



Skokie Park District Fiscal Year 2023-24 Budget

**2023 - 2024 Proposed Budget
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ASSUMPTIONS

- Inflation used is 4% where applicable
- Utilities based on current usage at locked in rates.
 - The district enjoyed very favorable gas and electric rates that were locked in for last two years, but this will change in this budget cycle.
- Per Village of Skokie, increased water rates by 4.5%
- Health benefits budgeted at 6% increase, ancillary benefits at 2%
- Salary increases budgeted at 4% for full-time and part-time employees where necessary
- Moved programs within the budget to better reflect where the programs take place or where staff work. This will also be explained in the program/facility assumptions.

Categories of Expenses

- **Salary & Wages S & W**
 - Full time staff
 - Part time staff
 - Instructors
 - Teachers
 - Maintenance Allocation for Park Services
- **Contract Services C/S**
 - Computer Expenses
 - Professional Training – IPRA/NRPA
 - Subscriptions and Dues
 - Marketing Allocation
 - Uniforms
 - Security Services
 - Misc. Service Contracts
 - Climate Services
 - Pest Control
 - Elevator Inspection
 - Entertainment
 - Special Events
 - Rubbish Removal
 - Transportation & Admission-
 - Camps
 - Senior Trips
- **Utilities**
 - Electric
 - Natural Gas
 - Water
 - Alarm Services
 - Communication/telephones
- **General Administration G & A**
 - Benefits
 - Business Cards
 - Name Tags
 - Expense Accounts
- **Materials and Supplies M & S**
 - Office Supplies
 - Program Supplies
 - Maintenance Supplies
- **Equipment and Repairs E & R**
 - Copier Leases
 - General Equipment Replacement
 - Vacuums
 - Light and Sound Equipment
 - Repairs
 - HVAC
 - Electrical

3/13/2023

Skokie Park District
Revenue/Expense Summary
FY 2023-2024 Budgets

Fund #	Fund Title	Actual Fund Bal. 4/30/2022	Estimated FY 2023 Net Balance	Estimated Fund Balance 4/30/2023	FISCAL Revenues	YEAR Expenses	2023-2024 Transfers/Capital	BUDGET Net	Budgeted Fund Bal. 4/30/2024	Requirement	Amt vs Required
Operating Funds Only:											
10	Corporate	4,648,221	269,816	4,918,037	4,684,591	5,023,837	-	(339,246)	4,578,791	2,511,919	2,066,873
20	Recreation	3,671,618	1,082,865	4,754,483	9,107,515	7,724,092	(796,000)	587,423	5,341,906	2,130,023	3,211,883
40	Rev Facilities	(830,242)	606,311	(223,931)	6,823,491	5,967,847	-	855,644	631,713		
55	Museum	323,869	(78,519)	245,350	1,002,355	1,099,032	-	(96,677)	148,673	274,758	(126,085)
Total Operating Funds only		7,813,466	1,880,473	9,693,939	21,617,952	19,814,808	(796,000)	1,007,144	10,701,083		5,152,671
Other Type Funds:											
50	Spcl Rec	186,423	(69,976)	116,447	1,024,416	1,091,950		(67,534)	48,913		
60	IMRF	81,326	63,258	144,584	512,208	407,757		104,451	249,035	need to lower levy	
65	Liability	317,677	(2,069)	315,608	310,557	463,509		(152,952)	162,656	need to lower levy	
70	Social Security	(5,716)	(85,995)	(91,711)	835,605	835,013		592	(91,119)	need to raise levy	
80	Audit	1,899	(774)	1,125	43,000	42,500		500	1,625		
90	Bond & Int	(2,796,880)	438,419	(2,358,461)	5,627,356	3,041,138		2,586,218	227,757		
Total Other Type Funds		(2,215,271)	342,863	(1,872,408)	8,353,142	5,881,867	-	2,471,275	598,867		
Capital Expense Funds:											
11	Bldg Imp	928,243	(1,189,700)	(261,457)	2,535,100	2,370,756	971,967	1,136,311	874,854		
12	Vehicle/Eqpt Re	63,533	(20,268)	43,265	30,005	231,989	201,600	(384)	42,881		
91	Major Projects	(525,213)	1,698,780	1,173,567	-	-	(1,173,567)	(1,173,567)	-		
Total Capital Funds		466,563	488,812	955,375	2,565,105	2,602,745	-	(37,640)	917,735		
Total All Funds		6,064,758	2,712,148	8,776,906	32,536,199	28,299,420	(796,000)	3,440,779	12,217,685		12,217,685

3/16/2023

SKOKIE PARK DISTRICT
Revenues/Expenses
FY 2023-2024 Budgets

REVENUES:	Part of GnlFnd				Recreation 20	Revenue Facility 40	Special Recreation 50	Museum 55	I M R F Pension 60	Part of Gnlrl Liability 65	Social Security 70	Audit 80	Debt Service 90	Total	% age of Total Total
	Corporate 10	Capital 11	Capital 12	Capital 91											
Property Tax	3,175,615				2,422,443	200,000	1,024,392	501,952	512,196	307,329	835,600	43,000	3,127,200	12,149,727	35.8%
Replacement Tax	1,200,000				-	-	-	-	-	-	-	-	-	1,200,000	3.5%
Registration Fees	30,500				6,026,541	4,904,634		477,599						11,439,274	33.7%
Rentals & Permits	-				110,341	773,135		17,152						900,628	2.7%
Admissions					226,075	843,142								1,069,217	3.2%
Interest	6,000	600	5	-	4,000	400	24	300	12	228	5	-	156	11,730	0.0%
Resale Items	-				200	13,655		1,440						15,295	0.0%
Other	118,776	6,000	-	-	102,207	50,875		75		3,000				280,933	0.8%
Sale of Property	-	-	30,000	-	-	-		-						30,000	0.1%
Transfers/Grants	153,700	1,652,067	201,600	-	215,708	37,650		3,837						2,264,562	6.7%
Proceeds from Bond Sale	-	2,050,000		-	-	-		-					2,500,000	4,550,000	13.4%
					-	-		-						-	0.0%
Total Revenue	4,684,591	3,708,667	231,605	-	9,107,515	6,823,491	1,024,416	1,002,355	512,208	310,557	835,605	43,000	5,627,356	33,911,366	100.0%
	4,684,591	3,708,667	231,605	-	9,107,515	6,823,491	1,024,416	1,002,355	512,208	310,557	835,605	43,000	5,627,356	33,911,366	100.0%
EXPENSES:	10	11	12	91	20	40	50	55	60	65	70	80	90	Total	
Salaries & Wages	3,072,329				4,597,908	3,490,426		758,948		68,850				11,988,461	39.3%
Contractual Services	676,874	205,000	-	-	930,596	779,977	320,850	73,749		17,000		42,500	30,000	3,076,546	10.1%
Utilities	192,510				159,252	578,792		23,780						954,334	3.1%
General Administrative	987,752				313,404	200,740		62,001		15,264				1,579,161	5.2%
Material & Supplies	265,416				519,689	463,652		39,769						1,288,526	4.2%
Equipment & Repairs	459,516				106,460	241,000		32,133						839,109	2.8%
Other							771,100		407,757	362,395	835,013		6,600	2,382,865	7.8%
Transfers/Allocations	(960,560)	201,600		1,173,567	800,000	213,260		108,652						1,536,519	5.0%
Capital Items	-	2,165,756	231,989	-	796,000			-						3,193,745	10.5%
Debt Service	330,000				296,783								3,004,538	3,631,321	11.9%
					-	-		-						-	0.0%
Total Expenses:	5,023,837	2,572,356	231,989	1,173,567	8,520,092	5,967,847	1,091,950	1,099,032	407,757	463,509	835,013	42,500	3,041,138	30,470,587	100.0%
	5,023,837	2,572,356	231,989	1,173,567	8,520,092	5,967,847	1,091,950	1,099,032	407,757	463,509	835,013	42,500	3,041,138	30,470,587	100.0%
Net FY 2024 Budget Activity:	(339,246)	1,136,311	(384)	(1,173,567)	587,423	855,644	(67,534)	(96,677)	104,451	(152,952)	592	500	2,586,218	3,440,779	30,470,587
Fund Balance 04/30/2022:	4,648,221	928,243	63,533	(525,213)	3,671,618	(830,242)	186,423	323,869	81,326	317,677	(5,716)	1,899	(2,796,880)	6,064,758	
Estimated Year End Activity FY 2023:	269,816	(1,189,700)	(20,268)	1,698,780	1,082,865	606,311	(69,976)	(78,519)	63,258	(2,069)	(85,995)	(774)	438,419	2,712,148	
Esitmated Fund Balance 04/30/2023:	4,918,037	(261,457)	43,265	1,173,567	4,754,483	(223,931)	116,447	245,350	144,584	315,608	(91,711)	1,125	(2,358,461)	8,776,906	
Net FY 2024 Budget:	(339,246)	1,136,311	(384)	(1,173,567)	587,423	855,644	(67,534)	(96,677)	104,451	(152,952)	592	500	2,586,218	3,440,779	
Estimated Fund Balance 04/30/2024:	4,578,791	874,854	42,881	-	5,341,906	631,713	48,913	148,673	249,035	162,656	(91,119)	1,625	227,757	12,217,685	

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CORPORATE FUND

CORPORATE ASSUMPTIONS

- Administration is status quo entering FY 2023-2024.
- Interest income is projected to be larger in FY 2023-2024 for two reasons, more money to invest and interest rates are higher.
- Replacement Tax based on unprecedented highs that the Illinois Department of Revenue (IDOR) has said will continue in calendar year 2023.

3/11/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	
101010 Gnl					
Rev	3,691,300	1,436,599	4,344,253	4,383,815	
Exp	1,400,758	923,464	1,524,878	1,801,074	1.181127
Net	2,290,542	513,135	2,819,375	2,582,741	
101222 Sponsorship					
Rev	140,700	85,211	123,350	152,700	
Exp	241,627	135,216	181,750	256,327	1.410327
Net	(100,927)	(50,005)	(58,400)	(103,627)	
101225 Mktg					
Rev	0	0	0	0	
Exp	334,466	205,307	340,881	371,126	1.088726
Net	(334,466)	(205,307)	(340,881)	(371,126)	
101515 Pk Srv					
Rev	11,700	9,046	10,800	15,750	
Exp	2,328,327	1,355,792	2,157,793	2,382,253	1.104023
Net	(2,316,627)	(1,346,746)	(2,146,993)	(2,366,503)	
101515304 Pooch Park					
Rev	50,600	29,111	49,000	132,326	
Exp	56,714	28,279	52,285	213,057	4.074916
Net	(6,114)	832	(3,285)	(80,731)	
109510 Corporate Capital					
Rev	0	0	0	0	
Exp	0	0	0	0	
Net	0	0	0	0	
Total Fund 10					
Rev	3,894,300	1,559,967	4,527,403	4,684,591	
Exp	4,361,892	2,648,058	4,257,587	5,023,837	
Net	(467,592)	(1,088,091)	269,816	(339,246)	
Fund Balance per Audit 04/30/2022:			4,648,221		
Projected FY 2023 year end			269,816		
Projected Fund balance 04/30/2023:			4,918,037		
Budget FY 2024:			(339,246)		
Projected Fund balance 04/30/2024:			4,578,791		
Requirement .50 X 5,023,837			2,511,919		
Difference			2,066,873		

03/11/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
101010 Gnl						
<u>REVENUES:</u>						
Property Tax:	3,287,500	892,136	3,239,122	3,175,615	0.97	0.98
1 Replacement tax:	400,000	540,943	1,100,000	1,200,000	3.00	1.09
Interest Income:	600	3,154	4,700	6,000	10.00	1.28
Other:	3,200	366	431	2,200	0.69	5.10
Total Revenues:	3,691,300	1,436,599	4,344,253	4,383,815	1.19	1.01
<u>EXPENSES:</u>						
2 Salary & Wages:	1,146,495	766,253	1,153,654	1,266,035	1.10	1.10
5 Contract Services:	(778,127)	(485,799)	(751,916)	(647,705)	0.83	0.86
4 Utilities:	47,304	35,224	55,000	70,764	1.50	1.29
3 General & Administrati	610,942	417,255	666,270	731,706	1.20	1.10
Material & Supplies:	30,000	20,007	57,700	36,000	1.20	0.62
Equipment & Repairs	14,144	8,482	14,170	14,274	1.01	1.01
Interest ARS Bonds	330,000	162,042	330,000	330,000	0.00	1.00
Total Expenses:	1,400,758	923,464	1,524,878	1,801,074	1.29	1.18
Net Revenues - Expenses	2,290,542	513,135	2,819,375	2,582,741		

Footnotes:

1. Per IDOR amounts to continue to stay high
2. Additional Asst Business Mgr
3. Increase in Health costs and credit card usage and fees charged increase
4. Increase in phone provider bandwidth costs
5. Added professional fees for possible change of financial software \$50,000
 and added costs for improving reistration system and expenses of dealing with the Mitchel Museum.

SPONSORSHIP ASSUMPTIONS

- Sponsors have become less consistent post-covid, a conservative projection has been made for FY 2023-2024.
- Expectations are high for a six-figure year, due to coordinator working 12 months instead of nine.

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj. Change
101222 Sponsorship						
<u>REVENUES:</u>						
Fundraising Revenue:	140,700	85,211	123,350	152,700	1.09	1.24
Total Revenues:	140,700	85,211	123,350	152,700	1.09	1.24
<u>EXPENSES:</u>						
Salary & Wages:	96,927	48,428	56,250	99,927	1.03	1.78
Contract Services:	1,150	0	0	850	0.74	0.00
Utilities:	600	0	500	600	0.00	0.00
General & Administrative:	2,250	1,577	1,650	2,250	1.00	1.36
Material & Supplies:	0	0	0	0	0.00	0.00
Transfers Out	140,700	85,211	123,350	152,700	0.00	0.00
Total Expenses:	241,627	135,216	181,750	256,327	1.06	1.41
Net Revenues - Expenses	(100,927)	(50,005)	(58,400)	(103,627)		

All Fundraising Income is transferred to support various programs.
 Increase in fundraising revenue causes increase in salary and wages.

MARKETING ASSUMPTIONS

Marketing

- \$7,400 for a website program page upgrade
- \$6,558 for a Fitness First sign on the building

Marketing Allocations

- Print publications for FY 2023-24 budgeted at \$123,540.
Pre-Covid print budget was \$196,000 — a savings of \$72,460
- Print ads in FY 2023-24 – 50% cut, after a 90% cut in 2022-23.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj. Change
101225 Marketing:						
REVENUES:						
Other Revenue:	0	0	0	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	0	0	0	0	0.00	0.00
EXPENSES:						
1 Salary & Wages:	267,075	175,918	277,840	289,877	1.09	1.04
2 Contract Services:	46,141	15,789	41,956	59,579	1.29	1.42
Utilities:	1,200	1,100	1,200	1,200	0.00	0.00
General & Administration:	18,875	12,500	17,075	19,295	1.02	1.13
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	1,175	0	310	1,175	1.00	0.00
Total Expenses:	334,466	205,307	338,381	371,126	1.11	1.10
Net Revenues - Expenses	(334,466)	(205,307)	(338,381)	(371,126)		

Footnotes:

1. Full year of Social Media coordinator
2. New signage at Weber Leisure Center

PARK SERVICES ASSUMPTIONS

Revenues

- Revenues have increased approximately **46%**! The park permit program is becoming more popular as are the commemorative bench, brick and tree programs.

Expenses

- Wages have increased as staffing returns to pre-covid levels.
- A part-time sustainability position is being added.
- The Horticultural team is renovating several beds this year including Fitness First, Terminal Park, Lockwood Park, and Skokie Water Playground. They will also be cleaning up and planting Skokie Sports Park East.
- Electrical panels will be preventively replaced at Winnebago, Lee Wright and Shawnee (\$6,000).
- Hitting walls will be installed at the Hamlin, Laramie, and Lockwood tennis courts.
- Skirting and lighting will be added to the mobile stage (\$6,200).

3/11/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj. Change
101515115 Park Services						
<u>REVENUES:</u>						
Other:	11,700	9,046	10,800	15,750	1.35	1.46
Transfers In:	0	0	0	0	0.00	0.00
Total Revenues:	11,700	9,046	10,800	15,750	1.35	1.46
<u>EXPENSES:</u>						
1 Salary & Wages:	1,384,068	839,807	1,326,598	1,404,907	1.02	1.06
Contract Services:	136,316	80,808	118,485	142,140	1.04	1.20
Utilities:	122,201	72,060	114,000	119,678	0.98	1.05
General & Administration:	252,357	151,474	211,500	234,501	0.93	1.11
Material & Supplies:	218,240	100,634	165,560	195,660	0.90	1.18
Equipment & Repairs:	215,145	111,009	221,650	285,367	1.33	1.29
Total Expenses:	2,328,327	1,355,792	2,157,793	2,382,253	1.02	1.10
Net Revenues - Expenses	(2,316,627)	(1,346,746)	(2,146,993)	(2,366,503)		

Footnote:

1 Budgeting for full employment both full time and seasonal plus added a PT Sustainability person.

POOCH PARK ASSUMPTIONS

Revenues

- Memberships are expected to stay even.

Expenses

- Expenses are up this year due to tentatively planned renovations.
 - The renovations include paving the path through the dog park, adding a shelter on the south end of the park, possibly expanding the park by moving the fence lines, and adding a dog wash area.
 - The improvements are being discussed with the City of Evanston and will need to be coordinated with their January 1 fiscal cycle.
 - If Evanston agrees to the improvements, they will be responsible for half the cost.

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Corporate Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
101515304 Soccer/Dog Park						
<u>REVENUES:</u>						
Season Passes POOCH Park	30,500	27,320	30,000	30,500	1.00	1.02
Evanston's Share Expenses	18,600	1,791	18,000	100,326	5.39	5.57
Other Revenue	500	0	0	500	0.00	0.00
Transfers In	1,000	0	1,000	1,000	0.00	0.00
Total Revenues:	50,600	29,111	49,000	132,326	2.62	2.70
<u>EXPENSES:</u>						
Salary & Wages:	12,723	6,941	10,623	11,583	0.91	1.09
Contract Services:	6,110	4,487	4,662	8,750	1.43	1.88
Utilities:	300	190	250	268	0.89	1.07
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	29,281	11,156	17,250	33,756	1.15	1.96
1 Equipment & Repairs:	8,300	5,505	19,500	158,700	19.12	8.14
Total Expenses:	56,714	28,279	52,285	213,057	376%	407%
Net Revenues - Expenses	(6,114)	832	(3,285)	(80,731)		
		1 MAJOR REPAIRS AT DOG PARK				

RECREATION FUND SUMMARY

SKOKIE PARK DISTRICT
 FY 2023/2024 Budget Analysis
 Fund 20
 Recreation Fund

REV 3/15/2023

Fund/Ctr/Activity	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	
201010 General					
Revenues	2,177,700	648,054	2,507,840	2,426,443	0.97
Expenses	1,347,296	983,215	1,351,888	1,437,848	1.06
Net	830,404	(335,161)	1,155,952	988,595	0.41
2030XX Camps					
Revenues	1,490,955	1,410,804	1,410,804	1,625,275	1.15
Expenses	989,394	927,322	925,439	1,084,406	1.17
Net	501,561	483,482	485,365	540,869	0.33
	0.34	0.34	0.34	0.33	
2050XX Devoshire Ctr					
Revenues	833,649	535,955	811,268	969,953	1.20
Expenses	1,203,208	741,938	1,181,536	1,355,246	1.15
Net	(369,559)	(205,983)	(370,268)	(385,293)	
2051XX Oakton Center					
Revenues	522,265	395,613	608,999	797,077	1.31
Expenses	883,177	501,333	938,371	1,084,111	1.16
Net	(360,912)	(105,720)	(329,372)	(287,034)	
2052XX Child Care					
Revenues	2,809,496	1,688,963	2,558,074	2,894,533	1.13
Expenses	2,014,235	1,216,217	1,915,313	2,283,063	1.19
Net	795,261	472,746	642,761	611,470	
	0.28	0.28	0.25	0.21	
2056XX Teen Programs					
Revenues	6,140	494	720	1,560	2.17
Expenses	5,908	881	1,652	1,521	0.92
Net	232	(387)	(932)	39	
2060XX Special Events					
Revenues	81,910	114,005	116,506	109,530	0.94
Expenses	83,602	70,371	93,330	109,347	1.17
Net	(1,692)	43,634	23,176	183	
2080XX Festivals					
Revenues	253,602	229,614	228,115	247,144	1.08
Expenses	312,952	404,791	410,856	368,550	0.90
Net	(59,350)	(175,177)	(182,741)	(121,406)	
2095XX Capital					
Revenues	-	-	-	36,000	
Expenses	500,000	131,881	341,076	796,000	
Net	(500,000)	(131,881)	(341,076)	(760,000)	

Total Fund 20					
Revenues	8,175,717	5,023,502	8,242,326	9,107,515	1.10
Expenses	7,339,772	4,977,949	7,159,461	8,520,092	1.19
Net	835,945	45,553	1,082,865	587,423	

Fund Summary:

	Fund 20
Fund Balance as of 04/30/2022:	3,671,618
FY 2023 Estimated Net Results:	1,082,865
Estimated Fund Balance 04/30/2023:	4,754,483
FY 2024 Budget:	587,423
Estimated Fund Balance 04/30/2024:	5,341,906
0.25 * 8,520,092	2,130,023
Difference	3,211,883

RECREATION ADMINISTRATION

RECREATION ASSUMPTIONS

Revenues

- Revenues are less in FY 2023-24 because in FY 2022-23 \$250,000 in America Rescue Plan Act (ARPA) funds were received from the Village of Skokie.

Expenses

- The Superintendent of Recreation salary declined as only 75% of the salary is allocated here. The remaining 25% was moved to 40-10.
- The Assistant Superintendent of Recreation salary and benefits were added.

3/15/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
201010 General:						
<u>REVENUES:</u>						
Property Tax:	2,177,400	644,278	2,253,840	2,422,443	1.11	1.07
Interest Income:	300	3,776	4,000	4,000	13.33	1.00
Other:	0	0	250,000	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	2,177,700	648,054	2,507,840	2,426,443	1.11	0.97
<u>EXPENSES:</u>						
1 Salary & Wages:	158,991	98,174	161,227	238,631	1.50	1.48
Contract Services:	863,210	573,963	862,254	857,544	0.99	0.99
Utilities:	600	400	600	1,200	2.00	2.00
General & Administrative	31,488	15,707	33,600	41,750	1.33	1.24
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	1,940	1,871	2,940	1,940	1.00	0.66
Principal & Interest	291,067	293,100	291,267	296,783	1.02	1.02
Total Expenses:	1,347,296	983,215	1,351,888	1,437,848	1.07	1.06
Net Revenues - Expenses	830,404	(335,161)	1,155,952	988,595		

Footnote:

1 Additional employee Asst Superintendent of Rec

RECREATION CAMPS

CAMPS ASSUMPTIONS

Revenues

- Anticipate a continued increase in enrollment.
- Fee increases are budgeted in most camps.
- Increased camp offerings for weeks 9 and 10.
- Increased maximums for several camps to accommodate more campers.

Expenses

- Eliminated at home camp bus.
- Increased costs for field trips (bus expense and admission fees).
- Increased camp staff salaries.
- Potential for more overtime wages for staff.

3/15/2023

FY 2023/2024 Budget Analysis
Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Pro Change
2030XX Camps						
<u>REVENUES:</u>						
Camp Service Fee	0	0	0	0	0.00	0.00
Camp Registrations	1,448,451	1,389,844	1,389,844	1,625,275	1.12	1.17
Bus Transportation	42,504	20,405	20,405	0	0.00	0.00
Miscellaneous Revenue	0	555	555	0	0.00	0.00
Total Revenues:	1,490,955	1,410,804	1,410,804	1,625,275	1.09	1.15
<u>EXPENSES:</u>						
Salary & Wages:	704,514	688,899	688,154	782,899	1.11	1.14
Contract Services:	225,213	189,936	186,045	237,182	1.05	1.27
Utilities:	175	6,091	6,091	4,400	25.14	0.72
General & Administration	0	0	0	0	0.00	0.00
Material & Supplies:	59,492	42,396	45,149	59,925	1.01	1.33
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	989,394	927,322	925,439	1,084,406	1.10	1.17
Net Revenues - Expenses	501,561	483,482	485,365	540,869		
	33.64%	34.27%	34.40%	33.28%		

Footnote;

Budgeting to be at camp capacity since before Covid.
Increase in minimum wage.
Increase in cost of trips and camp supplies

DEVONSHIRE CULTURAL CENTER

GENERAL

PRESCHOOL

CULTURAL ARTS

CHILDREN'S PROGRAMS

DEVONSHIRE PLAYHOUSE

DEVONSHIRE CULTURAL CENTER ASSUMPTIONS

Revenues

- Culinary, Music and Visual Arts revenues will increase due to new class offerings and anticipated higher enrollments.
- Preschool's revenue will increase because the early childhood classes were moved to the preschool budget. The classes are designed to be bundled with preschool to extend their day.
- Playhouse & Thin Ice Theatres will see a rise in revenue due to increased participation, raised ticket prices, additional partner shows, and the sale of wine and beer at performances.

Expenses

- Staff wages, benefits, and training will increase due to a full year of the Early Childhood Supervisor's salary (only half a year was budgeted in FY 2022-23).
- Programs expenses will increase to correspond with higher revenues.
- Playhouse expenses will increase due to the rise in participants and return to the normal number of shows.

02/24/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund
 Devonshire Center By Class

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
205010 General					
Rev	68,449	39,761	56,884	69,572	1.22
Exp	724,236	433,567	670,147	754,005	1.13
Net	(655,787)	(393,806)	(613,263)	(684,433)	1.12
205018 Preschool					
Rev	302,566	140,613	242,850	349,990	1.44
Exp	162,554	46,582	188,996	259,166	1.37
Net	140,012	94,031	53,854	90,824	1.69
205019 Cultural Arts					
Rev	314,433	218,152	355,280	412,785	1.16
Exp	215,032	154,297	217,368	254,784	1.17
Net	99,401	63,855	137,912	158,001	1.15
205023 Children's Prgrm					
Rev	56,665	27,313	32,774	6,515	0.20 what happened
Exp	34,659	57,374	24,350	2,959	0.12 to chld clsses
Net	22,006	(30,061)	8,424	3,556	0.42
205051 Devonshire Playhouse					
Rev	91,536	110,116	123,480	131,091	1.06
Exp	67,027	50,118	80,675	84,332	1.05
Net	24,509	59,998	42,805	46,759	
Total Fund 20 DCC 2050XX					
Rev	833,649	535,955	811,268	969,953	1.20
Exp	1,203,508	741,938	1,181,536	1,355,246	1.15
Net	(369,859)	(205,983)	(370,268)	(385,293)	1.04

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205010 DCC Admin:						
<u>REVENUES:</u>						
1 Rental of Facilities	56,739	33,846	50,000	57,231	1.01	1.14
Vending Commissions	660	406	675	691	1.05	0.00
Misc. Revenue/Transfer:	11,050	5,509	6,209	11,650	1.05	1.88
Total Revenues:	68,449	39,761	56,884	69,572	1.02	1.22
<u>EXPENSES:</u>						
1 Salary & Wages:	518,955	311,688	482,952	530,650	1.02	1.10
Contract Services:	51,995	35,056	46,079	49,514	0.95	1.07
Utilities:	66,246	25,875	52,816	68,162	1.03	1.29
General & Administration:	48,304	30,789	44,500	53,404	1.11	1.20
Material & Supplies:	15,986	12,602	16,300	17,935	1.12	1.10
Equipment & Repairs:	22,750	17,557	27,500	34,340	1.51	1.25
Total Expenses:	724,236	433,567	670,147	754,005	1.04	1.13
Net Revenues - Expenses	(655,787)	(393,806)	(613,263)	(684,433)		

Footnote:

1 Back to "normal" in Facility Rentals and Playhouse productions.

3/15/2023

Skokie Park District
 FY 2022/2023 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2022 Budget	FY 2022 8 Month Actual	FY 2022 Projected Year End	FY 2023 Budget	Budget Change	Year End Proj Change
205018 DCC PreSchool						
<u>REVENUES:</u>						
1 Registrations	298,718	138,856	241,000	345,582	1.16	1.43
Fundraising	3,348	1,557	1,600	3,908	1.17	2.44
Transfers In	500	200	250	500	0.00	2.00
Total Revenues:	302,566	140,613	242,850	349,990	1.16	1.44
<u>EXPENSES:</u>						
Salary & Wages:	143,740	42,311	172,930	235,682	1.64	1.36
Contract Services:	4,784	796	3,096	5,284	1.10	1.71
Utilities:	0	0	0	200	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	14,030	3,475	12,970	18,000	1.28	1.39
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	162,554	46,582	188,996	259,166	1.59	1.37
Net Revenues - Expenses	140,012	94,031	53,854	90,824		
	46.3%	66.9%	22.2%	26.0%		

Footnote:

1: Moved Children's classes from 205023 to Preschool

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205019 DCC Cultural Arts						
<u>REVENUES:</u>						
1 Registrations	276,418	202,835	314,172	361,885	1.31	1.15
Misc. Revenue	37,685	15,317	41,108	50,900	1.35	1.24
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	314,103	218,152	355,280	412,785	1.31	1.16
<u>EXPENSES:</u>						
1 Salary & Wages:	173,371	133,603	181,969	203,479	1.17	1.12
Contract Services:	6,090	1,100	4,200	7,400	1.22	1.76
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	550	785	1,299	2,635	0.00	0.00
Material & Supplies:	35,021	18,809	29,900	41,270	1.18	1.38
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	215,032	154,297	217,368	254,784	1.18	1.17
Net Revenues - Expenses	99,071	63,855	137,912	158,001		
	31.54%	29.27%	38.82%	38.28%		

Footnote:

1. Budgeting with anticipation of resurging participants.

2/24/2023

Skokie Park District
 FY 20232/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205023 Children's Programs						
<u>REVENUES:</u>						
1 Registrations	56,665	27,313	32,774	6,515	0.11	0.20
Total Revenues:	56,665	27,313	32,774	6,515	0.11	0.20
<u>EXPENSES:</u>						
1 Salary & Wages:	31,759	56,969	23,000	2,299	0.07	0.10
Contract Services:	100	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	2,800	405	1,350	660	0.24	0.49
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	34,659	57,374	24,350	2,959	0.09	0.12
Net Revenues - Expenses	22,006	(30,061)	8,424	3,556		
	38.8%	-110.1%	25.7%	54.6%		

Footnote:

- Moved Children's classes to Preschool

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205051 DCC Devonshire Playhouse						
<u>REVENUES:</u>						
Registrations	89,716	107,005	119,703	127,291	1.42	1.06
Misc. Revenue	1,820	3,111	3,777	3,800	2.09	1.01
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	91,536	110,116	123,480	131,091	1.43	1.06
<u>EXPENSES:</u>						
Salary & Wages:	40,352	25,730	44,469	44,431	1.10	1.00
Contract Services:	10,040	12,750	21,618	19,551	1.95	0.90
Utilities:	0	0	0	0	0.00	0.00
General & Administration	7,575	7,495	7,495	8,250	1.09	1.10
Material & Supplies:	9,060	4,143	7,093	12,100	1.34	1.71
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	67,027	50,118	80,675	84,332	1.26	1.05
Net Revenues - Expenses	24,509	59,998	42,805	46,759		
	26.8%	54.5%	34.7%	35.7%		

OAKTON COMMUNITY CENTER

GENERAL

SENIOR PROGRAMS

ADULT PROGRAMS

EXPLORITORIUM

OAKTON COMMUNITY CENTER ASSUMPTIONS

Revenues

- Active Adults revenue will increase due to more programs offered and more participation.
- After school clubs, School's Out Fun, Flea Markets, Oakton Craft Fair and several special events are on the rise and projected to double in revenue.
- Exploritorium daily admissions, party revenue, and special events are budgeted to increase due to participation trending up.

Expenses

- The Active Adult Supervisor position is budgeted under a new account.
- A portion (20%) of the Recreation Supervisor's salary was moved to the SPACE budget.
- The entire Customer Service Supervisor's salary was moved to the front desk budget (previously in 20-60).
- Instructor salaries will increase due to After school clubs, School's Out Fun, Flea Markets, Oakton Craft Fair and several new programs being offered.
- Exploritorium expenses have increased due to an increase in staffing, supplies, and a new part-time birthday party coordinator to help coordinate the volume of parties each week.

02/24/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund
 Oakton Center By Class

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
205110 General					
Rev	37,480	40,830	52,450	54,860	1.05
Exp	501,100	304,507	475,155	473,454	1.00
Net	(463,620)	(263,677)	(422,705)	(418,594)	0.99
205116 Senior Prgrms					
Rev	86,045	101,347	108,000	117,412	1.09
Exp	96,091	92,524	131,216	136,818	1.04
Net	(10,046)	8,823	(23,216)	(19,406)	
205124 Adult Programs					
Rev	125,895	61,915	181,349	303,130	1.67
Exp	102,172	28,935	179,400	297,716	1.66
Net	23,723	32,980	1,949	5,414	2.78
205157 Exploratorium					
Rev	272,845	191,521	267,200	321,675	1.20
Exp	183,814	75,367	152,600	176,123	1.15
Net	89,031	116,154	114,600	145,552	1.27
Total Fund 20: OCC 2051XX					
Rev	522,265	395,613	608,999	797,077	1.31
Exp	883,177	501,333	938,371	1,084,111	1.16
Net	(360,912)	(105,720)	(329,372)	(287,034)	0.87

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205110 OCC Admin:						
<u>REVENUES:</u>						
Rental of Facilities	36,000	39,762	51,000	53,100	1.48	1.04
Vending Commissions	480	712	840	960	2.00	0.00
Misc.Rev/Transfers	1,000	356	610	800	0.00	0.00
Total Revenues:	37,480	40,830	52,450	54,860	1.46	1.05
<u>EXPENSES:</u>						
Salary & Wages:	348,097	236,136	352,780	335,434	0.96	0.95
Contract Services:	33,585	16,418	28,950	29,615	0.88	1.02
Utilities:	49,812	19,528	43,564	47,355	0.95	1.09
General & Administrati	41,006	14,562	20,800	32,770	0.80	1.58
Material & Supplies:	6,100	4,376	6,500	6,600	1.08	1.02
Equipment & Repairs:	22,500	13,487	22,561	21,680	0.96	0.96
Total Expenses:	501,100	304,507	475,155	473,454	0.94	1.00
Net Revenues - Expenses	(463,620)	(263,677)	(422,705)	(418,594)		

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205116 OCC Senior Programs:						
<u>REVENUES:</u>						
Registrations	82,045	99,447	105,000	113,412	1.38	1.08
Transfers In	4,000	1,900	3,000	4,000	1.00	1.33
Total Revenues:	86,045	101,347	108,000	117,412	1.36	1.09
<u>EXPENSES:</u>						
Salary & Wages:	55,271	49,613	77,796	80,298	1.45	1.03
Contract Services:	31,572	29,589	38,800	40,160	1.27	1.04
Utilities:	0	0	300	300	0.00	0.00
General & Administration	0	0	0	0	0.00	0.00
Material & Supplies:	9,248	13,322	14,320	16,060	1.74	1.12
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	96,091	92,524	131,216	136,818	1.42	1.04
Net Revenues - Expenses	(10,046)	8,823	(23,216)	(19,406)		
	-11.7%	8.7%	-21.5%	-16.5%		

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205124 OCC Adult Programs						
<u>REVENUES:</u>						
Registrations	125,895	61,566	181,000	303,130	2.41	1.67
Transfers/Other		349	349	0	0.00	0.00
Total Revenues:	125,895	61,915	181,349	303,130	2.41	1.67
<u>EXPENSES:</u>						
1 Salary & Wages:	20,384	3,127	19,500	66,174	3.25	3.39
1 Contract Services:	72,438	24,253	152,900	221,300	3.06	1.45
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
1 Material & Supplies:	9,350	1,555	7,000	10,242	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	102,172	28,935	179,400	297,716	2.91	1.66
Net Revenues - Expenses	23,723	32,980	1,949	5,414		
	18.8%	53.3%	1.1%	1.8%		

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205157 OCC Exploritorium:						
<u>REVENUES:</u>						
Birthday Parties	84,450	60,139	85,000	92,895	1.10	1.09
Special Events	18,420	10,535	16,000	18,080	0.98	1.13
Admissions	163,475	119,407	161,000	204,000	1.25	1.27
Other	6,500	1,440	5,200	6,700	1.03	1.29
Total Revenues:	272,845	191,521	267,200	321,675	1.18	1.20
<u>EXPENSES:</u>						
Salary & Wages:	152,914	67,027	127,000	140,923	0.92	1.11
Contract Services:	2,800	500	2,400	3,200	1.14	1.33
Utilities:	0	0	0	300	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	18,400	7,119	18,200	24,000	1.30	1.32
Equipment & Repairs:	9,700	721	5,000	7,700	0.79	1.54
Total Expenses:	183,814	75,367	152,600	176,123	0.96	1.15
Net Revenues - Expenses	89,031	116,154	114,600	145,552		
	32.6%	60.6%	42.9%	45.2%		

CHILDCARE

GENERAL

SPACE

TOT LEARNING CENTER

TOT LEARNING CENTER ASSUMPTIONS

Revenue

- Illinois DHS stopped the Childcare Restoration Grant.
- Revenues reflect the additional classroom added back for a full year.

Expenses

- Increased salaries for teachers and aides.
- Added another full-time teacher and benefits.
- Computer and communications increased due to purchasing tablets and software for a teacher and parent communications 'app'.
- Large building enhancements are scheduled for 2023/2024 that include flooring, playground structures, exterior window washing, and other upgrades.

SPACE ASSUMPTIONS

Revenue

- A slight increase in revenue is budgeted for all school sites, anticipating larger enrollment numbers next school year. Some sites have set maximums due to limitations on available space provided by the schools.

Expenses

- A large increase in staff wages is budgeted with hopes of being fully staffed all year.
- A portion (20%) of the Oakton Recreation Supervisor's salary was reallocated here.
- A large supply purchase is budgeted due to much equipment replacements at each of the nine sites.
- High food costs are reflected in the increased expense for daily snacks.

02/24/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund
 Childcare

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
205210 General					
Rev	5,191	138	180	5,191	28.84
Exp	450,849	306,481	453,789	476,301	1.05
Net	(445,658)	(306,343)	(453,609)	(471,110)	1.04
205246 SPACE					
Rev	1,052,470	745,842	1,026,000	1,100,533	1.07
Exp	738,432	379,013	639,960	800,470	1.25
Net	314,038	366,829	386,040	300,063	0.78
	29.8%	49.2%	37.6%	27.3%	
205247 TLC					
Rev	1,751,835	942,983	1,531,894	1,788,809	1.17
Exp	824,954	530,723	821,564	1,006,292	1.22
Net	926,881	412,260	710,330	782,517	1.10
	52.9%	43.7%	46.4%	43.7%	
Total Fund 20: Childcare 2052XX					
Rev	2,809,496	1,688,963	2,558,074	2,894,533	1.13
Exp	2,014,235	1,216,217	1,915,313	2,283,063	1.19
Net	795,261	472,746	642,761	611,470	0.95
	28.31%	27.99%	25.13%	21.12%	

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
205210 TLC Admin						
<u>REVENUES:</u>						
Rental of Facilities	10	0	10	10	0.00	0.00
Vending Commissions	181	138	180	181	1.00	1.01
Grants & Donations	5,000	0	0	5,000	1.00	0.00
Other	0	0	0	0		
Total Revenues:	5,191	138	190	5,191	1.00	27.32
<u>EXPENSES:</u>						
1 Salary & Wages:	204,175	124,354	194,481	216,013	1.06	1.11
Contract Services:	16,549	4,195	14,398	23,058	1.39	1.60
Utilities:	30,706	13,214	25,682	31,155	1.01	1.21
General & Administration:	139,509	119,891	159,250	152,415	1.09	0.96
Material & Supplies:	12,610	8,050	12,678	12,860	1.02	1.01
Equipment & Repairs:	47,300	36,777	47,300	40,800	0.86	0.86
Total Expenses:	450,849	306,481	453,789	476,301	1.06	1.05
Net Revenues - Expenses	(445,658)	(306,343)	(453,599)	(471,110)		

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205246 S.P.A.C.E.						
REVENUES:						
1 Registrations	1,048,720	743,892	1,024,000	1,096,783	1.05	1.07
Other Income	3,750	1,950	2,000	3,750	0.00	1.88
Total Revenues:	1,052,470	745,842	1,026,000	1,100,533	1.05	1.07
EXPENSES:						
1 Salary & Wages:	680,126	339,468	576,060	725,970	1.07	1.26
Contract Services:	1,900	844	1,500	3,000	1.58	2.00
Utilities:	3,756	1,912	3,400	4,200	1.12	1.24
General & Administration:	9,300	6,913	9,000	9,180	0.99	1.02
Material & Supplies:	43,350	29,876	50,000	58,120	1.34	1.16
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	738,432	379,013	639,960	800,470	1.08	1.25
Net Revenues - Expenses	314,038	366,829	386,040	300,063		
	29.8%	49.2%	37.6%	27.3%		

Footnotes:

1. Adding more SPACE Leaders to budget to meet attendance.

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
205247 Tot Learning Center						
<u>REVENUES:</u>						
Registrations	1,690,835	8,208,559	1,417,800	1,721,809	1.02	1.21
Grants & Donations	60,000	113,624	113,094	66,000	1.10	0.58
Other/Transfers In	1,000	200	1,000	1,000		
Total Revenues:	1,751,835	8,322,383	1,531,894	1,788,809	1.02	1.17
<u>EXPENSES:</u>						
1 Salary & Wages:	765,936	493,363	761,214	937,135	1.22	1.23
Contract Services:	9,800	2,520	6,000	9,800	1.00	1.63
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	49,218	34,840	54,350	59,357	1.21	1.09
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	824,954	530,723	821,564	1,006,292	1.22	1.22
Net Revenues - Expenses	926,881	7,791,660	710,330	782,517		
	52.9%	93.6%	46.4%	43.7%		

Footnotes:

1 Getting teachers back for full attendance plus added a teacher

TEEN

TEEN ASSUMPTIONS

The goal in the teen budget is to break even.

Revenues

- Teen trips revenue is budgeted to increase due to more trips and events being offered throughout the year.

Expenses

- Teen program expenses are in direct relation to the cost of running each program and event.

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
2056XX All Teen Programs						
REVENUES:						
Registrations	1,800	494	720	1,560	0.87	0.00
Memberships	0	0	0	0	0.00	0.00
Dances	2,100	0	0	0	0.00	0.00
Trips	2,240	0	0	0	0.00	0.00
Other	0	0	0	0	0.00	0.00
Total Revenues:	6,140	494	720	1,560	0.25	0.00
EXPENSES:						
Salary & Wages:	1,470	105	105	64	0.04	0.00
Contract Services:	3,740	710	1,317	1,000	0.27	0.8
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	698	66	230	457	0.65	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	5,908	881	1,652	1,521	0.26	0.92
Net Revenues - Expenses	232	(387)	(932)	39		

SPECIAL EVENTS AND FESTIVALS

RECREATION FUND SPECIAL EVENTS ASSUMPTIONS

- The goal for special events is to break even.
- Some events are free.
- Some revenue comes from sponsorships.
- Scream Scene had an exceptional year, conservatively budgeting less revenue for FY 2023-24
- The 2022-23 budget had an increase in expenses due to adding Dia De Los Muertos and additional funding for Juneteenth.
- Expenses for all supplies continue to increase.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
206050 Special Events						
REVENUES:						
Registrations	65,910	102,538	104,457	97,280	1.48	0.93
Transfers In	16,000	11,467	12,049	12,250	0.77	1.02
Total Revenues:	81,910	114,005	116,506	109,530	1.34	0.94
EXPENSES:						
Salary & Wages:	21,662	14,134	21,309	25,492	1.18	0.00
Contract Services:	37,682	23,253	36,618	47,442	1.26	1.30
Utilities:	0	0	0	0	0.00	0.00
General & Administration	0	0	0	0	0.00	0.00
Material & Supplies:	24,258	32,984	35,403	36,413	1.50	1.03
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	83,602	70,371	93,330	109,347	1.31	1.17
Net Revenues - Expenses	(1,692)	43,634	23,176	183		

RECREATION FUND FESTIVALS (AND GARDEN PLOTS) ASSUMPTIONS

Revenues

- Backlot Bash, Festival of Cultures and Fourth of July are free events.
 - Revenues do not cover expenses for these events
- All attempts are made to break even by maximizing revenues and being conservative with expenses.
- Budgeting to have higher sponsorship at Backlot Bash in FY 2023-24.

Expenses

- In FY 2022-23 Backlot Bash expenses were much higher than anticipated.
 - Staff are strategizing how to limit expenses for FY 2023-24 however, some expenses are necessities (dumpsters, port-a-potties, generators, and tents, etc) and it will be difficult to decrease these costs.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
20805X Festivals/Other:						
<u>REVENUES:</u>						
Registrations	195,102	93,204	91,703	115,044	0.59	1.25
Transfers In/Misc Rev	58,500	136,410	136,412	132,100	2.26	0.00
Total Revenues:	253,602	229,614	228,115	247,144	0.97	1.08
<u>EXPENSES:</u>						
Salary & Wages:	31,694	37,812	37,812	32,334	1.02	0.86
Contract Services:	163,748	205,005	193,815	175,546	1.07	0.00
Utilities:	1,770	1,510	1,770	1,980	1.12	1.12
General & Administrati	13,000	13,000	13,000	13,000	1.00	0.00
Material & Supplies:	102,740	147,464	164,459	145,690	1.42	0.89
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	312,952	404,791	410,856	368,550	1.18	0.90
Net Revenues - Expenses	(59,350)	(175,177)	(182,741)	(121,406)		

General Note For all Festivals:

Budgeting to maximize sponsorships while also containing costs without sacrificing quality of Festivals.

No July 4th or FOC in 2022 In full for 2023 calendar year.

RECREATION CAPITAL

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Recreation Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
209510						
<u>REVENUES:</u>						
Other:	0	0	0	36,000	0.000	0.000
Total Revenues:	0	0	0	36,000	0.000	0.000
<u>EXPENSES:</u>						
Capital Projects	500,000	131,881	341,076	796,000	0.000	0.000
Total Expenses:	500,000	131,881	341,076	796,000	0.000	0.000
Net Revenues - Expenses	(500,000)	(131,881)	(341,076)	(760,000)		

FY 2022:

NONE:

FY 2023 Budget:

DRC PROJECTS 22,800
 DCC PROJECTS 54,600
 OCC PROJECTS 75,000
 SSP PROJECTS 165,000
 WEBER CTR. PROJ 182,600
 500,000

FY 2024 Budget:

DCC FLOOR 16500
 DCC OVEN 14000
 EONC ELEC 8500
 OCC PKLE 700000
 FIT EQPT 47000
 WPCC GAR 10000
 796000

REVENUE FACILITIES FUND

3/15/2023

SKOKIE PARK DISTRICT
 FY 2023/2024 Budget Analysis
 Fund 40
 Revenue Facilities Fund

Fund/Ctr/Activity	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	
401010 General					
Revenues	200,200	348	200,500	200,500	1.00
Expenses	601,976	389,177	533,650	483,952	0.91
Net	(401,776)	(388,829)	(333,150)	(283,452)	
4016XX SSP east					
Revenues	42,500	-	33,765	48,625	1.44
Expenses	19,096	6,685	9,500	19,096	2.01
Net	23,404	(6,685)	24,265	29,529	
4017XX DRC					
Revenues	55,870	19,438	54,712	54,395	0.99
Expenses	37,379	18,737	36,908	47,957	1.30
Net	18,491	701	17,804	6,438	
4018XX SSP					
Revenues	1,167,267	966,943	1,131,393	1,252,150	1.11
Expenses	864,112	619,459	851,516	976,781	1.15
Net	303,155	347,484	279,877	275,369	
4019XX WLC/Fitness First					
Revenues	1,147,391	840,938	1,293,838	1,442,384	1.11
Expenses	1,278,120	794,659	1,330,937	1,410,822	1.06
Net	(130,729)	46,279	(37,099)	31,562	
4020XX Skatium					
Revenues	1,135,006	521,696	905,640	1,534,993	1.69
Expenses	933,811	354,518	796,168	1,217,714	1.53
Net	201,195	167,178	109,472	317,279	
4022XX WPCC					
Revenues	210,978	181,046	186,222	203,917	1.10
Expenses	208,017	155,842	199,112	217,905	1.09
Net	2,961	25,204	(12,890)	(13,988)	
4024XX DAC					
Revenues	154,545	169,483	169,483	168,030	-
Expenses	149,002	144,812	168,586	165,693	0.98
Net	5,543	24,671	897	2,337	
4025XX Swim lessons					
Revenues	34,310	28,357	35,000	57,272	1.64
Expenses	21,792	9,990	15,080	35,167	2.33
Net	12,518	18,367	19,920	22,105	

4026XX SWP					
Revenues	633,175	724,778	726,140	726,800	1.00
Expenses	481,454	363,155	449,384	585,814	1.30
Net	151,721	361,623	276,756	140,986	
4030XX Camps					
Revenues	489,009	400,924	400,731	461,965	1.15
Expenses	317,473	300,139	299,908	339,605	1.13
Net	171,536	100,785	100,823	122,360	
	0.35		0.25	0.25	0.26
4040XX Athletics					
Revenues	524,194	489,262	585,480	672,460	1.15
Expenses	419,814	299,518	425,844	467,341	1.10
Net	104,380	189,744	159,636	205,119	
Total Fund 40					
Revenues	5,794,445	4,343,213	5,722,904	6,823,491	1.19
Expenses	5,332,046	3,456,691	5,116,593	5,967,847	1.17
Net	462,399	886,522	606,311	855,644	

Fund Summary:

Fund Balance as of 04/30/2022:	(830,242)
Projected FY 2023 Results:	606,311
Estimated Fund Balance 04/30/2023:	(223,931)
FY 2024 Budget:	855,644
Estimated Fund Balance 04/30/2024:	631,713

ADMINISTRATION

REVENUE FACILITIES ASSUMPTIONS

Expenses

- A portion of the Superintendent of Recreation and Superintendent of Parks, Planning, and Facilities salaries are budgeted here (25% each).
- No utility (phone or car) expenses this year.
- No benefits this year.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
401010 General:						
REVENUES:						
Real Estate Taxes:	200,000	0	200,000	200,000	0	0
Pass Reprint Revenue:	200	45	100	100	0.50	0.00
Interest Income	0	303	400	400	0.00	0.00
Total Revenues:	200,200	348	200,500	200,500	1.00	1.00
EXPENSES:						
Salary & Wages:	129,194	79,578	79,578	72,176	0.56	0.91
1 Contract Services:	433,366	289,868	433,113	411,776	0.95	0.95
Utilities:	1,836	1,062	1,062	0	0.00	0.00
General & Administrative	37,580	18,669	19,897	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	601,976	389,177	533,650	483,952	0.80	0.91
Net Revenues - Expenses	(401,776)	(388,829)	(333,150)	(283,452)		

Footnotes:

1. Divided up facility manager's position elsewhere but allocated p25% of BL and CG salary

SPORTS PARK EAST

SPORTS PARK EAST ASSUMPTIONS

Net

- Net revenue is consistent from FY 2022-23.

Revenue

- Increase for cricket and soccer field rentals.

Expenses

- Increase in staff supervision for increased use.

3/15/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facility Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
4016xx SSP East						
REVENUES:						
Registrations	12,500	0	8,000	17,500	1.40	2.19
Rentals/Permits	30,000	0	25,765	31,125	1.04	0.00
Other	0	0	0	0	0.00	0.00
Total Revenues:	42,500	0	33,765	48,625	0.00	0.00
EXPENSES:						
Salary & Wages:	19,096	6,685	9,500	19,096	1.00	2.01
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	19,096	6,685	9,500	19,096	0.00	0.00
Net Revenues - Expenses	23,404	(6,685)	24,265	29,529		

DAMMRICH ROWING CENTER

DAMMRICH ROWING CENTER ASSUMPTIONS

Revenue

- Memberships and dues are expected to stay in line with past years.
- Tank rentals are also expected to stay in line with past years.

Expenses

- Salaries and wages are budgeted to increase due to reallocation of special facility manager wages to this account.
- Utilities have increased substantially.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
401780 Dammrich Rowing Center						
REVENUES:						
Registrations	12,500	8,711	8,712	9,375	0.75	1.08
Tank Time Rental	4,320	3,227	6,500	4,320	1.00	0.66
Memberships	39,050	7,500	39,500	40,700	1.04	1.03
Facility Rentals	0	0	0	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	55,870	19,438	54,712	54,395	0.97	0.99
EXPENSES:						
1 Salary & Wages:	10,238	4,440	9,490	15,725	1.54	1.66
Contract Services:	10,145	2,803	3,685	10,145	1.00	2.75
Utilities:	6,946	4,023	10,643	11,987	1.73	1.13
General & Administration	0	0	0	0	0.00	0.00
Material & Supplies:	1,200	381	1,090	1,200	1.00	1.10
Equipment & Repairs:	8,850	7,090	12,000	8,900	1.01	0.74
Total Expenses:	37,379	18,737	36,908	47,957	1.28	1.30
Net Revenues - Expenses	18,491	701	17,804	6,438		

Footnote:
 1: Includes a portion of Scott Runkle's salary.

SKOKIE SPORTS PARK

SPORTS PARK ASSUMPTIONS

Revenue

- The Trackman system was installed in 11 of the 19 first floor bays and is expanding to the remaining eight bays.
- Trackman is also being added to five of the 12 tees on the brick tee line.
- A ball dispensing machine will serve the brick tees which expands the number of stations that people can use by 12.
- The grass tee area to the west of the range will be opened (based on conditions) for a premium. Staff expects this to be a popular amenity and will add an additional seven hitting stations.
- An indoor simulator bay will be installed in the former party room and should increase revenue.
- The winter price per ball was raised from 15 cents to 18 cents per ball in FY 2022-23.
- The summer rate will increase from 13 cents to 16 cents per ball.
- The rates for mini golf were increased by \$1 and the age 10 and below classification was eliminated.

SPORTS PARK ASSUMPTIONS

Expenses

- The annual cost of the Trackman system is \$70,500. This includes monitors on the 19 first floor bays and five of the 12 bays on the brick tee line.
 - The software allows staff to run competitions and virtual tournaments and has several interactive games for young players.
 - The technology also provides statistical information that will help staff determine when to run specials and which items are popular (or not popular).
- Seasonal/part time staff costs have risen significantly.
- Full-time salaries will decrease due to staff retirements and resignation.
- The existing 10 picnic tables and seven benches will be replaced at an approximate cost of \$28,000.
- Additional security cameras will be installed.
- Nine weatherproof monitors will be installed which will display reservation schedules.
- An online reservation system will be implemented for the first-floor Trackman bays.
 - Patrons will reserve bays at a slightly higher cost.
 - If a bay is not reserved it will be available first come, first served.
 - The second-floor stations, the seven grass tees, and the 12 brick tee line stations (except for the five Trackman stations available for tent rental packages) will remain non-reservable.

3/3/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Pro Change
401810 SportsPark						
<u>REVENUES:</u>						
	Golf Instruction	135,445	118,676	144,226	138,673	1.02 0.96
1	Equipment Rental	3,900	4,174	4,200	43,180	11.07 10.28
	Driving Range Sales	723,350	568,588	682,600	732,937	1.01 1.07
	Mini-Golf Sales	220,792	201,051	220,000	243,230	1.10 1.11
	Parties/Special Events	11,050	11,430	11,750	12,300	1.11 1.05
	Batting Cage Token Sales	66,000	58,795	63,000	66,000	1.00 1.05
	Miscellaneous Revenue	6,730	2,229	5,617	15,830	2.35 2.82
	Total Revenues:	1,167,267	964,943	1,131,393	1,252,150	1.07 1.11
<u>EXPENSES:</u>						
	Salary & Wages:	552,636	463,721	539,912	575,404	1.04 1.07
1/2	Contract Services:	74,085	15,789	53,785	107,342	1.45 2.00
	Utilities:	45,661	24,767	43,696	50,913	1.12 1.17
	General & Administration	48,052	33,179	45,000	48,796	1.02 1.08
	Material & Supplies:	89,448	51,215	114,943	135,398	1.51 1.18
	Equipment & Repairs:	54,230	30,788	54,180	58,928	1.09 1.09
	Capital Expense	0	0	0	0	0.00 0.00
	Total Expenses:	864,112	619,459	851,516	976,781	1.13 1.15
	Net Revenues - Expenses	303,155	345,484	279,877	275,369	
		25.97%	35.80%	24.74%	21.99%	

Footnotes:

1. Added new program rental for indoor simulator rental
2. full year of Trackman and simulator rentals

WEBER LEISURE CENTER
ADMINISTRATION
CLASSES
CAMPS
FITNESS FIRST

WEBER LEISURE CENTER ASSUMPTIONS

Revenue

- Drop-in basketball revenue will increase due to popularity and a new online schedule.
- Facility rentals increased due to popularity and a fee increase.
- Picnic permits times were adjusted, fees increased, and more reservations are anticipated.
- New special events are being offered and a revenue increase is expected.
- Early childhood and youth programs are budgeted to increase due to enrollment trending up.
- Camp registration will increase due to an added week (week 9).
- Fitness First memberships are budgeted to increase as enrollment returns to pre-covid levels.
- An overall surge in personal training, Pilates, and group exercise classes has led to increased revenues.

WEBER LEISURE CENTER ASSUMPTIONS

Expenses

- A part-time Rental Coordinator position was created and hired.
- Additional gym attendants are budgeted to assist with the increased interest in gymnasium programs.
- Maintenance supply costs will increase due to a rise in supply costs.
- Annual window cleaning and a new floor scrubbing machine were added to the repairs and replacements line item.
- Fitness First licenses and agreements have increased due to inflation.

03/13/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities
 Weber Center By Class

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
401910 General					
Rev	162,788	102,307	151,010	181,270	1.20
Exp	615,924	402,176	645,120	666,439	1.03
Net	(453,136)	(299,869)	(494,110)	(485,169)	0.98
401911 Classes:					
Rev	161,888	140,755	188,700	200,779	1.06
Exp	113,971	34,642	132,090	141,029	1.07
Net	47,917	106,113	56,610	59,750	1.06
	29.6%	75.4%	30.0%	29.8%	
401930 FUNdamental Camp					
Rev	12,120	17,828	17,828	22,932	0.00
Exp	8,020	16,156	16,156	17,790	0.00
Net	4,100	1,672	1,672	5,142	0.00
	33.8%	9.4%	9.4%	22.4%	
401931 Fling Camp					
Rev	16,125	16,726	16,726	39,540	0.00
Exp	11,670	9,906	9,906	20,735	0.00
Net	4,455	6,820	6,820	18,805	0.00
	27.6%	40.8%	40.8%	47.6%	
401966 Fitness First					
Rev	794,470	563,322	919,574	997,863	1.09
Exp	528,535	331,779	527,665	564,829	1.07
Net	265,935	231,543	391,909	433,034	1.10
	33.5%	41.1%	42.6%	43.4%	
Total Fund WLC 4019XX					
Rev	1,147,391	840,938	1,293,838	1,442,384	1.11
Exp	1,278,120	794,659	1,330,937	1,410,822	1.06
Net	(130,729)	46,279	(37,099)	31,562	(0.85)
	-11.39%	5.50%	-2.87%	2.19%	

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
401910 WLC Administration:						
REVENUES:						
1 Program Registrations	63,888	28,451	50,651	60,650	0.95	1.20
Rental of Facilities	61,500	37,927	56,475	66,220	1.08	1.17
Picnic Permits	18,900	21,267	21,267	29,225	1.55	1.37
Misc. Revenue/Transfers In	18,500	14,662	22,617	25,175	1.36	1.11
Total Revenues:	162,788	102,307	151,010	181,270	1.11	1.20
EXPENSES:						
Salary & Wages:	457,821	345,443	513,005	498,164	1.09	0.97
Contract Services:	(94,717)	(65,712)	(88,222)	(88,984)	0.94	1.01
Utilities:	113,819	42,859	106,397	129,373	1.14	1.22
General & Administration:	62,832	33,763	45,500	46,480	0.74	1.02
Material & Supplies:	28,809	13,741	23,780	30,130	1.05	1.27
Equipment & Repairs:	47,360	32,082	44,660	51,276	1.08	1.15
Total Expenses:	615,924	402,176	645,120	666,439	1.08	1.03
Net Revenues - Expenses	(453,136)	(299,869)	(494,110)	(485,169)		

Footnote:

1. Budgeting for increase in program registrations. Hopefully they continue on.

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
401911 Classes:						
<u>REVENUES:</u>						
Registrations	161,888	140,755	188,700	200,779	1.24	1.06
Grants/Donations	0	0			0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	161,888	140,755	188,700	200,779	1.24	1.06
<u>EXPENSES:</u>						
Salary & Wages:	0	0	0	0	0.00	0.00
Contract Services:	113,771	34,642	132,090	141,029	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	200	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	113,971	34,642	132,090	141,029	1.24	1.07
Net Revenues - Expenses	47,917	106,113	56,610	59,750		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
401930 Fitness Camp						
<u>REVENUES:</u>						
Camp Registrations	12,120	17,828	17,828	22,932	1.89	1.29
Grants/Donations	0	0	0	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	12,120	17,828	17,828	22,932	1.89	0.00
<u>EXPENSES:</u>						
Salary & Wages:	6,660	5,938	5,938	7,200	1.08	1.21
Contract Services:	1,260	9,599	9,599	9,790	7.77	1.02
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	100	619	619	800	8.00	0.01
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	8,020	16,156	16,156	17,790	2.22	1.10
Net Revenues - Expenses	4,100	1,672	1,672	5,142		

General Comment:

Budgeting for more enrollment hopefully getting back to normal.

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
401931 Camp Fling						
<u>REVENUES:</u>						
Camp Registrations	16,125	16,726	16,726	39,540	2.45	2.36
Grants/Donations	0	0	0	0	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	16,125	16,726	16,726	39,540	2.45	2.36
<u>EXPENSES:</u>						
Salary & Wages:	7,420	6,600	6,600	9,800	1.32	1.48
Contract Services:	4,000	3,263	3,263	10,335	2.58	3.17
Utilities:	100	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	150	43	43	600	4.00	13.95
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	11,670	9,906	9,906	20,735	1.78	2.09
Net Revenues - Expenses	4,455	6,820	6,820	18,805		
	27.6%	40.8%	40.8%	47.6%		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
401966 Fitness First						
<u>REVENUES:</u>						
Memberships	529,074	417,624	676,547	727,913	1.38	1.08
Registrations	264,196	144,114	240,839	268,150	1.01	1.11
Miscellaneous Revenue	1,200	1,584	2,188	1,800	1.50	0.82
Total Revenues:	794,470	563,322	919,574	997,863	1.26	1.09
<u>EXPENSES:</u>						
Salary & Wages:	400,731	261,686	407,950	418,941	1.05	1.03
Contract Services:	57,384	33,798	49,837	63,860	1.11	1.28
Utilities:	29,220	12,861	25,900	30,528	1.04	1.18
General & Administration:	840	835	835	960	1.14	1.15
Material & Supplies:	21,360	11,371	21,543	24,600	1.15	1.14
Equipment & Repairs:	19,000	11,228	21,600	25,940	1.37	1.20
Total Expenses:	528,535	331,779	527,665	564,829	1.07	1.07
Net Revenues - Expenses	265,935	231,543	391,909	433,034		
	33.5%	41.1%	42.6%	43.4%		
Footnote:						

SKATIUM

ADMINISTRATION

FIGURE SKATING

OPEN ACTIVITY

ICE RINK LEAGUES

HOCKEY CLASSES

HOCKEY LEAGUES

RENTALS

OTHER

SKATIUM ASSUMPTIONS

Revenues

- Revenues are anticipated to increase as registration bounces back to pre-renovation numbers.
- Rentals are anticipated to return to previous numbers.

Expenses

- All staffing line items will significantly increase due to being fully staffed for the entire year and due to wage increases.

03/13/23 Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund
 Skatium

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
402010 General					
Rev	1,500	1,108	1,138	1,150	0.00
Exp	590,198	245,700	516,063	681,435	1.32
Net	(588,698)	(244,592)	(514,925)	(680,285)	1.32
402079 Figure Skating					
Rev	328,988	116,346	281,196	515,611	1.83
Exp	148,135	45,034	111,176	254,210	2.29
Net	180,853	71,312	170,020	261,401	1.54
402080 Open Activity					
Rev	55,229	24,922	36,363	64,863	1.78
Exp	17,890	2,838	14,800	21,265	1.44
Net	37,339	22,084	21,563	43,598	2.02
402081 Ice Rink Leagues					
Rev	43,400	535	27,000	43,400	1.00
Exp	6,666	26,307	4,860	6,666	1.37
Net	36,734	(25,772)	22,140	36,734	1.66
402082 Hockey Classes					
Rev	81,024	37,919	73,023	201,024	2.75
Exp	23,798	3,115	22,667	83,805	3.70
Net	57,226	34,804	50,356	117,219	2.33
402083 Hockey Leagues					
Rev	245,280	140,556	183,431	245,280	1.34
Exp	130,994	27,328	119,802	153,243	1.28
Net	114,286	113,228	63,629	92,037	1.45
402084 Ice Rink rentals					
Rev	371,335	199,130	301,289	456,415	1.51
Exp	13,110	4,196	6,800	14,070	0.00
Net	358,225	194,934	294,489	442,345	1.50
402088 Other					
Rev	8,250	1,180	2,200	7,250	3.30
Exp	3,020	0	0	3,020	0.00
Net	5,230	1,180	2,200	4,230	1.92
Total Fund 40: Skatium:					
Rev	1,135,006	521,696	905,640	1,534,993	1.69
Exp	933,811	354,518	796,168	1,217,714	1.53
Net	201,195	167,178	109,472	317,279	2.90
	17.73%	32.05%	12.09%	20.67%	

FULL YEAR OF "NORMAL" YEAR OF BUDGETS

3/3/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402010 Skatium Administration						
<u>REVENUES:</u>						
Miscellaneous Revenue	1,500	1,108	1,138	1,150	0.77	1.01
Total Revenues:	1,500	1,108	1,138	1,150	0.77	1.01
<u>EXPENSES:</u>						
Salary & Wages:	273,589	148,194	273,941	324,523	1.19	1.18
Contract Services:	25,196	10,918	24,951	45,983	1.83	1.84
Utilities:	145,239	35,565	125,311	180,984	1.25	1.44
General & Administration:	64,636	36,959	50,000	55,900	0.86	1.12
Material & Supplies:	13,725	4,075	11,600	13,725	1.00	1.18
Equipment & Repairs:	67,813	9,989	30,260	60,320	0.89	1.99
Total Expenses:	590,198	245,700	516,063	681,435	1.15	1.32
Net Revenues - Expenses	(588,698)	(244,592)	(514,925)	(680,285)		

FULL YEAR OF EXPENSES

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402079 Skatium Figure Skating						
<u>REVENUES:</u>						
Registrations	266,388	107,736	235,836	383,311	1.44	1.63
Rink Rental Practice	61,600	8,450	45,000	85,200	1.38	1.89
Admissions	0	0	0	23,750		
Miscellaneous Revenue	1,000	160	360	23,350	23.35	64.86
Total Revenues:	328,988	116,346	281,196	515,611	1.57	1.83
<u>EXPENSES:</u>						
Salary & Wages:	134,432	40,058	101,675	187,907	1.40	1.85
Contract Services:	8,250	4,830	5,200	20,250	2.45	3.89
Utilities:	0	0	0	0	0.00	0.00
General & Administrative:	0	0	0	0	0.00	0.00
Material & Supplies:	5,453	146	4,301	46,053	8.45	10.71
Equipment & Repairs:	0	0		0	0.00	0.00
Total Expenses:	148,135	45,034	111,176	254,210	1.72	2.29
Net Revenues - Expenses	180,853	71,312	170,020	261,401		
	54.97%	61.29%	60.46%	50.70%		

General Comment:

\ Planning on back to normal

3/3/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
402080 Skatium Open Activity Rink Admissions						
<u>REVENUES:</u>						
Daily Admissions	51,000	18,150	33,000	59,500	1.17	1.80
Season Passes	4,229	6,772	3,363	5,363	1.27	1.59 why prj <
Total Revenues:	55,229	24,922	36,363	64,863	1.17	1.78
<u>EXPENSES:</u>						
Salary & Wages:	15,540	2,757	13,000	18,915	1.22	1.46
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	2,350	81	1,800	2,350	1.00	1.31
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	17,890	2,838	14,800	21,265	1.19	1.44
Net Revenues - Expenses	37,339	22,084	21,563	43,598		
	67.6%	88.6%	59.3%	67.2%		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402081 Skatium Hockey In House League						
<u>REVENUES:</u>						
Registrations	43,400	535	27,000	43,400	0.00	0.00
Total Revenues:	43,400	535	27,000	43,400	0.00	0.00
<u>EXPENSES:</u>						
Salary & Wages:	0	26,307	0	0	0.00	0.00
Contract Services:	1,806	0	0	1,806	1.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administrative	0	0	0	0	0.00	0.00
Material & Supplies:	4,860	0	4,860	4,860	1.00	1.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	6,666	26,307	4,860	6,666	1.00	1.37
Net Revenues - Expenses	36,734	(25,772)	22,140	36,734		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402082 Skatium Hockey Classes						
<u>REVENUES:</u>						
Registrations	81,024	37,919	73,023	201,024	2.48	2.75
Total Revenues:	81,024	37,919	73,023	201,024	2.48	2.75
<u>EXPENSES:</u>						
Salary & Wages:	20,198	2,984	19,067	58,925	2.92	3.09
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administrative:	0	0	0	0	0.00	0.00
Material & Supplies:	3,600	131	3,600	24,880	6.91	6.91
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	23,798	3,115	22,667	83,805	3.52	3.70
Net Revenues - Expenses	57,226	34,804	50,356	117,219		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402083 Skatium Hockey Leagues						
<u>REVENUES:</u>						
Registrations	244,780	140,515	183,331	244,780	1.00	1.34
Miscellaneous Revenue	500	41	100	500	0.00	5.00
Total Revenues:	245,280	140,556	183,431	245,280	1.00	1.34
<u>EXPENSES:</u>						
1 Salary & Wages:	62,480	2,175	57,000	84,729	1.36	1.49
Contract Services:	36,754	9,403	32,602	36,754	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administrative:	0	0	0	0	0.00	0.00
Material & Supplies:	31,760	15,750	30,200	31,760	1.00	1.05
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	130,994	27,328	119,802	153,243	1.17	1.28
Net Revenues - Expenses	114,286	113,228	63,629	92,037		
	46.59%	80.56%	34.69%	37.52%		

Footnote:

1 Moved all of Hockey Director's salary here.

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402084 Skatium Ice Rink Rentals						
<u>REVENUES:</u>						
Rink Rentals	311,285	175,647	248,000	391,365	1.26	1.58
Room Rentals	9,800	3,449	8,000	11,800	1.20	1.48
Skate Rentals	32,000	16,795	27,000	35,000	1.09	1.30
Locker Rentals	250	39	289	250	1.00	0.87
Rink Onsite Advertising	0	0	0	0	0.00	0.00
Transfers In	18,000	3,200	18,000	18,000	1.00	1.00
Total Revenues:	371,335	199,130	301,289	456,415	1.23	1.51
<u>EXPENSES:</u>						
Salary & Wages:	8,370	1,590	4,000	8,370	1.00	2.09
Contract Services:	1,440	2,606	2,800	2,400	1.67	0.86
Utilities:	0	0	0	0	0.00	0.00
General & Administrative	0	0	0	0	0.00	0.00
Material & Supplies:	1,550	0	0	1,550	1.00	0.00
Equipment & Repairs:	1,750	0	0	1,750	1.00	0.00
Total Expenses:	13,110	4,196	6,800	14,070	1.07	2.07
Net Revenues - Expenses	358,225	194,934	294,489	442,345		
	96.5%	97.9%	97.7%	96.9%		

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
402088 Skatium Ice Rink Other						
<u>REVENUES:</u>						
License Income	8,250	1,180	2,200	7,250	0.88	3.30
Total Revenues:	8,250	1,180	2,200	7,250	0.88	3.30
<u>EXPENSES:</u>						
Salary & Wages:	2,520	0	0	2,520	1.00	0.00
Contract Services:	0	0	0	0	0.00	0.00
Utilities:	0	0	0	0	0.00	0.00
General & Administrative	0	0	0	0	0.00	0.00
Material & Supplies:	500	0	0	500	1.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	3,020	0	0	3,020	1.00	0.00
Net Revenues - Expenses	5,230	1,180	2,200	4,230		

WEBER PARK GOLF COURSE

WEBER PARK GOLF COURSE ASSUMPTIONS

Revenue

- The gold pass will move from \$400 to \$425, and the value of the range card given with this pass will be reduced from \$480 to \$350. As it exists the pass gives away too much value.
- A silver level pass will be tested at \$200 for residents, and \$250 for non-residents. The purchaser receives unlimited play at the golf course with no range card provided.
- Staff is hoping that marketing efforts and promotion at Sports Park will bring extra business to the course.
- Staff will also provide additional signage to make patrons coming to Weber and the Skatium aware of the course.

Expenses

- An online reservation system is being added.
- The mowing at Weber has been moved to Park Services, to reduce overtime staff costs for the course staff.
- The use of starters on the course has been reduced.
- There is a significant increase in utilities.
- There has been an increase in chemical/fertilizer costs.

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Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
40228X Weber Park Country Club						
<u>REVENUES:</u>						
Golf Fees	164,985	149,560	154,555	159,973	0.97	1.04
Equipment Rental	5,775	6,244	6,380	6,250	1.08	0.00
Equipment Sales	825	356	400	825	1.00	2.06
Foot Golf	592	1,078	1,078	1,092	1.84	1.01
1 Golf Leagues	18,276	12,532	12,532	15,852	0.87	1.26
1 Golf Instruction	20,525	11,277	11,277	18,725	0.91	1.66
Miscellaneous Revenue	0	(1)	0	1,200	0.00	0.00
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	210,978	181,046	186,222	203,917	0.97	1.10
<u>EXPENSES:</u>						
Salary & Wages:	119,605	105,433	120,452	118,692	0.99	0.99
Contract Services:	8,580	1,864	10,925	8,055	0.94	0.74
Utilities:	24,806	16,474	20,079	29,059	1.17	1.45
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	44,406	26,286	37,626	52,128	1.17	1.39
Equipment & Repairs:	10,620	5,785	10,030	9,971	0.94	0.99
Total Expenses:	208,017	155,842	199,112	217,905	1.05	1.09
Net Revenues - Expenses	2,961	25,204	(12,890)	(13,988)		

Footnote:

1 Hopefully get back to normal class sizes.

AQUATICS
DEVONSHIRE AQUATICS CENTER
SWIM LESSONS
SKOKIE WATER PLAYGROUND

DEVONSHIRE AQUATIC CENTER ASSUMPTIONS

Revenue

- Party rentals are expected to decline slightly compared to last year due to the excellent 2022 weather.
- The Chicago pools being closed helped revenues last year (but effected Devonshire less than at Skokie Water Playground).
- Season passes are expected to once again be popular, but with a possible decrease in revenue due to the excellent weather last season.

Expenses

- The salary expense has increased due to bringing back the full-time Aquatics Supervisor position which has been on hold since Covid.
- There are also additional staffing expenses due to higher seasonal wages and having a full staff of managers and guards.
- Utilities are expected to be significantly higher.

SWIM LESSONS ASSUMPTIONS

Revenues

- Indoor swim lessons resumed in March 2023 for the first time since March of 2020 (due to Covid) and will hopefully build back to pre-covid levels.

Expenses

- Seasonal/part time wages will increase.

SKOKIE WATER PLAYGROUNDS ASSUMPTIONS

Revenue

- Camp visit revenue will increase due to more enrollment in camps.
- Party rentals are expected to be down slightly compared to last year due to the excellent 2022 weather and because the Chicago pools were closed last year.
- Staff expects less attendance for similar reasons as above, but an increase in the non-resident rate by \$1 should help to offset the anticipated attendance decrease.

Expenses

- The salary expense has increased due to bringing back the full-time Aquatics Supervisor position which has been on hold since Covid.
- There are also additional staffing expenses due to higher seasonal wages and having a full staff of managers and guards.
- Utilities are expected to be significantly higher.

3/3/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
40248X Devonshire Aquatic Center						
REVENUES:						
Daily Admissions	54,300	51,914	51,914	54,350	1.00	1.05
Season Passes	84,225	95,000	95,000	93,000	0.00	0.98
Pool Rentals	8,000	9,308	9,308	9,200	1.15	0.99
Special Events/Parties	6,020	11,300	11,300	9,480	1.57	0.84
Miscellaneous Revenue	2,000	1,961	1,961	2,000	1.00	1.02
Total Revenues:	154,545	169,483	169,483	168,030	1.09	0.99
EXPENSES:						
Salary & Wages:	88,536	87,147	87,424	107,979	1.22	1.24
Contract Services:	3,155	1,801	2,925	3,175	1.01	1.09
Utilities:	37,767	27,126	32,736	40,281	1.07	1.23
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	11,429	9,988	10,701	11,843	1.04	0.00
Equipment & Repairs:	8,115	18,750	34,800	2,415	0.30	0.07
Total Expenses:	149,002	144,812	168,586	165,693	1.11	0.98
Net Revenues - Expenses	5,543	24,671	897	2,337		

3/3/2023

FY 2023/2024 Budget Analysis
Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
402580 Swim Lessons						
<u>REVENUES:</u>						
Daily Admissions	0	0	0	762	0.00	0.00
1 L.T.S. Registrations	34,310	28,357	35,000	56,510	1.65	1.61
Total Revenues:	34,310	28,357	35,000	57,272	1.67	1.64
<u>EXPENSES:</u>						
1 Salary & Wages:	18,292	9,387	13,600	30,667	1.68	2.25
Contract Services:	2,100	480	480	3,100	1.48	6.46
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	1,400	123	1,000	1,400	1.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	21,792	9,990	15,080	35,167	1.61	2.33
Net Revenues - Expenses	12,518	18,367	19,920	22,105		

Footnote:

1. Anticipate being back in high schools.

3/13/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
40268X Skokie Water Playground						
<u>REVENUES:</u>						
1 Daily Admissions	334,600	394,797	394,797	395,600	1.18	1.00
1 Season Passes	195,525	217,408	217,408	217,000	0.00	1.00
1 Pool Rentals	60,000	52,638	54,000	60,000	1.00	0.00
1 Special Events/Parties	38,050	54,936	54,936	49,200	1.29	0.90
Miscellaneous Revenue	5,000	4,999	4,999	5,000	1.00	1.00
Total Revenues:	633,175	724,778	726,140	726,800	1.15	1.00
<u>EXPENSES:</u>						
2 Salary & Wages:	301,717	230,577	257,849	372,782	1.24	1.45
Contract Services:	16,751	9,941	13,770	21,985	1.31	1.60
3 Utilities:	85,472	71,484	83,375	104,667	1.22	1.26
General & Administration:	22,384	15,680	21,000	32,500	1.45	1.55
Material & Supplies:	32,230	28,506	30,440	32,380	1.00	1.06
Equipment & Repairs:	22,900	6,967	42,950	21,500	0.94	0.50
Total Expenses:	481,454	363,155	449,384	585,814	1.22	1.30
Net Revenues - Expenses	151,721	361,623	276,756	140,986		

Footnotes:

- 1: Increase in capacity. More season passes and less general admissions, also more camp pool visits and more pool rentals Hopefully.
- 2 same as above hiring more staff to cover full attendance and an assistance for Scott Runkle
- 3 Increase in water rates and water usage.

REVENUE FACILITY CAMPS

ATHLETIC CAMPS ASSUMPTIONS

Revenue

- Registration will continue to trend upwards.
- Additional contractual athletic camps will be offered.

Expenses

- Increased expenses to support the additional programs and staff.

3/3/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
REVENUES:						
Camp Registrations	489,009	400,924	400,731	461,965	0.94	1.15
Transfers In	0	0	0	0	0.00	0.00
Total Revenues:	489,009	400,924	400,731	461,965	0.94	1.15
EXPENSES:						
Salary & Wages:	201,982	201,213	201,213	211,800	1.05	1.05
Contract Services:	107,803	87,743	87,493	117,165	1.09	1.34
Utilities:	600	0	0	400	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	7,088	11,183	11,202	10,240	1.44	0.91
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	317,473	300,139	299,908	339,605	1.07	1.13
Net Revenues - Expenses	171,536	100,785	100,823	122,360		
	35.08%	25.14%	25.16%	26.49%		

ATHLETICS

ATHLETICS ASSUMPTIONS

Revenue

- Trends show an increase in field rentals.
- A continued increase in tennis and pickleball lessons and programs is expected.
- Additional leagues (basketball and volleyball) are being offered.

Expenses

- There will be an overall increase in wages and supplies due to the expenses associated with additional programs.

3/15/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Revenue Facilities Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Pro Change
4040XX Athletics						
<u>REVENUES:</u>						
General Admin.Revenue	12,750	37,625	9,235	19,250	1.51	2.08
Athletic Classes	51,275	54,244	54,224	55,875	1.09	1.03
Tennis Lessons	150,314	108,780	148,520	163,705	1.09	1.10
Pickle Ball	129,555	201,503	250,000	256,150	1.98	1.02
Softball Leagues/Tourney	49,525	18,175	27,550	43,000	0.87	1.56
Fall Baseball League	20,000	23,100	23,100	28,800	0.00	1.25
Basketball Leagues/Tourne	39,025	16,630	29,851	42,455	1.09	1.42
Volleyball Sand/Tourname	2,700	0	7,000	7,200	0.00	0.00
Soccer Leagues	11,375	0	0	0	0.00	0.00
CSL Basketball	34,925	24,375	25,000	38,625	0.00	1.55
AYSO Affiliates	7,000	4,830	3,500	5,000	0.71	1.43
North Suburban B-Ball Lg	4,000	0	0	0	0.00	0.00
Skokie Youth Affiliate	3,750	0	3,750	3,750	1.00	0.00
Skokie Baseball	3,750	0	3,750	3,750	1.00	1.00
Flag Football	4,250	0	0	4,900	0.00	0.00
Total Revenues:	524,194	489,262	585,480	672,460	1.28	1.15
<u>EXPENSES:</u>						
Salary & Wages:	305,056	242,803	326,036	346,111	1.13	1.06
Contract Services:	63,898	33,874	58,498	67,271	1.05	1.15
Utilities:	600	400	600	600	1.00	1.00
General & Administration	15,780	11,139	15,100	16,104	1.02	1.07
Material & Supplies:	34,480	11,302	25,610	37,255	1.08	1.45
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	419,814	299,518	425,844	467,341	1.11	1.10
Net Revenues - Expenses	104,380	189,744	159,636	205,119		
	19.91%	38.78%	27.27%	30.50%		

MUSEUM FUND

3/15/2023

SKOKIE PARK DISTRICT
 FY 2023/ 2024 Budget Analysis
 Fund 55
 Museum Fund

Fund/Ctr/Activity	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	
551010 General					
Revenues	455,025	125,098	471,917	502,252	1.06
Expenses	111,160	74,104	111,160	108,652	0.98
Net	343,865	50,994	360,757	393,600	
5553XX EONC					
Revenues	407,400	337,693	391,957	489,482	1.25
Expenses	756,712	481,843	719,374	837,538	1.16
Net	(349,312)	(144,150)	(327,417)	(348,056)	
555510 S.H.M.					
Revenues	7,784	3,206	6,685	10,621	1.59
Expenses	119,755	65,462	118,544	152,842	1.29
Net	(111,971)	(62,256)	(111,859)	(142,221)	
559510 Capital					
Revenues	-	-	-	-	
Expenses	-	-	-	-	
Net	-	-	-	-	
Total Fund 55					
Revenues	870,209	465,997	870,559	1,002,355	1.15
Expenses	987,627	621,409	- 949,078	1,099,032	1.16
Net	(117,418)	(155,412)	(78,519)	(96,677)	

Fund Summary:

Fund Balance as of 04/30/2022:	323,869
Projected FY 2023 Results:	(78,519)
Projected Fund Balance 04/30/2023:	245,350
FY 2024 Budget:	(96,677)
Estimated Fund Balance 04/30/2024:	148,673
	.25 * 1099032
	274,758
Difference	(126,085)

3/1/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
551010 General:						
REVENUES:						
Property Tax:	455,000	124,849	471,617	501,952	1.10	1.06
Interest Income:	25	249	300	300	12.00	1.00
Other:	0	0	0	0	0.00	0.00
Total Revenues:	455,025	125,098	471,917	502,252	1.10	1.06
EXPENSES:						
Salary & Wages:	0	0	0	0	0.00	0.00
1 Contract Services:	111,160	74,104	111,160	108,652	0.98	0.98
Utilities:	0	0	0	0	0.00	0.00
General & Administrative:	0	0	0	0	0.00	0.00
Material & Supplies:	0	0	0	0	0.00	0.00
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	111,160	74,104	111,160	108,652	0.98	0.98
Net Revenues - Expenses	343,865	50,994	360,757	393,600		

Footnote:

1 Decrease in Brochure Allocation

**EMILY OAKS NATURE CENTER
ADMINISTRATION
PROGRAMS
CAMPS**

EMILY OAKS NATURE CENTER ASSUMPTIONS

Revenues

- Birthday party, shelter rentals, and room rentals are anticipated to increase.
- Camp revenues increased due to added Nature of Art camp.
- Special events offerings will return to pre-covid levels, increasing revenues.

Expenses

- Increases in salary, wages, and benefits due to the anticipation of being fully staffed.
- Trips and supplies are significantly increasing.

03/07/23

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund
 EONC By Center

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Months Actual	FY 2023 Projected Year End	FY 2024 Budget	
555310 General					
Rev	18,789	9,211	12,326	20,889	1.69
Exp	416,484	214,088	368,823	419,395	1.14
Net	(397,695)	(204,877)	(356,497)	(398,506)	1.12
555312 Programs					
Rev	167,519	109,147	160,296	185,769	1.16
Exp	183,422	132,442	206,212	201,725	0.98
Net	(15,903)	(23,295)	(45,916)	(15,956)	0.35
555331/44 Camps					
Rev	221,092	219,335	219,335	282,824	0.00
Exp	156,806	135,313	149,688	216,418	0.00
Net	64,286	84,022	69,647	66,406	0.00
Total Fund EONC 5553XX					
Rev	407,400	337,693	391,957	489,482	1.25
Exp	756,712	481,843	724,723	837,538	1.16
Net	(349,312)	(144,150)	(332,766)	(348,056)	1.05

3/1/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
555310 EONC Administration:						
REVENUES:						
Rental of Facilities	13,327	7,454	9,069	15,607	1.17	1.72
Equipment Rental	205	0	200	205	1.00	1.03
Resale Items	1,600	367	567	1,440	0.90	2.54
Misc.Rev/Transfers In	3,657	1,390	2,490	3,637	0.99	1.46
Total Revenues:	18,789	9,211	12,326	20,889	1.11	1.69
EXPENSES:						
Salary & Wages:	297,387	167,859	263,885	308,306	1.04	1.17
Contract Services:	15,439	2,977	14,852	15,943	1.03	1.07
Utilities:	14,350	5,620	13,456	14,962	1.04	1.11
1. General & Administrative	62,865	31,040	42,421	48,849	0.78	1.15
Material & Supplies:	8,935	2,735	7,981	8,652	0.97	1.08
Equipment & Repairs:	17,508	3,857	26,228	22,683	1.30	0.86
Total Expenses:	416,484	214,088	368,823	419,395	1.01	1.14
Net Revenues - Expenses	(397,695)	(204,877)	(356,497)	(398,506)		

Footnotes:

1: Increase in Benefit costs and a full year of full time staffing.

2/24/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
555312 EONC Programs						
<u>REVENUES:</u>						
1 Registrations	167,519	109,147	160,296	185,769	1.11	1.16
Total Revenues:	167,519	109,147	160,296	185,769	1.11	1.16
<u>EXPENSES:</u>						
1 Salary & Wages:	167,663	129,747	194,958	180,482	1.08	0.93
1 Contract Services:	4,079	305	1,037	6,233	1.53	6.01
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
1 Material & Supplies:	11,680	2,390	10,217	15,010	1.29	1.47
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	183,422	132,442	206,212	201,725	1.10	0.98
Net Revenues - Expenses	(15,903)	(23,295)	(45,916)	(15,956)		

Footnote:

1: Budgeting to get back to normal increased registrations, salaries to handle them, trip costs increased and supplies to run more programs.

3/2/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	Budget Change	Year End Proj Change
555331/44 EONC Camps						
<u>REVENUES:</u>						
1 Camp Registrations	221,092	219,335	219,335	282,824	1.28	1.29
Total Revenues:	221,092	219,335	219,335	282,824	1.28	1.29
<u>EXPENSES:</u>						
1 Salary & Wages:	111,275	98,352	112,727	159,364	1.43	0.00
1 Contract Services:	37,423	27,370	27,370	43,147	1.15	1.58
Utilities:	0	0	0	0	0.00	0.00
General & Administration:	0	0	0	0	0.00	0.00
Material & Supplies:	8,108	9,591	9,591	13,907	1.72	1.45
Equipment & Repairs:	0	0	0	0	0.00	0.00
Total Expenses:	156,806	135,313	149,688	216,418	1.38	1.45
Net Revenues - Expenses	64,286	84,022	69,647	66,406		
Footnote:						
1: Added New camps at EONC	29.08%	38.31%	31.75%	23.48%		

SKOKIE HERITAGE MUSEUM

SKOKIE HERITAGE MUSEUM ASSUMPTIONS

Revenues

- Slight increase in rentals, yoga, and programs.

Expenses

- The increase in expenses is a full-year salary for the new Museum Curator who focuses on archives and museum displays.

3/2/2023

Skokie Park District
 FY 2023/2024 Budget Analysis
 Museum Fund

Fund/Ctr/Acty	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget	% Increase Budget/Budget	% Increase Proj/Budget
55551X Skokie Heritage Museum						
<u>REVENUES:</u>						
Program Registrations	6,394	2,389	5,108	9,006	1.41	1.76
Rental of Facilities	1,175	430	1,130	1,340	1.14	1.19
Miscellaneous Revenue	215	387	447	275	1.28	0.62
Total Revenues:	7,784	3,206	6,685	10,621	1.36	1.59
<u>EXPENSES:</u>						
Salary & Wages:	93,998	55,230	91,363	110,796	1.18	1.21
Contract Services:	5,215	1,814	5,265	8,426	1.62	1.60
Utilities:	10,346	4,578	7,882	8,818	0.85	1.12
General & Administrati	3,576	2,734	7,084	13,152	3.68	1.86
Material & Supplies:	1,620	676	1,940	2,200	1.36	1.13
Equipment & Repairs:	5,010	430	5,010	9,450	1.89	1.89
Total Expenses:	119,765	65,462	118,544	152,842	1.28	1.29
Net Revenues - Expenses	(111,981)	(62,256)	(111,859)	(142,221)		

1

OTHER FUNDS

50 SPECIAL RECREATION

60 IMRF PENSION

65 LIABILITY FUND

70 SOCIAL SECURITY

80 AUDIT

90 DEBT SERVICE

SPECIAL RECREATION ASSUMPTIONS

- MNASR kept the same contribution dollar amount for the calendar year. M-NASR is fiscal year January 1.
- Added in some costs for playgrounds and garden plots to make them handicap accessible.
- Need to reduce fund balance in the future.

3/8/2023
Skokie Park District
 Fund 50
 Special Recreation Fund
 FY 2023/2024 Budget Analysis

	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget
Revenues	646,012	149,274	700,024	1,024,416
Expenses	870,780	541,091	770,000	1,091,950
Net	(224,768)	(391,817)	(69,976)	(67,534)

Fund Summary:

Fund 50

Fund Balance as of 04/30/2022:	186,423
Projected Year End FY 2023:	(69,976)
Estimated Fund Balance 04/30/2023:	116,447
FY 2024 Budget:	(67,534)
Estimated Fund Balance 04/30/2024:	48,913

IMRF ASSUMPTIONS

- Employer rate reduction in fiscal year from prior year. The lower rate was not expected.
- Current rate for calendar 2022 = 7.67%
- Calendar rate 2023 = 5.47%
- IMRF as of 12/31/2022, despite losing money in 2022, is 98.0% funded.

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 60
I.M.R.F. Fund

	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget
Revenues	457,406	151,673	522,258	512,208
Expenses	483,082	334,567	459,000	407,757
Net	(25,676)	(182,894)	63,258	104,451

RATE REDUCTION IN 2024

Fund Summary:

	Fund 60
Fund Balance as of 04/30/2022:	81,326
Projected Year End FY 2023:	63,258
Estimated Fund Balance 04/30/2023:	144,584
FY 2024 Budget	104,451
Estimated Fund Balance 04/30/2024:	249,035

LIABILITY/SAFETY ASSUMPTIONS

- Supporting a high fund balance due to budgeted, but not needed unemployment costs in FY 2022 of \$190,000. Future levies will be reduced accordingly
- Added a full-time safety coordinator to the fiscal year 2023-2024 budget.

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 65
Liability Insurance Fund

	FY 2023 Budget	FY 2023 8 Month Actual	FY 2023 Projected Year End	FY 2024 Budget
Revenues	427,212	143,937	398,020	310,557
Expenses	441,322	249,283	400,089	463,509
Net	(14,110)	(105,346)	(2,069)	(152,952)

Fund Summary:

	Fund 65
Fund Balance as of 04/30/2022:	317,677
Projected FY 2023 Year End:	(2,069)
Estimated Fund Balance 04/30/2023:	315,608
FY 2024 Budget:	(152,952)
Estimated Fund Balance 04/30/2024:	162,656

Budgeted in FY 2022 \$190k for unemployment compensation due to covid which didn't happen.
reducing levy amount going forward to reduce fund balances.
will continue to do this in levy 2023
Costs up do to FT Safety Coordinator and benefits

SOCIAL SECURITY FUND ASSUMPTIONS

- Supporting a negative fund balance due to the return of employees quicker than expected in FY 2022-23.
- The balance will be taken care of in future levies.

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 70
Social Security Fund

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	698,105	157,267	715,005	835,605
Expenses	766,595	555,606	801,000	835,013
Net	(68,490)	(398,339)	(85,995)	592

Fund Summary:

Fund 70

Fund Balance as of 04/30/2022:	(5,716)
Fy 2023 Projected Year End:	(85,995)
Estimated Fund Balance 04/30/2023:	(91,711)
FY 2024 Budget	592
Estimated Fund Balance 04/30/2024:	(91,119)

This deficit comes from earlier than anticipated employees returning to work in FY 2021.
It takes usually two levy years to catch up

AUDIT FUND ASSUMPTIONS

- Levy to cover the cost of the audit.

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 80
Audit Fund

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	41,444	10,792	40,226	43,000
Expenses	41,000	41,000	41,000	42,500
Net	444	(30,208)	(774)	500

Fund Summary:

	Fund 80
Fund Balance as of 04/30/2022:	1,899
Projected FY 2023 Year End:	(774)
Estimated Fund Balance 04/30/2023:	1,125
FY 2024 Budget:	500
Estimated Fund Balance 04/30/2024:	1,625

DEBT SERVICE ASSUMPTIONS

In fiscal year 2022 and 2023 the bond issues were recorded differently because they were due in less than a year. The fund balance will be back to normal in FY 2024.

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 90
Bond & Interest Fund

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	5,341,760	5,575,014	3,023,050	5,627,356
Expenses	5,321,929	4,762,108	2,584,631	3,041,138
Net	19,831	812,906	438,419	2,586,218

Fund Summary:

	Fund 90
Fund Balance as of 04/30/2022:	(2,796,880)
FY 2023 Projected Year end:	438,419
Estimated Fund Balance 04/30/2023:	(2,358,461)
FY 2024 Budget	2,586,218
Estimated Fund Balance 04/30/2024:	227,757

Entirely different way to record less than one year bonds
Started in fy 2022

CAPITAL FUNDS

- 11 BUILDING IMPROVEMENT**
- 12 VEHICLE AND EQUIPMENT**
- 91 MAJOR CAPITAL PROJECTS**

3/13/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 11
Building Improvement

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	336,246	363,016	113,336	3,708,667
Expenses	1,369,396	669,382	1,303,036	2,572,356
Net	(1,033,150)	(306,366)	(1,189,700)	1,136,311

Fund Summary:

	Fund 11
Fund Balance as of 04/30/2022:	928,243
FY 2023 Projected Year End:	(1,189,700)
Projected Fund Balance 04/30/2023:	(261,457)
FY 2024 Budget:	1,136,311
Projected Fund Balance 04/30/2024:	874,854

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 12
Vehicle and Equipment Replacement

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	340,505	200,360	300,352	231,605
Expenses	334,500	288,782	320,620	231,989
Net	6,005	(88,422)	(20,268)	(384)

Fund Summary:

	Fund 12
Fund Balance as of 04/30/2022:	63,533
FY 2023 Projected Net Results	(20,268)
Projected Fund balance 04/30/2023:	43,265
FY 2024 Budget:	(384)
Projected Fund balance 04/30/2024:	42,881

2/24/2023

SKOKIE PARK DISTRICT
FY 2023/2024 Budget Analysis
Fund 91
Major Capital Projects Fund

	FY 2023 Budget	FY 2023 8 Month Actuals	FY 2023 Projected Year End	FY 2024 Budget
Revenues	5,000,000	4,781,679	5,793,160	-
Expenses	3,667,050	3,332,431	4,094,380	1,173,567
Net	1,332,950	1,449,248	1,698,780	(1,173,567)

Fund Summary:

	Fund 91
Fund Balance as of 04/30/2023:	(525,213)
FY 2023 Projected Year End:	1,698,780
Projected Fund Balance 04/30/2023:	1,173,567
FY 2024 Budget:	(1,173,567)
Projected Fund Balance 04/30/2024:	-

Skatium Project