,462.58	756,092.64	811,802.71	820,000.00	915,000.00	95,000.00	11.59%	950,000.00	35,000.00	3.83%
Total Department: 11 - Executive:	30,970.24	12,954.04	-602,470.75	-420,000.00	-515,000.00	-95,000.00	22.62%	30,000.00	545,000.00	-105.83%
Total Fund: 52 - SOCIAL SECURITY:	30,970.24	12,954.04	-602,470.75	-420,000.00	-515,000.00	-95,000.00	22.62%	30,000.00	545,000.00	-105.83%
Fund: 60 - AUDIT										
Department: 11 - Executive										
Category: 41 - Property Taxes										
60-11-100-4100 Property Taxes	26,848.22	25,122.19	10,466.59	20,000.00	20,000.00	0.00	0.00%	25,000.00	5,000.00	25.00%
Total Category: 41 - Property Taxes :	26,848.22	25,122.19	10,466.59	20,000.00	20,000.00	0.00	0.00%	25,000.00	5,000.00	25.00%
Category: 52 - Contract Services										
60-11-100-5245 Legal Services	0.00	569.25	636.50	600.00	636.50	36.50	6.08%	700.00	63.50	9.98%
60-11-100-5250 Misc. Professional Services	23,110.00	24,060.00	22,160.00	24,700.00	24,700.00	0.00	0.00%	25,400.00	700.00	2.83%
Total Category: 52 - Contract Services:	23,110.00	24,629.25	22,796.50	25,300.00	25,336.50	36.50	0.14%	26,100.00	763.50	3.01%
Total Department: 11 - Executive:	3,738.22	492.94	-12,329.91	-5,300.00	-5,336.50	-36.50	0.69%	-1,100.00	4,236.50	-79.39%
Total Fund: 60 - AUDIT:	3,738.22	492.94	-12,329.91	-5,300.00	-5,336.50	-36.50	0.69%	-1,100.00	4,236.50	-79.39%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Fund: 70 - CAPITAL REPLACEMENT											
Department: 11 - Executive											
Category: 48 - Miscellaneous Revenue											
70-11-100-4920	Surplus Equipment	8,257.00	20,550.13	96,375.00	0.00	76,875.00	76,875.00	0.00%	0.00	-76,875.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		8,257.00	20,550.13	96,375.00	0.00	76,875.00	76,875.00	0.00%	0.00	-76,875.00	-100.00%
Category: 54 - Supplies											
70-11-100-5495	Purchase Discounts	0.00	18,318.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	18,318.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 58 - Capital											
70-11-100-5800	Land	805,945.23	134,528.46	460.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
70-11-100-5810	Land Improvements	235,438.32	738,894.17	338,070.39	5,506,000.00	1,433,250.00	-4,072,750.00	-73.97%	6,575,000.00	5,141,750.00	358.75%
70-11-100-5830	Building Improvements	1,020,058.85	2,232,808.76	4,017,510.20	4,559,950.00	5,114,213.00	554,263.00	12.16%	509,000.00	-4,605,213.00	-90.05%
70-11-100-5840	Vehicles	32,860.26	178,111.84	272,537.70	178,000.00	272,379.00	94,379.00	53.02%	310,000.00	37,621.00	13.81%
70-11-100-5850	Equipment	163,091.78	735,964.27	1,065,211.24	1,638,077.00	1,672,243.00	34,166.00	2.09%	1,121,021.00	-551,222.00	-32.96%
70-11-100-5860	Furniture & Fixtures	0.00	118,083.94	175,625.95	275,942.00	263,987.00	-11,955.00	-4.33%	70,500.00	-193,487.00	-73.29%
70-11-100-5870	Licenses & Software	47,890.29	122,372.39	134,219.26	152,054.00	152,054.00	0.00	0.00%	236,400.00	84,346.00	55.47%
70-11-100-5880	Outdoor Equipment	179,589.98	21,405.00	226,907.43	681,350.00	380,828.00	-300,522.00	-44.11%	200,000.00	-180,828.00	-47.48%
70-11-105-5810	Land Improvements	143,882.24	101,068.93	292,733.47	150,000.00	150,000.00	0.00	0.00%	100,000.00	-50,000.00	-33.33%
Total Category: 58 - Capital :		2,628,756.95	4,383,237.76	6,523,275.64	13,141,373.00	9,438,954.00	-3,702,419.00	-28.17%	9,121,921.00	-317,033.00	-3.36%
Category: 60 - Transfers											
70-11-100-6050	Transfer to Capital Fund	-2,500,000.00	-9,450,000.00	0.00	-9,650,000.00	-1,489,327.00	8,160,673.00	-84.57%	-9,104,415.00	-7,615,088.00	511.31%
Total Category: 60 - Transfers :		-2,500,000.00	-9,450,000.00	0.00	-9,650,000.00	-1,489,327.00	8,160,673.00	-84.57%	-9,104,415.00	-7,615,088.00	511.31%
Total Department: 11 - Executive:		-120,499.95	5,068,994.37	-6,426,900.64	-3,491,373.00	-7,872,752.00	-4,381,379.00	125.49%	-17,506.00	7,855,246.00	-99.78%
Total Fund: 70 - CAPITAL REPLACEMENT:		-120,499.95	5,068,994.37	-6,426,900.64	-3,491,373.00	-7,872,752.00	-4,381,379.00	125.49%	-17,506.00	7,855,246.00	-99.78%
Fund: 80 - SECURITY											
Department: 11 - Executive											
Category: 41 - Property Taxes											
80-11-100-4100	Property Taxes	59,662.54	41,015.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 41 - Property Taxes :		59,662.54	41,015.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
80-11-100-5215	Independent Contractor Serv	0.00	3,448.83	11,999.80	8,000.00	8,000.00	0.00	0.00%	103,717.00	95,717.00	1,196.46%
Total Category: 52 - Contract Services:		0.00	3,448.83	11,999.80	8,000.00	8,000.00	0.00	0.00%	103,717.00	95,717.00	1,196.46%
Total Department: 11 - Executive:		59,662.54	37,566.98	-11,999.80	-8,000.00	-8,000.00	0.00	0.00%	-103,717.00	-95,717.00	1,196.46%
Total Fund: 80 - SECURITY:		59,662.54	37,566.98	-11,999.80	-8,000.00	-8,000.00	0.00	0.00%	-103,717.00	-95,717.00	1,196.46%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Fund: 90 - SPECIAL RECREATION											
Department: 11 - Executive											
Category: 41 - Property Taxes											
90-11-100-4100	Property Taxes	477,304.16	429,377.23	221,110.57	422,507.00	422,507.00	0.00	0.00%	374,631.00	-47,876.00	-11.33%
Total Category: 41 - Property Taxes :		477,304.16	429,377.23	221,110.57	422,507.00	422,507.00	0.00	0.00%	374,631.00	-47,876.00	-11.33%
Category: 48 - Miscellaneous Revenue											
90-11-100-4900	Miscellaneous Revenue	0.00	33,556.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	33,556.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
90-11-100-5170	Awards and Meetings	2,000.00	2,000.00	2,400.00	2,000.00	2,400.00	400.00	20.00%	2,400.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		2,000.00	2,000.00	2,400.00	2,000.00	2,400.00	400.00	20.00%	2,400.00	0.00	0.00%
Category: 52 - Contract Services											
90-11-100-5235	NSSRA Contributions	277,968.92	260,826.44	287,638.68	307,551.10	308,000.00	448.90	0.15%	302,020.61	-5,979.39	-1.94%
90-11-100-5240	Special Needs Aides	60,967.80	203,150.37	101,678.70	213,307.89	156,044.81	-57,263.08	-26.85%	190,000.00	33,955.19	21.76%
Total Category: 52 - Contract Services:		338,936.72	463,976.81	389,317.38	520,858.99	464,044.81	-56,814.18	-10.91%	492,020.61	27,975.80	6.03%
Category: 58 - Capital											
90-11-100-5850	Equipment	58,993.25	309,822.31	27,138.50	107,000.00	57,181.67	-49,818.33	-46.56%	100,000.00	42,818.33	74.88%
Total Category: 58 - Capital :		58,993.25	309,822.31	27,138.50	107,000.00	57,181.67	-49,818.33	-46.56%	100,000.00	42,818.33	74.88%
Total Department: 11 - Executive:		77,374.19	-312,865.61	-197,745.31	-207,351.99	-101,119.48	106,232.51	-51.23%	-219,789.61	-118,670.13	117.36%
Total Fund: 90 - SPECIAL RECREATION:		77,374.19	-312,865.61	-197,745.31	-207,351.99	-101,119.48	106,232.51	-51.23%	-219,789.61	-118,670.13	117.36%
Report Total:		1,915,221.56	7,337,679.11	-7,494,001.25	-2,785,282.03	-6,602,102.77	-3,816,820.74	137.04%	2,700,518.66	9,302,621.43	-140.90%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023	2023 2023 Proj	Increase / (Decrease)		2024	Increase / (Decrease)	
				2023	2023 Proj	(Decrease)		2024	(Decrease)	
Fund: 10 - CORPORATE										
Department: 11 - Executive										
41 - Property Taxes	3,089,746.42	3,569,307.43	2,663,471.39	4,669,178.00	4,753,468.59	84,290.59	1.81%	3,480,817.00	-1,272,651.59	-26.77%
46 - Rental Revenue	67,620.00	68,892.60	64,278.82	70,203.00	70,203.36	0.36	0.00%	71,553.44	1,350.08	1.92%
48 - Miscellaneous Revenue	-168,439.05	215,069.81	492,308.04	355,500.00	608,499.58	252,999.58	71.17%	339,283.60	-269,215.98	-44.24%
50 - Salaries & Wages	491,069.74	484,558.52	416,564.48	520,898.00	443,668.34	-77,229.66	-14.83%	286,922.40	-156,745.94	-35.33%
51 - Employee Benefits	107,064.70	88,061.32	104,173.50	137,682.00	125,486.22	-12,195.78	-8.86%	81,571.00	-43,915.22	-35.00%
52 - Contract Services	273,003.37	330,118.78	348,078.72	353,774.88	391,572.57	37,797.69	10.68%	369,889.61	-21,682.96	-5.54%
53 - Utilities	147,707.63	68,189.48	72,885.35	85,315.36	83,306.83	-2,008.53	-2.35%	79,328.00	-3,978.83	-4.78%
54 - Supplies	5,042.62	7,665.78	5,773.04	9,300.00	5,383.96	-3,916.04	-42.11%	6,300.00	916.04	17.01%
55 - Equipment and Repairs	0.00	0.00	1,004.11	0.00	705.11	705.11	0.00%	0.00	-705.11	-100.00%
60 - Transfers	-683,195.04	-393,250.00	0.00	650,000.00	811,000.00	161,000.00	24.77%	-1,424,000.00	-2,235,000.00	-275.59%
Total Department: 11 - Executive:	2,648,234.35	3,267,925.96	2,271,579.05	3,337,910.76	3,571,048.50	233,137.74	6.98%	4,491,643.03	920,594.53	25.78%
Department: 12 - Finance & Personnel										
50 - Salaries & Wages	484,546.15	520,737.95	546,131.28	572,876.00	597,275.62	24,399.62	4.26%	647,592.98	50,317.36	8.42%
51 - Employee Benefits	75,775.17	102,571.49	91,462.98	121,155.00	119,351.51	-1,803.49	-1.49%	151,356.00	32,004.49	26.82%
52 - Contract Services	12,820.30	181.18	519.42	1,250.00	570.38	-679.62	-54.37%	625.00	54.62	9.58%
53 - Utilities	0.00	1,938.87	2,533.09	2,040.00	2,649.00	609.00	29.85%	2,880.00	231.00	8.72%
54 - Supplies	1,439.03	868.79	1,156.73	1,500.00	1,316.75	-183.25	-12.22%	2,130.00	813.25	61.76%
Total Department: 12 - Finance & Personnel:	574,580.65	626,298.28	641,803.50	698,821.00	721,163.26	22,342.26	3.20%	804,583.98	83,420.72	11.57%
Department: 13 - District Operations										
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	39,383.92	39,383.92	0.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	8,492.40	8,492.40	0.00%
53 - Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	720.00	720.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	100.00	100.00	0.00%
Total Department: 13 - District Operations:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	48,696.32	48,696.32	0.00%
Department: 14 - Communications										
50 - Salaries & Wages	188,043.50	168,864.13	119,452.48	174,037.40	134,042.20	-39,995.20	-22.98%	228,125.92	94,083.72	70.19%
51 - Employee Benefits	32,979.50	30,273.13	17,573.58	31,646.00	30,367.82	-1,278.18	-4.04%	27,374.40	-2,993.42	-9.86%
52 - Contract Services	32,539.84	69,815.93	109,610.40	147,569.40	115,729.34	-31,840.06	-21.58%	73,310.00	-42,419.34	-36.65%
53 - Utilities	0.00	4,064.30	716.66	2,026.00	642.89	-1,383.11	-68.27%	1,660.00	1,017.11	158.21%
54 - Supplies	6,140.64	10,767.41	8,099.31	8,040.00	8,842.54	802.54	9.98%	10,368.80	1,526.26	17.26%
Total Department: 14 - Communications:	259,703.48	283,784.90	255,452.43	363,318.80	289,624.79	-73,694.01	-20.28%	340,839.12	51,214.33	17.68%
Department: 15 - Corporate Sustainability										
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,128.06	13,128.06	0.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	279.00	279.00	0.00%	3,607.80	3,328.80	1,193.12%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
52 - Contract Services	0.00	0.00	26,211.84	0.00	39,317.75	39,317.75	0.00%	44,722.42	5,404.67	13.75%
54 - Supplies	0.00	0.00	40.49	0.00	40.49	40.49	0.00%	100.00	59.51	146.97%
Total Department: 15 - Corporate Sustainability:	0.00	0.00	26,252.33	0.00	39,637.24	39,637.24	0.00%	61,558.28	21,921.04	55.30%
Department: 16 - Human Resources										
50 - Salaries & Wages	0.00	0.00	17,923.21	0.00	33,586.00	33,586.00	0.00%	155,716.08	122,130.08	363.63%
51 - Employee Benefits	0.00	0.00	1,116.93	0.00	1,257.00	1,257.00	0.00%	42,756.40	41,499.40	3,301.46%
52 - Contract Services	0.00	0.00	1,963.00	0.00	2,357.00	2,357.00	0.00%	3,035.00	678.00	28.77%
53 - Utilities	0.00	0.00	0.00	0.00	362.00	362.00	0.00%	720.00	358.00	98.90%
54 - Supplies	0.00	0.00	0.00	0.00	285.00	285.00	0.00%	610.00	325.00	114.04%
58 - Capital	0.00	0.00	0.00	0.00	300.00	300.00	0.00%	0.00	-300.00	-100.00%
Total Department: 16 - Human Resources:	0.00	0.00	21,003.14	0.00	38,147.00	38,147.00	0.00%	202,837.48	164,690.48	431.73%
Total Fund: 10 - CORPORATE:	1,813,950.22	2,357,842.78	1,327,067.65	2,275,770.96	2,482,476.21	206,705.25	9.08%	3,033,127.85	550,651.64	22.18%
Fund: 20 - RECREATION										
Department: 11 - Executive										
60 - Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Fund: 20 - RECREATION:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Fund: 30 - DEBT SERVICE										
Department: 11 - Executive										
41 - Property Taxes	2,229,922.52	1,061,998.09	567,071.91	1,083,584.00	1,083,584.00	0.00	0.00%	1,123,869.00	40,285.00	3.72%
42 - Bond Proceeds	0.00	3,284,916.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	65,689.75	711.00	0.00	1,272.00	1,272.00	0.00%	1,272.00	0.00	0.00%
59 - Debt Payment	2,386,415.32	1,370,017.75	1,469,351.00	1,469,351.00	1,469,351.00	0.00	0.00%	1,512,011.00	42,660.00	2.90%
60 - Transfers	-115,690.00	2,689,842.00	0.00	0.00	-385,767.00	-385,767.00	0.00%	-388,142.00	-2,375.00	0.62%
Total Department: 11 - Executive:	-40,802.80	221,364.74	-902,990.09	-385,767.00	-1,272.00	384,495.00	-99.67%	-1,272.00	0.00	0.00%
Total Fund: 30 - DEBT SERVICE:	-40,802.80	221,364.74	-902,990.09	-385,767.00	-1,272.00	384,495.00	-99.67%	-1,272.00	0.00	0.00%
Fund: 40 - LIABILITY INSURANCE										
Department: 11 - Executive										
41 - Property Taxes	434,545.56	377,345.57	78,499.48	150,000.00	150,000.00	0.00	0.00%	590,000.00	440,000.00	293.33%
48 - Miscellaneous Revenue	2,200.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	17,113.07	52,306.08	64,780.92	56,214.00	79,631.00	23,417.00	41.66%	165,346.18	85,715.18	107.64%
51 - Employee Benefits	53,669.25	31,770.90	7,998.30	32,614.00	22,147.00	-10,467.00	-32.09%	50,756.80	28,609.80	129.18%
52 - Contract Services	271,917.01	281,094.40	254,319.10	304,033.00	304,833.00	800.00	0.26%	381,921.60	77,088.60	25.29%
54 - Supplies	12,106.10	425.00	2,796.24	400.00	905.00	505.00	126.25%	1,200.00	295.00	32.60%
Total Department: 11 - Executive:	81,940.13	11,749.19	-251,395.08	-243,261.00	-257,516.00	-14,255.00	5.86%	-9,224.58	248,291.42	-96.42%
Total Fund: 40 - LIABILITY INSURANCE:	81,940.13	11,749.19	-251,395.08	-243,261.00	-257,516.00	-14,255.00	5.86%	-9,224.58	248,291.42	-96.42%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Fund: 50 - IMRF										
Department: 11 - Executive										
41 - Property Taxes	656,293.18	717,776.91	156,998.97	300,000.00	300,000.00	0.00	0.00%	670,000.00	370,000.00	123.33%
51 - Employee Benefits	647,404.41	778,197.23	572,236.29	600,000.00	623,583.00	23,583.00	3.93%	680,000.00	56,417.00	9.05%
Total Department: 11 - Executive:	8,888.77	-60,420.32	-415,237.32	-300,000.00	-323,583.00	-23,583.00	7.86%	-10,000.00	313,583.00	-96.91%
Total Fund: 50 - IMRF:	8,888.77	-60,420.32	-415,237.32	-300,000.00	-323,583.00	-23,583.00	7.86%	-10,000.00	313,583.00	-96.91%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
41 - Property Taxes	631,432.82	769,046.68	209,331.96	400,000.00	400,000.00	0.00	0.00%	980,000.00	580,000.00	145.00%
51 - Employee Benefits	600,462.58	756,092.64	811,802.71	820,000.00	915,000.00	95,000.00	11.59%	950,000.00	35,000.00	3.83%
Total Department: 11 - Executive:	30,970.24	12,954.04	-602,470.75	-420,000.00	-515,000.00	-95,000.00	22.62%	30,000.00	545,000.00	-105.83%
Total Fund: 52 - SOCIAL SECURITY:	30,970.24	12,954.04	-602,470.75	-420,000.00	-515,000.00	-95,000.00	22.62%	30,000.00	545,000.00	-105.83%
Fund: 60 - AUDIT										
Department: 11 - Executive										
41 - Property Taxes	26,848.22	25,122.19	10,466.59	20,000.00	20,000.00	0.00	0.00%	25,000.00	5,000.00	25.00%
52 - Contract Services	23,110.00	24,629.25	22,796.50	25,300.00	25,336.50	36.50	0.14%	26,100.00	763.50	3.01%
Total Department: 11 - Executive:	3,738.22	492.94	-12,329.91	-5,300.00	-5,336.50	-36.50	0.69%	-1,100.00	4,236.50	-79.39%
Total Fund: 60 - AUDIT:	3,738.22	492.94	-12,329.91	-5,300.00	-5,336.50	-36.50	0.69%	-1,100.00	4,236.50	-79.39%
Fund: 70 - CAPITAL REPLACEMENT										
Department: 11 - Executive										
48 - Miscellaneous Revenue	8,257.00	20,550.13	96,375.00	0.00	76,875.00	76,875.00	0.00%	0.00	-76,875.00	-100.00%
54 - Supplies	0.00	18,318.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
58 - Capital	2,628,756.95	4,383,237.76	6,523,275.64	13,141,373.00	9,438,954.00	-3,702,419.00	-28.17%	9,121,921.00	-317,033.00	-3.36%
60 - Transfers	-2,500,000.00	-9,450,000.00	0.00	-9,650,000.00	-1,489,327.00	8,160,673.00	-84.57%	-9,104,415.00	-7,615,088.00	511.31%
Total Department: 11 - Executive:	-120,499.95	5,068,994.37	-6,426,900.64	-3,491,373.00	-7,872,752.00	-4,381,379.00	125.49%	-17,506.00	7,855,246.00	-99.78%
Total Fund: 70 - CAPITAL REPLACEMENT:	-120,499.95	5,068,994.37	-6,426,900.64	-3,491,373.00	-7,872,752.00	-4,381,379.00	125.49%	-17,506.00	7,855,246.00	-99.78%
Fund: 80 - SECURITY										
Department: 11 - Executive										
41 - Property Taxes	59,662.54	41,015.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	3,448.83	11,999.80	8,000.00	8,000.00	0.00	0.00%	103,717.00	95,717.00	1,196.46%
Total Department: 11 - Executive:	59,662.54	37,566.98	-11,999.80	-8,000.00	-8,000.00	0.00	0.00%	-103,717.00	-95,717.00	1,196.46%
Total Fund: 80 - SECURITY:	59,662.54	37,566.98	-11,999.80	-8,000.00	-8,000.00	0.00	0.00%	-103,717.00	-95,717.00	1,196.46%
Fund: 90 - SPECIAL RECREATION										
Department: 11 - Executive										
41 - Property Taxes	477,304.16	429,377.23	221,110.57	422,507.00	422,507.00	0.00	0.00%	374,631.00	-47,876.00	-11.33%
48 - Miscellaneous Revenue	0.00	33,556.28	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
51 - Employee Benefits	2,000.00	2,000.00	2,400.00	2,000.00	2,400.00	400.00	20.00%	2,400.00	0.00	0.00%
52 - Contract Services	338,936.72	463,976.81	389,317.38	520,858.99	464,044.81	-56,814.18	-10.91%	492,020.61	27,975.80	6.03%
58 - Capital	58,993.25	309,822.31	27,138.50	107,000.00	57,181.67	-49,818.33	-46.56%	100,000.00	42,818.33	74.88%
Total Department: 11 - Executive:	77,374.19	-312,865.61	-197,745.31	-207,351.99	-101,119.48	106,232.51	-51.23%	-219,789.61	-118,670.13	117.36%
Total Fund: 90 - SPECIAL RECREATION:	77,374.19	-312,865.61	-197,745.31	-207,351.99	-101,119.48	106,232.51	-51.23%	-219,789.61	-118,670.13	117.36%
Report Total:	1,915,221.56	7,337,679.11	-7,494,001.25	-2,785,282.03	-6,602,102.77	-3,816,820.74	137.04%	2,700,518.66	9,302,621.43	-140.90%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
10 - CORPORATE	1,813,950.22	2,357,842.78	1,327,067.65	2,275,770.96	2,482,476.21	206,705.25	9.08%	3,033,127.85	550,651.64	22.18%
20 - RECREATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
30 - DEBT SERVICE	-40,802.80	221,364.74	-902,990.09	-385,767.00	-1,272.00	384,495.00	-99.67%	-1,272.00	0.00	0.00%
40 - LIABILITY INSURANCE	81,940.13	11,749.19	-251,395.08	-243,261.00	-257,516.00	-14,255.00	5.86%	-9,224.58	248,291.42	-96.42%
50 - IMRF	8,888.77	-60,420.32	-415,237.32	-300,000.00	-323,583.00	-23,583.00	7.86%	-10,000.00	313,583.00	-96.91%
52 - SOCIAL SECURITY	30,970.24	12,954.04	-602,470.75	-420,000.00	-515,000.00	-95,000.00	22.62%	30,000.00	545,000.00	-105.83%
60 - AUDIT	3,738.22	492.94	-12,329.91	-5,300.00	-5,336.50	-36.50	0.69%	-1,100.00	4,236.50	-79.39%
70 - CAPITAL REPLACEMENT	-120,499.95	5,068,994.37	-6,426,900.64	-3,491,373.00	-7,872,752.00	-4,381,379.00	125.49%	-17,506.00	7,855,246.00	-99.78%
80 - SECURITY	59,662.54	37,566.98	-11,999.80	-8,000.00	-8,000.00	0.00	0.00%	-103,717.00	-95,717.00	1,196.46%
90 - SPECIAL RECREATION	77,374.19	-312,865.61	-197,745.31	-207,351.99	-101,119.48	106,232.51	-51.23%	-219,789.61	-118,670.13	117.36%
Report Total:	1,915,221.56	7,337,679.11	-7,494,001.25	-2,785,282.03	-6,602,102.77	-3,816,820.74	137.04%	2,700,518.66	9,302,621.43	-140.90%

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

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Rental Revenue	7,425	7,275	7,605	7,650	\$45	0.6%
Miscellaneous Revenue	<u>915,409</u>	<u>0</u>	<u>12,500</u>	<u>0</u>	<u>(12,500)</u>	-100.0%
Total Revenue	<u>\$922,834</u>	<u>\$7,275</u>	<u>\$20,105</u>	<u>\$7,650</u>	<u>(\$12,455)</u>	-162.8%
Expenses						
Salaries & Wages	\$1,386,419	\$1,832,457	\$1,674,615	\$ 1,919,676	\$245,062	14.6%
Employee Benefits	263,125	361,884	367,909	356,176	(11,733)	-3.2%
Contract Services	276,689	278,040	285,435	298,040	12,605	4.4%
Utilities	73,870	91,400	98,550	108,340	9,790	9.9%
Supplies	227,900	219,865	232,540	234,090	1,550	0.7%
Repairs	<u>132,396</u>	<u>112,400</u>	<u>117,400</u>	<u>122,225</u>	<u>4,825</u>	4.1%
Operating Expenses	\$2,360,398	\$2,896,046	\$2,776,449	\$3,038,547	\$262,098	9.4%
Operating Surplus (Deficit)	<u>(\$1,437,564)</u>	<u>(\$2,888,771)</u>	<u>(\$2,756,344)</u>	<u>(\$3,030,897)</u>	<u>(\$274,553)</u>	
Capital	\$915,409	\$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	\$915,409	\$0	\$0	\$0	\$0	N/A
Total Expenses	<u>\$3,275,807</u>	<u>\$2,896,046</u>	<u>\$2,776,449</u>	<u>\$3,038,547</u>	<u>\$262,098</u>	9.4%
Net Surplus (Deficit)	<u>(\$2,352,973)</u>	<u>(\$2,888,771)</u>	<u>(\$2,756,344)</u>	<u>(\$3,030,897)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Fund: 10 - CORPORATE											
Department: 21 - Parks and Planning Operations											
Category: 48 - Miscellaneous Revenue											
10-21-100-4800	Donations	0.00	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%	
10-21-100-4901	Village Contributions	0.00	915,409.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		0.00	915,409.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	155,486.81	161,164.83	217,008.61	257,335.32	236,767.00	-20,568.32	-7.99%	270,313.64	33,546.64	14.17%
10-21-100-5080	Overtime FT	0.00	313.56	1,456.64	500.00	1,300.00	800.00	160.00%	1,200.00	-100.00	-7.69%
Total Category: 50 - Salaries & Wages:		155,486.81	161,478.39	218,465.25	257,835.32	238,067.00	-19,768.32	-7.67%	271,513.64	33,446.64	14.05%
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	16,475.73	16,904.28	15,339.08	31,837.00	32,257.00	420.00	1.32%	39,492.00	7,235.00	22.43%
10-21-100-5150	Training & Education	2,897.85	3,524.47	3,216.83	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
10-21-100-5160	Dues	289.00	264.00	334.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
10-21-100-5170	Awards and Meetings	2,336.09	4,002.51	3,755.00	2,750.00	2,750.00	0.00	0.00%	2,860.00	110.00	4.00%
Total Category: 51 - Employee Benefits :		21,998.67	24,695.26	22,644.91	38,837.00	39,257.00	420.00	1.08%	46,602.00	7,345.00	18.71%
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	1,323.16	1,338.92	851.77	1,900.00	1,900.00	0.00	0.00%	1,900.00	0.00	0.00%
10-21-100-5270	Postage	21.00	43.73	69.86	500.00	50.00	-450.00	-90.00%	500.00	450.00	90.00%
Total Category: 52 - Contract Services:		1,344.16	1,382.65	921.63	2,400.00	1,950.00	-450.00	-18.75%	2,400.00	450.00	23.08%
Category: 53 - Utilities											
10-21-100-5310	Communications	832.58	1,026.53	1,673.38	840.00	1,800.00	960.00	114.29%	1,500.00	-300.00	-16.67%
10-21-100-5350	Misc. Utilities	125.88	126.12	94.68	300.00	150.00	-150.00	-50.00%	300.00	150.00	100.00%
Total Category: 53 - Utilities :		958.46	1,152.65	1,768.06	1,140.00	1,950.00	810.00	71.05%	1,800.00	-150.00	-7.69%
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	1,334.12	1,174.68	1,202.63	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-21-100-5460	Uniform Supplies	0.00	169.98	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
10-21-100-5470	Misc. Supplies	0.00	720.00	48.05	720.00	720.00	0.00	0.00%	720.00	0.00	0.00%
10-21-100-5480	Publications & Subscriptions	0.00	609.00	0.00	700.00	700.00	0.00	0.00%	700.00	0.00	0.00%
Total Category: 54 - Supplies :		1,334.12	2,673.66	1,250.68	3,170.00	3,170.00	0.00	0.00%	3,170.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)			
Category: 58 - Capital											
10-21-100-5802	Capital Purchases	0.00	915,409.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 58 - Capital :		0.00	915,409.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Department: 21 - Parks and Planning Operations:		-181,122.22	-191,382.61	-245,050.53	-303,382.32	-284,394.00	18,988.32	-6.26%	-325,485.64	-41,091.64	14.45%
Department: 22 - Grounds											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	6,730.00	7,425.00	7,605.00	7,275.00	7,605.00	330.00	4.54%	7,650.00	45.00	0.59%
Total Category: 46 - Rental Revenue :		6,730.00	7,425.00	7,605.00	7,275.00	7,605.00	330.00	4.54%	7,650.00	45.00	0.59%
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	142.40	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00%	0.00	-12,500.00	-100.00%
10-22-100-4900	Miscellaneous Revenue	303.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		446.20	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00%	0.00	-12,500.00	-100.00%
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	80,993.80	82,409.80	79,874.62	86,657.59	86,657.59	0.00	0.00%	90,103.12	3,445.53	3.98%
10-22-100-5010	Recruitment Incentives	0.00	1,350.00	1,350.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5020	Maintenance	282,754.18	335,312.14	402,137.25	493,179.88	423,000.00	-70,179.88	-14.23%	488,998.69	65,998.69	15.60%
10-22-100-5070	PT Maintenance	98,360.53	106,854.93	140,465.95	276,293.72	160,000.00	-116,293.72	-42.09%	295,001.72	135,001.72	84.38%
10-22-100-5080	Overtime FT	70,356.15	94,662.04	101,341.43	65,000.00	105,000.00	40,000.00	61.54%	80,000.00	-25,000.00	-23.81%
10-22-100-5085	Overtime PT	26,476.48	27,344.18	36,870.74	30,000.00	40,000.00	10,000.00	33.33%	40,000.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		558,941.14	647,933.09	762,039.99	951,131.19	814,657.59	-136,473.60	-14.35%	994,103.53	179,445.94	22.03%
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	95,960.69	105,267.07	134,837.06	166,413.00	168,607.00	2,194.00	1.32%	157,897.92	-10,709.08	-6.35%
10-22-100-5150	Training & Education	1,778.43	7,267.37	9,464.81	6,000.00	7,500.00	1,500.00	25.00%	8,050.00	550.00	7.33%
10-22-100-5170	Awards and Meetings	0.00	301.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		97,739.12	112,835.53	144,301.87	172,413.00	176,107.00	3,694.00	2.14%	165,947.92	-10,159.08	-5.77%
Category: 52 - Contract Services											
10-22-100-5205	Equipment Maintenance Servi	696.39	1,586.25	867.50	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
10-22-100-5210	Grounds Maintenance Services	9,171.40	56,968.88	99,676.77	100,000.00	100,000.00	0.00	0.00%	100,000.00	0.00	0.00%
10-22-100-5225	Misc. Contract Services	2,803.00	88,153.88	70,039.45	60,000.00	70,000.00	10,000.00	16.67%	80,000.00	10,000.00	14.29%
10-22-100-5250	Misc. Professional Services	35,037.00	45,756.86	37,752.08	45,000.00	45,000.00	0.00	0.00%	45,000.00	0.00	0.00%
Total Category: 52 - Contract Services:		47,707.79	192,465.87	208,335.80	206,200.00	216,200.00	10,000.00	4.85%	226,200.00	10,000.00	4.63%
Category: 53 - Utilities											
10-22-100-5310	Communications	4,671.35	6,554.25	6,556.35	8,340.00	8,340.00	0.00	0.00%	9,240.00	900.00	10.79%
10-22-100-5320	Water	59,335.64	40,042.35	32,088.49	55,000.00	55,000.00	0.00	0.00%	55,000.00	0.00	0.00%
10-22-100-5330	Electricity	12,087.82	10,486.57	13,148.55	11,660.00	15,000.00	3,340.00	28.64%	23,200.00	8,200.00	54.67%
10-22-100-5340	Natural Gas	6,516.59	9,083.43	5,850.96	9,000.00	9,000.00	0.00	0.00%	9,840.00	840.00	9.33%
Total Category: 53 - Utilities :		82,611.40	66,166.60	57,644.35	84,000.00	87,340.00	3,340.00	3.98%	97,280.00	9,940.00	11.38%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	543.48	264.90	223.20	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
10-22-100-5410	Office Supplies	234.69	38.97	678.38	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-22-100-5420	Building Supplies	228.74	10,251.99	1,239.63	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
10-22-100-5430	Equipment Supplies	13,860.59	19,091.33	25,342.20	16,000.00	25,000.00	9,000.00	56.25%	22,000.00	-3,000.00	-12.00%
10-22-100-5440	Grounds Supplies	41,546.91	88,946.91	65,478.35	70,000.00	70,000.00	0.00	0.00%	70,000.00	0.00	0.00%
10-22-100-5450	Fuel Supplies	25,065.82	32,096.14	18,389.45	38,625.00	30,000.00	-8,625.00	-22.33%	31,725.00	1,725.00	5.75%
10-22-100-5460	Uniform Supplies	6,866.90	4,025.60	4,825.13	8,000.00	8,000.00	0.00	0.00%	8,000.00	0.00	0.00%
10-22-100-5470	Misc. Supplies	768.72	906.53	170.89	1,000.00	1,000.00	0.00	0.00%	1,800.00	800.00	80.00%
Total Category: 54 - Supplies :		89,115.85	155,622.37	116,347.23	138,125.00	138,500.00	375.00	0.27%	138,025.00	-475.00	-0.34%
Category: 55 - Equipment and Repairs											
10-22-100-5510	Building Repairs	3,481.25	3,923.74	674.86	5,000.00	5,000.00	0.00	0.00%	5,250.00	250.00	5.00%
10-22-100-5520	Equipment Repairs	29,676.07	55,922.16	27,253.39	40,000.00	40,000.00	0.00	0.00%	42,000.00	2,000.00	5.00%
10-22-100-5530	Grounds Repairs	49,715.15	26,915.24	13,526.54	30,000.00	30,000.00	0.00	0.00%	31,500.00	1,500.00	5.00%
10-22-100-5540	Misc. Repairs	82.50	79.80	120.18	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
10-22-100-5810	Land Improvements	0.00	8,018.62	13,712.21	8,000.00	14,000.00	6,000.00	75.00%	14,000.00	0.00	0.00%
10-22-100-5850	Equipment	5,880.86	2,236.52	8,909.77	7,500.00	11,000.00	3,500.00	46.67%	7,500.00	-3,500.00	-31.82%
Total Category: 55 - Equipment and Repairs :		88,835.83	97,096.08	64,196.95	91,500.00	101,000.00	9,500.00	10.38%	101,250.00	250.00	0.25%
Total Department: 22 - Grounds:		-957,774.93	-1,264,694.54	-1,332,761.19	-1,636,094.19	-1,513,699.59	122,394.60	-7.48%	-1,715,156.45	-201,456.86	13.31%
Department: 23 - Buildings											
Category: 50 - Salaries & Wages											
10-23-100-5000	Administration	78,991.92	80,222.00	80,645.01	84,325.08	84,325.08	0.00	0.00%	89,346.00	5,020.92	5.95%
10-23-100-5010	Recruitment Incentives	0.00	1,750.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5020	Maintenance	257,901.14	363,188.35	384,567.36	409,591.67	409,591.67	0.00	0.00%	433,419.68	23,828.01	5.82%
10-23-100-5070	PT Maintenance	27,019.00	32,115.77	16,865.51	25,000.00	20,000.00	-5,000.00	-20.00%	20,000.00	0.00	0.00%
10-23-100-5080	Overtime FT	8,569.68	27,885.54	23,986.73	20,000.00	23,000.00	3,000.00	15.00%	23,000.00	0.00	0.00%
10-23-100-5085	Overtime PT	391.50	0.00	0.00	600.00	0.00	-600.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		372,873.24	505,161.66	506,064.61	539,516.75	536,916.75	-2,600.00	-0.48%	565,765.68	28,848.93	5.37%
Category: 51 - Employee Benefits											
10-23-100-5110	Health Insurance Premiums	83,127.78	102,865.51	101,940.68	126,849.00	128,522.00	1,673.00	1.32%	118,267.92	-10,254.08	-7.98%
10-23-100-5150	Training & Education	1,562.19	4,236.67	5,102.98	5,000.00	5,000.00	0.00	0.00%	5,000.00	0.00	0.00%
10-23-100-5160	Dues	0.00	528.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5170	Awards and Meetings	0.00	99.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		84,689.97	107,730.06	107,043.66	131,849.00	133,522.00	1,673.00	1.27%	123,267.92	-10,254.08	-7.68%
Category: 52 - Contract Services											
10-23-100-5200	Building Maintenance Services	144.00	72.00	-2,000.00	250.00	-2,000.00	-2,250.00	-900.00%	250.00	2,250.00	-112.50%
10-23-100-5205	Equipment Maintenance Servi	2,915.51	5,378.62	3,821.68	4,100.00	4,100.00	0.00	0.00%	4,100.00	0.00	0.00%
10-23-100-5220	Transportation	0.00	0.00	94.32	0.00	95.00	95.00	0.00%	0.00	-95.00	-100.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
10-23-100-5225	Misc. Contract Services	73,644.31	77,389.56	72,243.78	63,490.00	63,490.00	0.00	0.00%	63,490.00	0.00	0.00%
10-23-100-5250	Misc. Professional Services	80.00	0.00	350.00	1,500.00	1,500.00	0.00	0.00%	1,500.00	0.00	0.00%
Total Category: 52 - Contract Services:		76,783.82	82,840.18	74,509.78	69,340.00	67,185.00	-2,155.00	-3.11%	69,340.00	2,155.00	3.21%
Category: 53 - Utilities											
10-23-100-5310	Communications	3,513.27	5,706.28	5,720.45	4,680.00	7,680.00	3,000.00	64.10%	7,680.00	0.00	0.00%
10-23-100-5320	Water	138.51	149.96	1,046.46	800.00	800.00	0.00	0.00%	800.00	0.00	0.00%
Total Category: 53 - Utilities :		3,651.78	5,856.24	6,766.91	5,480.00	8,480.00	3,000.00	54.74%	8,480.00	0.00	0.00%
Category: 54 - Supplies											
10-23-100-5410	Office Supplies	24.69	692.76	262.32	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
10-23-100-5420	Building Supplies	42,170.65	33,953.90	44,576.81	43,200.00	55,000.00	11,800.00	27.31%	55,000.00	0.00	0.00%
10-23-100-5430	Equipment Supplies	3,614.80	7,179.59	9,784.82	6,000.00	11,000.00	5,000.00	83.33%	10,000.00	-1,000.00	-9.09%
10-23-100-5450	Fuel Supplies	14,502.98	21,095.04	11,596.32	22,000.00	17,000.00	-5,000.00	-22.73%	20,350.00	3,350.00	19.71%
10-23-100-5460	Uniform Supplies	2,757.93	1,610.99	1,326.83	2,000.00	2,000.00	0.00	0.00%	2,000.00	0.00	0.00%
10-23-100-5470	Misc. Supplies	358.19	618.33	773.53	820.00	820.00	0.00	0.00%	820.00	0.00	0.00%
Total Category: 54 - Supplies :		63,429.24	65,150.61	68,320.63	74,520.00	86,320.00	11,800.00	15.83%	88,670.00	2,350.00	2.72%
Category: 55 - Equipment and Repairs											
10-23-100-5510	Building Repairs	12,595.79	16,446.59	3,914.38	8,400.00	8,400.00	0.00	0.00%	8,400.00	0.00	0.00%
10-23-100-5520	Equipment Repairs	7,407.72	15,566.17	5,034.42	9,500.00	5,000.00	-4,500.00	-47.37%	9,500.00	4,500.00	90.00%
10-23-100-5850	Equipment	189.44	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5860	Furniture & Fixtures	31.59	2,352.88	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 :		20,224.54	34,365.64	8,948.80	19,400.00	14,900.00	-4,500.00	-23.20%	19,400.00	4,500.00	30.20%
Total Department: 23 - Buildings:		621,652.59	801,104.39	771,654.39	840,105.75	847,323.75	7,218.00	0.86%	874,923.60	27,599.85	3.26%
Department: 24 - Mechanical											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	58,198.60	70,850.77	76,942.60	83,473.32	83,473.32	0.00	0.00%	86,793.42	3,320.10	3.98%
10-24-100-5010	Recruitment Incentives	0.00	600.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-24-100-5080	Overtime FT	30.30	394.65	1,600.23	500.00	1,500.00	1,000.00	200.00%	1,500.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		58,228.90	71,845.42	78,542.83	83,973.32	84,973.32	1,000.00	1.19%	88,293.42	3,320.10	3.91%
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	15,819.15	17,663.82	14,484.08	18,035.00	18,273.00	238.00	1.32%	19,608.00	1,335.00	7.31%
10-24-100-5150	Training & Education	106.00	199.99	83.00	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		15,925.15	17,863.81	14,567.08	18,785.00	19,023.00	238.00	1.27%	20,358.00	1,335.00	7.02%
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 53 - Utilities											
10-24-100-5310	Communications	696.09	694.47	577.27	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
Total Category: 53 - Utilities :		696.09	694.47	577.27	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
Category: 54 - Supplies											
10-24-100-5430	Equipment Supplies	3,917.50	3,543.67	3,548.76	3,500.00	4,000.00	500.00	14.29%	3,675.00	-325.00	-8.13%
10-24-100-5460	Uniform Supplies	0.00	733.39	0.00	400.00	400.00	0.00	0.00%	400.00	0.00	0.00%
10-24-100-5470	Misc. Supplies	293.13	176.37	0.00	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 54 - Supplies :		4,210.63	4,453.43	3,548.76	4,050.00	4,550.00	500.00	12.35%	4,225.00	-325.00	-7.14%
Category: 55 - Equipment and Repairs											
10-24-100-5520	Equipment Repairs	1,180.62	933.96	2,142.28	1,500.00	1,500.00	0.00	0.00%	1,575.00	75.00	5.00%
Total Category: 55 - Equipment and Repairs :		1,180.62	933.96	2,142.28	1,500.00	1,500.00	0.00	0.00%	1,575.00	75.00	5.00%
Total Department: 24 - Mechanical:		80,241.39	95,791.09	99,378.22	109,188.32	110,926.32	1,738.00	1.59%	115,331.42	4,405.10	3.97%
Total Fund: 10 - CORPORATE:		-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%
Report Total:		-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Fund: 10 - CORPORATE										
Department: 21 - Parks and Planning Operations										
48 - Miscellaneous Revenue	0.00	915,409.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	155,486.81	161,478.39	218,465.25	257,835.32	238,067.00	-19,768.32	-7.67%	271,513.64	33,446.64	14.05%
51 - Employee Benefits	21,998.67	24,695.26	22,644.91	38,837.00	39,257.00	420.00	1.08%	46,602.00	7,345.00	18.71%
52 - Contract Services	1,344.16	1,382.65	921.63	2,400.00	1,950.00	-450.00	-18.75%	2,400.00	450.00	23.08%
53 - Utilities	958.46	1,152.65	1,768.06	1,140.00	1,950.00	810.00	71.05%	1,800.00	-150.00	-7.69%
54 - Supplies	1,334.12	2,673.66	1,250.68	3,170.00	3,170.00	0.00	0.00%	3,170.00	0.00	0.00%
58 - Capital	0.00	915,409.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 21 - Parks and Planning Operations:	-181,122.22	-191,382.61	-245,050.53	-303,382.32	-284,394.00	18,988.32	-6.26%	-325,485.64	-41,091.64	14.45%
Department: 22 - Grounds										
46 - Rental Revenue	6,730.00	7,425.00	7,605.00	7,275.00	7,605.00	330.00	4.54%	7,650.00	45.00	0.59%
48 - Miscellaneous Revenue	446.20	0.00	12,500.00	0.00	12,500.00	12,500.00	0.00%	0.00	-12,500.00	-100.00%
50 - Salaries & Wages	558,941.14	647,933.09	762,039.99	951,131.19	814,657.59	-136,473.60	-14.35%	994,103.53	179,445.94	22.03%
51 - Employee Benefits	97,739.12	112,835.53	144,301.87	172,413.00	176,107.00	3,694.00	2.14%	165,947.92	-10,159.08	-5.77%
52 - Contract Services	47,707.79	192,465.87	208,335.80	206,200.00	216,200.00	10,000.00	4.85%	226,200.00	10,000.00	4.63%
53 - Utilities	82,611.40	66,166.60	57,644.35	84,000.00	87,340.00	3,340.00	3.98%	97,280.00	9,940.00	11.38%
54 - Supplies	89,115.85	155,622.37	116,347.23	138,125.00	138,500.00	375.00	0.27%	138,025.00	-475.00	-0.34%
55 - Equipment and Repairs	88,835.83	97,096.08	64,196.95	91,500.00	101,000.00	9,500.00	10.38%	101,250.00	250.00	0.25%
Total Department: 22 - Grounds:	-957,774.93	-1,264,694.54	-1,332,761.19	-1,636,094.19	-1,513,699.59	122,394.60	-7.48%	-1,715,156.45	-201,456.86	13.31%
Department: 23 - Buildings										
50 - Salaries & Wages	372,873.24	505,161.66	506,064.61	539,516.75	536,916.75	-2,600.00	-0.48%	565,765.68	28,848.93	5.37%
51 - Employee Benefits	84,689.97	107,730.06	107,043.66	131,849.00	133,522.00	1,673.00	1.27%	123,267.92	-10,254.08	-7.68%
52 - Contract Services	76,783.82	82,840.18	74,509.78	69,340.00	67,185.00	-2,155.00	-3.11%	69,340.00	2,155.00	3.21%
53 - Utilities	3,651.78	5,856.24	6,766.91	5,480.00	8,480.00	3,000.00	54.74%	8,480.00	0.00	0.00%
54 - Supplies	63,429.24	65,150.61	68,320.63	74,520.00	86,320.00	11,800.00	15.83%	88,670.00	2,350.00	2.72%
55 - Equipment and Repairs	20,224.54	34,365.64	8,948.80	19,400.00	14,900.00	-4,500.00	-23.20%	19,400.00	4,500.00	30.20%
Total Department: 23 - Buildings:	621,652.59	801,104.39	771,654.39	840,105.75	847,323.75	7,218.00	0.86%	874,923.60	27,599.85	3.26%
Department: 24 - Mechanical										
50 - Salaries & Wages	58,228.90	71,845.42	78,542.83	83,973.32	84,973.32	1,000.00	1.19%	88,293.42	3,320.10	3.91%
51 - Employee Benefits	15,925.15	17,863.81	14,567.08	18,785.00	19,023.00	238.00	1.27%	20,358.00	1,335.00	7.02%
52 - Contract Services	0.00	0.00	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
53 - Utilities	696.09	694.47	577.27	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
54 - Supplies	4,210.63	4,453.43	3,548.76	4,050.00	4,550.00	500.00	12.35%	4,225.00	-325.00	-7.14%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
55 - Equipment and Repairs	1,180.62	933.96	2,142.28	1,500.00	1,500.00	0.00	0.00%	1,575.00	75.00	5.00%
Total Department: 24 - Mechanical:	80,241.39	95,791.09	99,378.22	109,188.32	110,926.32	1,738.00	1.59%	115,331.42	4,405.10	3.97%
Total Fund: 10 - CORPORATE:	-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%
Report Total:	-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%

Budget Comparison Report

Fund Summary

Fund	2021	2022	2023	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
	Total Activity	Total Activity	YTD Activity Through Dec	2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
10 - CORPORATE	-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%
Report Total:	-1,840,791.13	-2,352,972.63	-2,448,844.33	-2,888,770.58	-2,756,343.66	132,426.92	-4.58%	-3,030,897.11	-274,553.45	9.96%

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WILMETTE PARK DISTRICT RECREATION/FACILITIES DEPARTMENT 2024 PROPOSED ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2024

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 - Paddles 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 2024 PROPOSED ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2024



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

Recreation Facilities

Pool, Tennis, Golf, Ice and
 Platform Tennis Combined

	2022	2023	2023	2024 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
Revenue						
Daily Fees	\$1,551,477	\$1,630,237	\$1,750,953	\$1,833,163	\$82,210	4.7%
Fee Revenue	2,637,504	2,597,850	2,723,872	2,904,659	180,788	6.6%
Membership Fees	1,348,104	1,455,241	1,453,143	1,547,480	94,337	6.5%
Rental Revenue	1,530,724	1,688,744	1,491,646	1,559,275	67,629	4.5%
Retail Sales	223,595	218,827	230,803	228,400	(2,403)	-1.0%
Miscellaneous Revenue	<u>53,976</u>	<u>107,300</u>	<u>109,996</u>	<u>120,921</u>	<u>10,926</u>	9.9%
Total Revenue	<u>\$7,345,378</u>	<u>\$7,698,199</u>	<u>\$7,760,412</u>	<u>\$8,193,898</u>	<u>\$433,486</u>	5.6%
Expenses						
Salaries & Wages	\$2,929,022	\$3,080,000	\$3,356,549	\$3,292,308	(\$64,241)	-1.9%
Employee Benefits	295,882	342,022	331,543	412,974	81,431	24.6%
Contract Services	605,999	602,818	682,440	690,514	8,074	1.2%
Utilities	444,522	567,055	526,152	661,233	135,081	25.7%
Supplies	591,404	572,894	606,282	600,685	(5,598)	-0.9%
Repairs	<u>216,360</u>	<u>203,305</u>	<u>244,008</u>	<u>200,623</u>	<u>(43,385)</u>	-17.8%
Operating Expenses	\$5,083,190	\$5,368,093	\$5,746,975	\$5,858,337	\$111,362	1.9%
Operating Surplus (Deficit)	<u>\$2,262,189</u>	<u>\$2,330,106</u>	<u>\$2,013,437</u>	<u>\$2,335,561</u>	<u>\$322,124</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	42,108	86,673	315,223	313,885	(1,338)	-0.4%
Capital Transfer	1,169,699	63,327	63,327	64,415	1,088	1.7%
Overhead Transfer	<u>358,706</u>	<u>344,700</u>	<u>249,398</u>	<u>567,663</u>	<u>318,265</u>	127.6%
Non Operating Expenses	\$1,570,513	\$494,700	\$627,948	\$945,963	\$318,015	50.6%
Total Expenses	<u>\$6,653,702</u>	<u>\$5,862,793</u>	<u>\$6,374,923</u>	<u>\$6,804,300</u>	<u>\$429,377</u>	6.7%
Net Surplus (Deficit)	\$691,676	\$1,835,406	\$1,385,489	\$1,389,598		



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

Pool Operations

	2022	2023	2023	2024 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	\$ 153,161	\$ 168,479	\$ 172,952	\$ 181,599	\$8,647	5.0%
Fee Revenue	222,298	235,552	240,429	252,454	12,025	5.0%
Membership Fees	619,809	650,884	614,379	645,097	30,718	5.0%
Rental Revenue	43,699	44,352	32,987	32,290	(697)	-2.1%
Retail Sales	-	360	0	0	0	N/A
Miscellaneous Revenue	<u>13,926</u>	<u>15,000</u>	<u>12,996</u>	<u>13,000</u>	<u>5</u>	0.0%
Total Revenue	<u>\$1,052,892</u>	<u>\$1,114,627</u>	<u>\$1,073,743</u>	<u>\$1,124,440</u>	<u>\$50,698</u>	4.7%
Expenses						
Salaries & Wages	\$411,331	\$453,060	\$525,374	\$ 486,790	(\$38,584)	-7.3%
Employee Benefits	16,618	20,021	15,646	16,384	\$738	4.7%
Contract Services	70,223	70,514	80,561	62,866	(\$17,695)	-22.0%
Utilities	181,598	191,754	177,465	207,294	\$29,829	16.8%
Supplies	59,151	49,550	77,005	53,225	(\$23,780)	-30.9%
Repairs	<u>20,667</u>	<u>19,000</u>	<u>28,601</u>	<u>23,500</u>	<u>(\$5,101)</u>	<u>-17.8%</u>
Operating Expenses	\$759,588	\$803,899	\$904,652	\$850,059	(\$54,593)	-6.0%
Operating Surplus (Deficit)	<u>\$293,305</u>	<u>\$310,728</u>	<u>\$169,090</u>	<u>\$274,381</u>	<u>\$105,290</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	141,056	0	0	0	0	N/A
Overhead Transfer	<u>51,892</u>	<u>46,000</u>	<u>33,280</u>	<u>78,862</u>	<u>45,582</u>	137.0%
Non Operating Expenses	\$192,948	\$46,000	\$33,280	\$78,862	\$45,582	137.0%
Total Expenses	<u>\$952,536</u>	<u>\$849,899</u>	<u>\$937,932</u>	<u>\$928,921</u>	<u>(\$9,011)</u>	-1.0%
Net Surplus (Deficit)	\$100,356	\$264,728	\$135,810	\$195,519		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 31 - Pool Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-31-100-4300	Daily Fees - Resident	45,754.80	66,516.75	83,061.60	77,503.00	80,091.00	2,588.00	3.34%	84,095.00	4,004.00	5.00%
20-31-100-4310	Daily Fees - Non-Resident	98,072.00	86,644.00	92,861.60	90,976.00	92,861.00	1,885.00	2.07%	97,504.00	4,643.00	5.00%
	Total Category: 43 - Daily Fees :	143,826.80	153,160.75	175,923.20	168,479.00	172,952.00	4,473.00	2.65%	181,599.00	8,647.00	5.00%
Category: 45 - Membership Fees											
20-31-100-4500	Membership Fees - Resident	358,768.80	390,849.72	503,911.26	410,391.00	393,886.00	-16,505.00	-4.02%	413,580.00	19,694.00	5.00%
20-31-100-4510	Membership Fees - Non-Resid	131,330.90	228,959.21	255,943.22	240,493.00	220,493.00	-20,000.00	-8.32%	231,517.00	11,024.00	5.00%
	Total Category: 45 - Membership Fees :	490,099.70	619,808.93	759,854.48	650,884.00	614,379.00	-36,505.00	-5.61%	645,097.00	30,718.00	5.00%
Category: 46 - Rental Revenue											
20-31-100-4680	Facility Rental	43,250.00	43,699.00	32,978.25	44,352.00	32,987.00	-11,365.00	-25.62%	32,290.00	-697.00	-2.11%
	Total Category: 46 - Rental Revenue :	43,250.00	43,699.00	32,978.25	44,352.00	32,987.00	-11,365.00	-25.62%	32,290.00	-697.00	-2.11%
Category: 47 - Retail Sales											
20-31-100-4710	Misc. Retail Sales	225.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	225.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	0.00	0.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-31-100-4910	Over/Short Revenue	436.00	726.00	-160.48	0.00	-4.50	-4.50	0.00%	0.00	4.50	-100.00%
20-31-100-4940	Concessionaire Fees	3,400.91	13,200.00	13,000.00	15,000.00	13,000.00	-2,000.00	-13.33%	13,000.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	3,836.91	13,926.00	12,839.52	15,000.00	12,995.50	-2,004.50	-13.36%	13,000.00	4.50	0.03%
Category: 50 - Salaries & Wages											
20-31-100-5000	Administration	66,348.70	68,006.33	64,919.54	77,909.15	70,928.00	-6,981.15	-8.96%	76,369.00	5,441.00	7.67%
20-31-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5030	PT Head Lifeguard	45,211.13	52,399.01	63,837.04	41,553.00	63,837.00	22,284.00	53.63%	53,495.00	-10,342.00	-16.20%
20-31-100-5055	PT Administration	19,806.22	32,652.66	59,988.00	38,880.00	59,988.00	21,108.00	54.29%	40,591.00	-19,397.00	-32.33%
20-31-100-5060	PT Guard	147,431.96	195,249.25	253,549.53	238,000.00	253,549.00	15,549.00	6.53%	238,690.00	-14,859.00	-5.86%
20-31-100-5080	Overtime FT	407.69	41.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-31-100-5085	Overtime PT	4,210.56	8,635.91	3,045.98	1,500.00	3,045.00	1,545.00	103.00%	1,500.00	-1,545.00	-50.74%
	Total Category: 50 - Salaries & Wages:	283,416.26	356,984.25	445,340.09	397,842.15	451,347.00	53,504.85	13.45%	410,645.00	-40,702.00	-9.02%
Category: 51 - Employee Benefits											
20-31-100-5110	Health Insurance Premiums	1,052.08	11,874.13	7,614.07	10,821.00	10,964.00	143.00	1.32%	10,784.40	-179.60	-1.64%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-31-100-5150	Training & Education	4,015.20	3,657.38	1,519.15	8,100.00	3,229.00	-4,871.00	-60.14%	4,500.00	1,271.00	39.36%
20-31-100-5160	Dues	0.00	0.00	264.00	350.00	264.00	-86.00	-24.57%	350.00	86.00	32.58%
20-31-100-5170	Awards and Meetings	152.25	1,086.79	1,189.50	750.00	1,189.00	439.00	58.53%	750.00	-439.00	-36.92%
Total Category: 51 - Employee Benefits :		5,219.53	16,618.30	10,586.72	20,021.00	15,646.00	-4,375.00	-21.85%	16,384.40	738.40	4.72%
Category: 52 - Contract Services											
20-31-100-5200	Building Maintenance Services	8,941.33	10,235.63	10,858.92	10,800.00	9,598.00	-1,202.00	-11.13%	10,580.00	982.00	10.23%
20-31-100-5205	Equipment Maintenance Serv	6,996.79	7,233.27	18,838.25	8,000.00	18,637.00	10,637.00	132.96%	8,000.00	-10,637.00	-57.07%
20-31-100-5225	Misc. Contract Services	26,036.62	22,786.99	29,488.77	21,103.00	29,232.00	8,129.00	38.52%	21,270.00	-7,962.00	-27.24%
20-31-100-5250	Misc. Professional Services	0.00	7,285.23	8,833.75	8,570.01	8,833.00	262.99	3.07%	8,000.00	-833.00	-9.43%
20-31-100-5255	Marketing	0.00	4,932.86	1,227.15	3,500.00	1,227.00	-2,273.00	-64.94%	1,500.00	273.00	22.25%
20-31-100-5265	Printing	0.00	0.00	23.42	350.00	23.00	-327.00	-93.43%	50.00	27.00	117.39%
Total Category: 52 - Contract Services:		41,974.74	52,473.98	69,270.26	52,323.01	67,550.00	15,226.99	29.10%	49,400.00	-18,150.00	-26.87%
Category: 53 - Utilities											
20-31-100-5310	Communications	1,060.27	422.53	327.32	753.59	327.00	-426.59	-56.61%	350.00	23.00	7.03%
20-31-100-5320	Water	87,669.22	102,519.77	56,460.49	88,000.00	89,916.00	1,916.00	2.18%	90,000.00	84.00	0.09%
20-31-100-5330	Electricity	43,569.60	44,549.87	57,606.48	51,500.00	52,500.00	1,000.00	1.94%	78,750.00	26,250.00	50.00%
20-31-100-5340	Natural Gas	25,768.32	34,106.21	30,235.43	51,500.00	34,722.00	-16,778.00	-32.58%	38,194.00	3,472.00	10.00%
Total Category: 53 - Utilities :		158,067.41	181,598.38	144,629.72	191,753.59	177,465.00	-14,288.59	-7.45%	207,294.00	29,829.00	16.81%
Category: 54 - Supplies											
20-31-100-5400	Program Operation Supplies	3,065.03	6,820.79	29,313.29	3,500.00	29,313.29	25,813.29	737.52%	5,625.00	-23,688.29	-80.81%
20-31-100-5410	Office Supplies	758.19	149.65	76.36	150.00	76.00	-74.00	-49.33%	100.00	24.00	31.58%
20-31-100-5420	Building Supplies	4,341.62	3,865.32	694.42	2,750.00	676.00	-2,074.00	-75.42%	2,500.00	1,824.00	269.82%
20-31-100-5430	Equipment Supplies	4,342.50	1,621.23	5,212.56	1,500.00	4,869.00	3,369.00	224.60%	5,000.00	131.00	2.69%
20-31-100-5440	Grounds Supplies	27,929.06	34,162.32	5,887.95	32,000.00	30,041.00	-1,959.00	-6.12%	32,000.00	1,959.00	6.52%
20-31-100-5450	Fuel Supplies	0.00	950.21	0.00	750.00	0.00	-750.00	-100.00%	0.00	0.00	0.00%
20-31-100-5460	Uniform Supplies	5,772.10	11,191.27	11,487.55	7,500.00	11,487.00	3,987.00	53.16%	7,500.00	-3,987.00	-34.71%
20-31-100-5470	Misc. Supplies	885.44	0.00	181.92	1,000.00	181.00	-819.00	-81.90%	100.00	-81.00	-44.75%
20-31-100-5480	Publications & Subscriptions	0.00	390.00	362.00	400.00	362.00	-38.00	-9.50%	400.00	38.00	10.50%
Total Category: 54 - Supplies :		47,093.94	59,150.79	53,216.05	49,550.00	77,005.29	27,455.29	55.41%	53,225.00	-23,780.29	-30.88%
Category: 55 - Equipment and Repairs											
20-31-100-5510	Building Repairs	28,173.11	10,505.77	24,877.20	9,000.00	24,681.00	15,681.00	174.23%	13,500.00	-11,181.00	-45.30%
20-31-100-5520	Equipment Repairs	3,407.33	10,160.84	5,196.00	10,000.00	3,920.00	-6,080.00	-60.80%	10,000.00	6,080.00	155.10%
20-31-100-5850	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 :		31,580.44	20,666.61	30,073.20	19,000.00	28,601.00	9,601.00	50.53%	23,500.00	-5,101.00	-17.84%
Category: 60 - Transfers											
20-31-100-6010	Admin Overhead Charge	42,018.96	51,892.29	0.00	46,000.00	33,280.00	-12,720.00	-27.65%	78,862.00	45,582.00	136.97%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Transfer to Capital Fund	57,596.00	141,056.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :	99,614.96	192,948.29	0.00	46,000.00	33,280.00	-12,720.00	-27.65%	78,862.00	45,582.00	136.97%
Total Program: 100 - Operations:	14,271.13	-49,845.92	228,479.41	102,585.25	-17,580.79	-120,166.04	-117.14%	32,675.60	50,256.39	-285.86%
Program: 150 - Private Lessons										
Category: 44 - Fee Revenue										
Lessons	11,730.00	24,930.75	24,033.00	25,547.00	24,033.00	-1,514.00	-5.93%	25,243.00	1,210.00	5.03%
Total Category: 44 - Fee Revenue :	11,730.00	24,930.75	24,033.00	25,547.00	24,033.00	-1,514.00	-5.93%	25,243.00	1,210.00	5.03%
Category: 50 - Salaries & Wages										
PT Instructor	1,953.00	9,535.00	10,892.50	10,896.00	10,896.00	0.00	0.00%	10,896.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	1,953.00	9,535.00	10,892.50	10,896.00	10,896.00	0.00	0.00%	10,896.00	0.00	0.00%
Total Program: 150 - Private Lessons:	9,777.00	15,395.75	13,140.50	14,651.00	13,137.00	-1,514.00	-10.33%	14,347.00	1,210.00	9.21%
Program: 153 - Swim Lessons										
Category: 44 - Fee Revenue										
Program Fees	89,636.60	162,709.26	153,701.70	173,622.00	153,616.00	-20,006.00	-11.52%	161,293.00	7,677.00	5.00%
Total Category: 44 - Fee Revenue :	89,636.60	162,709.26	153,701.70	173,622.00	153,616.00	-20,006.00	-11.52%	161,293.00	7,677.00	5.00%
Category: 50 - Salaries & Wages										
PT Supervisor	7,521.00	13,766.00	15,616.25	15,386.00	15,616.00	230.00	1.49%	18,570.00	2,954.00	18.92%
PT Instructor	43,164.00	20,057.62	32,537.75	22,556.00	32,537.00	9,981.00	44.25%	33,092.00	555.00	1.71%
Overtime PT	0.00	448.89	711.76	0.00	711.00	711.00	0.00%	0.00	-711.00	-100.00%
Total Category: 50 - Salaries & Wages:	50,685.00	34,272.51	48,865.76	37,942.00	48,864.00	10,922.00	28.79%	51,662.00	2,798.00	5.73%
Total Program: 153 - Swim Lessons:	38,951.60	128,436.75	104,835.94	135,680.00	104,752.00	-30,928.00	-22.79%	109,631.00	4,879.00	4.66%
Program: 155 - Camp Lessons										
Category: 44 - Fee Revenue										
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										
PT Supervisor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
PT Instructor	0.00	4,900.00	6,376.00	0.00	6,376.00	6,376.00	0.00%	6,631.00	255.00	4.00%
Total Category: 50 - Salaries & Wages:	0.00	4,900.00	6,376.00	0.00	6,376.00	6,376.00	0.00%	6,631.00	255.00	4.00%
Total Program: 155 - Camp Lessons:	0.00	-4,900.00	-6,376.00	0.00	-6,376.00	-6,376.00	0.00%	-6,631.00	-255.00	4.00%
Program: 157 - Diving Lessons										
Category: 44 - Fee Revenue										
Program Fees	33,480.91	34,657.62	29,286.17	36,383.00	29,286.00	-7,097.00	-19.51%	30,750.00	1,464.00	5.00%
Total Category: 44 - Fee Revenue :	33,480.91	34,657.62	29,286.17	36,383.00	29,286.00	-7,097.00	-19.51%	30,750.00	1,464.00	5.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-31-157-5030 PT Supervisor	0.00	2,316.00	0.00	2,588.00	0.00	-2,588.00	-100.00%	0.00	0.00	0.00%
20-31-157-5045 PT Instructor	4,000.50	3,323.00	2,059.88	3,792.00	2,059.00	-1,733.00	-45.70%	2,131.00	72.00	3.50%
Total Category: 50 - Salaries & Wages:	4,000.50	5,639.00	2,059.88	6,380.00	2,059.00	-4,321.00	-67.73%	2,131.00	72.00	3.50%
Category: 52 - Contract Services										
20-31-157-5225 Misc. Contract Services	12,835.86	17,748.93	13,011.11	18,191.00	13,011.00	-5,180.00	-28.48%	13,466.00	455.00	3.50%
Total Category: 52 - Contract Services:	12,835.86	17,748.93	13,011.11	18,191.00	13,011.00	-5,180.00	-28.48%	13,466.00	455.00	3.50%
Total Program: 157 - Diving Lessons:	16,644.55	11,269.69	14,215.18	11,812.00	14,216.00	2,404.00	20.35%	15,153.00	937.00	6.59%
Program: 158 - Camp Swim Add-On										
Category: 44 - Fee Revenue										
20-31-158-4400 Program Fees	0.00	0.00	33,494.80	0.00	33,494.00	33,494.00	0.00%	35,168.00	1,674.00	5.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	33,494.80	0.00	33,494.00	33,494.00	0.00%	35,168.00	1,674.00	5.00%
Category: 50 - Salaries & Wages										
20-31-158-5050 PT Counselor	0.00	0.00	4,257.25	0.00	4,257.00	4,257.00	0.00%	4,825.00	568.00	13.34%
20-31-158-5075 PT Driver	0.00	0.00	1,575.26	0.00	1,575.00	1,575.00	0.00%	0.00	-1,575.00	-100.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	5,832.51	0.00	5,832.00	5,832.00	0.00%	4,825.00	-1,007.00	-17.27%
Total Program: 158 - Camp Swim Add-On:	0.00	0.00	27,662.29	0.00	27,662.00	27,662.00	0.00%	30,343.00	2,681.00	9.69%
Total Department: 31 - Pool Operations:	79,644.28	100,356.27	381,957.32	264,728.25	135,810.21	-128,918.04	-48.70%	195,518.60	59,708.39	43.96%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023	2023	Increase / (Decrease)		2024	Increase / (Decrease)	
				2023	2023 Proj	(Decrease)		2024	(Decrease)	
Department: 31 - Pool Operations										
Program: 100 - Operations										
43 - Daily Fees	143,826.80	153,160.75	175,923.20	168,479.00	172,952.00	4,473.00	2.65%	181,599.00	8,647.00	5.00%
45 - Membership Fees	490,099.70	619,808.93	759,854.48	650,884.00	614,379.00	-36,505.00	-5.61%	645,097.00	30,718.00	5.00%
46 - Rental Revenue	43,250.00	43,699.00	32,978.25	44,352.00	32,987.00	-11,365.00	-25.62%	32,290.00	-697.00	-2.11%
47 - Retail Sales	225.00	0.00	0.00	360.00	0.00	-360.00	-100.00%	0.00	0.00	0.00%
48 - Miscellaneous Revenue	3,836.91	13,926.00	12,839.52	15,000.00	12,995.50	-2,004.50	-13.36%	13,000.00	4.50	0.03%
50 - Salaries & Wages	283,416.26	356,984.25	445,340.09	397,842.15	451,347.00	53,504.85	13.45%	410,645.00	-40,702.00	-9.02%
51 - Employee Benefits	5,219.53	16,618.30	10,586.72	20,021.00	15,646.00	-4,375.00	-21.85%	16,384.40	738.40	4.72%
52 - Contract Services	41,974.74	52,473.98	69,270.26	52,323.01	67,550.00	15,226.99	29.10%	49,400.00	-18,150.00	-26.87%
53 - Utilities	158,067.41	181,598.38	144,629.72	191,753.59	177,465.00	-14,288.59	-7.45%	207,294.00	29,829.00	16.81%
54 - Supplies	47,093.94	59,150.79	53,216.05	49,550.00	77,005.29	27,455.29	55.41%	53,225.00	-23,780.29	-30.88%
55 - Equipment and Repairs	31,580.44	20,666.61	30,073.20	19,000.00	28,601.00	9,601.00	50.53%	23,500.00	-5,101.00	-17.84%
60 - Transfers	99,614.96	192,948.29	0.00	46,000.00	33,280.00	-12,720.00	-27.65%	78,862.00	45,582.00	136.97%
Total Program: 100 - Operations:	14,271.13	-49,845.92	228,479.41	102,585.25	-17,580.79	-120,166.04	-117.14%	32,675.60	50,256.39	-285.86%
Program: 150 - Private Lessons										
44 - Fee Revenue	11,730.00	24,930.75	24,033.00	25,547.00	24,033.00	-1,514.00	-5.93%	25,243.00	1,210.00	5.03%
50 - Salaries & Wages	1,953.00	9,535.00	10,892.50	10,896.00	10,896.00	0.00	0.00%	10,896.00	0.00	0.00%
Total Program: 150 - Private Lessons:	9,777.00	15,395.75	13,140.50	14,651.00	13,137.00	-1,514.00	-10.33%	14,347.00	1,210.00	9.21%
Program: 153 - Swim Lessons										
44 - Fee Revenue	89,636.60	162,709.26	153,701.70	173,622.00	153,616.00	-20,006.00	-11.52%	161,293.00	7,677.00	5.00%
50 - Salaries & Wages	50,685.00	34,272.51	48,865.76	37,942.00	48,864.00	10,922.00	28.79%	51,662.00	2,798.00	5.73%
Total Program: 153 - Swim Lessons:	38,951.60	128,436.75	104,835.94	135,680.00	104,752.00	-30,928.00	-22.79%	109,631.00	4,879.00	4.66%
Program: 155 - Camp Lessons										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	4,900.00	6,376.00	0.00	6,376.00	6,376.00	0.00%	6,631.00	255.00	4.00%
Total Program: 155 - Camp Lessons:	0.00	-4,900.00	-6,376.00	0.00	-6,376.00	-6,376.00	0.00%	-6,631.00	-255.00	4.00%
Program: 157 - Diving Lessons										
44 - Fee Revenue	33,480.91	34,657.62	29,286.17	36,383.00	29,286.00	-7,097.00	-19.51%	30,750.00	1,464.00	5.00%
50 - Salaries & Wages	4,000.50	5,639.00	2,059.88	6,380.00	2,059.00	-4,321.00	-67.73%	2,131.00	72.00	3.50%
52 - Contract Services	12,835.86	17,748.93	13,011.11	18,191.00	13,011.00	-5,180.00	-28.48%	13,466.00	455.00	3.50%
Total Program: 157 - Diving Lessons:	16,644.55	11,269.69	14,215.18	11,812.00	14,216.00	2,404.00	20.35%	15,153.00	937.00	6.59%
Program: 158 - Camp Swim Add-On										
44 - Fee Revenue	0.00	0.00	33,494.80	0.00	33,494.00	33,494.00	0.00%	35,168.00	1,674.00	5.00%
50 - Salaries & Wages	0.00	0.00	5,832.51	0.00	5,832.00	5,832.00	0.00%	4,825.00	-1,007.00	-17.27%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Total Program: 158 - Camp Swim Add-On:	0.00	0.00	27,662.29	0.00	27,662.00	27,662.00	0.00%	30,343.00	2,681.00	9.69%
Total Department: 31 - Pool Operations:	79,644.28	100,356.27	381,957.32	264,728.25	135,810.21	-128,918.04	-48.70%	195,518.60	59,708.39	43.96%



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

Tennis Operations

	2022	2023	2023	2024 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	\$ 6,856	\$ 6,500	\$ 7,806	\$ 8,196	\$390	5.0%
Fee Revenue	1,428,071	1,368,788	1,353,187	1,447,581	94,394	7.0%
Membership Fees	69,777	72,528	69,035	72,486	3,451	5.0%
Rental Revenue	299,202	369,592	353,543	371,220	17,677	5.0%
Retail Sales	80,935	83,380	86,404	86,000	(404)	-0.5%
Miscellaneous Revenue	<u>8,914</u>	<u>100</u>	<u>4,589</u>	<u>4,721</u>	<u>132</u>	2.9%
Total Revenue	<u>\$1,893,755</u>	<u>\$1,900,888</u>	<u>\$1,874,564</u>	<u>\$1,990,204</u>	<u>\$115,640</u>	6.2%
Expenses						
Salaries & Wages	\$817,294	\$825,718	\$892,870	\$ 853,432	(\$39,438)	-4.4%
Employee Benefits	95,384	109,785	109,990	138,125	28,135	25.6%
Contract Services	82,907	95,808	92,366	87,534	(4,832)	-5.2%
Utilities	67,878	103,887	79,467	109,877	30,410	38.3%
Supplies	90,532	94,983	93,023	91,210	(1,813)	-1.9%
Repairs	<u>14,116</u>	<u>13,830</u>	<u>12,804</u>	<u>13,830</u>	<u>1,026</u>	8.0%
Operating Expenses	\$1,168,111	\$1,244,011	\$1,280,520	\$1,294,008	\$13,488	1.1%
Operating Surplus (Deficit)	<u>\$725,645</u>	<u>\$656,877</u>	<u>\$594,044</u>	<u>\$696,196</u>	<u>\$102,152</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	362,971	0	0	0	0	N/A
Overhead Transfer	<u>104,433</u>	<u>100,200</u>	<u>72,500</u>	<u>161,057</u>	<u>88,557</u>	122.1%
Non Operating Expenses	\$467,404	\$100,200	\$72,500	\$161,057	\$88,557	122.1%
Total Expenses	<u>\$1,635,515</u>	<u>\$1,344,211</u>	<u>\$1,353,020</u>	<u>\$1,455,065</u>	<u>\$102,045</u>	7.5%
Net Surplus (Deficit)	\$258,240	\$556,677	\$521,544	\$535,139		

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 32 - Tennis Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-32-100-4360	Guest Daily Fees	4,218.00	6,856.00	7,348.00	6,500.00	7,806.00	1,306.00	20.09%	8,196.00	390.00	5.00%
Total Category: 43 - Daily Fees :		4,218.00	6,856.00	7,348.00	6,500.00	7,806.00	1,306.00	20.09%	8,196.00	390.00	5.00%
Category: 45 - Membership Fees											
20-32-100-4500	Membership Fees - Resident	33,540.20	32,291.05	30,596.00	33,983.00	32,685.00	-1,298.00	-3.82%	34,319.00	1,634.00	5.00%
20-32-100-4510	Membership Fees - Non- Resid	32,017.80	37,486.20	35,664.00	38,545.00	36,350.00	-2,195.00	-5.69%	38,167.00	1,817.00	5.00%
Total Category: 45 - Membership Fees :		65,558.00	69,777.25	66,260.00	72,528.00	69,035.00	-3,493.00	-4.82%	72,486.00	3,451.00	5.00%
Category: 46 - Rental Revenue											
20-32-100-4620	Prime Time Court Rental	170,616.71	155,458.76	138,985.18	200,221.00	188,543.00	-11,678.00	-5.83%	197,970.00	9,427.00	5.00%
20-32-100-4625	Non-Prime Time Court Rental	148,715.22	143,742.89	135,369.39	169,371.00	165,000.00	-4,371.00	-2.58%	173,250.00	8,250.00	5.00%
Total Category: 46 - Rental Revenue :		319,331.93	299,201.65	274,354.57	369,592.00	353,543.00	-16,049.00	-4.34%	371,220.00	17,677.00	5.00%
Category: 48 - Miscellaneous Revenue											
20-32-100-4900	Miscellaneous Revenue	0.00	6.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-4910	Over/Short Revenue	85,144.60	4,081.91	13.87	0.00	-112.00	-112.00	0.00%	0.00	112.00	-100.00%
20-32-100-4930	Vending Commissions	0.00	20.43	60.07	100.00	80.00	-20.00	-20.00%	100.00	20.00	25.00%
Total Category: 48 - Miscellaneous Revenue :		85,144.60	4,108.34	73.94	100.00	-32.00	-132.00	-132.00%	100.00	132.00	-412.50%
Category: 50 - Salaries & Wages											
20-32-100-5000	Administration	182,572.05	157,597.34	193,861.17	157,869.00	242,540.00	84,671.00	53.63%	190,762.00	-51,778.00	-21.35%
20-32-100-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5055	PT Administration	31,929.84	28,973.51	34,587.86	30,947.00	34,670.00	3,723.00	12.03%	36,057.00	1,387.00	4.00%
20-32-100-5070	PT Maintenance	1,952.00	0.00	1,280.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5080	Overtime FT	267.54	238.24	139.68	0.00	139.00	139.00	0.00%	0.00	-139.00	-100.00%
20-32-100-5085	Overtime PT	179.73	2,742.48	3,596.10	500.00	3,314.00	2,814.00	562.80%	2,500.00	-814.00	-24.56%
Total Category: 50 - Salaries & Wages:		216,901.16	189,551.57	233,464.81	189,316.00	280,663.00	91,347.00	48.25%	229,319.00	-51,344.00	-18.29%
Category: 51 - Employee Benefits											
20-32-100-5110	Health Insurance Premiums	95,500.50	90,517.25	93,150.80	105,395.00	106,785.00	1,390.00	1.32%	133,735.20	26,950.20	25.24%
20-32-100-5150	Training & Education	1,395.90	1,989.76	1,415.33	1,800.00	1,370.00	-430.00	-23.89%	1,800.00	430.00	31.39%
20-32-100-5160	Dues	1,515.00	1,808.25	164.00	1,840.00	1,120.00	-720.00	-39.13%	1,840.00	720.00	64.29%
20-32-100-5170	Awards and Meetings	905.67	1,068.60	391.02	750.00	715.00	-35.00	-4.67%	750.00	35.00	4.90%
Total Category: 51 - Employee Benefits :		99,317.07	95,383.86	95,121.15	109,785.00	109,990.00	205.00	0.19%	138,125.20	28,135.20	25.58%
Category: 52 - Contract Services											
20-32-100-5200	Building Maintenance Services	19,627.33	22,759.50	31,565.79	22,200.00	32,599.00	10,399.00	46.84%	24,885.00	-7,714.00	-23.66%
20-32-100-5205	Equipment Maintenance Serv	4,228.32	6,730.42	12,005.11	5,700.00	10,431.00	4,731.00	83.00%	10,952.00	521.00	4.99%
20-32-100-5225	Misc. Contract Services	40,314.81	52,282.00	37,364.60	51,548.00	46,135.00	-5,413.00	-10.50%	48,442.00	2,307.00	5.00%
20-32-100-5250	Misc. Professional Services	4,186.00	1,009.00	6,573.59	1,440.00	1,081.00	-359.00	-24.93%	1,135.00	54.00	5.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-32-100-5255	Marketing	0.00	0.00	0.00	3,000.00	2,000.00	-1,000.00	-33.33%	2,000.00	0.00	0.00%
20-32-100-5265	Printing	0.00	126.08	120.00	500.00	120.00	-380.00	-76.00%	120.00	0.00	0.00%
20-32-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-32-100-5272	Entry Fees	0.00	0.00	325.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		68,356.46	82,907.00	87,954.09	84,388.00	92,366.00	7,978.00	9.45%	87,534.00	-4,832.00	-5.23%
Category: 53 - Utilities											
20-32-100-5310	Communications	1,303.93	1,650.56	1,080.07	1,308.00	1,187.00	-121.00	-9.25%	1,308.00	121.00	10.19%
20-32-100-5320	Water	6,575.97	7,777.17	5,629.09	9,946.00	6,701.00	-3,245.00	-32.63%	6,700.00	-1.00	-0.01%
20-32-100-5330	Electricity	62,344.68	41,743.53	53,977.68	76,285.00	56,529.00	-19,756.00	-25.90%	84,794.00	28,265.00	50.00%
20-32-100-5340	Natural Gas	14,323.90	15,516.31	12,242.61	14,584.00	13,750.00	-834.00	-5.72%	15,125.00	1,375.00	10.00%
20-32-100-5350	Misc. Utilities	1,812.25	1,190.29	1,083.30	1,764.00	1,300.00	-464.00	-26.30%	1,950.00	650.00	50.00%
Total Category: 53 - Utilities :		86,360.73	67,877.86	74,012.75	103,887.00	79,467.00	-24,420.00	-23.51%	109,877.00	30,410.00	38.27%
Category: 54 - Supplies											
20-32-100-5400	Program Operation Supplies	13,001.30	16,964.94	13,577.25	18,360.00	19,505.00	1,145.00	6.24%	18,360.00	-1,145.00	-5.87%
20-32-100-5410	Office Supplies	311.04	121.07	41.97	750.00	341.00	-409.00	-54.53%	750.00	409.00	119.94%
20-32-100-5420	Building Supplies	234.04	1,379.53	2,869.40	0.00	2,869.00	2,869.00	0.00%	2,500.00	-369.00	-12.86%
20-32-100-5430	Equipment Supplies	1,065.70	188.19	1,017.05	1,000.00	1,017.00	17.00	1.70%	1,000.00	-17.00	-1.67%
20-32-100-5450	Fuel Supplies	279.20	93.38	560.95	350.00	560.00	210.00	60.00%	300.00	-260.00	-46.43%
20-32-100-5460	Uniform Supplies	2,057.00	1,993.90	0.00	3,000.00	3,000.00	0.00	0.00%	3,000.00	0.00	0.00%
20-32-100-5480	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 :		16,948.28	20,741.01	18,066.62	23,460.00	27,292.00	3,832.00	16.33%	25,910.00	-1,382.00	-5.06%
Category: 55 - Equipment and Repairs											
20-32-100-5510	Building Repairs	10,136.98	5,494.59	4,819.74	6,930.00	5,408.00	-1,522.00	-21.96%	6,930.00	1,522.00	28.14%
20-32-100-5520	Equipment Repairs	476.63	3,988.00	682.58	3,400.00	3,682.00	282.00	8.29%	3,400.00	-282.00	-7.66%
20-32-100-5850	Equipment	0.00	0.00	214.30	0.00	214.00	214.00	0.00%	0.00	-214.00	-100.00%
20-32-100-5860	Furniture & Fixtures	0.00	4,633.20	2,209.95	3,500.00	3,500.00	0.00	0.00%	3,500.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		10,613.61	14,115.79	7,926.57	13,830.00	12,804.00	-1,026.00	-7.42%	13,830.00	1,026.00	8.01%
Category: 60 - Transfers											
20-32-100-6010	Admin Overhead Charge	84,603.00	104,433.28	0.00	100,200.00	72,500.00	-27,700.00	-27.64%	161,057.00	88,557.00	122.15%
20-32-100-6050	Transfer to Capital Fund	388,332.00	362,971.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		472,935.00	467,404.28	0.00	100,200.00	72,500.00	-27,700.00	-27.64%	161,057.00	88,557.00	122.15%
Total Program: 100 - Operations:		-497,179.78	-558,038.13	-168,509.48	-176,146.00	-244,730.00	-68,584.00	38.94%	-313,650.20	-68,920.20	28.16%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-32-120-4700	Pro Shop Sales	62,831.94	80,935.46	54,043.80	83,380.00	86,404.00	3,024.00	3.63%	86,000.00	-404.00	-0.47%
Total Category: 47 - Retail Sales :		62,831.94	80,935.46	54,043.80	83,380.00	86,404.00	3,024.00	3.63%	86,000.00	-404.00	-0.47%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 48 - Miscellaneous Revenue											
20-32-120-4900	Miscellaneous Revenue	4,730.77	4,806.10	3,125.73	0.00	4,621.00	4,621.00	0.00%	4,621.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		4,730.77	4,806.10	3,125.73	0.00	4,621.00	4,621.00	0.00%	4,621.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-32-120-5040	PT Attendant	1,646.00	11,731.00	3,599.00	7,800.00	3,890.00	-3,910.00	-50.13%	4,046.00	156.00	4.01%
Total Category: 50 - Salaries & Wages:		1,646.00	11,731.00	3,599.00	7,800.00	3,890.00	-3,910.00	-50.13%	4,046.00	156.00	4.01%
Category: 52 - Contract Services											
20-32-120-5225	Misc. Contract Services	0.00	0.00	0.00	8,820.00	0.00	-8,820.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	8,820.00	0.00	-8,820.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-32-120-5490	Cost of Goods Sold	51,248.16	69,394.44	43,564.52	70,873.00	63,969.00	-6,904.00	-9.74%	64,000.00	31.00	0.05%
20-32-120-5495	Purchase Discounts	-716.66	-1,107.72	-1,842.26	-850.00	-2,215.00	-1,365.00	160.59%	-2,200.00	15.00	-0.68%
Total Category: 54 - Supplies :		50,531.50	68,286.72	41,722.26	70,023.00	61,754.00	-8,269.00	-11.81%	61,800.00	46.00	0.07%
Total Program: 120 - Pro Shop:		15,385.21	5,723.84	11,848.27	-3,263.00	25,381.00	28,644.00	-877.84%	24,775.00	-606.00	-2.39%
Program: 160 - Basic Tennis											
Category: 44 - Fee Revenue											
20-32-160-4400	Program Fees	216,945.71	258,447.20	226,394.22	248,575.00	242,540.00	-6,035.00	-2.43%	261,029.00	18,489.00	7.62%
Total Category: 44 - Fee Revenue :		216,945.71	258,447.20	226,394.22	248,575.00	242,540.00	-6,035.00	-2.43%	261,029.00	18,489.00	7.62%
Category: 50 - Salaries & Wages											
20-32-160-5045	PT Instructor	128,477.53	117,619.32	106,566.66	129,875.00	127,844.00	-2,031.00	-1.56%	132,958.00	5,114.00	4.00%
20-32-160-5080	Overtime FT	6,389.58	13,024.63	7,273.68	300.00	7,292.00	6,992.00	2,330.67%	2,500.00	-4,792.00	-65.72%
Total Category: 50 - Salaries & Wages:		134,867.11	130,643.95	113,840.34	130,175.00	135,136.00	4,961.00	3.81%	135,458.00	322.00	0.24%
Total Program: 160 - Basic Tennis:		82,078.60	127,803.25	112,553.88	118,400.00	107,404.00	-10,996.00	-9.29%	125,571.00	18,167.00	16.91%
Program: 161 - Jr. Excellence											
Category: 44 - Fee Revenue											
20-32-161-4400	Program Fees	171,412.57	126,123.92	74,499.63	108,398.00	123,168.00	14,770.00	13.63%	129,327.00	6,159.00	5.00%
Total Category: 44 - Fee Revenue :		171,412.57	126,123.92	74,499.63	108,398.00	123,168.00	14,770.00	13.63%	129,327.00	6,159.00	5.00%
Category: 50 - Salaries & Wages											
20-32-161-5045	PT Instructor	64,415.89	60,112.31	43,708.48	60,507.00	49,869.00	-10,638.00	-17.58%	51,864.00	1,995.00	4.00%
20-32-161-5085	Overtime PT	1,863.38	2,545.33	3,701.88	500.00	3,835.00	3,335.00	667.00%	500.00	-3,335.00	-86.96%
Total Category: 50 - Salaries & Wages:		66,279.27	62,657.64	47,410.36	61,007.00	53,704.00	-7,303.00	-11.97%	52,364.00	-1,340.00	-2.50%
Total Program: 161 - Jr. Excellence:		105,133.30	63,466.28	27,089.27	47,391.00	69,464.00	22,073.00	46.58%	76,963.00	7,499.00	10.80%

Budget Comparison Report

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				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 162 - Camps										
Category: 44 - Fee Revenue										
20-32-162-4400 Program Fees	259,004.29	211,066.10	134,757.28	224,971.00	144,892.00	-80,079.00	-35.60%	152,137.00	7,245.00	5.00%
Total Category: 44 - Fee Revenue :	259,004.29	211,066.10	134,757.28	224,971.00	144,892.00	-80,079.00	-35.60%	152,137.00	7,245.00	5.00%
Category: 50 - Salaries & Wages										
20-32-162-5025 Driver	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%	1,200.00	0.00	0.00%
20-32-162-5045 PT Instructor	60,579.88	59,612.54	55,383.83	78,408.00	55,383.00	-23,025.00	-29.37%	57,599.00	2,216.00	4.00%
Total Category: 50 - Salaries & Wages:	60,579.88	59,612.54	55,383.83	79,608.00	56,583.00	-23,025.00	-28.92%	58,799.00	2,216.00	3.92%
Category: 52 - Contract Services										
20-32-162-5272 Entry Fees	0.00	0.00	0.00	2,600.00	0.00	-2,600.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	2,600.00	0.00	-2,600.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-32-162-5400 Program Operation Supplies	1,423.16	1,503.92	3,977.42	1,500.00	3,977.00	2,477.00	165.13%	3,500.00	-477.00	-11.99%
Total Category: 54 - Supplies :	1,423.16	1,503.92	3,977.42	1,500.00	3,977.00	2,477.00	165.13%	3,500.00	-477.00	-11.99%
Total Program: 162 - Camps:	197,001.25	149,949.64	75,396.03	141,263.00	84,332.00	-56,931.00	-40.30%	89,838.00	5,506.00	6.53%
Program: 163 - Jr. Special										
Category: 44 - Fee Revenue										
20-32-163-4400 Program Fees	39,031.02	12,208.00	5,333.70	9,161.00	13,112.00	3,951.00	43.13%	13,571.00	459.00	3.50%
Total Category: 44 - Fee Revenue :	39,031.02	12,208.00	5,333.70	9,161.00	13,112.00	3,951.00	43.13%	13,571.00	459.00	3.50%
Category: 50 - Salaries & Wages										
20-32-163-5045 PT Instructor	10,649.68	1,581.18	1,680.18	1,056.00	2,429.00	1,373.00	130.02%	2,526.00	97.00	3.99%
Total Category: 50 - Salaries & Wages:	10,649.68	1,581.18	1,680.18	1,056.00	2,429.00	1,373.00	130.02%	2,526.00	97.00	3.99%
Total Program: 163 - Jr. Special:	28,381.34	10,626.82	3,653.52	8,105.00	10,683.00	2,578.00	31.81%	11,045.00	362.00	3.39%
Program: 164 - Private Lessons										
Category: 44 - Fee Revenue										
20-32-164-4430 Lessons	259,193.33	209,335.86	165,080.40	206,432.00	207,754.00	1,322.00	0.64%	218,142.00	10,388.00	5.00%
Total Category: 44 - Fee Revenue :	259,193.33	209,335.86	165,080.40	206,432.00	207,754.00	1,322.00	0.64%	218,142.00	10,388.00	5.00%
Category: 50 - Salaries & Wages										
20-32-164-5045 PT Instructor	108,929.82	110,131.89	114,188.61	106,818.00	106,423.00	-395.00	-0.37%	110,680.00	4,257.00	4.00%
Total Category: 50 - Salaries & Wages:	108,929.82	110,131.89	114,188.61	106,818.00	106,423.00	-395.00	-0.37%	110,680.00	4,257.00	4.00%
Total Program: 164 - Private Lessons:	150,263.51	99,203.97	50,891.79	99,614.00	101,331.00	1,717.00	1.72%	107,462.00	6,131.00	6.05%
Program: 165 - Adult Basic Tennis										
Category: 44 - Fee Revenue										
20-32-165-4400 Program Fees	126,208.17	87,503.73	107,118.42	113,931.00	115,001.00	1,070.00	0.94%	120,751.00	5,750.00	5.00%
Total Category: 44 - Fee Revenue :	126,208.17	87,503.73	107,118.42	113,931.00	115,001.00	1,070.00	0.94%	120,751.00	5,750.00	5.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-32-165-5045 PT Instructor	25,752.54	29,390.93	28,554.98	29,688.00	30,166.00	478.00	1.61%	31,372.00	1,206.00	4.00%
Total Category: 50 - Salaries & Wages:	25,752.54	29,390.93	28,554.98	29,688.00	30,166.00	478.00	1.61%	31,372.00	1,206.00	4.00%
Total Program: 165 - Adult Basic Tennis:	100,455.63	58,112.80	78,563.44	84,243.00	84,835.00	592.00	0.70%	89,379.00	4,544.00	5.36%
Program: 166 - Adult Drill										
Category: 44 - Fee Revenue										
20-32-166-4400 Program Fees	535,779.64	513,402.73	411,585.66	449,820.00	495,418.00	45,598.00	10.14%	540,757.00	45,339.00	9.15%
Total Category: 44 - Fee Revenue :	535,779.64	513,402.73	411,585.66	449,820.00	495,418.00	45,598.00	10.14%	540,757.00	45,339.00	9.15%
Category: 50 - Salaries & Wages										
20-32-166-5045 PT Instructor	193,473.09	219,378.80	215,679.59	220,250.00	220,065.00	-185.00	-0.08%	228,868.00	8,803.00	4.00%
20-32-166-5085 Overtime PT	1,863.82	2,545.89	3,702.71	0.00	3,686.00	3,686.00	0.00%	0.00	-3,686.00	-100.00%
Total Category: 50 - Salaries & Wages:	195,336.91	221,924.69	219,382.30	220,250.00	223,751.00	3,501.00	1.59%	228,868.00	5,117.00	2.29%
Total Program: 166 - Adult Drill:	340,442.73	291,478.04	192,203.36	229,570.00	271,667.00	42,097.00	18.34%	311,889.00	40,222.00	14.81%
Program: 168 - Special Events										
Category: 44 - Fee Revenue										
20-32-168-4410 Tournament Fees	16,446.50	9,983.00	8,609.19	7,500.00	11,302.00	3,802.00	50.69%	11,867.00	565.00	5.00%
Total Category: 44 - Fee Revenue :	16,446.50	9,983.00	8,609.19	7,500.00	11,302.00	3,802.00	50.69%	11,867.00	565.00	5.00%
Category: 50 - Salaries & Wages										
20-32-168-5045 PT Instructor	1,127.05	69.02	125.70	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
Total Category: 50 - Salaries & Wages:	1,127.05	69.02	125.70	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
Category: 54 - Supplies										
20-32-168-5400 Program Operation Supplies	292.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	292.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 168 - Special Events:	15,026.50	9,913.98	8,483.49	7,500.00	11,177.00	3,677.00	49.03%	11,867.00	690.00	6.17%
Total Department: 32 - Tennis Operations:	536,988.29	258,240.49	392,173.57	556,677.00	521,544.00	-35,133.00	-6.31%	535,138.80	13,594.80	2.61%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 32 - Tennis Operations										
Program: 100 - Operations										
43 - Daily Fees	4,218.00	6,856.00	7,348.00	6,500.00	7,806.00	1,306.00	20.09%	8,196.00	390.00	5.00%
45 - Membership Fees	65,558.00	69,777.25	66,260.00	72,528.00	69,035.00	-3,493.00	-4.82%	72,486.00	3,451.00	5.00%
46 - Rental Revenue	319,331.93	299,201.65	274,354.57	369,592.00	353,543.00	-16,049.00	-4.34%	371,220.00	17,677.00	5.00%
48 - Miscellaneous Revenue	85,144.60	4,108.34	73.94	100.00	-32.00	-132.00	-132.00%	100.00	132.00	-412.50%
50 - Salaries & Wages	216,901.16	189,551.57	233,464.81	189,316.00	280,663.00	91,347.00	48.25%	229,319.00	-51,344.00	-18.29%
51 - Employee Benefits	99,317.07	95,383.86	95,121.15	109,785.00	109,990.00	205.00	0.19%	138,125.20	28,135.20	25.58%
52 - Contract Services	68,356.46	82,907.00	87,954.09	84,388.00	92,366.00	7,978.00	9.45%	87,534.00	-4,832.00	-5.23%
53 - Utilities	86,360.73	67,877.86	74,012.75	103,887.00	79,467.00	-24,420.00	-23.51%	109,877.00	30,410.00	38.27%
54 - Supplies	16,948.28	20,741.01	18,066.62	23,460.00	27,292.00	3,832.00	16.33%	25,910.00	-1,382.00	-5.06%
55 - Equipment and Repairs	10,613.61	14,115.79	7,926.57	13,830.00	12,804.00	-1,026.00	-7.42%	13,830.00	1,026.00	8.01%
60 - Transfers	472,935.00	467,404.28	0.00	100,200.00	72,500.00	-27,700.00	-27.64%	161,057.00	88,557.00	122.15%
Total Program: 100 - Operations:	-497,179.78	-558,038.13	-168,509.48	-176,146.00	-244,730.00	-68,584.00	38.94%	-313,650.20	-68,920.20	28.16%
Program: 120 - Pro Shop										
47 - Retail Sales	62,831.94	80,935.46	54,043.80	83,380.00	86,404.00	3,024.00	3.63%	86,000.00	-404.00	-0.47%
48 - Miscellaneous Revenue	4,730.77	4,806.10	3,125.73	0.00	4,621.00	4,621.00	0.00%	4,621.00	0.00	0.00%
50 - Salaries & Wages	1,646.00	11,731.00	3,599.00	7,800.00	3,890.00	-3,910.00	-50.13%	4,046.00	156.00	4.01%
52 - Contract Services	0.00	0.00	0.00	8,820.00	0.00	-8,820.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	50,531.50	68,286.72	41,722.26	70,023.00	61,754.00	-8,269.00	-11.81%	61,800.00	46.00	0.07%
Total Program: 120 - Pro Shop:	15,385.21	5,723.84	11,848.27	-3,263.00	25,381.00	28,644.00	-877.84%	24,775.00	-606.00	-2.39%
Program: 160 - Basic Tennis										
44 - Fee Revenue	216,945.71	258,447.20	226,394.22	248,575.00	242,540.00	-6,035.00	-2.43%	261,029.00	18,489.00	7.62%
50 - Salaries & Wages	134,867.11	130,643.95	113,840.34	130,175.00	135,136.00	4,961.00	3.81%	135,458.00	322.00	0.24%
Total Program: 160 - Basic Tennis:	82,078.60	127,803.25	112,553.88	118,400.00	107,404.00	-10,996.00	-9.29%	125,571.00	18,167.00	16.91%
Program: 161 - Jr. Excellence										
44 - Fee Revenue	171,412.57	126,123.92	74,499.63	108,398.00	123,168.00	14,770.00	13.63%	129,327.00	6,159.00	5.00%
50 - Salaries & Wages	66,279.27	62,657.64	47,410.36	61,007.00	53,704.00	-7,303.00	-11.97%	52,364.00	-1,340.00	-2.50%
Total Program: 161 - Jr. Excellence:	105,133.30	63,466.28	27,089.27	47,391.00	69,464.00	22,073.00	46.58%	76,963.00	7,499.00	10.80%
Program: 162 - Camps										
44 - Fee Revenue	259,004.29	211,066.10	134,757.28	224,971.00	144,892.00	-80,079.00	-35.60%	152,137.00	7,245.00	5.00%
50 - Salaries & Wages	60,579.88	59,612.54	55,383.83	79,608.00	56,583.00	-23,025.00	-28.92%	58,799.00	2,216.00	3.92%
52 - Contract Services	0.00	0.00	0.00	2,600.00	0.00	-2,600.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	1,423.16	1,503.92	3,977.42	1,500.00	3,977.00	2,477.00	165.13%	3,500.00	-477.00	-11.99%
Total Program: 162 - Camps:	197,001.25	149,949.64	75,396.03	141,263.00	84,332.00	-56,931.00	-40.30%	89,838.00	5,506.00	6.53%
Program: 163 - Jr. Special										
44 - Fee Revenue	39,031.02	12,208.00	5,333.70	9,161.00	13,112.00	3,951.00	43.13%	13,571.00	459.00	3.50%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
50 - Salaries & Wages	10,649.68	1,581.18	1,680.18	1,056.00	2,429.00	1,373.00	130.02%	2,526.00	97.00	3.99%
Total Program: 163 - Jr. Special:	28,381.34	10,626.82	3,653.52	8,105.00	10,683.00	2,578.00	31.81%	11,045.00	362.00	3.39%
Program: 164 - Private Lessons										
44 - Fee Revenue	259,193.33	209,335.86	165,080.40	206,432.00	207,754.00	1,322.00	0.64%	218,142.00	10,388.00	5.00%
50 - Salaries & Wages	108,929.82	110,131.89	114,188.61	106,818.00	106,423.00	-395.00	-0.37%	110,680.00	4,257.00	4.00%
Total Program: 164 - Private Lessons:	150,263.51	99,203.97	50,891.79	99,614.00	101,331.00	1,717.00	1.72%	107,462.00	6,131.00	6.05%
Program: 165 - Adult Basic Tennis										
44 - Fee Revenue	126,208.17	87,503.73	107,118.42	113,931.00	115,001.00	1,070.00	0.94%	120,751.00	5,750.00	5.00%
50 - Salaries & Wages	25,752.54	29,390.93	28,554.98	29,688.00	30,166.00	478.00	1.61%	31,372.00	1,206.00	4.00%
Total Program: 165 - Adult Basic Tennis:	100,455.63	58,112.80	78,563.44	84,243.00	84,835.00	592.00	0.70%	89,379.00	4,544.00	5.36%
Program: 166 - Adult Drill										
44 - Fee Revenue	535,779.64	513,402.73	411,585.66	449,820.00	495,418.00	45,598.00	10.14%	540,757.00	45,339.00	9.15%
50 - Salaries & Wages	195,336.91	221,924.69	219,382.30	220,250.00	223,751.00	3,501.00	1.59%	228,868.00	5,117.00	2.29%
Total Program: 166 - Adult Drill:	340,442.73	291,478.04	192,203.36	229,570.00	271,667.00	42,097.00	18.34%	311,889.00	40,222.00	14.81%
Program: 168 - Special Events										
44 - Fee Revenue	16,446.50	9,983.00	8,609.19	7,500.00	11,302.00	3,802.00	50.69%	11,867.00	565.00	5.00%
50 - Salaries & Wages	1,127.05	69.02	125.70	0.00	125.00	125.00	0.00%	0.00	-125.00	-100.00%
54 - Supplies	292.95	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 168 - Special Events:	15,026.50	9,913.98	8,483.49	7,500.00	11,177.00	3,677.00	49.03%	11,867.00	690.00	6.17%
Total Department: 32 - Tennis Operations:	536,988.29	258,240.49	392,173.57	556,677.00	521,544.00	-35,133.00	-6.31%	535,138.80	13,594.80	2.61%



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

Golf Operations

	2022	2023	2023	2024 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	\$ 1,343,088	\$ 1,404,203	\$ 1,520,188	\$ 1,591,529	\$71,341	4.7%
Fee Revenue	226,183	218,960	276,905	308,855	31,951	11.5%
Membership Fees	294,195	335,000	374,849	360,350	(14,499)	-3.9%
Rental Revenue	343,790	349,800	334,365	341,300	6,935	2.1%
Retail Sales	122,386	112,042	137,000	135,000	(2,000)	-1.5%
Miscellaneous Revenue	<u>21,995</u>	<u>74,000</u>	<u>75,000</u>	<u>85,000</u>	<u>10,000</u>	13.3%
Total Revenue	<u>\$2,351,637</u>	<u>\$2,494,005</u>	<u>\$2,718,307</u>	<u>\$2,822,034</u>	<u>\$103,728</u>	3.8%
Expenses						
Salaries & Wages	\$943,496	\$1,031,975	\$1,106,473	\$ 1,150,104	\$43,631	3.9%
Employee Benefits	107,111	125,709	120,457	155,350	34,892	29.0%
Contract Services	169,988	198,958	206,229	221,980	15,751	7.6%
Utilities	77,675	101,219	131,369	151,704	20,335	15.5%
Supplies	379,187	372,198	377,598	398,485	20,886	5.5%
Repairs	<u>154,840</u>	<u>148,600</u>	<u>158,548</u>	<u>140,118</u>	<u>(18,430)</u>	-11.6%
Operating Expenses	\$1,832,297	\$1,978,659	\$2,100,675	\$2,217,741	\$117,066	5.6%
Operating Surplus (Deficit)	<u>\$519,340</u>	<u>\$515,346</u>	<u>\$617,632</u>	<u>\$604,293</u>	<u>(\$13,339)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	42,108	86,673	86,673	85,585	(1,088)	-1.3%
Capital Transfer	242,428	63,327	63,327	64,415	1,088	1.7%
Overhead Transfer	<u>104,433</u>	<u>97,100</u>	<u>70,250</u>	<u>163,649</u>	<u>93,399</u>	133.0%
Non Operating Expenses	\$388,969	\$247,100	\$220,250	\$313,649	\$93,399	42.4%
Total Expenses	<u>\$2,221,266</u>	<u>\$2,225,759</u>	<u>\$2,320,925</u>	<u>\$2,531,390</u>	<u>\$210,465</u>	9.1%
Net Surplus (Deficit)	\$130,371	\$268,246	\$397,382	\$290,644		

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 33 - Golf Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-33-100-4320	Green Fees - Members	104,299.57	111,653.00	131,483.74	112,091.00	118,388.00	6,297.00	5.62%	126,677.00	8,289.00	7.00%
20-33-100-4330	Green Fees - Non-Members	913,775.22	986,136.20	1,089,555.78	1,044,500.00	1,075,500.00	31,000.00	2.97%	1,124,802.00	49,302.00	4.58%
20-33-100-4360	Guest Daily Fees	10,933.00	12,401.00	14,001.00	11,050.00	13,000.00	1,950.00	17.65%	12,050.00	-950.00	-7.31%
Total Category: 43 - Daily Fees :		1,029,007.79	1,110,190.20	1,235,040.52	1,167,641.00	1,206,888.00	39,247.00	3.36%	1,263,529.00	56,641.00	4.69%
Category: 44 - Fee Revenue											
20-33-100-4400	Program Fees	89,463.67	77,723.00	124,400.00	65,000.00	124,400.00	59,400.00	91.38%	140,000.00	15,600.00	12.54%
20-33-100-4410	Tournament Fees	1,200.00	3,224.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		90,663.67	80,947.00	124,400.00	65,000.00	124,400.00	59,400.00	91.38%	140,000.00	15,600.00	12.54%
Category: 45 - Membership Fees											
20-33-100-4500	Membership Fees - Resident	224,415.00	202,485.00	229,390.00	234,000.00	229,390.00	-4,610.00	-1.97%	221,350.00	-8,040.00	-3.50%
20-33-100-4510	Membership Fees - Non-Resident	88,020.00	91,710.00	145,459.00	101,000.00	145,459.00	44,459.00	44.02%	139,000.00	-6,459.00	-4.44%
Total Category: 45 - Membership Fees :		312,435.00	294,195.00	374,849.00	335,000.00	374,849.00	39,849.00	11.90%	360,350.00	-14,499.00	-3.87%
Category: 46 - Rental Revenue											
20-33-100-4630	Golf Car Rental	260,957.95	314,764.19	306,500.99	320,000.00	302,500.00	-17,500.00	-5.47%	310,000.00	7,500.00	2.48%
20-33-100-4640	Pull Car Rental	13,283.00	12,156.00	12,855.00	12,000.00	12,800.00	800.00	6.67%	12,000.00	-800.00	-6.25%
20-33-100-4650	Locker Rental	3,150.00	1,500.00	1,875.00	1,800.00	1,575.00	-225.00	-12.50%	1,800.00	225.00	14.29%
20-33-100-4660	Equipment Rental	730.00	370.00	2,550.00	1,000.00	2,490.00	1,490.00	149.00%	2,500.00	10.00	0.40%
20-33-100-4680	Facility Rental	15,000.00	15,000.00	14,375.00	15,000.00	15,000.00	0.00	0.00%	15,000.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		293,120.95	343,790.19	338,155.99	349,800.00	334,365.00	-15,435.00	-4.41%	341,300.00	6,935.00	2.07%
Category: 48 - Miscellaneous Revenue											
20-33-100-4900	Miscellaneous Revenue	13,319.32	4,792.97	4,357.80	2,000.00	3,000.00	1,000.00	50.00%	2,000.00	-1,000.00	-33.33%
20-33-100-4910	Over/Short Revenue	-1,034.12	-797.65	-343.35	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-4940	Concessionaire Fees	65,000.00	17,499.99	48,000.00	72,000.00	72,000.00	0.00	0.00%	83,000.00	11,000.00	15.28%
Total Category: 48 - Miscellaneous Revenue :		77,285.20	21,495.31	52,014.45	74,000.00	75,000.00	1,000.00	1.35%	85,000.00	10,000.00	13.33%
Category: 50 - Salaries & Wages											
20-33-100-5000	Administration	387,076.89	400,351.47	247,172.11	255,550.00	268,116.00	12,566.00	4.92%	278,840.00	10,724.00	4.00%
20-33-100-5010	Recruitment Incentives	0.00	1,200.00	0.00	1,000.00	400.00	-600.00	-60.00%	1,000.00	600.00	150.00%
20-33-100-5030	PT Supervisor	7,744.69	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-100-5040	PT Attendant	39,612.50	56,374.50	72,548.00	55,902.00	71,000.00	15,098.00	27.01%	71,988.00	988.00	1.39%
20-33-100-5055	PT Administration	22,706.75	48,146.00	53,139.50	46,900.00	49,000.00	2,100.00	4.48%	49,700.00	700.00	1.43%
20-33-100-5085	Overtime PT	185.63	0.00	477.75	0.00	477.75	477.75	0.00%	0.00	-477.75	-100.00%
Total Category: 50 - Salaries & Wages:		457,326.46	506,071.97	373,337.36	359,352.00	388,993.75	29,641.75	8.25%	401,528.00	12,534.25	3.22%
Category: 51 - Employee Benefits											
20-33-100-5110	Health Insurance Premiums	46,226.32	27,845.57	29,801.16	36,788.00	37,273.00	485.00	1.32%	40,000.08	2,727.08	7.32%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-33-100-5150	Training & Education	400.00	843.30	2,794.29	2,565.00	2,654.29	89.29	3.48%	2,668.00	13.71	0.52%
20-33-100-5160	Dues	1,682.00	1,507.00	1,349.00	1,550.00	1,349.00	-201.00	-12.97%	1,550.00	201.00	14.90%
20-33-100-5170	Awards and Meetings	482.33	1,314.00	92.53	700.00	700.00	0.00	0.00%	728.00	28.00	4.00%
Total Category: 51 - Employee Benefits :		48,790.65	31,509.87	34,036.98	41,603.00	41,976.29	373.29	0.90%	44,946.08	2,969.79	7.07%
Category: 52 - Contract Services											
20-33-100-5200	Building Maintenance Services	26,174.70	31,050.36	25,951.02	34,438.00	31,194.00	-3,244.00	-9.42%	32,442.00	1,248.00	4.00%
20-33-100-5205	Equipment Maintenance Servii	15,571.26	16,214.64	16,377.86	14,179.00	16,179.00	2,000.00	14.11%	16,826.00	647.00	4.00%
20-33-100-5225	Misc. Contract Services	80,998.60	64,399.30	102,026.10	89,208.00	106,699.00	17,491.00	19.61%	112,034.00	5,335.00	5.00%
20-33-100-5250	Misc. Professional Services	2,590.50	2,066.00	0.00	3,542.70	0.00	-3,542.70	-100.00%	0.00	0.00	0.00%
20-33-100-5255	Marketing	4,169.78	17,176.83	10,646.87	12,577.00	10,647.00	-1,930.00	-15.35%	13,277.00	2,630.00	24.70%
20-33-100-5265	Printing	1,764.43	852.11	2,112.10	2,050.00	2,050.00	0.00	0.00%	2,152.00	102.00	4.98%
20-33-100-5270	Postage	138.97	60.98	115.58	472.00	400.00	-72.00	-15.25%	491.00	91.00	22.75%
20-33-100-5280	Equipment Rental	1,449.54	14,902.12	2,250.89	1,471.00	2,052.00	581.00	39.50%	1,545.00	-507.00	-24.71%
Total Category: 52 - Contract Services:		132,857.78	146,722.34	159,480.42	157,937.70	169,221.00	11,283.30	7.14%	178,767.00	9,546.00	5.64%
Category: 53 - Utilities											
20-33-100-5310	Communications	595.82	605.85	1,047.73	1,200.00	1,098.00	-102.00	-8.50%	1,200.00	102.00	9.29%
20-33-100-5320	Water	4,420.90	2,082.30	32,856.92	5,473.00	13,240.00	7,767.00	141.91%	13,240.00	0.00	0.00%
20-33-100-5330	Electricity	32,364.43	25,756.88	29,872.59	30,836.00	34,423.00	3,587.00	11.63%	51,635.00	17,212.00	50.00%
20-33-100-5340	Natural Gas	11,722.92	12,742.55	14,128.90	18,530.00	16,500.00	-2,030.00	-10.96%	18,150.00	1,650.00	10.00%
20-33-100-5350	Misc. Utilities	3,235.55	3,169.88	3,665.03	3,492.00	3,992.00	500.00	14.32%	4,191.00	199.00	4.98%
Total Category: 53 - Utilities :		52,339.62	44,357.46	81,571.17	59,531.00	69,253.00	9,722.00	16.33%	88,416.00	19,163.00	27.67%
Category: 54 - Supplies											
20-33-100-5400	Program Operation Supplies	5,585.92	5,604.77	6,314.27	4,520.00	4,265.00	-255.00	-5.64%	4,746.00	481.00	11.28%
20-33-100-5410	Office Supplies	136.60	453.88	527.97	500.00	600.00	100.00	20.00%	525.00	-75.00	-12.50%
20-33-100-5420	Building Supplies	292.09	1,844.17	1,642.82	525.00	1,598.84	1,073.84	204.54%	1,680.00	81.16	5.08%
20-33-100-5430	Equipment Supplies	842.54	2,432.43	2,268.44	1,575.00	1,653.36	78.36	4.98%	1,735.63	82.27	4.98%
20-33-100-5460	Uniform Supplies	2,428.62	3,280.77	2,854.17	2,924.00	2,854.17	-69.83	-2.39%	3,070.00	215.83	7.56%
20-33-100-5470	Misc. Supplies	0.00	80.46	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
Total Category: 54 - Supplies :		9,285.77	13,696.48	13,607.67	10,544.00	11,471.37	927.37	8.80%	12,256.63	785.26	6.85%
Category: 55 - Equipment and Repairs											
20-33-100-5510	Building Repairs	8,474.96	28,452.98	19,950.58	12,295.00	18,250.00	5,955.00	48.43%	12,910.00	-5,340.00	-29.26%
20-33-100-5520	Equipment Repairs	4,078.31	5,307.88	7,827.78	4,725.00	5,411.25	686.25	14.52%	5,681.00	269.75	4.98%
20-33-100-5850	Equipment	3,109.00	9,321.70	13,872.41	29,000.00	28,500.00	-500.00	-1.72%	13,800.00	-14,700.00	-51.58%
Total Category: 55 - Equipment and Repairs :		15,662.27	43,082.56	41,650.77	46,020.00	52,161.25	6,141.25	13.34%	32,391.00	-19,770.25	-37.90%
Category: 60 - Transfers											
20-33-100-6010	Admin Overhead Charge	84,425.04	104,433.33	0.00	97,100.00	70,250.00	-26,850.00	-27.65%	163,649.00	93,399.00	132.95%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
20-33-100-6050	Transfer to Capital Fund	302,552.00	284,536.00	0.00	150,000.00	150,000.00	0.00	0.00%	150,000.00	0.00	0.00%
Total Category: 60 - Transfers :		386,977.04	388,969.33	0.00	247,100.00	220,250.00	-26,850.00	-10.87%	313,649.00	93,399.00	42.41%
Total Program: 100 - Operations:		699,273.02	676,207.69	1,420,775.59	1,069,353.30	1,162,175.34	92,822.04	8.68%	1,118,225.29	-43,950.05	-3.78%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-33-120-4700	Pro Shop Sales	98,988.18	122,386.40	133,499.99	112,041.95	137,000.00	24,958.05	22.28%	135,000.00	-2,000.00	-1.46%
Total Category: 47 - Retail Sales :		98,988.18	122,386.40	133,499.99	112,041.95	137,000.00	24,958.05	22.28%	135,000.00	-2,000.00	-1.46%
Category: 52 - Contract Services											
20-33-120-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-33-120-5490	Cost of Goods Sold	91,967.05	92,511.99	97,629.93	95,236.00	95,236.00	0.00	0.00%	101,048.00	5,812.00	6.10%
Total Category: 54 - Supplies :		91,967.05	92,511.99	97,629.93	95,236.00	95,236.00	0.00	0.00%	101,048.00	5,812.00	6.10%
Total Program: 120 - Pro Shop:		7,021.13	29,874.41	35,870.06	16,805.95	41,764.00	24,958.05	148.51%	33,952.00	-7,812.00	-18.71%
Program: 170 - Lessons - Private											
Category: 44 - Fee Revenue											
20-33-170-4430	Lessons	15,407.00	4,470.00	2,950.00	6,600.00	6,140.00	-460.00	-6.97%	7,000.00	860.00	14.01%
Total Category: 44 - Fee Revenue :		15,407.00	4,470.00	2,950.00	6,600.00	6,140.00	-460.00	-6.97%	7,000.00	860.00	14.01%
Category: 50 - Salaries & Wages											
20-33-170-5045	PT Instructor	8,624.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		8,624.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 170 - Lessons - Private:		6,783.00	4,470.00	2,950.00	6,600.00	6,140.00	-460.00	-6.97%	7,000.00	860.00	14.01%
Program: 171 - Lessons - Group											
Category: 44 - Fee Revenue											
20-33-171-4430	Lessons	13,640.00	20,664.00	22,087.50	24,000.00	21,862.50	-2,137.50	-8.91%	24,980.00	3,117.50	14.26%
Total Category: 44 - Fee Revenue :		13,640.00	20,664.00	22,087.50	24,000.00	21,862.50	-2,137.50	-8.91%	24,980.00	3,117.50	14.26%
Category: 50 - Salaries & Wages											
20-33-171-5045	PT Instructor	5,300.00	0.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		5,300.00	0.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Program: 171 - Lessons - Group:		8,340.00	20,664.00	22,087.50	20,500.00	21,862.50	1,362.50	6.65%	24,980.00	3,117.50	14.26%
Program: 172 - Camps											
Category: 44 - Fee Revenue											
20-33-172-4400	Program Fees	121,407.00	120,101.90	124,502.50	123,360.00	124,502.00	1,142.00	0.93%	136,875.00	12,373.00	9.94%
Total Category: 44 - Fee Revenue :		121,407.00	120,101.90	124,502.50	123,360.00	124,502.00	1,142.00	0.93%	136,875.00	12,373.00	9.94%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-33-172-5010	Recruitment Incentives	0.00	400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-33-172-5045	PT Instructor	12,134.50	22,277.50	23,360.50	21,840.00	23,300.00	1,460.00	6.68%	24,980.00	1,680.00	7.21%
Total Category: 50 - Salaries & Wages:		12,134.50	22,677.50	23,360.50	21,840.00	23,300.00	1,460.00	6.68%	24,980.00	1,680.00	7.21%
Category: 54 - Supplies											
20-33-172-5400	Program Operation Supplies	1,197.02	1,443.75	1,503.66	2,200.00	1,503.66	-696.34	-31.65%	2,200.00	696.34	46.31%
Total Category: 54 - Supplies :		1,197.02	1,443.75	1,503.66	2,200.00	1,503.66	-696.34	-31.65%	2,200.00	696.34	46.31%
Total Program: 172 - Camps:		108,075.48	95,980.65	99,638.34	99,320.00	99,698.34	378.34	0.38%	109,695.00	9,996.66	10.03%
Program: 176 - Maintenance											
Category: 48 - Miscellaneous Revenue											
20-33-176-4800	Donations	2,817.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		2,817.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-33-176-5000	Administration	0.00	0.00	166,988.37	179,038.00	179,038.00	0.00	0.00%	186,514.32	7,476.32	4.18%
20-33-176-5010	Recruitment Incentives	0.00	2,350.00	2,250.00	2,500.00	3,000.00	500.00	20.00%	2,625.00	-375.00	-12.50%
20-33-176-5020	Maintenance	77,697.54	115,109.29	112,359.12	120,848.00	121,725.00	877.00	0.73%	126,524.00	4,799.00	3.94%
20-33-176-5070	PT Maintenance	185,101.27	253,636.42	324,339.36	306,147.00	333,400.00	27,253.00	8.90%	346,736.00	13,336.00	4.00%
20-33-176-5080	Overtime FT	5,853.58	10,241.89	13,908.65	10,749.60	13,380.62	2,631.02	24.48%	14,464.00	1,083.38	8.10%
20-33-176-5085	Overtime PT	24,448.43	33,408.87	44,936.79	28,000.00	43,523.86	15,523.86	55.44%	46,733.00	3,209.14	7.37%
Total Category: 50 - Salaries & Wages:		293,100.82	414,746.47	664,782.29	647,282.60	694,067.48	46,784.88	7.23%	723,596.32	29,528.84	4.25%
Category: 51 - Employee Benefits											
20-33-176-5110	Health Insurance Premiums	21,945.74	73,528.18	59,263.73	73,901.00	74,876.00	975.00	1.32%	99,819.60	24,943.60	33.31%
20-33-176-5150	Training & Education	950.00	1,137.96	0.00	8,100.00	1,500.00	-6,600.00	-81.48%	8,424.00	6,924.00	461.60%
20-33-176-5160	Dues	200.00	390.00	875.00	1,355.00	1,355.00	0.00	0.00%	1,410.00	55.00	4.06%
20-33-176-5170	Awards and Meetings	0.00	544.68	325.29	750.00	750.00	0.00	0.00%	750.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		23,095.74	75,600.82	60,464.02	84,106.00	78,481.00	-5,625.00	-6.69%	110,403.60	31,922.60	40.68%
Category: 52 - Contract Services											
20-33-176-5200	Building Maintenance Services	755.38	679.26	701.22	680.00	690.00	10.00	1.47%	714.00	24.00	3.48%
20-33-176-5205	Equipment Maintenance Servi	4,136.73	2,210.53	3,651.65	2,472.00	2,365.08	-106.92	-4.33%	2,595.60	230.52	9.75%
20-33-176-5215	Independent Contractor Servic	3,566.95	5,010.75	6,167.15	11,915.00	8,000.00	-3,915.00	-32.86%	12,485.00	4,485.00	56.06%
20-33-176-5225	Misc. Contract Services	3,277.63	7,700.96	3,684.85	15,253.00	15,253.00	0.00	0.00%	16,018.40	765.40	5.02%
20-33-176-5250	Misc. Professional Services	100.00	3,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-33-176-5280	Equipment Rental	2,700.00	0.00	0.00	2,700.00	2,700.00	0.00	0.00%	2,900.00	200.00	7.41%
Total Category: 52 - Contract Services:		14,536.69	18,601.50	14,204.87	33,020.00	29,008.08	-4,011.92	-12.15%	34,713.00	5,704.92	19.67%
Category: 53 - Utilities											
20-33-176-5310	Communications	820.42	785.11	651.21	1,988.36	716.08	-1,272.28	-63.99%	2,588.36	1,872.28	261.46%
20-33-176-5320	Water	0.00	0.00	0.00	500.00	20,000.00	19,500.00	3,900.00%	500.00	-19,500.00	-97.50%

Budget Comparison Report

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					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-33-176-5330	Electricity	37,236.48	29,634.27	34,369.51	36,000.00	38,000.00	2,000.00	5.56%	57,000.00	19,000.00	50.00%
20-33-176-5340	Natural Gas	1,991.26	2,898.27	2,071.89	3,200.00	3,400.00	200.00	6.25%	3,200.00	-200.00	-5.88%
	Total Category: 53 - Utilities :	40,048.16	33,317.65	37,092.61	41,688.36	62,116.08	20,427.72	49.00%	63,288.36	1,172.28	1.89%
	Category: 54 - Supplies										
20-33-176-5400	Program Operation Supplies	24,190.98	26,559.91	11,649.73	15,785.00	15,785.00	0.00	0.00%	16,580.00	795.00	5.04%
20-33-176-5420	Building Supplies	209.64	188.82	211.99	2,200.00	500.00	-1,700.00	-77.27%	2,310.00	1,810.00	362.00%
20-33-176-5430	Equipment Supplies	7,668.75	17,153.24	22,570.94	14,500.00	22,000.00	7,500.00	51.72%	15,225.00	-6,775.00	-30.80%
20-33-176-5440	Grounds Supplies	129,306.96	148,520.54	147,477.79	143,700.00	143,700.00	0.00	0.00%	150,895.00	7,195.00	5.01%
20-33-176-5445	Organic/Natural Supplies	31,357.46	31,016.60	33,563.39	27,000.00	33,563.39	6,563.39	24.31%	27,000.00	-6,563.39	-19.56%
20-33-176-5450	Fuel Supplies	15,386.35	32,443.15	27,484.36	30,525.00	30,000.00	-525.00	-1.72%	32,042.00	2,042.00	6.81%
20-33-176-5460	Uniform Supplies	2,235.09	1,302.44	5,775.27	3,550.00	5,447.94	1,897.94	53.46%	3,720.00	-1,727.94	-31.72%
20-33-176-5470	Misc. Supplies	1,033.96	1,088.04	1,578.06	1,608.00	1,600.00	-8.00	-0.50%	1,608.00	8.00	0.50%
	Total Category: 54 - Supplies :	211,389.19	258,272.74	250,311.53	238,868.00	252,596.33	13,728.33	5.75%	249,380.00	-3,216.33	-1.27%
	Category: 55 - Equipment and Repairs										
20-33-176-5510	Building Repairs	1,445.48	439.45	3,905.91	1,200.00	6,386.91	5,186.91	432.24%	1,260.00	-5,126.91	-80.27%
20-33-176-5520	Equipment Repairs	23,854.61	19,813.25	19,645.50	22,000.00	22,000.00	0.00	0.00%	23,100.00	1,100.00	5.00%
20-33-176-5530	Grounds Repairs	80,862.85	81,514.86	69,726.43	68,990.00	68,000.00	-990.00	-1.43%	72,442.00	4,442.00	6.53%
20-33-176-5850	Equipment	7,136.06	9,989.89	6,208.95	10,390.00	10,000.00	-390.00	-3.75%	10,925.00	925.00	9.25%
	Total Category: 55 - Equipment and Repairs :	113,299.00	111,757.45	99,486.79	102,580.00	106,386.91	3,806.91	3.71%	107,727.00	1,340.09	1.26%
	Total Program: 176 - Maintenance:	-692,652.60	-911,796.63	-1,126,342.11	-1,147,544.96	-1,222,655.88	-75,110.92	6.55%	-1,289,108.28	-66,452.40	5.44%
	Program: 178 - Driving Range										
	Category: 43 - Daily Fees										
20-33-178-4350	Driving Range Fees	241,464.49	232,897.37	318,272.57	236,562.00	313,300.00	76,738.00	32.44%	328,000.00	14,700.00	4.69%
	Total Category: 43 - Daily Fees :	241,464.49	232,897.37	318,272.57	236,562.00	313,300.00	76,738.00	32.44%	328,000.00	14,700.00	4.69%
	Category: 50 - Salaries & Wages										
20-33-178-5040	PT Attendant	0.00	0.00	112.00	0.00	112.00	112.00	0.00%	0.00	-112.00	-100.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	112.00	0.00	112.00	112.00	0.00%	0.00	-112.00	-100.00%
	Category: 52 - Contract Services										
20-33-178-5225	Misc. Contract Services	6,228.10	4,664.49	8,856.83	8,000.00	8,000.00	0.00	0.00%	8,500.00	500.00	6.25%
	Total Category: 52 - Contract Services:	6,228.10	4,664.49	8,856.83	8,000.00	8,000.00	0.00	0.00%	8,500.00	500.00	6.25%
	Category: 54 - Supplies										
20-33-178-5400	Program Operation Supplies	12,435.89	13,262.08	17,011.91	25,350.00	16,790.77	-8,559.23	-33.76%	33,600.00	16,809.23	100.11%
	Total Category: 54 - Supplies :	12,435.89	13,262.08	17,011.91	25,350.00	16,790.77	-8,559.23	-33.76%	33,600.00	16,809.23	100.11%
	Total Program: 178 - Driving Range:	222,800.50	214,970.80	292,291.83	203,212.00	288,397.23	85,185.23	41.92%	285,900.00	-2,497.23	-0.87%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 179 - Golf Project Surcharge										
Category: 48 - Miscellaneous Revenue										
20-33-179-4930 Golf Project Surcharge	0.00	0.00	6.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	6.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:	0.00	0.00	6.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 33 - Golf Operations:	359,640.53	130,370.92	747,277.21	268,246.29	397,381.53	129,135.24	48.14%	290,644.01	-106,737.52	-26.86%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 33 - Golf Operations										
Program: 100 - Operations										
43 - Daily Fees	1,029,007.79	1,110,190.20	1,235,040.52	1,167,641.00	1,206,888.00	39,247.00	3.36%	1,263,529.00	56,641.00	4.69%
44 - Fee Revenue	90,663.67	80,947.00	124,400.00	65,000.00	124,400.00	59,400.00	91.38%	140,000.00	15,600.00	12.54%
45 - Membership Fees	312,435.00	294,195.00	374,849.00	335,000.00	374,849.00	39,849.00	11.90%	360,350.00	-14,499.00	-3.87%
46 - Rental Revenue	293,120.95	343,790.19	338,155.99	349,800.00	334,365.00	-15,435.00	-4.41%	341,300.00	6,935.00	2.07%
48 - Miscellaneous Revenue	77,285.20	21,495.31	52,014.45	74,000.00	75,000.00	1,000.00	1.35%	85,000.00	10,000.00	13.33%
50 - Salaries & Wages	457,326.46	506,071.97	373,337.36	359,352.00	388,993.75	29,641.75	8.25%	401,528.00	12,534.25	3.22%
51 - Employee Benefits	48,790.65	31,509.87	34,036.98	41,603.00	41,976.29	373.29	0.90%	44,946.08	2,969.79	7.07%
52 - Contract Services	132,857.78	146,722.34	159,480.42	157,937.70	169,221.00	11,283.30	7.14%	178,767.00	9,546.00	5.64%
53 - Utilities	52,339.62	44,357.46	81,571.17	59,531.00	69,253.00	9,722.00	16.33%	88,416.00	19,163.00	27.67%
54 - Supplies	9,285.77	13,696.48	13,607.67	10,544.00	11,471.37	927.37	8.80%	12,256.63	785.26	6.85%
55 - Equipment and Repairs	15,662.27	43,082.56	41,650.77	46,020.00	52,161.25	6,141.25	13.34%	32,391.00	-19,770.25	-37.90%
60 - Transfers	386,977.04	388,969.33	0.00	247,100.00	220,250.00	-26,850.00	-10.87%	313,649.00	93,399.00	42.41%
Total Program: 100 - Operations:	699,273.02	676,207.69	1,420,775.59	1,069,353.30	1,162,175.34	92,822.04	8.68%	1,118,225.29	-43,950.05	-3.78%
Program: 120 - Pro Shop										
47 - Retail Sales	98,988.18	122,386.40	133,499.99	112,041.95	137,000.00	24,958.05	22.28%	135,000.00	-2,000.00	-1.46%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	91,967.05	92,511.99	97,629.93	95,236.00	95,236.00	0.00	0.00%	101,048.00	5,812.00	6.10%
Total Program: 120 - Pro Shop:	7,021.13	29,874.41	35,870.06	16,805.95	41,764.00	24,958.05	148.51%	33,952.00	-7,812.00	-18.71%
Program: 170 - Lessons - Private										
44 - Fee Revenue	15,407.00	4,470.00	2,950.00	6,600.00	6,140.00	-460.00	-6.97%	7,000.00	860.00	14.01%
50 - Salaries & Wages	8,624.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 170 - Lessons - Private:	6,783.00	4,470.00	2,950.00	6,600.00	6,140.00	-460.00	-6.97%	7,000.00	860.00	14.01%
Program: 171 - Lessons - Group										
44 - Fee Revenue	13,640.00	20,664.00	22,087.50	24,000.00	21,862.50	-2,137.50	-8.91%	24,980.00	3,117.50	14.26%
50 - Salaries & Wages	5,300.00	0.00	0.00	3,500.00	0.00	-3,500.00	-100.00%	0.00	0.00	0.00%
Total Program: 171 - Lessons - Group:	8,340.00	20,664.00	22,087.50	20,500.00	21,862.50	1,362.50	6.65%	24,980.00	3,117.50	14.26%
Program: 172 - Camps										
44 - Fee Revenue	121,407.00	120,101.90	124,502.50	123,360.00	124,502.00	1,142.00	0.93%	136,875.00	12,373.00	9.94%
50 - Salaries & Wages	12,134.50	22,677.50	23,360.50	21,840.00	23,300.00	1,460.00	6.68%	24,980.00	1,680.00	7.21%
54 - Supplies	1,197.02	1,443.75	1,503.66	2,200.00	1,503.66	-696.34	-31.65%	2,200.00	696.34	46.31%
Total Program: 172 - Camps:	108,075.48	95,980.65	99,638.34	99,320.00	99,698.34	378.34	0.38%	109,695.00	9,996.66	10.03%
Program: 176 - Maintenance										
48 - Miscellaneous Revenue	2,817.00	500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	293,100.82	414,746.47	664,782.29	647,282.60	694,067.48	46,784.88	7.23%	723,596.32	29,528.84	4.25%
51 - Employee Benefits	23,095.74	75,600.82	60,464.02	84,106.00	78,481.00	-5,625.00	-6.69%	110,403.60	31,922.60	40.68%
52 - Contract Services	14,536.69	18,601.50	14,204.87	33,020.00	29,008.08	-4,011.92	-12.15%	34,713.00	5,704.92	19.67%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
53 - Utilities	40,048.16	33,317.65	37,092.61	41,688.36	62,116.08	20,427.72	49.00%	63,288.36	1,172.28	1.89%
54 - Supplies	211,389.19	258,272.74	250,311.53	238,868.00	252,596.33	13,728.33	5.75%	249,380.00	-3,216.33	-1.27%
55 - Equipment and Repairs	113,299.00	111,757.45	99,486.79	102,580.00	106,386.91	3,806.91	3.71%	107,727.00	1,340.09	1.26%
Total Program: 176 - Maintenance:	-692,652.60	-911,796.63	-1,126,342.11	-1,147,544.96	-1,222,655.88	-75,110.92	6.55%	-1,289,108.28	-66,452.40	5.44%
Program: 178 - Driving Range										
43 - Daily Fees	241,464.49	232,897.37	318,272.57	236,562.00	313,300.00	76,738.00	32.44%	328,000.00	14,700.00	4.69%
50 - Salaries & Wages	0.00	0.00	112.00	0.00	112.00	112.00	0.00%	0.00	-112.00	-100.00%
52 - Contract Services	6,228.10	4,664.49	8,856.83	8,000.00	8,000.00	0.00	0.00%	8,500.00	500.00	6.25%
54 - Supplies	12,435.89	13,262.08	17,011.91	25,350.00	16,790.77	-8,559.23	-33.76%	33,600.00	16,809.23	100.11%
Total Program: 178 - Driving Range:	222,800.50	214,970.80	292,291.83	203,212.00	288,397.23	85,185.23	41.92%	285,900.00	-2,497.23	-0.87%
Program: 179 - Golf Project Surcharge										
48 - Miscellaneous Revenue	0.00	0.00	6.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 179 - Golf Project Surcharge:	0.00	0.00	6.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 33 - Golf Operations:	359,640.53	130,370.92	747,277.21	268,246.29	397,381.53	129,135.24	48.14%	290,644.01	-106,737.52	-26.86%



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

Ice Operations

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ 48,372	\$ 51,055	\$ 50,007	\$ 51,839	\$1,832	3.7%
Fee Revenue	301,058	300,240	313,371	328,609	15,238	4.9%
Membership Fees	15,383	16,654	13,628	15,848	2,220	16.3%
Rental Revenue	828,527	915,000	762,351	800,465	38,114	5.0%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>10,940</u>	<u>18,200</u>	<u>17,411</u>	<u>18,200</u>	<u>789</u>	4.5%
Total Revenue	<u>\$1,204,279</u>	<u>\$1,301,149</u>	<u>\$1,156,768</u>	<u>\$1,214,961</u>	<u>\$58,193</u>	5.0%
Expenses						
Salaries & Wages	\$449,960	\$481,802	\$510,458	\$ 475,965	(\$34,493)	-6.8%
Employee Benefits	55,668	60,936	59,776	75,419	15,643	26.2%
Contract Services	116,806	93,162	92,190	100,044	7,854	8.5%
Utilities	101,217	148,064	122,115	171,638	49,523	40.6%
Supplies	37,315	24,750	38,638	33,340	(5,298)	-13.7%
Repairs	<u>20,069</u>	<u>15,400</u>	<u>38,080</u>	<u>17,200</u>	<u>(20,880)</u>	-54.8%
Operating Expenses	\$781,036	\$824,114	\$861,257	\$873,606	\$12,349	1.4%
Operating Surplus (Deficit)	<u>\$423,243</u>	<u>\$477,035</u>	<u>\$295,511</u>	<u>\$341,355</u>	<u>\$45,844</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	203,411	0	0	0	0	N/A
Overhead Transfer	<u>75,244</u>	<u>77,000</u>	<u>55,712</u>	<u>119,482</u>	<u>63,770</u>	114.5%
Non Operating Expenses	\$278,655	\$77,000	\$55,712	\$119,482	\$63,770	114.5%
Total Expenses	<u>\$1,059,691</u>	<u>\$901,114</u>	<u>\$916,969</u>	<u>\$993,088</u>	<u>\$76,119</u>	8.3%
Net Surplus (Deficit)	\$144,588	\$400,035	\$239,799	\$221,873		

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 34 - Ice Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-34-100-4300	Daily Fees - Resident	21,982.00	39,756.25	32,308.00	41,555.00	39,847.00	-1,708.00	-4.11%	41,839.00	1,992.00	5.00%
Total Category: 43 - Daily Fees :		21,982.00	39,756.25	32,308.00	41,555.00	39,847.00	-1,708.00	-4.11%	41,839.00	1,992.00	5.00%
Category: 45 - Membership Fees											
20-34-100-4500	Membership Fees - Resident	7,852.00	11,100.53	9,567.25	11,806.00	9,778.00	-2,028.00	-17.18%	11,806.00	2,028.00	20.74%
20-34-100-4510	Membership Fees - Non- Resid	2,989.00	4,282.00	4,209.00	4,848.00	3,850.00	-998.00	-20.59%	4,042.00	192.00	4.99%
Total Category: 45 - Membership Fees :		10,841.00	15,382.53	13,776.25	16,654.00	13,628.00	-3,026.00	-18.17%	15,848.00	2,220.00	16.29%
Category: 46 - Rental Revenue											
20-34-100-4610	Main Rink Rental	785,259.50	612,186.24	425,510.55	675,310.00	575,388.00	-99,922.00	-14.80%	604,157.00	28,769.00	5.00%
20-34-100-4615	Studio Rink Rental	182,185.01	160,737.23	62,711.12	176,300.00	123,014.00	-53,286.00	-30.22%	129,164.00	6,150.00	5.00%
20-34-100-4650	Locker Rental	685.25	305.00	71.50	500.00	222.00	-278.00	-55.60%	232.00	10.00	4.50%
20-34-100-4660	Equipment Rental	17,117.00	30,178.25	26,530.45	30,696.00	30,781.00	85.00	0.28%	32,319.00	1,538.00	5.00%
20-34-100-4680	Facility Rental	16,862.00	25,119.80	31,761.28	32,194.00	32,946.00	752.00	2.34%	34,593.00	1,647.00	5.00%
Total Category: 46 - Rental Revenue :		1,002,108.76	828,526.52	546,584.90	915,000.00	762,351.00	-152,649.00	-16.68%	800,465.00	38,114.00	5.00%
Category: 48 - Miscellaneous Revenue											
20-34-100-4810	Advertising Fees	0.00	1,000.00	2,200.00	10,000.00	8,000.00	-2,000.00	-20.00%	10,000.00	2,000.00	25.00%
20-34-100-4900	Miscellaneous Revenue	487.50	2,522.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-4910	Over/Short Revenue	-10.00	-8.16	-301.90	0.00	466.00	466.00	0.00%	0.00	-466.00	-100.00%
20-34-100-4930	Vending Commissions	164.00	6,541.43	5,790.49	5,000.00	5,325.00	325.00	6.50%	5,000.00	-325.00	-6.10%
20-34-100-4940	Concessionaire Fees	0.00	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 :		641.50	10,055.27	7,688.59	17,500.00	16,291.00	-1,209.00	-6.91%	17,500.00	1,209.00	7.42%
Category: 50 - Salaries & Wages											
20-34-100-5000	Administration	164,180.26	177,237.71	171,336.35	198,024.00	179,200.00	-18,824.00	-9.51%	137,234.00	-41,966.00	-23.42%
20-34-100-5010	Recruitment Incentives	0.00	2,700.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5020	Maintenance	65,534.44	66,776.22	64,211.21	69,680.00	66,889.00	-2,791.00	-4.01%	69,680.00	2,791.00	4.17%
20-34-100-5030	PT Supervisor	59,556.14	68,016.22	67,248.75	67,600.00	72,698.00	5,098.00	7.54%	75,605.00	2,907.00	4.00%
20-34-100-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5055	PT Administration	54,040.79	69,418.88	89,451.79	87,360.00	89,888.00	2,528.00	2.89%	93,483.00	3,595.00	4.00%
20-34-100-5060	PT Guard	1,128.60	902.00	16,428.00	2,500.00	19,552.00	17,052.00	682.08%	20,334.00	782.00	4.00%
20-34-100-5080	Overtime FT	3,048.55	2,977.43	3,115.21	1,808.00	3,349.00	1,541.00	85.23%	2,500.00	-849.00	-25.35%
20-34-100-5085	Overtime PT	0.00	2,197.99	3,658.98	0.00	3,000.00	3,000.00	0.00%	0.00	-3,000.00	-100.00%
Total Category: 50 - Salaries & Wages:		347,488.78	390,226.45	415,450.29	426,972.00	434,576.00	7,604.00	1.78%	398,836.00	-35,740.00	-8.22%
Category: 51 - Employee Benefits											
20-34-100-5110	Health Insurance Premiums	46,170.08	52,440.32	43,824.27	55,906.00	56,643.00	737.00	1.32%	70,588.80	13,945.80	24.62%
20-34-100-5150	Training & Education	489.00	1,112.64	1,475.42	3,200.00	1,475.00	-1,725.00	-53.91%	3,000.00	1,525.00	103.39%
20-34-100-5160	Dues	1,180.25	2,149.25	1,135.50	1,430.00	1,417.00	-13.00	-0.91%	1,430.00	13.00	0.92%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-34-100-5170	Awards and Meetings	467.20	-33.86	41.25	400.00	241.00	-159.00	-39.75%	400.00	159.00	65.98%
Total Category: 51 - Employee Benefits :		48,306.53	55,668.35	46,476.44	60,936.00	59,776.00	-1,160.00	-1.90%	75,418.80	15,642.80	26.17%
Category: 52 - Contract Services											
20-34-100-5200	Building Maintenance Services	37,807.87	46,126.17	43,192.03	39,745.00	42,251.00	2,506.00	6.31%	48,396.00	6,145.00	14.54%
20-34-100-5205	Equipment Maintenance Serv	23,474.61	46,432.03	14,435.86	23,667.00	22,397.00	-1,270.00	-5.37%	23,517.00	1,120.00	5.00%
20-34-100-5225	Misc. Contract Services	15,564.84	23,557.45	22,115.74	21,500.00	22,991.00	1,491.00	6.93%	24,141.00	1,150.00	5.00%
20-34-100-5250	Misc. Professional Services	46.67	297.50	1,432.25	500.00	1,351.00	851.00	170.20%	1,418.00	67.00	4.96%
20-34-100-5255	Marketing	0.00	367.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5260	Advertising	0.00	0.00	367.20	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	750.00	0.00	0.00%	0.00	-750.00	-100.00%
Total Category: 52 - Contract Services:		76,893.99	116,780.35	81,543.08	86,162.00	89,740.00	3,578.00	4.15%	97,472.00	7,732.00	8.62%
Category: 53 - Utilities											
20-34-100-5310	Communications	649.04	509.32	478.29	480.00	525.00	45.00	9.38%	525.00	0.00	0.00%
20-34-100-5320	Water	6,575.95	7,777.15	5,629.10	7,666.00	7,770.00	104.00	1.36%	7,770.00	0.00	0.00%
20-34-100-5330	Electricity	103,907.81	69,572.61	89,962.80	115,117.00	94,215.00	-20,902.00	-18.16%	141,323.00	47,108.00	50.00%
20-34-100-5340	Natural Gas	22,979.68	22,168.17	18,363.96	23,037.00	18,415.00	-4,622.00	-20.06%	20,256.00	1,841.00	10.00%
20-34-100-5350	Misc. Utilities	1,981.77	1,190.20	1,083.20	1,764.00	1,190.00	-574.00	-32.54%	1,764.00	574.00	48.24%
Total Category: 53 - Utilities :		136,094.25	101,217.45	115,517.35	148,064.00	122,115.00	-25,949.00	-17.53%	171,638.00	49,523.00	40.55%
Category: 54 - Supplies											
20-34-100-5400	Program Operation Supplies	465.51	2,397.31	969.80	3,000.00	1,899.00	-1,101.00	-36.70%	2,000.00	101.00	5.32%
20-34-100-5410	Office Supplies	679.48	337.48	443.35	500.00	449.00	-51.00	-10.20%	500.00	51.00	11.36%
20-34-100-5420	Building Supplies	1,132.63	1,292.16	4,842.37	1,000.00	4,103.00	3,103.00	310.30%	4,308.00	205.00	5.00%
20-34-100-5430	Equipment Supplies	3,783.68	4,996.48	2,860.16	2,500.00	3,156.00	656.00	26.24%	2,630.00	-526.00	-16.67%
20-34-100-5440	Grounds Supplies	75.62	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-100-5450	Fuel Supplies	7,200.84	7,662.63	5,573.00	6,000.00	7,526.00	1,526.00	25.43%	7,902.00	376.00	5.00%
20-34-100-5460	Uniform Supplies	0.00	1,492.20	1,279.18	1,500.00	1,579.00	79.00	5.27%	3,000.00	1,421.00	89.99%
20-34-100-5470	Misc. Supplies	394.49	557.13	708.74	250.00	546.00	296.00	118.40%	500.00	-46.00	-8.42%
Total Category: 54 - Supplies :		13,732.25	18,735.39	16,676.60	14,750.00	19,258.00	4,508.00	30.56%	20,840.00	1,582.00	8.21%
Category: 55 - Equipment and Repairs											
20-34-100-5510	Building Repairs	18,925.36	10,890.25	38,259.95	7,200.00	31,747.00	24,547.00	340.93%	10,000.00	-21,747.00	-68.50%
20-34-100-5520	Equipment Repairs	6,254.18	6,842.68	3,827.97	7,200.00	6,333.00	-867.00	-12.04%	7,200.00	867.00	13.69%
20-34-100-5850	Equipment	0.00	2,336.05	0.00	1,000.00	0.00	-1,000.00	-100.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		25,179.54	20,068.98	42,087.92	15,400.00	38,080.00	22,680.00	147.27%	17,200.00	-20,880.00	-54.83%
Category: 60 - Transfers											
20-34-100-6010	Admin Overhead Charge	60,966.96	75,243.85	0.00	77,000.00	55,712.00	-21,288.00	-27.65%	119,482.00	63,770.00	114.46%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
20-34-100-6050	Transfer to Capital Fund	198,315.00	203,411.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
	Total Category: 60 - Transfers :	259,281.96	278,654.85	0.00	77,000.00	55,712.00	-21,288.00	-27.65%	119,482.00	63,770.00	114.46%
	Total Program: 100 - Operations:	128,595.96	-87,631.25	-117,393.94	161,425.00	12,860.00	-148,565.00	-92.03%	-25,234.80	-38,094.80	-296.23%
Program: 190 - Lessons - Beginner											
Category: 44 - Fee Revenue											
20-34-190-4400	Program Fees	-20,102.08	120,528.68	56,421.02	123,476.00	61,100.00	-62,376.00	-50.52%	64,115.00	3,015.00	4.93%
	Total Category: 44 - Fee Revenue :	-20,102.08	120,528.68	56,421.02	123,476.00	61,100.00	-62,376.00	-50.52%	64,115.00	3,015.00	4.93%
Category: 50 - Salaries & Wages											
20-34-190-5045	PT Instructor	5,501.30	13,413.35	14,911.15	13,875.00	14,997.00	1,122.00	8.09%	13,875.00	-1,122.00	-7.48%
	Total Category: 50 - Salaries & Wages:	5,501.30	13,413.35	14,911.15	13,875.00	14,997.00	1,122.00	8.09%	13,875.00	-1,122.00	-7.48%
Category: 54 - Supplies											
20-34-190-5400	Program Operation Supplies	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 190 - Lessons - Beginner:	-25,647.38	107,115.33	41,509.87	109,601.00	46,103.00	-63,498.00	-57.94%	50,240.00	4,137.00	8.97%
Program: 192 - Lessons - Intermediate											
Category: 44 - Fee Revenue											
20-34-192-4400	Program Fees	113,933.74	82,516.25	117,087.32	80,396.00	116,602.00	36,206.00	45.03%	122,432.00	5,830.00	5.00%
	Total Category: 44 - Fee Revenue :	113,933.74	82,516.25	117,087.32	80,396.00	116,602.00	36,206.00	45.03%	122,432.00	5,830.00	5.00%
Category: 50 - Salaries & Wages											
20-34-192-5045	PT Instructor	4,784.40	7,654.29	11,150.34	8,241.00	11,174.00	2,933.00	35.59%	11,621.00	447.00	4.00%
	Total Category: 50 - Salaries & Wages:	4,784.40	7,654.29	11,150.34	8,241.00	11,174.00	2,933.00	35.59%	11,621.00	447.00	4.00%
	Total Program: 192 - Lessons - Intermediate:	109,149.34	74,861.96	105,936.98	72,155.00	105,428.00	33,273.00	46.11%	110,811.00	5,383.00	5.11%
Program: 193 - Lessons - Advanced											
Category: 44 - Fee Revenue											
20-34-193-4400	Program Fees	22,745.84	21,912.42	35,311.27	32,060.00	35,149.00	3,089.00	9.64%	36,906.00	1,757.00	5.00%
	Total Category: 44 - Fee Revenue :	22,745.84	21,912.42	35,311.27	32,060.00	35,149.00	3,089.00	9.64%	36,906.00	1,757.00	5.00%
Category: 50 - Salaries & Wages											
20-34-193-5045	PT Instructor	4,192.51	17,825.07	14,113.19	19,175.00	13,677.00	-5,498.00	-28.67%	14,224.00	547.00	4.00%
	Total Category: 50 - Salaries & Wages:	4,192.51	17,825.07	14,113.19	19,175.00	13,677.00	-5,498.00	-28.67%	14,224.00	547.00	4.00%
	Total Program: 193 - Lessons - Advanced:	18,553.33	4,087.35	21,198.08	12,885.00	21,472.00	8,587.00	66.64%	22,682.00	1,210.00	5.64%
Program: 194 - Lessons - Teen/Adult											
Category: 44 - Fee Revenue											
20-34-194-4400	Program Fees	5,241.01	14,242.05	17,073.65	10,046.00	16,853.00	6,807.00	67.76%	17,695.00	842.00	5.00%
	Total Category: 44 - Fee Revenue :	5,241.01	14,242.05	17,073.65	10,046.00	16,853.00	6,807.00	67.76%	17,695.00	842.00	5.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-34-194-5045 PT Instructor	147.73	1,207.26	1,853.15	1,194.00	1,668.00	474.00	39.70%	1,734.00	66.00	3.96%
Total Category: 50 - Salaries & Wages:	147.73	1,207.26	1,853.15	1,194.00	1,668.00	474.00	39.70%	1,734.00	66.00	3.96%
Total Program: 194 - Lessons - Teen/Adult:	5,093.28	13,034.79	15,220.50	8,852.00	15,185.00	6,333.00	71.54%	15,961.00	776.00	5.11%
Program: 195 - Lessons - Hockey										
Category: 44 - Fee Revenue										
20-34-195-4400 Program Fees	23,831.42	23,936.11	30,936.51	22,526.00	31,079.00	8,553.00	37.97%	32,632.00	1,553.00	5.00%
Total Category: 44 - Fee Revenue :	23,831.42	23,936.11	30,936.51	22,526.00	31,079.00	8,553.00	37.97%	32,632.00	1,553.00	5.00%
Category: 50 - Salaries & Wages										
20-34-195-5045 PT Instructor	2,631.09	6,965.54	7,496.24	5,883.00	8,034.00	2,151.00	36.56%	8,355.00	321.00	4.00%
Total Category: 50 - Salaries & Wages:	2,631.09	6,965.54	7,496.24	5,883.00	8,034.00	2,151.00	36.56%	8,355.00	321.00	4.00%
Total Program: 195 - Lessons - Hockey:	21,200.33	16,970.57	23,440.27	16,643.00	23,045.00	6,402.00	38.47%	24,277.00	1,232.00	5.35%
Program: 196 - Camps										
Category: 44 - Fee Revenue										
20-34-196-4400 Program Fees	17,791.61	24,752.02	35,617.45	18,158.00	34,743.00	16,585.00	91.34%	36,480.00	1,737.00	5.00%
Total Category: 44 - Fee Revenue :	17,791.61	24,752.02	35,617.45	18,158.00	34,743.00	16,585.00	91.34%	36,480.00	1,737.00	5.00%
Category: 50 - Salaries & Wages										
20-34-196-5045 PT Instructor	5,651.76	3,024.55	11,912.06	2,962.00	14,664.00	11,702.00	395.07%	15,250.00	586.00	4.00%
20-34-196-5050 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:	5,651.76	3,024.55	11,912.06	2,962.00	14,664.00	11,702.00	395.07%	15,250.00	586.00	4.00%
Category: 52 - Contract Services										
20-34-196-5272 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										
20-34-196-5400 Program Operation Supplies	721.30	167.46	691.10	0.00	690.00	690.00	0.00%	500.00	-190.00	-27.54%
Total Category: 54 - Supplies :	721.30	167.46	691.10	0.00	690.00	690.00	0.00%	500.00	-190.00	-27.54%
Total Program: 196 - Camps:	11,418.55	21,560.01	23,014.29	15,196.00	19,389.00	4,193.00	27.59%	20,730.00	1,341.00	6.92%
Program: 197 - Ice Show										
Category: 43 - Daily Fees										
20-34-197-4340 Ticket Sales	2,869.00	8,616.00	10,160.00	9,500.00	10,160.00	660.00	6.95%	10,000.00	-160.00	-1.57%
Total Category: 43 - Daily Fees :	2,869.00	8,616.00	10,160.00	9,500.00	10,160.00	660.00	6.95%	10,000.00	-160.00	-1.57%
Category: 44 - Fee Revenue										
20-34-197-4400 Program Fees	10,959.33	12,922.50	17,095.00	13,578.00	17,095.00	3,517.00	25.90%	17,949.00	854.00	5.00%
Total Category: 44 - Fee Revenue :	10,959.33	12,922.50	17,095.00	13,578.00	17,095.00	3,517.00	25.90%	17,949.00	854.00	5.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%		
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)			
Category: 48 - Miscellaneous Revenue												
20-34-197-4810		Advertising Fees	0.00	565.00	390.00	700.00	390.00	-310.00	-44.29%	700.00	310.00	79.49%
20-34-197-4900		Miscellaneous Revenue	0.00	320.00	740.00	0.00	730.00	730.00	0.00%	0.00	-730.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :			0.00	885.00	1,130.00	700.00	1,120.00	420.00	60.00%	700.00	-420.00	-37.50%
Category: 50 - Salaries & Wages												
20-34-197-5045		PT Instructor	2,842.08	9,643.48	11,668.11	3,500.00	11,668.00	8,168.00	233.37%	12,070.00	402.00	3.45%
Total Category: 50 - Salaries & Wages:			2,842.08	9,643.48	11,668.11	3,500.00	11,668.00	8,168.00	233.37%	12,070.00	402.00	3.45%
Category: 52 - Contract Services												
20-34-197-5225		Misc. Contract Services	0.00	0.00	2,450.00	7,000.00	2,450.00	-4,550.00	-65.00%	2,572.00	122.00	4.98%
20-34-197-5265		Printing	183.84	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-34-197-5270		Postage	0.00	25.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:			183.84	25.82	2,450.00	7,000.00	2,450.00	-4,550.00	-65.00%	2,572.00	122.00	4.98%
Category: 54 - Supplies												
20-34-197-5400		Program Operation Supplies	4,985.38	17,557.30	18,431.42	10,000.00	18,392.00	8,392.00	83.92%	12,000.00	-6,392.00	-34.75%
Total Category: 54 - Supplies :			4,985.38	17,557.30	18,431.42	10,000.00	18,392.00	8,392.00	83.92%	12,000.00	-6,392.00	-34.75%
Total Program: 197 - Ice Show:			5,817.03	-4,803.10	-4,164.53	3,278.00	-4,135.00	-7,413.00	-226.14%	2,007.00	6,142.00	-148.54%
Program: 198 - Summer Competitive												
Category: 44 - Fee Revenue												
20-34-198-4400		Program Fees	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :			44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 198 - Summer Competitive:			44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 199 - Special Events												
Category: 44 - Fee Revenue												
20-34-199-4400		Program Fees	270.00	247.50	665.75	0.00	750.00	750.00	0.00%	400.00	-350.00	-46.67%
Total Category: 44 - Fee Revenue :			270.00	247.50	665.75	0.00	750.00	750.00	0.00%	400.00	-350.00	-46.67%
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	262.50	854.83	527.94	0.00	298.00	298.00	0.00%	0.00	-298.00	-100.00%
Total Category: 54 - Supplies :			262.50	854.83	527.94	0.00	298.00	298.00	0.00%	0.00	-298.00	-100.00%
Total Program: 199 - Special Events:			7.50	-607.33	137.81	0.00	452.00	452.00	0.00%	400.00	-52.00	-11.50%
Total Department: 34 - Ice Operations:			274,231.94	144,588.33	108,899.33	400,035.00	239,799.00	-160,236.00	-40.06%	221,873.20	-17,925.80	-7.48%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 34 - Ice Operations										
Program: 100 - Operations										
43 - Daily Fees	21,982.00	39,756.25	32,308.00	41,555.00	39,847.00	-1,708.00	-4.11%	41,839.00	1,992.00	5.00%
45 - Membership Fees	10,841.00	15,382.53	13,776.25	16,654.00	13,628.00	-3,026.00	-18.17%	15,848.00	2,220.00	16.29%
46 - Rental Revenue	1,002,108.76	828,526.52	546,584.90	915,000.00	762,351.00	-152,649.00	-16.68%	800,465.00	38,114.00	5.00%
48 - Miscellaneous Revenue	641.50	10,055.27	7,688.59	17,500.00	16,291.00	-1,209.00	-6.91%	17,500.00	1,209.00	7.42%
50 - Salaries & Wages	347,488.78	390,226.45	415,450.29	426,972.00	434,576.00	7,604.00	1.78%	398,836.00	-35,740.00	-8.22%
51 - Employee Benefits	48,306.53	55,668.35	46,476.44	60,936.00	59,776.00	-1,160.00	-1.90%	75,418.80	15,642.80	26.17%
52 - Contract Services	76,893.99	116,780.35	81,543.08	86,162.00	89,740.00	3,578.00	4.15%	97,472.00	7,732.00	8.62%
53 - Utilities	136,094.25	101,217.45	115,517.35	148,064.00	122,115.00	-25,949.00	-17.53%	171,638.00	49,523.00	40.55%
54 - Supplies	13,732.25	18,735.39	16,676.60	14,750.00	19,258.00	4,508.00	30.56%	20,840.00	1,582.00	8.21%
55 - Equipment and Repairs	25,179.54	20,068.98	42,087.92	15,400.00	38,080.00	22,680.00	147.27%	17,200.00	-20,880.00	-54.83%
60 - Transfers	259,281.96	278,654.85	0.00	77,000.00	55,712.00	-21,288.00	-27.65%	119,482.00	63,770.00	114.46%
Total Program: 100 - Operations:	128,595.96	-87,631.25	-117,393.94	161,425.00	12,860.00	-148,565.00	-92.03%	-25,234.80	-38,094.80	-296.23%
Program: 190 - Lessons - Beginner										
44 - Fee Revenue	-20,102.08	120,528.68	56,421.02	123,476.00	61,100.00	-62,376.00	-50.52%	64,115.00	3,015.00	4.93%
50 - Salaries & Wages	5,501.30	13,413.35	14,911.15	13,875.00	14,997.00	1,122.00	8.09%	13,875.00	-1,122.00	-7.48%
54 - Supplies	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 190 - Lessons - Beginner:	-25,647.38	107,115.33	41,509.87	109,601.00	46,103.00	-63,498.00	-57.94%	50,240.00	4,137.00	8.97%
Program: 192 - Lessons - Intermediate										
44 - Fee Revenue	113,933.74	82,516.25	117,087.32	80,396.00	116,602.00	36,206.00	45.03%	122,432.00	5,830.00	5.00%
50 - Salaries & Wages	4,784.40	7,654.29	11,150.34	8,241.00	11,174.00	2,933.00	35.59%	11,621.00	447.00	4.00%
Total Program: 192 - Lessons - Intermediate:	109,149.34	74,861.96	105,936.98	72,155.00	105,428.00	33,273.00	46.11%	110,811.00	5,383.00	5.11%
Program: 193 - Lessons - Advanced										
44 - Fee Revenue	22,745.84	21,912.42	35,311.27	32,060.00	35,149.00	3,089.00	9.64%	36,906.00	1,757.00	5.00%
50 - Salaries & Wages	4,192.51	17,825.07	14,113.19	19,175.00	13,677.00	-5,498.00	-28.67%	14,224.00	547.00	4.00%
Total Program: 193 - Lessons - Advanced:	18,553.33	4,087.35	21,198.08	12,885.00	21,472.00	8,587.00	66.64%	22,682.00	1,210.00	5.64%
Program: 194 - Lessons - Teen/Adult										
44 - Fee Revenue	5,241.01	14,242.05	17,073.65	10,046.00	16,853.00	6,807.00	67.76%	17,695.00	842.00	5.00%
50 - Salaries & Wages	147.73	1,207.26	1,853.15	1,194.00	1,668.00	474.00	39.70%	1,734.00	66.00	3.96%
Total Program: 194 - Lessons - Teen/Adult:	5,093.28	13,034.79	15,220.50	8,852.00	15,185.00	6,333.00	71.54%	15,961.00	776.00	5.11%
Program: 195 - Lessons - Hockey										
44 - Fee Revenue	23,831.42	23,936.11	30,936.51	22,526.00	31,079.00	8,553.00	37.97%	32,632.00	1,553.00	5.00%
50 - Salaries & Wages	2,631.09	6,965.54	7,496.24	5,883.00	8,034.00	2,151.00	36.56%	8,355.00	321.00	4.00%
Total Program: 195 - Lessons - Hockey:	21,200.33	16,970.57	23,440.27	16,643.00	23,045.00	6,402.00	38.47%	24,277.00	1,232.00	5.35%
Program: 196 - Camps										
44 - Fee Revenue	17,791.61	24,752.02	35,617.45	18,158.00	34,743.00	16,585.00	91.34%	36,480.00	1,737.00	5.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
50 - Salaries & Wages	5,651.76	3,024.55	11,912.06	2,962.00	14,664.00	11,702.00	395.07%	15,250.00	586.00	4.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	721.30	167.46	691.10	0.00	690.00	690.00	0.00%	500.00	-190.00	-27.54%
Total Program: 196 - Camps:	11,418.55	21,560.01	23,014.29	15,196.00	19,389.00	4,193.00	27.59%	20,730.00	1,341.00	6.92%
Program: 197 - Ice Show										
43 - Daily Fees	2,869.00	8,616.00	10,160.00	9,500.00	10,160.00	660.00	6.95%	10,000.00	-160.00	-1.57%
44 - Fee Revenue	10,959.33	12,922.50	17,095.00	13,578.00	17,095.00	3,517.00	25.90%	17,949.00	854.00	5.00%
48 - Miscellaneous Revenue	0.00	885.00	1,130.00	700.00	1,120.00	420.00	60.00%	700.00	-420.00	-37.50%
50 - Salaries & Wages	2,842.08	9,643.48	11,668.11	3,500.00	11,668.00	8,168.00	233.37%	12,070.00	402.00	3.45%
52 - Contract Services	183.84	25.82	2,450.00	7,000.00	2,450.00	-4,550.00	-65.00%	2,572.00	122.00	4.98%
54 - Supplies	4,985.38	17,557.30	18,431.42	10,000.00	18,392.00	8,392.00	83.92%	12,000.00	-6,392.00	-34.75%
Total Program: 197 - Ice Show:	5,817.03	-4,803.10	-4,164.53	3,278.00	-4,135.00	-7,413.00	-226.14%	2,007.00	6,142.00	-148.54%
Program: 198 - Summer Competitive										
44 - Fee Revenue	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 198 - Summer Competitive:	44.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 199 - Special Events										
44 - Fee Revenue	270.00	247.50	665.75	0.00	750.00	750.00	0.00%	400.00	-350.00	-46.67%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	262.50	854.83	527.94	0.00	298.00	298.00	0.00%	0.00	-298.00	-100.00%
Total Program: 199 - Special Events:	7.50	-607.33	137.81	0.00	452.00	452.00	0.00%	400.00	-52.00	-11.50%
Total Department: 34 - Ice Operations:	274,231.94	144,588.33	108,899.33	400,035.00	239,799.00	-160,236.00	-40.06%	221,873.20	-17,925.80	-7.48%



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

Platform Tennis

	2022	2023	2023	2024 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	459,895	474,310	539,980	567,160	\$27,180	5.0%
Membership Fees	348,940	380,175	381,252	453,699	72,447	19.0%
Rental Revenue	15,507	10,000	8,400	14,000	5,600	66.7%
Retail Sales	20,273	23,045	7,399	7,400	1	0.0%
Miscellaneous Revenue	<u>(1,800)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$842,814</u>	<u>\$887,530</u>	<u>\$937,031</u>	<u>\$1,042,259</u>	<u>\$105,228</u>	11.2%
Expenses						
Salaries & Wages	\$306,941	\$287,445	\$321,374	\$ 326,017	\$4,643	1.4%
Employee Benefits	21,101	25,571	25,674	27,696	2,022	7.9%
Contract Services	166,075	144,376	211,094	218,090	6,996	3.3%
Utilities	16,153	22,131	15,736	20,720	4,984	31.7%
Supplies	25,220	31,413	20,018	24,425	4,407	22.0%
Repairs	<u>6,669</u>	<u>6,475</u>	<u>5,975</u>	<u>5,975</u>	<u>0</u>	0.0%
Operating Expenses	\$542,158	\$517,411	\$599,871	\$622,923	\$23,052	3.8%
Operating Surplus (Deficit)	<u>\$300,656</u>	<u>\$370,119</u>	<u>\$337,160</u>	<u>\$419,336</u>	<u>\$82,176</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	228,550	228,300	(250)	-0.1%
Capital Transfer	219,833	0	0	0	0	N/A
Overhead Transfer	<u>22,703</u>	<u>24,400</u>	<u>17,656</u>	<u>44,613</u>	<u>26,957</u>	152.7%
Non Operating Expenses	\$242,536	\$24,400	\$246,206	\$272,913	\$26,707	10.8%
Total Expenses	<u>\$784,694</u>	<u>\$541,811</u>	<u>\$846,077</u>	<u>\$895,836</u>	<u>\$49,759</u>	5.9%
Net Surplus (Deficit)	\$58,120	\$345,719	\$90,954	\$146,423		

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 35 - Platform Tennis											
Program: 100 - Operations											
Category: 44 - Fee Revenue											
20-35-100-4420	League Fees	36,367.50	50,563.00	231,319.75	59,400.00	151,703.00	92,303.00	155.39%	151,703.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		36,367.50	50,563.00	231,319.75	59,400.00	151,703.00	92,303.00	155.39%	151,703.00	0.00	0.00%
Category: 45 - Membership Fees											
20-35-100-4500	Membership Fees - Resident	271,275.00	200,084.51	226,990.50	224,400.00	225,477.00	1,077.00	0.48%	274,627.00	49,150.00	21.80%
20-35-100-4510	Membership Fees - Non-Resident	13,276.00	148,855.31	158,795.00	155,775.00	155,775.00	0.00	0.00%	179,072.00	23,297.00	14.96%
Total Category: 45 - Membership Fees :		284,551.00	348,939.82	385,785.50	380,175.00	381,252.00	1,077.00	0.28%	453,699.00	72,447.00	19.00%
Category: 46 - Rental Revenue											
20-35-100-4680	Facility Rental	12,524.25	15,506.75	3,559.00	10,000.00	8,400.00	-1,600.00	-16.00%	14,000.00	5,600.00	66.67%
Total Category: 46 - Rental Revenue :		12,524.25	15,506.75	3,559.00	10,000.00	8,400.00	-1,600.00	-16.00%	14,000.00	5,600.00	66.67%
Category: 48 - Miscellaneous Revenue											
20-35-100-4910	Over/Short Revenue	0.00	-1,800.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	-1,800.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-35-100-5000	Administration	87,349.80	116,429.73	106,958.87	91,104.00	116,061.00	24,957.00	27.39%	111,856.00	-4,205.00	-3.62%
20-35-100-5010	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%
20-35-100-5030	PT Supervisor	0.00	822.50	0.00	8,400.00	0.00	-8,400.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		87,349.80	117,252.23	108,308.87	99,504.00	117,411.00	17,907.00	18.00%	111,856.00	-5,555.00	-4.73%
Category: 51 - Employee Benefits											
20-35-100-5110	Health Insurance Premiums	1,449.52	20,801.68	18,477.14	24,346.00	24,667.00	321.00	1.32%	26,470.80	1,803.80	7.31%
20-35-100-5150	Training & Education	120.00	0.00	392.67	875.00	392.00	-483.00	-55.20%	875.00	483.00	123.21%
20-35-100-5160	Dues	0.00	240.00	315.00	50.00	315.00	265.00	530.00%	50.00	-265.00	-84.13%
20-35-100-5170	Awards and Meetings	277.71	59.20	0.00	300.00	300.00	0.00	0.00%	300.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		1,847.23	21,100.88	19,184.81	25,571.00	25,674.00	103.00	0.40%	27,695.80	2,021.80	7.87%
Category: 52 - Contract Services											
20-35-100-5200	Building Maintenance Services	9,273.00	10,920.00	5,615.38	10,116.00	13,068.00	2,952.00	29.18%	14,294.00	1,226.00	9.38%
20-35-100-5205	Equipment Maintenance Services	3,311.85	2,011.17	1,435.78	2,250.00	1,450.00	-800.00	-35.56%	1,253.00	-197.00	-13.59%
20-35-100-5225	Misc. Contract Services	17,466.99	24,130.93	23,185.24	26,750.00	26,750.00	0.00	0.00%	28,087.00	1,337.00	5.00%
20-35-100-5250	Misc. Professional Services	34,803.59	55,540.72	71,690.00	490.00	102,938.00	102,448.00	20,907.76%	102,938.00	0.00	0.00%
20-35-100-5255	Marketing	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	1,000.00	1,000.00	0.00%
20-35-100-5265	Printing	0.00	415.22	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
20-35-100-5272	Entry Fees	31,800.00	33,000.00	950.00	59,000.00	34,900.00	-24,100.00	-40.85%	37,000.00	2,100.00	6.02%
Total Category: 52 - Contract Services:		96,655.43	126,018.04	102,876.40	99,856.00	179,106.00	79,250.00	79.36%	184,822.00	5,716.00	3.19%
Category: 53 - Utilities											
20-35-100-5310	Communications	594.64	593.09	492.96	700.00	541.00	-159.00	-22.71%	700.00	159.00	29.39%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-35-100-5320	Water	505.82	454.44	512.97	660.00	662.00	2.00	0.30%	660.00	-2.00	-0.30%
20-35-100-5330	Electricity	4,766.15	4,354.94	2,830.31	7,725.00	6,867.00	-858.00	-11.11%	10,300.00	3,433.00	49.99%
20-35-100-5340	Natural Gas	8,198.43	9,184.40	6,571.47	11,330.00	6,101.00	-5,229.00	-46.15%	6,712.00	611.00	10.01%
20-35-100-5350	Misc. Utilities	1,527.79	1,566.51	1,566.62	1,716.00	1,565.00	-151.00	-8.80%	2,348.00	783.00	50.03%
Total Category: 53 - Utilities :		15,592.83	16,153.38	11,974.33	22,131.00	15,736.00	-6,395.00	-28.90%	20,720.00	4,984.00	31.67%
Category: 54 - Supplies											
20-35-100-5400	Program Operation Supplies	2,855.03	10,092.33	3,814.00	10,000.00	10,747.00	747.00	7.47%	16,000.00	5,253.00	48.88%
20-35-100-5410	Office Supplies	31.97	142.41	56.16	150.00	156.00	6.00	4.00%	150.00	-6.00	-3.85%
20-35-100-5420	Building Supplies	120.76	583.06	1,991.82	525.00	1,525.00	1,000.00	190.48%	525.00	-1,000.00	-65.57%
20-35-100-5430	Equipment Supplies	148.24	268.46	242.39	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
20-35-100-5460	Uniform Supplies	0.00	377.30	0.00	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
20-35-100-5470	Misc. Supplies	0.00	45.19	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		3,156.00	11,508.75	6,104.37	11,825.00	13,578.00	1,753.00	14.82%	17,825.00	4,247.00	31.28%
Category: 55 - Equipment and Repairs											
20-35-100-5510	Building Repairs	3,606.25	6,647.41	160.20	5,725.00	5,725.00	0.00	0.00%	5,725.00	0.00	0.00%
20-35-100-5520	Equipment Repairs	1,849.29	21.30	0.00	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
20-35-100-5850	Equipment	509.67	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :		5,965.21	6,668.71	160.20	6,475.00	5,975.00	-500.00	-7.72%	5,975.00	0.00	0.00%
Category: 60 - Transfers											
20-35-100-6010	Admin Overhead Charge	18,447.00	22,702.87	0.00	24,400.00	17,656.00	-6,744.00	-27.64%	44,613.00	26,957.00	152.68%
20-35-100-6050	Transfer to Capital Fund	135,473.00	219,833.00	0.00	0.00	228,550.00	228,550.00	0.00%	228,300.00	-250.00	-0.11%
Total Category: 60 - Transfers :		153,920.00	242,535.87	0.00	24,400.00	246,206.00	221,806.00	909.04%	272,913.00	26,707.00	10.85%
Total Program: 100 - Operations:		-31,043.75	-128,028.29	372,055.27	159,813.00	-62,331.00	-222,144.00	-139.00%	-22,404.80	39,926.20	-64.06%
Program: 120 - Pro Shop											
Category: 47 - Retail Sales											
20-35-120-4700	Pro Shop Sales	9,689.45	20,272.71	3,313.61	23,045.00	7,399.00	-15,646.00	-67.89%	7,400.00	1.00	0.01%
Total Category: 47 - Retail Sales :		9,689.45	20,272.71	3,313.61	23,045.00	7,399.00	-15,646.00	-67.89%	7,400.00	1.00	0.01%
Category: 54 - Supplies											
20-35-120-5490	Cost of Goods Sold	7,874.58	13,710.96	5,235.93	19,588.00	6,440.00	-13,148.00	-67.12%	6,600.00	160.00	2.48%
Total Category: 54 - Supplies :		7,874.58	13,710.96	5,235.93	19,588.00	6,440.00	-13,148.00	-67.12%	6,600.00	160.00	2.48%
Total Program: 120 - Pro Shop:		1,814.87	6,561.75	-1,922.32	3,457.00	959.00	-2,498.00	-72.26%	800.00	-159.00	-16.58%
Program: 180 - Lessons - Platform											
Category: 44 - Fee Revenue											
20-35-180-4430	Lessons	431,045.95	409,331.99	348,666.37	414,910.00	388,277.00	-26,633.00	-6.42%	415,457.00	27,180.00	7.00%
Total Category: 44 - Fee Revenue :		431,045.95	409,331.99	348,666.37	414,910.00	388,277.00	-26,633.00	-6.42%	415,457.00	27,180.00	7.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-35-180-5045 PT Instructor	179,401.90	189,688.43	199,501.29	187,941.00	203,963.00	16,022.00	8.53%	214,161.00	10,198.00	5.00%
Total Category: 50 - Salaries & Wages:	179,401.90	189,688.43	199,501.29	187,941.00	203,963.00	16,022.00	8.53%	214,161.00	10,198.00	5.00%
Category: 52 - Contract Services										
20-35-180-5215 Independent Contractor Serv	35,082.01	40,057.00	22,688.50	44,520.00	31,988.00	-12,532.00	-28.15%	33,268.00	1,280.00	4.00%
Total Category: 52 - Contract Services:	35,082.01	40,057.00	22,688.50	44,520.00	31,988.00	-12,532.00	-28.15%	33,268.00	1,280.00	4.00%
Total Program: 180 - Lessons - Platform:	216,562.04	179,586.56	126,476.58	182,449.00	152,326.00	-30,123.00	-16.51%	168,028.00	15,702.00	10.31%
Total Department: 35 - Platform Tennis:	187,333.16	58,120.02	496,609.53	345,719.00	90,954.00	-254,765.00	-73.69%	146,423.20	55,469.20	60.99%
Report Total:	1,437,838.20	691,676.03	2,126,916.96	1,835,405.54	1,385,488.74	-449,916.80	-24.51%	1,389,597.81	4,109.07	0.30%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 35 - Platform Tennis										
Program: 100 - Operations										
44 - Fee Revenue	36,367.50	50,563.00	231,319.75	59,400.00	151,703.00	92,303.00	155.39%	151,703.00	0.00	0.00%
45 - Membership Fees	284,551.00	348,939.82	385,785.50	380,175.00	381,252.00	1,077.00	0.28%	453,699.00	72,447.00	19.00%
46 - Rental Revenue	12,524.25	15,506.75	3,559.00	10,000.00	8,400.00	-1,600.00	-16.00%	14,000.00	5,600.00	66.67%
48 - Miscellaneous Revenue	0.00	-1,800.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	87,349.80	117,252.23	108,308.87	99,504.00	117,411.00	17,907.00	18.00%	111,856.00	-5,555.00	-4.73%
51 - Employee Benefits	1,847.23	21,100.88	19,184.81	25,571.00	25,674.00	103.00	0.40%	27,695.80	2,021.80	7.87%
52 - Contract Services	96,655.43	126,018.04	102,876.40	99,856.00	179,106.00	79,250.00	79.36%	184,822.00	5,716.00	3.19%
53 - Utilities	15,592.83	16,153.38	11,974.33	22,131.00	15,736.00	-6,395.00	-28.90%	20,720.00	4,984.00	31.67%
54 - Supplies	3,156.00	11,508.75	6,104.37	11,825.00	13,578.00	1,753.00	14.82%	17,825.00	4,247.00	31.28%
55 - Equipment and Repairs	5,965.21	6,668.71	160.20	6,475.00	5,975.00	-500.00	-7.72%	5,975.00	0.00	0.00%
60 - Transfers	153,920.00	242,535.87	0.00	24,400.00	246,206.00	221,806.00	909.04%	272,913.00	26,707.00	10.85%
Total Program: 100 - Operations:	-31,043.75	-128,028.29	372,055.27	159,813.00	-62,331.00	-222,144.00	-139.00%	-22,404.80	39,926.20	-64.06%
Program: 120 - Pro Shop										
47 - Retail Sales	9,689.45	20,272.71	3,313.61	23,045.00	7,399.00	-15,646.00	-67.89%	7,400.00	1.00	0.01%
54 - Supplies	7,874.58	13,710.96	5,235.93	19,588.00	6,440.00	-13,148.00	-67.12%	6,600.00	160.00	2.48%
Total Program: 120 - Pro Shop:	1,814.87	6,561.75	-1,922.32	3,457.00	959.00	-2,498.00	-72.26%	800.00	-159.00	-16.58%
Program: 180 - Lessons - Platform										
44 - Fee Revenue	431,045.95	409,331.99	348,666.37	414,910.00	388,277.00	-26,633.00	-6.42%	415,457.00	27,180.00	7.00%
50 - Salaries & Wages	179,401.90	189,688.43	199,501.29	187,941.00	203,963.00	16,022.00	8.53%	214,161.00	10,198.00	5.00%
52 - Contract Services	35,082.01	40,057.00	22,688.50	44,520.00	31,988.00	-12,532.00	-28.15%	33,268.00	1,280.00	4.00%
Total Program: 180 - Lessons - Platform:	216,562.04	179,586.56	126,476.58	182,449.00	152,326.00	-30,123.00	-16.51%	168,028.00	15,702.00	10.31%
Total Department: 35 - Platform Tennis:	187,333.16	58,120.02	496,609.53	345,719.00	90,954.00	-254,765.00	-73.69%	146,423.20	55,469.20	60.99%
Report Total:	1,437,838.20	691,676.03	2,126,916.96	1,835,405.54	1,385,488.74	-449,916.80	-24.51%	1,389,597.81	4,109.07	0.30%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	1,437,838.20	691,676.03	2,126,916.96	1,835,405.54	1,385,488.74	-449,916.80	-24.51%	1,389,597.81	4,109.07	0.30%
Report Total:	1,437,838.20	691,676.03	2,126,916.96	1,835,405.54	1,385,488.74	-449,916.80	-24.51%	1,389,597.81	4,109.07	0.30%



WILMETTE PARK DISTRICT RECREATION PROGRAMS 2024 PROPOSED ANNUAL BUDGET

Cook County, Illinois
Fiscal Year
January 1 – December 31, 2024



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

Recreation Programs

*CRC, Fitness, Lakefront and
 Mallinckrodt Center Combined*

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$344,678	\$360,007	\$360,007	\$385,567	\$25,560	7.1%
Daily Fees	508,562	525,356	631,046	685,205	54,159	8.6%
Fee Revenue	8,226,796	9,473,550	8,572,751	10,191,168	1,618,417	18.9%
Membership Fees	1,251,432	1,478,946	1,403,664	1,488,690	85,025	6.1%
Rental Revenue	779,661	901,669	821,580	937,386	115,806	14.1%
Retail Sales	5,506	9,750	1,991	1,800	(191)	-9.6%
Miscellaneous Revenue	56,793	120,307	120,401	198,418	78,017	64.8%
Total Revenue	\$11,173,426	\$12,869,585	\$11,911,439	\$13,888,234	\$1,976,795	16.6%
Expenses						
Salaries & Wages	\$ 4,513,537	\$ 5,628,714	\$ 5,151,298	\$ 5,589,053	437,755	8.5%
Employee Benefits	326,353	440,934	439,680	466,984	27,303	6.2%
Contract Services	2,019,082	2,199,108	2,251,820	2,354,373	102,553	4.6%
Utilities	219,863	307,580	224,168	298,346	74,178	33.1%
Supplies	471,545	523,887	552,754	756,760	204,005	36.9%
Repairs	62,726	73,756	109,001	89,958	(19,043)	-17.5%
Operating Expenses	\$7,613,106	\$9,173,978	\$8,728,721	\$9,555,473	\$826,752	9.5%
Operating Surplus (Deficit)	\$3,560,321	\$3,695,607	\$3,182,718	\$4,332,761	\$1,150,043	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	70,544	74,257	3,713	5.3%
Capital Transfer	5,098,351	8,000,000	0	9,040,000	9,040,000	N/A
Overhead Transfer	484,544	505,300	365,602	856,337	490,735	134.2%
Non Operating Expenses	\$5,582,895	\$8,505,300	\$436,146	\$9,970,594	\$9,534,448	2186.1%
Total Expenses	\$13,196,001	\$17,679,278	\$9,164,867	\$19,526,067	\$10,361,200	113.1%
Net Surplus (Deficit)	(\$2,022,575)	(\$4,809,693)	\$2,746,572	(\$5,637,833)		



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

Recreation Operations

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Property Taxes	\$ 344,678	\$ 360,007	\$ 360,007	\$ 385,567	\$25,560	7.1%
Miscellaneous Revenue	<u>6,092</u>	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>	<u>0</u>	0.0%
Total Revenue	<u>\$350,769</u>	<u>\$388,007</u>	<u>\$388,007</u>	<u>\$413,567</u>	<u>\$25,560</u>	6.6%
Expenses						
Salaries & Wages	\$0	\$0	\$0	\$ -	\$0	N/A
Employee Benefits	577	0	0	0	0	N/A
Contract Services	82,157	84,866	84,866	84,866	0	0.0%
Utilities	4,845	6,900	6,900	6,900	0	0.0%
Supplies	4,555	3,433	3,433	3,433	0	0.0%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$92,134	\$95,199	\$95,199	\$95,199	\$0	0.0%
Operating Surplus (Deficit)	<u>\$258,635</u>	<u>\$292,808</u>	<u>\$292,808</u>	<u>\$318,368</u>	<u>\$25,560</u>	
Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	3,370,349	0	0	0	0	N/A
Overhead Transfer	<u>(776,310)</u>	<u>(1,026,874)</u>	<u>(1,043,245)</u>	<u>0</u>	<u>1,043,245</u>	-100.0%
Non Operating Expenses	\$2,594,039	(\$1,026,874)	(\$1,043,245)	\$0	\$1,043,245	-100.0%
Total Expenses	<u>\$2,686,173</u>	<u>(\$931,675)</u>	<u>(\$948,046)</u>	<u>\$95,199</u>	<u>\$1,043,245</u>	-110.0%
Net Surplus (Deficit)	<u>(\$2,335,404)</u>	\$1,319,682	\$1,336,053	\$318,368		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 41 - Property Taxes										
20-40-100-4100 Property Taxes	323,174.92	344,677.50	252,517.71	360,007.00	360,007.00	0.00	0.00%	385,567.00	25,560.00	7.10%
Total Category: 41 - Property Taxes :	323,174.92	344,677.50	252,517.71	360,007.00	360,007.00	0.00	0.00%	385,567.00	25,560.00	7.10%
Category: 48 - Miscellaneous Revenue										
20-40-100-4800 Donations	32,109.66	6,091.66	20,261.00	28,000.00	28,000.00	0.00	0.00%	28,000.00	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 :	32,109.66	6,091.66	20,261.00	28,000.00	28,000.00	0.00	0.00%	28,000.00	0.00	0.00%
Category: 51 - Employee Benefits										
20-40-100-5150 Training & Education	926.80	0.00	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	576.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :	926.80	576.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-40-100-5225 Misc. Contract Services	707.91	1,060.06	1,608.98	707.00	707.00	0.00	0.00%	707.00	0.00	0.00%
20-40-100-5280 Equipment Rental	32,532.00	25,663.86	42,793.87	34,158.60	34,158.60	0.00	0.00%	34,158.60	0.00	0.00%
20-40-100-5290 Financial Assistance	38,906.13	55,385.14	45,254.79	50,000.00	50,000.00	0.00	0.00%	50,000.00	0.00	0.00%
20-40-100-5295 A/R Write Off	0.00	48.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	72,146.04	82,157.06	89,657.64	84,865.60	84,865.60	0.00	0.00%	84,865.60	0.00	0.00%
Category: 53 - Utilities										
20-40-100-5330 Electricity	3,231.65	2,085.78	1,781.55	2,100.00	2,100.00	0.00	0.00%	2,100.00	0.00	0.00%
20-40-100-5340 Natural Gas	2,215.50	2,758.91	1,918.05	4,800.00	4,800.00	0.00	0.00%	4,800.00	0.00	0.00%
Total Category: 53 - Utilities :	5,447.15	4,844.69	3,699.60	6,900.00	6,900.00	0.00	0.00%	6,900.00	0.00	0.00%
Category: 54 - Supplies										
20-40-100-5400 Program Operation Supplies	599.64	4,555.45	3,694.93	3,433.00	3,433.00	0.00	0.00%	3,433.00	0.00	0.00%
Total Category: 54 - Supplies :	599.64	4,555.45	3,694.93	3,433.00	3,433.00	0.00	0.00%	3,433.00	0.00	0.00%
Category: 60 - Transfers										
20-40-100-6010 Admin Overhead Charge	267,575.04	-776,310.21	-452,413.00	-1,026,874.00	-1,043,245.00	-16,371.00	1.59%	0.00	1,043,245.00	-100.00%
20-40-100-6050 Transfer to Capital Fund	0.00	3,370,349.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :	267,575.04	2,594,038.79	-452,413.00	-1,026,874.00	-1,043,245.00	-16,371.00	1.59%	0.00	1,043,245.00	-100.00%
Report Total:	8,589.91	-2,335,403.68	628,139.54	1,319,682.40	1,336,053.40	16,371.00	1.24%	318,368.40	-1,017,685.00	-76.17%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
41 - Property Taxes	323,174.92	344,677.50	252,517.71	360,007.00	360,007.00	0.00	0.00%	385,567.00	25,560.00	7.10%
48 - Miscellaneous Revenue	32,109.66	6,091.66	20,261.00	28,000.00	28,000.00	0.00	0.00%	28,000.00	0.00	0.00%
51 - Employee Benefits	926.80	576.85	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	72,146.04	82,157.06	89,657.64	84,865.60	84,865.60	0.00	0.00%	84,865.60	0.00	0.00%
53 - Utilities	5,447.15	4,844.69	3,699.60	6,900.00	6,900.00	0.00	0.00%	6,900.00	0.00	0.00%
54 - Supplies	599.64	4,555.45	3,694.93	3,433.00	3,433.00	0.00	0.00%	3,433.00	0.00	0.00%
60 - Transfers	267,575.04	2,594,038.79	-452,413.00	-1,026,874.00	-1,043,245.00	-16,371.00	1.59%	0.00	1,043,245.00	-100.00%
Report Total:	8,589.91	-2,335,403.68	628,139.54	1,319,682.40	1,336,053.40	16,371.00	1.24%	318,368.40	-1,017,685.00	-76.17%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	8,589.91	-2,335,403.68	628,139.54	1,319,682.40	1,336,053.40	16,371.00	1.24%	318,368.40	-1,017,685.00	-76.17%
Report Total:	8,589.91	-2,335,403.68	628,139.54	1,319,682.40	1,336,053.40	16,371.00	1.24%	318,368.40	-1,017,685.00	-76.17%



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)

	2022	2023	2023	2024 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	54,616	69,828	59,993	128,084	68,091	113.5%
Miscellaneous Revenue	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>76,250</u>	<u>68,750</u>	916.7%
Total Revenue	<u>\$62,116</u>	<u>\$77,328</u>	<u>\$67,493</u>	<u>\$204,334</u>	<u>\$136,841</u>	202.7%
Expenses						
Salaries & Wages	\$6,390	\$5,812	\$7,000	\$ 9,640	\$2,640	37.7%
Contract Services	83,648	90,298	138,296	190,931	52,635	38.1%
Supplies	52,449	56,939	57,653	58,028	375	0.7%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$142,488	\$153,049	\$202,948	\$258,599	\$55,650	27.4%
Operating Surplus (Deficit)	<u>(\$80,372)</u>	<u>(\$75,721)</u>	<u>(\$135,456)</u>	<u>(\$54,265)</u>	<u>\$81,191</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>\$142,488</u>	<u>\$153,049</u>	<u>\$202,948</u>	<u>\$258,599</u>	<u>\$55,650</u>	27.4%
Net Surplus (Deficit)	<u>(\$80,372)</u>	<u>(\$75,721)</u>	<u>(\$135,456)</u>	<u>(\$54,265)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%		
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)			
Program: 101 - Halloween Happening												
Category: 44 - Fee Revenue												
20-45-101-4400		Program Fees	0.00	13,951.00	8,434.75	17,500.00	7,664.75	-9,835.25	-56.20%	11,250.00	3,585.25	46.78%
	0.00	Total Category: 44 - Fee Revenue :	0.00	13,951.00	8,434.75	17,500.00	7,664.75	-9,835.25	-56.20%	11,250.00	3,585.25	46.78%
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%
	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	460.00	0.00	-460.00	-100.00%	1,100.00	1,100.00	0.00%
	0.00	Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	460.00	0.00	-460.00	-100.00%	1,100.00	1,100.00	0.00%
Category: 52 - Contract Services												
20-45-101-5225		Misc. Contract Services	0.00	6,275.00	7,345.00	2,835.00	5,985.00	3,150.00	111.11%	7,000.00	1,015.00	16.96%
	0.00	Total Category: 52 - Contract Services:	0.00	6,275.00	7,345.00	2,835.00	5,985.00	3,150.00	111.11%	7,000.00	1,015.00	16.96%
Category: 54 - Supplies												
20-45-101-5400		Program Operation Supplies	75.60	8,370.87	5,800.31	11,400.00	6,000.00	-5,400.00	-47.37%	5,000.00	-1,000.00	-16.67%
	75.60	Total Category: 54 - Supplies :	75.60	8,370.87	5,800.31	11,400.00	6,000.00	-5,400.00	-47.37%	5,000.00	-1,000.00	-16.67%
	-75.60	Total Program: 101 - Halloween Happening:	-75.60	-694.87	-4,710.56	2,805.00	-4,320.25	-7,125.25	-254.02%	-1,850.00	2,470.25	-57.18%
Program: 102 - Golf Glow												
Category: 44 - Fee Revenue												
20-45-102-4400		Program Fees	0.00	1,755.00	0.00	1,930.00	1,930.00	0.00	0.00%	1,930.00	0.00	0.00%
	0.00	Total Category: 44 - Fee Revenue :	0.00	1,755.00	0.00	1,930.00	1,930.00	0.00	0.00%	1,930.00	0.00	0.00%
Category: 54 - Supplies												
20-45-102-5400		Program Operation Supplies	0.00	3,269.34	0.00	2,904.00	2,904.00	0.00	0.00%	2,904.00	0.00	0.00%
	0.00	Total Category: 54 - Supplies :	0.00	3,269.34	0.00	2,904.00	2,904.00	0.00	0.00%	2,904.00	0.00	0.00%
	0.00	Total Program: 102 - Golf Glow:	0.00	-1,514.34	0.00	-974.00	-974.00	0.00	0.00%	-974.00	0.00	0.00%
Program: 103 - D39 Bike Safety Program												
Category: 48 - Miscellaneous Revenue												
20-45-103-4900		Miscellaneous Revenue	0.00	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%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages										
20-45-103-5050 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%
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	21,083.00	19,670.00	21,083.00	21,083.00	0.00	0.00%	17,500.00	-3,583.00	-16.99%
Total Category: 44 - Fee Revenue :	0.00	21,083.00	19,670.00	21,083.00	21,083.00	0.00	0.00%	17,500.00	-3,583.00	-16.99%
Category: 48 - Miscellaneous Revenue										
20-45-104-4900 Miscellaneous Revenue	19,264.70	7,500.00	11,150.00	7,500.00	7,500.00	0.00	0.00%	10,500.00	3,000.00	40.00%
Total Category: 48 - Miscellaneous Revenue :	19,264.70	7,500.00	11,150.00	7,500.00	7,500.00	0.00	0.00%	10,500.00	3,000.00	40.00%
Category: 50 - Salaries & Wages										
20-45-104-5050 PT Counselor	2,428.75	6,000.00	7,730.00	6,028.00	6,028.00	0.00	0.00%	6,500.00	472.00	7.83%
20-45-104-5085 Overtime PT	545.64	390.00	127.50	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	2,974.39	6,390.00	7,857.50	6,028.00	6,028.00	0.00	0.00%	6,500.00	472.00	7.83%
Category: 52 - Contract Services										
20-45-104-5225 Misc. Contract Services	54,350.00	63,763.03	80,149.10	63,763.00	80,149.10	16,386.10	25.70%	84,005.00	3,855.90	4.81%
20-45-104-5280 Equipment Rental	12,891.78	5,448.00	6,200.00	13,200.00	13,200.00	0.00	0.00%	12,560.00	-640.00	-4.85%
20-45-104-5285 Misc. Rental	0.00	1,662.20	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	67,241.78	70,873.23	86,349.10	76,963.00	93,349.10	16,386.10	21.29%	96,565.00	3,215.90	3.45%
Category: 54 - Supplies										
20-45-104-5400 Program Operation Supplies	7,909.04	18,012.53	31,438.64	21,800.00	31,438.64	9,638.64	44.21%	18,715.00	-12,723.64	-40.47%
Total Category: 54 - Supplies :	7,909.04	18,012.53	31,438.64	21,800.00	31,438.64	9,638.64	44.21%	18,715.00	-12,723.64	-40.47%
Total Program: 104 - 4th of July:	-58,860.51	-66,692.76	-94,825.24	-76,208.00	-102,232.74	-26,024.74	34.15%	-93,780.00	8,452.74	-8.27%
Program: 106 - Misc Events										
Category: 54 - Supplies										
20-45-106-5400 Program Operation Supplies	0.00	3,836.10	2,370.98	0.00	2,310.24	2,310.24	0.00%	2,000.00	-310.24	-13.43%
Total Category: 54 - Supplies :	0.00	3,836.10	2,370.98	0.00	2,310.24	2,310.24	0.00%	2,000.00	-310.24	-13.43%
Total Program: 106 - Misc Events:	0.00	3,836.10	2,370.98	0.00	2,310.24	2,310.24	0.00%	2,000.00	-310.24	-13.43%
Program: 107 - Play Safe at Wilmette										
Category: 44 - Fee Revenue										
20-45-107-4400 Program Fees	106.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	106.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-45-107-5050 PT Counselor	834.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-45-107-5075 PT Driver	1,358.16	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-45-107-5085 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:	2,192.16	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	8.50	0.00	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 :	8.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 107 - Play Safe at Wilmette:	-2,094.66	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 901 - Seasonal Events										
Category: 44 - Fee Revenue										
20-45-901-4400 Program Fees	24,114.00	17,827.00	31,909.90	29,315.00	29,315.00	0.00	0.00%	35,642.00	6,327.00	21.58%
Total Category: 44 - Fee Revenue :	24,114.00	17,827.00	31,909.90	29,315.00	29,315.00	0.00	0.00%	35,642.00	6,327.00	21.58%
Category: 50 - Salaries & Wages										
20-45-901-5050 PT Counselor	165.00	0.00	0.00	-448.00	400.00	848.00	-189.29%	500.00	100.00	25.00%
Total Category: 50 - Salaries & Wages:	165.00	0.00	0.00	-448.00	400.00	848.00	-189.29%	500.00	100.00	25.00%
Category: 52 - Contract Services										
20-45-901-5215 Independent Contractor Serv	12,346.46	0.00	6,269.90	0.00	26,000.00	26,000.00	0.00%	22,000.00	-4,000.00	-15.38%
20-45-901-5225 Misc. Contract Services	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	5,241.00	5,241.00	0.00%
Total Category: 52 - Contract Services:	12,346.46	0.00	6,269.90	1,200.00	26,000.00	24,800.00	2,066.67%	27,241.00	1,241.00	4.77%
Category: 54 - Supplies										
20-45-901-5400 Program Operation Supplies	6,646.06	18,953.83	13,057.35	20,815.00	15,000.00	-5,815.00	-27.94%	8,033.00	-6,967.00	-46.45%
Total Category: 54 - Supplies :	6,646.06	18,953.83	13,057.35	20,815.00	15,000.00	-5,815.00	-27.94%	8,033.00	-6,967.00	-46.45%
Total Program: 901 - Seasonal Events:	4,956.48	-1,126.83	12,582.65	7,748.00	-12,085.00	-19,833.00	-255.98%	-132.00	11,953.00	-98.91%
Program: 902 - Wallace Bowl										
Category: 50 - Salaries & Wages										
20-45-902-5055 PT Administration	595.50	0.00	572.00	-380.00	572.00	952.00	-250.53%	880.00	308.00	53.85%
Total Category: 50 - Salaries & Wages:	595.50	0.00	572.00	-380.00	572.00	952.00	-250.53%	880.00	308.00	53.85%
Category: 52 - Contract Services										
20-45-902-5215 Independent Contractor Serv	0.00	0.00	9,550.00	0.00	9,550.00	9,550.00	0.00%	9,100.00	-450.00	-4.71%
20-45-902-5250 Misc. Professional Services	4,250.00	5,600.00	0.00	5,300.00	0.00	-5,300.00	-100.00%	0.00	0.00	0.00%
20-45-902-5265 Printing	0.00	0.00	211.42	0.00	211.42	211.42	0.00%	0.00	-211.42	-100.00%
Total Category: 52 - Contract Services:	4,250.00	5,600.00	9,761.42	5,300.00	9,761.42	4,461.42	84.18%	9,100.00	-661.42	-6.78%
Category: 54 - Supplies										
20-45-902-5400 Program Operation Supplies	422.30	0.00	0.00	20.00	0.00	-20.00	-100.00%	100.00	100.00	0.00%
20-45-902-5420 Building Supplies	0.00	6.79	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	422.30	6.79	0.00	20.00	0.00	-20.00	-100.00%	100.00	100.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 55 - Equipment and Repairs										
20-45-902-5520 Equipment Repairs	758.69	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 55 - Equipment and Repairs :	758.69	0.00	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:	6,026.49	5,606.79	10,333.42	4,940.00	10,333.42	5,393.42	109.18%	10,080.00	-253.42	-2.45%
Program: 903 - Mallinckrodt										
Category: 50 - Salaries & Wages										
20-45-903-5055 PT Administration	0.00	0.00	0.00	152.00	0.00	-152.00	-100.00%	160.00	160.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	152.00	0.00	-152.00	-100.00%	160.00	160.00	0.00%
Category: 52 - Contract Services										
20-45-903-5250 Misc. Professional Services	3,250.00	900.00	3,200.00	4,000.00	3,200.00	-800.00	-20.00%	4,800.00	1,600.00	50.00%
Total Category: 52 - Contract Services:	3,250.00	900.00	3,200.00	4,000.00	3,200.00	-800.00	-20.00%	4,800.00	1,600.00	50.00%
Total Program: 903 - Mallinckrodt:	3,250.00	900.00	3,200.00	4,152.00	3,200.00	-952.00	-22.93%	4,960.00	1,760.00	55.00%
Program: 904 - Gillson Programs (Beach Campout)										
Category: 44 - Fee Revenue										
20-45-904-4400 Program Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	61,762.00	61,762.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	61,762.00	61,762.00	0.00%
Category: 52 - Contract Services										
20-45-904-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,199.85	3,199.85	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,199.85	3,199.85	0.00%
Category: 54 - Supplies										
20-45-904-5400 Program Operation Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,041.00	1,041.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,041.00	1,041.00	0.00%
Total Program: 904 - Gillson Programs (Beach Campout):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	57,521.15	57,521.15	0.00%
Program: 905 - Wilmette Block Party										
Category: 48 - Miscellaneous Revenue										
20-45-905-4900 Miscellaneous Revenue	0.00	0.00	31,251.00	0.00	0.00	0.00	0.00%	65,750.00	65,750.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	31,251.00	0.00	0.00	0.00	0.00%	65,750.00	65,750.00	0.00%
Category: 50 - Salaries & Wages										
20-45-905-5050 PT Counselor	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
Category: 52 - Contract Services										
20-45-905-5225 Misc. Contract Services	0.00	0.00	37,159.70	0.00	0.00	0.00	0.00%	39,600.00	39,600.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-45-905-5280 Equipment Rental	0.00	0.00	3,096.70	0.00	0.00	0.00	0.00%	3,425.00	3,425.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	40,256.40	0.00	0.00	0.00	0.00%	43,025.00	43,025.00	0.00%
Category: 54 - Supplies										
20-45-905-5400 Program Operation Supplies	0.00	0.00	22,097.97	0.00	0.00	0.00	0.00%	20,235.00	20,235.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	22,097.97	0.00	0.00	0.00	0.00%	20,235.00	20,235.00	0.00%
Total Program: 905 - Wilmette Block Party:	0.00	0.00	-31,103.37	0.00	0.00	0.00	0.00%	1,990.00	1,990.00	0.00%
Report Total:	-65,350.78	-80,371.69	-133,960.92	-75,721.00	-135,455.65	-59,734.65	78.89%	-54,264.85	81,190.80	-59.94%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 101 - Halloween Happening										
44 - Fee Revenue	0.00	13,951.00	8,434.75	17,500.00	7,664.75	-9,835.25	-56.20%	11,250.00	3,585.25	46.78%
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	460.00	0.00	-460.00	-100.00%	1,100.00	1,100.00	0.00%
52 - Contract Services	0.00	6,275.00	7,345.00	2,835.00	5,985.00	3,150.00	111.11%	7,000.00	1,015.00	16.96%
54 - Supplies	75.60	8,370.87	5,800.31	11,400.00	6,000.00	-5,400.00	-47.37%	5,000.00	-1,000.00	-16.67%
Total Program: 101 - Halloween Happening:	-75.60	-694.87	-4,710.56	2,805.00	-4,320.25	-7,125.25	-254.02%	-1,850.00	2,470.25	-57.18%
Program: 102 - Golf Glow										
44 - Fee Revenue	0.00	1,755.00	0.00	1,930.00	1,930.00	0.00	0.00%	1,930.00	0.00	0.00%
54 - Supplies	0.00	3,269.34	0.00	2,904.00	2,904.00	0.00	0.00%	2,904.00	0.00	0.00%
Total Program: 102 - Golf Glow:	0.00	-1,514.34	0.00	-974.00	-974.00	0.00	0.00%	-974.00	0.00	0.00%
Program: 103 - D39 Bike Safety Program										
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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										
44 - Fee Revenue	0.00	21,083.00	19,670.00	21,083.00	21,083.00	0.00	0.00%	17,500.00	-3,583.00	-16.99%
48 - Miscellaneous Revenue	19,264.70	7,500.00	11,150.00	7,500.00	7,500.00	0.00	0.00%	10,500.00	3,000.00	40.00%
50 - Salaries & Wages	2,974.39	6,390.00	7,857.50	6,028.00	6,028.00	0.00	0.00%	6,500.00	472.00	7.83%
52 - Contract Services	67,241.78	70,873.23	86,349.10	76,963.00	93,349.10	16,386.10	21.29%	96,565.00	3,215.90	3.45%
54 - Supplies	7,909.04	18,012.53	31,438.64	21,800.00	31,438.64	9,638.64	44.21%	18,715.00	-12,723.64	-40.47%
Total Program: 104 - 4th of July:	-58,860.51	-66,692.76	-94,825.24	-76,208.00	-102,232.74	-26,024.74	34.15%	-93,780.00	8,452.74	-8.27%
Program: 106 - Misc Events										
54 - Supplies	0.00	3,836.10	2,370.98	0.00	2,310.24	2,310.24	0.00%	2,000.00	-310.24	-13.43%
Total Program: 106 - Misc Events:	0.00	3,836.10	2,370.98	0.00	2,310.24	2,310.24	0.00%	2,000.00	-310.24	-13.43%
Program: 107 - Play Safe at Wilmette										
44 - Fee Revenue	106.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	2,192.16	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	8.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 107 - Play Safe at Wilmette:	-2,094.66	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 901 - Seasonal Events										
44 - Fee Revenue	24,114.00	17,827.00	31,909.90	29,315.00	29,315.00	0.00	0.00%	35,642.00	6,327.00	21.58%
50 - Salaries & Wages	165.00	0.00	0.00	-448.00	400.00	848.00	-189.29%	500.00	100.00	25.00%
52 - Contract Services	12,346.46	0.00	6,269.90	1,200.00	26,000.00	24,800.00	2,066.67%	27,241.00	1,241.00	4.77%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
54 - Supplies	6,646.06	18,953.83	13,057.35	20,815.00	15,000.00	-5,815.00	-27.94%	8,033.00	-6,967.00	-46.45%
Total Program: 901 - Seasonal Events:	4,956.48	-1,126.83	12,582.65	7,748.00	-12,085.00	-19,833.00	-255.98%	-132.00	11,953.00	-98.91%
Program: 902 - Wallace Bowl										
50 - Salaries & Wages	595.50	0.00	572.00	-380.00	572.00	952.00	-250.53%	880.00	308.00	53.85%
52 - Contract Services	4,250.00	5,600.00	9,761.42	5,300.00	9,761.42	4,461.42	84.18%	9,100.00	-661.42	-6.78%
54 - Supplies	422.30	6.79	0.00	20.00	0.00	-20.00	-100.00%	100.00	100.00	0.00%
55 - Equipment and Repairs	758.69	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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:	6,026.49	5,606.79	10,333.42	4,940.00	10,333.42	5,393.42	109.18%	10,080.00	-253.42	-2.45%
Program: 903 - Mallinckrodt										
50 - Salaries & Wages	0.00	0.00	0.00	152.00	0.00	-152.00	-100.00%	160.00	160.00	0.00%
52 - Contract Services	3,250.00	900.00	3,200.00	4,000.00	3,200.00	-800.00	-20.00%	4,800.00	1,600.00	50.00%
Total Program: 903 - Mallinckrodt:	3,250.00	900.00	3,200.00	4,152.00	3,200.00	-952.00	-22.93%	4,960.00	1,760.00	55.00%
Program: 904 - Gillson Programs (Beach Campout)										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	61,762.00	61,762.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,199.85	3,199.85	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,041.00	1,041.00	0.00%
Total Program: 904 - Gillson Programs (Beach Campout):	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	57,521.15	57,521.15	0.00%
Program: 905 - Wilmette Block Party										
48 - Miscellaneous Revenue	0.00	0.00	31,251.00	0.00	0.00	0.00	0.00%	65,750.00	65,750.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%
52 - Contract Services	0.00	0.00	40,256.40	0.00	0.00	0.00	0.00%	43,025.00	43,025.00	0.00%
54 - Supplies	0.00	0.00	22,097.97	0.00	0.00	0.00	0.00%	20,235.00	20,235.00	0.00%
Total Program: 905 - Wilmette Block Party:	0.00	0.00	-31,103.37	0.00	0.00	0.00	0.00%	1,990.00	1,990.00	0.00%
Report Total:	-65,350.78	-80,371.69	-133,960.92	-75,721.00	-135,455.65	-59,734.65	78.89%	-54,264.85	81,190.80	-59.94%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	-65,350.78	-80,371.69	-133,960.92	-75,721.00	-135,455.65	-59,734.65	78.89%	-54,264.85	81,190.80	-59.94%
Report Total:	-65,350.78	-80,371.69	-133,960.92	-75,721.00	-135,455.65	-59,734.65	78.89%	-54,264.85	81,190.80	-59.94%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Community Recreation Center

(All Program Areas

Excluding Center Fitness

Lakefront and Mallinckrodt Center)

	2022	2023	2023	2024 Budget	
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance
				Amount	%
Revenue					
Daily Fees	\$69,950	\$58,365	\$81,308	\$85,230	\$3,922 4.8%
Fee Revenue	7,431,757	8,284,925	7,530,688	8,680,287	1,149,600 15.3%
Membership Fees	81,305	96,435	92,794	126,698	33,904 36.5%
Rental Revenue	132,186	168,313	174,140	151,254	(22,885) -13.1%
Retail Sales	4,433	9,750	1,991	1,800	(191) -9.6%
Miscellaneous Revenue	<u>28,906</u>	<u>2,400</u>	<u>4,294</u>	<u>4,644</u>	<u>350</u> 8.2%
Total Revenue	<u>\$7,748,537</u>	<u>\$8,620,188</u>	<u>\$7,885,214</u>	<u>\$9,049,914</u>	<u>\$1,164,700</u> 14.8%
Expenses					
Salaries & Wages	\$3,203,756	\$3,911,500	\$3,746,021	\$3,990,536	\$244,514 6.5%
Employee Benefits	248,351	345,523	340,860	365,607	24,747 7.3%
Contract Services	1,576,435	1,645,217	1,661,810	1,631,457	(30,353) -1.8%
Utilities	162,396	233,008	158,860	216,433	57,573 36.2%
Supplies	331,294	331,974	372,408	578,475	206,067 55.3%
Repairs	<u>38,284</u>	<u>47,183</u>	<u>70,050</u>	<u>51,238</u>	<u>(18,812)</u> -26.9%
Operating Expenses	\$5,560,516	\$6,514,405	\$6,350,010	\$6,833,745	\$483,735 7.6%
Operating Surplus (Deficit)	<u>\$2,188,021</u>	<u>\$2,105,783</u>	<u>\$1,535,203</u>	<u>\$2,216,168</u>	<u>\$680,965</u>
Operating Capital	0	0	0	0	0 N/A
Debt Service	0	0	70,544	74,257	3,713 5.3%
Capital Transfer	1,076,930	8,000,000	0	9,040,000	9,040,000 N/A
Overhead Transfer	<u>1,106,475</u>	<u>1,335,734</u>	<u>1,252,428</u>	<u>541,505</u>	<u>(710,923)</u> -56.8%
Non Operating Expenses	\$2,183,405	\$9,335,734	\$1,322,972	\$9,655,762	\$8,332,790 629.9%
Total Expenses	<u>\$7,743,921</u>	<u>\$15,850,139</u>	<u>\$7,672,982</u>	<u>\$16,489,507</u>	<u>\$8,816,525</u> 114.9%
Net Surplus (Deficit)	\$4,616	(\$7,229,951)	\$212,231	(\$7,439,594)	



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

**Community Recreation Center -
 Operations**

	2022	2023	2023	2024 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						
Rental Revenue	58,493	60,000	60,000	62,100	\$2,100	3.5%
Retail Sales	1,856	3,000	423	0	(423)	-100.0%
Miscellaneous Revenue	<u>2,506</u>	<u>2,400</u>	<u>4,294</u>	<u>4,644</u>	<u>350</u>	8.2%
Total Revenue	<u>\$62,855</u>	<u>\$65,400</u>	<u>\$64,717</u>	<u>\$66,744</u>	<u>\$2,027</u>	3.1%
Expenses						
Salaries & Wages	\$530,229	\$632,143	\$592,615	\$ 740,779	\$148,164	25.0%
Employee Benefits	88,752	122,905	120,260	163,473	43,213	35.9%
Contract Services	443,592	326,717	412,411	235,154	(177,257)	-43.0%
Utilities	148,774	218,484	144,440	199,615	55,175	38.2%
Supplies	51,228	43,450	40,647	40,473	(174)	-0.4%
Repairs	<u>34,781</u>	<u>41,383</u>	<u>69,350</u>	<u>45,403</u>	<u>(23,947)</u>	-34.5%
Operating Expenses	\$1,297,355	\$1,385,082	\$1,379,722	\$1,424,898	\$45,175	3.3%
Operating Surplus (Deficit)	<u>(\$1,234,500)</u>	<u>(\$1,319,682)</u>	<u>(\$1,315,005)</u>	<u>(\$1,358,154)</u>	<u>(\$43,148)</u>	
Capital Transfer	1,076,930	8,000,000	70,544	9,114,257	9,043,713	12820.0%
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,113,587)</u>	<u>(1,113,587)</u>	N/A
Non Operating Expenses	<u>\$1,076,930</u>	<u>\$8,000,000</u>	<u>\$70,544</u>	<u>\$8,000,670</u>	<u>\$7,930,126</u>	11241.4%
Total Expenses	<u>\$2,374,285</u>	<u>\$9,385,082</u>	<u>\$1,450,266</u>	<u>\$9,425,568</u>	<u>\$7,975,301</u>	549.9%
Net Surplus (Deficit)	<u>(\$2,311,430)</u>	<u>(\$9,319,682)</u>	<u>(\$1,385,549)</u>	<u>(\$9,358,824)</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
ProgramArea: 1 - Operations											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-41-100-4680	Facility Rental	26,691.16	58,493.32	54,195.01	60,000.00	60,000.00	0.00	0.00%	62,100.00	2,100.00	3.50%
Total Category: 46 - Rental Revenue :		26,691.16	58,493.32	54,195.01	60,000.00	60,000.00	0.00	0.00%	62,100.00	2,100.00	3.50%
Category: 47 - Retail Sales											
20-41-100-4720	Food & Beverage Sales	0.00	1,855.76	423.25	3,000.00	423.25	-2,576.75	-85.89%	0.00	-423.25	-100.00%
Total Category: 47 - Retail Sales :		0.00	1,855.76	423.25	3,000.00	423.25	-2,576.75	-85.89%	0.00	-423.25	-100.00%
Category: 48 - Miscellaneous Revenue											
20-41-100-4910	Over/Short Revenue	85,619.47	-195.89	67.30	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-100-4930	Vending Commissions	478.04	2,702.01	4,538.84	2,400.00	4,293.84	1,893.84	78.91%	4,644.00	350.16	8.15%
Total Category: 48 - Miscellaneous Revenue :		86,097.51	2,506.12	4,606.14	2,400.00	4,293.84	1,893.84	78.91%	4,644.00	350.16	8.15%
Category: 50 - Salaries & Wages											
20-41-100-5000	Administration	143,692.98	298,821.52	199,544.77	412,653.00	223,747.87	-188,905.13	-45.78%	357,305.00	133,557.13	59.69%
20-41-100-5010	Recruitment Incentives	0.00	1,750.00	4,050.00	0.00	4,050.00	4,050.00	0.00%	4,050.00	0.00	0.00%
20-41-100-5020	Maintenance	79,764.43	80,990.46	96,082.10	102,000.00	101,999.88	-0.12	0.00%	106,080.00	4,080.12	4.00%
20-41-100-5025	Driver	4,072.40	4,655.87	844.00	5,210.00	0.00	-5,210.00	-100.00%	0.00	0.00	0.00%
20-41-100-5040	PT Attendant	45,070.38	77,400.86	135,994.32	92,864.00	131,940.96	39,076.96	42.08%	137,219.00	5,278.04	4.00%
20-41-100-5070	PT Maintenance	1,329.00	45,541.68	76,701.04	19,136.00	102,417.12	83,281.12	435.21%	106,515.00	4,097.88	4.00%
20-41-100-5080	Overtime FT	13,247.52	19,258.84	28,488.10	0.00	28,179.05	28,179.05	0.00%	29,308.00	1,128.95	4.01%
20-41-100-5085	Overtime PT	0.00	1,809.49	144.00	280.00	280.00	0.00	0.00%	302.00	22.00	7.86%
Total Category: 50 - Salaries & Wages:		287,176.71	530,228.72	541,848.33	632,143.00	592,614.88	-39,528.12	-6.25%	740,779.00	148,164.12	25.00%
Category: 51 - Employee Benefits											
20-41-100-5110	Health Insurance Premiums	55,043.81	81,458.75	87,838.69	112,305.00	113,786.00	1,481.00	1.32%	154,903.20	41,117.20	36.14%
20-41-100-5150	Training & Education	559.00	4,205.28	3,908.21	6,700.00	4,200.00	-2,500.00	-37.31%	4,368.00	168.00	4.00%
20-41-100-5160	Dues	528.00	543.00	334.00	2,100.00	334.00	-1,766.00	-84.10%	2,184.00	1,850.00	553.89%
20-41-100-5170	Awards and Meetings	61.79	2,544.66	904.63	1,800.00	1,940.00	140.00	7.78%	2,018.00	78.00	4.02%
Total Category: 51 - Employee Benefits :		56,192.60	88,751.69	92,985.53	122,905.00	120,260.00	-2,645.00	-2.15%	163,473.20	43,213.20	35.93%
Category: 52 - Contract Services											
20-41-100-5200	Building Maintenance Services	152,903.87	187,688.49	167,809.25	172,060.00	168,645.00	-3,415.00	-1.98%	174,889.00	6,244.00	3.70%
20-41-100-5205	Equipment Maintenance Serv	73,005.79	44,530.66	52,640.23	27,253.00	56,335.89	29,082.89	106.71%	59,152.00	2,816.11	5.00%
20-41-100-5220	Transportation	411.00	365.41	587.87	0.00	0.00	0.00	0.00%	500.00	500.00	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 52 - Contract Services:											
20-41-100-5225	Misc. Contract Services	141,338.88	209,659.52	188,469.73	126,820.00	186,570.12	59,750.12	47.11%	0.00	-186,570.12	-100.00%
20-41-100-5250	Misc. Professional Services	95.00	635.00	778.59	0.00	860.00	860.00	0.00%	0.00	-860.00	-100.00%
20-41-100-5255	Marketing	384.00	712.75	0.00	384.00	0.00	-384.00	-100.00%	403.20	403.20	0.00%
20-41-100-5265	Printing	169.06	0.00	0.00	200.00	0.00	-200.00	-100.00%	210.00	210.00	0.00%
Total Category: 52 - Contract Services:		368,307.60	443,591.83	410,285.67	326,717.00	412,411.01	85,694.01	26.23%	235,154.20	-177,256.81	-42.98%
Category: 53 - Utilities											
20-41-100-5310	Communications	852.94	2,595.07	865.02	2,160.00	932.00	-1,228.00	-56.85%	2,160.00	1,228.00	131.76%
20-41-100-5320	Water	5,478.72	6,094.81	9,789.12	9,600.00	12,727.00	3,127.00	32.57%	12,727.00	0.00	0.00%
20-41-100-5330	Electricity	143,959.32	108,707.23	101,995.98	170,004.00	102,720.00	-67,284.00	-39.58%	154,065.00	51,345.00	49.99%
20-41-100-5340	Natural Gas	31,613.67	27,186.93	19,853.98	33,000.00	24,003.00	-8,997.00	-27.26%	26,403.36	2,400.36	10.00%
20-41-100-5350	Misc. Utilities	6,149.53	4,189.94	3,807.79	3,720.00	4,057.92	337.92	9.08%	4,260.00	202.08	4.98%
Total Category: 53 - Utilities :		188,054.18	148,773.98	136,311.89	218,484.00	144,439.92	-74,044.08	-33.89%	199,615.36	55,175.44	38.20%
Category: 54 - Supplies											
20-41-100-5400	Program Operation Supplies	3,405.43	4,569.70	257.46	1,200.00	5,733.00	4,533.00	377.75%	1,260.00	-4,473.00	-78.02%
20-41-100-5410	Office Supplies	4,841.12	3,392.64	4,312.41	4,000.00	3,999.96	-0.04	0.00%	4,200.00	200.04	5.00%
20-41-100-5420	Building Supplies	4,684.04	31,215.38	22,458.12	27,000.00	23,223.00	-3,777.00	-13.99%	28,350.00	5,127.00	22.08%
20-41-100-5430	Equipment Supplies	1,115.74	345.90	571.11	1,000.00	1,000.00	0.00	0.00%	1,040.00	40.00	4.00%
20-41-100-5450	Fuel Supplies	2,488.38	6,685.69	2,586.58	7,800.00	2,901.96	-4,898.04	-62.80%	3,048.00	146.04	5.03%
20-41-100-5460	Uniform Supplies	1,242.44	2,358.89	1,477.68	2,450.00	1,700.00	-750.00	-30.61%	2,575.00	875.00	51.47%
20-41-100-5470	Misc. Supplies	359.75	2,397.40	0.00	0.00	2,088.70	2,088.70	0.00%	0.00	-2,088.70	-100.00%
20-41-100-5490	Cost of Goods Sold	262.72	262.72	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		18,399.62	51,228.32	31,663.36	43,450.00	40,646.62	-2,803.38	-6.45%	40,473.00	-173.62	-0.43%
Category: 55 - Equipment and Repairs											
20-41-100-5510	Building Repairs	10,023.63	27,568.45	23,109.13	36,383.00	57,006.00	20,623.00	56.68%	38,203.00	-18,803.00	-32.98%
20-41-100-5520	Equipment Repairs	6,000.15	7,212.08	15,687.73	5,000.00	12,344.00	7,344.00	146.88%	7,200.00	-5,144.00	-41.67%
20-41-100-5850	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 :		16,023.78	34,780.53	38,796.86	41,383.00	69,350.00	27,967.00	67.58%	45,403.00	-23,947.00	-34.53%
Category: 60 - Transfers											
20-41-100-6010	Admin Overhead Charge	-816,507.00	0.00	0.00	0.00	0.00	0.00	0.00%	-1,113,587.00	-1,113,587.00	0.00%
20-41-100-6050	Transfer to Capital Fund	975,215.00	1,076,930.00	0.00	8,000,000.00	70,544.00	-7,929,456.00	-99.12%	9,114,257.00	9,043,713.00	12,819.96%
Total Category: 60 - Transfers :		158,708.00	1,076,930.00	0.00	8,000,000.00	70,544.00	-7,929,456.00	-99.12%	8,000,670.00	7,930,126.00	11,241.39%
Total Program: 100 - Operations:		-980,073.82	-2,311,429.87	-1,192,667.24	-9,319,682.00	-1,385,549.34	7,934,132.66	-85.13%	-9,358,823.76	-7,973,274.42	575.46%
Total ProgramArea: 1 - Operations:		-980,073.82	-2,311,429.87	-1,192,667.24	-9,319,682.00	-1,385,549.34	7,934,132.66	-85.13%	-9,358,823.76	-7,973,274.42	575.46%



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

Center for the Arts

	2022	2023	2023	2024 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	\$ 21,626	\$ 6,000	\$ 12,384	\$ 12,480	\$96	0.8%
Fee Revenue	533,324	583,464	564,436	632,075	67,639	12.0%
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>\$554,950</u>	<u>\$589,464</u>	<u>\$576,820</u>	<u>\$644,555</u>	<u>\$67,735</u>	11.7%
Expenses						
Salaries & Wages	\$249,900	\$310,464	\$314,417	\$ 333,683	\$19,267	6.1%
Employee Benefits	6,247	2,340	1,810	5,460	3,650	201.6%
Contract Services	14,007	30,071	39,036	36,618	(2,418)	-6.2%
Utilities	1,040	682	1,350	692	(658)	-48.7%
Supplies	54,430	42,888	63,972	69,939	5,967	9.3%
Repairs	<u>687</u>	<u>1,600</u>	<u>0</u>	<u>1,600</u>	<u>1,600</u>	N/A
Operating Expenses	\$326,311	\$388,044	\$420,585	\$447,992	\$27,407	6.5%
Operating Surplus (Deficit)	<u>\$228,640</u>	<u>\$201,420</u>	<u>\$156,235</u>	<u>\$196,563</u>	<u>\$40,328</u>	
Capital Transfer	0	0	0	0		N/A
Overhead Transfer	<u>83,059</u>	<u>78,542</u>	<u>73,643</u>	<u>91,018</u>	<u>17,375</u>	23.6%
Non Operating Expenses	\$83,059	\$78,542	\$73,643	\$91,018	\$17,375	23.6%
Total Expenses	<u>\$409,370</u>	<u>\$466,586</u>	<u>\$494,228</u>	<u>\$539,010</u>	<u>\$44,782</u>	9.1%
Net Surplus (Deficit)	\$145,580	\$122,878	\$82,592	\$105,545		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 41 - Community Recreation Center											
Program: 201 - Administration											
Category: 50 - Salaries & Wages											
20-41-201-5000	Administration	40,370.07	49,387.44	57,312.67	61,027.50	62,212.80	1,185.30	1.94%	64,701.31	2,488.51	4.00%
20-41-201-5010	Recruitment Incentives	0.00	2,700.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-201-5055	PT Administration	0.00	5,605.75	11,113.46	27,300.00	11,218.00	-16,082.00	-58.91%	28,800.00	17,582.00	156.73%
Total Category: 50 - Salaries & Wages:		40,370.07	57,693.19	68,426.13	89,677.50	73,430.80	-16,246.70	-18.12%	94,851.31	21,420.51	29.17%
Category: 51 - Employee Benefits											
20-41-201-5110	Health Insurance Premiums	9,178.02	6,247.26	535.06	515.00	522.00	7.00	1.36%	3,429.60	2,907.60	557.01%
20-41-201-5150	Training & Education	225.00	0.00	712.94	647.00	800.00	153.00	23.65%	722.00	-78.00	-9.75%
20-41-201-5160	Dues	264.00	0.00	279.00	358.00	279.00	-79.00	-22.07%	358.00	79.00	28.32%
20-41-201-5170	Awards and Meetings	0.00	0.00	0.00	200.00	100.00	-100.00	-50.00%	200.00	100.00	100.00%
Total Category: 51 - Employee Benefits :		9,667.02	6,247.26	1,527.00	1,720.00	1,701.00	-19.00	-1.10%	4,709.60	3,008.60	176.87%
Category: 52 - Contract Services											
20-41-201-5220	Transportation	0.00	0.00	0.00	75.00	50.00	-25.00	-33.33%	75.00	25.00	50.00%
20-41-201-5255	Marketing	297.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		297.50	0.00	0.00	75.00	50.00	-25.00	-33.33%	75.00	25.00	50.00%
Category: 53 - Utilities											
20-41-201-5310	Communications	954.71	1,039.83	1,348.72	681.84	950.00	268.16	39.33%	692.40	-257.60	-27.12%
Total Category: 53 - Utilities :		954.71	1,039.83	1,348.72	681.84	950.00	268.16	39.33%	692.40	-257.60	-27.12%
Category: 54 - Supplies											
20-41-201-5400	Program Operation Supplies	0.00	113.96	169.88	250.00	200.00	-50.00	-20.00%	250.00	50.00	25.00%
20-41-201-5410	Office Supplies	40.95	154.01	0.00	75.00	0.00	-75.00	-100.00%	75.00	75.00	0.00%
20-41-201-5460	Uniform Supplies	53.28	0.00	93.00	100.00	93.00	-7.00	-7.00%	100.00	7.00	7.53%
Total Category: 54 - Supplies :		94.23	267.97	262.88	425.00	293.00	-132.00	-31.06%	425.00	132.00	45.05%
Category: 60 - Transfers											
20-41-201-6010	Admin Overhead Charge	61,292.04	83,059.27	25,336.00	78,542.00	73,643.00	-4,899.00	-6.24%	91,018.00	17,375.00	23.59%
Total Category: 60 - Transfers :		61,292.04	83,059.27	25,336.00	78,542.00	73,643.00	-4,899.00	-6.24%	91,018.00	17,375.00	23.59%
Total Program: 201 - Administration:		112,675.57	148,307.52	96,900.73	171,121.34	150,067.80	-21,053.54	-12.30%	191,771.31	41,703.51	27.79%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 202 - Pre-School Art											
Category: 44 - Fee Revenue											
20-41-202-4400	Program Fees	2,977.13	1,507.00	3,050.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		2,977.13	1,507.00	3,050.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-202-5045	PT Instructor	1,317.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,317.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-202-5400	Program Operation Supplies	314.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		314.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 202 - Pre-School Art:		1,345.85	1,507.00	3,050.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 203 - Gym and Art											
Category: 44 - Fee Revenue											
20-41-203-4400	Program Fees	14,244.06	14,819.87	17,962.85	22,500.00	15,583.60	-6,916.40	-30.74%	18,270.00	2,686.40	17.24%
Total Category: 44 - Fee Revenue :		14,244.06	14,819.87	17,962.85	22,500.00	15,583.60	-6,916.40	-30.74%	18,270.00	2,686.40	17.24%
Category: 50 - Salaries & Wages											
20-41-203-5045	PT Instructor	2,566.00	2,224.70	3,559.95	5,640.00	3,853.00	-1,787.00	-31.68%	4,007.00	154.00	4.00%
Total Category: 50 - Salaries & Wages:		2,566.00	2,224.70	3,559.95	5,640.00	3,853.00	-1,787.00	-31.68%	4,007.00	154.00	4.00%
Category: 54 - Supplies											
20-41-203-5400	Program Operation Supplies	677.46	0.00	0.00	500.00	400.00	-100.00	-20.00%	1,000.00	600.00	150.00%
Total Category: 54 - Supplies :		677.46	0.00	0.00	500.00	400.00	-100.00	-20.00%	1,000.00	600.00	150.00%
Total Program: 203 - Gym and Art:		11,000.60	12,595.17	14,402.90	16,360.00	11,330.60	-5,029.40	-30.74%	13,263.00	1,932.40	17.05%
Program: 204 - Youth Art											
Category: 44 - Fee Revenue											
20-41-204-4400	Program Fees	25,857.27	58,331.80	71,716.76	62,636.00	57,500.00	-5,136.00	-8.20%	63,798.00	6,298.00	10.95%
Total Category: 44 - Fee Revenue :		25,857.27	58,331.80	71,716.76	62,636.00	57,500.00	-5,136.00	-8.20%	63,798.00	6,298.00	10.95%
Category: 50 - Salaries & Wages											
20-41-204-5045	PT Instructor	11,720.50	14,159.10	22,818.00	18,072.00	24,777.00	6,705.00	37.10%	26,030.00	1,253.00	5.06%
Total Category: 50 - Salaries & Wages:		11,720.50	14,159.10	22,818.00	18,072.00	24,777.00	6,705.00	37.10%	26,030.00	1,253.00	5.06%
Category: 54 - Supplies											
20-41-204-5400	Program Operation Supplies	3,441.29	5,553.03	3,704.77	4,050.00	3,682.78	-367.22	-9.07%	3,950.00	267.22	7.26%
Total Category: 54 - Supplies :		3,441.29	5,553.03	3,704.77	4,050.00	3,682.78	-367.22	-9.07%	3,950.00	267.22	7.26%
Total Program: 204 - Youth Art:		10,695.48	38,619.67	45,193.99	40,514.00	29,040.22	-11,473.78	-28.32%	33,818.00	4,777.78	16.45%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 207 - Ceramics										
Category: 44 - Fee Revenue										
20-41-207-4400 Program Fees	35,517.84	70,576.02	90,251.94	71,048.00	75,600.00	4,552.00	6.41%	77,720.00	2,120.00	2.80%
Total Category: 44 - Fee Revenue :	35,517.84	70,576.02	90,251.94	71,048.00	75,600.00	4,552.00	6.41%	77,720.00	2,120.00	2.80%
Category: 50 - Salaries & Wages										
20-41-207-5010 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%
20-41-207-5045 PT Instructor	6,337.75	14,209.80	31,347.31	15,180.00	33,075.15	17,895.15	117.89%	29,667.00	-3,408.15	-10.30%
20-41-207-5055 PT Administration	1,359.00	6,373.50	5,553.00	5,168.00	5,411.00	243.00	4.70%	5,620.00	209.00	3.86%
Total Category: 50 - Salaries & Wages:	7,696.75	20,583.30	38,250.31	20,348.00	39,836.15	19,488.15	95.77%	35,287.00	-4,549.15	-11.42%
Category: 52 - Contract Services										
20-41-207-5225 Misc. Contract Services	0.00	1,221.50	100.00	0.00	100.00	100.00	0.00%	0.00	-100.00	-100.00%
Total Category: 52 - Contract Services:	0.00	1,221.50	100.00	0.00	100.00	100.00	0.00%	0.00	-100.00	-100.00%
Category: 54 - Supplies										
20-41-207-5400 Program Operation Supplies	290.49	8,713.14	9,752.07	10,000.00	9,752.00	-248.00	-2.48%	11,000.00	1,248.00	12.80%
Total Category: 54 - Supplies :	290.49	8,713.14	9,752.07	10,000.00	9,752.00	-248.00	-2.48%	11,000.00	1,248.00	12.80%
Category: 55 - Equipment and Repairs										
20-41-207-5520 Equipment Repairs	0.00	687.00	0.00	1,600.00	0.00	-1,600.00	-100.00%	1,600.00	1,600.00	0.00%
Total Category: 55 - Equipment and Repairs :	0.00	687.00	0.00	1,600.00	0.00	-1,600.00	-100.00%	1,600.00	1,600.00	0.00%
Total Program: 207 - Ceramics:	27,530.60	39,371.08	42,149.56	39,100.00	25,911.85	-13,188.15	-33.73%	29,833.00	3,921.15	15.13%
Program: 208 - Knitting										
Category: 44 - Fee Revenue										
20-41-208-4400 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										
20-41-208-5045 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%
Total Program: 208 - Knitting:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 209 - New Trier Extension (NTX)										
Category: 44 - Fee Revenue										
20-41-209-4400 Program Fees	0.00	2,771.46	5,032.27	5,600.00	5,800.00	200.00	3.57%	6,400.00	600.00	10.34%
Total Category: 44 - Fee Revenue :	0.00	2,771.46	5,032.27	5,600.00	5,800.00	200.00	3.57%	6,400.00	600.00	10.34%
Total Program: 209 - New Trier Extension (NTX):	0.00	2,771.46	5,032.27	5,600.00	5,800.00	200.00	3.57%	6,400.00	600.00	10.34%

Budget Comparison Report

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				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 211 - Dance											
Category: 44 - Fee Revenue											
20-41-211-4400	Program Fees	134,772.53	63,574.48	197,797.88	108,900.00	144,500.00	35,600.00	32.69%	149,735.00	5,235.00	3.62%
	Total Category: 44 - Fee Revenue :	134,772.53	63,574.48	197,797.88	108,900.00	144,500.00	35,600.00	32.69%	149,735.00	5,235.00	3.62%
Category: 50 - Salaries & Wages											
20-41-211-5045	PT Instructor	31,465.46	38,447.92	41,901.37	43,636.00	45,416.00	1,780.00	4.08%	46,120.00	704.00	1.55%
20-41-211-5055	PT Administration	0.00	2,782.50	256.00	0.00	2,200.00	2,200.00	0.00%	0.00	-2,200.00	-100.00%
	Total Category: 50 - Salaries & Wages:	31,465.46	41,230.42	42,157.37	43,636.00	47,616.00	3,980.00	9.12%	46,120.00	-1,496.00	-3.14%
Category: 52 - Contract Services											
20-41-211-5215	Independent Contractor Serv	0.00	0.00	595.00	0.00	595.00	595.00	0.00%	0.00	-595.00	-100.00%
	Total Category: 52 - Contract Services:	0.00	0.00	595.00	0.00	595.00	595.00	0.00%	0.00	-595.00	-100.00%
Category: 54 - Supplies											
20-41-211-5400	Program Operation Supplies	125.13	5,022.49	16,288.10	7,000.00	14,455.00	7,455.00	106.50%	18,100.00	3,645.00	25.22%
	Total Category: 54 - Supplies :	125.13	5,022.49	16,288.10	7,000.00	14,455.00	7,455.00	106.50%	18,100.00	3,645.00	25.22%
	Total Program: 211 - Dance:	103,181.94	17,321.57	138,757.41	58,264.00	81,834.00	23,570.00	40.45%	85,515.00	3,681.00	4.50%
Program: 213 - Dance Team											
Category: 43 - Daily Fees											
20-41-213-4340	Ticket Sales	0.00	0.00	276.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 43 - Daily Fees :	0.00	0.00	276.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 44 - Fee Revenue											
20-41-213-4400	Program Fees	44,969.51	55,991.57	70,624.62	52,528.00	54,952.00	2,424.00	4.61%	81,379.00	26,427.00	48.09%
	Total Category: 44 - Fee Revenue :	44,969.51	55,991.57	70,624.62	52,528.00	54,952.00	2,424.00	4.61%	81,379.00	26,427.00	48.09%
Category: 50 - Salaries & Wages											
20-41-213-5045	PT Instructor	8,076.51	12,211.10	11,779.28	13,755.00	12,482.00	-1,273.00	-9.25%	22,840.00	10,358.00	82.98%
20-41-213-5055	PT Administration	0.00	1,140.00	1,574.72	2,720.00	2,350.00	-370.00	-13.60%	2,400.00	50.00	2.13%
	Total Category: 50 - Salaries & Wages:	8,076.51	13,351.10	13,354.00	16,475.00	14,832.00	-1,643.00	-9.97%	25,240.00	10,408.00	70.17%
Category: 52 - Contract Services											
20-41-213-5225	Misc. Contract Services	0.00	750.00	880.00	0.00	1,600.00	1,600.00	0.00%	1,200.00	-400.00	-25.00%
20-41-213-5272	Entry Fees	0.00	4,335.96	8,802.16	2,000.00	10,002.00	8,002.00	400.10%	10,000.00	-2.00	-0.02%
	Total Category: 52 - Contract Services:	0.00	5,085.96	9,682.16	2,000.00	11,602.00	9,602.00	480.10%	11,200.00	-402.00	-3.46%
Category: 54 - Supplies											
20-41-213-5400	Program Operation Supplies	157.70	8,560.26	25,769.76	3,913.00	16,000.00	12,087.00	308.89%	15,300.00	-700.00	-4.38%
20-41-213-5460	Uniform Supplies	3,558.83	2,590.03	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	3,716.53	11,150.29	25,769.76	3,913.00	16,000.00	12,087.00	308.89%	15,300.00	-700.00	-4.38%
	Total Program: 213 - Dance Team:	33,176.47	26,404.22	22,094.70	30,140.00	12,518.00	-17,622.00	-58.47%	29,639.00	17,121.00	136.77%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 214 - Dance Recital											
Category: 43 - Daily Fees											
20-41-214-4340	Ticket Sales	12,584.00	21,626.00	26,256.00	6,000.00	12,384.00	6,384.00	106.40%	12,480.00	96.00	0.78%
Total Category: 43 - Daily Fees :		12,584.00	21,626.00	26,256.00	6,000.00	12,384.00	6,384.00	106.40%	12,480.00	96.00	0.78%
Category: 44 - Fee Revenue											
20-41-214-4400	Program Fees	24,734.43	24,612.24	786.00	0.00	9,543.13	9,543.13	0.00%	0.00	-9,543.13	-100.00%
Total Category: 44 - Fee Revenue :		24,734.43	24,612.24	786.00	0.00	9,543.13	9,543.13	0.00%	0.00	-9,543.13	-100.00%
Category: 47 - Retail Sales											
20-41-214-4720	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: 50 - Salaries & Wages											
20-41-214-5045	PT Instructor	1,565.47	0.00	3,638.10	4,560.00	3,638.10	-921.90	-20.22%	3,783.62	145.52	4.00%
20-41-214-5055	PT Administration	3,518.36	6,848.98	4,334.33	1,552.00	1,559.18	7.18	0.46%	1,620.00	60.82	3.90%
20-41-214-5085	Overtime PT	0.00	207.75	100.80	0.00	100.80	100.80	0.00%	0.00	-100.80	-100.00%
Total Category: 50 - Salaries & Wages:		5,083.83	7,056.73	8,073.23	6,112.00	5,298.08	-813.92	-13.32%	5,403.62	105.54	1.99%
Category: 52 - Contract Services											
20-41-214-5215	Independent Contractor Serv	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
20-41-214-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5272	Entry Fees	-0.10	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		-0.10	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Category: 54 - Supplies											
20-41-214-5400	Program Operation Supplies	2,377.31	415.95	1,574.20	410.00	1,574.20	1,164.20	283.95%	2,250.00	675.80	42.93%
20-41-214-5460	Uniform Supplies	10,300.91	7,974.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-214-5470	Misc. Supplies	143.43	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		12,821.65	8,390.69	1,574.20	410.00	1,574.20	1,164.20	283.95%	2,250.00	675.80	42.93%
Total Program: 214 - Dance Recital:		19,413.05	30,790.82	17,394.57	-1,322.00	15,054.85	16,376.85	-1,238.79%	4,026.38	-11,028.47	-73.26%
Program: 215 - Workshops											
Category: 44 - Fee Revenue											
20-41-215-4400	Program Fees	7,058.00	4,659.50	4,909.00	10,300.00	7,946.00	-2,354.00	-22.85%	9,290.00	1,344.00	16.91%
Total Category: 44 - Fee Revenue :		7,058.00	4,659.50	4,909.00	10,300.00	7,946.00	-2,354.00	-22.85%	9,290.00	1,344.00	16.91%
Category: 50 - Salaries & Wages											
20-41-215-5045	PT Instructor	1,123.00	1,528.40	730.00	2,670.00	1,634.00	-1,036.00	-38.80%	1,699.00	65.00	3.98%
Total Category: 50 - Salaries & Wages:		1,123.00	1,528.40	730.00	2,670.00	1,634.00	-1,036.00	-38.80%	1,699.00	65.00	3.98%

Budget Comparison Report

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				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-215-5400	Program Operation Supplies	2,513.82	1,332.87	110.44	3,500.00	1,800.00	-1,700.00	-48.57%	3,800.00	2,000.00	111.11%
Total Category: 54 - Supplies :		2,513.82	1,332.87	110.44	3,500.00	1,800.00	-1,700.00	-48.57%	3,800.00	2,000.00	111.11%
Total Program: 215 - Workshops:		3,421.18	1,798.23	4,068.56	4,130.00	4,512.00	382.00	9.25%	3,791.00	-721.00	-15.98%
Program: 216 - Early Bird											
Category: 44 - Fee Revenue											
20-41-216-4400	Program Fees	1,993.00	2,786.40	0.00	3,380.00	0.00	-3,380.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		1,993.00	2,786.40	0.00	3,380.00	0.00	-3,380.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-216-5050	PT Counselor	0.00	0.00	0.00	1,536.00	0.00	-1,536.00	-100.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	1,536.00	0.00	-1,536.00	-100.00%	0.00	0.00	0.00%
Total Program: 216 - Early Bird:		1,993.00	2,786.40	0.00	1,844.00	0.00	-1,844.00	-100.00%	0.00	0.00	0.00%
Program: 217 - Arts in the Parks											
Category: 44 - Fee Revenue											
20-41-217-4400	Program Fees	123,776.52	164,861.31	126,566.69	174,840.00	126,506.69	-48,333.31	-27.64%	153,436.00	26,929.31	21.29%
Total Category: 44 - Fee Revenue :		123,776.52	164,861.31	126,566.69	174,840.00	126,506.69	-48,333.31	-27.64%	153,436.00	26,929.31	21.29%
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%	0.00	0.00	0.00%
20-41-217-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-217-5030	PT Supervisor	4,946.25	8,269.00	19,154.25	15,000.00	19,154.25	4,154.25	27.70%	23,490.00	4,335.75	22.64%
20-41-217-5045	PT Instructor	0.00	0.00	0.00	3,840.00	0.00	-3,840.00	-100.00%	0.00	0.00	0.00%
20-41-217-5050	PT Counselor	44,679.50	52,789.50	55,824.25	57,600.00	55,824.25	-1,775.75	-3.08%	44,854.00	-10,970.25	-19.65%
20-41-217-5075	PT Driver	0.00	706.28	1,149.28	840.00	1,149.28	309.28	36.82%	1,344.00	194.72	16.94%
20-41-217-5085	Overtime PT	39.38	19.13	530.26	0.00	530.26	530.26	0.00%	0.00	-530.26	-100.00%
Total Category: 50 - Salaries & Wages:		49,665.13	61,783.91	76,658.04	79,280.00	76,658.04	-2,621.96	-3.31%	69,688.00	-6,970.04	-9.09%
Category: 51 - Employee Benefits											
20-41-217-5150	Training & Education	154.30	0.00	109.00	180.00	109.00	-71.00	-39.44%	270.00	161.00	147.71%
20-41-217-5170	Awards and Meetings	90.00	0.00	0.00	250.00	0.00	-250.00	-100.00%	250.00	250.00	0.00%
Total Category: 51 - Employee Benefits :		244.30	0.00	109.00	430.00	109.00	-321.00	-74.65%	520.00	411.00	377.06%
Category: 52 - Contract Services											
20-41-217-5220	Transportation	0.00	4,650.70	7,608.17	4,400.00	6,464.17	2,064.17	46.91%	4,400.00	-2,064.17	-31.93%
20-41-217-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-217-5272	Entry Fees	1,586.45	2,540.75	17,782.81	19,782.00	17,782.81	-1,999.19	-10.11%	17,129.00	-653.81	-3.68%
Total Category: 52 - Contract Services:		1,586.45	7,191.45	25,390.98	24,182.00	24,246.98	64.98	0.27%	21,529.00	-2,717.98	-11.21%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 53 - Utilities											
20-41-217-5310	Communications	0.00	0.00	172.93	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
Total Category: 53 - Utilities :		0.00	0.00	172.93	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
Category: 54 - Supplies											
20-41-217-5400	Program Operation Supplies	1,942.80	4,487.64	8,081.85	5,306.00	8,081.85	2,775.85	52.32%	8,000.00	-81.85	-1.01%
20-41-217-5460	Uniform Supplies	0.00	2,330.03	1,401.25	480.00	1,401.25	921.25	191.93%	280.00	-1,121.25	-80.02%
Total Category: 54 - Supplies :		1,942.80	6,817.67	9,483.10	5,786.00	9,483.10	3,697.10	63.90%	8,280.00	-1,203.10	-12.69%
Total Program: 217 - Arts in the Parks:		70,337.84	89,068.28	14,752.64	65,162.00	15,809.57	-49,352.43	-75.74%	53,419.00	37,609.43	237.89%
Program: 218 - Dance Camp											
Category: 44 - Fee Revenue											
20-41-218-4400	Program Fees	34,459.19	34,987.10	38,008.59	36,360.00	38,008.59	1,648.59	4.53%	39,910.00	1,901.41	5.00%
Total Category: 44 - Fee Revenue :		34,459.19	34,987.10	38,008.59	36,360.00	38,008.59	1,648.59	4.53%	39,910.00	1,901.41	5.00%
Category: 48 - Miscellaneous Revenue											
20-41-218-4900	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											
20-41-218-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5030	PT Supervisor	6,035.00	5,852.75	9,279.50	6,720.00	9,279.50	2,559.50	38.09%	6,720.00	-2,559.50	-27.58%
20-41-218-5050	PT Counselor	3,345.00	2,628.50	1,592.00	8,960.00	1,592.00	-7,368.00	-82.23%	3,311.36	1,719.36	108.00%
20-41-218-5075	PT Driver	0.00	91.08	469.19	504.00	469.19	-34.81	-6.91%	504.00	34.81	7.42%
20-41-218-5085	Overtime PT	146.26	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		9,526.26	8,572.33	11,340.69	16,184.00	11,340.69	-4,843.31	-29.93%	10,535.36	-805.33	-7.10%
Category: 51 - Employee Benefits											
20-41-218-5150	Training & Education	45.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Total Category: 51 - Employee Benefits :		45.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
Category: 52 - Contract Services											
20-41-218-5215	Independent Contractor Servic	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	500.00	500.00	0.00%
20-41-218-5220	Transportation	0.00	387.60	1,394.00	1,160.00	822.00	-338.00	-29.14%	1,160.00	338.00	41.12%
20-41-218-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-218-5272	Entry Fees	275.00	120.25	1,619.70	1,353.60	1,619.70	266.10	19.66%	1,353.60	-266.10	-16.43%
Total Category: 52 - Contract Services:		275.00	507.85	3,013.70	3,013.60	2,441.70	-571.90	-18.98%	3,013.60	571.90	23.42%
Category: 53 - Utilities											
20-41-218-5310	Communications	0.00	0.00	186.19	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
Total Category: 53 - Utilities :		0.00	0.00	186.19	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
Category: 54 - Supplies											
20-41-218-5400	Program Operation Supplies	1,176.65	446.03	2,225.82	1,384.00	2,225.82	841.82	60.83%	2,064.00	-161.82	-7.27%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-218-5460	Uniform Supplies	0.00	1,898.31	511.02	90.00	511.02	421.02	467.80%	90.00	-421.02	-82.39%
	Total Category: 54 - Supplies :	1,176.65	2,344.34	2,736.84	1,474.00	2,736.84	1,262.84	85.67%	2,154.00	-582.84	-21.30%
	Total Program: 218 - Dance Camp:	23,436.28	23,562.58	20,731.17	15,628.40	21,289.36	5,660.96	36.22%	24,147.04	2,857.68	13.42%
Program: 219 - CA New Programs											
Category: 44 - Fee Revenue											
20-41-219-4400	Program Fees	29,490.95	20,112.52	286.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 44 - Fee Revenue :	29,490.95	20,112.52	286.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-219-5045	PT Instructor	5,808.83	15,255.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	5,808.83	15,255.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-219-5400	Program Operation Supplies	2,166.52	2,103.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	2,166.52	2,103.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Program: 219 - CA New Programs:	21,515.60	2,753.20	286.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 221 - Art Birthday Parties											
Category: 44 - Fee Revenue											
20-41-221-4400	Program Fees	1,250.00	10,354.00	8,699.00	11,700.00	9,700.00	-2,000.00	-17.09%	11,200.00	1,500.00	15.46%
	Total Category: 44 - Fee Revenue :	1,250.00	10,354.00	8,699.00	11,700.00	9,700.00	-2,000.00	-17.09%	11,200.00	1,500.00	15.46%
Category: 50 - Salaries & Wages											
20-41-221-5045	PT Instructor	345.00	4,966.00	4,255.00	5,175.00	4,125.00	-1,050.00	-20.29%	4,600.00	475.00	11.52%
	Total Category: 50 - Salaries & Wages:	345.00	4,966.00	4,255.00	5,175.00	4,125.00	-1,050.00	-20.29%	4,600.00	475.00	11.52%
Category: 54 - Supplies											
20-41-221-5400	Program Operation Supplies	131.08	2,548.86	1,762.97	2,000.00	1,925.00	-75.00	-3.75%	1,280.00	-645.00	-33.51%
	Total Category: 54 - Supplies :	131.08	2,548.86	1,762.97	2,000.00	1,925.00	-75.00	-3.75%	1,280.00	-645.00	-33.51%
	Total Program: 221 - Art Birthday Parties:	773.92	2,839.14	2,681.03	4,525.00	3,650.00	-875.00	-19.34%	5,320.00	1,670.00	45.75%
Program: 222 - Dance Birthday Parties											
Category: 44 - Fee Revenue											
20-41-222-4400	Program Fees	214.00	3,379.00	5,222.00	3,640.00	5,762.00	2,122.00	58.30%	6,625.00	863.00	14.98%
	Total Category: 44 - Fee Revenue :	214.00	3,379.00	5,222.00	3,640.00	5,762.00	2,122.00	58.30%	6,625.00	863.00	14.98%
Category: 50 - Salaries & Wages											
20-41-222-5045	PT Instructor	115.00	1,495.00	2,762.53	1,610.00	3,457.59	1,847.59	114.76%	2,875.00	-582.59	-16.85%
	Total Category: 50 - Salaries & Wages:	115.00	1,495.00	2,762.53	1,610.00	3,457.59	1,847.59	114.76%	2,875.00	-582.59	-16.85%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-222-5400	Program Operation Supplies	0.00	184.87	37.39	400.00	400.00	0.00	0.00%	600.00	200.00	50.00%
Total Category: 54 - Supplies :		0.00	184.87	37.39	400.00	400.00	0.00	0.00%	600.00	200.00	50.00%
Total Program: 222 - Dance Birthday Parties:		99.00	1,699.13	2,422.08	1,630.00	1,904.41	274.41	16.83%	3,150.00	1,245.59	65.41%
Program: 223 - Pre-K Dance Camp											
Category: 44 - Fee Revenue											
20-41-223-4400	Program Fees	0.00	0.00	4,003.50	10,880.00	4,003.50	-6,876.50	-63.20%	4,392.00	388.50	9.70%
Total Category: 44 - Fee Revenue :		0.00	0.00	4,003.50	10,880.00	4,003.50	-6,876.50	-63.20%	4,392.00	388.50	9.70%
Category: 50 - Salaries & Wages											
20-41-223-5030	PT Supervisor	0.00	0.00	493.50	1,008.00	493.50	-514.50	-51.04%	756.00	262.50	53.19%
20-41-223-5050	PT Counselor	0.00	0.00	1,604.00	1,024.00	1,604.00	580.00	56.64%	1,056.00	-548.00	-34.16%
Total Category: 50 - Salaries & Wages:		0.00	0.00	2,097.50	2,032.00	2,097.50	65.50	3.22%	1,812.00	-285.50	-13.61%
Category: 51 - Employee Benefits											
20-41-223-5150	Training & Education	0.00	0.00	0.00	30.00	0.00	-30.00	-100.00%	30.00	30.00	0.00%
20-41-223-5170	Awards and Meetings	0.00	0.00	0.00	20.00	0.00	-20.00	-100.00%	20.00	20.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Category: 54 - Supplies											
20-41-223-5400	Program Operation Supplies	0.00	0.00	291.75	1,600.00	291.75	-1,308.25	-81.77%	500.00	208.25	71.38%
20-41-223-5460	Uniform Supplies	0.00	0.00	8.20	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	299.95	1,600.00	291.75	-1,308.25	-81.77%	500.00	208.25	71.38%
Total Program: 223 - Pre-K Dance Camp:		0.00	0.00	1,606.05	7,198.00	1,614.25	-5,583.75	-77.57%	2,030.00	415.75	25.75%
Program: 224 - Pinterest Camp											
Category: 44 - Fee Revenue											
20-41-224-4400	Program Fees	0.00	0.00	9,030.00	9,152.00	9,030.00	-122.00	-1.33%	9,920.00	890.00	9.86%
Total Category: 44 - Fee Revenue :		0.00	0.00	9,030.00	9,152.00	9,030.00	-122.00	-1.33%	9,920.00	890.00	9.86%
Category: 50 - Salaries & Wages											
20-41-224-5030	PT Supervisor	0.00	0.00	5,140.75	2,016.00	5,140.75	3,124.75	155.00%	5,535.00	394.25	7.67%
20-41-224-5050	PT Counselor	0.00	0.00	320.00	0.00	320.00	320.00	0.00%	0.00	-320.00	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	5,460.75	2,016.00	5,460.75	3,444.75	170.87%	5,535.00	74.25	1.36%
Category: 51 - Employee Benefits											
20-41-224-5150	Training & Education	0.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
20-41-224-5170	Awards and Meetings	0.00	0.00	0.00	20.00	0.00	-20.00	-100.00%	60.00	60.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	120.00	120.00	0.00%
Category: 54 - Supplies											
20-41-224-5400	Program Operation Supplies	0.00	0.00	886.73	1,800.00	886.73	-913.27	-50.74%	1,000.00	113.27	12.77%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-224-5460 Uniform Supplies	0.00	0.00	292.07	30.00	292.07	262.07	873.57%	300.00	7.93	2.72%
Total Category: 54 - Supplies :	0.00	0.00	1,178.80	1,830.00	1,178.80	-651.20	-35.58%	1,300.00	121.20	10.28%
Total Program: 224 - Pinterest Camp:	0.00	0.00	2,390.45	5,226.00	2,390.45	-2,835.55	-54.26%	2,965.00	574.55	24.04%
Total Department: 41 - Community Recreation Center:	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%
Report Total:	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 41 - Community Recreation Center										
Program: 201 - Administration										
50 - Salaries & Wages	40,370.07	57,693.19	68,426.13	89,677.50	73,430.80	-16,246.70	-18.12%	94,851.31	21,420.51	29.17%
51 - Employee Benefits	9,667.02	6,247.26	1,527.00	1,720.00	1,701.00	-19.00	-1.10%	4,709.60	3,008.60	176.87%
52 - Contract Services	297.50	0.00	0.00	75.00	50.00	-25.00	-33.33%	75.00	25.00	50.00%
53 - Utilities	954.71	1,039.83	1,348.72	681.84	950.00	268.16	39.33%	692.40	-257.60	-27.12%
54 - Supplies	94.23	267.97	262.88	425.00	293.00	-132.00	-31.06%	425.00	132.00	45.05%
60 - Transfers	61,292.04	83,059.27	25,336.00	78,542.00	73,643.00	-4,899.00	-6.24%	91,018.00	17,375.00	23.59%
Total Program: 201 - Administration:	112,675.57	148,307.52	96,900.73	171,121.34	150,067.80	-21,053.54	-12.30%	191,771.31	41,703.51	27.79%
Program: 202 - Pre-School Art										
44 - Fee Revenue	2,977.13	1,507.00	3,050.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	1,317.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	314.28	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 202 - Pre-School Art:	1,345.85	1,507.00	3,050.78	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 203 - Gym and Art										
44 - Fee Revenue	14,244.06	14,819.87	17,962.85	22,500.00	15,583.60	-6,916.40	-30.74%	18,270.00	2,686.40	17.24%
50 - Salaries & Wages	2,566.00	2,224.70	3,559.95	5,640.00	3,853.00	-1,787.00	-31.68%	4,007.00	154.00	4.00%
54 - Supplies	677.46	0.00	0.00	500.00	400.00	-100.00	-20.00%	1,000.00	600.00	150.00%
Total Program: 203 - Gym and Art:	11,000.60	12,595.17	14,402.90	16,360.00	11,330.60	-5,029.40	-30.74%	13,263.00	1,932.40	17.05%
Program: 204 - Youth Art										
44 - Fee Revenue	25,857.27	58,331.80	71,716.76	62,636.00	57,500.00	-5,136.00	-8.20%	63,798.00	6,298.00	10.95%
50 - Salaries & Wages	11,720.50	14,159.10	22,818.00	18,072.00	24,777.00	6,705.00	37.10%	26,030.00	1,253.00	5.06%
54 - Supplies	3,441.29	5,553.03	3,704.77	4,050.00	3,682.78	-367.22	-9.07%	3,950.00	267.22	7.26%
Total Program: 204 - Youth Art:	10,695.48	38,619.67	45,193.99	40,514.00	29,040.22	-11,473.78	-28.32%	33,818.00	4,777.78	16.45%
Program: 207 - Ceramics										
44 - Fee Revenue	35,517.84	70,576.02	90,251.94	71,048.00	75,600.00	4,552.00	6.41%	77,720.00	2,120.00	2.80%
50 - Salaries & Wages	7,696.75	20,583.30	38,250.31	20,348.00	39,836.15	19,488.15	95.77%	35,287.00	-4,549.15	-11.42%
52 - Contract Services	0.00	1,221.50	100.00	0.00	100.00	100.00	0.00%	0.00	-100.00	-100.00%
54 - Supplies	290.49	8,713.14	9,752.07	10,000.00	9,752.00	-248.00	-2.48%	11,000.00	1,248.00	12.80%
55 - Equipment and Repairs	0.00	687.00	0.00	1,600.00	0.00	-1,600.00	-100.00%	1,600.00	1,600.00	0.00%
Total Program: 207 - Ceramics:	27,530.60	39,371.08	42,149.56	39,100.00	25,911.85	-13,188.15	-33.73%	29,833.00	3,921.15	15.13%
Program: 208 - Knitting										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 208 - Knitting:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Program: 209 - New Trier Extension (NTX)										
44 - Fee Revenue	0.00	2,771.46	5,032.27	5,600.00	5,800.00	200.00	3.57%	6,400.00	600.00	10.34%
Total Program: 209 - New Trier Extension (NTX):	0.00	2,771.46	5,032.27	5,600.00	5,800.00	200.00	3.57%	6,400.00	600.00	10.34%
Program: 211 - Dance										
44 - Fee Revenue	134,772.53	63,574.48	197,797.88	108,900.00	144,500.00	35,600.00	32.69%	149,735.00	5,235.00	3.62%
50 - Salaries & Wages	31,465.46	41,230.42	42,157.37	43,636.00	47,616.00	3,980.00	9.12%	46,120.00	-1,496.00	-3.14%
52 - Contract Services	0.00	0.00	595.00	0.00	595.00	595.00	0.00%	0.00	-595.00	-100.00%
54 - Supplies	125.13	5,022.49	16,288.10	7,000.00	14,455.00	7,455.00	106.50%	18,100.00	3,645.00	25.22%
Total Program: 211 - Dance:	103,181.94	17,321.57	138,757.41	58,264.00	81,834.00	23,570.00	40.45%	85,515.00	3,681.00	4.50%
Program: 213 - Dance Team										
43 - Daily Fees	0.00	0.00	276.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
44 - Fee Revenue	44,969.51	55,991.57	70,624.62	52,528.00	54,952.00	2,424.00	4.61%	81,379.00	26,427.00	48.09%
50 - Salaries & Wages	8,076.51	13,351.10	13,354.00	16,475.00	14,832.00	-1,643.00	-9.97%	25,240.00	10,408.00	70.17%
52 - Contract Services	0.00	5,085.96	9,682.16	2,000.00	11,602.00	9,602.00	480.10%	11,200.00	-402.00	-3.46%
54 - Supplies	3,716.53	11,150.29	25,769.76	3,913.00	16,000.00	12,087.00	308.89%	15,300.00	-700.00	-4.38%
Total Program: 213 - Dance Team:	33,176.47	26,404.22	22,094.70	30,140.00	12,518.00	-17,622.00	-58.47%	29,639.00	17,121.00	136.77%
Program: 214 - Dance Recital										
43 - Daily Fees	12,584.00	21,626.00	26,256.00	6,000.00	12,384.00	6,384.00	106.40%	12,480.00	96.00	0.78%
44 - Fee Revenue	24,734.43	24,612.24	786.00	0.00	9,543.13	9,543.13	0.00%	0.00	-9,543.13	-100.00%
47 - Retail Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	5,083.83	7,056.73	8,073.23	6,112.00	5,298.08	-813.92	-13.32%	5,403.62	105.54	1.99%
52 - Contract Services	-0.10	0.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
54 - Supplies	12,821.65	8,390.69	1,574.20	410.00	1,574.20	1,164.20	283.95%	2,250.00	675.80	42.93%
Total Program: 214 - Dance Recital:	19,413.05	30,790.82	17,394.57	-1,322.00	15,054.85	16,376.85	-1,238.79%	4,026.38	-11,028.47	-73.26%
Program: 215 - Workshops										
44 - Fee Revenue	7,058.00	4,659.50	4,909.00	10,300.00	7,946.00	-2,354.00	-22.85%	9,290.00	1,344.00	16.91%
50 - Salaries & Wages	1,123.00	1,528.40	730.00	2,670.00	1,634.00	-1,036.00	-38.80%	1,699.00	65.00	3.98%
54 - Supplies	2,513.82	1,332.87	110.44	3,500.00	1,800.00	-1,700.00	-48.57%	3,800.00	2,000.00	111.11%
Total Program: 215 - Workshops:	3,421.18	1,798.23	4,068.56	4,130.00	4,512.00	382.00	9.25%	3,791.00	-721.00	-15.98%
Program: 216 - Early Bird										
44 - Fee Revenue	1,993.00	2,786.40	0.00	3,380.00	0.00	-3,380.00	-100.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	1,536.00	0.00	-1,536.00	-100.00%	0.00	0.00	0.00%
Total Program: 216 - Early Bird:	1,993.00	2,786.40	0.00	1,844.00	0.00	-1,844.00	-100.00%	0.00	0.00	0.00%
Program: 217 - Arts in the Parks										
44 - Fee Revenue	123,776.52	164,861.31	126,566.69	174,840.00	126,506.69	-48,333.31	-27.64%	153,436.00	26,929.31	21.29%
50 - Salaries & Wages	49,665.13	61,783.91	76,658.04	79,280.00	76,658.04	-2,621.96	-3.31%	69,688.00	-6,970.04	-9.09%
51 - Employee Benefits	244.30	0.00	109.00	430.00	109.00	-321.00	-74.65%	520.00	411.00	377.06%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
52 - Contract Services	1,586.45	7,191.45	25,390.98	24,182.00	24,246.98	64.98	0.27%	21,529.00	-2,717.98	-11.21%
53 - Utilities	0.00	0.00	172.93	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
54 - Supplies	1,942.80	6,817.67	9,483.10	5,786.00	9,483.10	3,697.10	63.90%	8,280.00	-1,203.10	-12.69%
Total Program: 217 - Arts in the Parks:	70,337.84	89,068.28	14,752.64	65,162.00	15,809.57	-49,352.43	-75.74%	53,419.00	37,609.43	237.89%
Program: 218 - Dance Camp										
44 - Fee Revenue	34,459.19	34,987.10	38,008.59	36,360.00	38,008.59	1,648.59	4.53%	39,910.00	1,901.41	5.00%
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	9,526.26	8,572.33	11,340.69	16,184.00	11,340.69	-4,843.31	-29.93%	10,535.36	-805.33	-7.10%
51 - Employee Benefits	45.00	0.00	0.00	60.00	0.00	-60.00	-100.00%	60.00	60.00	0.00%
52 - Contract Services	275.00	507.85	3,013.70	3,013.60	2,441.70	-571.90	-18.98%	3,013.60	571.90	23.42%
53 - Utilities	0.00	0.00	186.19	0.00	200.00	200.00	0.00%	0.00	-200.00	-100.00%
54 - Supplies	1,176.65	2,344.34	2,736.84	1,474.00	2,736.84	1,262.84	85.67%	2,154.00	-582.84	-21.30%
Total Program: 218 - Dance Camp:	23,436.28	23,562.58	20,731.17	15,628.40	21,289.36	5,660.96	36.22%	24,147.04	2,857.68	13.42%
Program: 219 - CA New Programs										
44 - Fee Revenue	29,490.95	20,112.52	286.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	5,808.83	15,255.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	2,166.52	2,103.70	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 219 - CA New Programs:	21,515.60	2,753.20	286.70	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 221 - Art Birthday Parties										
44 - Fee Revenue	1,250.00	10,354.00	8,699.00	11,700.00	9,700.00	-2,000.00	-17.09%	11,200.00	1,500.00	15.46%
50 - Salaries & Wages	345.00	4,966.00	4,255.00	5,175.00	4,125.00	-1,050.00	-20.29%	4,600.00	475.00	11.52%
54 - Supplies	131.08	2,548.86	1,762.97	2,000.00	1,925.00	-75.00	-3.75%	1,280.00	-645.00	-33.51%
Total Program: 221 - Art Birthday Parties:	773.92	2,839.14	2,681.03	4,525.00	3,650.00	-875.00	-19.34%	5,320.00	1,670.00	45.75%
Program: 222 - Dance Birthday Parties										
44 - Fee Revenue	214.00	3,379.00	5,222.00	3,640.00	5,762.00	2,122.00	58.30%	6,625.00	863.00	14.98%
50 - Salaries & Wages	115.00	1,495.00	2,762.53	1,610.00	3,457.59	1,847.59	114.76%	2,875.00	-582.59	-16.85%
54 - Supplies	0.00	184.87	37.39	400.00	400.00	0.00	0.00%	600.00	200.00	50.00%
Total Program: 222 - Dance Birthday Parties:	99.00	1,699.13	2,422.08	1,630.00	1,904.41	274.41	16.83%	3,150.00	1,245.59	65.41%
Program: 223 - Pre-K Dance Camp										
44 - Fee Revenue	0.00	0.00	4,003.50	10,880.00	4,003.50	-6,876.50	-63.20%	4,392.00	388.50	9.70%
50 - Salaries & Wages	0.00	0.00	2,097.50	2,032.00	2,097.50	65.50	3.22%	1,812.00	-285.50	-13.61%
51 - Employee Benefits	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
54 - Supplies	0.00	0.00	299.95	1,600.00	291.75	-1,308.25	-81.77%	500.00	208.25	71.38%
Total Program: 223 - Pre-K Dance Camp:	0.00	0.00	1,606.05	7,198.00	1,614.25	-5,583.75	-77.57%	2,030.00	415.75	25.75%
Program: 224 - Pinterest Camp										
44 - Fee Revenue	0.00	0.00	9,030.00	9,152.00	9,030.00	-122.00	-1.33%	9,920.00	890.00	9.86%
50 - Salaries & Wages	0.00	0.00	5,460.75	2,016.00	5,460.75	3,444.75	170.87%	5,535.00	74.25	1.36%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
51 - Employee Benefits	0.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	120.00	120.00	0.00%
54 - Supplies	0.00	0.00	1,178.80	1,830.00	1,178.80	-651.20	-35.58%	1,300.00	121.20	10.28%
Total Program: 224 - Pinterest Camp:	0.00	0.00	2,390.45	5,226.00	2,390.45	-2,835.55	-54.26%	2,965.00	574.55	24.04%
Total Department: 41 - Community Recreation Center:	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%
Report Total:	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%
Report Total:	215,245.24	145,580.43	240,114.13	122,878.06	82,591.76	-40,286.30	-32.79%	105,545.11	22,953.35	27.79%



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

Early Childhood

	2022	2023	2023	2024 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	2,297,059	2,846,769	2,456,620	2,962,288	\$505,668	20.6%
Total Revenue	\$2,323,459	\$2,846,769	\$2,456,620	\$2,962,288	\$505,668	20.6%
Expenses						
Salaries & Wages	\$1,259,280	\$1,534,917	\$1,428,659	\$ 1,498,877	\$70,219	4.9%
Employee Benefits	62,064	90,068	88,809	71,685	(17,124)	-19.3%
Contract Services	103,745	144,025	149,641	159,997	10,355	6.9%
Utilities	9,408	10,450	8,191	11,000	2,809	34.3%
Supplies	81,625	87,013	94,554	266,337	171,783	181.7%
Repairs	0	0	0	0	0	N/A
Operating Expenses	\$1,516,122	\$1,866,473	\$1,769,854	\$2,007,896	\$238,042	13.4%
Operating Surplus (Deficit)	\$807,337	\$980,296	\$686,766	\$954,392	\$267,626	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	290,272	382,259	358,418	441,932	83,514	23.3%
Total Expenses	\$1,806,394	\$2,248,732	\$2,128,272	\$2,449,828	\$321,556	15.1%
Net Surplus (Deficit)	\$517,065	\$598,037	\$328,348	\$512,460		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 41 - Community Recreation Center											
Program: 301 - Administration											
Category: 48 - Miscellaneous Revenue											
20-41-301-4990	Grant Revenue	0.00	26,400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		0.00	26,400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-301-5000	Administration	104,070.08	171,613.89	157,418.06	175,520.00	171,038.40	-4,481.60	-2.55%	177,879.93	6,841.53	4.00%
20-41-301-5010	Recruitment Incentives	0.00	0.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-301-5035	PT Coordinator	0.00	0.00	10,810.80	9,744.00	12,679.00	2,935.00	30.12%	13,125.00	446.00	3.52%
20-41-301-5085	Overtime PT	0.00	0.00	135.00	0.00	135.00	135.00	0.00%	0.00	-135.00	-100.00%
Total Category: 50 - Salaries & Wages:		104,070.08	171,613.89	168,363.86	186,764.00	183,852.40	-2,911.60	-1.56%	192,354.93	8,502.53	4.62%
Category: 51 - Employee Benefits											
20-41-301-5110	Health Insurance Premiums	15,946.04	58,858.22	59,122.35	81,360.00	82,433.00	1,073.00	1.32%	61,020.84	-21,412.16	-25.98%
20-41-301-5150	Training & Education	100.00	134.31	1,168.87	2,640.00	1,200.00	-1,440.00	-54.55%	1,865.00	665.00	55.42%
20-41-301-5160	Dues	0.00	264.00	279.00	837.00	279.00	-558.00	-66.67%	837.00	558.00	200.00%
20-41-301-5170	Awards and Meetings	0.00	386.91	69.66	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		16,046.04	59,643.44	60,639.88	84,987.00	84,062.00	-925.00	-1.09%	63,872.84	-20,189.16	-24.02%
Category: 52 - Contract Services											
20-41-301-5205	Equipment Maintenance Servi	252.26	245.42	149.13	240.00	166.00	-74.00	-30.83%	240.00	74.00	44.58%
20-41-301-5220	Transportation	0.00	0.00	0.00	225.00	50.00	-175.00	-77.78%	150.00	100.00	200.00%
20-41-301-5255	Marketing	0.00	2,755.00	1,527.74	1,500.00	1,200.00	-300.00	-20.00%	1,500.00	300.00	25.00%
Total Category: 52 - Contract Services:		252.26	3,000.42	1,676.87	1,965.00	1,416.00	-549.00	-27.94%	1,890.00	474.00	33.47%
Category: 53 - Utilities											
20-41-301-5310	Communications	6,478.06	9,151.96	7,152.19	10,200.00	7,220.00	-2,980.00	-29.22%	10,200.00	2,980.00	41.27%
Total Category: 53 - Utilities :		6,478.06	9,151.96	7,152.19	10,200.00	7,220.00	-2,980.00	-29.22%	10,200.00	2,980.00	41.27%
Category: 54 - Supplies											
20-41-301-5400	Program Operation Supplies	0.00	0.00	114.00	225.00	150.00	-75.00	-33.33%	225.00	75.00	50.00%
20-41-301-5410	Office Supplies	0.00	313.18	185.83	350.00	225.00	-125.00	-35.71%	350.00	125.00	55.56%
Total Category: 54 - Supplies :		0.00	313.18	299.83	575.00	375.00	-200.00	-34.78%	575.00	200.00	53.33%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-301-6010	Admin Overhead Charge	214,202.04	290,271.60	123,310.00	382,259.00	358,418.00	-23,841.00	-6.24%	441,932.00	83,514.00	23.30%
Total Category: 60 - Transfers :		214,202.04	290,271.60	123,310.00	382,259.00	358,418.00	-23,841.00	-6.24%	441,932.00	83,514.00	23.30%
Total Program: 301 - Administration:		-341,048.48	-507,594.49	-361,442.63	-666,750.00	-635,343.40	31,406.60	-4.71%	-710,824.77	-75,481.37	11.88%
Program: 303 - Pre School											
Category: 44 - Fee Revenue											
20-41-303-4400	Program Fees	435,712.90	571,276.27	478,703.92	337,487.00	472,980.02	135,493.02	40.15%	323,502.00	-149,478.02	-31.60%
Total Category: 44 - Fee Revenue :		435,712.90	571,276.27	478,703.92	337,487.00	472,980.02	135,493.02	40.15%	323,502.00	-149,478.02	-31.60%
Category: 50 - Salaries & Wages											
20-41-303-5010	Recruitment Incentives	0.00	0.00	600.00	750.00	600.00	-150.00	-20.00%	0.00	-600.00	-100.00%
20-41-303-5045	PT Instructor	167,141.13	230,391.43	179,295.50	165,830.11	182,572.00	16,741.89	10.10%	151,715.56	-30,856.44	-16.90%
Total Category: 50 - Salaries & Wages:		167,141.13	230,391.43	179,895.50	166,580.11	183,172.00	16,591.89	9.96%	151,715.56	-31,456.44	-17.17%
Category: 51 - Employee Benefits											
20-41-303-5150	Training & Education	360.00	613.98	141.99	480.00	730.00	250.00	52.08%	880.00	150.00	20.55%
20-41-303-5170	Awards and Meetings	81.95	724.95	502.56	480.00	522.18	42.18	8.79%	1,200.00	677.82	129.81%
Total Category: 51 - Employee Benefits :		441.95	1,338.93	644.55	960.00	1,252.18	292.18	30.44%	2,080.00	827.82	66.11%
Category: 52 - Contract Services											
20-41-303-5215	Independent Contractor Serv	0.00	7,686.00	4,200.00	0.00	7,560.00	7,560.00	0.00%	5,212.00	-2,348.00	-31.06%
20-41-303-5225	Misc. Contract Services	0.00	1,960.00	360.00	0.00	360.00	360.00	0.00%	0.00	-360.00	-100.00%
20-41-303-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
Total Category: 52 - Contract Services:		0.00	9,646.00	4,560.00	0.00	7,920.00	7,920.00	0.00%	6,212.00	-1,708.00	-21.57%
Category: 54 - Supplies											
20-41-303-5400	Program Operation Supplies	27,008.79	23,506.67	29,019.52	21,949.96	26,262.50	4,312.54	19.65%	69,638.50	43,376.00	165.16%
20-41-303-5410	Office Supplies	15.49	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-303-5460	Uniform Supplies	116.00	284.49	0.00	280.00	280.00	0.00	0.00%	500.00	220.00	78.57%
Total Category: 54 - Supplies :		27,140.28	23,791.16	29,019.52	22,229.96	26,542.50	4,312.54	19.40%	70,138.50	43,596.00	164.25%
Total Program: 303 - Pre School:		240,989.54	306,108.75	264,584.35	147,716.93	254,093.34	106,376.41	72.01%	93,355.94	-160,737.40	-63.26%
Program: 304 - FD Pre School											
Category: 44 - Fee Revenue											
20-41-304-4400	Program Fees	256,697.49	460,961.72	569,244.21	882,368.00	580,332.41	-302,035.59	-34.23%	1,061,059.00	480,726.59	82.84%
Total Category: 44 - Fee Revenue :		256,697.49	460,961.72	569,244.21	882,368.00	580,332.41	-302,035.59	-34.23%	1,061,059.00	480,726.59	82.84%
Category: 50 - Salaries & Wages											
20-41-304-5000	Administration	0.00	-3.23	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-304-5010	Recruitment Incentives	0.00	1,560.00	750.00	750.00	750.00	0.00	0.00%	0.00	-750.00	-100.00%
20-41-304-5045	PT Instructor	154,808.63	313,556.01	373,689.06	448,701.95	401,062.00	-47,639.95	-10.62%	521,380.60	120,318.60	30.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-304-5085	Overtime PT	63.00	1,203.09	539.79	0.00	600.00	600.00	0.00%	0.00	-600.00	-100.00%
Total Category: 50 - Salaries & Wages:		154,871.63	316,315.87	374,978.85	449,451.95	402,412.00	-47,039.95	-10.47%	521,380.60	118,968.60	29.56%
Category: 51 - Employee Benefits											
20-41-304-5150	Training & Education	360.00	641.99	241.94	320.00	456.94	136.94	42.79%	1,240.00	783.06	171.37%
20-41-304-5170	Awards and Meetings	0.00	439.75	998.08	576.00	998.08	422.08	73.28%	1,200.00	201.92	20.23%
Total Category: 51 - Employee Benefits :		360.00	1,081.74	1,240.02	896.00	1,455.02	559.02	62.39%	2,440.00	984.98	67.70%
Category: 52 - Contract Services											
20-41-304-5215	Independent Contractor Servic	0.00	3,360.00	997.50	0.00	0.00	0.00	0.00%	2,150.00	2,150.00	0.00%
20-41-304-5225	Misc. Contract Services	0.00	1,960.00	590.88	0.00	540.00	540.00	0.00%	0.00	-540.00	-100.00%
20-41-304-5272	Entry Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Category: 52 - Contract Services:		0.00	5,320.00	1,588.38	0.00	540.00	540.00	0.00%	3,650.00	3,110.00	575.93%
Category: 54 - Supplies											
20-41-304-5400	Program Operation Supplies	14,692.61	34,639.27	41,956.47	37,376.00	36,089.86	-1,286.14	-3.44%	158,617.30	122,527.44	339.51%
20-41-304-5460	Uniform Supplies	0.00	284.49	0.00	350.00	480.00	130.00	37.14%	3,217.00	2,737.00	570.21%
Total Category: 54 - Supplies :		14,692.61	34,923.76	41,956.47	37,726.00	36,569.86	-1,156.14	-3.06%	161,834.30	125,264.44	342.53%
Total Program: 304 - FD Pre School:		86,773.25	103,320.35	149,480.49	394,294.05	139,355.53	-254,938.52	-64.66%	371,754.10	232,398.57	166.77%
Program: 305 - Lunch Bunch											
Category: 44 - Fee Revenue											
20-41-305-4400	Program Fees	1,210.00	-1,210.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		1,210.00	-1,210.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 305 - Lunch Bunch:		1,210.00	-1,210.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 306 - Kinder Enrichment											
Category: 44 - Fee Revenue											
20-41-306-4400	Program Fees	47,031.36	-1,010.00	1,287.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		47,031.36	-1,010.00	1,287.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-306-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5045	PT Instructor	11,597.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5075	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:		11,597.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-306-5150	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											
20-41-306-5215	Independent Contractor Servic	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	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-306-5272	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: 53 - Utilities										
20-41-306-5310	267.09	66.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	267.09	66.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-306-5400	239.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5410	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-306-5460	62.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	301.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 306 - Kinder Enrichment:	34,865.79	-1,076.66	1,287.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 307 - CARE										
Category: 44 - Fee Revenue										
20-41-307-4400	305,331.87	315,521.11	341,020.84	395,968.00	343,682.64	-52,285.36	-13.20%	380,820.00	37,137.36	10.81%
Total Category: 44 - Fee Revenue :	305,331.87	315,521.11	341,020.84	395,968.00	343,682.64	-52,285.36	-13.20%	380,820.00	37,137.36	10.81%
Category: 50 - Salaries & Wages										
20-41-307-5000	28,813.96	29,555.97	29,969.05	33,770.00	32,531.20	-1,238.80	-3.67%	33,832.45	1,301.25	4.00%
20-41-307-5010	0.00	0.00	750.00	2,600.00	0.00	-2,600.00	-100.00%	0.00	0.00	0.00%
20-41-307-5025	0.00	0.00	0.00	9,324.00	0.00	-9,324.00	-100.00%	9,240.00	9,240.00	0.00%
20-41-307-5035	9,393.50	13,408.72	14,046.00	24,272.00	15,360.00	-8,912.00	-36.72%	20,000.00	4,640.00	30.21%
20-41-307-5050	79,496.09	68,980.41	83,335.42	142,080.00	90,111.16	-51,968.84	-36.58%	95,000.00	4,888.84	5.43%
20-41-307-5075	7,836.18	5,175.61	10,984.29	7,770.00	11,500.00	3,730.00	48.01%	11,960.00	460.00	4.00%
20-41-307-5085	0.00	162.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	125,539.73	117,283.46	139,084.76	219,816.00	149,502.36	-70,313.64	-31.99%	170,032.45	20,530.09	13.73%
Category: 51 - Employee Benefits										
20-41-307-5150	0.00	0.00	0.00	80.00	0.00	-80.00	-100.00%	80.00	80.00	0.00%
20-41-307-5170	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%	300.00	300.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	1,080.00	0.00	-1,080.00	-100.00%	380.00	380.00	0.00%
Category: 52 - Contract Services										
20-41-307-5215	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5220	0.00	0.00	12,012.00	0.00	12,012.00	12,012.00	0.00%	12,000.00	-12.00	-0.10%
20-41-307-5225	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-307-5272	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	12,012.00	0.00	12,012.00	12,012.00	0.00%	12,000.00	-12.00	-0.10%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 53 - Utilities											
20-41-307-5310	Communications	129.12	66.66	0.00	100.00	115.00	15.00	15.00%	100.00	-15.00	-13.04%
Total Category: 53 - Utilities :		129.12	66.66	0.00	100.00	115.00	15.00	15.00%	100.00	-15.00	-13.04%
Category: 54 - Supplies											
20-41-307-5400	Program Operation Supplies	5,608.01	2,439.04	2,219.35	4,500.00	2,560.00	-1,940.00	-43.11%	4,000.00	1,440.00	56.25%
20-41-307-5410	Office Supplies	11.98	115.04	30.21	200.00	50.00	-150.00	-75.00%	150.00	100.00	200.00%
20-41-307-5460	Uniform Supplies	0.00	546.12	597.30	600.00	600.00	0.00	0.00%	630.00	30.00	5.00%
Total Category: 54 - Supplies :		5,619.99	3,100.20	2,846.86	5,300.00	3,210.00	-2,090.00	-39.43%	4,780.00	1,570.00	48.91%
Total Program: 307 - CARE:		174,043.03	195,070.79	187,077.22	169,672.00	178,843.28	9,171.28	5.41%	193,527.55	14,684.27	8.21%
Program: 308 - Tiny Tots											
Category: 44 - Fee Revenue											
20-41-308-4400	Program Fees	68,723.10	61,097.99	53,033.47	65,164.00	53,033.47	-12,130.53	-18.62%	58,009.00	4,975.53	9.38%
Total Category: 44 - Fee Revenue :		68,723.10	61,097.99	53,033.47	65,164.00	53,033.47	-12,130.53	-18.62%	58,009.00	4,975.53	9.38%
Category: 50 - Salaries & Wages											
20-41-308-5010	Recruitment Incentives	0.00	1,120.00	0.00	800.00	0.00	-800.00	-100.00%	0.00	0.00	0.00%
20-41-308-5030	PT Supervisor	3,142.50	7,916.70	7,587.00	7,840.00	7,587.00	-253.00	-3.23%	8,400.00	813.00	10.72%
20-41-308-5050	PT Counselor	22,773.50	31,261.54	12,380.00	25,600.00	12,380.00	-13,220.00	-51.64%	12,480.00	100.00	0.81%
20-41-308-5085	Overtime PT	0.00	0.00	9.38	0.00	9.38	9.38	0.00%	0.00	-9.38	-100.00%
Total Category: 50 - Salaries & Wages:		25,916.00	40,298.24	19,976.38	34,240.00	19,976.38	-14,263.62	-41.66%	20,880.00	903.62	4.52%
Category: 51 - Employee Benefits											
20-41-308-5150	Training & Education	109.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-308-5170	Awards and Meetings	0.00	0.00	60.37	120.00	60.37	-59.63	-49.69%	204.00	143.63	237.92%
Total Category: 51 - Employee Benefits :		109.30	0.00	60.37	120.00	60.37	-59.63	-49.69%	204.00	143.63	237.92%
Category: 52 - Contract Services											
20-41-308-5272	Entry Fees	490.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
Total Category: 52 - Contract Services:		490.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
Category: 53 - Utilities											
20-41-308-5310	Communications	67.70	61.02	193.18	20.00	200.00	180.00	900.00%	125.00	-75.00	-37.50%
Total Category: 53 - Utilities :		67.70	61.02	193.18	20.00	200.00	180.00	900.00%	125.00	-75.00	-37.50%
Category: 54 - Supplies											
20-41-308-5400	Program Operation Supplies	788.65	1,983.47	1,990.43	1,320.00	1,990.43	670.43	50.79%	2,650.00	659.57	33.14%
20-41-308-5460	Uniform Supplies	0.00	612.88	890.23	108.00	890.23	782.23	724.29%	448.00	-442.23	-49.68%
Total Category: 54 - Supplies :		788.65	2,596.35	2,880.66	1,428.00	2,880.66	1,452.66	101.73%	3,098.00	217.34	7.54%
Total Program: 308 - Tiny Tots:		41,351.45	18,142.38	29,514.13	28,856.00	29,507.31	651.31	2.26%	32,702.00	3,194.69	10.83%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 309 - EC After Camp											
Category: 44 - Fee Revenue											
20-41-309-4400	Program Fees	47,409.46	57,131.40	0.00	62,503.00	0.00	-62,503.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		47,409.46	57,131.40	0.00	62,503.00	0.00	-62,503.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-309-5010	Recruitment Incentives	0.00	400.00	0.00	400.00	0.00	-400.00	-100.00%	0.00	0.00	0.00%
20-41-309-5030	PT Supervisor	4,421.25	0.00	0.00	7,840.00	0.00	-7,840.00	-100.00%	0.00	0.00	0.00%
20-41-309-5050	PT Counselor	19,323.00	19,242.65	105.00	19,200.00	0.00	-19,200.00	-100.00%	0.00	0.00	0.00%
20-41-309-5075	PT Driver	0.00	0.00	0.00	840.00	0.00	-840.00	-100.00%	0.00	0.00	0.00%
20-41-309-5085	Overtime PT	189.40	0.00	144.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		23,933.65	19,642.65	249.00	28,280.00	0.00	-28,280.00	-100.00%	0.00	0.00	0.00%
Category: 51 - Employee Benefits											
20-41-309-5150	Training & Education	45.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-309-5170	Awards and Meetings	0.00	0.00	0.00	45.00	0.00	-45.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		45.00	0.00	0.00	45.00	0.00	-45.00	-100.00%	0.00	0.00	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	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											
20-41-309-5400	Program Operation Supplies	149.13	0.00	0.00	750.00	0.00	-750.00	-100.00%	0.00	0.00	0.00%
20-41-309-5460	Uniform Supplies	0.00	0.00	0.00	64.00	0.00	-64.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		149.13	0.00	0.00	814.00	0.00	-814.00	-100.00%	0.00	0.00	0.00%
Total Program: 309 - EC After Camp:		23,281.68	37,488.75	-249.00	33,364.00	0.00	-33,364.00	-100.00%	0.00	0.00	0.00%
Program: 310 - Discovery Camp											
Category: 44 - Fee Revenue											
20-41-310-4400	Program Fees	101,429.88	97,134.45	169,571.08	113,284.00	169,531.08	56,247.08	49.65%	203,080.00	33,548.92	19.79%
Total Category: 44 - Fee Revenue :		101,429.88	97,134.45	169,571.08	113,284.00	169,531.08	56,247.08	49.65%	203,080.00	33,548.92	19.79%
Category: 50 - Salaries & Wages											
20-41-310-5010	Recruitment Incentives	0.00	400.00	0.00	800.00	0.00	-800.00	-100.00%	0.00	0.00	0.00%
20-41-310-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5030	PT Supervisor	3,858.75	8,899.73	18,387.25	14,140.00	18,387.25	4,247.25	30.04%	19,500.00	1,112.75	6.05%
20-41-310-5050	PT Counselor	30,517.25	26,335.31	52,696.00	29,440.00	52,696.00	23,256.00	78.99%	56,568.00	3,872.00	7.35%
20-41-310-5075	PT Driver	0.00	129.18	749.09	336.00	749.09	413.09	122.94%	798.00	48.91	6.53%
20-41-310-5085	Overtime PT	0.00	265.51	281.63	0.00	281.63	281.63	0.00%	0.00	-281.63	-100.00%
Total Category: 50 - Salaries & Wages:		34,376.00	36,029.73	72,113.97	44,716.00	72,113.97	27,397.97	61.27%	76,866.00	4,752.03	6.59%
Category: 51 - Employee Benefits											
20-41-310-5150	Training & Education	154.30	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-310-5170										
Awards and Meetings	0.00	0.00	731.40	150.00	731.40	581.40	387.60%	510.00	-221.40	-30.27%
Total Category: 51 - Employee Benefits :	154.30	0.00	731.40	150.00	731.40	581.40	387.60%	510.00	-221.40	-30.27%
Category: 52 - Contract Services										
20-41-310-5215										
Independent Contractor Serv	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	3,000.00	3,000.00	0.00%
20-41-310-5220										
Transportation	0.00	2,325.60	2,153.00	0.00	1,581.00	1,581.00	0.00%	1,500.00	-81.00	-5.12%
20-41-310-5225										
Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-310-5272										
Entry Fees	681.00	793.75	4,503.75	3,962.00	4,503.75	541.75	13.67%	6,892.00	2,388.25	53.03%
Total Category: 52 - Contract Services:	681.00	3,119.35	6,656.75	4,562.00	6,084.75	1,522.75	33.38%	11,392.00	5,307.25	87.22%
Category: 53 - Utilities										
20-41-310-5310										
Communications	39.14	37.77	302.24	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
Total Category: 53 - Utilities :	39.14	37.77	302.24	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
Category: 54 - Supplies										
20-41-310-5400										
Program Operation Supplies	1,834.71	1,943.36	3,320.37	1,900.00	3,320.37	1,420.37	74.76%	5,450.00	2,129.63	64.14%
20-41-310-5460										
Uniform Supplies	0.00	389.14	1,343.02	88.00	1,343.02	1,255.02	1,426.16%	465.00	-878.02	-65.38%
Total Category: 54 - Supplies :	1,834.71	2,332.50	4,663.39	1,988.00	4,663.39	2,675.39	134.58%	5,915.00	1,251.61	26.84%
Total Program: 310 - Discovery Camp:	64,344.73	55,615.10	85,103.33	61,838.00	85,637.57	23,799.57	38.49%	108,147.00	22,509.43	26.28%
Program: 311 - Early Birds										
Category: 44 - Fee Revenue										
20-41-311-4400										
Program Fees	23,960.87	43,370.84	18,643.00	42,930.00	19,743.00	-23,187.00	-54.01%	20,248.00	505.00	2.56%
Total Category: 44 - Fee Revenue :	23,960.87	43,370.84	18,643.00	42,930.00	19,743.00	-23,187.00	-54.01%	20,248.00	505.00	2.56%
Category: 50 - Salaries & Wages										
20-41-311-5045										
PT Instructor	6,286.68	10,590.87	8,565.75	12,945.00	12,945.00	0.00	0.00%	1,895.90	-11,049.10	-85.35%
Total Category: 50 - Salaries & Wages:	6,286.68	10,590.87	8,565.75	12,945.00	12,945.00	0.00	0.00%	1,895.90	-11,049.10	-85.35%
Total Program: 311 - Early Birds:	17,674.19	32,779.97	10,077.25	29,985.00	6,798.00	-23,187.00	-77.33%	18,352.10	11,554.10	169.96%
Program: 312 - Terrific Times for Tots										
Category: 44 - Fee Revenue										
20-41-312-4400										
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										
20-41-312-5045										
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: 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:	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	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 316 - Pre-School Bound											
Category: 44 - Fee Revenue											
20-41-316-4400	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											
20-41-316-5045	PT Instructor	3,299.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 50 - Salaries & Wages:		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%	
Total Category: 51 - Employee Benefits :		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%	
20-41-316-5410	Office 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: 316 - Pre-School Bound:		-3,299.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 318 - Wiggleworms											
Category: 44 - Fee Revenue											
20-41-318-4400	Program Fees	146,182.84	120,437.49	178,146.80	189,900.00	178,071.80	-11,828.20	-6.23%	188,360.00	10,288.20	5.78%
Total Category: 44 - Fee Revenue :		146,182.84	120,437.49	178,146.80	189,900.00	178,071.80	-11,828.20	-6.23%	188,360.00	10,288.20	5.78%
Category: 50 - Salaries & Wages											
20-41-318-5010	Recruitment Incentives	0.00	1,160.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
20-41-318-5025	Driver	0.00	0.00	0.00	960.00	0.00	-960.00	-100.00%	0.00	0.00	0.00%
20-41-318-5030	PT Supervisor	4,687.50	5,750.00	13,142.25	11,200.00	13,142.25	1,942.25	17.34%	13,667.94	525.69	4.00%
20-41-318-5050	PT Counselor	39,948.50	46,333.57	65,376.00	53,760.00	65,376.00	11,616.00	21.61%	48,172.00	-17,204.00	-26.32%
20-41-318-5070	PT Maintenance	0.00	0.00	0.00	608.00	0.00	-608.00	-100.00%	0.00	0.00	0.00%
20-41-318-5075	PT Driver	0.00	1,253.51	1,863.91	1,195.00	1,863.91	668.91	55.98%	2,100.00	236.09	12.67%
20-41-318-5080	Overtime FT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-318-5085	Overtime PT	202.50	233.14	319.51	0.00	319.51	319.51	0.00%	0.00	-319.51	-100.00%
Total Category: 50 - Salaries & Wages:		44,838.50	54,730.22	80,701.67	69,723.00	80,701.67	10,978.67	15.75%	63,939.94	-16,761.73	-20.77%
Category: 51 - Employee Benefits											
20-41-318-5150	Training & Education	154.30	0.00	72.00	80.00	72.00	-8.00	-10.00%	120.00	48.00	66.67%
20-41-318-5170	Awards and Meetings	0.00	0.00	342.75	500.00	342.75	-157.25	-31.45%	500.00	157.25	45.88%
Total Category: 51 - Employee Benefits :		154.30	0.00	414.75	580.00	414.75	-165.25	-28.49%	620.00	205.25	49.49%
Category: 52 - Contract Services											
20-41-318-5215	Independent Contractor Servic	0.00	0.00	250.00	1,760.00	250.00	-1,510.00	-85.80%	3,184.00	2,934.00	1,173.60%
20-41-318-5220	Transportation	0.00	5,058.80	6,594.50	5,000.00	4,878.50	-121.50	-2.43%	5,250.00	371.50	7.62%
20-41-318-5225	Misc. Contract Services	0.00	329.62	408.34	0.00	408.34	408.34	0.00%	0.00	-408.34	-100.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-318-5272	Entry Fees	1,101.66	18,879.70	32,692.32	34,442.00	30,850.72	-3,591.28	-10.43%	37,393.20	6,542.48	21.21%
Total Category: 52 - Contract Services:		1,101.66	24,268.12	39,945.16	41,202.00	36,387.56	-4,814.44	-11.68%	45,827.20	9,439.64	25.94%
Category: 53 - Utilities											
20-41-318-5310	Communications	21.09	15.34	212.88	50.00	187.46	137.46	274.92%	175.00	-12.46	-6.65%
Total Category: 53 - Utilities :		21.09	15.34	212.88	50.00	187.46	137.46	274.92%	175.00	-12.46	-6.65%
Category: 54 - Supplies											
20-41-318-5400	Program Operation Supplies	2,292.09	2,722.09	3,925.63	2,692.00	3,925.63	1,233.63	45.83%	3,945.00	19.37	0.49%
20-41-318-5460	Uniform Supplies	780.00	1,288.64	1,334.80	800.00	1,334.80	534.80	66.85%	468.00	-866.80	-64.94%
Total Category: 54 - Supplies :		3,072.09	4,010.73	5,260.43	3,492.00	5,260.43	1,768.43	50.64%	4,413.00	-847.43	-16.11%
Total Program: 318 - Wiggleworms:		96,995.20	37,413.08	51,611.91	74,853.00	55,119.93	-19,733.07	-26.36%	73,384.86	18,264.93	33.14%
Program: 319 - Jr. Day Camp											
Category: 44 - Fee Revenue											
20-41-319-4400	Program Fees	249,692.40	266,755.80	252,987.00	350,308.00	252,937.00	-97,371.00	-27.80%	276,360.00	23,423.00	9.26%
Total Category: 44 - Fee Revenue :		249,692.40	266,755.80	252,987.00	350,308.00	252,937.00	-97,371.00	-27.80%	276,360.00	23,423.00	9.26%
Category: 50 - Salaries & Wages											
20-41-319-5010	Recruitment Incentives	0.00	1,200.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
20-41-319-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-319-5030	PT Supervisor	8,197.51	10,316.00	22,723.75	19,560.00	22,723.75	3,163.75	16.17%	23,651.25	927.50	4.08%
20-41-319-5050	PT Counselor	83,839.75	111,631.28	123,821.99	115,200.00	123,821.99	8,621.99	7.48%	91,392.00	-32,429.99	-26.19%
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	4,020.00	913.51	175.75	1,216.00	175.75	-1,040.25	-85.55%	629.12	453.37	257.96%
20-41-319-5075	PT Driver	0.00	795.33	2,961.22	1,344.00	2,961.22	1,617.22	120.33%	1,344.00	-1,617.22	-54.61%
20-41-319-5085	Overtime PT	728.09	353.71	65.27	0.00	65.27	65.27	0.00%	0.00	-65.27	-100.00%
Total Category: 50 - Salaries & Wages:		96,785.35	125,209.83	149,747.98	139,320.00	149,747.98	10,427.98	7.48%	117,016.37	-32,731.61	-21.86%
Category: 51 - Employee Benefits											
20-41-319-5150	Training & Education	323.57	0.00	108.00	160.00	108.00	-52.00	-32.50%	160.00	52.00	48.15%
20-41-319-5170	Awards and Meetings	0.00	0.00	423.31	750.00	423.31	-326.69	-43.56%	500.00	76.69	18.12%
Total Category: 51 - Employee Benefits :		323.57	0.00	531.31	910.00	531.31	-378.69	-41.61%	660.00	128.69	24.22%
Category: 52 - Contract Services											
20-41-319-5215	Independent Contractor Serv	0.00	0.00	0.00	1,760.00	0.00	-1,760.00	-100.00%	3,184.00	3,184.00	0.00%
20-41-319-5220	Transportation	0.00	4,688.60	10,642.50	4,400.00	8,926.50	4,526.50	102.88%	8,600.00	-326.50	-3.66%
20-41-319-5225	Misc. Contract Services	0.00	329.63	454.07	0.00	454.07	454.07	0.00%	0.00	-454.07	-100.00%
20-41-319-5272	Entry Fees	1,216.66	46,485.60	61,039.47	72,936.00	61,039.47	-11,896.53	-16.31%	44,206.40	-16,833.07	-27.58%
Total Category: 52 - Contract Services:		1,216.66	51,503.83	72,136.04	79,096.00	70,420.04	-8,675.96	-10.97%	55,990.40	-14,429.64	-20.49%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 53 - Utilities											
20-41-319-5310	Communications	205.92	8.57	245.14	50.00	168.88	118.88	237.76%	150.00	-18.88	-11.18%
Total Category: 53 - Utilities :		205.92	8.57	245.14	50.00	168.88	118.88	237.76%	150.00	-18.88	-11.18%
Category: 54 - Supplies											
20-41-319-5400	Program Operation Supplies	2,531.50	4,177.06	5,655.44	4,640.00	5,655.44	1,015.44	21.88%	5,655.00	-0.44	-0.01%
20-41-319-5460	Uniform Supplies	1,232.00	1,989.13	2,324.78	1,000.00	2,324.78	1,324.78	132.48%	884.00	-1,440.78	-61.97%
Total Category: 54 - Supplies :		3,763.50	6,166.19	7,980.22	5,640.00	7,980.22	2,340.22	41.49%	6,539.00	-1,441.22	-18.06%
Total Program: 319 - Jr. Day Camp:		147,397.40	83,867.38	22,346.31	125,292.00	24,088.57	-101,203.43	-80.77%	96,004.23	71,915.66	298.55%
Program: 320 - Winter Break Camp											
Category: 44 - Fee Revenue											
20-41-320-4400	Program Fees	22,391.75	14,338.00	27,677.00	28,762.00	30,361.00	1,599.00	5.56%	30,550.00	189.00	0.62%
Total Category: 44 - Fee Revenue :		22,391.75	14,338.00	27,677.00	28,762.00	30,361.00	1,599.00	5.56%	30,550.00	189.00	0.62%
Category: 50 - Salaries & Wages											
20-41-320-5010	Recruitment Incentives	0.00	0.00	600.00	0.00	600.00	600.00	0.00%	0.00	-600.00	-100.00%
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	446.25	142.50	1,064.00	1,344.00	1,064.00	-280.00	-20.83%	1,155.00	91.00	8.55%
20-41-320-5050	PT Counselor	2,051.71	1,038.43	9,891.01	8,192.00	9,815.01	1,623.01	19.81%	6,784.96	-3,030.05	-30.87%
20-41-320-5075	PT Driver	0.00	0.00	0.00	840.00	0.00	-840.00	-100.00%	630.00	630.00	0.00%
Total Category: 50 - Salaries & Wages:		2,497.96	1,180.93	11,555.01	10,376.00	11,479.01	1,103.01	10.63%	8,569.96	-2,909.05	-25.34%
Category: 52 - Contract Services											
20-41-320-5272	Entry Fees	425.00	2,290.38	1,762.57	4,800.00	3,562.00	-1,238.00	-25.79%	5,310.00	1,748.00	49.07%
Total Category: 52 - Contract Services:		425.00	2,290.38	1,762.57	4,800.00	3,562.00	-1,238.00	-25.79%	5,310.00	1,748.00	49.07%
Category: 54 - Supplies											
20-41-320-5400	Program Operation Supplies	1,044.94	368.10	0.00	800.00	0.00	-800.00	-100.00%	840.00	840.00	0.00%
Total Category: 54 - Supplies :		1,044.94	368.10	0.00	800.00	0.00	-800.00	-100.00%	840.00	840.00	0.00%
Total Program: 320 - Winter Break Camp:		18,423.85	10,498.59	14,359.42	12,786.00	15,319.99	2,533.99	19.82%	15,830.04	510.05	3.33%
Program: 321 - Spring Break Camp											
Category: 44 - Fee Revenue											
20-41-321-4400	Program Fees	15,714.00	13,671.25	43,351.75	22,574.00	24,266.75	1,692.75	7.50%	25,080.00	813.25	3.35%
Total Category: 44 - Fee Revenue :		15,714.00	13,671.25	43,351.75	22,574.00	24,266.75	1,692.75	7.50%	25,080.00	813.25	3.35%
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	755.25	840.00	755.25	-84.75	-10.09%	840.00	84.75	11.22%
20-41-321-5050	PT Counselor	1,711.25	4,085.40	5,390.13	5,120.00	5,390.13	270.13	5.28%	5,500.00	109.87	2.04%
20-41-321-5075	PT Driver	0.00	0.00	0.00	315.00	0.00	-315.00	-100.00%	315.00	315.00	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-321-5085	Overtime PT	0.00	0.00	128.25	0.00	128.25	128.25	0.00%	0.00	-128.25	-100.00%
	Total Category: 50 - Salaries & Wages:	1,711.25	4,085.40	6,273.63	6,275.00	6,273.63	-1.37	-0.02%	6,655.00	381.37	6.08%
	Category: 52 - Contract Services										
20-41-321-5272	Entry Fees	0.00	1,000.00	3,037.93	3,000.00	3,037.93	37.93	1.26%	4,425.00	1,387.07	45.66%
	Total Category: 52 - Contract Services:	0.00	1,000.00	3,037.93	3,000.00	3,037.93	37.93	1.26%	4,425.00	1,387.07	45.66%
	Category: 54 - Supplies										
20-41-321-5400	Program Operation Supplies	61.98	360.21	263.63	500.00	263.63	-236.37	-47.27%	525.00	261.37	99.14%
	Total Category: 54 - Supplies :	61.98	360.21	263.63	500.00	263.63	-236.37	-47.27%	525.00	261.37	99.14%
	Total Program: 321 - Spring Break Camp:	13,940.77	8,225.64	33,776.56	12,799.00	14,691.56	1,892.56	14.79%	13,475.00	-1,216.56	-8.28%
	Program: 322 - School Day Off SDO										
	Category: 44 - Fee Revenue										
20-41-322-4400	Program Fees	450.00	16,517.25	30,618.25	34,720.00	32,435.75	-2,284.25	-6.58%	38,696.00	6,260.25	19.30%
	Total Category: 44 - Fee Revenue :	450.00	16,517.25	30,618.25	34,720.00	32,435.75	-2,284.25	-6.58%	38,696.00	6,260.25	19.30%
	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%
20-41-322-5030	PT Supervisor	0.00	674.50	1,456.25	0.00	1,200.00	1,200.00	0.00%	1,029.00	-171.00	-14.25%
20-41-322-5050	PT Counselor	0.00	12,421.10	12,787.08	15,498.00	15,700.00	202.00	1.30%	13,776.00	-1,924.00	-12.25%
20-41-322-5075	PT Driver	0.00	0.00	0.00	1,470.00	1,470.00	0.00	0.00%	882.00	-588.00	-40.00%
	Total Category: 50 - Salaries & Wages:	0.00	13,095.60	14,243.33	16,968.00	18,370.00	1,402.00	8.26%	15,687.00	-2,683.00	-14.61%
	Category: 52 - Contract Services										
20-41-322-5272	Entry Fees	0.00	3,596.88	5,921.38	8,400.00	6,626.00	-1,774.00	-21.12%	9,800.00	3,174.00	47.90%
	Total Category: 52 - Contract Services:	0.00	3,596.88	5,921.38	8,400.00	6,626.00	-1,774.00	-21.12%	9,800.00	3,174.00	47.90%
	Category: 54 - Supplies										
20-41-322-5400	Program Operation Supplies	0.00	0.00	603.21	1,400.00	640.00	-760.00	-54.29%	500.00	-140.00	-21.88%
	Total Category: 54 - Supplies :	0.00	0.00	603.21	1,400.00	640.00	-760.00	-54.29%	500.00	-140.00	-21.88%
	Total Program: 322 - School Day Off SDO:	450.00	-175.23	9,850.33	7,952.00	6,799.75	-1,152.25	-14.49%	12,709.00	5,909.25	86.90%
	Program: 323 - Morning CARE										
	Category: 44 - Fee Revenue										
20-41-323-4400	Program Fees	46,549.75	115,271.76	92,986.30	119,663.00	94,475.00	-25,188.00	-21.05%	119,270.00	24,795.00	26.25%
	Total Category: 44 - Fee Revenue :	46,549.75	115,271.76	92,986.30	119,663.00	94,475.00	-25,188.00	-21.05%	119,270.00	24,795.00	26.25%
	Category: 50 - Salaries & Wages										
20-41-323-5010	Recruitment Incentives	0.00	0.00	600.00	750.00	0.00	-750.00	-100.00%	750.00	750.00	0.00%
20-41-323-5050	PT Counselor	24,141.20	50,306.70	41,468.19	46,176.00	37,384.00	-8,792.00	-19.04%	46,176.40	8,792.40	23.52%
20-41-323-5085	Overtime PT	753.76	2,051.29	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	24,894.96	52,357.99	42,068.19	46,926.00	37,384.00	-9,542.00	-20.33%	46,926.40	9,542.40	25.53%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-323-5150	Training & Education	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%	
Category: 54 - Supplies											
20-41-323-5400	Program Operation Supplies	1,339.99	245.87	661.19	1,000.00	310.74	-689.26	-68.93%	500.00	189.26	60.91%
Total Category: 54 - Supplies :		1,339.99	245.87	661.19	1,000.00	310.74	-689.26	-68.93%	500.00	189.26	60.91%
Total Program: 323 - Morning CARE:		20,314.80	62,667.90	50,256.92	71,737.00	56,780.26	-14,956.74	-20.85%	71,843.60	15,063.34	26.53%
Program: 341 - Teeny Tiny Tots											
Category: 44 - Fee Revenue											
20-41-341-4400	Program Fees	0.00	0.00	24,104.00	21,948.00	24,104.00	2,156.00	9.82%	33,372.00	9,268.00	38.45%
Total Category: 44 - Fee Revenue :		0.00	0.00	24,104.00	21,948.00	24,104.00	2,156.00	9.82%	33,372.00	9,268.00	38.45%
Category: 50 - Salaries & Wages											
20-41-341-5030	PT Supervisor	0.00	0.00	7,962.50	0.00	7,962.50	7,962.50	0.00%	8,400.00	437.50	5.49%
20-41-341-5050	PT Counselor	0.00	0.00	9,971.50	13,056.00	9,971.50	-3,084.50	-23.63%	12,787.20	2,815.70	28.24%
20-41-341-5085	Overtime PT	0.00	0.00	234.38	0.00	234.38	234.38	0.00%	0.00	-234.38	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	18,168.38	13,056.00	18,168.38	5,112.38	39.16%	21,187.20	3,018.82	16.62%
Category: 51 - Employee Benefits											
20-41-341-5170	Awards and Meetings	0.00	0.00	60.37	90.00	60.37	-29.63	-32.92%	204.00	143.63	237.92%
Total Category: 51 - Employee Benefits :		0.00	0.00	60.37	90.00	60.37	-29.63	-32.92%	204.00	143.63	237.92%
Category: 52 - Contract Services											
20-41-341-5272	Entry Fees	0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
Total Category: 52 - Contract Services:		0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
Category: 54 - Supplies											
20-41-341-5400	Program Operation Supplies	0.00	256.80	1,416.23	1,600.00	1,416.23	-183.77	-11.49%	1,350.00	-66.23	-4.68%
20-41-341-5460	Uniform Supplies	0.00	0.00	589.06	88.00	589.06	501.06	569.39%	228.00	-361.06	-61.29%
Total Category: 54 - Supplies :		0.00	256.80	2,005.29	1,688.00	2,005.29	317.29	18.80%	1,578.00	-427.29	-21.31%
Total Program: 341 - Teeny Tiny Tots:		0.00	-256.80	3,461.21	7,114.00	3,461.21	-3,652.79	-51.35%	9,652.80	6,191.59	178.89%
Program: 342 - Hummingbirds											
Category: 44 - Fee Revenue											
20-41-342-4400	Program Fees	0.00	41,364.00	41,180.00	55,062.00	41,180.00	-13,882.00	-25.21%	56,966.00	15,786.00	38.33%
Total Category: 44 - Fee Revenue :		0.00	41,364.00	41,180.00	55,062.00	41,180.00	-13,882.00	-25.21%	56,966.00	15,786.00	38.33%
Category: 50 - Salaries & Wages											
20-41-342-5030	PT Supervisor	0.00	2,212.20	4,515.75	8,100.00	4,515.75	-3,584.25	-44.25%	8,100.00	3,584.25	79.37%
20-41-342-5050	PT Counselor	0.00	17,132.96	21,679.75	17,280.00	21,679.75	4,399.75	25.46%	17,220.00	-4,459.75	-20.57%
20-41-342-5085	Overtime PT	0.00	0.00	50.63	0.00	50.63	50.63	0.00%	0.00	-50.63	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	19,345.16	26,246.13	25,380.00	26,246.13	866.13	3.41%	25,320.00	-926.13	-3.53%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-342-5170	Awards and Meetings	0.00	0.00	120.74	70.00	120.74	50.74	72.49%	204.00	83.26	68.96%
Total Category: 51 - Employee Benefits :		0.00	0.00	120.74	70.00	120.74	50.74	72.49%	204.00	83.26	68.96%
Category: 52 - Contract Services											
20-41-342-5272	Entry Fees	0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
Total Category: 52 - Contract Services:		0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
Category: 54 - Supplies											
20-41-342-5400	Program Operation Supplies	0.00	898.79	1,052.95	556.00	1,052.95	496.95	89.38%	1,100.00	47.05	4.47%
20-41-342-5460	Uniform Supplies	0.00	58.62	299.07	88.00	299.07	211.07	239.85%	186.00	-113.07	-37.81%
Total Category: 54 - Supplies :		0.00	957.41	1,352.02	644.00	1,352.02	708.02	109.94%	1,286.00	-66.02	-4.88%
Total Program: 342 - Hummingbirds:		0.00	21,061.43	13,052.36	28,968.00	13,052.36	-15,915.64	-54.94%	29,406.00	16,353.64	125.29%
Program: 343 - Summer Doves											
Category: 44 - Fee Revenue											
20-41-343-4400	Program Fees	0.00	104,429.60	139,486.00	124,128.00	139,486.00	15,358.00	12.37%	146,916.00	7,430.00	5.33%
Total Category: 44 - Fee Revenue :		0.00	104,429.60	139,486.00	124,128.00	139,486.00	15,358.00	12.37%	146,916.00	7,430.00	5.33%
Category: 50 - Salaries & Wages											
20-41-343-5010	Recruitment Incentives	0.00	0.00	0.00	400.00	0.00	-400.00	-100.00%	0.00	0.00	0.00%
20-41-343-5030	PT Supervisor	0.00	5,161.80	9,504.00	18,900.00	9,504.00	-9,396.00	-49.71%	9,900.00	396.00	4.17%
20-41-343-5050	PT Counselor	0.00	41,947.00	46,425.01	44,800.00	46,425.01	1,625.01	3.63%	48,550.00	2,124.99	4.58%
20-41-343-5085	Overtime PT	0.00	0.00	384.75	0.00	384.75	384.75	0.00%	0.00	-384.75	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	47,108.80	56,313.76	64,100.00	56,313.76	-7,786.24	-12.15%	58,450.00	2,136.24	3.79%
Category: 51 - Employee Benefits											
20-41-343-5170	Awards and Meetings	0.00	0.00	120.74	180.00	120.74	-59.26	-32.92%	510.00	389.26	322.40%
Total Category: 51 - Employee Benefits :		0.00	0.00	120.74	180.00	120.74	-59.26	-32.92%	510.00	389.26	322.40%
Category: 52 - Contract Services											
20-41-343-5272	Entry Fees	0.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
Total Category: 52 - Contract Services:		0.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
Category: 54 - Supplies											
20-41-343-5400	Program Operation Supplies	0.00	2,144.00	1,855.94	1,700.00	1,855.94	155.94	9.17%	3,350.00	1,494.06	80.50%
20-41-343-5460	Uniform Supplies	0.00	58.62	644.02	88.00	644.02	556.02	631.84%	465.00	-179.02	-27.80%
Total Category: 54 - Supplies :		0.00	2,202.62	2,499.96	1,788.00	2,499.96	711.96	39.82%	3,815.00	1,315.04	52.60%
Total Program: 343 - Summer Doves:		0.00	55,118.18	80,142.79	57,560.00	80,142.79	22,582.79	39.23%	83,141.00	2,998.21	3.74%
Total Department: 41 - Community Recreation Center:		637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%
Report Total:		637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023	2023	Increase / (Decrease)		2024	Increase / (Decrease)	
				2023	2023 Proj	(Decrease)	2024	(Decrease)		
Department: 41 - Community Recreation Center										
Program: 301 - Administration										
48 - Miscellaneous Revenue	0.00	26,400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	104,070.08	171,613.89	168,363.86	186,764.00	183,852.40	-2,911.60	-1.56%	192,354.93	8,502.53	4.62%
51 - Employee Benefits	16,046.04	59,643.44	60,639.88	84,987.00	84,062.00	-925.00	-1.09%	63,872.84	-20,189.16	-24.02%
52 - Contract Services	252.26	3,000.42	1,676.87	1,965.00	1,416.00	-549.00	-27.94%	1,890.00	474.00	33.47%
53 - Utilities	6,478.06	9,151.96	7,152.19	10,200.00	7,220.00	-2,980.00	-29.22%	10,200.00	2,980.00	41.27%
54 - Supplies	0.00	313.18	299.83	575.00	375.00	-200.00	-34.78%	575.00	200.00	53.33%
60 - Transfers	214,202.04	290,271.60	123,310.00	382,259.00	358,418.00	-23,841.00	-6.24%	441,932.00	83,514.00	23.30%
Total Program: 301 - Administration:	-341,048.48	-507,594.49	-361,442.63	-666,750.00	-635,343.40	31,406.60	-4.71%	-710,824.77	-75,481.37	11.88%
Program: 303 - Pre School										
44 - Fee Revenue	435,712.90	571,276.27	478,703.92	337,487.00	472,980.02	135,493.02	40.15%	323,502.00	-149,478.02	-31.60%
50 - Salaries & Wages	167,141.13	230,391.43	179,895.50	166,580.11	183,172.00	16,591.89	9.96%	151,715.56	-31,456.44	-17.17%
51 - Employee Benefits	441.95	1,338.93	644.55	960.00	1,252.18	292.18	30.44%	2,080.00	827.82	66.11%
52 - Contract Services	0.00	9,646.00	4,560.00	0.00	7,920.00	7,920.00	0.00%	6,212.00	-1,708.00	-21.57%
54 - Supplies	27,140.28	23,791.16	29,019.52	22,229.96	26,542.50	4,312.54	19.40%	70,138.50	43,596.00	164.25%
Total Program: 303 - Pre School:	240,989.54	306,108.75	264,584.35	147,716.93	254,093.34	106,376.41	72.01%	93,355.94	-160,737.40	-63.26%
Program: 304 - FD Pre School										
44 - Fee Revenue	256,697.49	460,961.72	569,244.21	882,368.00	580,332.41	-302,035.59	-34.23%	1,061,059.00	480,726.59	82.84%
50 - Salaries & Wages	154,871.63	316,315.87	374,978.85	449,451.95	402,412.00	-47,039.95	-10.47%	521,380.60	118,968.60	29.56%
51 - Employee Benefits	360.00	1,081.74	1,240.02	896.00	1,455.02	559.02	62.39%	2,440.00	984.98	67.70%
52 - Contract Services	0.00	5,320.00	1,588.38	0.00	540.00	540.00	0.00%	3,650.00	3,110.00	575.93%
54 - Supplies	14,692.61	34,923.76	41,956.47	37,726.00	36,569.86	-1,156.14	-3.06%	161,834.30	125,264.44	342.53%
Total Program: 304 - FD Pre School:	86,773.25	103,320.35	149,480.49	394,294.05	139,355.53	-254,938.52	-64.66%	371,754.10	232,398.57	166.77%
Program: 305 - Lunch Bunch										
44 - Fee Revenue	1,210.00	-1,210.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 305 - Lunch Bunch:	1,210.00	-1,210.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 306 - Kinder Enrichment										
44 - Fee Revenue	47,031.36	-1,010.00	1,287.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	11,597.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	267.09	66.66	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	301.48	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 306 - Kinder Enrichment:	34,865.79	-1,076.66	1,287.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Program: 307 - CARE										
44 - Fee Revenue	305,331.87	315,521.11	341,020.84	395,968.00	343,682.64	-52,285.36	-13.20%	380,820.00	37,137.36	10.81%
50 - Salaries & Wages	125,539.73	117,283.46	139,084.76	219,816.00	149,502.36	-70,313.64	-31.99%	170,032.45	20,530.09	13.73%
51 - Employee Benefits	0.00	0.00	0.00	1,080.00	0.00	-1,080.00	-100.00%	380.00	380.00	0.00%
52 - Contract Services	0.00	0.00	12,012.00	0.00	12,012.00	12,012.00	0.00%	12,000.00	-12.00	-0.10%
53 - Utilities	129.12	66.66	0.00	100.00	115.00	15.00	15.00%	100.00	-15.00	-13.04%
54 - Supplies	5,619.99	3,100.20	2,846.86	5,300.00	3,210.00	-2,090.00	-39.43%	4,780.00	1,570.00	48.91%
Total Program: 307 - CARE:	174,043.03	195,070.79	187,077.22	169,672.00	178,843.28	9,171.28	5.41%	193,527.55	14,684.27	8.21%
Program: 308 - Tiny Tots										
44 - Fee Revenue	68,723.10	61,097.99	53,033.47	65,164.00	53,033.47	-12,130.53	-18.62%	58,009.00	4,975.53	9.38%
50 - Salaries & Wages	25,916.00	40,298.24	19,976.38	34,240.00	19,976.38	-14,263.62	-41.66%	20,880.00	903.62	4.52%
51 - Employee Benefits	109.30	0.00	60.37	120.00	60.37	-59.63	-49.69%	204.00	143.63	237.92%
52 - Contract Services	490.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
53 - Utilities	67.70	61.02	193.18	20.00	200.00	180.00	900.00%	125.00	-75.00	-37.50%
54 - Supplies	788.65	2,596.35	2,880.66	1,428.00	2,880.66	1,452.66	101.73%	3,098.00	217.34	7.54%
Total Program: 308 - Tiny Tots:	41,351.45	18,142.38	29,514.13	28,856.00	29,507.31	651.31	2.26%	32,702.00	3,194.69	10.83%
Program: 309 - EC After Camp										
44 - Fee Revenue	47,409.46	57,131.40	0.00	62,503.00	0.00	-62,503.00	-100.00%	0.00	0.00	0.00%
50 - Salaries & Wages	23,933.65	19,642.65	249.00	28,280.00	0.00	-28,280.00	-100.00%	0.00	0.00	0.00%
51 - Employee Benefits	45.00	0.00	0.00	45.00	0.00	-45.00	-100.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	149.13	0.00	0.00	814.00	0.00	-814.00	-100.00%	0.00	0.00	0.00%
Total Program: 309 - EC After Camp:	23,281.68	37,488.75	-249.00	33,364.00	0.00	-33,364.00	-100.00%	0.00	0.00	0.00%
Program: 310 - Discovery Camp										
44 - Fee Revenue	101,429.88	97,134.45	169,571.08	113,284.00	169,531.08	56,247.08	49.65%	203,080.00	33,548.92	19.79%
50 - Salaries & Wages	34,376.00	36,029.73	72,113.97	44,716.00	72,113.97	27,397.97	61.27%	76,866.00	4,752.03	6.59%
51 - Employee Benefits	154.30	0.00	731.40	150.00	731.40	581.40	387.60%	510.00	-221.40	-30.27%
52 - Contract Services	681.00	3,119.35	6,656.75	4,562.00	6,084.75	1,522.75	33.38%	11,392.00	5,307.25	87.22%
53 - Utilities	39.14	37.77	302.24	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
54 - Supplies	1,834.71	2,332.50	4,663.39	1,988.00	4,663.39	2,675.39	134.58%	5,915.00	1,251.61	26.84%
Total Program: 310 - Discovery Camp:	64,344.73	55,615.10	85,103.33	61,838.00	85,637.57	23,799.57	38.49%	108,147.00	22,509.43	26.28%
Program: 311 - Early Birds										
44 - Fee Revenue	23,960.87	43,370.84	18,643.00	42,930.00	19,743.00	-23,187.00	-54.01%	20,248.00	505.00	2.56%
50 - Salaries & Wages	6,286.68	10,590.87	8,565.75	12,945.00	12,945.00	0.00	0.00%	1,895.90	-11,049.10	-85.35%
Total Program: 311 - Early Birds:	17,674.19	32,779.97	10,077.25	29,985.00	6,798.00	-23,187.00	-77.33%	18,352.10	11,554.10	169.96%
Program: 312 - Terrific Times for Tots										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
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:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 316 - Pre-School Bound										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	3,299.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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:	-3,299.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 318 - Wiggleworms										
44 - Fee Revenue	146,182.84	120,437.49	178,146.80	189,900.00	178,071.80	-11,828.20	-6.23%	188,360.00	10,288.20	5.78%
50 - Salaries & Wages	44,838.50	54,730.22	80,701.67	69,723.00	80,701.67	10,978.67	15.75%	63,939.94	-16,761.73	-20.77%
51 - Employee Benefits	154.30	0.00	414.75	580.00	414.75	-165.25	-28.49%	620.00	205.25	49.49%
52 - Contract Services	1,101.66	24,268.12	39,945.16	41,202.00	36,387.56	-4,814.44	-11.68%	45,827.20	9,439.64	25.94%
53 - Utilities	21.09	15.34	212.88	50.00	187.46	137.46	274.92%	175.00	-12.46	-6.65%
54 - Supplies	3,072.09	4,010.73	5,260.43	3,492.00	5,260.43	1,768.43	50.64%	4,413.00	-847.43	-16.11%
Total Program: 318 - Wiggleworms:	96,995.20	37,413.08	51,611.91	74,853.00	55,119.93	-19,733.07	-26.36%	73,384.86	18,264.93	33.14%
Program: 319 - Jr. Day Camp										
44 - Fee Revenue	249,692.40	266,755.80	252,987.00	350,308.00	252,937.00	-97,371.00	-27.80%	276,360.00	23,423.00	9.26%
50 - Salaries & Wages	96,785.35	125,209.83	149,747.98	139,320.00	149,747.98	10,427.98	7.48%	117,016.37	-32,731.61	-21.86%
51 - Employee Benefits	323.57	0.00	531.31	910.00	531.31	-378.69	-41.61%	660.00	128.69	24.22%
52 - Contract Services	1,216.66	51,503.83	72,136.04	79,096.00	70,420.04	-8,675.96	-10.97%	55,990.40	-14,429.64	-20.49%
53 - Utilities	205.92	8.57	245.14	50.00	168.88	118.88	237.76%	150.00	-18.88	-11.18%
54 - Supplies	3,763.50	6,166.19	7,980.22	5,640.00	7,980.22	2,340.22	41.49%	6,539.00	-1,441.22	-18.06%
Total Program: 319 - Jr. Day Camp:	147,397.40	83,867.38	22,346.31	125,292.00	24,088.57	-101,203.43	-80.77%	96,004.23	71,915.66	298.55%
Program: 320 - Winter Break Camp										
44 - Fee Revenue	22,391.75	14,338.00	27,677.00	28,762.00	30,361.00	1,599.00	5.56%	30,550.00	189.00	0.62%
50 - Salaries & Wages	2,497.96	1,180.93	11,555.01	10,376.00	11,479.01	1,103.01	10.63%	8,569.96	-2,909.05	-25.34%
52 - Contract Services	425.00	2,290.38	1,762.57	4,800.00	3,562.00	-1,238.00	-25.79%	5,310.00	1,748.00	49.07%
54 - Supplies	1,044.94	368.10	0.00	800.00	0.00	-800.00	-100.00%	840.00	840.00	0.00%
Total Program: 320 - Winter Break Camp:	18,423.85	10,498.59	14,359.42	12,786.00	15,319.99	2,533.99	19.82%	15,830.04	510.05	3.33%
Program: 321 - Spring Break Camp										
44 - Fee Revenue	15,714.00	13,671.25	43,351.75	22,574.00	24,266.75	1,692.75	7.50%	25,080.00	813.25	3.35%
50 - Salaries & Wages	1,711.25	4,085.40	6,273.63	6,275.00	6,273.63	-1.37	-0.02%	6,655.00	381.37	6.08%
52 - Contract Services	0.00	1,000.00	3,037.93	3,000.00	3,037.93	37.93	1.26%	4,425.00	1,387.07	45.66%
54 - Supplies	61.98	360.21	263.63	500.00	263.63	-236.37	-47.27%	525.00	261.37	99.14%
Total Program: 321 - Spring Break Camp:	13,940.77	8,225.64	33,776.56	12,799.00	14,691.56	1,892.56	14.79%	13,475.00	-1,216.56	-8.28%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 322 - School Day Off SDO										
44 - Fee Revenue	450.00	16,517.25	30,618.25	34,720.00	32,435.75	-2,284.25	-6.58%	38,696.00	6,260.25	19.30%
50 - Salaries & Wages	0.00	13,095.60	14,243.33	16,968.00	18,370.00	1,402.00	8.26%	15,687.00	-2,683.00	-14.61%
52 - Contract Services	0.00	3,596.88	5,921.38	8,400.00	6,626.00	-1,774.00	-21.12%	9,800.00	3,174.00	47.90%
54 - Supplies	0.00	0.00	603.21	1,400.00	640.00	-760.00	-54.29%	500.00	-140.00	-21.88%
Total Program: 322 - School Day Off SDO:	450.00	-175.23	9,850.33	7,952.00	6,799.75	-1,152.25	-14.49%	12,709.00	5,909.25	86.90%
Program: 323 - Morning CARE										
44 - Fee Revenue	46,549.75	115,271.76	92,986.30	119,663.00	94,475.00	-25,188.00	-21.05%	119,270.00	24,795.00	26.25%
50 - Salaries & Wages	24,894.96	52,357.99	42,068.19	46,926.00	37,384.00	-9,542.00	-20.33%	46,926.40	9,542.40	25.53%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	1,339.99	245.87	661.19	1,000.00	310.74	-689.26	-68.93%	500.00	189.26	60.91%
Total Program: 323 - Morning CARE:	20,314.80	62,667.90	50,256.92	71,737.00	56,780.26	-14,956.74	-20.85%	71,843.60	15,063.34	26.53%
Program: 341 - Teeny Tiny Tots										
44 - Fee Revenue	0.00	0.00	24,104.00	21,948.00	24,104.00	2,156.00	9.82%	33,372.00	9,268.00	38.45%
50 - Salaries & Wages	0.00	0.00	18,168.38	13,056.00	18,168.38	5,112.38	39.16%	21,187.20	3,018.82	16.62%
51 - Employee Benefits	0.00	0.00	60.37	90.00	60.37	-29.63	-32.92%	204.00	143.63	237.92%
52 - Contract Services	0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
54 - Supplies	0.00	256.80	2,005.29	1,688.00	2,005.29	317.29	18.80%	1,578.00	-427.29	-21.31%
Total Program: 341 - Teeny Tiny Tots:	0.00	-256.80	3,461.21	7,114.00	3,461.21	-3,652.79	-51.35%	9,652.80	6,191.59	178.89%
Program: 342 - Hummingbirds										
44 - Fee Revenue	0.00	41,364.00	41,180.00	55,062.00	41,180.00	-13,882.00	-25.21%	56,966.00	15,786.00	38.33%
50 - Salaries & Wages	0.00	19,345.16	26,246.13	25,380.00	26,246.13	866.13	3.41%	25,320.00	-926.13	-3.53%
51 - Employee Benefits	0.00	0.00	120.74	70.00	120.74	50.74	72.49%	204.00	83.26	68.96%
52 - Contract Services	0.00	0.00	408.75	0.00	408.75	408.75	0.00%	750.00	341.25	83.49%
54 - Supplies	0.00	957.41	1,352.02	644.00	1,352.02	708.02	109.94%	1,286.00	-66.02	-4.88%
Total Program: 342 - Hummingbirds:	0.00	21,061.43	13,052.36	28,968.00	13,052.36	-15,915.64	-54.94%	29,406.00	16,353.64	125.29%
Program: 343 - Summer Doves										
44 - Fee Revenue	0.00	104,429.60	139,486.00	124,128.00	139,486.00	15,358.00	12.37%	146,916.00	7,430.00	5.33%
50 - Salaries & Wages	0.00	47,108.80	56,313.76	64,100.00	56,313.76	-7,786.24	-12.15%	58,450.00	2,136.24	3.79%
51 - Employee Benefits	0.00	0.00	120.74	180.00	120.74	-59.26	-32.92%	510.00	389.26	322.40%
52 - Contract Services	0.00	0.00	408.75	500.00	408.75	-91.25	-18.25%	1,000.00	591.25	144.65%
54 - Supplies	0.00	2,202.62	2,499.96	1,788.00	2,499.96	711.96	39.82%	3,815.00	1,315.04	52.60%
Total Program: 343 - Summer Doves:	0.00	55,118.18	80,142.79	57,560.00	80,142.79	22,582.79	39.23%	83,141.00	2,998.21	3.74%
Total Department: 41 - Community Recreation Center:	637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%
Report Total:	637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%
Report Total:	637,708.20	517,065.11	644,289.95	598,036.98	328,348.05	-269,688.93	-45.10%	512,460.45	184,112.40	56.07%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

General Recreation

	2022	2023	2023	2024 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	<u>756,789</u>	<u>868,200</u>	<u>1,001,718</u>	<u>1,230,218</u>	\$228,500	22.8%
Total Revenue	<u>\$756,789</u>	<u>\$868,200</u>	<u>\$1,001,718</u>	<u>\$1,230,218</u>	<u>\$228,500</u>	22.8%
Expenses						
Salaries & Wages	\$161,329	\$244,907	\$249,080	\$ 300,341	\$51,261	20.6%
Employee Benefits	16,555	19,444	19,632	24,912	5,280	26.9%
Contract Services	267,516	322,623	358,283	457,998	99,715	27.8%
Utilities	806	1,244	1,867	1,996	129	6.9%
Supplies	10,710	12,352	11,806	13,695	38,761	328.3%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$456,916	\$600,570	\$640,668	\$798,942	\$195,146	30.5%
Operating Surplus (Deficit)	<u>\$299,873</u>	<u>\$267,630</u>	<u>\$361,050</u>	<u>\$431,276</u>	<u>\$33,354</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>200,173</u>	<u>104,360</u>	<u>97,851</u>	<u>199,703</u>	<u>101,852</u>	104.1%
Total Expenses	<u>\$657,090</u>	<u>\$704,930</u>	<u>\$738,519</u>	<u>\$998,645</u>	<u>\$296,998</u>	40.2%
Net Surplus (Deficit)	<u>\$99,699</u>	<u>\$163,270</u>	<u>\$263,199</u>	<u>\$231,573</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 41 - Community Recreation Center											
Program: 401 - Administration											
Category: 50 - Salaries & Wages											
20-41-401-5000	Administration	61,121.53	55,606.95	55,958.95	61,085.00	58,458.95	-2,626.05	-4.30%	67,600.00	9,141.05	15.64%
20-41-401-5010	Recruitment Incentives	0.00	0.00	0.00	750.00	0.00	-750.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-401-5035	PT Coordinator	0.00	0.00	22,555.20	22,704.00	22,809.40	105.40	0.46%	23,650.00	840.60	3.69%
Total Category: 50 - Salaries & Wages:		61,121.53	55,606.95	78,514.15	84,539.00	81,268.35	-3,270.65	-3.87%	92,600.00	11,331.65	13.94%
Category: 51 - Employee Benefits											
20-41-401-5110	Health Insurance Premiums	20,594.79	14,906.58	11,506.53	18,035.00	18,273.00	238.00	1.32%	21,926.04	3,653.04	19.99%
20-41-401-5150	Training & Education	1,028.70	1,204.36	615.21	830.00	700.00	-130.00	-15.66%	830.00	130.00	18.57%
20-41-401-5160	Dues	264.00	279.00	264.00	279.00	264.00	-15.00	-5.38%	358.00	94.00	35.61%
20-41-401-5170	Awards and Meetings	0.00	0.00	112.92	100.00	150.00	50.00	50.00%	150.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		21,887.49	16,389.94	12,498.66	19,244.00	19,387.00	143.00	0.74%	23,264.04	3,877.04	20.00%
Category: 52 - Contract Services											
20-41-401-5220	Transportation	0.00	0.00	0.00	250.00	100.00	-150.00	-60.00%	150.00	50.00	50.00%
20-41-401-5255	Marketing	0.00	760.00	0.00	390.00	0.00	-390.00	-100.00%	390.00	390.00	0.00%
Total Category: 52 - Contract Services:		0.00	760.00	0.00	640.00	100.00	-540.00	-84.38%	540.00	440.00	440.00%
Category: 53 - Utilities											
20-41-401-5310	Communications	762.79	430.83	1,042.93	969.36	1,042.00	72.64	7.49%	1,116.00	74.00	7.10%
Total Category: 53 - Utilities :		762.79	430.83	1,042.93	969.36	1,042.00	72.64	7.49%	1,116.00	74.00	7.10%
Category: 54 - Supplies											
20-41-401-5400	Program Operation Supplies	346.59	24.90	134.26	150.00	150.00	0.00	0.00%	150.00	0.00	0.00%
20-41-401-5410	Office Supplies	13.99	0.00	91.66	150.00	120.00	-30.00	-20.00%	150.00	30.00	25.00%
Total Category: 54 - Supplies :		360.58	24.90	225.92	300.00	270.00	-30.00	-10.00%	300.00	30.00	11.11%
Category: 60 - Transfers											
20-41-401-6010	Admin Overhead Charge	147,714.96	200,173.38	33,665.00	104,360.00	97,851.00	-6,509.00	-6.24%	199,703.00	101,852.00	104.09%
Total Category: 60 - Transfers :		147,714.96	200,173.38	33,665.00	104,360.00	97,851.00	-6,509.00	-6.24%	199,703.00	101,852.00	104.09%
Total Program: 401 - Administration:		231,847.35	273,386.00	125,946.66	210,052.36	199,918.35	-10,134.01	-4.82%	317,523.04	117,604.69	58.83%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 405 - After Camp Recreation											
Category: 44 - Fee Revenue											
20-41-405-4400	Program Fees	11,544.28	38,437.24	123,417.05	41,024.00	123,417.05	82,393.05	200.84%	184,960.00	61,542.95	49.87%
Total Category: 44 - Fee Revenue :		11,544.28	38,437.24	123,417.05	41,024.00	123,417.05	82,393.05	200.84%	184,960.00	61,542.95	49.87%
Category: 50 - Salaries & Wages											
20-41-405-5000	Administration	8,419.16	0.00	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	2,091.00	7,422.75	3,024.00	7,422.75	4,398.75	145.46%	8,225.28	802.53	10.81%
20-41-405-5050	PT Counselor	3,390.75	10,723.16	27,812.00	13,056.00	27,812.00	14,756.00	113.02%	47,001.60	19,189.60	69.00%
20-41-405-5075	PT Driver	0.00	795.36	896.83	840.00	896.83	56.83	6.77%	1,310.40	413.57	46.11%
20-41-405-5085	Overtime PT	0.00	44.63	192.00	0.00	192.00	192.00	0.00%	0.00	-192.00	-100.00%
Total Category: 50 - Salaries & Wages:		11,809.91	13,654.15	36,323.58	16,920.00	36,323.58	19,403.58	114.68%	56,537.28	20,213.70	55.65%
Category: 51 - Employee Benefits											
20-41-405-5150	Training & Education	80.34	0.00	36.00	50.00	36.00	-14.00	-28.00%	105.00	69.00	191.67%
20-41-405-5170	Awards and Meetings	0.00	0.00	46.28	0.00	46.28	46.28	0.00%	346.50	300.22	648.70%
Total Category: 51 - Employee Benefits :		80.34	0.00	82.28	50.00	82.28	32.28	64.56%	451.50	369.22	448.74%
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	1,144.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-405-5225	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	1,144.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-405-5310	Communications	44.49	42.72	653.15	45.00	650.00	605.00	1,344.44%	500.00	-150.00	-23.08%
Total Category: 53 - Utilities :		44.49	42.72	653.15	45.00	650.00	605.00	1,344.44%	500.00	-150.00	-23.08%
Category: 54 - Supplies											
20-41-405-5400	Program Operation Supplies	0.00	1,241.10	1,292.20	1,450.00	1,292.20	-157.80	-10.88%	2,000.00	707.80	54.77%
20-41-405-5460	Uniform Supplies	0.00	177.24	1,551.02	168.00	1,551.02	1,383.02	823.23%	682.00	-869.02	-56.03%
Total Category: 54 - Supplies :		0.00	1,418.34	2,843.22	1,618.00	2,843.22	1,225.22	75.72%	2,682.00	-161.22	-5.67%
Total Program: 405 - After Camp Recreation:		-390.46	23,322.03	82,370.82	22,391.00	83,517.97	61,126.97	273.00%	124,789.22	41,271.25	49.42%
Program: 407 - Play-Well Tek-Nologies											
Category: 44 - Fee Revenue											
20-41-407-4400	Program Fees	26,782.85	38,560.23	25,347.80	36,060.00	21,560.00	-14,500.00	-40.21%	23,120.00	1,560.00	7.24%
Total Category: 44 - Fee Revenue :		26,782.85	38,560.23	25,347.80	36,060.00	21,560.00	-14,500.00	-40.21%	23,120.00	1,560.00	7.24%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-407-5215	Independent Contractor Serv	1,012.90	27,898.55	12,817.65	24,642.00	15,092.00	-9,550.00	-38.75%	16,184.00	1,092.00	7.24%
Total Category: 52 - Contract Services:		1,012.90	27,898.55	12,817.65	24,642.00	15,092.00	-9,550.00	-38.75%	16,184.00	1,092.00	7.24%
Total Program: 407 - Play-Well Tek-Nologies:		25,769.95	10,661.68	12,530.15	11,418.00	6,468.00	-4,950.00	-43.35%	6,936.00	468.00	7.24%
Program: 411 - Chicago Loves Dance											
Category: 44 - Fee Revenue											
20-41-411-4400	Program Fees	1,332.12	19,311.49	26,714.94	20,140.00	19,054.00	-1,086.00	-5.39%	19,893.51	839.51	4.41%
Total Category: 44 - Fee Revenue :		1,332.12	19,311.49	26,714.94	20,140.00	19,054.00	-1,086.00	-5.39%	19,893.51	839.51	4.41%
Category: 52 - Contract Services											
20-41-411-5215	Independent Contractor Serv	1,803.20	13,020.33	7,797.89	14,098.00	12,927.00	-1,171.00	-8.31%	13,731.21	804.21	6.22%
Total Category: 52 - Contract Services:		1,803.20	13,020.33	7,797.89	14,098.00	12,927.00	-1,171.00	-8.31%	13,731.21	804.21	6.22%
Total Program: 411 - Chicago Loves Dance:		-471.08	6,291.16	18,917.05	6,042.00	6,127.00	85.00	1.41%	6,162.30	35.30	0.58%
Program: 412 - American Red Cross Classes											
Category: 44 - Fee Revenue											
20-41-412-4400	Program Fees	9,166.00	0.00	0.00	7,832.00	900.00	-6,932.00	-88.51%	4,768.00	3,868.00	429.78%
Total Category: 44 - Fee Revenue :		9,166.00	0.00	0.00	7,832.00	900.00	-6,932.00	-88.51%	4,768.00	3,868.00	429.78%
Category: 50 - Salaries & Wages											
20-41-412-5045	PT Instructor	0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	800.00	800.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	800.00	800.00	0.00%
Category: 54 - Supplies											
20-41-412-5400	Program Operation Supplies	2,281.07	0.00	0.00	917.80	300.00	-617.80	-67.31%	740.00	440.00	146.67%
Total Category: 54 - Supplies :		2,281.07	0.00	0.00	917.80	300.00	-617.80	-67.31%	740.00	440.00	146.67%
Total Program: 412 - American Red Cross Classes:		6,884.93	0.00	0.00	6,214.20	600.00	-5,614.20	-90.34%	3,228.00	2,628.00	438.00%
Program: 414 - One Day Workshops											
Category: 44 - Fee Revenue											
20-41-414-4400	Program Fees	2,246.00	2,964.00	3,838.60	2,200.00	2,800.00	600.00	27.27%	3,450.00	650.00	23.21%
Total Category: 44 - Fee Revenue :		2,246.00	2,964.00	3,838.60	2,200.00	2,800.00	600.00	27.27%	3,450.00	650.00	23.21%
Category: 52 - Contract Services											
20-41-414-5215	Independent Contractor Serv	1,577.60	2,067.10	2,356.20	1,540.00	1,745.00	205.00	13.31%	2,415.00	670.00	38.40%
Total Category: 52 - Contract Services:		1,577.60	2,067.10	2,356.20	1,540.00	1,745.00	205.00	13.31%	2,415.00	670.00	38.40%
Total Program: 414 - One Day Workshops:		668.40	896.90	1,482.40	660.00	1,055.00	395.00	59.85%	1,035.00	-20.00	-1.90%
Program: 418 - Chess											
Category: 44 - Fee Revenue											
20-41-418-4400	Program Fees	9,280.96	21,575.04	28,243.64	20,408.00	27,508.00	7,100.00	34.79%	30,654.00	3,146.00	11.44%
Total Category: 44 - Fee Revenue :		9,280.96	21,575.04	28,243.64	20,408.00	27,508.00	7,100.00	34.79%	30,654.00	3,146.00	11.44%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 52 - Contract Services										
20-41-418-5215 Independent Contractor Serv	6,421.07	14,779.93	14,384.44	14,283.00	19,255.00	4,972.00	34.81%	21,457.80	2,202.80	11.44%
Total Category: 52 - Contract Services:	6,421.07	14,779.93	14,384.44	14,283.00	19,255.00	4,972.00	34.81%	21,457.80	2,202.80	11.44%
Total Program: 418 - Chess:	2,859.89	6,795.11	13,859.20	6,125.00	8,253.00	2,128.00	34.74%	9,196.20	943.20	11.43%
Program: 420 - Dog Training										
Category: 44 - Fee Revenue										
20-41-420-4400 Program Fees	16,323.07	22,039.89	18,145.64	22,578.00	16,400.00	-6,178.00	-27.36%	15,727.10	-672.90	-4.10%
Total Category: 44 - Fee Revenue :	16,323.07	22,039.89	18,145.64	22,578.00	16,400.00	-6,178.00	-27.36%	15,727.10	-672.90	-4.10%
Category: 52 - Contract Services										
20-41-420-5215 Independent Contractor Serv	10,399.67	14,022.41	8,907.52	14,670.60	10,737.00	-3,933.60	-26.81%	11,008.58	271.58	2.53%
Total Category: 52 - Contract Services:	10,399.67	14,022.41	8,907.52	14,670.60	10,737.00	-3,933.60	-26.81%	11,008.58	271.58	2.53%
Total Program: 420 - Dog Training:	5,923.40	8,017.48	9,238.12	7,907.40	5,663.00	-2,244.40	-28.38%	4,718.52	-944.48	-16.68%
Program: 427 - New Programs										
Category: 44 - Fee Revenue										
20-41-427-4400 Program Fees	66,649.05	16,394.54	37,538.49	22,552.00	28,600.00	6,048.00	26.82%	23,923.00	-4,677.00	-16.35%
Total Category: 44 - Fee Revenue :	66,649.05	16,394.54	37,538.49	22,552.00	28,600.00	6,048.00	26.82%	23,923.00	-4,677.00	-16.35%
Category: 50 - Salaries & Wages										
20-41-427-5045 PT Instructor	14,947.83	552.00	8.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	14,947.83	552.00	8.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-427-5215 Independent Contractor Serv	18,503.01	12,409.16	10,631.77	15,786.00	15,032.00	-754.00	-4.78%	16,746.10	1,714.10	11.40%
Total Category: 52 - Contract Services:	18,503.01	12,409.16	10,631.77	15,786.00	15,032.00	-754.00	-4.78%	16,746.10	1,714.10	11.40%
Category: 54 - Supplies										
20-41-427-5400 Program Operation Supplies	471.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	471.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 427 - New Programs:	32,726.57	3,433.38	26,898.72	6,766.00	13,568.00	6,802.00	100.53%	7,176.90	-6,391.10	-47.10%
Program: 429 - Sticky Fingers										
Category: 44 - Fee Revenue										
20-41-429-4400 Program Fees	17,022.70	18,435.80	26,336.50	19,935.00	21,121.00	1,186.00	5.95%	30,548.00	9,427.00	44.63%
Total Category: 44 - Fee Revenue :	17,022.70	18,435.80	26,336.50	19,935.00	21,121.00	1,186.00	5.95%	30,548.00	9,427.00	44.63%
Category: 52 - Contract Services										
20-41-429-5215 Independent Contractor Serv	12,002.69	13,982.06	13,214.00	11,844.00	14,784.00	2,940.00	24.82%	21,383.60	6,599.60	44.64%
Total Category: 52 - Contract Services:	12,002.69	13,982.06	13,214.00	11,844.00	14,784.00	2,940.00	24.82%	21,383.60	6,599.60	44.64%
Total Program: 429 - Sticky Fingers:	5,020.01	4,453.74	13,122.50	8,091.00	6,337.00	-1,754.00	-21.68%	9,164.40	2,827.40	44.62%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 432 - After School Club-McKenzie										
Category: 44 - Fee Revenue										
20-41-432-4400	Program Fees	2,480.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		2,480.74	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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%
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	132.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		132.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 432 - After School Club-McKenzie:		2,348.34	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 433 - After School Club-Central										
Category: 44 - Fee Revenue										
20-41-433-4400	Program Fees	27,556.87	54,572.90	160,149.39	79,542.00	87,014.74	7,472.74	9.39%	143,136.00	64.50%
Total Category: 44 - Fee Revenue :		27,556.87	54,572.90	160,149.39	79,542.00	87,014.74	7,472.74	9.39%	143,136.00	64.50%
Category: 50 - Salaries & Wages										
20-41-433-5030	PT Supervisor	0.00	1,264.50	1,257.50	3,969.00	1,800.00	-2,169.00	-54.65%	4,106.97	128.17%
20-41-433-5045	PT Instructor	0.00	0.00	100.00	0.00	100.00	100.00	0.00%	0.00	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	1,264.50	1,357.50	3,969.00	1,900.00	-2,069.00	-52.13%	4,106.97	116.16%
Category: 52 - Contract Services										
20-41-433-5215	Independent Contractor Serv	18,260.52	30,018.00	38,456.25	47,095.50	47,095.50	0.00	0.00%	56,951.50	20.93%
20-41-433-5225	Misc. Contract Services	0.00	0.00	4,048.00	0.00	4,048.00	4,048.00	0.00%	0.00	-100.00%
Total Category: 52 - Contract Services:		18,260.52	30,018.00	42,504.25	47,095.50	51,143.50	4,048.00	8.60%	56,951.50	11.36%
Category: 53 - Utilities										
20-41-433-5310	Communications	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-433-5400	Program Operation Supplies	21.28	0.00	100.83	30.00	100.83	70.83	236.10%	81.00	-19.83	-19.67%
Total Category: 54 - Supplies :		21.28	0.00	100.83	30.00	100.83	70.83	236.10%	81.00	-19.83	-19.67%
Total Program: 433 - After School Club-Central:		9,275.07	23,290.40	116,186.81	28,432.50	33,855.41	5,422.91	19.07%	81,981.53	48,126.12	142.15%
Program: 434 - After School Club-Harper											
Category: 44 - Fee Revenue											
20-41-434-4400	Program Fees	21,214.54	54,479.20	110,025.03	79,542.00	128,884.00	49,342.00	62.03%	139,899.00	11,015.00	8.55%
Total Category: 44 - Fee Revenue :		21,214.54	54,479.20	110,025.03	79,542.00	128,884.00	49,342.00	62.03%	139,899.00	11,015.00	8.55%
Category: 50 - Salaries & Wages											
20-41-434-5030	PT Supervisor	0.00	874.00	2,758.00	3,969.00	2,520.00	-1,449.00	-36.51%	2,620.00	100.00	3.97%
20-41-434-5045	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	874.00	2,758.00	3,969.00	2,520.00	-1,449.00	-36.51%	2,620.00	100.00	3.97%
Category: 52 - Contract Services											
20-41-434-5215	Independent Contractor Serv	11,617.69	29,424.50	34,915.25	47,095.50	82,485.00	35,389.50	75.14%	85,760.04	3,275.04	3.97%
Total Category: 52 - Contract Services:		11,617.69	29,424.50	34,915.25	47,095.50	82,485.00	35,389.50	75.14%	85,760.04	3,275.04	3.97%
Category: 53 - Utilities											
20-41-434-5310	Communications	217.90	326.24	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
Total Category: 53 - Utilities :		217.90	326.24	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
Category: 54 - Supplies											
20-41-434-5400	Program Operation Supplies	24.21	0.00	294.00	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
Total Category: 54 - Supplies :		24.21	0.00	294.00	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
Total Program: 434 - After School Club-Harper:		9,354.74	23,854.46	72,057.78	28,432.50	43,564.00	15,131.50	53.22%	51,253.96	7,689.96	17.65%
Program: 436 - Campus Clubs Cenntenial											
Category: 44 - Fee Revenue											
20-41-436-4400	Program Fees	57,970.66	137,904.92	132,867.71	150,613.00	120,172.89	-30,440.11	-20.21%	144,769.27	24,596.38	20.47%
Total Category: 44 - Fee Revenue :		57,970.66	137,904.92	132,867.71	150,613.00	120,172.89	-30,440.11	-20.21%	144,769.27	24,596.38	20.47%
Category: 50 - Salaries & Wages											
20-41-436-5010	Recruitment Incentives	0.00	0.00	2,250.00	0.00	2,250.00	2,250.00	0.00%	0.00	-2,250.00	-100.00%
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	7,726.50	6,317.65	9,306.44	10,836.00	11,101.00	265.00	2.45%	11,625.00	524.00	4.72%
20-41-436-5045	PT Instructor	0.00	1,155.00	280.00	3,800.00	280.00	-3,520.00	-92.63%	0.00	-280.00	-100.00%
20-41-436-5050	PT Counselor	5,574.00	14,516.27	14,437.93	20,672.00	16,044.00	-4,628.00	-22.39%	20,672.00	4,628.00	28.85%
20-41-436-5075	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:		13,300.50	21,988.92	26,274.37	35,308.00	29,675.00	-5,633.00	-15.95%	32,297.00	2,622.00	8.84%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 51 - Employee Benefits											
20-41-436-5170	Awards and Meetings	0.00	55.00	19.74	0.00	19.74	19.74	0.00%	250.00	230.26	1,166.46%
Total Category: 51 - Employee Benefits :		0.00	55.00	19.74	0.00	19.74	19.74	0.00%	250.00	230.26	1,166.46%
Category: 52 - Contract Services											
20-41-436-5215	Independent Contractor Serv	18,978.00	26,872.25	11,654.00	32,832.00	39,308.00	6,476.00	19.72%	58,344.00	19,036.00	48.43%
20-41-436-5220	Transportation	0.00	0.00	1,655.50	0.00	1,655.50	1,655.50	0.00%	1,800.00	144.50	8.73%
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:		18,978.00	26,872.25	13,309.50	32,832.00	40,963.50	8,131.50	24.77%	60,144.00	19,180.50	46.82%
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	714.96	1,976.23	1,420.14	2,200.00	1,400.00	-800.00	-36.36%	2,000.00	600.00	42.86%
20-41-436-5460	Uniform Supplies	42.20	173.50	298.56	160.00	298.56	138.56	86.60%	180.00	-118.56	-39.71%
Total Category: 54 - Supplies :		757.16	2,149.73	1,718.70	2,360.00	1,698.56	-661.44	-28.03%	2,180.00	481.44	28.34%
Total Program: 436 - Campus Clubs Cenntenial:		24,935.00	86,839.02	91,545.40	80,113.00	47,816.09	-32,296.91	-40.31%	49,898.27	2,082.18	4.35%
Program: 437 - Campus Clubs McKenzie											
Category: 44 - Fee Revenue											
20-41-437-4400	Program Fees	71,572.25	174,754.83	180,263.24	179,998.00	202,606.59	22,608.59	12.56%	217,583.97	14,977.38	7.39%
Total Category: 44 - Fee Revenue :		71,572.25	174,754.83	180,263.24	179,998.00	202,606.59	22,608.59	12.56%	217,583.97	14,977.38	7.39%
Category: 50 - Salaries & Wages											
20-41-437-5010	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%
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	4,515.00	8,317.97	4,446.45	13,650.00	4,800.00	-8,850.00	-64.84%	14,779.80	9,979.80	207.91%
20-41-437-5045	PT Instructor	0.00	1,915.16	1,622.98	3,800.00	1,622.98	-2,177.02	-57.29%	0.00	-1,622.98	-100.00%
20-41-437-5050	PT Counselor	828.00	18,002.08	30,544.44	26,880.00	33,317.69	6,437.69	23.95%	34,650.40	1,332.71	4.00%
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:		5,343.00	28,235.21	37,963.87	44,330.00	41,090.67	-3,239.33	-7.31%	49,430.20	8,339.53	20.30%
Category: 51 - Employee Benefits											
20-41-437-5170	Awards and Meetings	0.00	55.00	19.74	0.00	75.00	75.00	0.00%	250.00	175.00	233.33%
Total Category: 51 - Employee Benefits :		0.00	55.00	19.74	0.00	75.00	75.00	0.00%	250.00	175.00	233.33%
Category: 52 - Contract Services											
20-41-437-5215	Independent Contractor Serv	34,887.00	39,489.00	14,099.00	51,072.00	44,198.00	-6,874.00	-13.46%	74,460.00	30,262.00	68.47%
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:		34,887.00	39,489.00	14,099.00	51,072.00	44,198.00	-6,874.00	-13.46%	74,460.00	30,262.00	68.47%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 53 - Utilities											
20-41-437-5310	Communications	0.00	3.28	55.11	75.00	20.00	-55.00	-73.33%	150.00	130.00	650.00%
	Total Category: 53 - Utilities :	0.00	3.28	55.11	75.00	20.00	-55.00	-73.33%	150.00	130.00	650.00%
Category: 54 - Supplies											
20-41-437-5400	Program Operation Supplies	813.06	2,343.57	1,759.58	2,500.00	1,700.00	-800.00	-32.00%	2,000.00	300.00	17.65%
20-41-437-5460	Uniform Supplies	42.20	173.50	298.57	384.00	298.57	-85.43	-22.25%	216.00	-82.57	-27.66%
	Total Category: 54 - Supplies :	855.26	2,517.07	2,058.15	2,884.00	1,998.57	-885.43	-30.70%	2,216.00	217.43	10.88%
	Total Program: 437 - Campus Clubs McKenzie:	30,486.99	104,455.27	126,067.37	81,637.00	115,224.35	33,587.35	41.14%	91,077.77	-24,146.58	-20.96%
Program: 438 - Campus Club Romona											
Category: 44 - Fee Revenue											
20-41-438-4400	Program Fees	43,234.19	105,986.50	113,920.40	130,018.00	117,031.00	-12,987.00	-9.99%	153,010.15	35,979.15	30.74%
	Total Category: 44 - Fee Revenue :	43,234.19	105,986.50	113,920.40	130,018.00	117,031.00	-12,987.00	-9.99%	153,010.15	35,979.15	30.74%
Category: 50 - Salaries & Wages											
20-41-438-5010	Recruitment Incentives	0.00	0.00	1,350.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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	378.00	9,616.59	7,844.83	14,364.00	9,041.00	-5,323.00	-37.06%	12,352.20	3,311.20	36.62%
20-41-438-5045	PT Instructor	0.00	40.00	40.00	2,280.00	40.00	-2,240.00	-98.25%	0.00	-40.00	-100.00%
20-41-438-5050	PT Counselor	3,759.00	14,169.48	22,332.92	20,672.00	24,000.00	3,328.00	16.10%	25,012.00	1,012.00	4.22%
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:	4,137.00	23,826.07	31,567.75	37,316.00	33,081.00	-4,235.00	-11.35%	37,364.20	4,283.20	12.95%
Category: 51 - Employee Benefits											
20-41-438-5170	Awards and Meetings	0.00	55.00	19.75	0.00	0.00	0.00	0.00%	512.50	512.50	0.00%
	Total Category: 51 - Employee Benefits :	0.00	55.00	19.75	0.00	0.00	0.00	0.00%	512.50	512.50	0.00%
Category: 52 - Contract Services											
20-41-438-5215	Independent Contractor Serv	12,593.50	20,410.00	6,150.00	29,184.00	26,300.00	-2,884.00	-9.88%	48,620.00	22,320.00	84.87%
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:	12,593.50	20,410.00	6,150.00	29,184.00	26,300.00	-2,884.00	-9.88%	48,620.00	22,320.00	84.87%
Category: 53 - Utilities											
20-41-438-5310	Communications	0.00	3.28	38.02	75.00	75.00	0.00	0.00%	150.00	75.00	100.00%
	Total Category: 53 - Utilities :	0.00	3.28	38.02	75.00	75.00	0.00	0.00%	150.00	75.00	100.00%
Category: 54 - Supplies											
20-41-438-5400	Program Operation Supplies	861.92	2,664.39	1,337.67	2,500.00	1,450.00	-1,050.00	-42.00%	2,000.00	550.00	37.93%
20-41-438-5460	Uniform Supplies	42.20	173.50	298.57	132.00	298.57	166.57	126.19%	136.48	-162.09	-54.29%
	Total Category: 54 - Supplies :	904.12	2,837.89	1,636.24	2,632.00	1,748.57	-883.43	-33.56%	2,136.48	387.91	22.18%
	Total Program: 438 - Campus Club Romona:	25,599.57	58,854.26	74,508.64	60,811.00	55,826.43	-4,984.57	-8.20%	64,226.97	8,400.54	15.05%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 441 - Teen Camp											
Category: 44 - Fee Revenue											
20-41-441-4400	Program Fees	22,680.85	51,372.10	84,649.14	55,758.00	84,649.14	28,891.14	51.82%	94,776.00	10,126.86	11.96%
Total Category: 44 - Fee Revenue :		22,680.85	51,372.10	84,649.14	55,758.00	84,649.14	28,891.14	51.82%	94,776.00	10,126.86	11.96%
Category: 50 - Salaries & Wages											
20-41-441-5010	Recruitment Incentives	0.00	360.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-441-5030	PT Supervisor	4,817.50	5,559.00	6,481.75	6,720.00	6,481.75	-238.25	-3.55%	13,228.80	6,747.05	104.09%
20-41-441-5050	PT Counselor	6,843.75	8,603.94	16,304.04	10,296.00	16,304.04	6,008.04	58.35%	10,657.92	-5,646.12	-34.63%
20-41-441-5075	PT Driver	0.00	584.99	342.83	168.00	342.83	174.83	104.07%	349.44	6.61	1.93%
20-41-441-5085	Overtime PT	55.13	219.50	92.82	672.00	92.82	-579.18	-86.19%	349.44	256.62	276.47%
Total Category: 50 - Salaries & Wages:		11,716.38	15,327.43	23,221.44	17,856.00	23,221.44	5,365.44	30.05%	24,585.60	1,364.16	5.87%
Category: 51 - Employee Benefits											
20-41-441-5150	Training & Education	0.00	0.00	36.00	50.00	36.00	-14.00	-28.00%	78.75	42.75	118.75%
20-41-441-5170	Awards and Meetings	0.00	0.00	32.16	100.00	32.16	-67.84	-67.84%	105.00	72.84	226.49%
Total Category: 51 - Employee Benefits :		0.00	0.00	68.16	150.00	68.16	-81.84	-54.56%	183.75	115.59	169.59%
Category: 52 - Contract Services											
20-41-441-5220	Transportation	0.00	11,229.25	8,937.00	7,200.00	8,365.00	1,165.00	16.18%	7,560.00	-805.00	-9.62%
20-41-441-5272	Entry Fees	100.00	11,133.02	15,156.02	10,640.00	15,156.02	4,516.02	42.44%	21,035.76	5,879.74	38.79%
Total Category: 52 - Contract Services:		100.00	22,362.27	24,093.02	17,840.00	23,521.02	5,681.02	31.84%	28,595.76	5,074.74	21.58%
Category: 53 - Utilities											
20-41-441-5310	Communications	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Total Category: 53 - Utilities :		0.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
Category: 54 - Supplies											
20-41-441-5400	Program Operation Supplies	1,100.05	1,407.63	2,027.95	1,420.00	2,027.95	607.95	42.81%	2,950.00	922.05	45.47%
20-41-441-5460	Uniform Supplies	0.00	354.48	518.01	160.00	518.01	358.01	223.76%	160.00	-358.01	-69.11%
Total Category: 54 - Supplies :		1,100.05	1,762.11	2,545.96	1,580.00	2,545.96	965.96	61.14%	3,110.00	564.04	22.15%
Total Program: 441 - Teen Camp:		9,764.42	11,920.29	34,720.56	18,282.00	35,242.56	16,960.56	92.77%	38,250.89	3,008.33	8.54%
Total Department: 41 - Community Recreation Center:		-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%
Report Total:		-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023	2023	Increase / (Decrease)		2024	Increase / (Decrease)	
				2023	2023 Proj	(Decrease)		2024	(Decrease)	
Department: 41 - Community Recreation Center										
Program: 401 - Administration										
50 - Salaries & Wages	61,121.53	55,606.95	78,514.15	84,539.00	81,268.35	-3,270.65	-3.87%	92,600.00	11,331.65	13.94%
51 - Employee Benefits	21,887.49	16,389.94	12,498.66	19,244.00	19,387.00	143.00	0.74%	23,264.04	3,877.04	20.00%
52 - Contract Services	0.00	760.00	0.00	640.00	100.00	-540.00	-84.38%	540.00	440.00	440.00%
53 - Utilities	762.79	430.83	1,042.93	969.36	1,042.00	72.64	7.49%	1,116.00	74.00	7.10%
54 - Supplies	360.58	24.90	225.92	300.00	270.00	-30.00	-10.00%	300.00	30.00	11.11%
60 - Transfers	147,714.96	200,173.38	33,665.00	104,360.00	97,851.00	-6,509.00	-6.24%	199,703.00	101,852.00	104.09%
Total Program: 401 - Administration:	231,847.35	273,386.00	125,946.66	210,052.36	199,918.35	-10,134.01	-4.82%	317,523.04	117,604.69	58.83%
Program: 405 - After Camp Recreation										
44 - Fee Revenue	11,544.28	38,437.24	123,417.05	41,024.00	123,417.05	82,393.05	200.84%	184,960.00	61,542.95	49.87%
50 - Salaries & Wages	11,809.91	13,654.15	36,323.58	16,920.00	36,323.58	19,403.58	114.68%	56,537.28	20,213.70	55.65%
51 - Employee Benefits	80.34	0.00	82.28	50.00	82.28	32.28	64.56%	451.50	369.22	448.74%
52 - Contract Services	0.00	0.00	1,144.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	44.49	42.72	653.15	45.00	650.00	605.00	1,344.44%	500.00	-150.00	-23.08%
54 - Supplies	0.00	1,418.34	2,843.22	1,618.00	2,843.22	1,225.22	75.72%	2,682.00	-161.22	-5.67%
Total Program: 405 - After Camp Recreation:	-390.46	23,322.03	82,370.82	22,391.00	83,517.97	61,126.97	273.00%	124,789.22	41,271.25	49.42%
Program: 407 - Play-Well Tek-Nologies										
44 - Fee Revenue	26,782.85	38,560.23	25,347.80	36,060.00	21,560.00	-14,500.00	-40.21%	23,120.00	1,560.00	7.24%
52 - Contract Services	1,012.90	27,898.55	12,817.65	24,642.00	15,092.00	-9,550.00	-38.75%	16,184.00	1,092.00	7.24%
Total Program: 407 - Play-Well Tek-Nologies:	25,769.95	10,661.68	12,530.15	11,418.00	6,468.00	-4,950.00	-43.35%	6,936.00	468.00	7.24%
Program: 411 - Chicago Loves Dance										
44 - Fee Revenue	1,332.12	19,311.49	26,714.94	20,140.00	19,054.00	-1,086.00	-5.39%	19,893.51	839.51	4.41%
52 - Contract Services	1,803.20	13,020.33	7,797.89	14,098.00	12,927.00	-1,171.00	-8.31%	13,731.21	804.21	6.22%
Total Program: 411 - Chicago Loves Dance:	-471.08	6,291.16	18,917.05	6,042.00	6,127.00	85.00	1.41%	6,162.30	35.30	0.58%
Program: 412 - American Red Cross Classes										
44 - Fee Revenue	9,166.00	0.00	0.00	7,832.00	900.00	-6,932.00	-88.51%	4,768.00	3,868.00	429.78%
50 - Salaries & Wages	0.00	0.00	0.00	700.00	0.00	-700.00	-100.00%	800.00	800.00	0.00%
54 - Supplies	2,281.07	0.00	0.00	917.80	300.00	-617.80	-67.31%	740.00	440.00	146.67%
Total Program: 412 - American Red Cross Classes:	6,884.93	0.00	0.00	6,214.20	600.00	-5,614.20	-90.34%	3,228.00	2,628.00	438.00%
Program: 414 - One Day Workshops										
44 - Fee Revenue	2,246.00	2,964.00	3,838.60	2,200.00	2,800.00	600.00	27.27%	3,450.00	650.00	23.21%
52 - Contract Services	1,577.60	2,067.10	2,356.20	1,540.00	1,745.00	205.00	13.31%	2,415.00	670.00	38.40%
Total Program: 414 - One Day Workshops:	668.40	896.90	1,482.40	660.00	1,055.00	395.00	59.85%	1,035.00	-20.00	-1.90%
Program: 418 - Chess										
44 - Fee Revenue	9,280.96	21,575.04	28,243.64	20,408.00	27,508.00	7,100.00	34.79%	30,654.00	3,146.00	11.44%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
52 - Contract Services	6,421.07	14,779.93	14,384.44	14,283.00	19,255.00	4,972.00	34.81%	21,457.80	2,202.80	11.44%
Total Program: 418 - Chess:	2,859.89	6,795.11	13,859.20	6,125.00	8,253.00	2,128.00	34.74%	9,196.20	943.20	11.43%
Program: 420 - Dog Training										
44 - Fee Revenue	16,323.07	22,039.89	18,145.64	22,578.00	16,400.00	-6,178.00	-27.36%	15,727.10	-672.90	-4.10%
52 - Contract Services	10,399.67	14,022.41	8,907.52	14,670.60	10,737.00	-3,933.60	-26.81%	11,008.58	271.58	2.53%
Total Program: 420 - Dog Training:	5,923.40	8,017.48	9,238.12	7,907.40	5,663.00	-2,244.40	-28.38%	4,718.52	-944.48	-16.68%
Program: 427 - New Programs										
44 - Fee Revenue	66,649.05	16,394.54	37,538.49	22,552.00	28,600.00	6,048.00	26.82%	23,923.00	-4,677.00	-16.35%
50 - Salaries & Wages	14,947.83	552.00	8.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	18,503.01	12,409.16	10,631.77	15,786.00	15,032.00	-754.00	-4.78%	16,746.10	1,714.10	11.40%
54 - Supplies	471.64	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 427 - New Programs:	32,726.57	3,433.38	26,898.72	6,766.00	13,568.00	6,802.00	100.53%	7,176.90	-6,391.10	-47.10%
Program: 429 - Sticky Fingers										
44 - Fee Revenue	17,022.70	18,435.80	26,336.50	19,935.00	21,121.00	1,186.00	5.95%	30,548.00	9,427.00	44.63%
52 - Contract Services	12,002.69	13,982.06	13,214.00	11,844.00	14,784.00	2,940.00	24.82%	21,383.60	6,599.60	44.64%
Total Program: 429 - Sticky Fingers:	5,020.01	4,453.74	13,122.50	8,091.00	6,337.00	-1,754.00	-21.68%	9,164.40	2,827.40	44.62%
Program: 432 - After School Club-McKenzie										
44 - Fee Revenue	2,480.74	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	132.40	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 432 - After School Club-McKenzie:	2,348.34	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 433 - After School Club-Central										
44 - Fee Revenue	27,556.87	54,572.90	160,149.39	79,542.00	87,014.74	7,472.74	9.39%	143,136.00	56,121.26	64.50%
50 - Salaries & Wages	0.00	1,264.50	1,357.50	3,969.00	1,900.00	-2,069.00	-52.13%	4,106.97	2,206.97	116.16%
52 - Contract Services	18,260.52	30,018.00	42,504.25	47,095.50	51,143.50	4,048.00	8.60%	56,951.50	5,808.00	11.36%
53 - Utilities	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
54 - Supplies	21.28	0.00	100.83	30.00	100.83	70.83	236.10%	81.00	-19.83	-19.67%
Total Program: 433 - After School Club-Central:	9,275.07	23,290.40	116,186.81	28,432.50	33,855.41	5,422.91	19.07%	81,981.53	48,126.12	142.15%
Program: 434 - After School Club-Harper										
44 - Fee Revenue	21,214.54	54,479.20	110,025.03	79,542.00	128,884.00	49,342.00	62.03%	139,899.00	11,015.00	8.55%
50 - Salaries & Wages	0.00	874.00	2,758.00	3,969.00	2,520.00	-1,449.00	-36.51%	2,620.00	100.00	3.97%
52 - Contract Services	11,617.69	29,424.50	34,915.25	47,095.50	82,485.00	35,389.50	75.14%	85,760.04	3,275.04	3.97%
53 - Utilities	217.90	326.24	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
54 - Supplies	24.21	0.00	294.00	30.00	300.00	270.00	900.00%	250.00	-50.00	-16.67%
Total Program: 434 - After School Club-Harper:	9,354.74	23,854.46	72,057.78	28,432.50	43,564.00	15,131.50	53.22%	51,253.96	7,689.96	17.65%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 436 - Campus Clubs Cenntenial										
44 - Fee Revenue	57,970.66	137,904.92	132,867.71	150,613.00	120,172.89	-30,440.11	-20.21%	144,769.27	24,596.38	20.47%
50 - Salaries & Wages	13,300.50	21,988.92	26,274.37	35,308.00	29,675.00	-5,633.00	-15.95%	32,297.00	2,622.00	8.84%
51 - Employee Benefits	0.00	55.00	19.74	0.00	19.74	19.74	0.00%	250.00	230.26	1,166.46%
52 - Contract Services	18,978.00	26,872.25	13,309.50	32,832.00	40,963.50	8,131.50	24.77%	60,144.00	19,180.50	46.82%
53 - Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	757.16	2,149.73	1,718.70	2,360.00	1,698.56	-661.44	-28.03%	2,180.00	481.44	28.34%
Total Program: 436 - Campus Clubs Cenntenial:	24,935.00	86,839.02	91,545.40	80,113.00	47,816.09	-32,296.91	-40.31%	49,898.27	2,082.18	4.35%
Program: 437 - Campus Clubs McKenzie										
44 - Fee Revenue	71,572.25	174,754.83	180,263.24	179,998.00	202,606.59	22,608.59	12.56%	217,583.97	14,977.38	7.39%
50 - Salaries & Wages	5,343.00	28,235.21	37,963.87	44,330.00	41,090.67	-3,239.33	-7.31%	49,430.20	8,339.53	20.30%
51 - Employee Benefits	0.00	55.00	19.74	0.00	75.00	75.00	0.00%	250.00	175.00	233.33%
52 - Contract Services	34,887.00	39,489.00	14,099.00	51,072.00	44,198.00	-6,874.00	-13.46%	74,460.00	30,262.00	68.47%
53 - Utilities	0.00	3.28	55.11	75.00	20.00	-55.00	-73.33%	150.00	130.00	650.00%
54 - Supplies	855.26	2,517.07	2,058.15	2,884.00	1,998.57	-885.43	-30.70%	2,216.00	217.43	10.88%
Total Program: 437 - Campus Clubs McKenzie:	30,486.99	104,455.27	126,067.37	81,637.00	115,224.35	33,587.35	41.14%	91,077.77	-24,146.58	-20.96%
Program: 438 - Campus Club Romona										
44 - Fee Revenue	43,234.19	105,986.50	113,920.40	130,018.00	117,031.00	-12,987.00	-9.99%	153,010.15	35,979.15	30.74%
50 - Salaries & Wages	4,137.00	23,826.07	31,567.75	37,316.00	33,081.00	-4,235.00	-11.35%	37,364.20	4,283.20	12.95%
51 - Employee Benefits	0.00	55.00	19.75	0.00	0.00	0.00	0.00%	512.50	512.50	0.00%
52 - Contract Services	12,593.50	20,410.00	6,150.00	29,184.00	26,300.00	-2,884.00	-9.88%	48,620.00	22,320.00	84.87%
53 - Utilities	0.00	3.28	38.02	75.00	75.00	0.00	0.00%	150.00	75.00	100.00%
54 - Supplies	904.12	2,837.89	1,636.24	2,632.00	1,748.57	-883.43	-33.56%	2,136.48	387.91	22.18%
Total Program: 438 - Campus Club Romona:	25,599.57	58,854.26	74,508.64	60,811.00	55,826.43	-4,984.57	-8.20%	64,226.97	8,400.54	15.05%
Program: 441 - Teen Camp										
44 - Fee Revenue	22,680.85	51,372.10	84,649.14	55,758.00	84,649.14	28,891.14	51.82%	94,776.00	10,126.86	11.96%
50 - Salaries & Wages	11,716.38	15,327.43	23,221.44	17,856.00	23,221.44	5,365.44	30.05%	24,585.60	1,364.16	5.87%
51 - Employee Benefits	0.00	0.00	68.16	150.00	68.16	-81.84	-54.56%	183.75	115.59	169.59%
52 - Contract Services	100.00	22,362.27	24,093.02	17,840.00	23,521.02	5,681.02	31.84%	28,595.76	5,074.74	21.58%
53 - Utilities	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	50.00	0.00	0.00%
54 - Supplies	1,100.05	1,762.11	2,545.96	1,580.00	2,545.96	965.96	61.14%	3,110.00	564.04	22.15%
Total Program: 441 - Teen Camp:	9,764.42	11,920.29	34,720.56	18,282.00	35,242.56	16,960.56	92.77%	38,250.89	3,008.33	8.54%
Total Department: 41 - Community Recreation Center:	-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%
Report Total:	-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%
Report Total:	-41,091.61	99,699.18	567,558.86	163,270.24	263,199.46	99,929.22	61.20%	231,572.89	-31,626.57	-12.02%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Gymnastics

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Fee Revenue	1,116,880	1,233,587	1,202,195	1,404,396	\$202,201	16.8%
Membership Fees	81,305	96,435	92,794	126,698	33,904	36.5%
Rental Revenue	181	-	0	0	0	N/A
Retail Sales	<u>2,577</u>	<u>6,750</u>	<u>1,567</u>	<u>1,800</u>	233	14.8%
Total Revenue	<u>\$1,200,943</u>	<u>\$1,336,772</u>	<u>\$1,296,556</u>	<u>\$1,532,894</u>	<u>\$236,338</u>	18.2%
Expenses						
Salaries & Wages	\$413,684	\$487,944	\$473,178	\$ 498,544	\$25,366	5.4%
Employee Benefits	68,139	82,801	83,388	72,464	(10,924)	-13.1%
Contract Services	41,888	46,892	55,530	68,951	13,420	24.2%
Utilities	1,061	720	720	1,144	424	58.9%
Supplies	25,452	38,323	42,316	38,237	(4,079)	-9.6%
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$550,224	\$656,680	\$655,133	\$679,339	\$24,206	3.7%
Operating Surplus (Deficit)	<u>\$650,720</u>	<u>\$680,092</u>	<u>\$641,423</u>	<u>\$853,555</u>	<u>\$212,131</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>167,507</u>	<u>265,197</u>	<u>248,659</u>	<u>395,239</u>	<u>146,580</u>	58.9%
Total Expenses	<u>\$717,731</u>	<u>\$921,877</u>	<u>\$903,792</u>	<u>\$1,074,578</u>	<u>\$170,786</u>	18.9%
Net Surplus (Deficit)	\$483,213	\$414,895	\$392,764	\$458,316		



Budget Comparison Report Account Detail

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 41 - Community Recreation Center											
Program: 501 - Administration											
Category: 46 - Rental Revenue											
20-41-501-4680	Facility Rental	6,100.00	181.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 46 - Rental Revenue :		6,100.00	181.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 47 - Retail Sales											
20-41-501-4710	Misc. Retail Sales	0.00	-60.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :		0.00	-60.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-501-5000	Administration	61,799.94	64,265.26	63,834.33	69,292.00	69,292.00	0.00	0.00%	72,064.00	2,772.00	4.00%
20-41-501-5055	PT Administration	2,899.85	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		64,699.79	64,265.26	63,834.33	69,292.00	69,292.00	0.00	0.00%	72,064.00	2,772.00	4.00%
Category: 51 - Employee Benefits											
20-41-501-5110	Health Insurance Premiums	60,695.82	61,192.47	43,960.25	72,137.00	73,088.00	951.00	1.32%	58,984.80	-14,103.20	-19.30%
20-41-501-5150	Training & Education	1,345.81	3,305.94	3,885.27	5,489.00	4,165.32	-1,323.68	-24.12%	5,723.00	1,557.68	37.40%
20-41-501-5160	Dues	1,082.00	910.00	1,194.00	1,370.00	1,264.00	-106.00	-7.74%	1,425.00	161.00	12.74%
20-41-501-5170	Awards and Meetings	193.00	318.35	326.42	575.00	673.10	98.10	17.06%	710.00	36.90	5.48%
Total Category: 51 - Employee Benefits :		63,316.63	65,726.76	49,365.94	79,571.00	79,190.42	-380.58	-0.48%	66,842.80	-12,347.62	-15.59%
Category: 52 - Contract Services											
20-41-501-5225	Misc. Contract Services	160.00	0.00	0.00	75.00	75.00	0.00	0.00%	0.00	-75.00	-100.00%
20-41-501-5255	Marketing	0.00	305.00	57.17	325.00	57.17	-267.83	-82.41%	341.00	283.83	496.47%
20-41-501-5260	Advertising	317.67	0.00	112.00	620.00	88.00	-532.00	-85.81%	651.50	563.50	640.34%
20-41-501-5265	Printing	47.88	0.00	0.00	300.00	0.00	-300.00	-100.00%	315.00	315.00	0.00%
Total Category: 52 - Contract Services:		525.55	305.00	169.17	1,320.00	220.17	-1,099.83	-83.32%	1,307.50	1,087.33	493.86%
Category: 53 - Utilities											
20-41-501-5310	Communications	647.92	1,061.27	591.04	720.00	720.00	0.00	0.00%	1,144.00	424.00	58.89%
Total Category: 53 - Utilities :		647.92	1,061.27	591.04	720.00	720.00	0.00	0.00%	1,144.00	424.00	58.89%
Category: 54 - Supplies											
20-41-501-5400	Program Operation Supplies	0.00	276.47	248.32	250.00	250.00	0.00	0.00%	263.00	13.00	5.20%
20-41-501-5410	Office Supplies	91.03	884.87	1,321.99	1,750.00	1,750.00	0.00	0.00%	959.00	-791.00	-45.20%
20-41-501-5430	Equipment Supplies	6,294.91	7,280.89	3,523.98	6,208.00	6,208.00	0.00	0.00%	6,522.00	314.00	5.06%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-501-5460	Uniform Supplies	488.50	1,166.34	1,337.00	1,350.00	1,350.00	0.00	0.00%	1,425.00	75.00	5.56%
20-41-501-5490	Cost of Goods Sold	0.00	0.00	0.00	5,738.00	5,738.00	0.00	0.00%	0.00	-5,738.00	-100.00%
	Total Category: 54 - Supplies :	6,874.44	9,608.57	6,431.29	15,296.00	15,296.00	0.00	0.00%	9,169.00	-6,127.00	-40.06%
	Category: 60 - Transfers										
20-41-501-6010	Admin Overhead Charge	123,609.00	167,507.00	85,548.00	265,197.00	248,659.00	-16,538.00	-6.24%	395,239.00	146,580.00	58.95%
	Total Category: 60 - Transfers :	123,609.00	167,507.00	85,548.00	265,197.00	248,659.00	-16,538.00	-6.24%	395,239.00	146,580.00	58.95%
	Total Program: 501 - Administration:	-253,573.33	-308,352.86	-205,839.77	-431,396.00	-413,377.59	18,018.41	-4.18%	-545,766.30	-132,388.71	32.03%
	Program: 502 - Gym Camp										
	Category: 44 - Fee Revenue										
20-41-502-4400	Program Fees	57,467.34	63,773.77	61,522.68	92,200.00	61,522.68	-30,677.32	-33.27%	70,073.00	8,550.32	13.90%
	Total Category: 44 - Fee Revenue :	57,467.34	63,773.77	61,522.68	92,200.00	61,522.68	-30,677.32	-33.27%	70,073.00	8,550.32	13.90%
	Category: 50 - Salaries & Wages										
20-41-502-5010	Recruitment Incentives	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-502-5030	PT Supervisor	0.00	0.00	0.00	4,950.00	0.00	-4,950.00	-100.00%	5,460.00	5,460.00	0.00%
20-41-502-5050	PT Counselor	14,367.46	16,631.02	15,575.39	21,200.45	15,149.39	-6,051.06	-28.54%	15,755.48	606.09	4.00%
20-41-502-5075	PT Driver	0.00	0.00	143.75	473.00	143.75	-329.25	-69.61%	150.00	6.25	4.35%
	Total Category: 50 - Salaries & Wages:	14,367.46	16,631.02	15,719.14	26,623.45	15,293.14	-11,330.31	-42.56%	21,365.48	6,072.34	39.71%
	Category: 51 - Employee Benefits										
20-41-502-5170	Awards and Meetings	0.00	0.00	35.97	170.00	35.97	-134.03	-78.84%	177.20	141.23	392.63%
	Total Category: 51 - Employee Benefits :	0.00	0.00	35.97	170.00	35.97	-134.03	-78.84%	177.20	141.23	392.63%
	Category: 54 - Supplies										
20-41-502-5400	Program Operation Supplies	408.91	969.66	1,063.74	1,400.00	1,063.74	-336.26	-24.02%	1,021.00	-42.74	-4.02%
20-41-502-5470	Misc. Supplies	0.00	47.25	18.09	300.00	18.09	-281.91	-93.97%	315.00	296.91	1,641.29%
	Total Category: 54 - Supplies :	408.91	1,016.91	1,081.83	1,700.00	1,081.83	-618.17	-36.36%	1,336.00	254.17	23.49%
	Total Program: 502 - Gym Camp:	42,690.97	46,125.84	44,685.74	63,706.55	45,111.74	-18,594.81	-29.19%	47,194.32	2,082.58	4.62%
	Program: 503 - Gymnastics										
	Category: 44 - Fee Revenue										
20-41-503-4400	Program Fees	544,772.08	781,598.16	987,983.15	817,209.00	830,412.37	13,203.37	1.62%	953,116.00	122,703.63	14.78%
	Total Category: 44 - Fee Revenue :	544,772.08	781,598.16	987,983.15	817,209.00	830,412.37	13,203.37	1.62%	953,116.00	122,703.63	14.78%
	Category: 47 - Retail Sales										
20-41-503-4700	Pro Shop Sales	0.00	2,577.33	1,464.64	6,750.00	1,567.36	-5,182.64	-76.78%	1,800.00	232.64	14.84%
	Total Category: 47 - Retail Sales :	0.00	2,577.33	1,464.64	6,750.00	1,567.36	-5,182.64	-76.78%	1,800.00	232.64	14.84%
	Category: 50 - Salaries & Wages										
20-41-503-5000	Administration	60,422.01	68,030.57	75,731.17	84,450.00	80,679.86	-3,770.14	-4.46%	83,903.00	3,223.14	3.99%
20-41-503-5010	Recruitment Incentives	0.00	1,350.00	1,350.00	4,050.00	1,350.00	-2,700.00	-66.67%	2,000.00	650.00	48.15%
20-41-503-5045	PT Instructor	94,419.32	130,800.37	134,940.00	146,884.93	146,884.93	0.00	0.00%	154,104.00	7,219.07	4.91%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-503-5080	Overtime FT	8.29	241.16	866.16	0.00	858.50	858.50	0.00%	0.00	-858.50	-100.00%
	Total Category: 50 - Salaries & Wages:	154,849.62	200,422.10	212,887.33	235,384.93	229,773.29	-5,611.64	-2.38%	240,007.00	10,233.71	4.45%
	Category: 54 - Supplies										
20-41-503-5400	Program Operation Supplies	0.00	251.27	279.79	525.00	525.00	0.00	0.00%	536.00	11.00	2.10%
20-41-503-5490	Cost of Goods Sold	0.00	0.00	1,878.19	0.00	0.00	0.00	0.00%	1,350.00	1,350.00	0.00%
	Total Category: 54 - Supplies :	0.00	251.27	2,157.98	525.00	525.00	0.00	0.00%	1,886.00	1,361.00	259.24%
	Total Program: 503 - Gymnastics:	389,922.46	583,502.12	774,402.48	588,049.07	601,681.44	13,632.37	2.32%	713,023.00	111,341.56	18.51%
	Program: 504 - Gym Parties										
	Category: 44 - Fee Revenue										
20-41-504-4400	Program Fees	18,273.00	79,741.00	70,992.00	84,679.00	76,807.00	-7,872.00	-9.30%	86,545.00	9,738.00	12.68%
	Total Category: 44 - Fee Revenue :	18,273.00	79,741.00	70,992.00	84,679.00	76,807.00	-7,872.00	-9.30%	86,545.00	9,738.00	12.68%
	Category: 50 - Salaries & Wages										
20-41-504-5035	PT Coordinator	135.92	6,103.56	12,042.61	7,560.00	12,964.00	5,404.00	71.48%	12,790.00	-174.00	-1.34%
20-41-504-5045	PT Instructor	7,795.00	30,360.00	29,400.00	31,161.00	31,161.00	0.00	0.00%	31,350.48	189.48	0.61%
20-41-504-5055	PT Administration	1,118.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	9,049.07	36,463.56	41,442.61	38,721.00	44,125.00	5,404.00	13.96%	44,140.48	15.48	0.04%
	Total Program: 504 - Gym Parties:	9,223.93	43,277.44	29,549.39	45,958.00	32,682.00	-13,276.00	-28.89%	42,404.52	9,722.52	29.75%
	Program: 505 - Competitions										
	Category: 45 - Membership Fees										
20-41-505-4500	Membership Fees - Resident	62,521.00	81,304.95	113,259.00	96,435.00	92,794.00	-3,641.00	-3.78%	126,698.00	33,904.00	36.54%
	Total Category: 45 - Membership Fees :	62,521.00	81,304.95	113,259.00	96,435.00	92,794.00	-3,641.00	-3.78%	126,698.00	33,904.00	36.54%
	Category: 47 - Retail Sales										
20-41-505-4710	Misc. Retail Sales	13,845.00	60.00	1,260.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	13,845.00	60.00	1,260.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 50 - Salaries & Wages										
20-41-505-5045	PT Instructor	5,170.00	11,285.25	10,193.50	13,908.00	14,097.50	189.50	1.36%	15,847.60	1,750.10	12.41%
	Total Category: 50 - Salaries & Wages:	5,170.00	11,285.25	10,193.50	13,908.00	14,097.50	189.50	1.36%	15,847.60	1,750.10	12.41%
	Category: 51 - Employee Benefits										
20-41-505-5170	Awards and Meetings	1,733.21	2,412.18	4,144.43	3,059.92	4,162.10	1,102.18	36.02%	5,444.00	1,281.90	30.80%
	Total Category: 51 - Employee Benefits :	1,733.21	2,412.18	4,144.43	3,059.92	4,162.10	1,102.18	36.02%	5,444.00	1,281.90	30.80%
	Category: 52 - Contract Services										
20-41-505-5220	Transportation	1,652.78	3,380.02	2,874.99	2,512.00	2,965.99	453.99	18.07%	4,679.00	1,713.01	57.76%
20-41-505-5225	Misc. Contract Services	181.00	547.01	696.40	760.00	680.40	-79.60	-10.47%	360.00	-320.40	-47.09%
20-41-505-5272	Entry Fees	25,158.50	36,796.15	51,226.32	42,300.00	51,085.00	8,785.00	20.77%	60,640.00	9,555.00	18.70%
	Total Category: 52 - Contract Services:	26,992.28	40,723.18	54,797.71	45,572.00	54,731.39	9,159.39	20.10%	65,679.00	10,947.61	20.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-505-5400	Program Operation Supplies	162.05	758.51	21,366.31	20,202.00	25,213.39	5,011.39	24.81%	25,236.00	22.61	0.09%
20-41-505-5460	Uniform Supplies	12,013.76	13,816.53	200.00	600.00	200.00	-400.00	-66.67%	610.00	410.00	205.00%
	Total Category: 54 - Supplies :	12,175.81	14,575.04	21,566.31	20,802.00	25,413.39	4,611.39	22.17%	25,846.00	432.61	1.70%
	Total Program: 505 - Competitions:	30,294.70	12,369.30	23,817.05	13,093.08	-5,610.38	-18,703.46	-142.85%	13,881.40	19,491.78	-347.42%
Program: 506 - Team Gym											
Category: 44 - Fee Revenue											
20-41-506-4400	Program Fees	148,895.50	191,767.27	237,119.72	239,499.00	233,452.96	-6,046.04	-2.52%	294,662.00	61,209.04	26.22%
	Total Category: 44 - Fee Revenue :	148,895.50	191,767.27	237,119.72	239,499.00	233,452.96	-6,046.04	-2.52%	294,662.00	61,209.04	26.22%
Category: 50 - Salaries & Wages											
20-41-506-5000	Administration	75,736.10	68,031.00	75,731.46	84,450.00	80,680.13	-3,769.87	-4.46%	83,907.00	3,226.87	4.00%
20-41-506-5010	Recruitment Incentives	0.00	0.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-506-5045	PT Instructor	7,048.81	16,344.19	17,039.58	18,214.35	19,058.74	844.39	4.64%	19,862.40	803.66	4.22%
20-41-506-5080	Overtime FT	8.29	241.24	866.37	0.00	858.64	858.64	0.00%	0.00	-858.64	-100.00%
	Total Category: 50 - Salaries & Wages:	82,793.20	84,616.43	93,637.41	104,014.35	100,597.51	-3,416.84	-3.28%	105,119.40	4,521.89	4.50%
Category: 52 - Contract Services											
20-41-506-5225	Misc. Contract Services	0.00	859.99	578.54	0.00	578.54	578.54	0.00%	1,964.00	1,385.46	239.48%
	Total Category: 52 - Contract Services:	0.00	859.99	578.54	0.00	578.54	578.54	0.00%	1,964.00	1,385.46	239.48%
	Total Program: 506 - Team Gym:	66,102.30	106,290.85	142,903.77	135,484.65	132,276.91	-3,207.74	-2.37%	187,578.60	55,301.69	41.81%
	Total Department: 41 - Community Recreation Center:	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%
	Report Total:	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 41 - Community Recreation Center										
Program: 501 - Administration										
46 - Rental Revenue	6,100.00	181.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
47 - Retail Sales	0.00	-60.00	100.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	64,699.79	64,265.26	63,834.33	69,292.00	69,292.00	0.00	0.00%	72,064.00	2,772.00	4.00%
51 - Employee Benefits	63,316.63	65,726.76	49,365.94	79,571.00	79,190.42	-380.58	-0.48%	66,842.80	-12,347.62	-15.59%
52 - Contract Services	525.55	305.00	169.17	1,320.00	220.17	-1,099.83	-83.32%	1,307.50	1,087.33	493.86%
53 - Utilities	647.92	1,061.27	591.04	720.00	720.00	0.00	0.00%	1,144.00	424.00	58.89%
54 - Supplies	6,874.44	9,608.57	6,431.29	15,296.00	15,296.00	0.00	0.00%	9,169.00	-6,127.00	-40.06%
60 - Transfers	123,609.00	167,507.00	85,548.00	265,197.00	248,659.00	-16,538.00	-6.24%	395,239.00	146,580.00	58.95%
Total Program: 501 - Administration:	-253,573.33	-308,352.86	-205,839.77	-431,396.00	-413,377.59	18,018.41	-4.18%	-545,766.30	-132,388.71	32.03%
Program: 502 - Gym Camp										
44 - Fee Revenue	57,467.34	63,773.77	61,522.68	92,200.00	61,522.68	-30,677.32	-33.27%	70,073.00	8,550.32	13.90%
50 - Salaries & Wages	14,367.46	16,631.02	15,719.14	26,623.45	15,293.14	-11,330.31	-42.56%	21,365.48	6,072.34	39.71%
51 - Employee Benefits	0.00	0.00	35.97	170.00	35.97	-134.03	-78.84%	177.20	141.23	392.63%
54 - Supplies	408.91	1,016.91	1,081.83	1,700.00	1,081.83	-618.17	-36.36%	1,336.00	254.17	23.49%
Total Program: 502 - Gym Camp:	42,690.97	46,125.84	44,685.74	63,706.55	45,111.74	-18,594.81	-29.19%	47,194.32	2,082.58	4.62%
Program: 503 - Gymnastics										
44 - Fee Revenue	544,772.08	781,598.16	987,983.15	817,209.00	830,412.37	13,203.37	1.62%	953,116.00	122,703.63	14.78%
47 - Retail Sales	0.00	2,577.33	1,464.64	6,750.00	1,567.36	-5,182.64	-76.78%	1,800.00	232.64	14.84%
50 - Salaries & Wages	154,849.62	200,422.10	212,887.33	235,384.93	229,773.29	-5,611.64	-2.38%	240,007.00	10,233.71	4.45%
54 - Supplies	0.00	251.27	2,157.98	525.00	525.00	0.00	0.00%	1,886.00	1,361.00	259.24%
Total Program: 503 - Gymnastics:	389,922.46	583,502.12	774,402.48	588,049.07	601,681.44	13,632.37	2.32%	713,023.00	111,341.56	18.51%
Program: 504 - Gym Parties										
44 - Fee Revenue	18,273.00	79,741.00	70,992.00	84,679.00	76,807.00	-7,872.00	-9.30%	86,545.00	9,738.00	12.68%
50 - Salaries & Wages	9,049.07	36,463.56	41,442.61	38,721.00	44,125.00	5,404.00	13.96%	44,140.48	15.48	0.04%
Total Program: 504 - Gym Parties:	9,223.93	43,277.44	29,549.39	45,958.00	32,682.00	-13,276.00	-28.89%	42,404.52	9,722.52	29.75%
Program: 505 - Competitions										
45 - Membership Fees	62,521.00	81,304.95	113,259.00	96,435.00	92,794.00	-3,641.00	-3.78%	126,698.00	33,904.00	36.54%
47 - Retail Sales	13,845.00	60.00	1,260.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	5,170.00	11,285.25	10,193.50	13,908.00	14,097.50	189.50	1.36%	15,847.60	1,750.10	12.41%
51 - Employee Benefits	1,733.21	2,412.18	4,144.43	3,059.92	4,162.10	1,102.18	36.02%	5,444.00	1,281.90	30.80%
52 - Contract Services	26,992.28	40,723.18	54,797.71	45,572.00	54,731.39	9,159.39	20.10%	65,679.00	10,947.61	20.00%
54 - Supplies	12,175.81	14,575.04	21,566.31	20,802.00	25,413.39	4,611.39	22.17%	25,846.00	432.61	1.70%
Total Program: 505 - Competitions:	30,294.70	12,369.30	23,817.05	13,093.08	-5,610.38	-18,703.46	-142.85%	13,881.40	19,491.78	-347.42%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 506 - Team Gym										
44 - Fee Revenue	148,895.50	191,767.27	237,119.72	239,499.00	233,452.96	-6,046.04	-2.52%	294,662.00	61,209.04	26.22%
50 - Salaries & Wages	82,793.20	84,616.43	93,637.41	104,014.35	100,597.51	-3,416.84	-3.28%	105,119.40	4,521.89	4.50%
52 - Contract Services	0.00	859.99	578.54	0.00	578.54	578.54	0.00%	1,964.00	1,385.46	239.48%
Total Program: 506 - Team Gym:	66,102.30	106,290.85	142,903.77	135,484.65	132,276.91	-3,207.74	-2.37%	187,578.60	55,301.69	41.81%
Total Department: 41 - Community Recreation Center:	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%
Report Total:	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%
Report Total:	284,661.03	483,212.69	809,518.66	414,895.35	392,764.12	-22,131.23	-5.33%	458,315.54	65,551.42	16.69%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Sports

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ 265	\$ 1,365	\$ -	\$ 1,350	\$1,350	N/A
Fee Revenue	2,225,198	2,207,094	1,835,712	1,946,349	110,637	6.0%
Rental Revenue	73,511	107,113	114,140	89,154	(24,985)	-21.9%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$2,298,975</u>	<u>\$2,315,572</u>	<u>\$1,949,852</u>	<u>\$2,036,854</u>	<u>\$87,002</u>	4.5%
Expenses						
Salaries & Wages	\$354,293	\$459,694	\$438,604	\$ 392,451	(\$46,153)	-10.5%
Employee Benefits	4,413	27,591	26,779	26,176	(603)	-2.3%
Contract Services	668,600	725,492	623,867	639,764	15,897	2.5%
Utilities	1,307	1,428	2,292	1,985	(307)	-13.4%
Supplies	84,068	78,349	87,435	115,193	27,759	31.7%
Repairs	<u>0</u>	<u>700</u>	<u>700</u>	<u>735</u>	<u>35</u>	5.0%
Operating Expenses	\$1,112,680	\$1,293,253	\$1,179,676	\$1,176,305	(\$3,372)	-0.3%
Operating Surplus (Deficit)	<u>\$1,186,295</u>	<u>\$1,022,320</u>	<u>\$770,175</u>	<u>\$860,549</u>	<u>\$90,374</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>300,711</u>	<u>398,646</u>	<u>373,783</u>	<u>398,478</u>	<u>24,695</u>	6.6%
Non Operating Expenses	\$300,711	\$398,646	\$373,783	\$398,478	\$24,695	6.6%
Total Expenses	<u>\$1,413,391</u>	<u>\$1,691,899</u>	<u>\$1,553,459</u>	<u>\$1,574,783</u>	<u>\$21,323</u>	1.4%
Net Surplus (Deficit)	\$885,584	\$623,674	\$396,392	\$462,071		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%		
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)			
Department: 41 - Community Recreation Center												
Program: 601 - Administration												
Category: 48 - Miscellaneous Revenue												
20-41-601-4910		Over/Short Revenue	-500.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 48 - Miscellaneous Revenue :			-500.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Category: 50 - Salaries & Wages												
20-41-601-5000		Administration	20,612.90	59,908.46	61,430.25	64,893.00	67,150.00	2,257.00	3.48%	69,836.00	2,686.00	4.00%
20-41-601-5010		Recruitment Incentives	0.00	0.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	1,350.00	1,350.00	0.00%
20-41-601-5055		PT Administration	0.00	0.00	32,202.00	31,200.00	34,338.00	3,138.00	10.06%	41,160.00	6,822.00	19.87%
20-41-601-5085		Overtime PT	0.00	0.00	90.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:			20,612.90	59,908.46	93,722.25	97,443.00	101,488.00	4,045.00	4.15%	112,346.00	10,858.00	10.70%
Category: 51 - Employee Benefits												
20-41-601-5110		Health Insurance Premiums	62.90	2,690.80	14,554.88	24,260.00	24,580.00	320.00	1.32%	22,705.20	-1,874.80	-7.63%
20-41-601-5150		Training & Education	0.00	340.75	515.60	1,422.00	600.00	-822.00	-57.81%	1,397.00	797.00	132.83%
20-41-601-5160		Dues	0.00	279.00	279.00	279.00	279.00	0.00	0.00%	358.00	79.00	28.32%
20-41-601-5170		Awards and Meetings	0.00	0.00	170.43	100.00	250.00	150.00	150.00%	150.00	-100.00	-40.00%
Total Category: 51 - Employee Benefits :			62.90	3,310.55	15,519.91	26,061.00	25,709.00	-352.00	-1.35%	24,610.20	-1,098.80	-4.27%
Category: 52 - Contract Services												
20-41-601-5220		Transportation	0.00	0.00	160.99	250.00	200.00	-50.00	-20.00%	200.00	0.00	0.00%
20-41-601-5225		Misc. Contract Services	0.00	1,399.00	986.33	0.00	986.33	986.33	0.00%	1,000.00	13.67	1.39%
20-41-601-5255		Marketing	0.00	0.00	180.00	0.00	180.00	180.00	0.00%	200.00	20.00	11.11%
Total Category: 52 - Contract Services:			0.00	1,399.00	1,327.32	250.00	1,366.33	1,116.33	446.53%	1,400.00	33.67	2.46%
Category: 53 - Utilities												
20-41-601-5310		Communications	1,107.58	1,057.23	1,393.68	648.00	1,481.25	833.25	128.59%	1,440.00	-41.25	-2.78%
Total Category: 53 - Utilities :			1,107.58	1,057.23	1,393.68	648.00	1,481.25	833.25	128.59%	1,440.00	-41.25	-2.78%
Category: 54 - Supplies												
20-41-601-5400		Program Operation Supplies	25.39	-11.80	235.80	75.00	270.00	195.00	260.00%	250.00	-20.00	-7.41%
20-41-601-5410		Office Supplies	38.89	211.34	144.32	75.00	150.00	75.00	100.00%	150.00	0.00	0.00%
20-41-601-5460		Uniform Supplies	0.00	0.00	1,001.90	125.00	1,001.90	876.90	701.52%	150.00	-851.90	-85.03%
Total Category: 54 - Supplies :			64.28	199.54	1,382.02	275.00	1,421.90	1,146.90	417.05%	550.00	-871.90	-61.32%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 60 - Transfers											
20-41-601-6010	Admin Overhead Charge	221,904.96	300,710.74	128,596.00	398,646.00	373,783.00	-24,863.00	-6.24%	398,478.00	24,695.00	6.61%
Total Category: 60 - Transfers :		221,904.96	300,710.74	128,596.00	398,646.00	373,783.00	-24,863.00	-6.24%	398,478.00	24,695.00	6.61%
Total Program: 601 - Administration:		-244,252.62	-366,585.52	-241,941.18	-523,323.00	-505,249.48	18,073.52	-3.45%	-538,824.20	-33,574.72	6.65%
Program: 602 - Summer BB Camp											
Category: 44 - Fee Revenue											
20-41-602-4400	Program Fees	21,820.40	21,494.96	27,239.80	32,448.00	27,239.80	-5,208.20	-16.05%	30,688.00	3,448.20	12.66%
Total Category: 44 - Fee Revenue :		21,820.40	21,494.96	27,239.80	32,448.00	27,239.80	-5,208.20	-16.05%	30,688.00	3,448.20	12.66%
Category: 50 - Salaries & Wages											
20-41-602-5045	PT Instructor	4,812.75	6,768.00	12,379.50	12,240.00	12,379.50	139.50	1.14%	6,480.00	-5,899.50	-47.66%
Total Category: 50 - Salaries & Wages:		4,812.75	6,768.00	12,379.50	12,240.00	12,379.50	139.50	1.14%	6,480.00	-5,899.50	-47.66%
Category: 51 - Employee Benefits											
20-41-602-5170	Awards and Meetings	0.00	0.00	15.23	0.00	15.23	15.23	0.00%	45.00	29.77	195.47%
Total Category: 51 - Employee Benefits :		0.00	0.00	15.23	0.00	15.23	15.23	0.00%	45.00	29.77	195.47%
Category: 52 - Contract Services											
20-41-602-5272	Entry Fees	0.00	0.00	0.00	756.00	0.00	-756.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	0.00	0.00	756.00	0.00	-756.00	-100.00%	0.00	0.00	0.00%
Category: 53 - Utilities											
20-41-602-5310	Communications	0.00	-8.30	137.01	20.00	200.00	180.00	900.00%	120.00	-80.00	-40.00%
Total Category: 53 - Utilities :		0.00	-8.30	137.01	20.00	200.00	180.00	900.00%	120.00	-80.00	-40.00%
Category: 54 - Supplies											
20-41-602-5400	Program Operation Supplies	19.96	0.00	1,124.37	300.00	1,124.37	824.37	274.79%	1,050.00	-74.37	-6.61%
20-41-602-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-602-5460	Uniform Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	120.00	120.00	0.00%
Total Category: 54 - Supplies :		19.96	0.00	1,124.37	300.00	1,124.37	824.37	274.79%	1,170.00	45.63	4.06%
Total Program: 602 - Summer BB Camp:		16,987.69	14,735.26	13,583.69	19,132.00	13,520.70	-5,611.30	-29.33%	22,873.00	9,352.30	69.17%
Program: 603 - Shotokan Karate											
Category: 44 - Fee Revenue											
20-41-603-4400	Program Fees	22,114.58	45,207.34	62,995.81	47,610.00	53,800.35	6,190.35	13.00%	56,400.00	2,599.65	4.83%
Total Category: 44 - Fee Revenue :		22,114.58	45,207.34	62,995.81	47,610.00	53,800.35	6,190.35	13.00%	56,400.00	2,599.65	4.83%
Category: 52 - Contract Services											
20-41-603-5215	Independent Contractor Serv	11,696.17	33,442.27	21,537.88	33,327.00	37,660.00	4,333.00	13.00%	39,480.00	1,820.00	4.83%
Total Category: 52 - Contract Services:		11,696.17	33,442.27	21,537.88	33,327.00	37,660.00	4,333.00	13.00%	39,480.00	1,820.00	4.83%
Total Program: 603 - Shotokan Karate:		10,418.41	11,765.07	41,457.93	14,283.00	16,140.35	1,857.35	13.00%	16,920.00	779.65	4.83%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 605 - Wilmette Athletics											
Category: 44 - Fee Revenue											
20-41-605-4400	Program Fees	3,880.00	62,849.13	19,866.57	66,105.00	25,573.74	-40,531.26	-61.31%	31,980.00	6,406.26	25.05%
Total Category: 44 - Fee Revenue :		3,880.00	62,849.13	19,866.57	66,105.00	25,573.74	-40,531.26	-61.31%	31,980.00	6,406.26	25.05%
Category: 50 - Salaries & Wages											
20-41-605-5045	PT Instructor	100.00	6,396.43	1,704.00	13,130.00	1,700.00	-11,430.00	-87.05%	1,768.00	68.00	4.00%
Total Category: 50 - Salaries & Wages:		100.00	6,396.43	1,704.00	13,130.00	1,700.00	-11,430.00	-87.05%	1,768.00	68.00	4.00%
Category: 51 - Employee Benefits											
20-41-605-5170	Awards and Meetings	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
Category: 54 - Supplies											
20-41-605-5400	Program Operation Supplies	17.08	1,067.57	483.23	600.00	500.00	-100.00	-16.67%	1,000.00	500.00	100.00%
20-41-605-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		17.08	1,067.57	483.23	600.00	500.00	-100.00	-16.67%	1,000.00	500.00	100.00%
Total Program: 605 - Wilmette Athletics:		3,762.92	55,385.13	17,679.34	52,375.00	23,373.74	-29,001.26	-55.37%	29,137.00	5,763.26	24.66%
Program: 607 - Sports Camp											
Category: 44 - Fee Revenue											
20-41-607-4400	Program Fees	216,910.40	273,438.00	206,018.56	321,184.00	205,998.56	-115,185.44	-35.86%	237,600.00	31,601.44	15.34%
Total Category: 44 - Fee Revenue :		216,910.40	273,438.00	206,018.56	321,184.00	205,998.56	-115,185.44	-35.86%	237,600.00	31,601.44	15.34%
Category: 50 - Salaries & Wages											
20-41-607-5010	Recruitment Incentives	0.00	1,840.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	0.00	0.00	0.00%
20-41-607-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5030	PT Supervisor	4,567.50	10,101.39	25,400.75	27,510.00	25,400.75	-2,109.25	-7.67%	22,680.00	-2,720.75	-10.71%
20-41-607-5050	PT Counselor	49,205.50	91,869.62	99,050.50	96,000.00	99,050.50	3,050.50	3.18%	76,800.00	-22,250.50	-22.46%
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	304.00	0.00	-304.00	-100.00%	0.00	0.00	0.00%
20-41-607-5075	PT Driver	0.00	431.91	1,266.68	456.00	1,266.68	810.68	177.78%	0.00	-1,266.68	-100.00%
20-41-607-5085	Overtime PT	140.63	1,404.19	301.52	0.00	301.52	301.52	0.00%	0.00	-301.52	-100.00%
Total Category: 50 - Salaries & Wages:		53,913.63	105,647.11	126,019.45	126,270.00	126,019.45	-250.55	-0.20%	99,480.00	-26,539.45	-21.06%
Category: 51 - Employee Benefits											
20-41-607-5150	Training & Education	165.30	0.00	108.00	410.00	108.00	-302.00	-73.66%	410.00	302.00	279.63%
20-41-607-5170	Awards and Meetings	0.00	0.00	439.36	450.00	439.36	-10.64	-2.36%	450.00	10.64	2.42%
Total Category: 51 - Employee Benefits :		165.30	0.00	547.36	860.00	547.36	-312.64	-36.35%	860.00	312.64	57.12%
Category: 52 - Contract Services											
20-41-607-5220	Transportation	0.00	5,568.60	10,523.00	6,000.00	8,807.00	2,807.00	46.78%	9,890.00	1,083.00	12.30%
20-41-607-5225	Misc. Contract Services	0.00	0.00	250.00	4,000.00	0.00	-4,000.00	-100.00%	2,100.00	2,100.00	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-607-5272	Entry Fees	1,773.33	12,053.55	21,929.92	48,758.00	21,929.92	-26,828.08	-55.02%	25,888.00	3,958.08	18.05%
Total Category: 52 - Contract Services:		1,773.33	17,622.15	32,702.92	58,758.00	30,736.92	-28,021.08	-47.69%	37,878.00	7,141.08	23.23%
Category: 53 - Utilities											
20-41-607-5310	Communications	52.75	66.18	192.92	350.00	193.69	-156.31	-44.66%	200.00	6.31	3.26%
Total Category: 53 - Utilities :		52.75	66.18	192.92	350.00	193.69	-156.31	-44.66%	200.00	6.31	3.26%
Category: 54 - Supplies											
20-41-607-5400	Program Operation Supplies	1,262.53	3,779.57	9,195.26	5,250.00	9,195.26	3,945.26	75.15%	9,300.00	104.74	1.14%
20-41-607-5410	Office Supplies	4.29	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5430	Equipment Supplies	0.00	248.60	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-607-5460	Uniform Supplies	0.00	1,213.03	1,897.83	1,200.00	1,897.83	697.83	58.15%	1,240.00	-657.83	-34.66%
Total Category: 54 - Supplies :		1,266.82	5,241.20	11,093.09	6,450.00	11,093.09	4,643.09	71.99%	10,540.00	-553.09	-4.99%
Total Program: 607 - Sports Camp:		159,738.57	144,861.36	35,462.82	128,496.00	37,408.05	-91,087.95	-70.89%	88,642.00	51,233.95	136.96%
Program: 608 - Saturday Basketball											
Category: 44 - Fee Revenue											
20-41-608-4400	Program Fees	43,894.27	232,840.18	233,675.55	152,350.00	146,746.00	-5,604.00	-3.68%	186,320.00	39,574.00	26.97%
Total Category: 44 - Fee Revenue :		43,894.27	232,840.18	233,675.55	152,350.00	146,746.00	-5,604.00	-3.68%	186,320.00	39,574.00	26.97%
Category: 50 - Salaries & Wages											
20-41-608-5030	PT Supervisor	0.00	9,040.44	10,240.78	15,660.00	10,240.78	-5,419.22	-34.61%	7,350.00	-2,890.78	-28.23%
20-41-608-5035	PT Coordinator	0.00	8,472.75	5,052.75	0.00	5,052.75	5,052.75	0.00%	0.00	-5,052.75	-100.00%
20-41-608-5040	PT Attendant	0.00	4,879.00	14,690.25	11,280.00	14,690.25	3,410.25	30.23%	17,760.00	3,069.75	20.90%
20-41-608-5045	PT Instructor	1,563.80	1,054.00	-128.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-608-5065	PT Official	0.00	15,944.09	13,731.25	16,330.50	13,731.25	-2,599.25	-15.92%	15,296.00	1,564.75	11.40%
20-41-608-5070	PT Maintenance	0.00	4,284.01	3,330.00	2,700.00	3,330.00	630.00	23.33%	3,600.00	270.00	8.11%
Total Category: 50 - Salaries & Wages:		1,563.80	43,674.29	46,917.03	45,970.50	47,045.03	1,074.53	2.34%	44,006.00	-3,039.03	-6.46%
Category: 51 - Employee Benefits											
20-41-608-5170	Awards and Meetings	0.00	1,102.36	108.20	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		0.00	1,102.36	108.20	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-608-5225	Misc. Contract Services	0.00	0.00	466.34	450.00	466.34	16.34	3.63%	500.00	33.66	7.22%
Total Category: 52 - Contract Services:		0.00	0.00	466.34	450.00	466.34	16.34	3.63%	500.00	33.66	7.22%
Category: 54 - Supplies											
20-41-608-5400	Program Operation Supplies	941.38	17,050.81	2,201.04	13,050.00	450.00	-12,600.00	-96.55%	21,045.00	20,595.00	4,576.67%
20-41-608-5430	Equipment Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-608-5460	Uniform Supplies	449.40	5,067.24	0.00	280.00	0.00	-280.00	-100.00%	210.00	210.00	0.00%
Total Category: 54 - Supplies :		1,390.78	22,118.05	2,201.04	13,330.00	450.00	-12,880.00	-96.62%	21,255.00	20,805.00	4,623.33%
Total Program: 608 - Saturday Basketball:		40,939.69	165,945.48	183,982.94	92,599.50	98,784.63	6,185.13	6.68%	120,559.00	21,774.37	22.04%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 609 - Girls SB League											
Category: 44 - Fee Revenue											
20-41-609-4400	Program Fees	49,429.01	44,236.08	0.00	52,220.00	0.00	-52,220.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		49,429.01	44,236.08	0.00	52,220.00	0.00	-52,220.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-609-5210	Grounds Maintenance Services	1,228.52	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-609-5215	Independent Contractor Serv	37,209.91	24,309.12	0.00	36,554.00	0.00	-36,554.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		38,438.43	24,309.12	0.00	36,554.00	0.00	-36,554.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-609-5440	Grounds Supplies	300.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	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 :		300.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Program: 609 - Girls SB League:		10,690.58	19,926.96	0.00	15,166.00	0.00	-15,166.00	-100.00%	0.00	0.00	0.00%
Program: 610 - Pee Wee Sportsters											
Category: 44 - Fee Revenue											
20-41-610-4400	Program Fees	76,409.13	127,046.00	163,711.70	117,630.00	147,630.00	30,000.00	25.50%	157,493.08	9,863.08	6.68%
Total Category: 44 - Fee Revenue :		76,409.13	127,046.00	163,711.70	117,630.00	147,630.00	30,000.00	25.50%	157,493.08	9,863.08	6.68%
Category: 52 - Contract Services											
20-41-610-5215	Independent Contractor Serv	43,513.29	95,648.67	72,576.08	82,321.00	103,341.00	21,020.00	25.53%	106,486.80	3,145.80	3.04%
Total Category: 52 - Contract Services:		43,513.29	95,648.67	72,576.08	82,321.00	103,341.00	21,020.00	25.53%	106,486.80	3,145.80	3.04%
Total Program: 610 - Pee Wee Sportsters:		32,895.84	31,397.33	91,135.62	35,309.00	44,289.00	8,980.00	25.43%	51,006.28	6,717.28	15.17%
Program: 611 - Young Tigers Karate											
Category: 44 - Fee Revenue											
20-41-611-4400	Program Fees	18,877.48	32,048.46	35,492.83	30,000.00	33,000.00	3,000.00	10.00%	34,200.00	1,200.00	3.64%
Total Category: 44 - Fee Revenue :		18,877.48	32,048.46	35,492.83	30,000.00	33,000.00	3,000.00	10.00%	34,200.00	1,200.00	3.64%
Category: 52 - Contract Services											
20-41-611-5215	Independent Contractor Serv	12,743.80	21,152.09	19,433.52	21,000.00	23,100.00	2,100.00	10.00%	23,940.00	840.00	3.64%
Total Category: 52 - Contract Services:		12,743.80	21,152.09	19,433.52	21,000.00	23,100.00	2,100.00	10.00%	23,940.00	840.00	3.64%
Total Program: 611 - Young Tigers Karate:		6,133.68	10,896.37	16,059.31	9,000.00	9,900.00	900.00	10.00%	10,260.00	360.00	3.64%
Program: 613 - PW Sportsters Camp											
Category: 44 - Fee Revenue											
20-41-613-4400	Program Fees	44,164.17	16,099.12	3,556.60	21,156.00	3,556.60	-17,599.40	-83.19%	0.00	-3,556.60	-100.00%
Total Category: 44 - Fee Revenue :		44,164.17	16,099.12	3,556.60	21,156.00	3,556.60	-17,599.40	-83.19%	0.00	-3,556.60	-100.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 52 - Contract Services											
20-41-613-5215	Independent Contractor Serv	25,744.80	0.00	784.00	36,531.60	784.00	-35,747.60	-97.85%	0.00	-784.00	-100.00%
Total Category: 52 - Contract Services:		25,744.80	0.00	784.00	36,531.60	784.00	-35,747.60	-97.85%	0.00	-784.00	-100.00%
Total Program: 613 - PW Sportsters Camp:		18,419.37	16,099.12	2,772.60	-15,375.60	2,772.60	18,148.20	-118.03%	0.00	-2,772.60	-100.00%
Program: 614 - Summer's End											
Category: 44 - Fee Revenue											
20-41-614-4400	Program Fees	158,847.04	112,337.67	74,206.72	116,431.35	74,132.00	-42,299.35	-36.33%	81,312.00	7,180.00	9.69%
Total Category: 44 - Fee Revenue :		158,847.04	112,337.67	74,206.72	116,431.35	74,132.00	-42,299.35	-36.33%	81,312.00	7,180.00	9.69%
Category: 50 - Salaries & Wages											
20-41-614-5010	Recruitment Incentives	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00%	3,200.00	3,200.00	0.00%
20-41-614-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-614-5030	PT Supervisor	1,600.00	6,627.75	5,201.50	7,321.00	5,201.50	-2,119.50	-28.95%	1,747.20	-3,454.30	-66.41%
20-41-614-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	2,766.40	2,766.40	0.00%
20-41-614-5050	PT Counselor	12,406.75	34,016.24	27,432.50	37,356.00	27,432.50	-9,923.50	-26.56%	27,744.00	311.50	1.14%
20-41-614-5075	PT Driver	0.00	2,435.93	1,949.40	2,800.00	1,949.40	-850.60	-30.38%	500.00	-1,449.40	-74.35%
20-41-614-5085	Overtime PT	635.26	1,875.23	2,447.64	0.00	2,447.64	2,447.64	0.00%	0.00	-2,447.64	-100.00%
Total Category: 50 - Salaries & Wages:		14,642.01	49,955.15	37,031.04	47,477.00	37,031.04	-10,445.96	-22.00%	35,957.60	-1,073.44	-2.90%
Category: 52 - Contract Services											
20-41-614-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	600.00	600.00	0.00%
20-41-614-5220	Transportation	0.00	3,709.80	0.00	4,200.00	0.00	-4,200.00	-100.00%	0.00	0.00	0.00%
20-41-614-5272	Entry Fees	4,735.00	6,813.25	4,376.35	8,624.00	4,376.35	-4,247.65	-49.25%	6,526.80	2,150.45	49.14%
Total Category: 52 - Contract Services:		4,735.00	10,523.05	4,376.35	12,824.00	4,376.35	-8,447.65	-65.87%	7,126.80	2,750.45	62.85%
Category: 54 - Supplies											
20-41-614-5400	Program Operation Supplies	2,314.00	1,090.20	272.17	280.00	325.99	45.99	16.43%	1,192.00	866.01	265.66%
20-41-614-5430	Equipment Supplies	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	0.00	0.00	0.00%
20-41-614-5460	Uniform Supplies	0.00	0.00	705.32	814.00	705.32	-108.68	-13.35%	320.00	-385.32	-54.63%
20-41-614-5470	Misc. Supplies	0.00	7,027.12	0.00	7,378.00	0.00	-7,378.00	-100.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		2,314.00	8,117.32	977.49	8,672.00	1,031.31	-7,640.69	-88.11%	1,512.00	480.69	46.61%
Total Program: 614 - Summer's End:		137,156.03	43,742.15	31,821.84	47,458.35	31,693.30	-15,765.05	-33.22%	36,715.60	5,022.30	15.85%
Program: 615 - Open Gym											
Category: 43 - Daily Fees											
20-41-615-4300	Daily Fees - Resident	290.00	265.00	168.00	1,050.00	0.00	-1,050.00	-100.00%	1,000.00	1,000.00	0.00%
20-41-615-4310	Daily Fees - Non-Resident	0.00	0.00	0.00	315.00	0.00	-315.00	-100.00%	350.00	350.00	0.00%
Total Category: 43 - Daily Fees :		290.00	265.00	168.00	1,365.00	0.00	-1,365.00	-100.00%	1,350.00	1,350.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 44 - Fee Revenue										
20-41-615-4400 Program Fees	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-615-5040 PT Attendant	0.00	389.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	389.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Program: 615 - Open Gym:	1,730.00	-124.00	168.00	565.00	0.00	-565.00	-100.00%	550.00	550.00	0.00%
Program: 616 - On-The-Go Sports										
Category: 44 - Fee Revenue										
20-41-616-4400 Program Fees	65,286.94	64,218.85	55,995.31	58,380.00	44,564.00	-13,816.00	-23.67%	36,935.00	-7,629.00	-17.12%
Total Category: 44 - Fee Revenue :	65,286.94	64,218.85	55,995.31	58,380.00	44,564.00	-13,816.00	-23.67%	36,935.00	-7,629.00	-17.12%
Category: 52 - Contract Services										
20-41-616-5215 Independent Contractor Serv	43,946.96	37,313.78	26,745.60	40,866.00	34,194.00	-6,672.00	-16.33%	26,183.50	-8,010.50	-23.43%
Total Category: 52 - Contract Services:	43,946.96	37,313.78	26,745.60	40,866.00	34,194.00	-6,672.00	-16.33%	26,183.50	-8,010.50	-23.43%
Total Program: 616 - On-The-Go Sports:	21,339.98	26,905.07	29,249.71	17,514.00	10,370.00	-7,144.00	-40.79%	10,751.50	381.50	3.68%
Program: 617 - Hot Shots Sports										
Category: 44 - Fee Revenue										
20-41-617-4400 Program Fees	69,162.37	123,165.67	123,708.94	118,160.00	159,172.00	41,012.00	34.71%	164,460.00	5,288.00	3.32%
Total Category: 44 - Fee Revenue :	69,162.37	123,165.67	123,708.94	118,160.00	159,172.00	41,012.00	34.71%	164,460.00	5,288.00	3.32%
Category: 52 - Contract Services										
20-41-617-5215 Independent Contractor Serv	63,080.65	91,309.84	81,828.18	82,712.00	111,420.00	28,708.00	34.71%	117,838.00	6,418.00	5.76%
Total Category: 52 - Contract Services:	63,080.65	91,309.84	81,828.18	82,712.00	111,420.00	28,708.00	34.71%	117,838.00	6,418.00	5.76%
Total Program: 617 - Hot Shots Sports:	6,081.72	31,855.83	41,880.76	35,448.00	47,752.00	12,304.00	34.71%	46,622.00	-1,130.00	-2.37%
Program: 620 - Youth Flag Football										
Category: 44 - Fee Revenue										
20-41-620-4400 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										
20-41-620-5035 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	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										
20-41-620-5210 Grounds Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)			
Category: 54 - Supplies											
20-41-620-5470	Misc. 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: 620 - Youth Flag Football:		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 621 - Krav Maga											
Category: 44 - Fee Revenue											
20-41-621-4400	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											
20-41-621-5215	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: 621 - Krav Maga:		0.00	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	208.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 44 - Fee Revenue :		0.00	208.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 622 - NS Youth Rugby Academy:		0.00	208.15	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Program: 623 - Father/Son Sports Night											
Category: 44 - Fee Revenue											
20-41-623-4400	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											
20-41-623-5040	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	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: 623 - Father/Son Sports Night:		0.00	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	50,394.50	67,306.26	67,518.93	72,205.00	67,518.93	-4,686.07	-6.49%	33,400.00	-34,118.93	-50.53%
Total Category: 44 - Fee Revenue :		50,394.50	67,306.26	67,518.93	72,205.00	67,518.93	-4,686.07	-6.49%	33,400.00	-34,118.93	-50.53%
Category: 50 - Salaries & Wages											
20-41-625-5010	Recruitment Incentives	0.00	400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
20-41-625-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 50 - Salaries & Wages:											
20-41-625-5030	PT Supervisor	3,412.50	2,922.00	9,346.50	12,420.00	9,346.50	-3,073.50	-24.75%	4,576.00	-4,770.50	-51.04%
20-41-625-5050	PT Counselor	13,550.75	16,149.00	17,707.50	16,896.00	17,707.50	811.50	4.80%	5,324.80	-12,382.70	-69.93%
20-41-625-5075	PT Driver	0.00	1,478.95	1,266.49	2,205.00	1,266.49	-938.51	-42.56%	436.80	-829.69	-65.51%
20-41-625-5085	Overtime PT	0.00	0.00	79.13	0.00	79.13	79.13	0.00%	0.00	-79.13	-100.00%
Total Category: 50 - Salaries & Wages:		16,963.25	20,949.95	28,399.62	31,521.00	28,399.62	-3,121.38	-9.90%	10,337.60	-18,062.02	-63.60%
Category: 51 - Employee Benefits											
20-41-625-5150	Training & Education	175.30	0.00	36.00	100.00	36.00	-64.00	-64.00%	105.00	69.00	191.67%
20-41-625-5170	Awards and Meetings	0.00	0.00	135.29	120.00	135.29	15.29	12.74%	126.00	-9.29	-6.87%
Total Category: 51 - Employee Benefits :		175.30	0.00	171.29	220.00	171.29	-48.71	-22.14%	231.00	59.71	34.86%
Category: 52 - Contract Services											
20-41-625-5215	Independent Contractor Servic	12,075.35	1,715.00	0.00	1,600.00	0.00	-1,600.00	-100.00%	920.00	920.00	0.00%
20-41-625-5220	Transportation	0.00	5,068.10	2,766.00	5,000.00	2,194.00	-2,806.00	-56.12%	1,000.00	-1,194.00	-54.42%
20-41-625-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-625-5272	Entry Fees	1,031.33	3,359.40	9,615.84	9,335.00	9,615.84	280.84	3.01%	4,096.40	-5,519.44	-57.40%
Total Category: 52 - Contract Services:		13,106.68	10,142.50	12,381.84	15,935.00	11,809.84	-4,125.16	-25.89%	6,016.40	-5,793.44	-49.06%
Category: 53 - Utilities											
20-41-625-5310	Communications	161.77	137.55	203.35	50.00	200.00	150.00	300.00%	50.00	-150.00	-75.00%
Total Category: 53 - Utilities :		161.77	137.55	203.35	50.00	200.00	150.00	300.00%	50.00	-150.00	-75.00%
Category: 54 - Supplies											
20-41-625-5400	Program Operation Supplies	776.17	2,230.96	3,043.47	1,900.00	3,043.47	1,143.47	60.18%	1,620.00	-1,423.47	-46.77%
20-41-625-5460	Uniform Supplies	0.00	413.57	729.96	500.00	729.96	229.96	45.99%	96.00	-633.96	-86.85%
Total Category: 54 - Supplies :		776.17	2,644.53	3,773.43	2,400.00	3,773.43	1,373.43	57.23%	1,716.00	-2,057.43	-54.52%
Total Program: 625 - PM Adventures:		19,211.33	33,431.73	22,589.40	22,079.00	23,164.75	1,085.75	4.92%	15,049.00	-8,115.75	-35.03%
Program: 626 - CIT Camp											
Category: 44 - Fee Revenue											
20-41-626-4400	Program Fees	41,553.51	47,244.32	54,326.76	55,920.00	54,326.76	-1,593.24	-2.85%	63,325.00	8,998.24	16.56%
Total Category: 44 - Fee Revenue :		41,553.51	47,244.32	54,326.76	55,920.00	54,326.76	-1,593.24	-2.85%	63,325.00	8,998.24	16.56%
Category: 50 - Salaries & Wages											
20-41-626-5010	Recruitment Incentives	0.00	400.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-626-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-626-5030	PT Supervisor	3,992.75	8,036.75	5,554.50	11,760.00	5,554.50	-6,205.50	-52.77%	6,115.20	560.70	10.09%
20-41-626-5075	PT Driver	0.00	86.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-626-5085	Overtime PT	0.00	318.76	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		3,992.75	8,841.63	5,554.50	11,760.00	5,554.50	-6,205.50	-52.77%	6,115.20	560.70	10.09%
Category: 51 - Employee Benefits											
20-41-626-5150	Training & Education	45.00	0.00	36.00	100.00	36.00	-64.00	-64.00%	80.00	44.00	122.22%

Budget Comparison Report

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				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-626-5170				50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
Total Category: 51 - Employee Benefits :	45.00	0.00	36.00	150.00	36.00	-114.00	-76.00%	130.00	94.00	261.11%
Category: 52 - Contract Services										
20-41-626-5220				3,275.00	2,737.00	-538.00	-16.43%	3,000.00	263.00	9.61%
20-41-626-5225				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-626-5272				8,364.00	6,328.16	-2,035.84	-24.34%	7,120.00	791.84	12.51%
Total Category: 52 - Contract Services:	803.00	11,679.68	9,778.16	11,639.00	9,065.16	-2,573.84	-22.11%	10,120.00	1,054.84	11.64%
Category: 53 - Utilities										
20-41-626-5310				300.00	200.00	-100.00	-33.33%	115.00	-85.00	-42.50%
Total Category: 53 - Utilities :	43.65	53.95	186.71	300.00	200.00	-100.00	-33.33%	115.00	-85.00	-42.50%
Category: 54 - Supplies										
20-41-626-5400				1,380.00	2,030.98	650.98	47.17%	1,566.00	-464.98	-22.89%
20-41-626-5460				200.00	0.00	-200.00	-100.00%	62.00	62.00	0.00%
Total Category: 54 - Supplies :	785.14	2,229.43	2,030.98	1,580.00	2,030.98	450.98	28.54%	1,628.00	-402.98	-19.84%
Total Program: 626 - CIT Camp:	35,883.97	24,439.63	36,740.41	30,491.00	37,440.12	6,949.12	22.79%	45,216.80	7,776.68	20.77%
Program: 627 - Youth Soccer										
Category: 44 - Fee Revenue										
20-41-627-4400				441,934.00	355,330.46	-86,603.54	-19.60%	363,520.00	8,189.54	2.30%
Total Category: 44 - Fee Revenue :	291,919.63	434,695.72	355,416.71	441,934.00	355,330.46	-86,603.54	-19.60%	363,520.00	8,189.54	2.30%
Category: 50 - Salaries & Wages										
20-41-627-5020				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-627-5035				0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-627-5040				6,080.00	2,214.01	-3,865.99	-63.59%	0.00	-2,214.01	-100.00%
20-41-627-5065				23,520.00	23,296.54	-223.46	-0.95%	23,879.52	582.98	2.50%
Total Category: 50 - Salaries & Wages:	23,086.00	19,717.82	17,707.37	29,600.00	25,510.55	-4,089.45	-13.82%	23,879.52	-1,631.03	-6.39%
Category: 51 - Employee Benefits										
20-41-627-5170				300.00	300.00	0.00	0.00%	225.00	-75.00	-25.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	98.14	300.00	300.00	0.00	0.00%	225.00	-75.00	-25.00%
Category: 52 - Contract Services										
20-41-627-5225				750.00	750.00	0.00	0.00%	500.00	-250.00	-33.33%
Total Category: 52 - Contract Services:	0.00	0.00	466.33	750.00	750.00	0.00	0.00%	500.00	-250.00	-33.33%
Category: 54 - Supplies										
20-41-627-5400				11,376.00	42,000.00	30,624.00	269.20%	49,725.00	7,725.00	18.39%
20-41-627-5440				6,300.00	12,066.12	5,766.12	91.53%	11,000.00	-1,066.12	-8.84%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-627-5460	Uniform Supplies	15,588.92	9,649.93	0.00	13,500.00	0.00	-13,500.00	-100.00%	500.00	500.00	0.00%
	Total Category: 54 - Supplies :	24,377.27	32,298.39	57,018.36	31,176.00	54,066.12	22,890.12	73.42%	61,225.00	7,158.88	13.24%
	Total Program: 627 - Youth Soccer:	244,456.36	382,679.51	280,126.51	380,108.00	274,703.79	-105,404.21	-27.73%	277,690.48	2,986.69	1.09%
	Program: 628 - T-Ball and Baseball IBA										
	Category: 44 - Fee Revenue										
20-41-628-4400	Program Fees	93,457.38	88,870.84	57,310.05	84,070.00	55,282.30	-28,787.70	-34.24%	58,410.00	3,127.70	5.66%
	Total Category: 44 - Fee Revenue :	93,457.38	88,870.84	57,310.05	84,070.00	55,282.30	-28,787.70	-34.24%	58,410.00	3,127.70	5.66%
	Category: 52 - Contract Services										
20-41-628-5215	Independent Contractor Servic	47,080.17	64,116.91	37,901.88	57,813.00	38,697.61	-19,115.39	-33.06%	40,887.00	2,189.39	5.66%
	Total Category: 52 - Contract Services:	47,080.17	64,116.91	37,901.88	57,813.00	38,697.61	-19,115.39	-33.06%	40,887.00	2,189.39	5.66%
	Total Program: 628 - T-Ball and Baseball IBA:	46,377.21	24,753.93	19,408.17	26,257.00	16,584.69	-9,672.31	-36.84%	17,523.00	938.31	5.66%
	Program: 629 - Coach Abe Soccer										
	Category: 44 - Fee Revenue										
20-41-629-4400	Program Fees	198,066.29	215,935.38	234,929.01	217,570.00	209,908.76	-7,661.24	-3.52%	217,710.00	7,801.24	3.72%
	Total Category: 44 - Fee Revenue :	198,066.29	215,935.38	234,929.01	217,570.00	209,908.76	-7,661.24	-3.52%	217,710.00	7,801.24	3.72%
	Category: 52 - Contract Services										
20-41-629-5215	Independent Contractor Servic	131,692.12	152,621.61	114,335.49	152,299.00	146,936.13	-5,362.87	-3.52%	150,997.00	4,060.87	2.76%
	Total Category: 52 - Contract Services:	131,692.12	152,621.61	114,335.49	152,299.00	146,936.13	-5,362.87	-3.52%	150,997.00	4,060.87	2.76%
	Total Program: 629 - Coach Abe Soccer:	66,374.17	63,313.77	120,593.52	65,271.00	62,972.63	-2,298.37	-3.52%	66,713.00	3,740.37	5.94%
	Program: 630 - Youth Volleyball										
	Category: 44 - Fee Revenue										
20-41-630-4400	Program Fees	46,957.32	26,646.07	75,751.08	22,024.00	20,528.00	-1,496.00	-6.79%	31,445.20	10,917.20	53.18%
	Total Category: 44 - Fee Revenue :	46,957.32	26,646.07	75,751.08	22,024.00	20,528.00	-1,496.00	-6.79%	31,445.20	10,917.20	53.18%
	Category: 50 - Salaries & Wages										
20-41-630-5045	PT Instructor	6,882.75	4,532.25	8,095.50	6,400.00	8,095.50	1,695.50	26.49%	8,640.00	544.50	6.73%
	Total Category: 50 - Salaries & Wages:	6,882.75	4,532.25	8,095.50	6,400.00	8,095.50	1,695.50	26.49%	8,640.00	544.50	6.73%
	Category: 52 - Contract Services										
20-41-630-5215	Independent Contractor Servic	6,192.03	0.00	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	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	6,192.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Category: 53 - Utilities										
20-41-630-5310	Communications	0.00	0.00	23.80	60.00	16.92	-43.08	-71.80%	60.00	43.08	254.61%
	Total Category: 53 - Utilities :	0.00	0.00	23.80	60.00	16.92	-43.08	-71.80%	60.00	43.08	254.61%
	Category: 54 - Supplies										
20-41-630-5400	Program Operation Supplies	196.76	0.00	1,063.75	250.00	1,063.75	813.75	325.50%	601.00	-462.75	-43.50%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-41-630-5430	Equipment Supplies	0.00	171.39	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	196.76	171.39	1,063.75	250.00	1,063.75	813.75	325.50%	601.00	-462.75	-43.50%
	Total Program: 630 - Youth Volleyball:	33,685.78	21,942.43	66,568.03	15,314.00	11,351.83	-3,962.17	-25.87%	22,144.20	10,792.37	95.07%
Program: 631 - Adult Volleyball League											
Category: 44 - Fee Revenue											
20-41-631-4420	League Fees	4,990.00	5,150.00	7,285.00	10,260.00	11,285.00	1,025.00	9.99%	12,840.00	1,555.00	13.78%
	Total Category: 44 - Fee Revenue :	4,990.00	5,150.00	7,285.00	10,260.00	11,285.00	1,025.00	9.99%	12,840.00	1,555.00	13.78%
Category: 50 - Salaries & Wages											
20-41-631-5030	PT Supervisor	0.00	0.00	0.00	1,470.00	0.00	-1,470.00	-100.00%	2,408.14	2,408.14	0.00%
20-41-631-5035	PT Coordinator	0.00	1,000.30	739.83	720.00	1,400.00	680.00	94.44%	0.00	-1,400.00	-100.00%
20-41-631-5065	PT Official	1,674.00	2,175.00	3,164.50	4,080.00	5,000.00	920.00	22.55%	5,200.00	200.00	4.00%
	Total Category: 50 - Salaries & Wages:	1,674.00	3,175.30	3,904.33	6,270.00	6,400.00	130.00	2.07%	7,608.14	1,208.14	18.88%
Category: 52 - Contract Services											
20-41-631-5225	Misc. Contract Services	0.00	0.00	0.00	42.00	0.00	-42.00	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	42.00	0.00	-42.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-631-5400	Program Operation Supplies	0.00	151.99	41.97	975.00	450.00	-525.00	-53.85%	800.00	350.00	77.78%
	Total Category: 54 - Supplies :	0.00	151.99	41.97	975.00	450.00	-525.00	-53.85%	800.00	350.00	77.78%
	Total Program: 631 - Adult Volleyball League:	3,316.00	1,822.71	3,338.70	2,973.00	4,435.00	1,462.00	49.18%	4,431.86	-3.14	-0.07%
Program: 632 - Adult Softball Men's and Co-Ed											
Category: 44 - Fee Revenue											
20-41-632-4420	League Fees	13,740.00	15,900.00	9,060.00	16,680.00	9,060.00	-7,620.00	-45.68%	17,286.00	8,226.00	90.79%
	Total Category: 44 - Fee Revenue :	13,740.00	15,900.00	9,060.00	16,680.00	9,060.00	-7,620.00	-45.68%	17,286.00	8,226.00	90.79%
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	3,300.59	2,089.59	1,144.49	2,730.00	1,144.49	-1,585.51	-58.08%	3,191.50	2,047.01	178.86%
20-41-632-5035	PT Coordinator	0.00	303.00	207.00	0.00	207.00	207.00	0.00%	0.00	-207.00	-100.00%
20-41-632-5065	PT Official	3,632.00	3,434.00	2,210.00	4,220.00	2,210.00	-2,010.00	-47.63%	4,592.00	2,382.00	107.78%
	Total Category: 50 - Salaries & Wages:	6,932.59	5,826.59	3,561.49	6,950.00	3,561.49	-3,388.51	-48.76%	7,783.50	4,222.01	118.55%
Category: 52 - Contract Services											
20-41-632-5225	Misc. Contract Services	0.00	0.00	0.00	54.00	0.00	-54.00	-100.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	0.00	0.00	0.00	54.00	0.00	-54.00	-100.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-632-5400	Program Operation Supplies	1,736.87	2,335.85	985.86	2,200.00	985.86	-1,214.14	-55.19%	2,600.00	1,614.14	163.73%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-632-5440 Grounds Supplies	2,866.55	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	1,200.00	1,200.00	0.00%
Total Category: 54 - Supplies :	4,603.42	2,335.85	985.86	3,400.00	985.86	-2,414.14	-71.00%	3,800.00	2,814.14	285.45%
Total Program: 632 - Adult Softball Men's and Co-Ed:	2,203.99	7,737.56	4,512.65	6,276.00	4,512.65	-1,763.35	-28.10%	5,702.50	1,189.85	26.37%
Program: 633 - Men's Basketball League										
Category: 44 - Fee Revenue										
20-41-633-4420 League Fees	40.00	19,410.00	33,285.25	31,000.00	32,743.75	1,743.75	5.63%	23,880.00	-8,863.75	-27.07%
Total Category: 44 - Fee Revenue :	40.00	19,410.00	33,285.25	31,000.00	32,743.75	1,743.75	5.63%	23,880.00	-8,863.75	-27.07%
Category: 50 - Salaries & Wages										
20-41-633-5030 PT Supervisor	0.00	2,976.94	5,398.88	3,600.00	6,600.00	3,000.00	83.33%	5,610.80	-989.20	-14.99%
20-41-633-5035 PT Coordinator	0.00	1,104.00	2,070.00	0.00	3,570.00	3,570.00	0.00%	0.00	-3,570.00	-100.00%
20-41-633-5065 PT Official	0.00	10,457.50	8,202.19	14,000.00	17,202.19	3,202.19	22.87%	14,000.00	-3,202.19	-18.62%
Total Category: 50 - Salaries & Wages:	0.00	14,538.44	15,671.07	17,600.00	27,372.19	9,772.19	55.52%	19,610.80	-7,761.39	-28.36%
Category: 52 - Contract Services										
20-41-633-5225 Misc. Contract Services	0.00	0.00	4,267.50	120.00	3,900.00	3,780.00	3,150.00%	0.00	-3,900.00	-100.00%
Total Category: 52 - Contract Services:	0.00	0.00	4,267.50	120.00	3,900.00	3,780.00	3,150.00%	0.00	-3,900.00	-100.00%
Category: 54 - Supplies										
20-41-633-5400 Program Operation Supplies	0.00	304.00	405.73	1,445.00	723.00	-722.00	-49.97%	165.00	-558.00	-77.18%
Total Category: 54 - Supplies :	0.00	304.00	405.73	1,445.00	723.00	-722.00	-49.97%	165.00	-558.00	-77.18%
Total Program: 633 - Men's Basketball League:	40.00	4,567.56	12,940.95	11,835.00	748.56	-11,086.44	-93.68%	4,104.20	3,355.64	448.28%
Program: 634 - Field Rentals										
Category: 46 - Rental Revenue										
20-41-634-4670 Field Rental	34,041.75	73,511.34	74,061.69	107,113.00	114,139.50	7,026.50	6.56%	89,154.39	-24,985.11	-21.89%
Total Category: 46 - Rental Revenue :	34,041.75	73,511.34	74,061.69	107,113.00	114,139.50	7,026.50	6.56%	89,154.39	-24,985.11	-21.89%
Category: 50 - Salaries & Wages										
20-41-634-5020 Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-634-5030 PT Supervisor	804.93	1,373.53	1,022.50	1,100.00	1,100.00	0.00	0.00%	1,145.00	45.00	4.09%
Total Category: 50 - Salaries & Wages:	804.93	1,373.53	1,022.50	1,100.00	1,100.00	0.00	0.00%	1,145.00	45.00	4.09%
Category: 54 - Supplies										
20-41-634-5400 Program Operation Supplies	0.00	865.82	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-634-5440 Grounds Supplies	5,022.33	6,110.53	8,268.06	6,415.50	8,268.06	1,852.56	28.88%	8,681.47	413.41	5.00%
Total Category: 54 - Supplies :	5,022.33	6,976.35	8,268.06	6,415.50	8,268.06	1,852.56	28.88%	8,681.47	413.41	5.00%
Category: 55 - Equipment and Repairs										
20-41-634-5520 Equipment Repairs	0.00	0.00	0.00	700.00	700.00	0.00	0.00%	735.00	35.00	5.00%
Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	700.00	700.00	0.00	0.00%	735.00	35.00	5.00%
Total Program: 634 - Field Rentals:	28,214.49	65,161.46	64,771.13	98,897.50	104,071.44	5,173.94	5.23%	78,592.92	-25,478.52	-24.48%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 635 - Sports Parties											
Category: 44 - Fee Revenue											
20-41-635-4400	Program Fees	400.00	3,312.00	4,535.00	7,500.00	4,500.00	-3,000.00	-40.00%	4,925.00	425.00	9.44%
Total Category: 44 - Fee Revenue :		400.00	3,312.00	4,535.00	7,500.00	4,500.00	-3,000.00	-40.00%	4,925.00	425.00	9.44%
Category: 50 - Salaries & Wages											
20-41-635-5045	PT Instructor	0.00	1,175.00	1,350.00	1,050.00	1,600.00	550.00	52.38%	1,000.00	-600.00	-37.50%
Total Category: 50 - Salaries & Wages:		0.00	1,175.00	1,350.00	1,050.00	1,600.00	550.00	52.38%	1,000.00	-600.00	-37.50%
Category: 52 - Contract Services											
20-41-635-5215	Independent Contractor Serv	350.00	545.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		350.00	545.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies											
20-41-635-5430	Equipment Supplies	0.00	0.00	186.66	100.00	0.00	-100.00	-100.00%	150.00	150.00	0.00%
Total Category: 54 - Supplies :		0.00	0.00	186.66	100.00	0.00	-100.00	-100.00%	150.00	150.00	0.00%
Total Program: 635 - Sports Parties:		50.00	1,592.00	2,998.34	6,350.00	2,900.00	-3,450.00	-54.33%	3,775.00	875.00	30.17%
Program: 636 - Women's Soccer											
Category: 44 - Fee Revenue											
20-41-636-4420	League Fees	5,400.00	8,660.00	7,436.00	7,432.00	7,436.00	4.00	0.05%	7,800.00	364.00	4.90%
Total Category: 44 - Fee Revenue :		5,400.00	8,660.00	7,436.00	7,432.00	7,436.00	4.00	0.05%	7,800.00	364.00	4.90%
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	3,309.71	2,592.00	3,667.47	1,075.47	41.49%	3,814.00	146.53	4.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	3,309.71	2,592.00	3,667.47	1,075.47	41.49%	3,814.00	146.53	4.00%
Category: 54 - Supplies											
20-41-636-5400	Program Operation Supplies	0.00	0.00	385.95	400.00	300.00	-100.00	-25.00%	300.00	0.00	0.00%
20-41-636-5440	Grounds 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	385.95	400.00	300.00	-100.00	-25.00%	300.00	0.00	0.00%
Total Program: 636 - Women's Soccer:		5,400.00	8,660.00	3,740.34	4,440.00	3,468.53	-971.47	-21.88%	3,686.00	217.47	6.27%
Program: 637 - Fencing											
Category: 44 - Fee Revenue											
20-41-637-4400	Program Fees	9,809.21	19,344.07	18,090.13	19,350.00	15,414.43	-3,935.57	-20.34%	15,960.00	545.57	3.54%
Total Category: 44 - Fee Revenue :		9,809.21	19,344.07	18,090.13	19,350.00	15,414.43	-3,935.57	-20.34%	15,960.00	545.57	3.54%
Category: 52 - Contract Services											
20-41-637-5215	Independent Contractor Serv	5,766.10	12,957.75	7,965.63	13,545.00	10,790.10	-2,754.90	-20.34%	11,172.00	381.90	3.54%
Total Category: 52 - Contract Services:		5,766.10	12,957.75	7,965.63	13,545.00	10,790.10	-2,754.90	-20.34%	11,172.00	381.90	3.54%
Total Program: 637 - Fencing:		4,043.11	6,386.32	10,124.50	5,805.00	4,624.33	-1,180.67	-20.34%	4,788.00	163.67	3.54%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 638 - WBA Wilmette Baseball											
Category: 44 - Fee Revenue											
20-41-638-4400	Program Fees	72,487.77	74,558.86	64,705.00	79,750.00	64,810.00	-14,940.00	-18.73%	70,435.00	5,625.00	8.68%
Total Category: 44 - Fee Revenue :		72,487.77	74,558.86	64,705.00	79,750.00	64,810.00	-14,940.00	-18.73%	70,435.00	5,625.00	8.68%
Category: 52 - Contract Services											
20-41-638-5215	Independent Contractor Serv	55,038.13	57,660.80	46,883.20	63,800.00	51,848.00	-11,952.00	-18.73%	56,348.00	4,500.00	8.68%
Total Category: 52 - Contract Services:		55,038.13	57,660.80	46,883.20	63,800.00	51,848.00	-11,952.00	-18.73%	56,348.00	4,500.00	8.68%
Total Program: 638 - WBA Wilmette Baseball:		17,449.64	16,898.06	17,821.80	15,950.00	12,962.00	-2,988.00	-18.73%	14,087.00	1,125.00	8.68%
Program: 639 - City Slickers											
Category: 44 - Fee Revenue											
20-41-639-4400	Program Fees	0.00	6,014.70	6,154.25	7,725.00	6,154.65	-1,570.35	-20.33%	8,025.00	1,870.35	30.39%
Total Category: 44 - Fee Revenue :		0.00	6,014.70	6,154.25	7,725.00	6,154.65	-1,570.35	-20.33%	8,025.00	1,870.35	30.39%
Category: 50 - Salaries & Wages											
20-41-639-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-639-5030	PT Supervisor	0.00	1,194.38	1,680.00	1,520.00	1,680.00	160.00	10.53%	1,680.00	0.00	0.00%
20-41-639-5075	PT Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-639-5085	Overtime PT	0.00	229.69	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	1,424.07	1,680.00	1,520.00	1,680.00	160.00	10.53%	1,680.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-639-5220	Transportation	0.00	375.00	330.00	425.00	330.00	-95.00	-22.35%	0.00	-330.00	-100.00%
20-41-639-5272	Entry Fees	0.00	2,337.07	2,294.85	2,720.00	2,294.85	-425.15	-15.63%	2,890.00	595.15	25.93%
Total Category: 52 - Contract Services:		0.00	2,712.07	2,624.85	3,145.00	2,624.85	-520.15	-16.54%	2,890.00	265.15	10.10%
Category: 54 - Supplies											
20-41-639-5400	Program Operation Supplies	0.00	212.20	152.88	80.00	152.88	72.88	91.10%	100.00	-52.88	-34.59%
Total Category: 54 - Supplies :		0.00	212.20	152.88	80.00	152.88	72.88	91.10%	100.00	-52.88	-34.59%
Total Program: 639 - City Slickers:		0.00	1,666.36	1,696.52	2,980.00	1,696.92	-1,283.08	-43.06%	3,355.00	1,658.08	97.71%
Program: 641 - Jr. Trevians Lacrosse											
Category: 44 - Fee Revenue											
20-41-641-4400	Program Fees	0.00	36,960.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	36,960.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services											
20-41-641-5215	Independent Contractor Serv	0.00	23,443.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	23,443.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 641 - Jr. Trevians Lacrosse:		0.00	13,517.14	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 695 - New Programs										
Category: 44 - Fee Revenue										
20-41-695-4400 Program Fees	404.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	404.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 695 - New Programs:	404.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - Community Recreation Center:	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%
Report Total:	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 41 - Community Recreation Center										
Program: 601 - Administration										
48 - Miscellaneous Revenue	-500.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	20,612.90	59,908.46	93,722.25	97,443.00	101,488.00	4,045.00	4.15%	112,346.00	10,858.00	10.70%
51 - Employee Benefits	62.90	3,310.55	15,519.91	26,061.00	25,709.00	-352.00	-1.35%	24,610.20	-1,098.80	-4.27%
52 - Contract Services	0.00	1,399.00	1,327.32	250.00	1,366.33	1,116.33	446.53%	1,400.00	33.67	2.46%
53 - Utilities	1,107.58	1,057.23	1,393.68	648.00	1,481.25	833.25	128.59%	1,440.00	-41.25	-2.78%
54 - Supplies	64.28	199.54	1,382.02	275.00	1,421.90	1,146.90	417.05%	550.00	-871.90	-61.32%
60 - Transfers	221,904.96	300,710.74	128,596.00	398,646.00	373,783.00	-24,863.00	-6.24%	398,478.00	24,695.00	6.61%
Total Program: 601 - Administration:	-244,252.62	-366,585.52	-241,941.18	-523,323.00	-505,249.48	18,073.52	-3.45%	-538,824.20	-33,574.72	6.65%
Program: 602 - Summer BB Camp										
44 - Fee Revenue	21,820.40	21,494.96	27,239.80	32,448.00	27,239.80	-5,208.20	-16.05%	30,688.00	3,448.20	12.66%
50 - Salaries & Wages	4,812.75	6,768.00	12,379.50	12,240.00	12,379.50	139.50	1.14%	6,480.00	-5,899.50	-47.66%
51 - Employee Benefits	0.00	0.00	15.23	0.00	15.23	15.23	0.00%	45.00	29.77	195.47%
52 - Contract Services	0.00	0.00	0.00	756.00	0.00	-756.00	-100.00%	0.00	0.00	0.00%
53 - Utilities	0.00	-8.30	137.01	20.00	200.00	180.00	900.00%	120.00	-80.00	-40.00%
54 - Supplies	19.96	0.00	1,124.37	300.00	1,124.37	824.37	274.79%	1,170.00	45.63	4.06%
Total Program: 602 - Summer BB Camp:	16,987.69	14,735.26	13,583.69	19,132.00	13,520.70	-5,611.30	-29.33%	22,873.00	9,352.30	69.17%
Program: 603 - Shotokan Karate										
44 - Fee Revenue	22,114.58	45,207.34	62,995.81	47,610.00	53,800.35	6,190.35	13.00%	56,400.00	2,599.65	4.83%
52 - Contract Services	11,696.17	33,442.27	21,537.88	33,327.00	37,660.00	4,333.00	13.00%	39,480.00	1,820.00	4.83%
Total Program: 603 - Shotokan Karate:	10,418.41	11,765.07	41,457.93	14,283.00	16,140.35	1,857.35	13.00%	16,920.00	779.65	4.83%
Program: 605 - Wilmette Athletics										
44 - Fee Revenue	3,880.00	62,849.13	19,866.57	66,105.00	25,573.74	-40,531.26	-61.31%	31,980.00	6,406.26	25.05%
50 - Salaries & Wages	100.00	6,396.43	1,704.00	13,130.00	1,700.00	-11,430.00	-87.05%	1,768.00	68.00	4.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	75.00	75.00	0.00%
54 - Supplies	17.08	1,067.57	483.23	600.00	500.00	-100.00	-16.67%	1,000.00	500.00	100.00%
Total Program: 605 - Wilmette Athletics:	3,762.92	55,385.13	17,679.34	52,375.00	23,373.74	-29,001.26	-55.37%	29,137.00	5,763.26	24.66%
Program: 607 - Sports Camp										
44 - Fee Revenue	216,910.40	273,438.00	206,018.56	321,184.00	205,998.56	-115,185.44	-35.86%	237,600.00	31,601.44	15.34%
50 - Salaries & Wages	53,913.63	105,647.11	126,019.45	126,270.00	126,019.45	-250.55	-0.20%	99,480.00	-26,539.45	-21.06%
51 - Employee Benefits	165.30	0.00	547.36	860.00	547.36	-312.64	-36.35%	860.00	312.64	57.12%
52 - Contract Services	1,773.33	17,622.15	32,702.92	58,758.00	30,736.92	-28,021.08	-47.69%	37,878.00	7,141.08	23.23%
53 - Utilities	52.75	66.18	192.92	350.00	193.69	-156.31	-44.66%	200.00	6.31	3.26%
54 - Supplies	1,266.82	5,241.20	11,093.09	6,450.00	11,093.09	4,643.09	71.99%	10,540.00	-553.09	-4.99%
Total Program: 607 - Sports Camp:	159,738.57	144,861.36	35,462.82	128,496.00	37,408.05	-91,087.95	-70.89%	88,642.00	51,233.95	136.96%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 608 - Saturday Basketball										
44 - Fee Revenue	43,894.27	232,840.18	233,675.55	152,350.00	146,746.00	-5,604.00	-3.68%	186,320.00	39,574.00	26.97%
50 - Salaries & Wages	1,563.80	43,674.29	46,917.03	45,970.50	47,045.03	1,074.53	2.34%	44,006.00	-3,039.03	-6.46%
51 - Employee Benefits	0.00	1,102.36	108.20	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	466.34	450.00	466.34	16.34	3.63%	500.00	33.66	7.22%
54 - Supplies	1,390.78	22,118.05	2,201.04	13,330.00	450.00	-12,880.00	-96.62%	21,255.00	20,805.00	4,623.33%
Total Program: 608 - Saturday Basketball:	40,939.69	165,945.48	183,982.94	92,599.50	98,784.63	6,185.13	6.68%	120,559.00	21,774.37	22.04%
Program: 609 - Girls SB League										
44 - Fee Revenue	49,429.01	44,236.08	0.00	52,220.00	0.00	-52,220.00	-100.00%	0.00	0.00	0.00%
52 - Contract Services	38,438.43	24,309.12	0.00	36,554.00	0.00	-36,554.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	300.00	0.00	0.00	500.00	0.00	-500.00	-100.00%	0.00	0.00	0.00%
Total Program: 609 - Girls SB League:	10,690.58	19,926.96	0.00	15,166.00	0.00	-15,166.00	-100.00%	0.00	0.00	0.00%
Program: 610 - Pee Wee Sportsters										
44 - Fee Revenue	76,409.13	127,046.00	163,711.70	117,630.00	147,630.00	30,000.00	25.50%	157,493.08	9,863.08	6.68%
52 - Contract Services	43,513.29	95,648.67	72,576.08	82,321.00	103,341.00	21,020.00	25.53%	106,486.80	3,145.80	3.04%
Total Program: 610 - Pee Wee Sportsters:	32,895.84	31,397.33	91,135.62	35,309.00	44,289.00	8,980.00	25.43%	51,006.28	6,717.28	15.17%
Program: 611 - Young Tigers Karate										
44 - Fee Revenue	18,877.48	32,048.46	35,492.83	30,000.00	33,000.00	3,000.00	10.00%	34,200.00	1,200.00	3.64%
52 - Contract Services	12,743.80	21,152.09	19,433.52	21,000.00	23,100.00	2,100.00	10.00%	23,940.00	840.00	3.64%
Total Program: 611 - Young Tigers Karate:	6,133.68	10,896.37	16,059.31	9,000.00	9,900.00	900.00	10.00%	10,260.00	360.00	3.64%
Program: 613 - PW Sportsters Camp										
44 - Fee Revenue	44,164.17	16,099.12	3,556.60	21,156.00	3,556.60	-17,599.40	-83.19%	0.00	-3,556.60	-100.00%
52 - Contract Services	25,744.80	0.00	784.00	36,531.60	784.00	-35,747.60	-97.85%	0.00	-784.00	-100.00%
Total Program: 613 - PW Sportsters Camp:	18,419.37	16,099.12	2,772.60	-15,375.60	2,772.60	18,148.20	-118.03%	0.00	-2,772.60	-100.00%
Program: 614 - Summer's End										
44 - Fee Revenue	158,847.04	112,337.67	74,206.72	116,431.35	74,132.00	-42,299.35	-36.33%	81,312.00	7,180.00	9.69%
50 - Salaries & Wages	14,642.01	49,955.15	37,031.04	47,477.00	37,031.04	-10,445.96	-22.00%	35,957.60	-1,073.44	-2.90%
52 - Contract Services	4,735.00	10,523.05	4,376.35	12,824.00	4,376.35	-8,447.65	-65.87%	7,126.80	2,750.45	62.85%
54 - Supplies	2,314.00	8,117.32	977.49	8,672.00	1,031.31	-7,640.69	-88.11%	1,512.00	480.69	46.61%
Total Program: 614 - Summer's End:	137,156.03	43,742.15	31,821.84	47,458.35	31,693.30	-15,765.05	-33.22%	36,715.60	5,022.30	15.85%
Program: 615 - Open Gym										
43 - Daily Fees	290.00	265.00	168.00	1,365.00	0.00	-1,365.00	-100.00%	1,350.00	1,350.00	0.00%
44 - Fee Revenue	1,440.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	389.00	0.00	800.00	0.00	-800.00	-100.00%	800.00	800.00	0.00%
Total Program: 615 - Open Gym:	1,730.00	-124.00	168.00	565.00	0.00	-565.00	-100.00%	550.00	550.00	0.00%
Program: 616 - On-The-Go Sports										
44 - Fee Revenue	65,286.94	64,218.85	55,995.31	58,380.00	44,564.00	-13,816.00	-23.67%	36,935.00	-7,629.00	-17.12%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
52 - Contract Services	43,946.96	37,313.78	26,745.60	40,866.00	34,194.00	-6,672.00	-16.33%	26,183.50	-8,010.50	-23.43%
Total Program: 616 - On-The-Go Sports:	21,339.98	26,905.07	29,249.71	17,514.00	10,370.00	-7,144.00	-40.79%	10,751.50	381.50	3.68%
Program: 617 - Hot Shots Sports										
44 - Fee Revenue	69,162.37	123,165.67	123,708.94	118,160.00	159,172.00	41,012.00	34.71%	164,460.00	5,288.00	3.32%
52 - Contract Services	63,080.65	91,309.84	81,828.18	82,712.00	111,420.00	28,708.00	34.71%	117,838.00	6,418.00	5.76%
Total Program: 617 - Hot Shots Sports:	6,081.72	31,855.83	41,880.76	35,448.00	47,752.00	12,304.00	34.71%	46,622.00	-1,130.00	-2.37%
Program: 620 - Youth Flag Football										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 620 - Youth Flag Football:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 621 - Krav Maga										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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: 621 - Krav Maga:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 622 - NS Youth Rugby Academy										
44 - Fee Revenue	0.00	208.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 622 - NS Youth Rugby Academy:	0.00	208.15	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 623 - Father/Son Sports Night										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 623 - Father/Son Sports Night:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 625 - PM Adventures										
44 - Fee Revenue	50,394.50	67,306.26	67,518.93	72,205.00	67,518.93	-4,686.07	-6.49%	33,400.00	-34,118.93	-50.53%
50 - Salaries & Wages	16,963.25	20,949.95	28,399.62	31,521.00	28,399.62	-3,121.38	-9.90%	10,337.60	-18,062.02	-63.60%
51 - Employee Benefits	175.30	0.00	171.29	220.00	171.29	-48.71	-22.14%	231.00	59.71	34.86%
52 - Contract Services	13,106.68	10,142.50	12,381.84	15,935.00	11,809.84	-4,125.16	-25.89%	6,016.40	-5,793.44	-49.06%
53 - Utilities	161.77	137.55	203.35	50.00	200.00	150.00	300.00%	50.00	-150.00	-75.00%
54 - Supplies	776.17	2,644.53	3,773.43	2,400.00	3,773.43	1,373.43	57.23%	1,716.00	-2,057.43	-54.52%
Total Program: 625 - PM Adventures:	19,211.33	33,431.73	22,589.40	22,079.00	23,164.75	1,085.75	4.92%	15,049.00	-8,115.75	-35.03%
Program: 626 - CIT Camp										
44 - Fee Revenue	41,553.51	47,244.32	54,326.76	55,920.00	54,326.76	-1,593.24	-2.85%	63,325.00	8,998.24	16.56%
50 - Salaries & Wages	3,992.75	8,841.63	5,554.50	11,760.00	5,554.50	-6,205.50	-52.77%	6,115.20	560.70	10.09%
51 - Employee Benefits	45.00	0.00	36.00	150.00	36.00	-114.00	-76.00%	130.00	94.00	261.11%
52 - Contract Services	803.00	11,679.68	9,778.16	11,639.00	9,065.16	-2,573.84	-22.11%	10,120.00	1,054.84	11.64%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
53 - Utilities	43.65	53.95	186.71	300.00	200.00	-100.00	-33.33%	115.00	-85.00	-42.50%
54 - Supplies	785.14	2,229.43	2,030.98	1,580.00	2,030.98	450.98	28.54%	1,628.00	-402.98	-19.84%
Total Program: 626 - CIT Camp:	35,883.97	24,439.63	36,740.41	30,491.00	37,440.12	6,949.12	22.79%	45,216.80	7,776.68	20.77%
Program: 627 - Youth Soccer										
44 - Fee Revenue	291,919.63	434,695.72	355,416.71	441,934.00	355,330.46	-86,603.54	-19.60%	363,520.00	8,189.54	2.30%
50 - Salaries & Wages	23,086.00	19,717.82	17,707.37	29,600.00	25,510.55	-4,089.45	-13.82%	23,879.52	-1,631.03	-6.39%
51 - Employee Benefits	0.00	0.00	98.14	300.00	300.00	0.00	0.00%	225.00	-75.00	-25.00%
52 - Contract Services	0.00	0.00	466.33	750.00	750.00	0.00	0.00%	500.00	-250.00	-33.33%
54 - Supplies	24,377.27	32,298.39	57,018.36	31,176.00	54,066.12	22,890.12	73.42%	61,225.00	7,158.88	13.24%
Total Program: 627 - Youth Soccer:	244,456.36	382,679.51	280,126.51	380,108.00	274,703.79	-105,404.21	-27.73%	277,690.48	2,986.69	1.09%
Program: 628 - T-Ball and Baseball IBA										
44 - Fee Revenue	93,457.38	88,870.84	57,310.05	84,070.00	55,282.30	-28,787.70	-34.24%	58,410.00	3,127.70	5.66%
52 - Contract Services	47,080.17	64,116.91	37,901.88	57,813.00	38,697.61	-19,115.39	-33.06%	40,887.00	2,189.39	5.66%
Total Program: 628 - T-Ball and Baseball IBA:	46,377.21	24,753.93	19,408.17	26,257.00	16,584.69	-9,672.31	-36.84%	17,523.00	938.31	5.66%
Program: 629 - Coach Abe Soccer										
44 - Fee Revenue	198,066.29	215,935.38	234,929.01	217,570.00	209,908.76	-7,661.24	-3.52%	217,710.00	7,801.24	3.72%
52 - Contract Services	131,692.12	152,621.61	114,335.49	152,299.00	146,936.13	-5,362.87	-3.52%	150,997.00	4,060.87	2.76%
Total Program: 629 - Coach Abe Soccer:	66,374.17	63,313.77	120,593.52	65,271.00	62,972.63	-2,298.37	-3.52%	66,713.00	3,740.37	5.94%
Program: 630 - Youth Volleyball										
44 - Fee Revenue	46,957.32	26,646.07	75,751.08	22,024.00	20,528.00	-1,496.00	-6.79%	31,445.20	10,917.20	53.18%
50 - Salaries & Wages	6,882.75	4,532.25	8,095.50	6,400.00	8,095.50	1,695.50	26.49%	8,640.00	544.50	6.73%
52 - Contract Services	6,192.03	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	0.00	0.00	23.80	60.00	16.92	-43.08	-71.80%	60.00	43.08	254.61%
54 - Supplies	196.76	171.39	1,063.75	250.00	1,063.75	813.75	325.50%	601.00	-462.75	-43.50%
Total Program: 630 - Youth Volleyball:	33,685.78	21,942.43	66,568.03	15,314.00	11,351.83	-3,962.17	-25.87%	22,144.20	10,792.37	95.07%
Program: 631 - Adult Volleyball League										
44 - Fee Revenue	4,990.00	5,150.00	7,285.00	10,260.00	11,285.00	1,025.00	9.99%	12,840.00	1,555.00	13.78%
50 - Salaries & Wages	1,674.00	3,175.30	3,904.33	6,270.00	6,400.00	130.00	2.07%	7,608.14	1,208.14	18.88%
52 - Contract Services	0.00	0.00	0.00	42.00	0.00	-42.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	0.00	151.99	41.97	975.00	450.00	-525.00	-53.85%	800.00	350.00	77.78%
Total Program: 631 - Adult Volleyball League:	3,316.00	1,822.71	3,338.70	2,973.00	4,435.00	1,462.00	49.18%	4,431.86	-3.14	-0.07%
Program: 632 - Adult Softball Men's and Co-Ed										
44 - Fee Revenue	13,740.00	15,900.00	9,060.00	16,680.00	9,060.00	-7,620.00	-45.68%	17,286.00	8,226.00	90.79%
50 - Salaries & Wages	6,932.59	5,826.59	3,561.49	6,950.00	3,561.49	-3,388.51	-48.76%	7,783.50	4,222.01	118.55%
52 - Contract Services	0.00	0.00	0.00	54.00	0.00	-54.00	-100.00%	0.00	0.00	0.00%
54 - Supplies	4,603.42	2,335.85	985.86	3,400.00	985.86	-2,414.14	-71.00%	3,800.00	2,814.14	285.45%
Total Program: 632 - Adult Softball Men's and Co-Ed:	2,203.99	7,737.56	4,512.65	6,276.00	4,512.65	-1,763.35	-28.10%	5,702.50	1,189.85	26.37%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 633 - Men's Basketball League										
44 - Fee Revenue	40.00	19,410.00	33,285.25	31,000.00	32,743.75	1,743.75	5.63%	23,880.00	-8,863.75	-27.07%
50 - Salaries & Wages	0.00	14,538.44	15,671.07	17,600.00	27,372.19	9,772.19	55.52%	19,610.80	-7,761.39	-28.36%
52 - Contract Services	0.00	0.00	4,267.50	120.00	3,900.00	3,780.00	3,150.00%	0.00	-3,900.00	-100.00%
54 - Supplies	0.00	304.00	405.73	1,445.00	723.00	-722.00	-49.97%	165.00	-558.00	-77.18%
Total Program: 633 - Men's Basketball League:	40.00	4,567.56	12,940.95	11,835.00	748.56	-11,086.44	-93.68%	4,104.20	3,355.64	448.28%
Program: 634 - Field Rentals										
46 - Rental Revenue	34,041.75	73,511.34	74,061.69	107,113.00	114,139.50	7,026.50	6.56%	89,154.39	-24,985.11	-21.89%
50 - Salaries & Wages	804.93	1,373.53	1,022.50	1,100.00	1,100.00	0.00	0.00%	1,145.00	45.00	4.09%
54 - Supplies	5,022.33	6,976.35	8,268.06	6,415.50	8,268.06	1,852.56	28.88%	8,681.47	413.41	5.00%
55 - Equipment and Repairs	0.00	0.00	0.00	700.00	700.00	0.00	0.00%	735.00	35.00	5.00%
Total Program: 634 - Field Rentals:	28,214.49	65,161.46	64,771.13	98,897.50	104,071.44	5,173.94	5.23%	78,592.92	-25,478.52	-24.48%
Program: 635 - Sports Parties										
44 - Fee Revenue	400.00	3,312.00	4,535.00	7,500.00	4,500.00	-3,000.00	-40.00%	4,925.00	425.00	9.44%
50 - Salaries & Wages	0.00	1,175.00	1,350.00	1,050.00	1,600.00	550.00	52.38%	1,000.00	-600.00	-37.50%
52 - Contract Services	350.00	545.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	186.66	100.00	0.00	-100.00	-100.00%	150.00	150.00	0.00%
Total Program: 635 - Sports Parties:	50.00	1,592.00	2,998.34	6,350.00	2,900.00	-3,450.00	-54.33%	3,775.00	875.00	30.17%
Program: 636 - Women's Soccer										
44 - Fee Revenue	5,400.00	8,660.00	7,436.00	7,432.00	7,436.00	4.00	0.05%	7,800.00	364.00	4.90%
50 - Salaries & Wages	0.00	0.00	3,309.71	2,592.00	3,667.47	1,075.47	41.49%	3,814.00	146.53	4.00%
54 - Supplies	0.00	0.00	385.95	400.00	300.00	-100.00	-25.00%	300.00	0.00	0.00%
Total Program: 636 - Women's Soccer:	5,400.00	8,660.00	3,740.34	4,440.00	3,468.53	-971.47	-21.88%	3,686.00	217.47	6.27%
Program: 637 - Fencing										
44 - Fee Revenue	9,809.21	19,344.07	18,090.13	19,350.00	15,414.43	-3,935.57	-20.34%	15,960.00	545.57	3.54%
52 - Contract Services	5,766.10	12,957.75	7,965.63	13,545.00	10,790.10	-2,754.90	-20.34%	11,172.00	381.90	3.54%
Total Program: 637 - Fencing:	4,043.11	6,386.32	10,124.50	5,805.00	4,624.33	-1,180.67	-20.34%	4,788.00	163.67	3.54%
Program: 638 - WBA Wilmette Baseball										
44 - Fee Revenue	72,487.77	74,558.86	64,705.00	79,750.00	64,810.00	-14,940.00	-18.73%	70,435.00	5,625.00	8.68%
52 - Contract Services	55,038.13	57,660.80	46,883.20	63,800.00	51,848.00	-11,952.00	-18.73%	56,348.00	4,500.00	8.68%
Total Program: 638 - WBA Wilmette Baseball:	17,449.64	16,898.06	17,821.80	15,950.00	12,962.00	-2,988.00	-18.73%	14,087.00	1,125.00	8.68%
Program: 639 - City Slickers										
44 - Fee Revenue	0.00	6,014.70	6,154.25	7,725.00	6,154.65	-1,570.35	-20.33%	8,025.00	1,870.35	30.39%
50 - Salaries & Wages	0.00	1,424.07	1,680.00	1,520.00	1,680.00	160.00	10.53%	1,680.00	0.00	0.00%
52 - Contract Services	0.00	2,712.07	2,624.85	3,145.00	2,624.85	-520.15	-16.54%	2,890.00	265.15	10.10%
54 - Supplies	0.00	212.20	152.88	80.00	152.88	72.88	91.10%	100.00	-52.88	-34.59%
Total Program: 639 - City Slickers:	0.00	1,666.36	1,696.52	2,980.00	1,696.92	-1,283.08	-43.06%	3,355.00	1,658.08	97.71%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Program: 641 - Jr. Trevians Lacrosse										
44 - Fee Revenue	0.00	36,960.46	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	23,443.32	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 641 - Jr. Trevians Lacrosse:	0.00	13,517.14	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 695 - New Programs										
44 - Fee Revenue	404.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 695 - New Programs:	404.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 41 - Community Recreation Center:	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%
Report Total:	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%
Report Total:	729,151.91	885,583.93	931,284.35	623,673.75	396,392.13	-227,281.62	-36.44%	462,071.14	65,679.01	16.57%



Wilmette Park District

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

Performing Arts

	2022	2023	2023	2024 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	\$ 48,059	\$ 51,000	\$ 68,924	\$ 71,400	\$2,476	3.6%
Fee Revenue	502,507	545,811	470,007	504,961	34,954	7.4%
Rental Revenue	-	1,200	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>\$550,566</u>	<u>\$598,011</u>	<u>\$538,931</u>	<u>\$576,361</u>	<u>\$37,430</u>	6.9%
Expenses						
Salaries & Wages	\$235,041	\$241,433	\$249,468	\$ 225,859	(\$23,609)	-9.5%
Employee Benefits	2,181	374	182	1,438	1,256	690.0%
Contract Services	37,088	49,398	23,043	32,977	9,934	43.1%
Utilities	0	0	0	0	0	N/A
Supplies	23,781	29,600	31,679	34,600	2,921	9.2%
Repairs	<u>2,817</u>	<u>3,500</u>	0	<u>3,500</u>	<u>3,500</u>	N/A
Operating Expenses	\$300,908	324,304	304,371	\$298,374	(\$5,998)	-2.0%
Operating Surplus (Deficit)	<u>\$249,658</u>	<u>\$273,707</u>	<u>\$234,559</u>	<u>\$277,987</u>	<u>\$43,428</u>	
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>64,753</u>	<u>106,730</u>	<u>100,074</u>	<u>128,722</u>	<u>28,648</u>	28.6%
Non Operating Expenses	\$64,753	\$106,730	\$100,074	\$128,722	\$28,648	28.6%
Total Expenses	<u>\$365,661</u>	<u>\$431,034</u>	<u>\$404,445</u>	<u>\$427,096</u>	<u>\$22,650</u>	5.6%
Net Surplus (Deficit)	\$184,905	\$166,977	\$134,485	\$149,265		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%		
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)			
Department: 41 - Community Recreation Center												
Program: 801 - Administration												
Category: 48 - Miscellaneous Revenue												
20-41-801-4910		Over/Short Revenue	-300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Total Category: 48 - Miscellaneous Revenue :			-300.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%		
Category: 50 - Salaries & Wages												
20-41-801-5000		Administration	13,456.72	16,462.47	19,104.40	20,342.00	20,737.60	395.60	1.94%	21,567.09	829.49	4.00%
20-41-801-5010		Recruitment Incentives	0.00	0.00	0.00	1,350.00	0.00	-1,350.00	-100.00%	1,350.00	1,350.00	0.00%
Total Category: 50 - Salaries & Wages:			13,456.72	16,462.47	19,104.40	21,692.00	20,737.60	-954.40	-4.40%	22,917.09	2,179.49	10.51%
Category: 51 - Employee Benefits												
20-41-801-5110		Health Insurance Premiums	4,011.80	2,060.74	133.74	0.00	0.00	0.00	0.00%	162.72	162.72	0.00%
20-41-801-5150		Training & Education	0.00	120.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-801-5160		Dues	119.88	0.00	0.00	99.00	0.00	-99.00	-100.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :			4,131.68	2,180.74	133.74	99.00	0.00	-99.00	-100.00%	162.72	162.72	0.00%
Category: 54 - Supplies												
20-41-801-5400		Program Operation Supplies	0.00	15.98	0.00	75.00	0.00	-75.00	-100.00%	75.00	75.00	0.00%
20-41-801-5410		Office Supplies	0.00	0.00	0.00	125.00	0.00	-125.00	-100.00%	125.00	125.00	0.00%
Total Category: 54 - Supplies :			0.00	15.98	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Category: 55 - Equipment and Repairs												
20-41-801-5520		Equipment Repairs	5,104.79	2,816.86	0.00	2,000.00	0.00	-2,000.00	-100.00%	2,000.00	2,000.00	0.00%
20-41-801-5850		Equipment	647.79	0.00	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 :			5,752.58	2,816.86	0.00	3,300.00	0.00	-3,300.00	-100.00%	3,300.00	3,300.00	0.00%
Category: 60 - Transfers												
20-41-801-6010		Admin Overhead Charge	47,784.00	64,753.01	34,429.00	106,730.00	100,074.00	-6,656.00	-6.24%	128,722.00	28,648.00	28.63%
Total Category: 60 - Transfers :			47,784.00	64,753.01	34,429.00	106,730.00	100,074.00	-6,656.00	-6.24%	128,722.00	28,648.00	28.63%
Total Program: 801 - Administration:			-71,424.98	-86,229.06	-53,667.14	-132,021.00	-120,811.60	11,209.40	-8.49%	-155,301.81	-34,490.21	28.55%
Program: 803 - Theatre Classes												
Category: 44 - Fee Revenue												
20-41-803-4400		Program Fees	105,837.21	144,341.35	60,222.22	71,500.00	52,400.00	-19,100.00	-26.71%	54,870.00	2,470.00	4.71%
Total Category: 44 - Fee Revenue :			105,837.21	144,341.35	60,222.22	71,500.00	52,400.00	-19,100.00	-26.71%	54,870.00	2,470.00	4.71%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 48 - Miscellaneous Revenue											
20-41-803-4900	Miscellaneous Revenue	-195.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 48 - Miscellaneous Revenue :		-195.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 50 - Salaries & Wages											
20-41-803-5045	PT Instructor	38,267.63	51,442.78	12,945.24	21,189.12	13,838.44	-7,350.68	-34.69%	14,114.25	275.81	1.99%
Total Category: 50 - Salaries & Wages:		38,267.63	51,442.78	12,945.24	21,189.12	13,838.44	-7,350.68	-34.69%	14,114.25	275.81	1.99%
Category: 51 - Employee Benefits											
20-41-803-5150	Training & Education	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 :		0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%	
Category: 52 - Contract Services											
20-41-803-5225	Misc. Contract Services	900.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		900.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Category: 54 - Supplies											
20-41-803-5400	Program Operation Supplies	1,775.69	715.94	1,109.55	600.00	1,200.00	600.00	100.00%	1,500.00	300.00	25.00%
20-41-803-5460	Uniform Supplies	478.80	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		2,254.49	715.94	1,109.55	600.00	1,200.00	600.00	100.00%	1,500.00	300.00	25.00%
Total Program: 803 - Theatre Classes:		64,220.09	92,182.63	46,167.43	49,710.88	37,361.56	-12,349.32	-24.84%	38,255.75	894.19	2.39%
Program: 804 - WCT Workshop											
Category: 54 - Supplies											
20-41-804-5400	Program Operation Supplies	522.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 54 - Supplies :		522.42	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 804 - WCT Workshop:		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	14,916.00	13,640.00	14,844.00	13,320.00	15,320.00	2,000.00	15.02%	18,000.00	2,680.00	17.49%
Total Category: 43 - Daily Fees :		14,916.00	13,640.00	14,844.00	13,320.00	15,320.00	2,000.00	15.02%	18,000.00	2,680.00	17.49%
Category: 44 - Fee Revenue											
20-41-805-4400	Program Fees	13,681.25	13,681.25	18,942.50	14,450.00	18,942.50	4,492.50	31.09%	19,250.00	307.50	1.62%
Total Category: 44 - Fee Revenue :		13,681.25	13,681.25	18,942.50	14,450.00	18,942.50	4,492.50	31.09%	19,250.00	307.50	1.62%
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: 50 - Salaries & Wages											
20-41-805-5045	PT Instructor	0.00	5,036.50	7,222.50	0.00	6,678.00	6,678.00	0.00%	0.00	-6,678.00	-100.00%
20-41-805-5055	PT Administration	8,777.00	9,700.00	11,755.00	10,000.00	11,755.00	1,755.00	17.55%	10,850.00	-905.00	-7.70%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-805-5085	Overtime PT	0.00	0.00	67.50	0.00	67.50	67.50	0.00%	0.00	-67.50	-100.00%
Total Category: 50 - Salaries & Wages:		8,777.00	14,736.50	19,045.00	10,000.00	18,500.50	8,500.50	85.01%	10,850.00	-7,650.50	-41.35%
Category: 52 - Contract Services											
20-41-805-5215	Independent Contractor Serv	700.00	540.00	3,170.00	1,000.00	3,170.00	2,170.00	217.00%	1,000.00	-2,170.00	-68.45%
20-41-805-5225	Misc. Contract Services	0.00	735.00	0.00	850.00	850.00	0.00	0.00%	850.00	0.00	0.00%
20-41-805-5255	Marketing	0.00	599.67	404.00	250.00	452.00	202.00	80.80%	500.00	48.00	10.62%
Total Category: 52 - Contract Services:		700.00	1,874.67	3,574.00	2,100.00	4,472.00	2,372.00	112.95%	2,350.00	-2,122.00	-47.45%
Category: 54 - Supplies											
20-41-805-5400	Program Operation Supplies	1,252.56	5,239.32	3,880.22	2,300.00	2,300.00	0.00	0.00%	4,000.00	1,700.00	73.91%
20-41-805-5420	Building Supplies	1,129.61	441.69	0.00	1,000.00	1,000.00	0.00	0.00%	2,000.00	1,000.00	100.00%
Total Category: 54 - Supplies :		2,382.17	5,681.01	3,880.22	3,300.00	3,300.00	0.00	0.00%	6,000.00	2,700.00	81.82%
Total Program: 805 - WCT Prod - Fall:		16,738.08	5,029.07	7,287.28	12,370.00	7,990.00	-4,380.00	-35.41%	18,050.00	10,060.00	125.91%
Program: 806 - WCT Prod - Spring											
Category: 43 - Daily Fees											
20-41-806-4340	Ticket Sales	9,812.00	15,014.50	22,008.00	14,400.00	22,008.00	7,608.00	52.83%	18,000.00	-4,008.00	-18.21%
Total Category: 43 - Daily Fees :		9,812.00	15,014.50	22,008.00	14,400.00	22,008.00	7,608.00	52.83%	18,000.00	-4,008.00	-18.21%
Category: 44 - Fee Revenue											
20-41-806-4400	Program Fees	8,670.00	14,781.25	17,550.00	14,450.00	17,550.00	3,100.00	21.45%	17,500.00	-50.00	-0.28%
Total Category: 44 - Fee Revenue :		8,670.00	14,781.25	17,550.00	14,450.00	17,550.00	3,100.00	21.45%	17,500.00	-50.00	-0.28%
Category: 50 - Salaries & Wages											
20-41-806-5055	PT Administration	7,881.73	10,295.00	10,020.00	10,700.00	10,020.00	-680.00	-6.36%	10,850.00	830.00	8.28%
Total Category: 50 - Salaries & Wages:		7,881.73	10,295.00	10,020.00	10,700.00	10,020.00	-680.00	-6.36%	10,850.00	830.00	8.28%
Category: 52 - Contract Services											
20-41-806-5215	Independent Contractor Serv	650.00	240.00	260.00	1,000.00	260.00	-740.00	-74.00%	1,000.00	740.00	284.62%
20-41-806-5225	Misc. Contract Services	725.00	0.00	0.00	850.00	0.00	-850.00	-100.00%	850.00	850.00	0.00%
20-41-806-5255	Marketing	0.00	768.20	580.00	250.00	580.00	330.00	132.00%	600.00	20.00	3.45%
Total Category: 52 - Contract Services:		1,375.00	1,008.20	840.00	2,100.00	840.00	-1,260.00	-60.00%	2,450.00	1,610.00	191.67%
Category: 54 - Supplies											
20-41-806-5400	Program Operation Supplies	1,988.88	3,381.06	5,506.48	2,300.00	5,506.48	3,206.48	139.41%	6,000.00	493.52	8.96%
20-41-806-5420	Building Supplies	519.67	0.00	1,133.18	850.00	1,133.18	283.18	33.32%	1,200.00	66.82	5.90%
Total Category: 54 - Supplies :		2,508.55	3,381.06	6,639.66	3,150.00	6,639.66	3,489.66	110.78%	7,200.00	560.34	8.44%
Total Program: 806 - WCT Prod - Spring:		6,716.72	15,111.49	22,058.34	12,900.00	22,058.34	9,158.34	70.99%	15,000.00	-7,058.34	-32.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 807 - Adult Prod-Fall											
Category: 52 - Contract Services											
20-41-807-5225	Misc. Contract Services	810.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Category: 52 - Contract Services:		810.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%	
Total Program: 807 - Adult Prod-Fall:		810.00	0.00	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	0.00	6,886.50	15,792.00	7,680.00	15,792.00	8,112.00	105.63%	16,560.00	768.00	4.86%
Total Category: 43 - Daily Fees :		0.00	6,886.50	15,792.00	7,680.00	15,792.00	8,112.00	105.63%	16,560.00	768.00	4.86%
Category: 44 - Fee Revenue											
20-41-808-4400	Program Fees	0.00	3,266.00	19,075.00	14,450.00	17,325.00	2,875.00	19.90%	17,850.00	525.00	3.03%
Total Category: 44 - Fee Revenue :		0.00	3,266.00	19,075.00	14,450.00	17,325.00	2,875.00	19.90%	17,850.00	525.00	3.03%
Category: 50 - Salaries & Wages											
20-41-808-5045	PT Instructor	0.00	240.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-808-5055	PT Administration	0.00	10,195.00	9,820.00	10,050.00	9,820.00	-230.00	-2.29%	10,900.00	1,080.00	11.00%
Total Category: 50 - Salaries & Wages:		0.00	10,435.00	9,820.00	10,050.00	9,820.00	-230.00	-2.29%	10,900.00	1,080.00	11.00%
Category: 52 - Contract Services											
20-41-808-5215	Independent Contractor Serv	0.00	0.00	400.00	1,000.00	400.00	-600.00	-60.00%	800.00	400.00	100.00%
20-41-808-5225	Misc. Contract Services	0.00	810.00	0.00	850.00	0.00	-850.00	-100.00%	850.00	850.00	0.00%
20-41-808-5255	Marketing	314.61	280.00	0.00	250.00	0.00	-250.00	-100.00%	300.00	300.00	0.00%
Total Category: 52 - Contract Services:		314.61	1,090.00	400.00	2,100.00	400.00	-1,700.00	-80.95%	1,950.00	1,550.00	387.50%
Category: 54 - Supplies											
20-41-808-5400	Program Operation Supplies	0.00	1,261.87	7,095.87	2,300.00	7,095.87	4,795.87	208.52%	7,000.00	-95.87	-1.35%
20-41-808-5420	Building Supplies	0.00	294.46	0.00	850.00	0.00	-850.00	-100.00%	1,500.00	1,500.00	0.00%
Total Category: 54 - Supplies :		0.00	1,556.33	7,095.87	3,150.00	7,095.87	3,945.87	125.27%	8,500.00	1,404.13	19.79%
Total Program: 808 - WCT Prod-Winter Minis:		-314.61	-2,928.83	17,551.13	6,830.00	15,801.13	8,971.13	131.35%	13,060.00	-2,741.13	-17.35%
Program: 809 - WCT Prod-Spring Minis											
Category: 43 - Daily Fees											
20-41-809-4340	Ticket Sales	0.00	12,518.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 43 - Daily Fees :		0.00	12,518.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 44 - Fee Revenue											
20-41-809-4400	Program Fees	0.00	2,625.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	2,625.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-809-5055	PT Administration	0.00	10,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		0.00	10,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Category: 52 - Contract Services										
20-41-809-5215	Independent Contractor Serv	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5225	Misc. Contract Services	0.00	660.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5255	Marketing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		0.00	660.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-809-5400	Program Operation Supplies	0.00	1,587.71	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-809-5420	Building Supplies	0.00	576.17	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		0.00	2,163.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 809 - WCT Prod-Spring Minis:		0.00	2,019.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 810 - PA for Pre-School										
Category: 44 - Fee Revenue										
20-41-810-4400	Program Fees	8,901.04	15,724.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		8,901.04	15,724.08	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-810-5045	PT Instructor	1,894.27	2,895.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,894.27	2,895.12	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-810-5400	Program Operation Supplies	172.21	1,879.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		172.21	1,879.51	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 810 - PA for Pre-School:		6,834.56	10,949.45	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 811 - New Programs										
Category: 44 - Fee Revenue										
20-41-811-4400	Program Fees	7,119.00	6,256.93	-16.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :		7,119.00	6,256.93	-16.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages										
20-41-811-5045	PT Instructor	1,681.00	0.00	183.75	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,681.00	0.00	183.75	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-811-5215	Independent Contractor Serv	2,948.08	3,595.36	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		2,948.08	3,595.36	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-41-811-5400	Program Operation Supplies	471.59	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :		471.59	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 811 - New Programs:		2,018.33	2,661.57	-199.75	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 812 - Voice Lessons											
Category: 44 - Fee Revenue											
20-41-812-4400	Program Fees	8,898.56	26,680.00	40,606.00	29,516.00	36,582.00	7,066.00	23.94%	36,855.00	273.00	0.75%
Total Category: 44 - Fee Revenue :		8,898.56	26,680.00	40,606.00	29,516.00	36,582.00	7,066.00	23.94%	36,855.00	273.00	0.75%
Category: 50 - Salaries & Wages											
20-41-812-5045	PT Instructor	6,229.50	15,254.46	21,523.66	17,470.96	22,640.00	5,169.04	29.59%	19,320.00	-3,320.00	-14.66%
Total Category: 50 - Salaries & Wages:		6,229.50	15,254.46	21,523.66	17,470.96	22,640.00	5,169.04	29.59%	19,320.00	-3,320.00	-14.66%
Category: 52 - Contract Services											
20-41-812-5215	Independent Contractor Serv	0.00	240.00	240.00	0.00	240.00	240.00	0.00%	0.00	-240.00	-100.00%
Total Category: 52 - Contract Services:		0.00	240.00	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	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Total Category: 55 - Equipment and Repairs :		0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Total Program: 812 - Voice Lessons:		2,669.06	11,185.54	18,842.34	11,845.04	13,702.00	1,856.96	15.68%	17,335.00	3,633.00	26.51%
Program: 813 - PA Camp											
Category: 44 - Fee Revenue											
20-41-813-4400	Program Fees	74,285.52	147,475.55	147,058.20	156,404.00	147,058.20	-9,345.80	-5.98%	159,258.00	12,199.80	8.30%
Total Category: 44 - Fee Revenue :		74,285.52	147,475.55	147,058.20	156,404.00	147,058.20	-9,345.80	-5.98%	159,258.00	12,199.80	8.30%
Category: 50 - Salaries & Wages											
20-41-813-5010	Recruitment Incentives	0.00	360.00	0.00	800.00	0.00	-800.00	-100.00%	0.00	0.00	0.00%
20-41-813-5025	Driver	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-41-813-5035	PT Coordinator	5,344.23	6,179.50	18,478.38	18,880.00	18,478.38	-401.62	-2.13%	18,880.00	401.62	2.17%
20-41-813-5050	PT Counselor	12,576.32	30,859.50	30,126.20	26,880.00	30,126.20	3,246.20	12.08%	19,040.00	-11,086.20	-36.80%
20-41-813-5075	PT Driver	0.00	199.15	533.54	336.00	533.54	197.54	58.79%	500.00	-33.54	-6.29%
20-41-813-5085	Overtime PT	192.81	808.89	344.63	532.00	344.63	-187.37	-35.22%	244.00	-100.63	-29.20%
Total Category: 50 - Salaries & Wages:		18,113.36	38,407.04	49,482.75	47,428.00	49,482.75	2,054.75	4.33%	38,664.00	-10,818.75	-21.86%
Category: 51 - Employee Benefits											
20-41-813-5150	Training & Education	154.30	0.00	182.00	180.00	182.00	2.00	1.11%	180.00	-2.00	-1.10%
Total Category: 51 - Employee Benefits :		154.30	0.00	182.00	180.00	182.00	2.00	1.11%	180.00	-2.00	-1.10%
Category: 52 - Contract Services											
20-41-813-5215	Independent Contractor Serv	0.00	0.00	3,185.00	1,000.00	3,185.00	2,185.00	218.50%	1,000.00	-2,185.00	-68.60%
20-41-813-5220	Transportation	0.00	387.60	1,921.00	2,240.00	1,349.00	-891.00	-39.78%	1,500.00	151.00	11.19%
20-41-813-5225	Misc. Contract Services	0.00	0.00	0.00	3,200.00	0.00	-3,200.00	-100.00%	3,200.00	3,200.00	0.00%
20-41-813-5272	Entry Fees	490.00	438.60	3,032.50	2,909.60	3,032.50	122.90	4.22%	3,370.88	338.38	11.16%
Total Category: 52 - Contract Services:		490.00	826.20	8,138.50	9,349.60	7,566.50	-1,783.10	-19.07%	9,070.88	1,504.38	19.88%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-813-5400	Program Operation Supplies	1,649.35	5,053.03	3,417.73	8,000.00	2,941.88	-5,058.12	-63.23%	6,100.00	3,158.12	107.35%
20-41-813-5460	Uniform Supplies	0.00	354.48	1,138.51	0.00	1,138.51	1,138.51	0.00%	0.00	-1,138.51	-100.00%
	Total Category: 54 - Supplies :	1,649.35	5,407.51	4,556.24	8,000.00	4,080.39	-3,919.61	-49.00%	6,100.00	2,019.61	49.50%
	Total Program: 813 - PA Camp:	53,878.51	102,834.80	84,698.71	91,446.40	85,746.56	-5,699.84	-6.23%	105,243.12	19,496.56	22.74%
Program: 814 - Theater Technicians											
Category: 46 - Rental Revenue											
20-41-814-4685	Auditorium Rental	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
	Total Category: 46 - Rental Revenue :	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-41-814-5055	PT Administration	3,291.20	987.00	1,520.75	1,200.00	1,331.00	131.00	10.92%	0.00	-1,331.00	-100.00%
20-41-814-5085	Overtime PT	63.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	3,354.20	987.00	1,520.75	1,200.00	1,331.00	131.00	10.92%	0.00	-1,331.00	-100.00%
	Total Program: 814 - Theater Technicians:	-3,354.20	-987.00	-1,520.75	0.00	-1,331.00	-1,331.00	0.00%	0.00	1,331.00	-100.00%
Program: 818 - Movie Star Camp											
Category: 44 - Fee Revenue											
20-41-818-4400	Program Fees	17,503.90	20,645.20	4,830.00	21,000.00	4,830.00	-16,170.00	-77.00%	11,875.00	7,045.00	145.86%
	Total Category: 44 - Fee Revenue :	17,503.90	20,645.20	4,830.00	21,000.00	4,830.00	-16,170.00	-77.00%	11,875.00	7,045.00	145.86%
Category: 52 - Contract Services											
20-41-818-5215	Independent Contractor Serv	12,456.40	16,580.00	3,399.00	14,700.00	3,399.00	-11,301.00	-76.88%	8,687.00	5,288.00	155.58%
	Total Category: 52 - Contract Services:	12,456.40	16,580.00	3,399.00	14,700.00	3,399.00	-11,301.00	-76.88%	8,687.00	5,288.00	155.58%
	Total Program: 818 - Movie Star Camp:	5,047.50	4,065.20	1,431.00	6,300.00	1,431.00	-4,869.00	-77.29%	3,188.00	1,757.00	122.78%
Program: 820 - Music Lessons - Piano											
Category: 44 - Fee Revenue											
20-41-820-4400	Program Fees	52,897.89	65,410.26	57,914.75	69,888.00	54,809.00	-15,079.00	-21.58%	63,083.00	8,274.00	15.10%
	Total Category: 44 - Fee Revenue :	52,897.89	65,410.26	57,914.75	69,888.00	54,809.00	-15,079.00	-21.58%	63,083.00	8,274.00	15.10%
Category: 50 - Salaries & Wages											
20-41-820-5045	PT Instructor	35,015.37	44,586.65	30,541.61	41,328.00	32,659.00	-8,669.00	-20.98%	34,120.00	1,461.00	4.47%
	Total Category: 50 - Salaries & Wages:	35,015.37	44,586.65	30,541.61	41,328.00	32,659.00	-8,669.00	-20.98%	34,120.00	1,461.00	4.47%
Category: 52 - Contract Services											
20-41-820-5215	Independent Contractor Serv	0.00	240.00	240.00	500.00	240.00	-260.00	-52.00%	500.00	260.00	108.33%
	Total Category: 52 - Contract Services:	0.00	240.00	240.00	500.00	240.00	-260.00	-52.00%	500.00	260.00	108.33%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-41-820-5400	Program Operation Supplies	558.65	167.18	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Category: 54 - Supplies :		558.65	167.18	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Program: 820 - Music Lessons - Piano:		17,323.87	20,416.43	27,133.14	27,860.00	21,710.00	-6,150.00	-22.07%	28,263.00	6,553.00	30.18%
Program: 821 - Music Lessons - Violin											
Category: 44 - Fee Revenue											
20-41-821-4400	Program Fees	21,933.00	25,191.00	36,021.68	28,080.00	29,700.00	1,620.00	5.77%	26,176.00	-3,524.00	-11.87%
Total Category: 44 - Fee Revenue :		21,933.00	25,191.00	36,021.68	28,080.00	29,700.00	1,620.00	5.77%	26,176.00	-3,524.00	-11.87%
Category: 50 - Salaries & Wages											
20-41-821-5045	PT Instructor	13,171.51	15,039.12	16,521.32	14,552.56	17,729.00	3,176.44	21.83%	15,092.00	-2,637.00	-14.87%
Total Category: 50 - Salaries & Wages:		13,171.51	15,039.12	16,521.32	14,552.56	17,729.00	3,176.44	21.83%	15,092.00	-2,637.00	-14.87%
Total Program: 821 - Music Lessons - Violin:		8,761.49	10,151.88	19,500.36	13,527.44	11,971.00	-1,556.44	-11.51%	11,084.00	-887.00	-7.41%
Program: 823 - Music Lessons - Guitar											
Category: 44 - Fee Revenue											
20-41-823-4400	Program Fees	19,653.84	14,791.00	8,258.18	15,826.00	7,500.00	-8,326.00	-52.61%	5,670.00	-1,830.00	-24.40%
Total Category: 44 - Fee Revenue :		19,653.84	14,791.00	8,258.18	15,826.00	7,500.00	-8,326.00	-52.61%	5,670.00	-1,830.00	-24.40%
Category: 52 - Contract Services											
20-41-823-5215	Independent Contractor Serv	12,971.96	10,973.98	4,756.04	11,077.40	5,235.00	-5,842.40	-52.74%	3,969.00	-1,266.00	-24.18%
Total Category: 52 - Contract Services:		12,971.96	10,973.98	4,756.04	11,077.40	5,235.00	-5,842.40	-52.74%	3,969.00	-1,266.00	-24.18%
Total Program: 823 - Music Lessons - Guitar:		6,681.88	3,817.02	3,502.14	4,748.60	2,265.00	-2,483.60	-52.30%	1,701.00	-564.00	-24.90%
Program: 824 - Private Acting Lessons											
Category: 44 - Fee Revenue											
20-41-824-4400	Program Fees	0.00	1,638.00	47,984.34	40,074.00	52,451.00	12,377.00	30.89%	53,508.00	1,057.00	2.02%
Total Category: 44 - Fee Revenue :		0.00	1,638.00	47,984.34	40,074.00	52,451.00	12,377.00	30.89%	53,508.00	1,057.00	2.02%
Category: 50 - Salaries & Wages											
20-41-824-5045	PT Instructor	0.00	0.00	30,553.60	21,780.00	30,337.50	8,557.50	39.29%	30,690.00	352.50	1.16%
Total Category: 50 - Salaries & Wages:		0.00	0.00	30,553.60	21,780.00	30,337.50	8,557.50	39.29%	30,690.00	352.50	1.16%
Total Program: 824 - Private Acting Lessons:		0.00	1,638.00	17,430.74	18,294.00	22,113.50	3,819.50	20.88%	22,818.00	704.50	3.19%
Program: 825 - Little World Travelers											
Category: 44 - Fee Revenue											
20-41-825-4400	Program Fees	0.00	0.00	5,724.00	13,184.00	5,724.00	-7,460.00	-56.58%	6,976.00	1,252.00	21.87%
Total Category: 44 - Fee Revenue :		0.00	0.00	5,724.00	13,184.00	5,724.00	-7,460.00	-56.58%	6,976.00	1,252.00	21.87%
Category: 50 - Salaries & Wages											
20-41-825-5030	PT Supervisor	0.00	0.00	1,370.25	1,344.00	1,370.25	26.25	1.95%	1,008.00	-362.25	-26.44%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-41-825-5050 PT Counselor	0.00	0.00	1,736.00	1,792.00	1,736.00	-56.00	-3.13%	1,632.00	-104.00	-5.99%
Total Category: 50 - Salaries & Wages:	0.00	0.00	3,106.25	3,136.00	3,106.25	-29.75	-0.95%	2,640.00	-466.25	-15.01%
Category: 51 - Employee Benefits										
20-41-825-5150 Training & Education	0.00	0.00	0.00	50.00	0.00	-50.00	-100.00%	50.00	50.00	0.00%
20-41-825-5170 Awards and Meetings	0.00	0.00	0.00	45.00	0.00	-45.00	-100.00%	45.00	45.00	0.00%
Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	95.00	0.00	-95.00	-100.00%	95.00	95.00	0.00%
Category: 54 - Supplies										
20-41-825-5400 Program Operation Supplies	0.00	0.00	466.72	1,000.00	466.72	-533.28	-53.33%	500.00	33.28	7.13%
20-41-825-5460 Uniform Supplies	0.00	0.00	147.68	0.00	147.68	147.68	0.00%	0.00	-147.68	-100.00%
Total Category: 54 - Supplies :	0.00	0.00	614.40	1,000.00	614.40	-385.60	-38.56%	500.00	-114.40	-18.62%
Total Program: 825 - Little World Travelers:	0.00	0.00	2,003.35	8,953.00	2,003.35	-6,949.65	-77.62%	3,741.00	1,737.65	86.74%
Program: 826 - Children's Choir										
Category: 44 - Fee Revenue										
20-41-826-4400 Program Fees	0.00	0.00	0.00	5,344.00	0.00	-5,344.00	-100.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	5,344.00	0.00	-5,344.00	-100.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-41-826-5215 Independent Contractor Serv	0.00	0.00	0.00	3,470.80	0.00	-3,470.80	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	3,470.80	0.00	-3,470.80	-100.00%	0.00	0.00	0.00%
Total Program: 826 - Children's Choir:	0.00	0.00	0.00	1,873.20	0.00	-1,873.20	-100.00%	0.00	0.00	0.00%
Program: 827 - Nutcracker										
Category: 43 - Daily Fees										
20-41-827-4340 Ticket Sales	0.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00%	13,440.00	1,440.00	12.00%
Total Category: 43 - Daily Fees :	0.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00%	13,440.00	1,440.00	12.00%
Category: 44 - Fee Revenue										
20-41-827-4400 Program Fees	0.00	0.00	0.00	8,335.00	8,335.00	0.00	0.00%	9,330.00	995.00	11.94%
Total Category: 44 - Fee Revenue :	0.00	0.00	0.00	8,335.00	8,335.00	0.00	0.00%	9,330.00	995.00	11.94%
Category: 50 - Salaries & Wages										
20-41-827-5030 PT Supervisor	0.00	0.00	0.00	7,200.00	6,200.00	-1,000.00	-13.89%	5,022.00	-1,178.00	-19.00%
20-41-827-5045 PT Instructor	0.00	0.00	426.00	3,982.00	3,982.00	0.00	0.00%	4,280.00	298.00	7.48%
20-41-827-5055 PT Administration	0.00	4,200.00	2,865.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	4,200.00	3,291.00	11,182.00	10,182.00	-1,000.00	-8.94%	9,302.00	-880.00	-8.64%
Category: 54 - Supplies										
20-41-827-5400 Program Operation Supplies	0.00	2,812.70	705.29	8,000.00	6,000.00	-2,000.00	-25.00%	2,100.00	-3,900.00	-65.00%
Total Category: 54 - Supplies :	0.00	2,812.70	705.29	8,000.00	6,000.00	-2,000.00	-25.00%	2,100.00	-3,900.00	-65.00%
Total Program: 827 - Nutcracker:	0.00	-7,012.70	-3,996.29	1,153.00	4,153.00	3,000.00	260.19%	11,368.00	7,215.00	173.73%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 828 - Alumni Show											
Category: 43 - Daily Fees											
20-41-828-4340	Ticket Sales	0.00	0.00	3,804.00	3,600.00	3,804.00	204.00	5.67%	5,400.00	1,596.00	41.96%
Total Category: 43 - Daily Fees :		0.00	0.00	3,804.00	3,600.00	3,804.00	204.00	5.67%	5,400.00	1,596.00	41.96%
Category: 44 - Fee Revenue											
20-41-828-4400	Program Fees	0.00	0.00	8,550.00	19,310.00	8,550.00	-10,760.00	-55.72%	12,470.00	3,920.00	45.85%
Total Category: 44 - Fee Revenue :		0.00	0.00	8,550.00	19,310.00	8,550.00	-10,760.00	-55.72%	12,470.00	3,920.00	45.85%
Category: 50 - Salaries & Wages											
20-41-828-5045	PT Instructor	0.00	0.00	4,404.40	4,410.00	4,404.40	-5.60	-0.13%	4,000.00	-404.40	-9.18%
20-41-828-5055	PT Administration	0.00	0.00	4,200.00	0.00	4,200.00	4,200.00	0.00%	0.00	-4,200.00	-100.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	8,604.40	4,410.00	8,604.40	4,194.40	95.11%	4,000.00	-4,604.40	-53.51%
Category: 52 - Contract Services											
20-41-828-5225	Misc. Contract Services	0.00	0.00	650.00	4,000.00	650.00	-3,350.00	-83.75%	4,000.00	3,350.00	515.38%
Total Category: 52 - Contract Services:		0.00	0.00	650.00	4,000.00	650.00	-3,350.00	-83.75%	4,000.00	3,350.00	515.38%
Category: 54 - Supplies											
20-41-828-5400	Program Operation Supplies	0.00	0.00	2,138.43	1,000.00	2,138.43	1,138.43	113.84%	1,300.00	-838.43	-39.21%
Total Category: 54 - Supplies :		0.00	0.00	2,138.43	1,000.00	2,138.43	1,138.43	113.84%	1,300.00	-838.43	-39.21%
Total Program: 828 - Alumni Show:		0.00	0.00	961.17	13,500.00	961.17	-12,538.83	-92.88%	8,570.00	7,608.83	791.62%
Program: 829 - Improv Troupe											
Category: 44 - Fee Revenue											
20-41-829-4400	Program Fees	0.00	0.00	9,905.00	24,000.00	8,250.00	-15,750.00	-65.63%	10,290.00	2,040.00	24.73%
Total Category: 44 - Fee Revenue :		0.00	0.00	9,905.00	24,000.00	8,250.00	-15,750.00	-65.63%	10,290.00	2,040.00	24.73%
Category: 50 - Salaries & Wages											
20-41-829-5045	PT Instructor	0.00	0.00	492.80	5,314.00	480.00	-4,834.00	-90.97%	2,400.00	1,920.00	400.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	492.80	5,314.00	480.00	-4,834.00	-90.97%	2,400.00	1,920.00	400.00%
Category: 54 - Supplies											
20-41-829-5400	Program Operation Supplies	0.00	0.00	409.78	1,000.00	409.78	-590.22	-59.02%	1,000.00	590.22	144.03%
Total Category: 54 - Supplies :		0.00	0.00	409.78	1,000.00	409.78	-590.22	-59.02%	1,000.00	590.22	144.03%
Total Program: 829 - Improv Troupe:		0.00	0.00	9,002.42	17,686.00	7,360.22	-10,325.78	-58.38%	6,890.00	-470.22	-6.39%
Total Department: 41 - Community Recreation Center:		114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%
Report Total:		114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 41 - Community Recreation Center										
Program: 801 - Administration										
48 - Miscellaneous Revenue	-300.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	13,456.72	16,462.47	19,104.40	21,692.00	20,737.60	-954.40	-4.40%	22,917.09	2,179.49	10.51%
51 - Employee Benefits	4,131.68	2,180.74	133.74	99.00	0.00	-99.00	-100.00%	162.72	162.72	0.00%
54 - Supplies	0.00	15.98	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
55 - Equipment and Repairs	5,752.58	2,816.86	0.00	3,300.00	0.00	-3,300.00	-100.00%	3,300.00	3,300.00	0.00%
60 - Transfers	47,784.00	64,753.01	34,429.00	106,730.00	100,074.00	-6,656.00	-6.24%	128,722.00	28,648.00	28.63%
Total Program: 801 - Administration:	-71,424.98	-86,229.06	-53,667.14	-132,021.00	-120,811.60	11,209.40	-8.49%	-155,301.81	-34,490.21	28.55%
Program: 803 - Theatre Classes										
44 - Fee Revenue	105,837.21	144,341.35	60,222.22	71,500.00	52,400.00	-19,100.00	-26.71%	54,870.00	2,470.00	4.71%
48 - Miscellaneous Revenue	-195.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	38,267.63	51,442.78	12,945.24	21,189.12	13,838.44	-7,350.68	-34.69%	14,114.25	275.81	1.99%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,000.00	1,000.00	0.00%
52 - Contract Services	900.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	2,254.49	715.94	1,109.55	600.00	1,200.00	600.00	100.00%	1,500.00	300.00	25.00%
Total Program: 803 - Theatre Classes:	64,220.09	92,182.63	46,167.43	49,710.88	37,361.56	-12,349.32	-24.84%	38,255.75	894.19	2.39%
Program: 804 - WCT Workshop										
54 - Supplies	522.42	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 804 - WCT Workshop:	522.42	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 805 - WCT Prod - Fall										
43 - Daily Fees	14,916.00	13,640.00	14,844.00	13,320.00	15,320.00	2,000.00	15.02%	18,000.00	2,680.00	17.49%
44 - Fee Revenue	13,681.25	13,681.25	18,942.50	14,450.00	18,942.50	4,492.50	31.09%	19,250.00	307.50	1.62%
47 - Retail Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	8,777.00	14,736.50	19,045.00	10,000.00	18,500.50	8,500.50	85.01%	10,850.00	-7,650.50	-41.35%
52 - Contract Services	700.00	1,874.67	3,574.00	2,100.00	4,472.00	2,372.00	112.95%	2,350.00	-2,122.00	-47.45%
54 - Supplies	2,382.17	5,681.01	3,880.22	3,300.00	3,300.00	0.00	0.00%	6,000.00	2,700.00	81.82%
Total Program: 805 - WCT Prod - Fall:	16,738.08	5,029.07	7,287.28	12,370.00	7,990.00	-4,380.00	-35.41%	18,050.00	10,060.00	125.91%
Program: 806 - WCT Prod - Spring										
43 - Daily Fees	9,812.00	15,014.50	22,008.00	14,400.00	22,008.00	7,608.00	52.83%	18,000.00	-4,008.00	-18.21%
44 - Fee Revenue	8,670.00	14,781.25	17,550.00	14,450.00	17,550.00	3,100.00	21.45%	17,500.00	-50.00	-0.28%
50 - Salaries & Wages	7,881.73	10,295.00	10,020.00	10,700.00	10,020.00	-680.00	-6.36%	10,850.00	830.00	8.28%
52 - Contract Services	1,375.00	1,008.20	840.00	2,100.00	840.00	-1,260.00	-60.00%	2,450.00	1,610.00	191.67%
54 - Supplies	2,508.55	3,381.06	6,639.66	3,150.00	6,639.66	3,489.66	110.78%	7,200.00	560.34	8.44%
Total Program: 806 - WCT Prod - Spring:	6,716.72	15,111.49	22,058.34	12,900.00	22,058.34	9,158.34	70.99%	15,000.00	-7,058.34	-32.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 807 - Adult Prod-Fall										
52 - Contract Services	810.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 807 - Adult Prod-Fall:	810.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 808 - WCT Prod-Winter Minis										
43 - Daily Fees	0.00	6,886.50	15,792.00	7,680.00	15,792.00	8,112.00	105.63%	16,560.00	768.00	4.86%
44 - Fee Revenue	0.00	3,266.00	19,075.00	14,450.00	17,325.00	2,875.00	19.90%	17,850.00	525.00	3.03%
50 - Salaries & Wages	0.00	10,435.00	9,820.00	10,050.00	9,820.00	-230.00	-2.29%	10,900.00	1,080.00	11.00%
52 - Contract Services	314.61	1,090.00	400.00	2,100.00	400.00	-1,700.00	-80.95%	1,950.00	1,550.00	387.50%
54 - Supplies	0.00	1,556.33	7,095.87	3,150.00	7,095.87	3,945.87	125.27%	8,500.00	1,404.13	19.79%
Total Program: 808 - WCT Prod-Winter Minis:	-314.61	-2,928.83	17,551.13	6,830.00	15,801.13	8,971.13	131.35%	13,060.00	-2,741.13	-17.35%
Program: 809 - WCT Prod-Spring Minis										
43 - Daily Fees	0.00	12,518.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
44 - Fee Revenue	0.00	2,625.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	10,300.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	660.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	2,163.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 809 - WCT Prod-Spring Minis:	0.00	2,019.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 810 - PA for Pre-School										
44 - Fee Revenue	8,901.04	15,724.08	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	1,894.27	2,895.12	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	172.21	1,879.51	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 810 - PA for Pre-School:	6,834.56	10,949.45	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 811 - New Programs										
44 - Fee Revenue	7,119.00	6,256.93	-16.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	1,681.00	0.00	183.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	2,948.08	3,595.36	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	471.59	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 811 - New Programs:	2,018.33	2,661.57	-199.75	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 812 - Voice Lessons										
44 - Fee Revenue	8,898.56	26,680.00	40,606.00	29,516.00	36,582.00	7,066.00	23.94%	36,855.00	273.00	0.75%
50 - Salaries & Wages	6,229.50	15,254.46	21,523.66	17,470.96	22,640.00	5,169.04	29.59%	19,320.00	-3,320.00	-14.66%
52 - Contract Services	0.00	240.00	240.00	0.00	240.00	240.00	0.00%	0.00	-240.00	-100.00%
55 - Equipment and Repairs	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%	200.00	200.00	0.00%
Total Program: 812 - Voice Lessons:	2,669.06	11,185.54	18,842.34	11,845.04	13,702.00	1,856.96	15.68%	17,335.00	3,633.00	26.51%
Program: 813 - PA Camp										
44 - Fee Revenue	74,285.52	147,475.55	147,058.20	156,404.00	147,058.20	-9,345.80	-5.98%	159,258.00	12,199.80	8.30%
50 - Salaries & Wages	18,113.36	38,407.04	49,482.75	47,428.00	49,482.75	2,054.75	4.33%	38,664.00	-10,818.75	-21.86%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
51 - Employee Benefits	154.30	0.00	182.00	180.00	182.00	2.00	1.11%	180.00	-2.00	-1.10%
52 - Contract Services	490.00	826.20	8,138.50	9,349.60	7,566.50	-1,783.10	-19.07%	9,070.88	1,504.38	19.88%
54 - Supplies	1,649.35	5,407.51	4,556.24	8,000.00	4,080.39	-3,919.61	-49.00%	6,100.00	2,019.61	49.50%
Total Program: 813 - PA Camp:	53,878.51	102,834.80	84,698.71	91,446.40	85,746.56	-5,699.84	-6.23%	105,243.12	19,496.56	22.74%
Program: 814 - Theater Technicians										
46 - Rental Revenue	0.00	0.00	0.00	1,200.00	0.00	-1,200.00	-100.00%	0.00	0.00	0.00%
50 - Salaries & Wages	3,354.20	987.00	1,520.75	1,200.00	1,331.00	131.00	10.92%	0.00	-1,331.00	-100.00%
Total Program: 814 - Theater Technicians:	-3,354.20	-987.00	-1,520.75	0.00	-1,331.00	-1,331.00	0.00%	0.00	1,331.00	-100.00%
Program: 818 - Movie Star Camp										
44 - Fee Revenue	17,503.90	20,645.20	4,830.00	21,000.00	4,830.00	-16,170.00	-77.00%	11,875.00	7,045.00	145.86%
52 - Contract Services	12,456.40	16,580.00	3,399.00	14,700.00	3,399.00	-11,301.00	-76.88%	8,687.00	5,288.00	155.58%
Total Program: 818 - Movie Star Camp:	5,047.50	4,065.20	1,431.00	6,300.00	1,431.00	-4,869.00	-77.29%	3,188.00	1,757.00	122.78%
Program: 820 - Music Lessons - Piano										
44 - Fee Revenue	52,897.89	65,410.26	57,914.75	69,888.00	54,809.00	-15,079.00	-21.58%	63,083.00	8,274.00	15.10%
50 - Salaries & Wages	35,015.37	44,586.65	30,541.61	41,328.00	32,659.00	-8,669.00	-20.98%	34,120.00	1,461.00	4.47%
52 - Contract Services	0.00	240.00	240.00	500.00	240.00	-260.00	-52.00%	500.00	260.00	108.33%
54 - Supplies	558.65	167.18	0.00	200.00	200.00	0.00	0.00%	200.00	0.00	0.00%
Total Program: 820 - Music Lessons - Piano:	17,323.87	20,416.43	27,133.14	27,860.00	21,710.00	-6,150.00	-22.07%	28,263.00	6,553.00	30.18%
Program: 821 - Music Lessons - Violin										
44 - Fee Revenue	21,933.00	25,191.00	36,021.68	28,080.00	29,700.00	1,620.00	5.77%	26,176.00	-3,524.00	-11.87%
50 - Salaries & Wages	13,171.51	15,039.12	16,521.32	14,552.56	17,729.00	3,176.44	21.83%	15,092.00	-2,637.00	-14.87%
Total Program: 821 - Music Lessons - Violin:	8,761.49	10,151.88	19,500.36	13,527.44	11,971.00	-1,556.44	-11.51%	11,084.00	-887.00	-7.41%
Program: 823 - Music Lessons - Guitar										
44 - Fee Revenue	19,653.84	14,791.00	8,258.18	15,826.00	7,500.00	-8,326.00	-52.61%	5,670.00	-1,830.00	-24.40%
52 - Contract Services	12,971.96	10,973.98	4,756.04	11,077.40	5,235.00	-5,842.40	-52.74%	3,969.00	-1,266.00	-24.18%
Total Program: 823 - Music Lessons - Guitar:	6,681.88	3,817.02	3,502.14	4,748.60	2,265.00	-2,483.60	-52.30%	1,701.00	-564.00	-24.90%
Program: 824 - Private Acting Lessons										
44 - Fee Revenue	0.00	1,638.00	47,984.34	40,074.00	52,451.00	12,377.00	30.89%	53,508.00	1,057.00	2.02%
50 - Salaries & Wages	0.00	0.00	30,553.60	21,780.00	30,337.50	8,557.50	39.29%	30,690.00	352.50	1.16%
Total Program: 824 - Private Acting Lessons:	0.00	1,638.00	17,430.74	18,294.00	22,113.50	3,819.50	20.88%	22,818.00	704.50	3.19%
Program: 825 - Little World Travelers										
44 - Fee Revenue	0.00	0.00	5,724.00	13,184.00	5,724.00	-7,460.00	-56.58%	6,976.00	1,252.00	21.87%
50 - Salaries & Wages	0.00	0.00	3,106.25	3,136.00	3,106.25	-29.75	-0.95%	2,640.00	-466.25	-15.01%
51 - Employee Benefits	0.00	0.00	0.00	95.00	0.00	-95.00	-100.00%	95.00	95.00	0.00%
54 - Supplies	0.00	0.00	614.40	1,000.00	614.40	-385.60	-38.56%	500.00	-114.40	-18.62%
Total Program: 825 - Little World Travelers:	0.00	0.00	2,003.35	8,953.00	2,003.35	-6,949.65	-77.62%	3,741.00	1,737.65	86.74%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Program: 826 - Children's Choir										
44 - Fee Revenue	0.00	0.00	0.00	5,344.00	0.00	-5,344.00	-100.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	3,470.80	0.00	-3,470.80	-100.00%	0.00	0.00	0.00%
Total Program: 826 - Children's Choir:	0.00	0.00	0.00	1,873.20	0.00	-1,873.20	-100.00%	0.00	0.00	0.00%
Program: 827 - Nutcracker										
43 - Daily Fees	0.00	0.00	0.00	12,000.00	12,000.00	0.00	0.00%	13,440.00	1,440.00	12.00%
44 - Fee Revenue	0.00	0.00	0.00	8,335.00	8,335.00	0.00	0.00%	9,330.00	995.00	11.94%
50 - Salaries & Wages	0.00	4,200.00	3,291.00	11,182.00	10,182.00	-1,000.00	-8.94%	9,302.00	-880.00	-8.64%
54 - Supplies	0.00	2,812.70	705.29	8,000.00	6,000.00	-2,000.00	-25.00%	2,100.00	-3,900.00	-65.00%
Total Program: 827 - Nutcracker:	0.00	-7,012.70	-3,996.29	1,153.00	4,153.00	3,000.00	260.19%	11,368.00	7,215.00	173.73%
Program: 828 - Alumni Show										
43 - Daily Fees	0.00	0.00	3,804.00	3,600.00	3,804.00	204.00	5.67%	5,400.00	1,596.00	41.96%
44 - Fee Revenue	0.00	0.00	8,550.00	19,310.00	8,550.00	-10,760.00	-55.72%	12,470.00	3,920.00	45.85%
50 - Salaries & Wages	0.00	0.00	8,604.40	4,410.00	8,604.40	4,194.40	95.11%	4,000.00	-4,604.40	-53.51%
52 - Contract Services	0.00	0.00	650.00	4,000.00	650.00	-3,350.00	-83.75%	4,000.00	3,350.00	515.38%
54 - Supplies	0.00	0.00	2,138.43	1,000.00	2,138.43	1,138.43	113.84%	1,300.00	-838.43	-39.21%
Total Program: 828 - Alumni Show:	0.00	0.00	961.17	13,500.00	961.17	-12,538.83	-92.88%	8,570.00	7,608.83	791.62%
Program: 829 - Improv Troupe										
44 - Fee Revenue	0.00	0.00	9,905.00	24,000.00	8,250.00	-15,750.00	-65.63%	10,290.00	2,040.00	24.73%
50 - Salaries & Wages	0.00	0.00	492.80	5,314.00	480.00	-4,834.00	-90.97%	2,400.00	1,920.00	400.00%
54 - Supplies	0.00	0.00	409.78	1,000.00	409.78	-590.22	-59.02%	1,000.00	590.22	144.03%
Total Program: 829 - Improv Troupe:	0.00	0.00	9,002.42	17,686.00	7,360.22	-10,325.78	-58.38%	6,890.00	-470.22	-6.39%
Total Department: 41 - Community Recreation Center:	114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%
Report Total:	114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%
Report Total:	114,463.88	184,904.61	218,185.62	166,976.56	134,485.23	-32,491.33	-19.46%	149,265.06	14,779.83	10.99%



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

Center Fitness

	2022	2023	2023	2024 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	\$ 37,989	\$ 35,666	\$ 39,501	\$ 41,476	\$1,975	5.0%
Fee Revenue	111,717	145,988	173,636	182,320	8,684	5.0%
Membership Fees	159,897	313,643	376,944	395,790	18,846	5.0%
Retail Sales	-	-	0	0	0	N/A
Miscellaneous Revenue	<u>49</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Revenue	<u>\$309,652</u>	<u>\$495,297</u>	<u>\$590,081</u>	<u>\$619,586</u>	<u>\$29,505</u>	5.0%
Expenses						
Salaries & Wages	\$239,922	\$251,988	\$233,040	\$ 242,732	\$9,692	4.2%
Employee Benefits	19,008	22,257	22,560	23,078	518	2.3%
Contract Services	15,727	17,552	16,751	17,624	873	5.2%
Utilities	5,937	7,139	6,286	6,924	638	10.2%
Supplies	10,980	14,568	17,015	12,573	(4,442)	-26.1%
Repairs	<u>7,117</u>	<u>10,640</u>	<u>15,321</u>	<u>12,520</u>	<u>(2,801)</u>	-18.3%
Operating Expenses	\$298,690	\$324,143	\$310,973	\$315,451	\$4,478	1.4%
Operating Surplus (Deficit)	<u>\$10,962</u>	<u>\$171,154</u>	<u>\$279,108</u>	<u>\$304,134</u>	<u>\$25,027</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>21,406</u>	<u>66,740</u>	<u>62,577</u>	<u>108,908</u>	<u>46,331</u>	74.0%
Non Operating Expenses	\$21,406	\$66,740	\$62,577	\$108,908	\$46,331	74.0%
Total Expenses	<u>\$320,095</u>	<u>\$390,883</u>	<u>\$373,550</u>	<u>\$424,359</u>	<u>\$50,809</u>	13.6%
Net Surplus (Deficit)	<u>(\$10,444)</u>	<u>\$104,414</u>	<u>\$216,531</u>	<u>\$195,226</u>		



Wilmette Park District

Budget Comparison Report

Account Detail

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 42 - Center Fitness											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-42-100-4300	Daily Fees - Resident	15,244.40	35,999.75	33,383.80	33,990.00	37,540.00	3,550.00	10.44%	39,417.00	1,877.00	5.00%
20-42-100-4310	Daily Fees - Non-Resident	952.00	1,989.00	1,632.00	1,676.00	1,961.00	285.00	17.00%	2,059.05	98.05	5.00%
	Total Category: 43 - Daily Fees :	16,196.40	37,988.75	35,015.80	35,666.00	39,501.00	3,835.00	10.75%	41,476.05	1,975.05	5.00%
Category: 44 - Fee Revenue											
20-42-100-4400	Program Fees	1,479.00	2,411.00	0.00	3,075.00	3,075.00	0.00	0.00%	3,228.75	153.75	5.00%
	Total Category: 44 - Fee Revenue :	1,479.00	2,411.00	0.00	3,075.00	3,075.00	0.00	0.00%	3,228.75	153.75	5.00%
Category: 45 - Membership Fees											
20-42-100-4500	Membership Fees - Resident	156,324.02	129,391.83	484,548.53	282,831.00	339,752.00	56,921.00	20.13%	356,739.60	16,987.60	5.00%
20-42-100-4510	Membership Fees - Non- Resid	19,764.69	28,990.99	38,937.43	29,282.00	35,662.00	6,380.00	21.79%	37,445.10	1,783.10	5.00%
20-42-100-4520	Initiation Fees	1,702.25	1,514.49	1,760.00	1,530.00	1,530.00	0.00	0.00%	1,605.00	75.00	4.90%
	Total Category: 45 - Membership Fees :	177,790.96	159,897.31	525,245.96	313,643.00	376,944.00	63,301.00	20.18%	395,789.70	18,845.70	5.00%
Category: 47 - Retail Sales											
20-42-100-4710	Misc. Retail Sales	167.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 47 - Retail Sales :	167.50	0.00	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	-286.33	48.75	34.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 48 - Miscellaneous Revenue :	-286.33	48.75	34.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-42-100-5000	Administration	69,225.74	75,310.77	73,832.61	73,868.00	73,868.00	0.00	0.00%	76,822.72	2,954.72	4.00%
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	63,576.95	60,962.00	34,775.30	76,544.00	43,840.00	-32,704.00	-42.73%	45,570.00	1,730.00	3.95%
	Total Category: 50 - Salaries & Wages:	132,802.69	136,272.77	108,607.91	151,162.00	118,458.00	-32,704.00	-21.64%	123,142.72	4,684.72	3.95%
Category: 51 - Employee Benefits											
20-42-100-5110	Health Insurance Premiums	15,819.15	16,971.78	13,475.75	19,838.00	20,100.00	262.00	1.32%	20,588.40	488.40	2.43%
20-42-100-5150	Training & Education	0.00	1,757.65	1,105.95	2,140.00	2,140.00	0.00	0.00%	2,200.00	60.00	2.80%
20-42-100-5160	Dues	0.00	279.00	264.00	279.00	279.00	0.00	0.00%	290.00	11.00	3.94%
20-42-100-5170	Awards and Meetings	0.00	0.00	41.25	0.00	41.25	41.25	0.00%	0.00	-41.25	-100.00%
	Total Category: 51 - Employee Benefits :	15,819.15	19,008.43	14,886.95	22,257.00	22,560.25	303.25	1.36%	23,078.40	518.15	2.30%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 52 - Contract Services											
20-42-100-5205	Equipment Maintenance Servi	1,144.97	270.27	77.97	1,783.32	180.00	-1,603.32	-89.91%	189.00	9.00	5.00%
20-42-100-5225	Misc. Contract Services	6,052.96	12,712.88	14,892.52	12,786.00	14,026.00	1,240.00	9.70%	14,780.00	754.00	5.38%
20-42-100-5255	Marketing	419.51	768.71	83.82	650.00	700.00	50.00	7.69%	725.00	25.00	3.57%
20-42-100-5260	Advertising	0.00	76.38	0.00	453.00	400.00	-53.00	-11.70%	425.00	25.00	6.25%
20-42-100-5265	Printing	0.00	512.67	689.49	662.50	695.00	32.50	4.91%	725.00	30.00	4.32%
20-42-100-5270	Postage	0.00	0.00	0.00	77.00	0.00	-77.00	-100.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		7,617.44	14,340.91	15,743.80	16,411.82	16,001.00	-410.82	-2.50%	16,844.00	843.00	5.27%
Category: 53 - Utilities											
20-42-100-5310	Communications	996.22	996.28	603.08	912.84	660.00	-252.84	-27.70%	660.00	0.00	0.00%
20-42-100-5350	Misc. Utilities	4,536.86	4,910.20	5,251.76	6,225.84	5,625.84	-600.00	-9.64%	6,264.00	638.16	11.34%
Total Category: 53 - Utilities :		5,533.08	5,906.48	5,854.84	7,138.68	6,285.84	-852.84	-11.95%	6,924.00	638.16	10.15%
Category: 54 - Supplies											
20-42-100-5400	Program Operation Supplies	277.15	1,550.25	299.91	1,700.00	1,000.00	-700.00	-41.18%	1,050.00	50.00	5.00%
20-42-100-5410	Office Supplies	999.37	259.83	2,542.18	250.00	2,650.00	2,400.00	960.00%	2,725.00	75.00	2.83%
20-42-100-5420	Building Supplies	11,526.02	5,518.03	6,116.42	7,442.50	3,075.00	-4,367.50	-58.68%	3,250.00	175.00	5.69%
20-42-100-5430	Equipment Supplies	2,340.15	2,543.54	8,555.36	2,300.00	7,235.19	4,935.19	214.57%	2,225.00	-5,010.19	-69.25%
20-42-100-5460	Uniform Supplies	1,249.82	240.13	979.41	1,250.00	1,050.00	-200.00	-16.00%	1,110.00	60.00	5.71%
Total Category: 54 - Supplies :		16,392.51	10,111.78	18,493.28	12,942.50	15,010.19	2,067.69	15.98%	10,360.00	-4,650.19	-30.98%
Category: 55 - Equipment and Repairs											
20-42-100-5510	Building Repairs	459.18	536.87	879.66	1,100.00	900.00	-200.00	-18.18%	940.00	40.00	4.44%
20-42-100-5520	Equipment Repairs	13,685.84	6,466.80	14,513.83	8,800.00	13,680.71	4,880.71	55.46%	10,810.00	-2,870.71	-20.98%
20-42-100-5850	Equipment	489.00	112.83	1,353.25	740.00	740.00	0.00	0.00%	770.00	30.00	4.05%
Total Category: 55 - Equipment and Repairs :		14,634.02	7,116.50	16,746.74	10,640.00	15,320.71	4,680.71	43.99%	12,520.00	-2,800.71	-18.28%
Category: 60 - Transfers											
20-42-100-6010	Admin Overhead Charge	17,232.00	21,405.57	21,529.00	66,740.00	62,577.00	-4,163.00	-6.24%	108,908.00	46,331.00	74.04%
Total Category: 60 - Transfers :		17,232.00	21,405.57	21,529.00	66,740.00	62,577.00	-4,163.00	-6.24%	108,908.00	46,331.00	74.04%
Total Program: 100 - Operations:		-14,683.36	-13,816.63	358,433.24	65,092.00	163,307.01	98,215.01	150.89%	138,717.38	-24,589.63	-15.06%
Program: 110 - Lessons											
Category: 44 - Fee Revenue											
20-42-110-4430	Lessons	61,883.38	51,908.63	107,529.23	62,518.00	85,208.00	22,690.00	36.29%	89,468.40	4,260.40	5.00%
Total Category: 44 - Fee Revenue :		61,883.38	51,908.63	107,529.23	62,518.00	85,208.00	22,690.00	36.29%	89,468.40	4,260.40	5.00%
Category: 50 - Salaries & Wages											
20-42-110-5010	Recruitment Incentives	0.00	0.00	600.00	1,200.00	600.00	-600.00	-50.00%	600.00	0.00	0.00%
20-42-110-5045	PT Instructor	31,215.14	29,161.79	41,731.11	35,516.20	39,151.00	3,634.80	10.23%	40,649.20	1,498.20	3.83%
Total Category: 50 - Salaries & Wages:		31,215.14	29,161.79	42,331.11	36,716.20	39,751.00	3,034.80	8.27%	41,249.20	1,498.20	3.77%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 52 - Contract Services										
20-42-110-5225 Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 110 - Lessons:	30,668.24	22,746.84	65,198.12	25,801.80	45,457.00	19,655.20	76.18%	48,219.20	2,762.20	6.08%
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	62.23	30.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 53 - Utilities :	62.23	30.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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	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	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: 112 - Camp Fusion:	-62.23	-30.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 113 - Tour Wilmette										
Category: 44 - Fee Revenue										
20-42-113-4400 Program Fees	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 44 - Fee Revenue :	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 113 - Tour Wilmette:	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 115 - Fitness Programs											
Category: 44 - Fee Revenue											
20-42-115-4400	Program Fees	42,295.70	54,700.85	66,390.11	76,820.00	79,268.00	2,448.00	3.19%	83,231.40	3,963.40	5.00%
Total Category: 44 - Fee Revenue :		42,295.70	54,700.85	66,390.11	76,820.00	79,268.00	2,448.00	3.19%	83,231.40	3,963.40	5.00%
Category: 50 - Salaries & Wages											
20-42-115-5010	Recruitment Incentives	0.00	0.00	0.00	600.00	0.00	-600.00	-100.00%	600.00	600.00	0.00%
20-42-115-5045	PT Instructor	59,087.93	74,486.98	81,750.61	63,510.06	72,941.36	9,431.30	14.85%	75,790.16	2,848.80	3.91%
Total Category: 50 - Salaries & Wages:		59,087.93	74,486.98	81,750.61	64,110.06	72,941.36	8,831.30	13.78%	76,390.16	3,448.80	4.73%
Category: 52 - Contract Services											
20-42-115-5225	Misc. Contract Services	967.40	1,386.17	420.12	1,140.00	750.00	-390.00	-34.21%	780.00	30.00	4.00%
Total Category: 52 - Contract Services:		967.40	1,386.17	420.12	1,140.00	750.00	-390.00	-34.21%	780.00	30.00	4.00%
Category: 54 - Supplies											
20-42-115-5400	Program Operation Supplies	2,196.77	549.96	683.00	800.00	775.00	-25.00	-3.13%	813.00	38.00	4.90%
Total Category: 54 - Supplies :		2,196.77	549.96	683.00	800.00	775.00	-25.00	-3.13%	813.00	38.00	4.90%
Total Program: 115 - Fitness Programs:		-19,956.40	-21,722.26	-16,463.62	10,769.94	4,801.64	-5,968.30	-55.42%	5,248.24	446.60	9.30%
Program: 117 - Holiday Challenge											
Category: 44 - Fee Revenue											
20-42-117-4400	Program Fees	270.00	2,091.25	1,074.00	1,810.00	1,810.00	0.00	0.00%	1,900.50	90.50	5.00%
Total Category: 44 - Fee Revenue :		270.00	2,091.25	1,074.00	1,810.00	1,810.00	0.00	0.00%	1,900.50	90.50	5.00%
Category: 54 - Supplies											
20-42-117-5400	Program Operation Supplies	0.00	317.79	1,725.09	825.00	1,050.00	225.00	27.27%	1,100.00	50.00	4.76%
Total Category: 54 - Supplies :		0.00	317.79	1,725.09	825.00	1,050.00	225.00	27.27%	1,100.00	50.00	4.76%
Total Program: 117 - Holiday Challenge:		270.00	1,773.46	-651.09	985.00	760.00	-225.00	-22.84%	800.50	40.50	5.33%
Program: 119 - Lose To Win											
Category: 44 - Fee Revenue											
20-42-119-4400	Program Fees	0.00	0.00	4,160.00	0.00	3,900.00	3,900.00	0.00%	4,095.00	195.00	5.00%
Total Category: 44 - Fee Revenue :		0.00	0.00	4,160.00	0.00	3,900.00	3,900.00	0.00%	4,095.00	195.00	5.00%
Category: 50 - Salaries & Wages											
20-42-119-5045	PT Instructor	0.00	0.00	0.00	0.00	1,890.00	1,890.00	0.00%	1,950.00	60.00	3.17%
Total Category: 50 - Salaries & Wages:		0.00	0.00	0.00	0.00	1,890.00	1,890.00	0.00%	1,950.00	60.00	3.17%
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	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 54 - Supplies										
20-42-119-5400 Program Operation Supplies	0.00	0.00	183.50	0.00	180.00	180.00	0.00%	300.00	120.00	66.67%
Total Category: 54 - Supplies :	0.00	0.00	183.50	0.00	180.00	180.00	0.00%	300.00	120.00	66.67%
Total Program: 119 - Lose To Win:	0.00	0.00	3,976.50	0.00	1,830.00	1,830.00	0.00%	1,845.00	15.00	0.82%
Program: 122 - Teen Programming										
Category: 44 - Fee Revenue										
20-42-122-4400 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%
Total Program: 122 - Teen Programming:	0.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	0.00	0.00	0.00%
Program: 123 - Workshops/Pop-Up Events										
Category: 44 - Fee Revenue										
20-42-123-4400 Program Fees	0.00	605.00	857.00	625.00	375.00	-250.00	-40.00%	396.00	21.00	5.60%
Total Category: 44 - Fee Revenue :	0.00	605.00	857.00	625.00	375.00	-250.00	-40.00%	396.00	21.00	5.60%
Total Program: 123 - Workshops/Pop-Up Events:	0.00	605.00	857.00	625.00	375.00	-250.00	-40.00%	396.00	21.00	5.60%
Total Department: 42 - Center Fitness:	-3,748.75	-10,443.72	411,350.15	104,413.74	216,530.65	112,116.91	107.38%	195,226.32	-21,304.33	-9.84%

Budget Comparison Report

Group Summary

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 42 - Center Fitness										
Program: 100 - Operations										
43 - Daily Fees	16,196.40	37,988.75	35,015.80	35,666.00	39,501.00	3,835.00	10.75%	41,476.05	1,975.05	5.00%
44 - Fee Revenue	1,479.00	2,411.00	0.00	3,075.00	3,075.00	0.00	0.00%	3,228.75	153.75	5.00%
45 - Membership Fees	177,790.96	159,897.31	525,245.96	313,643.00	376,944.00	63,301.00	20.18%	395,789.70	18,845.70	5.00%
47 - Retail Sales	167.50	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
48 - Miscellaneous Revenue	-286.33	48.75	34.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	132,802.69	136,272.77	108,607.91	151,162.00	118,458.00	-32,704.00	-21.64%	123,142.72	4,684.72	3.95%
51 - Employee Benefits	15,819.15	19,008.43	14,886.95	22,257.00	22,560.25	303.25	1.36%	23,078.40	518.15	2.30%
52 - Contract Services	7,617.44	14,340.91	15,743.80	16,411.82	16,001.00	-410.82	-2.50%	16,844.00	843.00	5.27%
53 - Utilities	5,533.08	5,906.48	5,854.84	7,138.68	6,285.84	-852.84	-11.95%	6,924.00	638.16	10.15%
54 - Supplies	16,392.51	10,111.78	18,493.28	12,942.50	15,010.19	2,067.69	15.98%	10,360.00	-4,650.19	-30.98%
55 - Equipment and Repairs	14,634.02	7,116.50	16,746.74	10,640.00	15,320.71	4,680.71	43.99%	12,520.00	-2,800.71	-18.28%
60 - Transfers	17,232.00	21,405.57	21,529.00	66,740.00	62,577.00	-4,163.00	-6.24%	108,908.00	46,331.00	74.04%
Total Program: 100 - Operations:	-14,683.36	-13,816.63	358,433.24	65,092.00	163,307.01	98,215.01	150.89%	138,717.38	-24,589.63	-15.06%
Program: 110 - Lessons										
44 - Fee Revenue	61,883.38	51,908.63	107,529.23	62,518.00	85,208.00	22,690.00	36.29%	89,468.40	4,260.40	5.00%
50 - Salaries & Wages	31,215.14	29,161.79	42,331.11	36,716.20	39,751.00	3,034.80	8.27%	41,249.20	1,498.20	3.77%
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: 110 - Lessons:	30,668.24	22,746.84	65,198.12	25,801.80	45,457.00	19,655.20	76.18%	48,219.20	2,762.20	6.08%
Program: 112 - Camp Fusion										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	62.23	30.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 112 - Camp Fusion:	-62.23	-30.13	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 113 - Tour Wilmette										
44 - Fee Revenue	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 113 - Tour Wilmette:	15.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 115 - Fitness Programs										
44 - Fee Revenue	42,295.70	54,700.85	66,390.11	76,820.00	79,268.00	2,448.00	3.19%	83,231.40	3,963.40	5.00%
50 - Salaries & Wages	59,087.93	74,486.98	81,750.61	64,110.06	72,941.36	8,831.30	13.78%	76,390.16	3,448.80	4.73%
52 - Contract Services	967.40	1,386.17	420.12	1,140.00	750.00	-390.00	-34.21%	780.00	30.00	4.00%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
54 - Supplies	2,196.77	549.96	683.00	800.00	775.00	-25.00	-3.13%	813.00	38.00	4.90%
Total Program: 115 - Fitness Programs:	-19,956.40	-21,722.26	-16,463.62	10,769.94	4,801.64	-5,968.30	-55.42%	5,248.24	446.60	9.30%
Program: 117 - Holiday Challenge										
44 - Fee Revenue	270.00	2,091.25	1,074.00	1,810.00	1,810.00	0.00	0.00%	1,900.50	90.50	5.00%
54 - Supplies	0.00	317.79	1,725.09	825.00	1,050.00	225.00	27.27%	1,100.00	50.00	4.76%
Total Program: 117 - Holiday Challenge:	270.00	1,773.46	-651.09	985.00	760.00	-225.00	-22.84%	800.50	40.50	5.33%
Program: 119 - Lose To Win										
44 - Fee Revenue	0.00	0.00	4,160.00	0.00	3,900.00	3,900.00	0.00%	4,095.00	195.00	5.00%
50 - Salaries & Wages	0.00	0.00	0.00	0.00	1,890.00	1,890.00	0.00%	1,950.00	60.00	3.17%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	0.00	183.50	0.00	180.00	180.00	0.00%	300.00	120.00	66.67%
Total Program: 119 - Lose To Win:	0.00	0.00	3,976.50	0.00	1,830.00	1,830.00	0.00%	1,845.00	15.00	0.82%
Program: 122 - Teen Programming										
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%
Total Program: 122 - Teen Programming:	0.00	0.00	0.00	1,140.00	0.00	-1,140.00	-100.00%	0.00	0.00	0.00%
Program: 123 - Workshops/Pop-Up Events										
44 - Fee Revenue	0.00	605.00	857.00	625.00	375.00	-250.00	-40.00%	396.00	21.00	5.60%
Total Program: 123 - Workshops/Pop-Up Events:	0.00	605.00	857.00	625.00	375.00	-250.00	-40.00%	396.00	21.00	5.60%
Total Department: 42 - Center Fitness:	-3,748.75	-10,443.72	411,350.15	104,413.74	216,530.65	112,116.91	107.38%	195,226.32	-21,304.33	-9.84%



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

Lakefront Operations

	2022	2023	2023	2024 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
Revenue						
Daily Fees	\$ 400,623	\$ 431,325	\$ 510,237	\$ 558,499	\$48,262	9.5%
Fee Revenue	505,156	831,660	601,008	997,428	396,419	66.0%
Membership Fees	1,010,229	1,068,868	933,926	966,202	32,276	3.5%
Rental Revenue	617,247	705,980	629,440	763,968	134,528	21.4%
Miscellaneous Revenue	<u>12,992</u>	<u>80,007</u>	<u>79,907</u>	<u>87,874</u>	<u>7,967</u>	10.0%
Total Revenue	<u>\$2,547,320</u>	<u>\$3,117,840</u>	<u>\$2,754,519</u>	<u>\$3,373,971</u>	<u>\$619,452</u>	22.5%
Expenses						
Salaries & Wages	\$950,445	\$1,347,059	\$1,044,974	\$ 1,217,215	\$172,242	16.5%
Employee Benefits	40,389	52,204	54,690	55,989	1,299	2.4%
Contract Services	198,250	291,379	235,566	315,299	79,733	33.8%
Utilities	39,288	54,707	46,297	61,310	15,013	32.4%
Supplies	69,549	115,093	99,592	101,180	1,589	1.6%
Repairs	<u>12,518</u>	<u>14,090</u>	<u>21,788</u>	<u>24,069</u>	<u>2,281</u>	10.5%
Operating Expenses	\$1,310,440	\$1,874,532	\$1,502,905	\$1,775,062	\$272,156	18.1%
Operating Surplus (Deficit)	<u>\$1,236,880</u>	<u>\$1,243,308</u>	<u>\$1,251,614</u>	<u>\$1,598,909</u>	<u>\$347,295</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	651,072	0	0	0	0	N/A
Overhead Transfer	<u>122,596</u>	<u>119,700</u>	<u>86,606</u>	<u>191,289</u>	<u>104,683</u>	120.9%
Non Operating Expenses	\$773,668	\$119,700	\$86,606	\$191,289	\$104,683	120.9%
Total Expenses	<u>\$2,084,107</u>	<u>\$1,994,232</u>	<u>\$1,589,511</u>	<u>\$1,966,351</u>	<u>\$376,839</u>	23.7%
Net Surplus (Deficit)	\$463,213	\$1,123,608	\$1,165,008	\$1,407,620		

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Department: 43 - Lakefront Operations											
Program: 100 - Operations											
Category: 43 - Daily Fees											
20-43-100-4300	Daily Fees - Resident	22,704.02	29,745.00	41,892.00	30,000.00	41,892.00	11,892.00	39.64%	45,900.00	4,008.00	9.57%
20-43-100-4310	Daily Fees - Non-Resident	223,030.00	266,235.00	337,912.00	288,000.00	337,912.00	49,912.00	17.33%	358,920.00	21,008.00	6.22%
20-43-100-4360	Guest Daily Fees	50,234.00	80,712.00	109,952.00	83,000.00	104,193.00	21,193.00	25.53%	116,005.00	11,812.00	11.34%
Total Category: 43 - Daily Fees :		295,968.02	376,692.00	489,756.00	401,000.00	483,997.00	82,997.00	20.70%	520,825.00	36,828.00	7.61%
Category: 44 - Fee Revenue											
20-43-100-4400	Program Fees	0.00	11,777.25	8,047.45	13,000.00	10,882.45	-2,117.55	-16.29%	11,263.00	380.55	3.50%
Total Category: 44 - Fee Revenue :		0.00	11,777.25	8,047.45	13,000.00	10,882.45	-2,117.55	-16.29%	11,263.00	380.55	3.50%
Category: 45 - Membership Fees											
20-43-100-4500	Membership Fees - Resident	385,924.20	357,871.93	446,381.48	382,594.00	362,685.19	-19,908.81	-5.20%	378,979.00	16,293.81	4.49%
20-43-100-4510	Membership Fees - Non- Resid	388,475.85	214,906.60	176,907.02	224,950.00	161,740.50	-63,209.50	-28.10%	169,000.00	7,259.50	4.49%
20-43-100-4530	Parking Pass - Resident	165,530.60	171,180.87	183,180.00	181,125.00	183,180.00	2,055.00	1.13%	188,388.00	5,208.00	2.84%
20-43-100-4540	Parking Pass - Non-Resident	248,383.00	198,657.00	174,198.00	209,820.00	174,198.00	-35,622.00	-16.98%	175,890.00	1,692.00	0.97%
Total Category: 45 - Membership Fees :		1,188,313.65	942,616.40	980,666.50	998,489.00	881,803.69	-116,685.31	-11.69%	912,257.00	30,453.31	3.45%
Category: 46 - Rental Revenue											
20-43-100-4680	Facility Rental	57,763.00	49,249.00	66,486.00	45,606.00	56,156.00	10,550.00	23.13%	51,133.00	-5,023.00	-8.94%
Total Category: 46 - Rental Revenue :		57,763.00	49,249.00	66,486.00	45,606.00	56,156.00	10,550.00	23.13%	51,133.00	-5,023.00	-8.94%
Category: 48 - Miscellaneous Revenue											
20-43-100-4900	Miscellaneous Revenue	0.00	0.00	4,439.00	9,000.00	4,439.00	-4,561.00	-50.68%	7,347.00	2,908.00	65.51%
20-43-100-4910	Over/Short Revenue	741.16	464.25	848.25	0.00	582.25	582.25	0.00%	0.00	-582.25	-100.00%
20-43-100-4990	Grant Revenue	0.00	0.00	14,918.56	0.00	14,918.56	14,918.56	0.00%	15,000.00	81.44	0.55%
Total Category: 48 - Miscellaneous Revenue :		741.16	464.25	20,205.81	9,000.00	19,939.81	10,939.81	121.55%	22,347.00	2,407.19	12.07%
Category: 50 - Salaries & Wages											
20-43-100-5000	Administration	77,295.83	76,059.95	69,681.96	80,718.00	76,066.00	-4,652.00	-5.76%	96,078.00	20,012.00	26.31%
20-43-100-5030	PT Supervisor	56,451.03	63,175.14	48,021.27	50,452.60	48,570.00	-1,882.60	-3.73%	50,506.56	1,936.56	3.99%
20-43-100-5035	PT Coordinator	0.00	244.25	14,987.00	18,200.00	14,987.00	-3,213.00	-17.65%	15,586.48	599.48	4.00%
20-43-100-5040	PT Attendant	84,636.41	196,554.93	145,684.41	252,567.50	171,000.00	-81,567.50	-32.30%	177,840.00	6,840.00	4.00%
20-43-100-5055	PT Administration	32,898.06	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5060	PT Guard	90,986.32	110,117.75	105,366.78	126,225.00	105,366.78	-20,858.22	-16.52%	109,581.42	4,214.64	4.00%
20-43-100-5070	PT Maintenance	1,702.55	5,823.32	2,718.75	9,600.00	2,900.00	-6,700.00	-69.79%	3,407.04	507.04	17.48%
20-43-100-5080	Overtime FT	178.37	41.09	143.03	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5085	Overtime PT	8,006.96	11,735.21	2,187.83	13,495.00	1,608.58	-11,886.42	-88.08%	1,672.92	64.34	4.00%
Total Category: 50 - Salaries & Wages:		352,155.53	463,751.64	388,791.03	551,258.10	420,498.36	-130,759.74	-23.72%	454,672.42	34,174.06	8.13%
Category: 51 - Employee Benefits											
20-43-100-5110	Health Insurance Premiums	30,033.94	35,702.58	31,268.73	43,464.00	44,037.00	573.00	1.32%	24,510.00	-19,527.00	-44.34%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-43-100-5150	Training & Education	789.00	3,335.95	3,129.07	4,765.00	4,765.00	0.00	0.00%	5,270.00	505.00	10.60%
20-43-100-5160	Dues	0.00	1,086.00	279.00	2,025.00	4,176.00	2,151.00	106.22%	4,176.00	0.00	0.00%
20-43-100-5170	Awards and Meetings	523.14	264.35	1,348.47	1,150.00	1,113.27	-36.73	-3.19%	1,157.00	43.73	3.93%
Total Category: 51 - Employee Benefits :		31,346.08	40,388.88	36,025.27	51,404.00	54,091.27	2,687.27	5.23%	35,113.00	-18,978.27	-35.09%
Category: 52 - Contract Services											
20-43-100-5200	Building Maintenance Services	524.00	3,019.00	60.00	890.00	890.00	0.00	0.00%	934.00	44.00	4.94%
20-43-100-5205	Equipment Maintenance Serv	1,495.24	2,872.85	2,182.03	3,920.00	1,244.00	-2,676.00	-68.27%	2,300.00	1,056.00	84.89%
20-43-100-5210	Grounds Maintenance Services	2,783.09	0.00	0.00	3,150.00	0.00	-3,150.00	-100.00%	0.00	0.00	0.00%
20-43-100-5220	Transportation	0.00	0.00	0.00	600.00	300.00	-300.00	-50.00%	300.00	0.00	0.00%
20-43-100-5225	Misc. Contract Services	76,955.28	82,363.40	84,040.79	54,311.00	80,322.10	26,011.10	47.89%	58,520.00	-21,802.10	-27.14%
20-43-100-5255	Marketing	259.42	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-43-100-5265	Printing	2,089.03	1,432.98	3,452.37	2,840.00	3,452.37	612.37	21.56%	3,624.00	171.63	4.97%
20-43-100-5270	Postage	1,899.42	9.90	7.99	0.00	7.99	7.99	0.00%	10.00	2.01	25.16%
20-43-100-5280	Equipment Rental	0.00	0.00	231.75	0.00	231.75	231.75	0.00%	243.00	11.25	4.85%
Total Category: 52 - Contract Services:		86,005.48	89,698.13	89,974.93	65,711.00	86,448.21	20,737.21	31.56%	65,931.00	-20,517.21	-23.73%
Category: 53 - Utilities											
20-43-100-5310	Communications	5,658.45	5,387.68	5,695.27	5,940.00	5,900.00	-40.00	-0.67%	5,940.00	40.00	0.68%
20-43-100-5320	Water	6,905.07	6,234.05	4,472.74	6,800.00	6,490.00	-310.00	-4.56%	6,490.00	0.00	0.00%
20-43-100-5330	Electricity	14,139.10	12,638.18	14,531.57	21,600.00	15,400.00	-6,200.00	-28.70%	23,136.00	7,736.00	50.23%
20-43-100-5350	Misc. Utilities	3,602.30	3,215.28	1,756.00	3,804.00	2,110.00	-1,694.00	-44.53%	2,212.56	102.56	4.86%
Total Category: 53 - Utilities :		30,304.92	27,475.19	26,455.58	38,144.00	29,900.00	-8,244.00	-21.61%	37,778.56	7,878.56	26.35%
Category: 54 - Supplies											
20-43-100-5400	Program Operation Supplies	8,006.71	8,012.71	5,825.43	6,715.00	6,715.00	0.00	0.00%	7,050.75	335.75	5.00%
20-43-100-5410	Office Supplies	897.08	369.22	907.56	900.00	900.00	0.00	0.00%	945.00	45.00	5.00%
20-43-100-5420	Building Supplies	1,089.84	5,125.91	2,472.89	5,400.00	5,400.00	0.00	0.00%	5,670.00	270.00	5.00%
20-43-100-5430	Equipment Supplies	2,128.35	7,130.72	12,450.97	11,260.00	11,260.00	0.00	0.00%	11,823.00	563.00	5.00%
20-43-100-5450	Fuel Supplies	482.10	2,787.87	2,179.70	2,800.00	2,800.00	0.00	0.00%	2,940.00	140.00	5.00%
20-43-100-5460	Uniform Supplies	9,288.77	8,999.29	8,185.67	9,289.00	9,289.00	0.00	0.00%	9,751.00	462.00	4.97%
20-43-100-5470	Misc. Supplies	6,238.57	4,204.08	1,581.75	6,000.00	5,681.75	-318.25	-5.30%	5,965.00	283.25	4.99%
Total Category: 54 - Supplies :		28,131.42	36,629.80	33,603.97	42,364.00	42,045.75	-318.25	-0.75%	44,144.75	2,099.00	4.99%
Category: 55 - Equipment and Repairs											
20-43-100-5510	Building Repairs	3,693.53	4,091.42	7,537.24	4,240.00	8,000.00	3,760.00	88.68%	8,400.00	400.00	5.00%
20-43-100-5520	Equipment Repairs	6,343.64	4,417.71	7,722.97	4,350.00	7,090.00	2,740.00	62.99%	7,444.00	354.00	4.99%
Total Category: 55 - Equipment and Repairs :		10,037.17	8,509.13	15,260.21	8,590.00	15,090.00	6,500.00	75.67%	15,844.00	754.00	5.00%
Category: 60 - Transfers											
20-43-100-6010	Admin Overhead Charge	99,029.04	122,595.57	0.00	119,700.00	86,606.00	-33,094.00	-27.65%	191,289.00	104,683.00	120.87%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-43-100-6050	558,207.00	651,072.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :	657,236.04	773,667.57	0.00	119,700.00	86,606.00	-33,094.00	-27.65%	191,289.00	104,683.00	120.87%
Total Program: 100 - Operations:	347,569.19	-59,321.44	975,050.77	589,923.90	718,099.36	128,175.46	21.73%	673,052.27	-45,047.09	-6.27%
Program: 120 - Pro Shop										
Category: 47 - Retail Sales										
20-43-120-4710	0.00	1,072.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 47 - Retail Sales :	0.00	1,072.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 54 - Supplies										
20-43-120-5490	0.00	410.64	341.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	410.64	341.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 120 - Pro Shop:	0.00	661.98	-341.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 140 - Langdon Operations										
Category: 43 - Daily Fees										
20-43-140-4300	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	-100.00%	4,000.00	4,000.00	0.00%
20-43-140-4310	0.00	0.00	0.00	4,800.00	0.00	-4,800.00	-100.00%	4,800.00	4,800.00	0.00%
Total Category: 43 - Daily Fees :	0.00	0.00	0.00	8,800.00	0.00	-8,800.00	-100.00%	8,800.00	8,800.00	0.00%
Category: 50 - Salaries & Wages										
20-43-140-5030	0.00	0.00	0.00	7,600.00	0.00	-7,600.00	-100.00%	7,904.00	7,904.00	0.00%
20-43-140-5040	0.00	0.00	0.00	38,296.00	0.00	-38,296.00	-100.00%	39,827.84	39,827.84	0.00%
20-43-140-5060	0.00	0.00	0.00	45,050.00	0.00	-45,050.00	-100.00%	46,852.00	46,852.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	0.00	90,946.00	0.00	-90,946.00	-100.00%	94,583.84	94,583.84	0.00%
Category: 52 - Contract Services										
20-43-140-5225	0.00	0.00	0.00	1,560.00	0.00	-1,560.00	-100.00%	1,640.00	1,640.00	0.00%
20-43-140-5280	384.00	1,628.88	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:	384.00	1,628.88	0.00	1,560.00	0.00	-1,560.00	-100.00%	1,640.00	1,640.00	0.00%
Category: 53 - Utilities										
20-43-140-5330	270.11	277.81	255.27	600.00	255.00	-345.00	-57.50%	600.00	345.00	135.29%
Total Category: 53 - Utilities :	270.11	277.81	255.27	600.00	255.00	-345.00	-57.50%	600.00	345.00	135.29%
Category: 54 - Supplies										
20-43-140-5430	0.00	0.00	5,125.00	5,000.00	5,125.00	125.00	2.50%	4,000.00	-1,125.00	-21.95%
Total Category: 54 - Supplies :	0.00	0.00	5,125.00	5,000.00	5,125.00	125.00	2.50%	4,000.00	-1,125.00	-21.95%
Category: 55 - Equipment and Repairs										
20-43-140-5510	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Category: 55 - Equipment and Repairs :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Program: 140 - Langdon Operations:	-654.11	-1,906.69	-5,380.27	-89,306.00	-5,380.00	83,926.00	-93.98%	-93,523.84	-88,143.84	1,638.36%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 141 - Elmwood Dunes											
Category: 48 - Miscellaneous Revenue											
20-43-141-4900	Miscellaneous Revenue	0.00	0.00	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
Category: 50 - Salaries & Wages											
20-43-141-5055	PT Administration	446.92	2,619.75	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
Total Category: 50 - Salaries & Wages:		446.92	2,619.75	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
Total Program: 141 - Elmwood Dunes:		-446.92	-2,619.75	0.00	0.00	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	6,359.00	23,931.00	26,240.00	21,525.00	26,240.00	4,715.00	21.90%	28,874.00	2,634.00	10.04%
Total Category: 43 - Daily Fees :		6,359.00	23,931.00	26,240.00	21,525.00	26,240.00	4,715.00	21.90%	28,874.00	2,634.00	10.04%
Category: 44 - Fee Revenue											
20-43-142-4430	Lessons	27,938.03	34,249.77	3,845.00	9,090.00	3,845.00	-5,245.00	-57.70%	4,035.00	190.00	4.94%
Total Category: 44 - Fee Revenue :		27,938.03	34,249.77	3,845.00	9,090.00	3,845.00	-5,245.00	-57.70%	4,035.00	190.00	4.94%
Category: 46 - Rental Revenue											
20-43-142-4660	Equipment Rental	17,223.50	13,178.50	12,438.00	12,000.00	12,385.00	385.00	3.21%	13,593.80	1,208.80	9.76%
20-43-142-4680	Facility Rental	480,891.25	541,061.75	560,880.00	548,274.00	548,274.00	0.00	0.00%	599,241.01	50,967.01	9.30%
Total Category: 46 - Rental Revenue :		498,114.75	554,240.25	573,318.00	560,274.00	560,659.00	385.00	0.07%	612,834.81	52,175.81	9.31%
Category: 50 - Salaries & Wages											
20-43-142-5000	Administration	0.00	56,826.11	54,983.84	80,718.00	80,718.00	0.00	0.00%	67,200.00	-13,518.00	-16.75%
20-43-142-5010	Recruitment Incentives	0.00	0.00	0.00	400.00	0.00	-400.00	-100.00%	416.00	416.00	0.00%
20-43-142-5030	PT Supervisor	22,259.50	31,586.00	39,703.03	46,988.50	41,149.00	-5,839.50	-12.43%	42,794.96	1,645.96	4.00%
20-43-142-5040	PT Attendant	105,797.89	136,972.25	119,798.50	157,537.50	122,798.00	-34,739.50	-22.05%	127,709.92	4,911.92	4.00%
20-43-142-5045	PT Instructor	8,145.00	10,089.50	285.00	2,375.00	1,000.00	-1,375.00	-57.89%	1,778.40	778.40	77.84%
20-43-142-5085	Overtime PT	3,594.45	1,521.75	53.44	1,600.00	53.44	-1,546.56	-96.66%	1,656.00	1,602.56	2,998.80%
Total Category: 50 - Salaries & Wages:		139,796.84	236,995.61	214,823.81	289,619.00	245,718.44	-43,900.56	-15.16%	241,555.28	-4,163.16	-1.69%
Category: 51 - Employee Benefits											
20-43-142-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,725.60	13,725.60	0.00%
20-43-142-5150	Training & Education	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	0.00	0.00	0.00	0.00	0.00	0.00%	14,225.60	14,225.60	0.00%
Category: 52 - Contract Services											
20-43-142-5210	Grounds Maintenance Services	17,438.00	14,199.20	15,376.00	20,000.00	15,376.00	-4,624.00	-23.12%	21,000.00	5,624.00	36.58%
20-43-142-5225	Misc. Contract Services	6,020.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,267.00	13,267.00	0.00%
20-43-142-5270	Postage	0.00	8.36	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20-43-142-5280	Equipment Rental	9,233.28	8,339.51	6,231.30	11,153.00	8,934.00	-2,219.00	-19.90%	7,350.00	-1,584.00	-17.73%
Total Category: 52 - Contract Services:		32,691.28	22,547.07	21,607.30	31,153.00	24,310.00	-6,843.00	-21.97%	41,617.00	17,307.00	71.19%
Category: 53 - Utilities											
20-43-142-5320	Water	359.00	72.58	503.74	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Total Category: 53 - Utilities :		359.00	72.58	503.74	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	3,058.26	5,181.02	3,105.37	5,060.00	4,500.00	-560.00	-11.07%	5,233.00	733.00	16.29%
20-43-142-5410	Office Supplies	180.24	198.53	222.85	200.00	222.85	22.85	11.43%	205.00	-17.85	-8.01%
20-43-142-5430	Equipment Supplies	7,211.36	5,275.69	8,697.43	8,785.00	8,697.43	-87.57	-1.00%	9,242.00	544.57	6.26%
20-43-142-5450	Fuel Supplies	838.71	1,444.91	851.81	1,500.00	1,500.00	0.00	0.00%	1,575.00	75.00	5.00%
20-43-142-5460	Uniform Supplies	3,859.67	3,002.67	2,600.20	3,669.00	3,500.00	-169.00	-4.61%	3,993.00	493.00	14.09%
Total Category: 54 - Supplies :		15,148.24	15,102.82	15,477.66	19,214.00	18,420.28	-793.72	-4.13%	20,248.00	1,827.72	9.92%
Category: 55 - Equipment and Repairs											
20-43-142-5510	Building Repairs	3,675.53	1,996.96	1,044.61	2,000.00	1,200.00	-800.00	-40.00%	2,100.00	900.00	75.00%
20-43-142-5520	Equipment Repairs	874.95	846.96	2,209.63	2,000.00	1,759.20	-240.80	-12.04%	2,100.00	340.80	19.37%
Total Category: 55 - Equipment and Repairs :		4,550.48	2,843.92	3,254.24	4,000.00	2,959.20	-1,040.80	-26.02%	4,200.00	1,240.80	41.93%
Total Program: 142 - Sailing Operations:		339,865.94	334,859.02	347,736.25	245,903.00	298,336.08	52,433.08	21.32%	322,897.93	24,561.85	8.23%
Program: 143 - Gillson Programs											
Category: 44 - Fee Revenue											
20-43-143-4400	Program Fees	0.00	5,980.00	21,993.00	98,675.00	21,000.00	-77,675.00	-78.72%	106,344.00	85,344.00	406.40%
Total Category: 44 - Fee Revenue :		0.00	5,980.00	21,993.00	98,675.00	21,000.00	-77,675.00	-78.72%	106,344.00	85,344.00	406.40%
Category: 50 - Salaries & Wages											
20-43-143-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,981.49	13,981.49	0.00%
20-43-143-5040	PT Attendant	0.00	0.00	5,670.00	3,100.00	5,670.00	2,570.00	82.90%	11,508.00	5,838.00	102.96%
20-43-143-5045	PT Instructor	0.00	0.00	0.00	12,880.00	1.00	-12,879.00	-99.99%	5,250.00	5,249.00	24,900.00%
Total Category: 50 - Salaries & Wages:		0.00	0.00	5,670.00	15,980.00	5,671.00	-10,309.00	-64.51%	30,739.49	25,068.49	442.05%
Category: 52 - Contract Services											
20-43-143-5225	Misc. Contract Services	0.00	0.00	2,372.45	8,032.00	1,624.50	-6,407.50	-79.77%	29,300.00	27,675.50	1,703.63%
Total Category: 52 - Contract Services:		0.00	0.00	2,372.45	8,032.00	1,624.50	-6,407.50	-79.77%	29,300.00	27,675.50	1,703.63%
Category: 54 - Supplies											
20-43-143-5400	Program Operation Supplies	97.60	1,928.65	7,209.73	7,000.00	7,193.74	193.74	2.77%	2,800.00	-4,393.74	-61.08%
20-43-143-5430	Equipment Supplies	0.00	0.00	0.00	3,600.00	1.00	-3,599.00	-99.97%	3,200.00	3,199.00	19,900.00%
Total Category: 54 - Supplies :		97.60	1,928.65	7,209.73	10,600.00	7,194.74	-3,405.26	-32.13%	6,000.00	-1,194.74	-16.61%
Total Program: 143 - Gillson Programs:		-97.60	4,051.35	6,740.82	64,063.00	6,509.76	-57,553.24	-89.84%	40,304.51	33,794.75	519.14%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Program: 144 - Beach House Concessions											
Category: 48 - Miscellaneous Revenue											
20-43-144-4940	Concessionaire Fees	7,500.00	12,572.94	10,386.11	15,750.00	11,227.00	-4,523.00	-28.72%	9,837.50	-1,389.50	-12.38%
Total Category: 48 - Miscellaneous Revenue :		7,500.00	12,572.94	10,386.11	15,750.00	11,227.00	-4,523.00	-28.72%	9,837.50	-1,389.50	-12.38%
Category: 53 - Utilities											
20-43-144-5340	Natural Gas	1,303.71	2,313.57	1,210.83	1,995.00	1,175.00	-820.00	-41.10%	2,350.00	1,175.00	100.00%
Total Category: 53 - Utilities :		1,303.71	2,313.57	1,210.83	1,995.00	1,175.00	-820.00	-41.10%	2,350.00	1,175.00	100.00%
Total Program: 144 - Beach House Concessions:		6,196.29	10,259.37	9,175.28	13,755.00	10,052.00	-3,703.00	-26.92%	7,487.50	-2,564.50	-25.51%
Program: 145 - Lakeview Center											
Category: 46 - Rental Revenue											
20-43-145-4680	Facility Rental	39,166.75	13,757.50	12,825.25	100,100.00	12,625.25	-87,474.75	-87.39%	100,000.00	87,374.75	692.06%
Total Category: 46 - Rental Revenue :		39,166.75	13,757.50	12,825.25	100,100.00	12,625.25	-87,474.75	-87.39%	100,000.00	87,374.75	692.06%
Category: 48 - Miscellaneous Revenue											
20-43-145-4900	Miscellaneous Revenue	0.00	-45.00	4,000.00	5,000.00	0.00	-5,000.00	-100.00%	5,000.00	5,000.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	-45.00	4,000.00	5,000.00	0.00	-5,000.00	-100.00%	5,000.00	5,000.00	0.00%
Category: 50 - Salaries & Wages											
20-43-145-5000	Administration	79,215.98	83,884.57	86,232.06	80,718.00	91,637.00	10,919.00	13.53%	28,822.50	-62,814.50	-68.55%
20-43-145-5040	PT Attendant	4,959.40	0.00	1,000.00	19,332.00	3,000.00	-16,332.00	-84.48%	22,913.28	19,913.28	663.78%
20-43-145-5080	Overtime FT	178.37	41.09	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		84,353.75	83,925.66	87,232.06	100,050.00	94,637.00	-5,413.00	-5.41%	51,735.78	-42,901.22	-45.33%
Category: 51 - Employee Benefits											
20-43-145-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,882.40	5,882.40	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,882.40	5,882.40	0.00%
Category: 52 - Contract Services											
20-43-145-5200	Building Maintenance Services	22,770.00	18,108.75	18,403.00	21,991.00	21,717.00	-274.00	-1.25%	948.00	-20,769.00	-95.63%
20-43-145-5205	Equipment Maintenance Servi	3,138.20	1,662.23	5,681.26	2,072.00	5,324.85	3,252.85	156.99%	3,116.00	-2,208.85	-41.48%
20-43-145-5225	Misc. Contract Services	150.00	600.00	120.00	100.00	100.00	0.00	0.00%	29,460.00	29,360.00	29,360.00%
20-43-145-5255	Marketing	0.00	0.00	0.00	3,500.00	300.00	-3,200.00	-91.43%	3,500.00	3,200.00	1,066.67%
20-43-145-5265	Printing	237.47	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%	2,000.00	2,000.00	0.00%
Total Category: 52 - Contract Services:		26,295.67	20,370.98	24,204.26	29,663.00	27,441.85	-2,221.15	-7.49%	39,024.00	11,582.15	42.21%
Category: 53 - Utilities											
20-43-145-5320	Water	0.00	0.00	1,058.75	0.00	3,058.00	3,058.00	0.00%	4,000.00	942.00	30.80%
20-43-145-5330	Electricity	6,519.82	4,212.71	4,843.84	7,200.00	5,154.00	-2,046.00	-28.42%	9,000.00	3,846.00	74.62%
20-43-145-5340	Natural Gas	4,052.73	4,808.17	4,223.80	5,400.00	5,632.00	232.00	4.30%	6,195.00	563.00	10.00%
Total Category: 53 - Utilities :		10,572.55	9,020.88	10,126.39	12,600.00	13,844.00	1,244.00	9.87%	19,195.00	5,351.00	38.65%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 54 - Supplies											
20-43-145-5410	Office Supplies	118.09	59.27	65.39	150.00	150.00	0.00	0.00%	200.00	50.00	33.33%
20-43-145-5430	Equipment Supplies	63.98	32.96	1,785.77	1,530.00	1,500.00	-30.00	-1.96%	2,750.00	1,250.00	83.33%
20-43-145-5470	Misc. Supplies	0.00	0.00	206.95	0.00	153.98	153.98	0.00%	350.00	196.02	127.30%
	Total Category: 54 - Supplies :	182.07	92.23	2,058.11	1,680.00	1,803.98	123.98	7.38%	3,300.00	1,496.02	82.93%
Category: 55 - Equipment and Repairs											
20-43-145-5510	Building Repairs	73.80	895.35	4,415.32	1,000.00	3,738.50	2,738.50	273.85%	2,000.00	-1,738.50	-46.50%
20-43-145-5520	Equipment Repairs	0.00	270.03	107.94	500.00	0.00	-500.00	-100.00%	525.00	525.00	0.00%
	Total Category: 55 - Equipment and Repairs :	73.80	1,165.38	4,523.26	1,500.00	3,738.50	2,238.50	149.23%	2,525.00	-1,213.50	-32.46%
	Total Program: 145 - Lakeview Center:	-82,311.09	-100,862.63	-111,318.83	-40,393.00	-128,840.08	-88,447.08	218.97%	-16,662.18	112,177.90	-87.07%
Program: 146 - Campus Clubs Lakeview											
Category: 44 - Fee Revenue											
20-43-146-4400	Program Fees	0.00	0.00	63,041.82	150,800.00	66,614.00	-84,186.00	-55.83%	115,024.66	48,410.66	72.67%
	Total Category: 44 - Fee Revenue :	0.00	0.00	63,041.82	150,800.00	66,614.00	-84,186.00	-55.83%	115,024.66	48,410.66	72.67%
Category: 50 - Salaries & Wages											
20-43-146-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	13,981.49	13,981.49	0.00%
20-43-146-5030	PT Supervisor	0.00	0.00	6,189.75	11,115.00	6,700.00	-4,415.00	-39.72%	15,115.20	8,415.20	125.60%
20-43-146-5040	PT Attendant	0.00	0.00	4,920.00	6,240.00	5,760.00	-480.00	-7.69%	18,425.92	12,665.92	219.89%
20-43-146-5075	PT Driver	0.00	0.00	0.00	3,950.00	1.00	-3,949.00	-99.97%	0.00	-1.00	-100.00%
	Total Category: 50 - Salaries & Wages:	0.00	0.00	11,109.75	21,305.00	12,461.00	-8,844.00	-41.51%	47,522.61	35,061.61	281.37%
Category: 51 - Employee Benefits											
20-43-146-5150	Training & Education	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
	Total Category: 51 - Employee Benefits :	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
Category: 52 - Contract Services											
20-43-146-5215	Independent Contractor Serv	0.00	0.00	1,590.00	52,780.00	13,365.00	-39,415.00	-74.68%	28,627.50	15,262.50	114.20%
20-43-146-5220	Transportation	0.00	0.00	5,676.00	0.00	9,800.00	9,800.00	0.00%	7,550.00	-2,250.00	-22.96%
	Total Category: 52 - Contract Services:	0.00	0.00	7,266.00	52,780.00	23,165.00	-29,615.00	-56.11%	36,177.50	13,012.50	56.17%
Category: 54 - Supplies											
20-43-146-5400	Program Operation Supplies	0.00	0.00	4,667.60	14,700.00	6,000.00	-8,700.00	-59.18%	4,500.00	-1,500.00	-25.00%
20-43-146-5460	Uniform Supplies	0.00	0.00	488.80	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
	Total Category: 54 - Supplies :	0.00	0.00	5,156.40	14,950.00	6,250.00	-8,700.00	-58.19%	4,750.00	-1,500.00	-24.00%
	Total Program: 146 - Campus Clubs Lakeview:	0.00	0.00	39,509.67	61,465.00	24,438.00	-37,027.00	-60.24%	26,574.55	2,136.55	8.74%
Program: 147 - Lakefront Camps											
Category: 44 - Fee Revenue											
20-43-147-4400	Program Fees	96,611.66	135,109.94	154,865.99	179,140.00	154,927.74	-24,212.26	-13.52%	353,958.00	199,030.26	128.47%
	Total Category: 44 - Fee Revenue :	96,611.66	135,109.94	154,865.99	179,140.00	154,927.74	-24,212.26	-13.52%	353,958.00	199,030.26	128.47%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 50 - Salaries & Wages											
20-43-147-5000	Administration	0.00	25,963.85	29,019.15	5,000.00	26,596.08	21,596.08	431.92%	21,069.15	-5,526.93	-20.78%
20-43-147-5030	PT Supervisor	3,269.00	7,304.75	13,723.50	19,219.00	13,723.50	-5,495.50	-28.59%	14,271.00	547.50	3.99%
20-43-147-5050	PT Counselor	25,933.84	29,589.00	61,376.75	68,928.00	61,376.75	-7,551.25	-10.96%	60,453.12	-923.63	-1.50%
Total Category: 50 - Salaries & Wages:		29,202.84	62,857.60	104,119.40	93,147.00	101,696.33	8,549.33	9.18%	95,793.27	-5,903.06	-5.80%
Category: 51 - Employee Benefits											
20-43-147-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	62.50	62.50	0.00%
Total Category: 51 - Employee Benefits :		0.00	0.00	0.00	0.00	0.00	0.00	0.00%	62.50	62.50	0.00%
Category: 52 - Contract Services											
20-43-147-5225	Misc. Contract Services	0.00	0.00	36.00	800.00	836.00	36.00	4.50%	1,785.00	949.00	113.52%
20-43-147-5272	Entry Fees	0.00	0.00	0.00	1,200.00	500.00	-700.00	-58.33%	0.00	-500.00	-100.00%
20-43-147-5280	Equipment Rental	978.06	951.58	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		978.06	951.58	36.00	2,000.00	1,336.00	-664.00	-33.20%	1,785.00	449.00	33.61%
Category: 54 - Supplies											
20-43-147-5400	Program Operation Supplies	1,530.03	4,330.88	3,548.91	5,310.00	4,200.00	-1,110.00	-20.90%	5,566.50	1,366.50	32.54%
20-43-147-5430	Equipment Supplies	18.90	2,110.81	644.00	6,000.00	4,500.00	-1,500.00	-25.00%	2,205.00	-2,295.00	-51.00%
20-43-147-5450	Fuel Supplies	0.00	601.83	898.40	500.00	898.40	398.40	79.68%	900.00	1.60	0.18%
20-43-147-5460	Uniform Supplies	1,021.39	1,452.68	1,858.19	2,085.00	1,858.19	-226.81	-10.88%	2,189.00	330.81	17.80%
Total Category: 54 - Supplies :		2,570.32	8,496.20	6,949.50	13,895.00	11,456.59	-2,438.41	-17.55%	10,860.50	-596.09	-5.20%
Total Program: 147 - Lakefront Camps:		63,860.44	62,804.56	43,761.09	70,098.00	40,438.82	-29,659.18	-42.31%	245,456.73	205,017.91	506.98%
Program: 148 - Paddle Sports											
Category: 44 - Fee Revenue											
20-43-148-4400	Program Fees	76,705.90	77,294.10	62,557.00	94,810.00	62,179.40	-32,630.60	-34.42%	72,115.00	9,935.60	15.98%
Total Category: 44 - Fee Revenue :		76,705.90	77,294.10	62,557.00	94,810.00	62,179.40	-32,630.60	-34.42%	72,115.00	9,935.60	15.98%
Category: 52 - Contract Services											
20-43-148-5215	Independent Contractor Serv	44,327.50	49,600.60	44,222.22	66,055.00	44,222.22	-21,832.78	-33.05%	50,484.00	6,261.78	14.16%
Total Category: 52 - Contract Services:		44,327.50	49,600.60	44,222.22	66,055.00	44,222.22	-21,832.78	-33.05%	50,484.00	6,261.78	14.16%
Total Program: 148 - Paddle Sports:		32,378.40	27,693.50	18,334.78	28,755.00	17,957.18	-10,797.82	-37.55%	21,631.00	3,673.82	20.46%
Program: 149 - Dog Beach											
Category: 45 - Membership Fees											
20-43-149-4500	Membership Fees - Resident	22,951.00	23,464.00	22,990.00	24,470.00	22,900.00	-1,570.00	-6.42%	23,701.00	801.00	3.50%
20-43-149-4510	Membership Fees - Non-Resid	45,034.00	44,149.00	29,222.75	45,909.00	29,222.75	-16,686.25	-36.35%	30,244.00	1,021.25	3.49%
Total Category: 45 - Membership Fees :		67,985.00	67,613.00	52,212.75	70,379.00	52,122.75	-18,256.25	-25.94%	53,945.00	1,822.25	3.50%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 54 - Supplies											
20-43-149-5400	Program Operation Supplies	2,451.75	2,122.80	1,840.00	1,700.00	1,840.00	140.00	8.24%	1,932.00	92.00	5.00%
Total Category: 54 - Supplies :		2,451.75	2,122.80	1,840.00	1,700.00	1,840.00	140.00	8.24%	1,932.00	92.00	5.00%
Total Program: 149 - Dog Beach:		65,533.25	65,490.20	50,372.75	68,679.00	50,282.75	-18,396.25	-26.79%	52,013.00	1,730.25	3.44%
Program: 151 - Great Gillson											
Category: 44 - Fee Revenue											
20-43-151-4400	Program Fees	387,553.99	240,744.80	281,559.85	286,145.00	281,559.85	-4,585.15	-1.60%	334,688.00	53,128.15	18.87%
Total Category: 44 - Fee Revenue :		387,553.99	240,744.80	281,559.85	286,145.00	281,559.85	-4,585.15	-1.60%	334,688.00	53,128.15	18.87%
Category: 50 - Salaries & Wages											
20-43-151-5000	Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	21,844.20	21,844.20	0.00%
20-43-151-5010	Recruitment Incentives	0.00	0.00	0.00	4,000.00	0.00	-4,000.00	-100.00%	1,200.00	1,200.00	0.00%
20-43-151-5025	Driver	0.00	0.00	0.00	15,200.00	0.00	-15,200.00	-100.00%	0.00	0.00	0.00%
20-43-151-5030	PT Supervisor	8,675.25	15,738.25	25,168.25	23,400.00	25,168.25	1,768.25	7.56%	26,898.80	1,730.55	6.88%
20-43-151-5050	PT Counselor	73,890.75	83,072.50	88,244.00	89,984.00	88,244.00	-1,740.00	-1.93%	98,876.80	10,632.80	12.05%
20-43-151-5075	PT Driver	0.00	1,141.55	1,066.98	1,913.00	1,913.00	0.00	0.00%	1,103.00	-810.00	-42.34%
20-43-151-5085	Overtime PT	9.38	342.75	226.14	0.00	226.14	226.14	0.00%	0.00	-226.14	-100.00%
Total Category: 50 - Salaries & Wages:		82,575.38	100,295.05	114,705.37	134,497.00	115,551.39	-18,945.61	-14.09%	149,922.80	34,371.41	29.75%
Category: 51 - Employee Benefits											
20-43-151-5110	Health Insurance Premiums	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	62.50	62.50	0.00%
20-43-151-5150	Training & Education	195.30	0.00	144.00	0.00	144.00	144.00	0.00%	135.00	-9.00	-6.25%
20-43-151-5170	Awards and Meetings	0.00	0.00	154.99	500.00	154.99	-345.01	-69.00%	508.00	353.01	227.76%
Total Category: 51 - Employee Benefits :		195.30	0.00	298.99	500.00	298.99	-201.01	-40.20%	705.50	406.51	135.96%
Category: 52 - Contract Services											
20-43-151-5220	Transportation	0.00	0.00	6,948.73	0.00	5,804.73	5,804.73	0.00%	12,064.00	6,259.27	107.83%
20-43-151-5225	Misc. Contract Services	0.00	0.00	408.33	0.00	408.33	408.33	0.00%	450.00	41.67	10.20%
20-43-151-5272	Entry Fees	1,641.67	13,452.59	20,804.70	34,425.00	20,804.70	-13,620.30	-39.57%	36,826.00	16,021.30	77.01%
Total Category: 52 - Contract Services:		1,641.67	13,452.59	28,161.76	34,425.00	27,017.76	-7,407.24	-21.52%	49,340.00	22,322.24	82.62%
Category: 53 - Utilities											
20-43-151-5310	Communications	162.49	128.35	205.05	368.00	122.52	-245.48	-66.71%	386.00	263.48	215.05%
Total Category: 53 - Utilities :		162.49	128.35	205.05	368.00	122.52	-245.48	-66.71%	386.00	263.48	215.05%
Category: 54 - Supplies											
20-43-151-5400	Program Operation Supplies	7,387.26	3,179.93	4,181.25	4,020.00	4,181.25	161.25	4.01%	3,938.00	-243.25	-5.82%
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	928.57	1,585.85	1,274.08	1,670.00	1,274.08	-395.92	-23.71%	2,007.20	733.12	57.54%
Total Category: 54 - Supplies :		8,315.83	4,765.78	5,455.33	5,690.00	5,455.33	-234.67	-4.12%	5,945.20	489.87	8.98%
Total Program: 151 - Great Gillson:		294,663.32	122,103.03	132,733.35	110,665.00	133,113.86	22,448.86	20.29%	128,388.50	-4,725.36	-3.55%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 152 - Central Afterschool Clubs										
Category: 50 - Salaries & Wages										
20-43-152-5030 PT Supervisor	0.00	0.00	935.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:	0.00	0.00	935.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 152 - Central Afterschool Clubs:	0.00	0.00	935.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 43 - Lakefront Operations:	1,066,557.11	463,212.50	1,505,439.08	1,123,607.90	1,165,007.73	41,399.83	3.68%	1,407,619.97	242,612.24	20.82%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 43 - Lakefront Operations										
Program: 100 - Operations										
43 - Daily Fees	295,968.02	376,692.00	489,756.00	401,000.00	483,997.00	82,997.00	20.70%	520,825.00	36,828.00	7.61%
44 - Fee Revenue	0.00	11,777.25	8,047.45	13,000.00	10,882.45	-2,117.55	-16.29%	11,263.00	380.55	3.50%
45 - Membership Fees	1,188,313.65	942,616.40	980,666.50	998,489.00	881,803.69	-116,685.31	-11.69%	912,257.00	30,453.31	3.45%
46 - Rental Revenue	57,763.00	49,249.00	66,486.00	45,606.00	56,156.00	10,550.00	23.13%	51,133.00	-5,023.00	-8.94%
48 - Miscellaneous Revenue	741.16	464.25	20,205.81	9,000.00	19,939.81	10,939.81	121.55%	22,347.00	2,407.19	12.07%
50 - Salaries & Wages	352,155.53	463,751.64	388,791.03	551,258.10	420,498.36	-130,759.74	-23.72%	454,672.42	34,174.06	8.13%
51 - Employee Benefits	31,346.08	40,388.88	36,025.27	51,404.00	54,091.27	2,687.27	5.23%	35,113.00	-18,978.27	-35.09%
52 - Contract Services	86,005.48	89,698.13	89,974.93	65,711.00	86,448.21	20,737.21	31.56%	65,931.00	-20,517.21	-23.73%
53 - Utilities	30,304.92	27,475.19	26,455.58	38,144.00	29,900.00	-8,244.00	-21.61%	37,778.56	7,878.56	26.35%
54 - Supplies	28,131.42	36,629.80	33,603.97	42,364.00	42,045.75	-318.25	-0.75%	44,144.75	2,099.00	4.99%
55 - Equipment and Repairs	10,037.17	8,509.13	15,260.21	8,590.00	15,090.00	6,500.00	75.67%	15,844.00	754.00	5.00%
60 - Transfers	657,236.04	773,667.57	0.00	119,700.00	86,606.00	-33,094.00	-27.65%	191,289.00	104,683.00	120.87%
Total Program: 100 - Operations:	347,569.19	-59,321.44	975,050.77	589,923.90	718,099.36	128,175.46	21.73%	673,052.27	-45,047.09	-6.27%
Program: 120 - Pro Shop										
47 - Retail Sales	0.00	1,072.62	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	410.64	341.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 120 - Pro Shop:	0.00	661.98	-341.58	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 140 - Langdon Operations										
43 - Daily Fees	0.00	0.00	0.00	8,800.00	0.00	-8,800.00	-100.00%	8,800.00	8,800.00	0.00%
50 - Salaries & Wages	0.00	0.00	0.00	90,946.00	0.00	-90,946.00	-100.00%	94,583.84	94,583.84	0.00%
52 - Contract Services	384.00	1,628.88	0.00	1,560.00	0.00	-1,560.00	-100.00%	1,640.00	1,640.00	0.00%
53 - Utilities	270.11	277.81	255.27	600.00	255.00	-345.00	-57.50%	600.00	345.00	135.29%
54 - Supplies	0.00	0.00	5,125.00	5,000.00	5,125.00	125.00	2.50%	4,000.00	-1,125.00	-21.95%
55 - Equipment and Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	1,500.00	1,500.00	0.00%
Total Program: 140 - Langdon Operations:	-654.11	-1,906.69	-5,380.27	-89,306.00	-5,380.00	83,926.00	-93.98%	-93,523.84	-88,143.84	1,638.36%
Program: 141 - Elmwood Dunes										
48 - Miscellaneous Revenue	0.00	0.00	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
50 - Salaries & Wages	446.92	2,619.75	0.00	50,257.00	48,740.00	-1,517.00	-3.02%	50,689.60	1,949.60	4.00%
Total Program: 141 - Elmwood Dunes:	-446.92	-2,619.75	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Program: 142 - Sailing Operations										
43 - Daily Fees	6,359.00	23,931.00	26,240.00	21,525.00	26,240.00	4,715.00	21.90%	28,874.00	2,634.00	10.04%
44 - Fee Revenue	27,938.03	34,249.77	3,845.00	9,090.00	3,845.00	-5,245.00	-57.70%	4,035.00	190.00	4.94%
46 - Rental Revenue	498,114.75	554,240.25	573,318.00	560,274.00	560,659.00	385.00	0.07%	612,834.81	52,175.81	9.31%
50 - Salaries & Wages	139,796.84	236,995.61	214,823.81	289,619.00	245,718.44	-43,900.56	-15.16%	241,555.28	-4,163.16	-1.69%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	14,225.60	14,225.60	0.00%
52 - Contract Services	32,691.28	22,547.07	21,607.30	31,153.00	24,310.00	-6,843.00	-21.97%	41,617.00	17,307.00	71.19%

Budget Comparison Report

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				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
53 - Utilities	359.00	72.58	503.74	1,000.00	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
54 - Supplies	15,148.24	15,102.82	15,477.66	19,214.00	18,420.28	-793.72	-4.13%	20,248.00	1,827.72	9.92%
55 - Equipment and Repairs	4,550.48	2,843.92	3,254.24	4,000.00	2,959.20	-1,040.80	-26.02%	4,200.00	1,240.80	41.93%
Total Program: 142 - Sailing Operations:	339,865.94	334,859.02	347,736.25	245,903.00	298,336.08	52,433.08	21.32%	322,897.93	24,561.85	8.23%
Program: 143 - Gillson Programs										
44 - Fee Revenue	0.00	5,980.00	21,993.00	98,675.00	21,000.00	-77,675.00	-78.72%	106,344.00	85,344.00	406.40%
50 - Salaries & Wages	0.00	0.00	5,670.00	15,980.00	5,671.00	-10,309.00	-64.51%	30,739.49	25,068.49	442.05%
52 - Contract Services	0.00	0.00	2,372.45	8,032.00	1,624.50	-6,407.50	-79.77%	29,300.00	27,675.50	1,703.63%
54 - Supplies	97.60	1,928.65	7,209.73	10,600.00	7,194.74	-3,405.26	-32.13%	6,000.00	-1,194.74	-16.61%
Total Program: 143 - Gillson Programs:	-97.60	4,051.35	6,740.82	64,063.00	6,509.76	-57,553.24	-89.84%	40,304.51	33,794.75	519.14%
Program: 144 - Beach House Concessions										
48 - Miscellaneous Revenue	7,500.00	12,572.94	10,386.11	15,750.00	11,227.00	-4,523.00	-28.72%	9,837.50	-1,389.50	-12.38%
53 - Utilities	1,303.71	2,313.57	1,210.83	1,995.00	1,175.00	-820.00	-41.10%	2,350.00	1,175.00	100.00%
Total Program: 144 - Beach House Concessions:	6,196.29	10,259.37	9,175.28	13,755.00	10,052.00	-3,703.00	-26.92%	7,487.50	-2,564.50	-25.51%
Program: 145 - Lakeview Center										
46 - Rental Revenue	39,166.75	13,757.50	12,825.25	100,100.00	12,625.25	-87,474.75	-87.39%	100,000.00	87,374.75	692.06%
48 - Miscellaneous Revenue	0.00	-45.00	4,000.00	5,000.00	0.00	-5,000.00	-100.00%	5,000.00	5,000.00	0.00%
50 - Salaries & Wages	84,353.75	83,925.66	87,232.06	100,050.00	94,637.00	-5,413.00	-5.41%	51,735.78	-42,901.22	-45.33%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	5,882.40	5,882.40	0.00%
52 - Contract Services	26,295.67	20,370.98	24,204.26	29,663.00	27,441.85	-2,221.15	-7.49%	39,024.00	11,582.15	42.21%
53 - Utilities	10,572.55	9,020.88	10,126.39	12,600.00	13,844.00	1,244.00	9.87%	19,195.00	5,351.00	38.65%
54 - Supplies	182.07	92.23	2,058.11	1,680.00	1,803.98	123.98	7.38%	3,300.00	1,496.02	82.93%
55 - Equipment and Repairs	73.80	1,165.38	4,523.26	1,500.00	3,738.50	2,238.50	149.23%	2,525.00	-1,213.50	-32.46%
Total Program: 145 - Lakeview Center:	-82,311.09	-100,862.63	-111,318.83	-40,393.00	-128,840.08	-88,447.08	218.97%	-16,662.18	112,177.90	-87.07%
Program: 146 - Campus Clubs Lakeview										
44 - Fee Revenue	0.00	0.00	63,041.82	150,800.00	66,614.00	-84,186.00	-55.83%	115,024.66	48,410.66	72.67%
50 - Salaries & Wages	0.00	0.00	11,109.75	21,305.00	12,461.00	-8,844.00	-41.51%	47,522.61	35,061.61	281.37%
51 - Employee Benefits	0.00	0.00	0.00	300.00	300.00	0.00	0.00%	0.00	-300.00	-100.00%
52 - Contract Services	0.00	0.00	7,266.00	52,780.00	23,165.00	-29,615.00	-56.11%	36,177.50	13,012.50	56.17%
54 - Supplies	0.00	0.00	5,156.40	14,950.00	6,250.00	-8,700.00	-58.19%	4,750.00	-1,500.00	-24.00%
Total Program: 146 - Campus Clubs Lakeview:	0.00	0.00	39,509.67	61,465.00	24,438.00	-37,027.00	-60.24%	26,574.55	2,136.55	8.74%
Program: 147 - Lakefront Camps										
44 - Fee Revenue	96,611.66	135,109.94	154,865.99	179,140.00	154,927.74	-24,212.26	-13.52%	353,958.00	199,030.26	128.47%
50 - Salaries & Wages	29,202.84	62,857.60	104,119.40	93,147.00	101,696.33	8,549.33	9.18%	95,793.27	-5,903.06	-5.80%
51 - Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	62.50	62.50	0.00%
52 - Contract Services	978.06	951.58	36.00	2,000.00	1,336.00	-664.00	-33.20%	1,785.00	449.00	33.61%
54 - Supplies	2,570.32	8,496.20	6,949.50	13,895.00	11,456.59	-2,438.41	-17.55%	10,860.50	-596.09	-5.20%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Total Program: 147 - Lakefront Camps:	63,860.44	62,804.56	43,761.09	70,098.00	40,438.82	-29,659.18	-42.31%	245,456.73	205,017.91	506.98%
Program: 148 - Paddle Sports										
44 - Fee Revenue	76,705.90	77,294.10	62,557.00	94,810.00	62,179.40	-32,630.60	-34.42%	72,115.00	9,935.60	15.98%
52 - Contract Services	44,327.50	49,600.60	44,222.22	66,055.00	44,222.22	-21,832.78	-33.05%	50,484.00	6,261.78	14.16%
Total Program: 148 - Paddle Sports:	32,378.40	27,693.50	18,334.78	28,755.00	17,957.18	-10,797.82	-37.55%	21,631.00	3,673.82	20.46%
Program: 149 - Dog Beach										
45 - Membership Fees	67,985.00	67,613.00	52,212.75	70,379.00	52,122.75	-18,256.25	-25.94%	53,945.00	1,822.25	3.50%
54 - Supplies	2,451.75	2,122.80	1,840.00	1,700.00	1,840.00	140.00	8.24%	1,932.00	92.00	5.00%
Total Program: 149 - Dog Beach:	65,533.25	65,490.20	50,372.75	68,679.00	50,282.75	-18,396.25	-26.79%	52,013.00	1,730.25	3.44%
Program: 151 - Great Gillson										
44 - Fee Revenue	387,553.99	240,744.80	281,559.85	286,145.00	281,559.85	-4,585.15	-1.60%	334,688.00	53,128.15	18.87%
50 - Salaries & Wages	82,575.38	100,295.05	114,705.37	134,497.00	115,551.39	-18,945.61	-14.09%	149,922.80	34,371.41	29.75%
51 - Employee Benefits	195.30	0.00	298.99	500.00	298.99	-201.01	-40.20%	705.50	406.51	135.96%
52 - Contract Services	1,641.67	13,452.59	28,161.76	34,425.00	27,017.76	-7,407.24	-21.52%	49,340.00	22,322.24	82.62%
53 - Utilities	162.49	128.35	205.05	368.00	122.52	-245.48	-66.71%	386.00	263.48	215.05%
54 - Supplies	8,315.83	4,765.78	5,455.33	5,690.00	5,455.33	-234.67	-4.12%	5,945.20	489.87	8.98%
Total Program: 151 - Great Gillson:	294,663.32	122,103.03	132,733.35	110,665.00	133,113.86	22,448.86	20.29%	128,388.50	-4,725.36	-3.55%
Program: 152 - Central Afterschool Clubs										
50 - Salaries & Wages	0.00	0.00	935.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Program: 152 - Central Afterschool Clubs:	0.00	0.00	935.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 43 - Lakefront Operations:	1,066,557.11	463,212.50	1,505,439.08	1,123,607.90	1,165,007.73	41,399.83	3.68%	1,407,619.97	242,612.24	20.82%



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

Mallinckrodt Center

	2022	2023	2023	2024 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	123,550	141,149	207,426	203,049	(\$4,377)	-2.1%
Rental Revenue	30,229	27,376	18,000	22,164	4,164	23.1%
Miscellaneous Revenue	<u>1,254</u>	<u>2,400</u>	<u>700</u>	<u>1,650</u>	<u>950</u>	135.7%
Total Revenue	<u>\$155,033</u>	<u>\$170,925</u>	<u>\$226,126</u>	<u>\$226,863</u>	<u>\$737</u>	0.3%
Expenses						
Salaries & Wages	\$113,025	\$112,354	\$120,262	\$ 128,930	\$8,668	7.2%
Employee Benefits	18,028	20,950	21,569	22,309	740	3.4%
Contract Services	62,864	69,797	114,532	114,197	(335)	-0.3%
Utilities	7,397	5,826	5,826	6,780	954	16.4%
Supplies	2,717	1,880	2,653	3,071	417	15.7%
Repairs	<u>4,807</u>	<u>1,843</u>	<u>1,843</u>	<u>2,131</u>	<u>288</u>	15.6%
Operating Expenses	\$208,838	\$212,650	\$266,686	\$277,417	\$10,732	4.0%
Operating Surplus (Deficit)	<u>(\$53,806)</u>	<u>(\$41,725)</u>	<u>(\$40,560)</u>	<u>(\$50,554)</u>	<u>(\$9,994)</u>	
Operating Capital	0	0	0	0	0	N/A
Debt Service	0	0	0	0	0	N/A
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>10,378</u>	<u>10,000</u>	<u>7,236</u>	<u>14,635</u>	<u>7,399</u>	102.3%
Non Operating Expenses	\$10,378	\$10,000	\$7,236	\$14,635	\$7,399	
Total Expenses	219,217	222,650	273,922	292,052	18,131	
Net Surplus (Deficit)	<u>(\$64,184)</u>	<u>(\$51,725)</u>	<u>(\$47,796)</u>	<u>(\$65,189)</u>	<u>(\$17,393)</u>	

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Department: 44 - Mallinckrodt Center											
Program: 100 - Operations											
Category: 46 - Rental Revenue											
20-44-100-4680	Facility Rental	13,419.50	30,229.00	21,191.50	27,376.00	18,000.00	-9,376.00	-34.25%	22,164.00	4,164.00	23.13%
Total Category: 46 - Rental Revenue :		13,419.50	30,229.00	21,191.50	27,376.00	18,000.00	-9,376.00	-34.25%	22,164.00	4,164.00	23.13%
Category: 48 - Miscellaneous Revenue											
20-44-100-4910	Over/Short Revenue	0.00	-46.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	-46.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 50 - Salaries & Wages											
20-44-100-5000	Administration	70,960.99	71,250.75	67,254.24	68,355.00	68,355.00	0.00	0.00%	71,089.20	2,734.20	4.00%
20-44-100-5035	PT Coordinator	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5040	PT Attendant	3,760.83	17,354.11	23,063.50	22,400.00	23,000.00	600.00	2.68%	27,456.00	4,456.00	19.37%
20-44-100-5080	Overtime FT	178.37	41.09	0.00	225.00	225.00	0.00	0.00%	225.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		74,900.19	88,645.95	90,317.74	90,980.00	91,580.00	600.00	0.66%	98,770.20	7,190.20	7.85%
Category: 51 - Employee Benefits											
20-44-100-5110	Health Insurance Premiums	16,995.28	16,971.78	14,856.11	19,838.00	20,100.00	262.00	1.32%	20,588.40	488.40	2.43%
20-44-100-5150	Training & Education	0.00	792.66	1,035.35	792.66	1,035.35	242.69	30.62%	1,334.37	299.02	28.88%
20-44-100-5160	Dues	329.00	264.00	334.00	279.00	334.00	55.00	19.71%	290.16	-43.84	-13.13%
20-44-100-5170	Awards and Meetings	0.00	0.00	75.72	40.00	100.00	60.00	150.00%	96.00	-4.00	-4.00%
Total Category: 51 - Employee Benefits :		17,324.28	18,028.44	16,301.18	20,949.66	21,569.35	619.69	2.96%	22,308.93	739.58	3.43%
Category: 52 - Contract Services											
20-44-100-5200	Building Maintenance Services	15,230.00	18,294.00	17,226.00	20,808.00	20,808.00	0.00	0.00%	21,925.80	1,117.80	5.37%
20-44-100-5205	Equipment Maintenance Servi	4,625.28	3,653.28	881.87	3,460.00	3,460.00	0.00	0.00%	3,636.00	176.00	5.09%
20-44-100-5220	Transportation	0.00	0.00	0.00	46.00	46.00	0.00	0.00%	48.00	2.00	4.35%
20-44-100-5225	Misc. Contract Services	2,832.21	4,352.83	6,604.93	3,282.00	5,839.14	2,557.14	77.91%	6,150.00	310.86	5.32%
20-44-100-5255	Marketing	0.00	0.00	207.32	625.00	600.00	-25.00	-4.00%	656.00	56.00	9.33%
20-44-100-5270	Postage	0.00	0.00	0.00	50.00	50.00	0.00	0.00%	52.50	2.50	5.00%
Total Category: 52 - Contract Services:		22,687.49	26,300.11	24,920.12	28,271.00	30,803.14	2,532.14	8.96%	32,468.30	1,665.16	5.41%
Category: 53 - Utilities											
20-44-100-5310	Communications	707.63	705.93	645.57	708.00	708.00	0.00	0.00%	708.00	0.00	0.00%
20-44-100-5340	Natural Gas	2,735.38	4,257.60	3,061.29	3,258.00	3,258.00	0.00	0.00%	3,588.00	330.00	10.13%
20-44-100-5350	Misc. Utilities	2,414.40	2,433.35	2,603.39	1,860.00	1,860.00	0.00	0.00%	2,484.00	624.00	33.55%
Total Category: 53 - Utilities :		5,857.41	7,396.88	6,310.25	5,826.00	5,826.00	0.00	0.00%	6,780.00	954.00	16.37%
Category: 54 - Supplies											
20-44-100-5400	Program Operation Supplies	321.40	402.90	253.57	555.00	555.00	0.00	0.00%	582.50	27.50	4.95%
20-44-100-5410	Office Supplies	184.27	197.34	138.06	215.00	215.00	0.00	0.00%	226.00	11.00	5.12%
20-44-100-5420	Building Supplies	9.34	471.50	655.55	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
					2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
20-44-100-5430	Equipment Supplies	104.94	279.23	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-100-5460	Uniform Supplies	0.00	172.65	0.00	245.00	245.00	0.00	0.00%	258.00	13.00	5.31%
Total Category: 54 - Supplies :		619.95	1,523.62	1,047.18	1,015.00	1,015.00	0.00	0.00%	1,066.50	51.50	5.07%
Category: 55 - Equipment and Repairs											
20-44-100-5510	Building Repairs	3,058.64	3,976.50	647.68	1,103.00	1,103.00	0.00	0.00%	1,158.00	55.00	4.99%
20-44-100-5520	Equipment Repairs	43.95	667.58	279.19	500.00	500.00	0.00	0.00%	625.00	125.00	25.00%
20-44-100-5850	Equipment	140.25	162.54	128.52	240.00	240.00	0.00	0.00%	348.00	108.00	45.00%
Total Category: 55 - Equipment and Repairs :		3,242.84	4,806.62	1,055.39	1,843.00	1,843.00	0.00	0.00%	2,131.00	288.00	15.63%
Category: 60 - Transfers											
20-44-100-6010	Admin Overhead Charge	8,898.00	10,378.45	0.00	10,000.00	7,236.00	-2,764.00	-27.64%	14,635.00	7,399.00	102.25%
Total Category: 60 - Transfers :		8,898.00	10,378.45	0.00	10,000.00	7,236.00	-2,764.00	-27.64%	14,635.00	7,399.00	102.25%
Total Program: 100 - Operations:		-120,110.66	-126,897.07	-118,760.36	-131,508.66	-141,872.49	-10,363.83	7.88%	-155,995.93	-14,123.44	9.96%
Program: 128 - Safety Town											
Category: 44 - Fee Revenue											
20-44-128-4400	Program Fees	4,517.75	4,726.40	6,332.00	6,560.00	6,332.00	-228.00	-3.48%	7,240.00	908.00	14.34%
Total Category: 44 - Fee Revenue :		4,517.75	4,726.40	6,332.00	6,560.00	6,332.00	-228.00	-3.48%	7,240.00	908.00	14.34%
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	1,140.00	1,509.38	1,097.25	1,530.00	1,097.25	-432.75	-28.28%	1,591.20	493.95	45.02%
20-44-128-5050	PT Counselor	0.00	1,727.00	2,010.50	2,240.00	2,010.50	-229.50	-10.25%	2,329.60	319.10	15.87%
20-44-128-5075	PT Driver	0.00	0.00	180.88	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
20-44-128-5085	Overtime PT	0.00	32.81	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 50 - Salaries & Wages:		1,140.00	3,269.19	3,288.63	3,938.00	3,275.75	-662.25	-16.82%	4,088.80	813.05	24.82%
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	5.58	289.59	100.00	289.59	189.59	189.59%	355.00	65.41	22.59%
Total Category: 54 - Supplies :		0.00	5.58	289.59	100.00	289.59	189.59	189.59%	355.00	65.41	22.59%
Total Program: 128 - Safety Town:		3,377.75	1,451.63	2,753.78	2,522.00	2,766.66	244.66	9.70%	2,796.20	29.54	1.07%
Program: 129 - Mallinckrodt Camps											
Category: 44 - Fee Revenue											
20-44-129-4400	Program Fees	0.00	41,180.50	109,961.40	41,250.00	109,698.90	68,448.90	165.94%	100,785.00	-8,913.90	-8.13%
Total Category: 44 - Fee Revenue :		0.00	41,180.50	109,961.40	41,250.00	109,698.90	68,448.90	165.94%	100,785.00	-8,913.90	-8.13%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Category: 52 - Contract Services										
20-44-129-5215 Independent Contractor Serv	0.00	29,084.90	75,652.50	28,875.00	75,652.50	46,777.50	162.00%	69,037.50	-6,615.00	-8.74%
Total Category: 52 - Contract Services:	0.00	29,084.90	75,652.50	28,875.00	75,652.50	46,777.50	162.00%	69,037.50	-6,615.00	-8.74%
Total Program: 129 - Mallinckrodt Camps:	0.00	12,095.60	34,308.90	12,375.00	34,046.40	21,671.40	175.12%	31,747.50	-2,298.90	-6.75%
Program: 130 - Memberships										
Category: 44 - Fee Revenue										
20-44-130-4400 Program Fees	9,675.00	11,401.75	11,226.25	14,950.00	10,105.00	-4,845.00	-32.41%	11,500.00	1,395.00	13.81%
Total Category: 44 - Fee Revenue :	9,675.00	11,401.75	11,226.25	14,950.00	10,105.00	-4,845.00	-32.41%	11,500.00	1,395.00	13.81%
Category: 52 - Contract Services										
20-44-130-5270 Postage	0.00	0.00	0.00	1.00	1.00	0.00	0.00%	1.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	0.00	0.00	1.00	1.00	0.00	0.00%	1.00	0.00	0.00%
Category: 54 - Supplies										
20-44-130-5400 Program Operation Supplies	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
Total Category: 54 - Supplies :	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
Total Program: 130 - Memberships:	9,675.00	11,401.75	11,226.25	14,934.00	10,089.00	-4,845.00	-32.44%	11,484.00	1,395.00	13.83%
Program: 132 - Day Trips										
Category: 44 - Fee Revenue										
20-44-132-4400 Program Fees	947.00	2,549.00	2,718.00	9,996.00	9,996.00	0.00	0.00%	8,746.00	-1,250.00	-12.51%
Total Category: 44 - Fee Revenue :	947.00	2,549.00	2,718.00	9,996.00	9,996.00	0.00	0.00%	8,746.00	-1,250.00	-12.51%
Category: 52 - Contract Services										
20-44-132-5272 Entry Fees	667.31	4,205.77	1,682.46	6,750.00	3,000.00	-3,750.00	-55.56%	5,850.00	2,850.00	95.00%
Total Category: 52 - Contract Services:	667.31	4,205.77	1,682.46	6,750.00	3,000.00	-3,750.00	-55.56%	5,850.00	2,850.00	95.00%
Category: 54 - Supplies										
20-44-132-5400 Program Operation Supplies	14.87	58.96	0.00	50.00	50.00	0.00	0.00%	54.00	4.00	8.00%
Total Category: 54 - Supplies :	14.87	58.96	0.00	50.00	50.00	0.00	0.00%	54.00	4.00	8.00%
Total Program: 132 - Day Trips:	264.82	-1,715.73	1,035.54	3,196.00	6,946.00	3,750.00	117.33%	2,842.00	-4,104.00	-59.08%
Program: 134 - Classes										
Category: 44 - Fee Revenue										
20-44-134-4400 Program Fees	1,113.00	8,338.70	14,312.50	10,348.00	13,494.00	3,146.00	30.40%	14,320.00	826.00	6.12%
Total Category: 44 - Fee Revenue :	1,113.00	8,338.70	14,312.50	10,348.00	13,494.00	3,146.00	30.40%	14,320.00	826.00	6.12%
Category: 50 - Salaries & Wages										
20-44-134-5045 PT Instructor	345.00	1,984.50	3,325.00	2,310.00	3,487.50	1,177.50	50.97%	3,575.00	87.50	2.51%
Total Category: 50 - Salaries & Wages:	345.00	1,984.50	3,325.00	2,310.00	3,487.50	1,177.50	50.97%	3,575.00	87.50	2.51%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%	
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)		
Category: 52 - Contract Services											
20-44-134-5225	Misc. Contract Services	717.50	1,458.50	2,429.38	3,100.00	2,800.00	-300.00	-9.68%	3,760.00	960.00	34.29%
Total Category: 52 - Contract Services:		717.50	1,458.50	2,429.38	3,100.00	2,800.00	-300.00	-9.68%	3,760.00	960.00	34.29%
Category: 54 - Supplies											
20-44-134-5400	Program Operation Supplies	2.54	158.16	354.12	0.00	283.88	283.88	0.00%	0.00	-283.88	-100.00%
Total Category: 54 - Supplies :		2.54	158.16	354.12	0.00	283.88	283.88	0.00%	0.00	-283.88	-100.00%
Total Program: 134 - Classes:		47.96	4,737.54	8,204.00	4,938.00	6,922.62	1,984.62	40.19%	6,985.00	62.38	0.90%
Program: 135 - Restore/Explore Series											
Category: 44 - Fee Revenue											
20-44-135-4400	Program Fees	0.00	199.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	750.00	750.00	0.00%
Total Category: 44 - Fee Revenue :		0.00	199.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	750.00	750.00	0.00%
Category: 48 - Miscellaneous Revenue											
20-44-135-4830	Sponsorship Revenue	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	150.00	-50.00	-25.00%
Total Category: 48 - Miscellaneous Revenue :		0.00	0.00	0.00	200.00	200.00	0.00	0.00%	150.00	-50.00	-25.00%
Category: 52 - Contract Services											
20-44-135-5215	Independent Contractor Serv	0.00	125.00	75.00	600.00	75.00	-525.00	-87.50%	600.00	525.00	700.00%
Total Category: 52 - Contract Services:		0.00	125.00	75.00	600.00	75.00	-525.00	-87.50%	600.00	525.00	700.00%
Total Program: 135 - Restore/Explore Series:		0.00	74.00	-75.00	1,100.00	125.00	-975.00	-88.64%	300.00	175.00	140.00%
Program: 136 - Sr. Walking Club											
Category: 44 - Fee Revenue											
20-44-136-4400	Program Fees	1,479.00	2,411.42	4,367.75	3,268.00	1,800.00	-1,468.00	-44.92%	1,950.00	150.00	8.33%
Total Category: 44 - Fee Revenue :		1,479.00	2,411.42	4,367.75	3,268.00	1,800.00	-1,468.00	-44.92%	1,950.00	150.00	8.33%
Total Program: 136 - Sr. Walking Club:		1,479.00	2,411.42	4,367.75	3,268.00	1,800.00	-1,468.00	-44.92%	1,950.00	150.00	8.33%
Program: 137 - Group Exercise											
Category: 44 - Fee Revenue											
20-44-137-4400	Program Fees	33,493.00	50,531.00	60,579.59	50,052.00	54,000.00	3,948.00	7.89%	54,908.00	908.00	1.68%
Total Category: 44 - Fee Revenue :		33,493.00	50,531.00	60,579.59	50,052.00	54,000.00	3,948.00	7.89%	54,908.00	908.00	1.68%
Category: 50 - Salaries & Wages											
20-44-137-5045	PT Instructor	15,291.21	19,125.21	20,362.74	15,126.18	21,919.00	6,792.82	44.91%	22,496.00	577.00	2.63%
Total Category: 50 - Salaries & Wages:		15,291.21	19,125.21	20,362.74	15,126.18	21,919.00	6,792.82	44.91%	22,496.00	577.00	2.63%
Category: 52 - Contract Services											
20-44-137-5225	Misc. Contract Services	860.00	1,640.00	1,280.00	1,600.00	1,600.00	0.00	0.00%	1,880.00	280.00	17.50%
Total Category: 52 - Contract Services:		860.00	1,640.00	1,280.00	1,600.00	1,600.00	0.00	0.00%	1,880.00	280.00	17.50%
Total Program: 137 - Group Exercise:		17,341.79	29,765.79	38,936.85	33,325.82	30,481.00	-2,844.82	-8.54%	30,532.00	51.00	0.17%

Budget Comparison Report

Account Number	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
Program: 138 - Sr. Programs										
Category: 44 - Fee Revenue										
20-44-138-4400 Program Fees	589.00	2,211.96	1,820.00	3,225.00	2,000.00	-1,225.00	-37.98%	2,850.00	850.00	42.50%
Total Category: 44 - Fee Revenue :	589.00	2,211.96	1,820.00	3,225.00	2,000.00	-1,225.00	-37.98%	2,850.00	850.00	42.50%
Category: 48 - Miscellaneous Revenue										
20-44-138-4830 Sponsorship Revenue	0.00	1,300.00	750.00	2,200.00	500.00	-1,700.00	-77.27%	1,500.00	1,000.00	200.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	1,300.00	750.00	2,200.00	500.00	-1,700.00	-77.27%	1,500.00	1,000.00	200.00%
Category: 52 - Contract Services										
20-44-138-5215 Independent Contractor Serv	0.00	50.00	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Total Category: 52 - Contract Services:	0.00	50.00	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
Category: 54 - Supplies										
20-44-138-5400 Program Operation Supplies	216.09	970.98	587.73	700.00	1,000.00	300.00	42.86%	1,580.00	580.00	58.00%
Total Category: 54 - Supplies :	216.09	970.98	587.73	700.00	1,000.00	300.00	42.86%	1,580.00	580.00	58.00%
Total Program: 138 - Sr. Programs:	372.91	2,490.98	1,982.27	4,125.00	900.00	-3,225.00	-78.18%	2,170.00	1,270.00	141.11%
Program: 139 - Meditation/Restoration										
Category: 44 - Fee Revenue										
20-44-139-4400 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: 48 - Miscellaneous Revenue										
20-44-139-4830 Sponsorship Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 48 - Miscellaneous Revenue :	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Category: 52 - Contract Services										
20-44-139-5215 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: 139 - Meditation/Restoration:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 44 - Mallinckrodt Center:	-87,551.43	-64,184.09	-16,020.02	-51,724.84	-47,795.81	3,929.03	-7.60%	-65,189.23	-17,393.42	36.39%
Report Total:	975,256.93	388,584.69	1,900,769.21	1,176,296.80	1,333,742.57	157,445.77	13.38%	1,537,657.06	203,914.49	15.29%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)	2024 2024	Increase / (Decrease)		
Department: 44 - Mallinckrodt Center										
Program: 100 - Operations										
46 - Rental Revenue	13,419.50	30,229.00	21,191.50	27,376.00	18,000.00	-9,376.00	-34.25%	22,164.00	4,164.00	23.13%
48 - Miscellaneous Revenue	0.00	-46.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
50 - Salaries & Wages	74,900.19	88,645.95	90,317.74	90,980.00	91,580.00	600.00	0.66%	98,770.20	7,190.20	7.85%
51 - Employee Benefits	17,324.28	18,028.44	16,301.18	20,949.66	21,569.35	619.69	2.96%	22,308.93	739.58	3.43%
52 - Contract Services	22,687.49	26,300.11	24,920.12	28,271.00	30,803.14	2,532.14	8.96%	32,468.30	1,665.16	5.41%
53 - Utilities	5,857.41	7,396.88	6,310.25	5,826.00	5,826.00	0.00	0.00%	6,780.00	954.00	16.37%
54 - Supplies	619.95	1,523.62	1,047.18	1,015.00	1,015.00	0.00	0.00%	1,066.50	51.50	5.07%
55 - Equipment and Repairs	3,242.84	4,806.62	1,055.39	1,843.00	1,843.00	0.00	0.00%	2,131.00	288.00	15.63%
60 - Transfers	8,898.00	10,378.45	0.00	10,000.00	7,236.00	-2,764.00	-27.64%	14,635.00	7,399.00	102.25%
Total Program: 100 - Operations:	-120,110.66	-126,897.07	-118,760.36	-131,508.66	-141,872.49	-10,363.83	7.88%	-155,995.93	-14,123.44	9.96%
Program: 128 - Safety Town										
44 - Fee Revenue	4,517.75	4,726.40	6,332.00	6,560.00	6,332.00	-228.00	-3.48%	7,240.00	908.00	14.34%
50 - Salaries & Wages	1,140.00	3,269.19	3,288.63	3,938.00	3,275.75	-662.25	-16.82%	4,088.80	813.05	24.82%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
54 - Supplies	0.00	5.58	289.59	100.00	289.59	189.59	189.59%	355.00	65.41	22.59%
Total Program: 128 - Safety Town:	3,377.75	1,451.63	2,753.78	2,522.00	2,766.66	244.66	9.70%	2,796.20	29.54	1.07%
Program: 129 - Mallinckrodt Camps										
44 - Fee Revenue	0.00	41,180.50	109,961.40	41,250.00	109,698.90	68,448.90	165.94%	100,785.00	-8,913.90	-8.13%
52 - Contract Services	0.00	29,084.90	75,652.50	28,875.00	75,652.50	46,777.50	162.00%	69,037.50	-6,615.00	-8.74%
Total Program: 129 - Mallinckrodt Camps:	0.00	12,095.60	34,308.90	12,375.00	34,046.40	21,671.40	175.12%	31,747.50	-2,298.90	-6.75%
Program: 130 - Memberships										
44 - Fee Revenue	9,675.00	11,401.75	11,226.25	14,950.00	10,105.00	-4,845.00	-32.41%	11,500.00	1,395.00	13.81%
52 - Contract Services	0.00	0.00	0.00	1.00	1.00	0.00	0.00%	1.00	0.00	0.00%
54 - Supplies	0.00	0.00	0.00	15.00	15.00	0.00	0.00%	15.00	0.00	0.00%
Total Program: 130 - Memberships:	9,675.00	11,401.75	11,226.25	14,934.00	10,089.00	-4,845.00	-32.44%	11,484.00	1,395.00	13.83%
Program: 132 - Day Trips										
44 - Fee Revenue	947.00	2,549.00	2,718.00	9,996.00	9,996.00	0.00	0.00%	8,746.00	-1,250.00	-12.51%
52 - Contract Services	667.31	4,205.77	1,682.46	6,750.00	3,000.00	-3,750.00	-55.56%	5,850.00	2,850.00	95.00%
54 - Supplies	14.87	58.96	0.00	50.00	50.00	0.00	0.00%	54.00	4.00	8.00%
Total Program: 132 - Day Trips:	264.82	-1,715.73	1,035.54	3,196.00	6,946.00	3,750.00	117.33%	2,842.00	-4,104.00	-59.08%
Program: 134 - Classes										
44 - Fee Revenue	1,113.00	8,338.70	14,312.50	10,348.00	13,494.00	3,146.00	30.40%	14,320.00	826.00	6.12%
50 - Salaries & Wages	345.00	1,984.50	3,325.00	2,310.00	3,487.50	1,177.50	50.97%	3,575.00	87.50	2.51%
52 - Contract Services	717.50	1,458.50	2,429.38	3,100.00	2,800.00	-300.00	-9.68%	3,760.00	960.00	34.29%

Budget Comparison Report

Category	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
54 - Supplies	2.54	158.16	354.12	0.00	283.88	283.88	0.00%	0.00	-283.88	-100.00%
Total Program: 134 - Classes:	47.96	4,737.54	8,204.00	4,938.00	6,922.62	1,984.62	40.19%	6,985.00	62.38	0.90%
Program: 135 - Restore/Explore Series										
44 - Fee Revenue	0.00	199.00	0.00	1,500.00	0.00	-1,500.00	-100.00%	750.00	750.00	0.00%
48 - Miscellaneous Revenue	0.00	0.00	0.00	200.00	200.00	0.00	0.00%	150.00	-50.00	-25.00%
52 - Contract Services	0.00	125.00	75.00	600.00	75.00	-525.00	-87.50%	600.00	525.00	700.00%
Total Program: 135 - Restore/Explore Series:	0.00	74.00	-75.00	1,100.00	125.00	-975.00	-88.64%	300.00	175.00	140.00%
Program: 136 - Sr. Walking Club										
44 - Fee Revenue	1,479.00	2,411.42	4,367.75	3,268.00	1,800.00	-1,468.00	-44.92%	1,950.00	150.00	8.33%
Total Program: 136 - Sr. Walking Club:	1,479.00	2,411.42	4,367.75	3,268.00	1,800.00	-1,468.00	-44.92%	1,950.00	150.00	8.33%
Program: 137 - Group Exercise										
44 - Fee Revenue	33,493.00	50,531.00	60,579.59	50,052.00	54,000.00	3,948.00	7.89%	54,908.00	908.00	1.68%
50 - Salaries & Wages	15,291.21	19,125.21	20,362.74	15,126.18	21,919.00	6,792.82	44.91%	22,496.00	577.00	2.63%
52 - Contract Services	860.00	1,640.00	1,280.00	1,600.00	1,600.00	0.00	0.00%	1,880.00	280.00	17.50%
Total Program: 137 - Group Exercise:	17,341.79	29,765.79	38,936.85	33,325.82	30,481.00	-2,844.82	-8.54%	30,532.00	51.00	0.17%
Program: 138 - Sr. Programs										
44 - Fee Revenue	589.00	2,211.96	1,820.00	3,225.00	2,000.00	-1,225.00	-37.98%	2,850.00	850.00	42.50%
48 - Miscellaneous Revenue	0.00	1,300.00	750.00	2,200.00	500.00	-1,700.00	-77.27%	1,500.00	1,000.00	200.00%
52 - Contract Services	0.00	50.00	0.00	600.00	600.00	0.00	0.00%	600.00	0.00	0.00%
54 - Supplies	216.09	970.98	587.73	700.00	1,000.00	300.00	42.86%	1,580.00	580.00	58.00%
Total Program: 138 - Sr. Programs:	372.91	2,490.98	1,982.27	4,125.00	900.00	-3,225.00	-78.18%	2,170.00	1,270.00	141.11%
Program: 139 - Meditation/Restoration										
44 - Fee Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
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: 139 - Meditation/Restoration:	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 44 - Mallinckrodt Center:	-87,551.43	-64,184.09	-16,020.02	-51,724.84	-47,795.81	3,929.03	-7.60%	-65,189.23	-17,393.42	36.39%
Report Total:	975,256.93	388,584.69	1,900,769.21	1,176,296.80	1,333,742.57	157,445.77	13.38%	1,537,657.06	203,914.49	15.29%

Budget Comparison Report

Fund Summary

Fund	2021 Total Activity	2022 Total Activity	2023 YTD Activity Through Dec	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	Comparison 2 Budget	Comparison 2 to Comparison 1 Budget	%
				2023 2023	2023 2023 Proj	Increase / (Decrease)		2024 2024	Increase / (Decrease)	
20 - RECREATION	975,256.93	388,584.69	1,900,769.21	1,176,296.80	1,333,742.57	157,445.77	13.38%	1,537,657.06	203,914.49	15.29%
Report Total:	975,256.93	388,584.69	1,900,769.21	1,176,296.80	1,333,742.57	157,445.77	13.38%	1,537,657.06	203,914.49	15.29%

**WILMETTE PARK DISTRICT
ORDINANCE 2024-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, 2024 AND ENDING ON THE
31ST DAY OF DECEMBER, 2024**

**WILMETTE PARK DISTRICT
ORDINANCE NO. 2024-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, 2024 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2024**

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 8th day of January, 2024, 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, 2024, and ending on December 31, 2024.

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	\$3,290,546	\$3,784,128
Employee Benefits	671,334	772,034
Contract Services	789,622	908,065
Utilities	193,648	222,695
Supplies	253,698	291,753
Repairs	122,225	140,559
Other Operating Expenditures	<u>-</u>	<u>-</u>
Total amount Budgeted for Corporate Fund	\$5,321,073	
Total amount Appropriated for Corporate Fund		\$6,119,234
II. The amount Budgeted and Appropriated for Recreation Purposes:		
Salaries and Wages	\$8,881,361	\$10,213,565
Employee Benefits	879,958	1,011,952
Contract Services	3,044,887	3,501,620
Utilities	959,580	1,103,517
Supplies	1,357,444	1,561,061
Repairs	290,581	334,168
Other Operating Expenditures (Debt Certificates)	<u>-</u>	<u>-</u>
Total amount Budgeted for Recreation Fund	\$15,413,811	
Total amount Appropriated for Recreation Fund		\$17,725,883
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	\$381,922	\$439,210
Risk Management Expenditures	<u>217,303</u>	<u>249,898</u>
Total amount Budgeted for the Liability Insurance Fund		
Total amount Appropriated for the Liability Insurance Fund	\$599,225	\$689,109
IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security		
Cost of Participation in the Federal Social Security Insurance Program	<u>\$950,000</u>	<u>\$1,092,500</u>
Total amount Budgeted for Social Security Fund	\$950,000	
Total amount Appropriated for Social Security Fund		\$1,092,500

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

IMRF Employer Contribution	<u>\$680,000</u>	<u>\$782,000</u>
Total amount Budgeted for IMRF Fund	\$680,000	
Total amount Appropriated for IMRF Fund		\$782,000

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

Auditing Expenditures	<u>\$26,100</u>	<u>\$30,015</u>
Total amount Budgeted for the Audit Fund	\$26,100	
Total amount Appropriated for the Audit Fund		\$30,015

**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>103,717</u>	<u>119,275</u>
Total amount Budgeted for the Security Fund	\$103,717	
Total amount Appropriated for the Security Fund		\$119,275

**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)	\$302,021	\$347,324
Special Recreation Companions for the Disabled (NSSRA Companion Fees)	190,000	218,500
Contract Services	2,400	2,760
NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)	<u>100,000</u>	<u>115,000</u>
Total amount Budgeted for Special Recreation Fund	\$594,421	
Total amount Appropriated for Special Recreation Fund		\$683,584

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

Park Repair and Improvements	6,875,000	8,593,750
Facility Repair and Improvements	1,125,900	1,407,375
Equipment Replacement	<u>1,121,021</u>	<u>1,401,276</u>
Total amount Budgeted for the Capital Projects Fund	\$9,121,921	
Total amount Appropriated for the Capital Projects Fund		\$11,402,401

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

Bond Principal	\$1,385,000	\$1,592,750
Bond Interest	127,011	146,063
Contract Services including issuance costs	<u>1,272</u>	<u>1,463</u>
Total amount Budgeted for the Bond and Interest Fund	\$1,513,283	
Total amount Appropriated for the Bond and Interest Fund		\$1,740,275

Summary of Funds Budgeted and Appropriated:

I. Corporate Fund	\$5,321,073	\$6,119,234
II. Recreation Fund	15,413,811	17,725,883
III. Liability Insurance Fund	599,225	689,109
IV. Social Security Fund	950,000	1,092,500
V. IMRF Fund	680,000	782,000
VI. Audit Fund	26,100	30,015
VII. Security Fund	103,717	119,275
VIII. Special Recreation Fund	594,421	683,584
IX. Capital Projects Fund	9,121,921	11,402,401
X. Bond and Interest Fund	<u>1,513,283</u>	<u>1,740,275</u>
Total Budgeted Funds for Fiscal Year 2024	<u>\$34,323,550</u>	
Total Appropriated Funds for Fiscal Year 2024		<u>\$40,384,275</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, 2024, and ending the 31st day of December, 2024, for the respective purposes set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2023, 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: \$ 9,072,693
- (b) Estimate of cash expected to be received during the fiscal year from all sources:.....\$ 29,744,936
- (c) Estimate of expenditures contemplated for the fiscal year:.....\$ 34,323,550
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year:.....\$ 4,494,079

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, 2024, and ending the 31st day of December, 2024, 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 8th day of January, 2024 pursuant to roll call vote.

Roll Call Vote:

Ayes:

Nays:

Absent:

ATTEST:

**Secretary
Wilmette Park District
Wilmette, Illinois**

**President
Wilmette Park District
Wilmette, Illinois**

**WILMETTE PARK DISTRICT
Cook County, Illinois**

* * *

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF
JANUARY 1, 2024 TO DECEMBER 31, 2024
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, 2024, and ending the 31st day of December, 2024, are as follows:

General real estate tax revenues	\$ 7,246,167
Personal property replacement tax revenue	383,717
Program user fees revenue	18,650,365
Rental revenue	2,575,865
Retail sales	230,200
Interest revenue	316,684
Miscellaneous revenue	<u>341,938</u>
TOTAL REVENUE.....	\$ <u>29,744,936</u>

The above is certified this 8th day of January, 2024

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

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

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

Location	Add location Here	SNLC -	Project Name	Project Description	2024	2025	2026	2027	2028	2029-2033
ADMINISTRATION OFFICE	Administration	Critical	Comprehensive Plan	Includes Facility Condition Assessment	52,000					
ADMINISTRATION OFFICE	Administration	Critical	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	87,771	41,000	81,000	50,000	50,000	250,000
ADMINISTRATION OFFICE	Administration	Critical	Computer Software	Computer software (MS Office and etc.)	236,400	112,000	114,000	116,000	116,000	580,000
ADMINISTRATION OFFICE	Administration	Critical	Copier Project	Purchase of copiers for the District	50,000					
CENTENNIAL COMPLEX	Aquatics	Critical	Competition Pool Gutter grates	Replace grates	14,000					
CENTENNIAL COMPLEX	Aquatics	Semi Critical	Deck Furniture Replacement	New chairs for pool	-	15,000				
CENTENNIAL COMPLEX	Aquatics	Semi Critical	Pace Clock	Replace two old, unrepairable pace clocks in the main pool	5,000					
CENTENNIAL COMPLEX	Aquatics	Not Critical	Pool Deck Reconfiguration	Extend Pool Deck - Estimate may not be large enough		100,000				
CENTENNIAL COMPLEX	Aquatics	Not Critical	Pool Deck Reconfiguration	Engineering and permitting for 2024 project		25,000				
CENTENNIAL COMPLEX	Aquatics	Critical	Pool Slides	Rehabbing of pool slides based on 2023 evaluation		200,000				
CENTENNIAL COMPLEX	Aquatics	Semi Critical	Umbrellas	5 new umbrellas		22,000				
CENTENNIAL COMPLEX	Aquatics	Critical	Fall surface replacement	Replace fall surface around diving board	14,000					
CENTENNIAL COMPLEX	Aquatics	Critical	Diving Boards	New Diving Boards	20,000					
CENTENNIAL COMPLEX	Aquatics	Critical	Drain Grates	Relace drain grates per VGBA	60,000					
CENTENNIAL COMPLEX	Aquatics	Critical	Locker Room Floors	Slip treat locker room floors		70,000				
CENTENNIAL COMPLEX	General Building	Semi Critical	Implement FCA Phasing	Implement assessment	-	375,000	750,000			
CENTENNIAL COMPLEX	General Building	Not Critical	Car Charging Station	Add an electric car charging station	15,000					
CENTENNIAL COMPLEX	Ice	Critical	Cooling Tower Move	Move the cooling tower to the ground level	125,000					
CENTENNIAL COMPLEX	Ice	Critical	Roof Replacement (partial)	Partial Roof Replacement after Cooling Tower Move	115,000					
CENTENNIAL COMPLEX	Ice	Semi Critical	Zamboni Replacement	New Zamboni		120,000				
CENTENNIAL COMPLEX	Ice	Semi Critical	Locker Rooms	New partitions and benches in upstairs locker room		28,000				
CENTENNIAL COMPLEX	Ice	Critical	Emergency Light Generator	Replace emergency light generator	135,000					
CENTENNIAL COMPLEX	Tennis	Semi or Not	Ramp	New ramp going into Tennis		25,000				
CENTENNIAL COMPLEX	Tennis	Need advice	LED Court Lights	Replace lights and fixtures in courts 1-8 with LED's	125,000					
CENTENNIAL COMPLEX	Tennis	Not Critical	Wall and Ceiling Paint	Repaint court walls and ceiling		60,000				
COMMUNITY REC CENTER	Auditorium	Critical	Projector replacement	Replace old existing projector	16,750					
COMMUNITY REC CENTER	Auditorium	Not Critical	Seat Repair	phased repair/replacement of damaged/dangerous seats		25,000	25,000	25,000	10,000	
COMMUNITY REC CENTER	Center Fitness Club	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	30,000	35,000	37,000	35,000	35,000	175,000
COMMUNITY REC CENTER	Center Fitness Club	Critical	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	General Building	Critical	HVAC Rooftop Unit Replacement	Replacement of RTU that services Gymnastic area	-	150,000				
COMMUNITY REC CENTER	General Building	Semi Critical	Implement FCA Phasing	Implement assessment	-	375,000	750,000			
COMMUNITY REC CENTER	General Building	Semi Critical	New Floor in Room 106	Replace floor in Room 106	10,000					
COMMUNITY REC CENTER	General Building	Critical	New Floor and Cabinets in Room 204	Replace floor and Cabinets in Room 204	8,500					
COMMUNITY REC CENTER	General Building	Critical	Soffit Work	Repair and Paint Soffit	29,000					
COMMUNITY REC CENTER	General Building	Not Critical	Adjustable Basketball Goals	Add adjustable electric goals to gymnasium		10,800				
COMMUNITY REC CENTER	Gymnastics	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	15,000	15,000				
GILLSON PARK	Beach Parking Lot	Not Critical	Car Charging Station	Add an electric car charging station		40,000				
GILLSON PARK	Beaches	Critical	Beach Rake	Repair/maintenance of current beach rake to extend life 3-4 years		16,600				
GILLSON PARK	Beaches		Tractor for Beach Rake	Replacement	-			60,000		
GILLSON PARK	Dog Beach	Semi Critical	Dog Beach Fence	Refencing of the dog beach including gate replacement		225,000				
GILLSON PARK	Lakeview	Critical	Gutters	Install gutters on Lakeview						
GILLSON PARK	Lakeview	Not Critical	Window Treatments	Window Treatments at Lakeview						
GILLSON PARK	Lakeview	Semi Critical	Door Replacements	Add two single doors, one north and one south	15,000					
GILLSON PARK	Lakeview	Semi Critical	Furnace and AC	Replace twin furnace and AC	85,000					
GILLSON PARK	Lakeview	Semi Critical	Lakeview Security Camera Recorder	Upgraded security camera recorder to handle additional cameras	5,500					
GILLSON PARK	Maintenance Barn	Not Critical	Work-fence, awning and turnstone			45,000				
GILLSON PARK	Park	Critical	Lakefront Infrastructure Design Work	Comprehensive Plan Development	100,000					
GILLSON PARK	Park	Critical	Lakefront Infrastructure Implementation	Roads, sewers and sidewalks	5,000,000					
GILLSON PARK	Picnic Groves	Semi Critical	Picnic Tables	Replace picnic tables in the Park		17,500	19,250	21,175		
GILLSON PARK	Sailing	Critical	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	6,000	6,000	6,000	6,000	6,000	30,000
GILLSON PARK	Park	Non	New Picnic Shelter				75,000			
GILLSON PARK	Sailing	Critical	Observation Tower	New Observation Tower at Sailing		30,000				

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

Location	Add location Here	SNLC -	Project Name	Project Description	2024	2025	2026	2027	2028	2029-2033
GILLSON PARK	Sailing	Critical	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach	12,000	15,000	15,000	15,000	15,000	75,000
GILLSON PARK	Sailing		Sailing Beach Bathrooms	Building restrooms on the sailing beach	-	437,500				
GILLSON PARK	Sailing		Sailing Shack & Shed	Rebuild to create more accessible and functional space	-	93,750				
GILLSON PARK	Tennis Courts	Semi Critical	Tennis court repairs	Brick paver replacement		25,000				
GILLSON PARK	Tennis Courts	Not Critical	Outdoor Fitness Equipment	Replacement of worn fitness equipment	-	25,000				
GILLSON PARK	Wallace Bowl	Not Critical	Barn	Insulate and heat the Wallace Bowl Barn			45,000			
GILLSON PARK	Wallace Bowl	Not Critical	Barn	Paint the Wallace Bowl barn		14,000				
LANGDON PARK	Bluff and Beach	Critical	Shoreline Protection - Langdon	Material and Installation	1,500,000	500,000				
MALLINCKRODT CENTER	Around Building	Not Critical	Irrigation System	Irrigation system		30,000				
MALLINCKRODT CENTER	Aux. Building	Semi Critical	Woodshop Basement	Woodshop basement upgrade		30,000				
MALLINCKRODT CENTER	Big Room	Semi Critical	Carpet Replacement	Carpet needs to be replace in the big and card table rooms	25,000					
MALLINCKRODT CENTER	Building		Lift Station	Replace nonfunctioning pumps and controls for the lift station						
MALLINCKRODT CENTER	Building	Not Critical	Window Treatments	Window Treatments at Mallinckrodt		5,800				
MALLINCKRODT CENTER	Building	Critical	RTU replacement	RTU at the Wood Shop	35,000					
MALLINCKRODT CENTER	Building	Critical	Tuck-pointing	Phase 2 of tuck-pointing project		28,000				
MALLINCKRODT CENTER	Fitness Room	Critical	Equipment	Replace equipment in fitness room		5,000				
MALLINCKRODT CENTER	Library	Not Critical	Bookcases	New Bookcases			10,000			
MALLINCKRODT CENTER	Parking Lot		Seal Coat Back Lot then main lot				5,000	20,000		
PARKS DEPARTMENT	Community Playfields	Not Critical	Tennis Courts	Potentially Build 3 Tennis Courts at Community Playfields	-		650,000			
PARKS DEPARTMENT	Equipment	Semi Critical	Electric Mower and Batteries		50,000					
PARKS DEPARTMENT	Equipment	Semi Critical	Electric Leaf Blowers		10,000					
PARKS DEPARTMENT	Equipment	Not Critical	Field Painter			50,000				
PARKS DEPARTMENT	Equipment	Not Critical	Windstorm	Ride on Blower		12,000				
PARKS DEPARTMENT	Equipment	Semi Critical	Truck Tracks			6,000				
PARKS DEPARTMENT	Facilities	Semi Critical	LED Light Upgrades	For various facilities	20,000					
PARKS DEPARTMENT	Facilities	Not Critical	Lock Changing	Lock changing at CRC, Golf and Howard	28,000	25,000	25,000			
PARKS DEPARTMENT	Hibbard Park	Semi Critical	Tennis and Pickleball Courts		250,000					
PARKS DEPARTMENT	Maintenance Building	Not Critical	West Park Improvement	Rework the office area to add more offices, replace bay doors.		25,000				
PARKS DEPARTMENT	Parking Lot - Various	Critical	Parking Lot	Seal coat parking lot	50,000					
PARKS DEPARTMENT	Parks	Semi Critical	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers		20,000	10,000			
PARKS DEPARTMENT	Parks	Semi Critical	Landscape Work	Trees	25,000	25,000	25,000	25,000	25,000	125,000
PARKS DEPARTMENT	Parks	Not Critical	Outdoor Ice Rink	Location TBD		300,000				
PARKS DEPARTMENT	Parks	Semi Critical	Additional Pickleball Courts	Pickleball courts (4 with no lights)						
PARKS DEPARTMENT	Parks	Not Critical	Fence Panels	Fence panels		5,000				
PARKS DEPARTMENT	Parks	Not Critical	Drinking Fountains	At all of the Parks		50,000				
PARKS DEPARTMENT	Vatmann Park	Not Critical	Tennis Court Renovation	Reconcile slope, surface and drainage issues.		375,000				
PARKS DEPARTMENT	Vehicles	Semi Critical	C-Max replaced with Escape	Replacement of C-Max	40,000					
PARKS DEPARTMENT	Vehicles		Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12		30,000				
PARKS DEPARTMENT	Vehicles	Critical	Lift Truck	Lift Truck Replacement	185,000					
PARKS DEPARTMENT	Vehicles	Semi Critical	Salt Truck	Salt Truck Replacement	85,000					
PARKS DEPARTMENT	Vehicles	Semi Critical	Electric Gator			35,000				
PARKS DEPARTMENT	Vehicles	Semi Critical	E-ride (Beach)	Replace one of the gators and it's street legal and can be used at Langdon			45,000			
PARKS DEPARTMENT	West Park	Not Critical	Dog Park Fencing	Install dog park fencing on ComEd leased property	100,000					
PARKS DEPARTMENT	West Park	Critical	Playground Replacement	Replacement of Tot Lot at West park		300,000				
PARKS DEPARTMENT**	Various Locations	Critical	ADA Accessibility (5.8 Levy)	ADA improvements	100,000	50,000	50,000	50,000	50,000	250,000
PLATFORM TENNIS	Paddle		Furniture		12,000					
PLATFORM TENNIS	Paddle		Northern Deck Extension		-	250,000				
PLATFORM TENNIS	Paddle	Semi Critical	Gas Lines and Heaters	Keeps the deck dry		25,000				
WILMETTE GOLF CLUB	Clubhouse	Semi Critical	Replace RTU #4	Replace rooftop unit #4						
WILMETTE GOLF CLUB	Clubhouse	Semi Critical	Replace RTU #6	Replace rooftop unit #6	125,000					
WILMETTE GOLF CLUB	Driving Range	Not Critical	Driving Range Lights	Adding lights			500,000			
WILMETTE GOLF CLUB	Driving Range	Not Critical	Driving Range Upgrade	Rebuild Driving Range	100,000	600,000	600,000			
WILMETTE GOLF CLUB	Driving Range		Range Hitting Improvements	Replacement of Driving Range Mats	-				40,000	

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

Location	Add location Here	SNLC -	Project Name	Project Description	2024	2025	2026	2027	2028	2029-2033
WILMETTE GOLF CLUB	Driving Range		Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	-	15,000		15,000	50,000	
WILMETTE GOLF CLUB	Equipment	Semi Critical	Approach/Tee Mowers	Replacement - (3) Last Purchased 2019		140,000				
WILMETTE GOLF CLUB	Equipment		Bank Mower	Replacement - Last Purchased 2019	-			39,000		
WILMETTE GOLF CLUB	Equipment		Equipment Wash Station Replacement	Part 2- Environmental building, Equipment Wash and Waste Removal					56,000	
WILMETTE GOLF CLUB	Equipment		Fairway Aerifiers (USED)	Tractor Mounted Fairway Aerifier					31,000	
WILMETTE GOLF CLUB	Equipment		Fairway Mowers (3)	Replacement - (3) Last Purchased 2019			185,000			
WILMETTE GOLF CLUB	Equipment	Not Critical	Gate to Maintenance Road	Gate to restrict access to maintenance road		12,000				
WILMETTE GOLF CLUB	Equipment	Critical	Golf Cart Batteries		75,000					
WILMETTE GOLF CLUB	Equipment		GPS Sprayer	10-year replacement schedule - Last Purchased 2016	-		140,000			
WILMETTE GOLF CLUB	Equipment		Irrigation Pumps	Refurbishing and service to 12 year old pumps	-				15,000	
WILMETTE GOLF CLUB	Equipment	Semi Critical	Range Tractor	Driving Range Ball Picker		15,000				
WILMETTE GOLF CLUB	Equipment		Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units	-	150,000				
WILMETTE GOLF CLUB	Equipment		Rough Mower	Replacement - 11 year old machine	-		71,868			
WILMETTE GOLF CLUB	Equipment		Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	-			26,000		
WILMETTE GOLF CLUB	Equipment		Sand Silo	Stores 50 Tons of Dry Sand	-				25,000	
WILMETTE GOLF CLUB	Equipment		Tractor	Used for operating golf course tools and implements	-	75,000				
WILMETTE GOLF CLUB	Equipment		Vericutter	Fairway vericutter / landscape debris vacuum	-					22,000
WILMETTE GOLF CLUB	Equipment		Walking Green Mowers	Cleanup and Collar Mower for Greens	-		30,000			
WILMETTE GOLF CLUB	Equipment	Semi Critical	Skid Loader	Replacement - 25 Year Old Machine		70,000				
WILMETTE GOLF CLUB	Equipment	Semi Critical	Turbine Blowers	Replacement - (2) 15 Year Old Machines		30,000				
WILMETTE GOLF CLUB	Equipment	Critical	Well Refurbishment	Deep Well/ Filling the Irrigation Reservoir		87,000				-
WILMETTE GOLF CLUB	Maintenance Area	Semi Critical	Resurface Driveway (Maintenance Facility)	Scheduled maintenance on maintenance drive		90,000				
WILMETTE GOLF CLUB	On Course		Bunker Lining Installation	Materials Fairway Bunker Liners and Sand Replacement	-		105,000		50,000	
WILMETTE GOLF CLUB	On Course		Cart Path Repairs	Materials for fixing pot holes and resurfacing	-	20,000			80,000	
WILMETTE GOLF CLUB	On Course	Critical	Drainage Improvements	Materials for subsurface golf course drainage installs		12,000	12,000	12,000	12,000	60,000
WILMETTE GOLF CLUB	On Course	Critical	Pond Bank Stabilization	Erosion control for the pond on Hole #7	Doing in 2023					
WILMETTE GOLF CLUB	On Course		Rain Shelter	New shelters with lightning protection	-	10,000				
WILMETTE GOLF CLUB	On Course		Tee Box Construction	Reconstruction and Contouring of 8 Tee Complexes that were not completed in 2013	-					200,000
WILMETTE GOLF CLUB	Restaurant	Not Critical	Nano Walls	Install Nano walls to the patio from restaurant		50,000				
WILMETTE GOLF CLUB	Restaurant	Critical	Remove wall	Remove wall to make kitchen access from patio		10,000				
WILMETTE GOLF CLUB	Restaurant	Semi Critical	Flooring	Replace golf flooring	15,000					
WILMETTE GOLF CLUB	Restaurant	Not Critical	Walk in Cooler	Additional Walk in Cooler for Restaurant						
WILMETTE GOLF CLUB	Vehicles	Semi Critical	Medium / Lite Duty Utility Vehicles	People movers/ tools / leaf material / grass clippings/ etc.		45,000	45,000			
WILMETTE GOLF CLUB	Vehicles		Golf Carts (70)	10-year replacement schedule	-			450,000		
Totals					9,221,921	6,411,950	4,431,118	970,175	671,000	1,792,000

**Wilmette Park District
Debt Payment Schedule**

	<u>3/17/2016</u>	<u>9/7/2016</u>	<u>3/17/2016</u>	<u>12/3/2020</u>	<u>3/16/2022</u>	<u>3/16/2022</u>			
Series	2016B	2016D	2016C	2020 FINAL	2022A	2022B			
Use	Mallinckrodt	General Capital	CRC Parking	Golf Cart Path	West Park	General Capital			
Bond Type	G.O. Refunding	G.O. Limited	Refunding Debt	Refunding Debt	Debt	G.O. Limited			
	<u>Park Bonds</u>	<u>Refund Park Bonds</u>	<u>Certificate</u>	<u>Certificate</u>	<u>Certificates</u>	<u>Park Bonds</u>			<u>Totals</u>
Average interest rates	1.78%	1.89%	1.98%	1.45%	3.00%	3.00%			
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$865,000	\$1,935,000	\$1,190,000			\$11,887,000
Redemptions through 12/31/2023	\$1,125,000	\$2,450,000	\$445,000	\$135,000	\$325,000	\$75,000			\$6,577,000
Debt Principal outstanding @ 12/31/2023	\$525,000	\$1,115,000	\$215,000	\$730,000	\$1,610,000	\$1,115,000			\$5,310,000
Source	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Operations</u>	<u>Operations</u>	<u>DSEB</u>			
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec			
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun			
Principal & Interest maturing by 12/31:									Tax Supported
2024	179,345	386,074	74,257	85,585	228,300	558,450	1,512,011	1,123,869	Levy 2023
2025	181,319	384,175	72,871	89,498	227,900	<u>607,700</u>	1,563,463	1,173,194	2024
2026	<u>183,204</u>	<u>387,182</u>	<u>76,485</u>	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	<u>231,750</u>		319,215	0	2030
2032				86,233			<u>86,233</u>	0	2031
Total Principal and Interest	\$543,868	\$1,157,431	\$223,613	\$783,868	\$1,835,300	\$1,166,150	\$5,710,229	\$2,867,449	
Principal only maturing by 12/31:									Retirement as % of total
2024	170,000	365,000	70,000	75,000	180,000	525,000	1,385,000	1,060,000	26%
2025	175,000	370,000	70,000	80,000	185,000	<u>590,000</u>	1,470,000	1,135,000	28%
2026	<u>180,000</u>	<u>380,000</u>	<u>75,000</u>	80,000	190,000		905,000	560,000	17%
2027				80,000	200,000		280,000	0	5%
2028				80,000	205,000		285,000	0	5%
2029				80,000	210,000		290,000	0	5%
2030				85,000	215,000		300,000	0	6%
2031				85,000	<u>225,000</u>		310,000	0	6%
2032				<u>85,000</u>			<u>85,000</u>	0	2%
Total Principal	\$525,000	\$1,115,000	\$215,000	\$730,000	\$1,610,000	\$1,115,000	\$5,310,000	\$2,755,000	100%
	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Operations</u>	<u>Operations</u>	<u>DSEB</u>			
Legal debt limit calculation:	Amount								
2022 Equalized Assessed Value (EAV)	<u>\$2,367,558,710</u>								
					2030 & 2031				
					subject to mandatory redemption				
				% of Legal Debt Limit Outstanding:				4.49%	
Debt Limit @ 5.0% of 2022 EAV	\$118,377,936	100.00%		Debt per Capita:				\$188	
Less: Outstanding Principal @ 12/31/23	<u>5,310,000</u>	4.49%	G.O Debt as % of Assessed Value:					0.12%	
Total Debt Margin	<u>\$113,067,936</u>	95.51%	G.O Debt as % of Fund Balance:					30.37%	

Total Projected Fund Balance 12/31/2023 \$9,072,693

**Wilmette Park District
Tax Levy History**

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	0.2%	6,586,520	-15.27%	7,838,194	-8.21%	1.4%	0.380	4.8%
2021	1,910,719,320	-7.4%	6,942,362	5.40%	6,744,203	-13.96%	7.0%	0.353	4.1%
2022	2,367,558,710 *	23.9%	7,246,167	4.38%	7,067,806	4.80%	6.5%	0.299	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