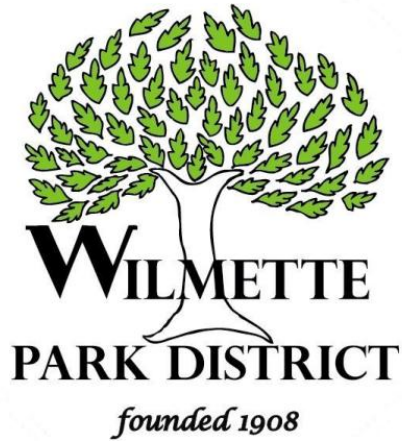


# WILMETTE PARK DISTRICT 2018 ANNUAL BUDGET



Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018



# **2018 Annual Budget**

## **Board of Park Commissioners**

**Amy L. Wolfe**, President

**Shelley S. Shelly**, Vice-President

**Bryan C. Abbott**

**I. Gordon Anderson**

**Stephanie M. Foster**

**John J. Olvany**

**Ryrie A. Pellaton**

## **Staff members**

**Stephen Wilson**, Executive Director

**Kathleen Bingham**, Superintendent of Recreation

**Jeffrey Bowen**, Superintendent of Revenue Facilities

**Steven Holloway**, Superintendent of Finance and Personnel

**Jerry Ulrich**, Superintendent of Parks and Planning

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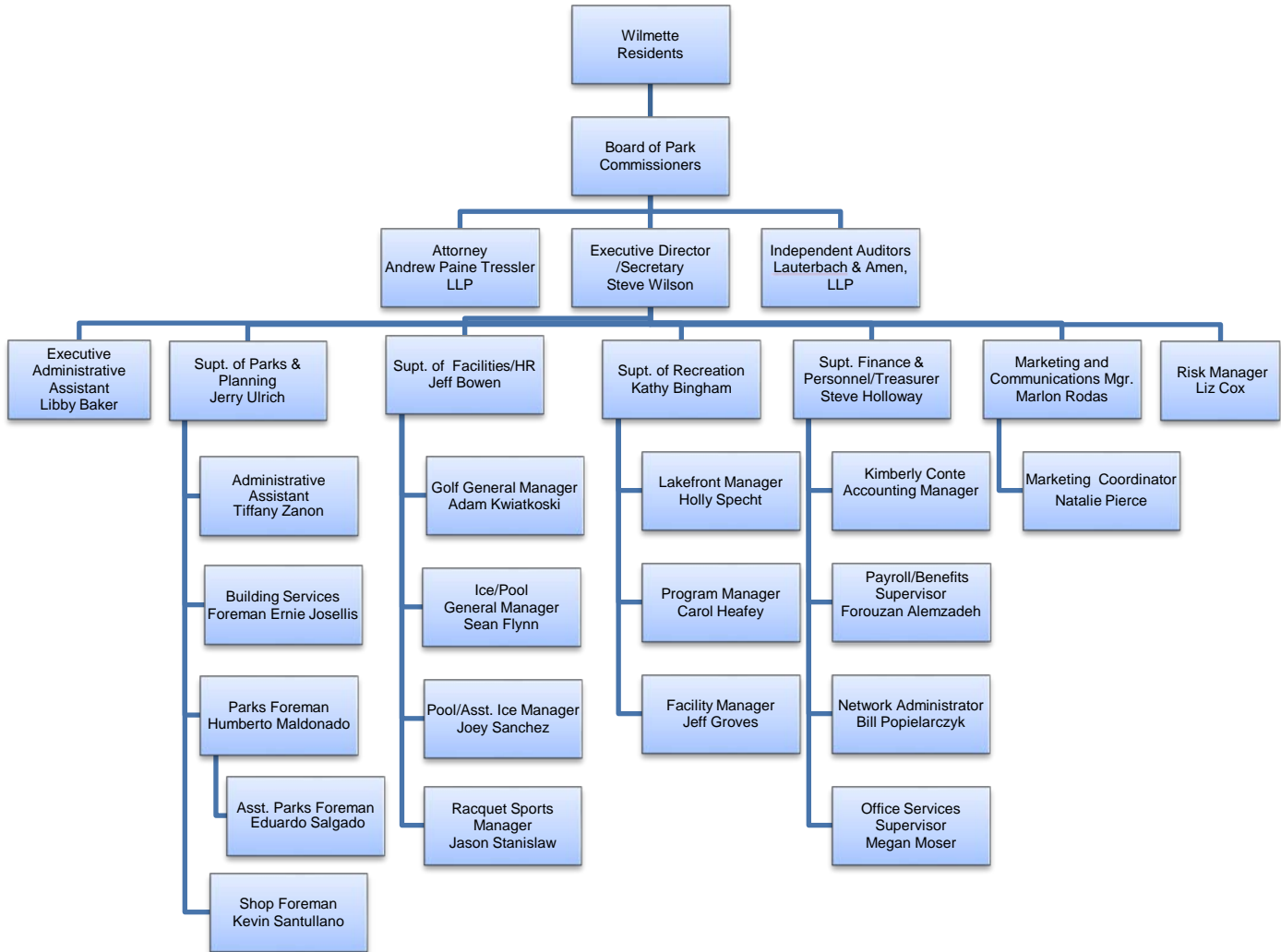
**TAB 1**

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# WILMETTE PARK DISTRICT

## Organization Chart



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## **WILMETTE PARK DISTRICT**

### **District Profile**

<b>Established</b>	On February 17, 1908, the Wilmette Park District was formed with five Commissioners, Rev. Edward J. Vattmann, David Maney, Horace G. Drury, Peter J. Cuneen and Louis K. Gillson elected president. The new Park District immediately set out to acquire about 22 acres of "made land" dumped into Lake Michigan south of Washington Avenue as a result of the excavation of a drainage canal connecting Lake Michigan with the North Branch of the Chicago River. The Commissioners established a goal of creating a continuous lakefront park stretching north from the new harbor basin.
<b>Governed</b>	A seven-member, volunteer Board of Park Commissioners establishes Park District policy, strategic direction and governing ordinances. Commissioners are elected to serve staggered, four-year terms. The current Board consists of Amy L. Wolfe, President; Shelley S. Shelly, Vice-President; Bryan C. Abbott; I. Gordon Anderson; Stephanie M. Foster; John J. Olvany and Ryrie A. Pellaton. Regular Meetings are held the second Monday of the month.
<b>Boundaries</b>	The 5.4 square-mile Park District is located on the western shores of Lake Michigan in Cook County, 14 miles north of Chicago. The District lies in New Trier Township and is bordered on the north by Kenilworth and Winnetka, the south by Evanston and Skokie and the west by Glenview and Northfield. Several acres of Cook County Forest Preserves lie on its western borders. The District serves all Wilmette residents.
<b>Population</b>	According to the 2010 census, the population of Wilmette was 27,087 with about 19,123 residents over the age of 18.
<b>Demographics</b>	<p>The District serves a highly educated, mostly professional community of homeowners with an estimated median household income of more than \$132,110. The median age of the community is about 44 years. Wilmette has 10,290 housing units with 86% occupancy.</p> <p>The Park District has continued to grow in importance to the community. As the population ages, the District adjusts program offerings and concentrates on customer service, helping maintain the District's goodwill in the community. The District works with several outside groups to offer recreational opportunities, including baseball, hockey, soccer, tennis, biking and skating and coordinates with area schools to use their facilities during the summer.</p> <p>To help families in financial need, the Park District offers scholarships for most programs. The 2018 budget for scholarships is \$70,000. The District also offers payment plans for program participation.</p>
<b>Real Estate</b>	The equalized assessed value (EAV) of real estate for 2016 was \$1,919,808,636, up about 25% from 2015.

## **WILMETTE PARK DISTRICT DISTRICT PROFILE**

<b>Tax Rate</b>	The tax rate for 2016 was \$0.418 per \$100 of assessed value, or 5.4% of the average real estate tax bill.
<b>Fiscal Year</b>	The fiscal year begins on January 1 and concludes on December 31. The total budget for 2018 is \$28.2 million, with an operating budget of \$19.4 million, a capital improvement budget of \$4.1 million and a debt retirement budget of \$3.0 million.
<b>Debt Rating</b>	The Park District occasionally issues General Obligation Bonds for capital improvements and holds a Aa1 bond rating from Moody's Investor Services on its \$11.4 million outstanding debt. Debt Certificates are rated Aa2 consisting of two issues totaling \$715,000.
<b>Park Resources</b>	The Park District holds title to 324 acres. The District maintains 19 park areas comprising of community parks, neighborhood parks and passive parks. Recreation facilities include two swimming beaches; a sailing beach; an outdoor pool complex; a community center with a gymnastics gym, theater, fitness center, early childhood center, gym, activity and meeting rooms; 18 holes of golf with driving range; two indoor ice rinks, four outdoor platform tennis courts and eight indoor tennis courts. The District provides general recreation with 20 outdoor tennis courts, 24 ball fields, 3 outdoor ice rinks, and 13 playgrounds.
<b>Programs and Services</b>	The Park District offers a full range of indoor and outdoor activities. Major recreation programs include pre-school and after school activities, ice skating, performing arts, fitness, athletics and aquatics. Annual special events include an Independence Day Celebration, Spring Ice and Dance Shows, Outdoor Summer Concerts in the Wallace Bowl and a Halloween Happening. The Park District is affiliated with the Northern Suburban Special Recreation Association (NSSRA) to help provide recreational activities for participants with special needs.
<b>Staff</b>	The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District, along with a full-time staff of 70. The District also employs more than 1,000 part-time, seasonal and temporary employees and hundreds of volunteers in four Departments: Recreation Programs, Parks and Planning, Recreation Facilities (Pools, Golf, Ice, Tennis and Platform Tennis Operations), and Administration.
<b>Affiliations</b>	The Wilmette Park District is a member of the National Recreation and Parks Association (NRPA) and the Illinois Association of Park Districts (IAPD).
<b>Contact</b>	Wilmette Park District, 1200 Wilmette Avenue, Wilmette, Illinois 60091 Phone: 847-256-6100, Fax: 847-256-7908
<b>Website</b>	<a href="http://www.wilmettepark.org">www.wilmettepark.org</a>



## WILMETTE PARK DISTRICT

1200 WILMETTE AVENUE WILMETTE, ILLINOIS 60091

[WWW.WILMETTEPARK.ORG](http://WWW.WILMETTEPARK.ORG)

TEL 847/256-6100

FAX 847/256-7908

Honorable Commissioners:

Submitted to the Board of Park Commissioners for its consideration is the recommended budget for all funds and all Departments of the Wilmette Park District for the fiscal year period beginning January 1, 2018 through December 31, 2018. As part of the presentation are operating results for the fiscal year ending December 31, 2016, the 2018 Budget and projected operating results for the fiscal year ending December 31, 2017. The Operation Committees reviewed 2018 program budgets and fees at meetings held during October and early November.

For 2018, the stable economy is anticipated to have a minimal impact on the budget as a whole. Factors used in preparing the 2018 budget include: revenues based upon a normal year and averaging between four and five years of results; 3.0% fee increases for most programs, memberships, or lessons; and increasing capital expenditures to \$4.1 million.

Our capital focus for 2017 was the completion of almost 50 capital projects as we continued planning for the Lakefront Master Plan. Lakefront detail plans provided base information to further estimate potential changes as the community survey indicated continued maintenance of open space, replacement of the beach house and parking and other infrastructure improvements. New golf carts were purchased with GPS tracking for the golf course. Two playgrounds renovations were completed at Forest and Hibbard Parks and a third renovation was begun at Gillson Park. Numerous pieces of equipment were replaced as the District's capital plan was heavily laced with vehicles and equipment totaling over \$500,000.

A few projects were deferred until future years for various reasons.

Given the early great weather conditions, we had quite successful summer programs with excellent camp results and better than anticipated results at the Lakefront and Pools. Golf operations were affected negatively by the wet mid-summer. Despite this, most of the District's programs continued with outstanding results.

The 2018 capital focus will be on the further planned development of the Lakefront designs with the project starting in the fall of the year. In addition, the renovation of Langdon Park's playground is anticipated along with other capital activities throughout the district.

From Tab 3-page 4, staff is projecting in the 2017 fiscal year, surplus funds from operations in excess of \$6.6 million, about \$128,000 above the 2017 budgeted operational surplus. The Park District has budgeted in 2018 an operating surplus that is \$201,000 above the 2017 year-end projection.

These excess revenues over operating expenses support our debt retirement and capital improvement plan. The 2018 budget proposed surplus from operations in excess of \$6.8 million will be used to cover the 2018 proposed \$3.0 million in debt retirement and contribute to the \$4.1 million capital expenditure plan. Surplus funds accumulated from the 2018 budget year will go to support the ongoing Five Year Capital Improvement Plan (CIP) detailed behind Tab 7. Discussion of the capital plan occurred with the Board's Committee of the Whole on November 8, 2017.

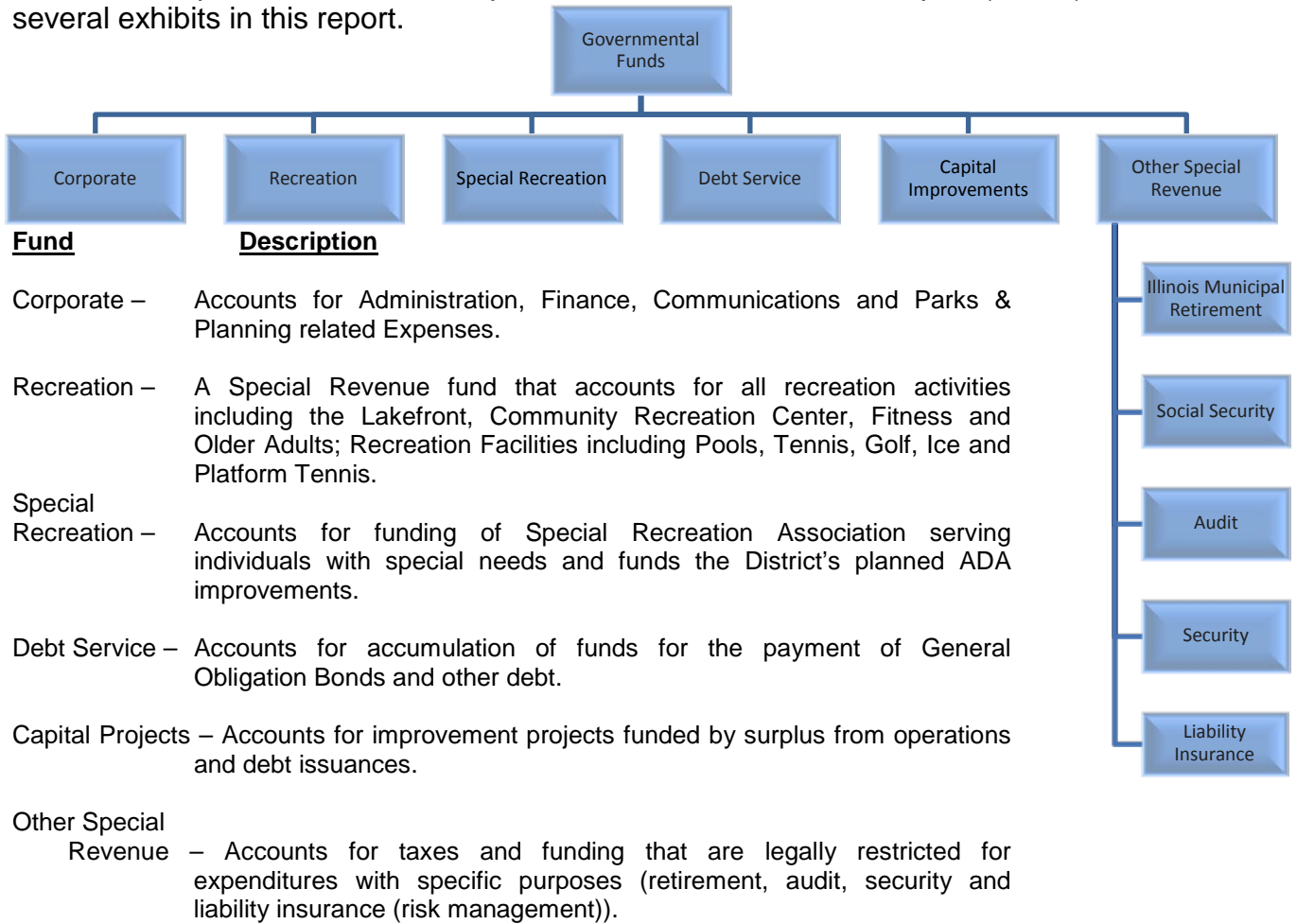
### **2018 Budget Summary**

- Consolidated revenue for 2018 is \$28.2 million. Tax revenue is proposed to be \$8.3 million.
- Consolidated operating expenses for 2018 totals \$19.4 million, plus \$4.3 million for capital and \$3.0 million for debt for a total appropriation of \$26.7 million.
- The proposed net surplus for 2018 is \$1,461,113.
- Capital Improvement Plan (CIP) Budget for 2018 totals \$4.1 million.
- Tax Levy Funding of the 2018 budget is estimated at 29% of the appropriated \$25.6 million expenditures.

The presentation of the Annual Budget is in three sections: introductory, financial and appendix. The introductory section includes this transmittal letter and general financial information. The financial sections include analysis of consolidated budget, fund balances, bond indebtedness and budget summary reports for the Total Park District. The appendices include details of the Division budgets (Tabs 3, 4 & 5), the 2018 Budget and Appropriations Ordinance (Tab 6), list of the 2018-2022 Capital Improvement Plan and carry over projects (Tab 7), District debt service schedule (Tab 8), historic tax information (Tab 8) and operations and financial risk management charts (Tab 8).

## The Reporting Entity and its Services

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



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

## Budget Highlights

The table below summarizes total revenue and expenses by fund from 2015 actual, 2016 actual, 2017 budget, 2017 projections and the 2018 proposed budget. The 2018 proposed budget equals the Budget and Appropriations Ordinance behind Tab 6. Operating revenue (including tax, bond proceeds and insurance reimbursement) is estimated to increase 11% or \$2.7 million from 2016 to 2017 as we plan for issuing debt for District-Wide capital purposes, as the district does periodically. Program fees are established to cover direct costs, indirect costs and portions of overhead, where appropriate. They will increase by 3% in most areas.

	2015 Actual	2016 Actual	2017 Budget	2017 Projected	2018 Proposed
<b>Total Revenue</b>	\$ 27,193,471	\$ 26,651,102	\$ 25,772,232	\$ 25,483,588	\$ 28,204,309
<b>Fund Expenses</b>					
<b>General</b>	\$ 4,132,473	\$ 4,373,247	\$ 4,369,276	\$ 3,690,491	\$ 4,316,290
<b>Recreation</b>	11,806,271	12,259,635	12,329,216	12,097,294	12,470,560
<b>Special Recreation</b>	510,441	773,632	810,479	694,188	708,287
<b>Debt Service</b>	4,404,541	3,059,227	3,023,350	3,023,350	3,022,955
<b>Capital Projects</b>	3,125,906	2,940,145	2,953,900	3,117,328	4,077,000
<b>Nonmajor Funds</b>	2,223,986	2,198,779	2,070,721	2,029,393	2,148,104
<b>Total Expenses</b>	\$ 26,203,618	\$ 25,604,665	\$ 25,556,942	\$ 24,652,044	\$ 26,743,196
<b>Net Surplus (Deficit)</b>	\$ 989,853	\$ 1,046,437	\$ 215,290	\$ 831,544	\$ 1,461,113

<sup>1</sup> Includes Bond Proceeds and Capital/Insurance Reimbursement      <sup>2</sup> Net of Capital Transfers and Overhead

Total expenditures for 2018 are budgeted to increase by \$91 thousand to \$26.7 million or less than a one percent higher than the 2017 year-end projections. Total expenses include all financial distributions and are not netted for debt or capital reimbursement.

### Economic Condition and Outlook

Continued strong program registration indicates that residents keep supporting local recreation activities. With limited vacant property, efforts by the community to expand existing commercial and industrial areas are restricted. Commercial real estate tax represents about 11% of the property tax assessed base.

### Acknowledgments

The Department budgets in this document are prepared as a management tool and are not the legally required documents. Management uses this baseline to evaluate activities during the year to provide a balanced program of leisure and recreation activities for Park District residents. The Budget and Appropriation Ordinance, the legally required document is behind Tab 6, will be discussed at the Committee of the Whole meeting December 6<sup>th</sup>, at a public hearing on January 8<sup>th</sup> and considered during the Regular Board meeting on January 8, 2018.

The 2018 Annual Budget was assembled with the help of supervisors, managers, superintendents and support staff. Finance and Personnel Department is responsible for final preparation, Budget and Appropriation Ordinance preparation, distribution and filing. The Annual Budget is reviewed continually throughout the year and would not be possible without the efforts of the Park District staff and the support of the Board of Park Commissioners.

Respectfully submitted,  
*Stephen P. Wilson*  
 Secretary and Executive Director

*Steven D. Holloway*  
 Treasurer and Superintendent of Finance and Personnel

**TAB 2**

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## **Budget Overview**

### **Introduction**

The Wilmette Park District Annual Operating Budget for fiscal year 2018 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 27,200 residents.

The narrative and objectives in this document align with the Park District's mission to enrich the quality of community life and promote wholesome activities through creative programming for people of all ages and abilities, while protecting open space and natural resources for future generations. This document explains the Budget and Appropriation Ordinance, which appropriates all funds and is adopted after a public hearing, scheduled for January 8, 2018. One month before the hearing, the Park District will announce the time and location and make copies of the ordinance available for public inspection at the Administration Office, 1200 Wilmette Avenue, Wilmette, Illinois. The Budget and Appropriation Ordinance is adopted in the first quarter of each fiscal year and filed with the Cook County Clerk within 30 days of adoption.

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

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

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

### **Budget Planning Process**

Detailed budgeting began in August, with meetings and discussions held during September into November. Preparation of the Capital Improvement Plan began in August, continued into October and reviewed at a Committee of the Whole on November 8, 2017. In December, the Annual Budget was finalized, and a draft of the Budget and Appropriation Ordinance was reviewed with the Commissioners at a Committee of the Whole on December 6, 2017. Board meeting agendas are posted at least 48 hours in advance, the meetings are open to the public and announced up to four weeks in advance.

Since the Board operation committee reviews, the following changes have been made to the proposed budget.

- A decrease in tax revenue by \$42,000 for the Special Recreation Fund. It was discussed that a lower amount was reasonable to cover the reduction in ADA improvements around the District. This was discussed at the Financial Planning & Policy Committee meeting of November 27<sup>th</sup>.

The proposed budget shows a surplus of \$1,461,113. There may be some carry-over project work from 2017 to 2018, but this would simply be an increase in the 2017 surplus, with a corresponding decrease to the 2018 surplus. We will have estimated carry-over amounts before the final budget is approved.

### Public Meetings

The following is a list of meetings where the 2018 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance in January 8, 2018. All meetings were properly noticed and held in accordance with the Illinois Open Meetings Act.

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
August 27, 2017	Financial Planning & Policy Committee	Annual Uniform Budget Increases
October 9, 2017	Facilities Operations Committee	Outdoor Pool, Tennis, Ice and Platform Tennis Operations Budget
October 16, 2017	Parks & Recreation Committee	Parks & Planning and Recreation (CRC, Fitness & Older Adults) Operations Budget
October 23, 2017	Financial Planning & Policy Committee	Administration, Finance, Communications and Special Revenue Funds Budget
November 6, 2017	Lakefront Committee	Lakefront Operations Budget
November 11, 2017	Golf Operations Committee	Golf Operations Budget
November 8, 2017	Committee of the Whole	Review of Five-Year Capital Improvement Plan
December 6, 2017	Committee of the Whole	Annual Budget review of Revenues and Appropriations for Fiscal Year 2018
January 8, 2018	Public Hearing	Board hears comments from the public on the 2018 Annual Budget.
January 8, 2018	Regular Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2018-O-1

## **Accounting System and Budgetary Control**

Budgetary control is provided by verification of appropriation amounts prior to expenditure and monthly review of all individual account expenditures compared with budgeted appropriations. Management receives reports detailing actual expenditures versus the budget on a monthly, year-to-date and prior year actual basis to monitor the budget throughout the year. The Board reviews and approves all expenditures monthly. Finally, the Financial Planning & Policy Committee review quarterly financial information, comparing expense levels to budgeted amounts and other benchmarks.

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

A combination of user fees, retail sales, interest income and taxes provide funds for services. Property taxes are one of the sources of revenue for general operations. The property tax levy has increased gradually in the past 10 years at approximately the rate of inflation. The overall 2017 tax levy is anticipated to be 1.93% higher than the 2016 extended tax levy, while the Park District has a property tax collection rate of approximately 99% of the tax levy ordinance amount.

During the year, idle cash is held in insured or collateralized Certificates of Deposit, U.S. Government Securities, Illinois Funds and the Illinois Trust Fund. Those investments are short-term to provide operating cash while providing a high level of principal security.

### Financial Policies

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

### Balanced Budget

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

## Long-Range Planning

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

## Asset Inventory

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

## Diversity of Revenue

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

## Fee for Services

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

## Infrequent Revenue

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples are grants, contributions to capital projects and development impact fees. The District explores grant opportunities in order to help defray costs of eligible maintenance or replacement projects. If grants or contributions are designated for a specific project, they are held for that project in fund balance. The District recently received approximately \$20,000 from the Chicago Platform Tennis Charities. The grant was to aide in the construction of two new Platform Tennis courts.

## Debt Issuance

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

## Fund Balance

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

## Expenditure Accountability

The Park District regularly compares financial results to the budget and prior year expenditures. During each quarter of the year, revenue and expenses are reported and discussed with the Financial Planning & Policy Committee. Year-to-date revenues and expenses are provided, with explanations of variances. Tracking of capital improvement expenditures is provided as part of the report. A detailed investment policy emphasizes safety of principal, authorized investments and collateralization of deposits.

## **Debt Position**

### Overview

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

Since December, 2014 the Wilmette Park District has maintained a Aa1 bond rating from Moody's Investors Service. Moody's cites the stable tax base characterized by above average wealth levels and sound financial operations bolstered by sufficient reserves as reasons for the rating.

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

Financial statistics for the 2017 and 2018 fiscal year were derived from estimates for EAV.

Beginning	Total Debt	Debt Limit	Capita	% of EAV
2011	\$ 28,980,000	27.9%	\$ 1,070	1.4%
2012	26,665,000	28.6%	984	1.4%
2013	24,525,000	28.3%	905	1.4%
2014	22,033,000	28.3%	813	1.4%
2015	19,096,000	24.2%	705	1.2%
2016	16,070,000	20.3%	593	1.0%
2017	14,750,000	19.2%	545	1.0%
2018	12,115,000	12.6%	445	1.0%

### Debt Limit

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

	<b>Amount</b>	<b>Percent</b>
2016 Equalized Assessed Valuation (EAV):	\$1,919,808,636	
Debt Limit @ 5% of EAV:	95,990,432	100%
Outstanding Debt:	<u>12,115,000</u>	12.62%
Debt Margin:	\$83,875,432	87.38%

### Outstanding Debt

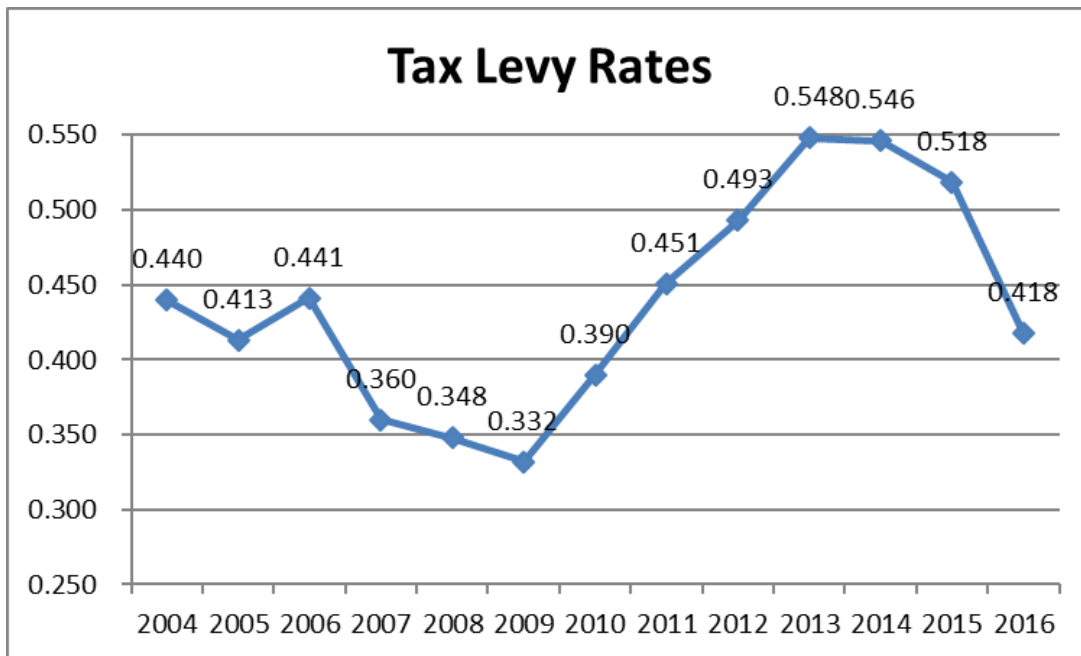
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt. Debt issuance planned for 2018 is not included in these calculations.

Fiscal Year	Referendum	Referendum	Certificates	Total Debt
2018	\$ 1,805,000	\$ 715,000	\$ 175,000	\$ 2,695,000
2019	1,880,000	335,000	60,000	2,275,000
2020	1,935,000	340,000	65,000	2,340,000
2021	1,375,000	340,000	65,000	1,780,000
2022	165,000	350,000	70,000	585,000
2023	165,000	355,000	65,000	585,000
2024	170,000	365,000	70,000	605,000
2025	175,000	370,000	70,000	615,000
2026	180,000	380,000	75,000	635,000
<b>Total</b>	<b>\$ 7,850,000</b>	<b>\$ 3,550,000</b>	<b>\$ 715,000</b>	<b>\$ 12,115,000</b>

The District has three different types of debt issuance outstanding. The largest is referendum debt. This is composed of two approved referendums and the refinancing of some earlier referendum debt. All referendum debt is retired from real estate taxes. The District has non-referendum debt used to fund capital improvements in two parts; Debt Service Extension Base (DSEB) and debt certificates. The DSEB bonds are retired from real estate taxes and the debt certificates are retired from recreation operational funds. A detailed debt schedule and debt retirement, Appendix A and B, is located behind Tab 8.

## Tax Funding

Appendix C behind Tab 8 contains a 20+ year history of Equalized Assessed Valuation (EAV), Tax Levy Extension and Tax Levy Rates. Information for 2017 is estimated as actual rates will not be available until later 2018. Tax levy rates have trended downward in prior years until recent reduced EAV or as new debt are issued as a result of a referendum or use for DSEB. Prior to 2014, the last four years the EAV has dropped as a result of the reduction in the Cook County State Equalization Factor causing the tax levy rate to increase. The EAV increased about 25% in 2016. Park District taxes were reduced to about 5.4% of a homeowner's total real estate tax bill, with recent increases in the school taxes.



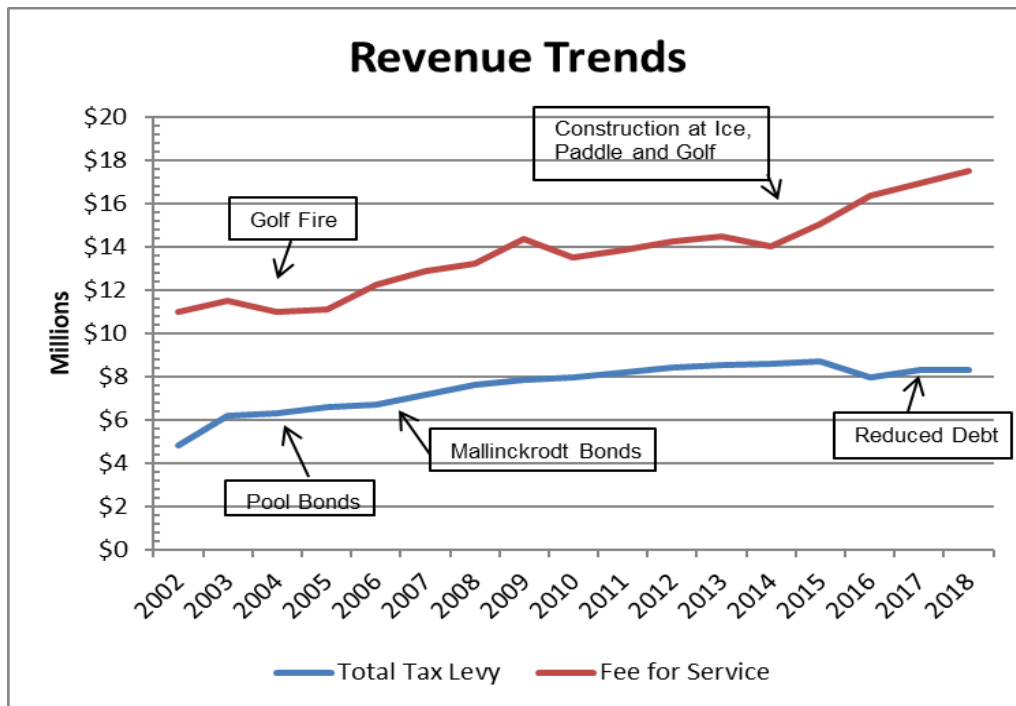
Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District's tax extension is capped or limited (excluding Special Recreation and Debt Service extension), if the rate of growth in our community is greater than the change in CPI (assuming District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

The Tax Levy Ordinance, which details the property tax request by fund, is scheduled to be presented and considered by the Board of Commissioners on December 11, 2017 after a public hearing. The levy amounts are extended against the equalized assessed valuation each year resulting in tax levy rates. The District is subject to two sets of tax limits: rate limits, on the maximum rate that can be levied for a particular purpose, and tax caps, which limit the total dollar increase in the levy to the lesser of 5% or the Consumer Price Index (CPI-U for 2017 Levy was 2.1%), excluding new construction or annexation. If the tax levy exceeds the rate limitation, the extension is reduced to the statutory limit.

## Revenue Trends

The Park District's relies greatly on user fees to finance District programs and activities as evidenced by the chart below. For 2017, fees represented 66% of the District's total revenue, and 75% of the District's operating revenue (excluding debt financing). Fee for service revenues cover direct, indirect and a substantial portion of the overhead for the District. For 2018 proposed, fees represent 67% of total revenue and 72% of operating revenue.

Although the tax levy has kept pace with inflation over the years, exceptions are noted for the increase in the tax levy for two referendum bond issues during the construction of the Centennial Family Aquatic Center and the acquisition of the Mallinckrodt property, as shown on the chart below. The reduction in tax supported debt is noted for 2018.



See Operating Charts, Exhibit D in Tab 8, for a ten year history of revenues, expenses, gross margins, net surplus (deficit) and percent changes between years.



## Consolidated Budget Analysis

### Overview

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

### Major/Non-Major Funds

The table below summarizes the 2018 budget based on the District's major and non-major funds. This format is used to present the results in the District's audited financial statements or Comprehensive Annual Financial Report (CAFR). The funds identified as major include the Corporate, Recreation, Debt Service, Special Recreation, Capital Improvements and Non-Major funds. In this presentation, the General Fund also includes the activity of the Liability Fund. The Non-Major Funds include the following individual funds: Social Security, Illinois Municipal Retirement Fund (IMRF), Security and Audit.

<b>2018</b>	General	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
<b>Revenues</b>							
<b>Taxes</b>	\$ 2,390,250	\$ 306,000	\$642,000	\$2,830,886	\$ -	\$2,145,500	\$ 8,314,636
<b>Fees for Service</b>	56,930	17,380,062	-	-	-	-	17,436,992
<b>Miscellaneous</b>	127,920	308,261	-	-	15,000	1,500	452,681
<b>Total Revenues</b>	\$ 2,575,100	\$ 17,994,323	\$642,000	\$ 2,830,886	\$ 15,000	\$2,147,000	\$ 26,204,309
<b>Expenses</b>							
<b>Salaries and Wages</b>	\$ 2,583,003	\$ 7,086,458	\$ 5,500	\$ -	\$ -	\$ 75,503	\$ 9,750,464
<b>Employee Benefit</b>	553,611	843,058	-	-	-	1,626,608	3,023,277
<b>Contract Services</b>	556,947	2,449,966	502,787	2,408	-	443,993	3,956,102
<b>Utilities</b>	231,680	754,713	-	-	-	-	986,393
<b>Supplies</b>	269,800	1,073,505	-	-	-	2,000	1,345,305
<b>Repairs</b>	106,750	223,009	-	-	-	-	329,759
<b>Total Expenses</b>	\$ 4,301,791	\$ 12,430,709	\$508,287	\$ 2,408	\$ -	\$2,148,104	19,391,300
<b>Operating Surplus (Deficit)</b>	\$(1,726,691)	\$ 5,563,614	\$133,713	\$2,828,478	\$ 15,000	\$ (1,104)	\$ 6,813,009
<b>Capital</b>	\$ 14,500	\$ 39,851	\$200,000	\$ -	\$ 4,077,000	\$ -	\$ 4,331,351
<b>Capital Reimbursement</b>	-	-	-	-	-	-	-
<b>Debt Issuance</b>	-	-	-	(2,000,000)	-	-	(2,000,000)
<b>Debt Service</b>	-	-	-	3,020,547	-	-	3,020,547
<b>Transfers (In) Out</b>	(2,200,000)	3,833,147	-	(193,149)	(1,440,000)	-	(2)
<b>Non-Operating Expenses</b>	\$(2,185,500)	\$ 3,872,998	\$200,000	\$ 827,398	\$ 2,637,000	\$ -	\$ 5,351,896
<b>Total Expenses</b>	\$ 2,116,291	\$ 16,303,707	\$708,287	\$ 829,806	\$ 2,637,000	\$2,148,104	\$ 24,743,196
<b>Net Surplus/Deficit</b>	\$ 458,809	\$ 1,690,616	\$(66,287)	\$2,001,080	\$(2,622,000)	\$(1,104)	\$ 1,461,113

<sup>1</sup> Includes Liability Fund

### Fund Group Descriptions

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

## Consolidated Budget Analysis

The Major funds include the Corporate, Recreation and Debt Service. Non-Major funds include the Liability Insurance, IMRF, Social Security, Audit, and Security. Special Recreation and Capital Projects funds are Non-Major funds but reported in the CAFR. Property tax receipts in the Non-Major funds are restricted to a specified purpose as stated in the fund title, for example Liability is used for the risk management program and member contributions to the risk management agency – PDRMA.

### Fund Balances

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

Year-end surpluses and deficits affect fund balances by adding or subtracting from the balances. There is a projected year-end surplus in 2017 of \$831,544. The budgeted 2018 surplus is a combination of increased fees and managed expenses. The Budget and Appropriations Ordinance will show a surplus of \$1.5 million.

		2017	2017	%	2018	%
		Budget	Projections	Projection	Budget	Budget
				to Budget		to Projection
<b>Fund Balance</b>						
	<b>Beginning</b>	\$ 6,266,380	\$ 6,266,380		\$ 7,097,924	
	<b>Surplus/(Deficit)</b>	\$ 215,423	\$ 831,544		\$ 1,461,113	
<b>Fund Balance</b>						
	<b>Ending</b>	\$ 6,481,803	\$ 7,097,924	9.51%	\$ 8,559,037	20.59%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2017 projection puts the year-end fund balance about 78% over the established policy. The 2018 budget shows a fund balance in excess of \$8.6 million.

### Revenues and Expenditures – All Funds

The total proposed operating revenue for 2018 is \$28.2 million. This is \$2.7 million higher than 2017 year-end projections. The increase is primarily related to the anticipated bond proceeds of approximately \$2.0 million. The remaining increase is due to an increased tax levy, increased program fees and pricing adjustments accounts for the increases in 2018.

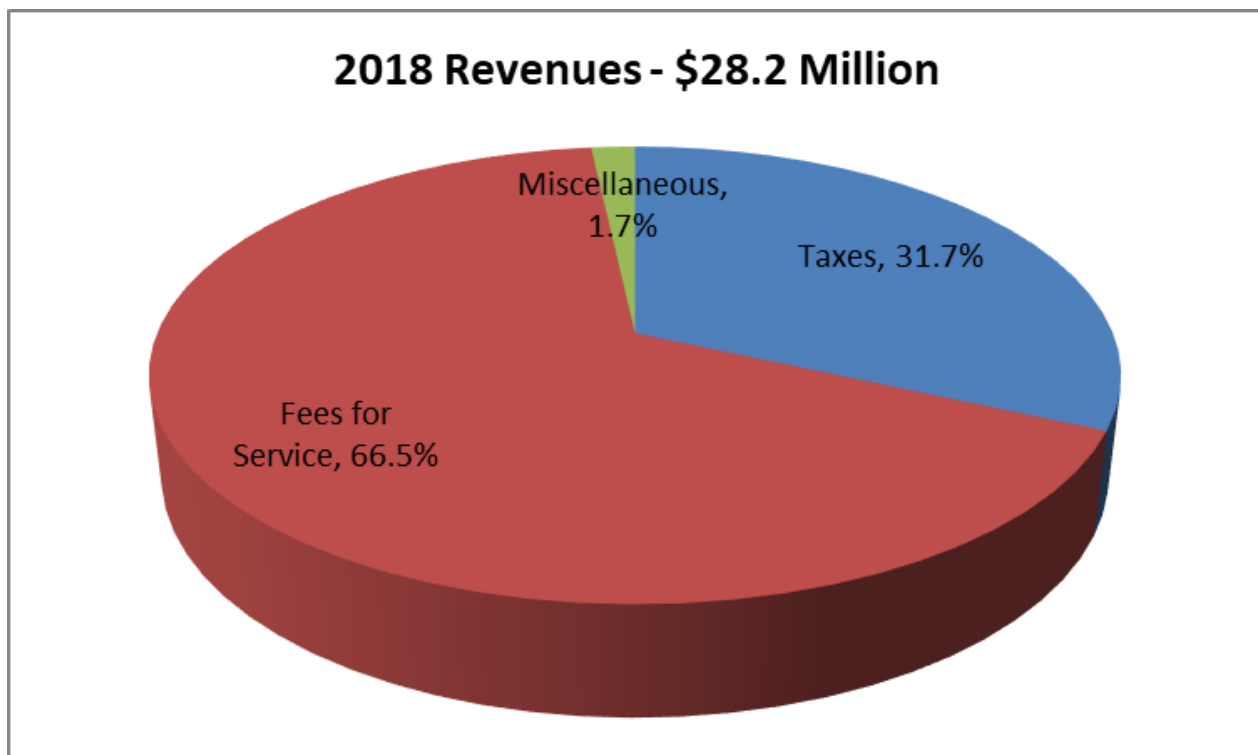
Total proposed operating expenditures for 2018 are \$19.4 million or \$520,200 higher than the 2017 year-end projections. All expense lines are close to year-end projections with all facilities in use and staffed assuming normal weather conditions.

## Consolidated Budget Analysis

The 2018 proposed Budget and Appropriations Ordinance (B&A) excludes projects that are in progress but may not be completed by year end. At the present time staff is projecting approximately \$325,000 in approved 2017 projects that will be expensed in 2018 (platform tennis courts). This amount will be included in the final budget for purposes of consistency in reporting but, again, will not be included in the 2018 B&A.

<b>All Funds</b>	2016	2017	2017	2018
	Actual	Budget	Projected	Budget
<b>Revenues</b>	\$ 25,029,719	\$ 25,772,365	\$ 25,483,588	\$ 26,204,309
<b>Expenditures</b>	19,188,100	19,288,100	18,871,054	19,391,298
<b>Operating Surplus</b>	\$ 5,841,619	\$ 6,484,265	\$ 6,612,534	\$ 6,813,011
<b>Debt Service</b>	\$ 8,811,710	\$ 3,020,942	\$ 3,020,942	\$ 3,020,547
<b>Capital Expenditures</b>	2,291,555	3,247,900	2,760,048	4,331,351
<b>Surplus(Deficit)</b>	\$ (5,261,646)	\$ 215,423	\$ 831,544	\$ (538,887)
<b>Bond Proceeds</b>	6,875,000	-	-	2,000,000
<b>Capital Reimbursement</b>	-	-	-	-
<b>Net Surplus/(Deficit)</b>	\$ 1,613,354	\$ 215,423	\$ 831,544	\$ 1,461,113

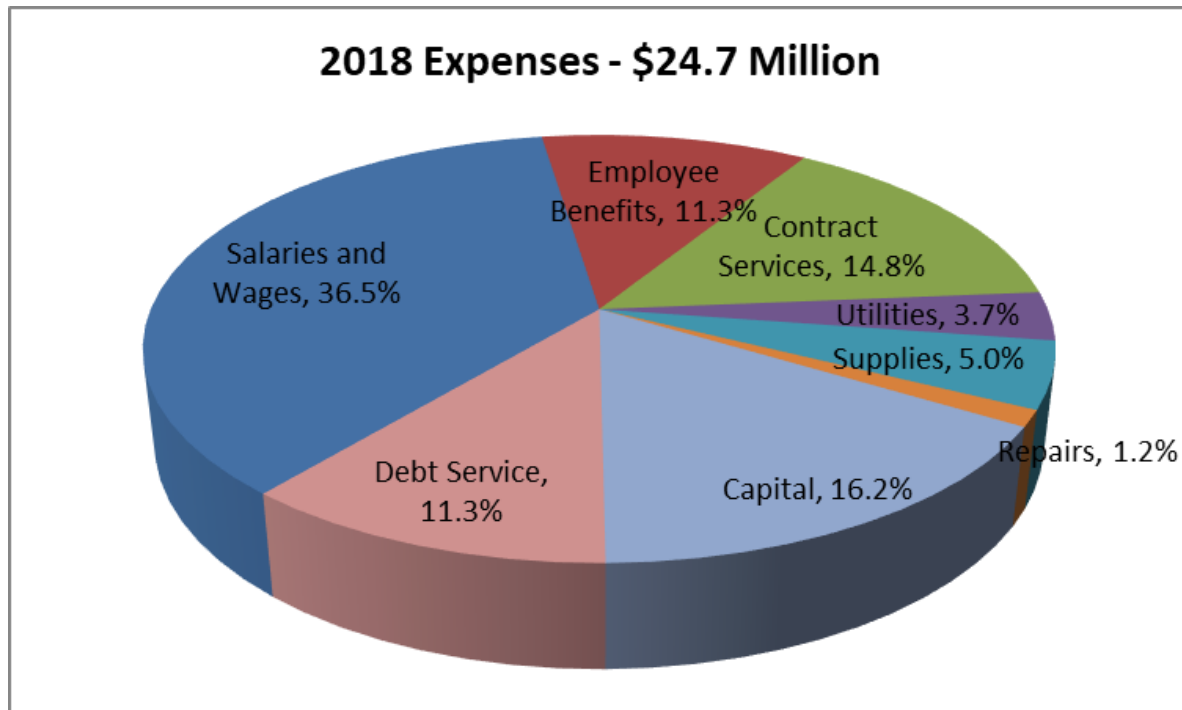
## Consolidated Revenue



## Consolidated Budget Analysis – Revenue (Continued)

Revenues are derived primarily from user fees and property taxes. The 2018 budgeted revenues include a potential \$2 million debt issuance. In addition, the budgeted revenue includes surcharges to retire debt certificates issued in 2014 for \$510,000. Fee based revenues for 2018 are up from 2017 projected with anticipated fee increases in the 3% range. Overall, taxes are slightly higher than 2017 by 1.7%. Property taxes represent 32% of the total revenue. User fees represent the majority of revenue at 67% of the total.

## Consolidated Expenses



The largest expense to the Park District continues to be wages and benefits at 48% of total expenditures. Employee benefits include funding of retirement plans (IMRF and Social Security), health insurance and staff education. In the 2018 Annual Budget, Contract Services is the second largest expense line with over \$4.0 million including member contributions to PDRMA and NSSRA. Debt is the third largest at \$3 million at 11%. Expense levels for Utilities, Supplies and Repairs are above 2017 projections by 1%. Capital expenditures, representing 16% of the Budget, is above 2017 levels by 57%.

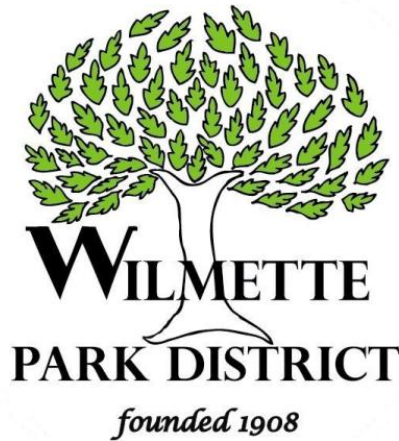
The Budget and Appropriations Ordinance lists Budgeted expenses as \$26,743,196 and Appropriated expenses as \$29,825,216. The Appropriation provides the District some leeway in unforeseen expenditures without going through and revising the Budget. For example, outstanding weather conditions that allow a seasonal facility to be staffed 10% longer. This does however cause comments from the Auditors as they compare expenditures to the Budgeted amount rather than the Appropriated amount. Staff are held to the lower Budgeted expenditures for reporting operation results.

**TAB 3**

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# WILMETTE PARK DISTRICT 2018 ANNUAL BUDGET

## Total District



Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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

In this section, the Wilmette Park District’s Annual Operating Budget for fiscal year 2018 is being presented by division and department. Our accounting system uses reporting models that provide the ability to account for the results of each of the four divisions of the District: Recreation Programs, Recreation Facilities, Parks & Planning and Administration.

The 2018 budget was built from detail levels in revenue and expense accounts with the objective to budget by month. This allows comparisons during the year of how the District is performing against staff’s expectations for the current year as well as making a comparison to prior year results. An inherent problem with comparison to only one year prior is that so many of our programs are weather dependent, a comparison to a prior poor or outstanding year will not allow as much analysis as comparing to a planned budget. Simplifying the assignment of overhead costs, rather than the use of internal service funds, allowed the program areas to plan their fees and charges based upon a defined amount rather than on what is allocated based upon monthly expense levels.

Below are the revenues and anticipated expenditures by Division, reconciliation to the Budget and Appropriations Ordinance and expenditure amounts we will be tracking against for 2018.

Department	Revenue	Expenses	Surplus (Deficit)
Recreation Programs	\$ 11,387,065	\$ 9,466,445	\$ 1,920,620
Recreation Facilities	6,611,645	6,411,637	200,008
Parks & Planning	12,114	2,219,818	(2,207,704)
Administration <sup>1</sup>	<u>10,193,486</u>	<u>8,645,296</u>	<u>1,548,190</u>
Total for B&A	\$ 28,204,310	\$ 26,613,195	\$ 1,461,114
Carry Over Projects		325,000	(325,000)
Total District	\$ 28,204,310	\$ 26,288,195	\$ 1,136,114

<sup>1</sup> Revenues include estimated bond issue of \$2 million and expenses include \$4.3 million in Capital Improvement Projects.

Carry Over Projects are capital projects that have been started with expenditures but will not be completed by the end of the year. The list will represent funds that will be expended during 2018 but not included in the Budget and Appropriations Ordinance. Projects that have been deferred were re-appropriated in the 2018 budget. We will discuss the Carry Over Projects at the January 22nd Financial Planning & Policy Committee meeting. It is anticipated that this amount will be in the \$325,000 range.

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

The following pages, after the Total District, are the Department budgets within each of the Divisions. We have included for reference, the minutes where each of the Board Committees reviewed the budgets. We have also included discussion of variances between 2018 budget and the 2017 year-end projections.



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

**Total District**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Property Taxes	\$8,064,068	\$8,279,209	\$8,179,468	\$8,314,636	\$135,168	1.7%
Daily Fees	1,438,767	1,455,856	1,297,832	1,499,514	201,682	15.5%
Fee Revenue	10,434,190	10,987,390	10,979,977	11,389,249	409,272	3.7%
Membership Fees	2,135,407	2,193,117	2,252,554	2,225,836	(26,718)	-1.2%
Rental Revenue	2,021,345	2,157,531	2,019,806	2,077,590	57,784	2.9%
Retail Sales	256,655	269,499	224,443	257,055	32,612	14.5%
Miscellaneous Revenue	<u>679,286</u>	<u>429,763</u>	<u>529,509</u>	<u>440,429</u>	<u>(89,080)</u>	-16.8%
<b>Total Revenue</b>	<b><u>\$25,029,719</u></b>	<b><u>\$25,772,365</u></b>	<b><u>\$25,483,588</u></b>	<b><u>\$26,204,309</u></b>	<b><u>\$720,720</u></b>	<b>2.8%</b>
<b>Expenses</b>						
Salaries & Wages	\$9,551,553	\$9,784,589	\$9,630,792	\$9,750,464	\$119,672	1.2%
Employee Benefits	3,054,044	3,031,466	2,807,505	3,023,277	215,772	7.7%
Contract Services	3,808,157	3,837,397	3,802,402	3,958,951	156,549	4.1%
Utilities	1,052,805	972,949	1,008,520	986,392	(22,128)	-2.2%
Supplies	1,377,015	1,337,335	1,323,989	1,345,304	21,315	1.6%
Repairs	<u>344,526</u>	<u>324,364</u>	<u>297,845</u>	<u>326,909</u>	<u>29,064</u>	9.8%
Operating Expenses	\$19,188,100	\$19,288,100	\$18,871,054	\$19,391,298	\$520,244	2.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$5,841,619</u></b>	<b><u>\$6,484,265</u></b>	<b><u>\$6,612,534</u></b>	<b><u>\$6,813,011</u></b>	<b><u>\$200,476</u></b>	
<b>Non-Operating Revenue</b>						
Bond Proceeds	\$6,875,000	\$0	\$0	\$2,000,000	\$2,000,000	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$6,875,000	\$0	\$0	\$2,000,000	\$2,000,000	
<b>Non-Operating Expenses</b>						
Capital	2,291,555	3,247,900	2,760,048	4,331,351	1,571,302	56.9%
Debt Service	8,811,710	3,020,942	3,020,942	3,020,547	(395)	0.0%
Capital Transfer	0	0	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Expenses	\$ 11,103,265	\$ 6,268,842	\$ 5,780,990	\$ 7,351,898	\$ 1,570,907	
Net-Non Operating Surplus (Deficit)	(\$4,228,265)	(\$6,268,842)	(\$5,780,990)	(\$5,351,898)	\$429,093	
<b>Total Expenses</b>	<b><u>\$23,416,364</u></b>	<b><u>\$25,556,942</u></b>	<b><u>\$24,652,044</u></b>	<b><u>\$24,743,196</u></b>	<b><u>\$91,151</u></b>	<b>0.4%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$1,613,355</u></b>	<b><u>\$215,423</u></b>	<b><u>\$831,544</u></b>	<b><u>\$1,461,113</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2018 Budget to 2017 Projection**

**Total District**

**Revenue**

Property Taxes –	\$135,170 (1.7%) increase from 2017 projection with close to a flat tax levy for aggregate funds and overall 1.9% increase to the 2016 extended tax levy. Replacement taxes are slightly due to reduction in 2017/2018 state budget.
Daily Fees –	\$201,680 (15.5%) increase as budget based upon normal weather conditions and a general 3% fee increase.
Fee Revenue –	\$409,270 (3.7%) increase with strong program growth and fee increases at 3%.
Membership Fees –	\$26,720 (1.2%) decrease with budget based upon normal weather conditions, a rebound with the pools because of a nice summer and revised membership offerings at golf.
Rental Revenue –	\$57,780 (2.9%) above projection due to the strong use at Tennis and Golf.
Retail Sales –	\$32,610 (14.5%) increase with a split increase from the Golf and Tennis Shops.
Misc. Revenue –	(\$89,080) (-16.8%) decrease from projection with less surplus equipment sales and a reduction in facility rental revenue.

**Expenses**

Salaries & Wages –	\$119,670 (2.0%) increase with staffing at full count and 2.5% merit increases. Full-time headcount of 70 remains the same as 2017.
Employee Benefits –	\$215,770 (7.7%) increase due to health benefit premiums, slight increases in retirement expenses and being fully staffed for 2018.
Contract Services –	\$156,550 (4.1%) increase with outside services to support program growth, along with services performed for administration projects.
Utilities –	\$22,130 (-2.2%) slight decrease from 2017 year-end projection with increase in usage and a decrease in telecommunications. Electric rates continue to have flat pricing.
Supplies –	\$21,320 (1.6%) increase from year-end projection with most of the increase occurring in Recreation Facilities.
Repairs –	\$29,060 (9.8%) increase from year-end projection with repairs needed on our facilities.
<i>Non-Operating</i>	
Bond Proceeds –	\$2Mil- a planned issuance for capital purposes.
Capital –	\$4.3 million in capital expenditures is 56.9% higher than 2017 projection. This will not be offset by any capital or grant reimbursement.
Debt Service –	No change from 2017 projection to 2018 budget.
Capital and Overhead Transfers –	No significant changes from 2017 projection to 2018 budget.

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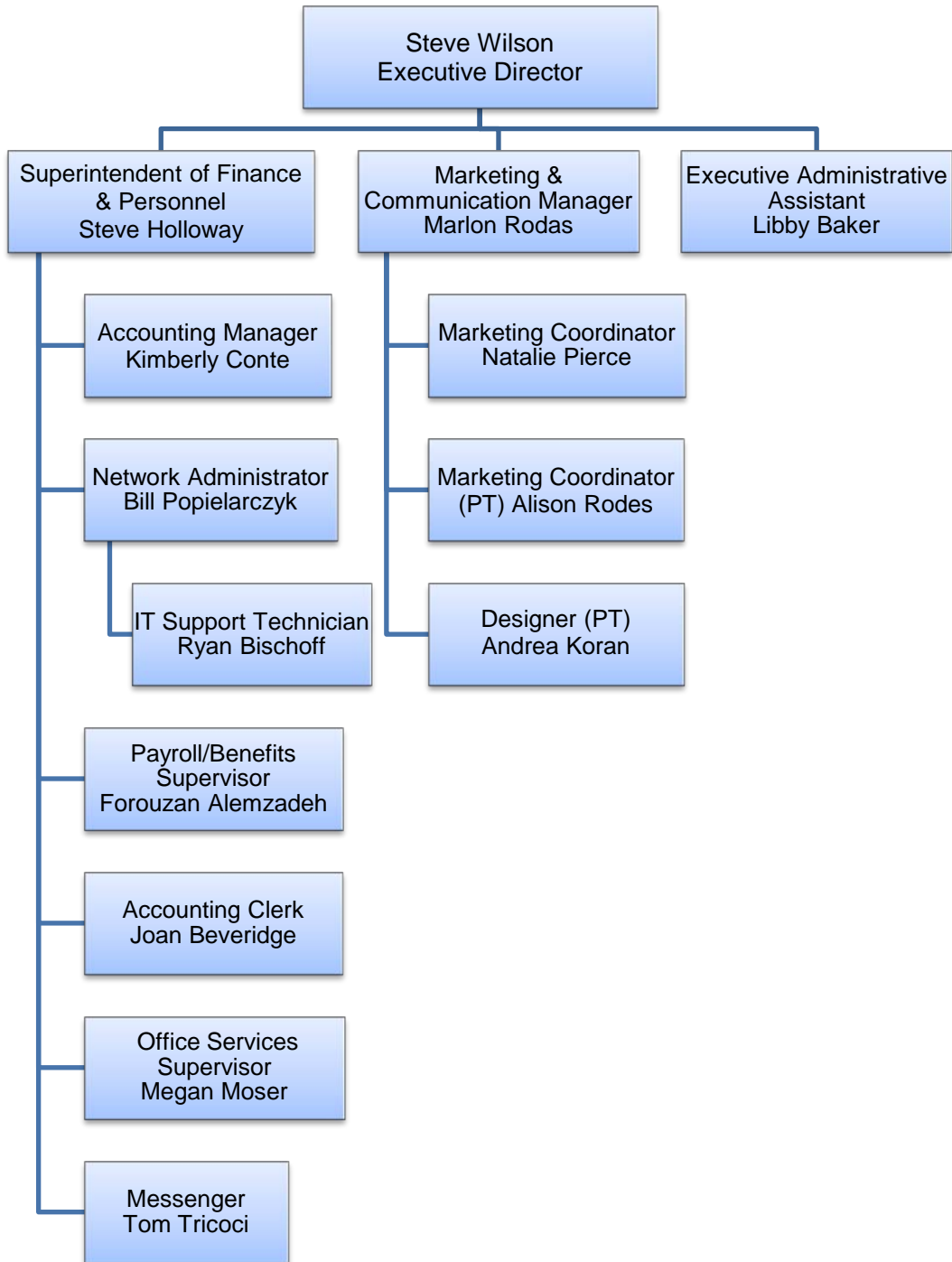
# WILMETTE PARK DISTRICT ADMINISTRATION 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018



# WILMETTE PARK DISTRICT

## Organization Chart Finance-Marketing



## Summary

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

The Administration Department has 4¼ full time staff including the Executive Director, Executive Administrative Assistant, Superintendent of Recreation Programs, Superintendent of Recreation Facilities and Human Resources and a portion of the Administrative Services Manager. The primary focus is the operation of the District and working on a variety of monthly and yearly actions taken by the Board.

The Finance Department has 8 full time staff including the Superintendent of Finance and Personnel, IT Network Administrator, Accounting Manager, Payroll Supervisor, Accounting Clerk, IT Network Technician, Office Manager and Messenger. The focus of this group is all the accounting and payroll for the District and all required filings with the County, State and Federal agencies. The Office Manager is responsible for the registration front desk at Village Hall and supervises two part-time individuals. The IT Network Administrator is responsible for all voice communications (in conjunction with the Village), PC and Mainframe systems and support to the District employees accessing the primary systems of RecTrac (program registration), Incode 10 (accounting) and office support (e-mail, word processing and other software). IT has one part-time staff.

The Communications Department has 2 full time and 2 part-time staff developing all the marketing materials for the vast array of programs offer by the District.

The Administration Budget prepares and holds all the taxes for the fund accounting process. Investment decisions are made along with analysis of cash flow. All capital expenditures are made and tracked by Administration. Administration of the District's pension system, health insurance coverage and development of debt structure is also handled by the Administration staff. Property and casualty insurance and claims, audit activity, special recreation needs and security are expenses covered by the taxes collected.



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

**Administration**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Property Taxes	\$7,760,134	\$7,979,209	\$7,873,468	\$8,008,636	\$135,168	1.7%
Rental Revenue	94,150	96,980	96,974	56,930	(40,045)	-41.3%
Miscellaneous Revenue	<u>291,177</u>	<u>73,420</u>	<u>134,321</u>	<u>127,920</u>	<u>(6,401)</u>	-4.8%
<b>Total Revenue</b>	<b><u>\$8,145,460</u></b>	<b><u>\$8,149,609</u></b>	<b><u>\$8,104,763</u></b>	<b><u>\$8,193,486</u></b>	<b><u>\$88,722</u></b>	<b>1.1%</b>
<b>Expenses</b>						
Salaries & Wages	\$1,292,118	\$1,323,389	\$1,253,629	\$1,303,655	\$50,026	4.0%
Employee Benefits	1,913,533	1,844,220	1,777,123	1,942,160	165,037	9.3%
Contract Services	1,282,817	1,197,872	1,188,028	1,249,330	61,301	5.2%
Utilities	185,844	161,385	162,800	162,754	(46)	0.0%
Supplies	21,261	22,600	19,900	21,600	1,700	8.5%
Repairs	<u>21</u>	<u>400</u>	<u>400</u>	<u>400</u>	<u>0</u>	0.0%
Operating Expenses	\$4,695,594	\$4,549,865	\$4,401,880	\$4,679,898	\$278,018	6.3%
<b>Operating Surplus (Deficit)</b>	<b><u>\$3,449,866</u></b>	<b><u>\$3,599,744</u></b>	<b><u>\$3,702,883</u></b>	<b><u>\$3,513,588</u></b>	<b><u>(\$189,296)</u></b>	
<b>Non-Operating Revenue</b>						
Bond Proceeds	\$6,875,000	\$0	\$0	\$2,000,000	\$2,000,000	N/A
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Revenue	\$6,875,000	\$0	\$0	\$2,000,000	\$2,000,000	
<b>Non-Operating Expenses</b>						
Capital	2,243,250	3,199,900	2,718,811	4,278,000	1,559,189	57.3%
Debt Service	8,811,710	3,020,942	3,020,942	3,020,547	(395)	0.0%
Capital Transfer	(1,006,220)	(1,070,000)	(940,000)	(940,000)	0	0.0%
Overhead Transfer	<u>(2,846,357)</u>	<u>(2,393,149)</u>	<u>(2,393,149)</u>	<u>(2,393,149)</u>	<u>0</u>	0.0%
Total Non-Operating Expenses	\$7,202,383	\$2,757,693	\$ 2,406,604	\$ 3,965,398	\$ 1,558,794	
Net-Non Operating Surplus (Deficit)	(\$327,383)	(\$2,757,693)	(\$2,406,604)	(\$1,965,398)	\$441,206	
<b>Total Expenses</b>	<b><u>\$11,897,977</u></b>	<b><u>\$7,307,558</u></b>	<b><u>\$6,808,484</u></b>	<b><u>\$8,645,296</u></b>	<b><u>\$1,836,813</u></b>	<b>27.0%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$3,122,483</u></b>	<b><u>\$842,051</u></b>	<b><u>\$1,296,280</u></b>	<b><u>\$1,548,190</u></b>		



Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Administration**

**Revenue**

- Property Taxes - \$135,168 1.7% increase compared to the 2017 projections. The 2018 property taxes are based upon the 2017 Tax Levy.
- Rental Revenue - (\$40,045) 41.3% decrease is due to the termination of two cell tower leases in May of 2018.
- Misc. Revenue - (\$6,401) 4.8% decrease compared to the 2017 projection. The decrease is due to a reduction in anticipated Donations.

**Expenses**

- Salaries & Wages – \$50,026 4.0% increase is due to an additional FT employee in the Finance area.
- Employee Benefits – \$165,037 9.3% increase is due to the added benefit for the additional FT employee in the Finance area. In addition, the IMRF employer rate increased from 11.91% in 2017 to 12.82% in 2018.
- Contract Services – \$61,301 5.2% increase due to increase in NSSRA contribution and PDRMA Risk premium. In addition several project to be performed in FY 2018 led to the increase.
- Utilities – (\$46) .03% decrease compared to 2017 Projections due to rates for gas services remaining flat and a decrease in electrical rates for 2018.
- Supplies – \$1,700 8.5% increase due to anticipated increase in office related supplies in 2018.
- Repairs – \$0 no change in repair activity anticipated for 2018.

***Non-Operating***

- Capital – \$ 1.6mil 57.3% increase due to Lakefront Project beginning in the Fall of 2018.
- Overhead Transfer – No significant changes to the OH transfers for 2018.

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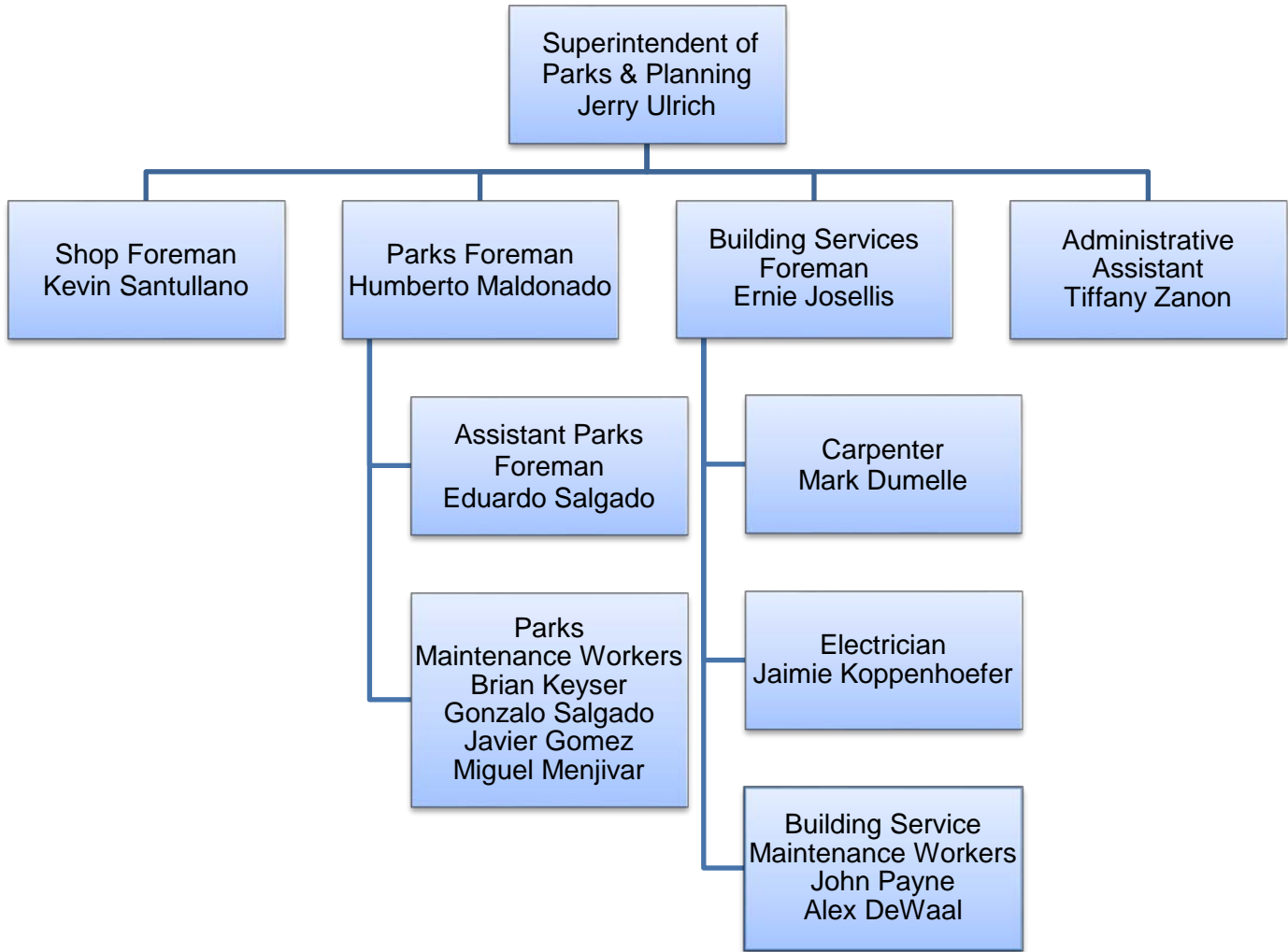
# WILMETTE PARK DISTRICT PARKS & PLANNING 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018



# WILMETTE PARK DISTRICT

## Organization Chart Parks and Planning Division



### Summary

The Parks and Planning Division consists Administration, Parks, Building Services and Mechanical Departments of the Wilmette Park District.

The Administration Department has 2 full-time staff including the Superintendent of Parks and Planning and the Administrative Assistant. The Department's responsibilities include management of all maintenance, repair, design and construction of all Park District properties and facilities.

The Parks Department has 6 full-time staff including the Parks Foreman, Assistant Foreman and four Parks Maintenance Workers. The full-time staff often act as crew leaders for part-time staff. Some have special training in tree trimming and certified playground inspecting and are licensed for pesticide applications. This group is responsible for the maintenance at all parks and grounds of all facilities (except Golf) including mowing, leaf clean up, snow removal, tree planting and maintenance, floral displays, athletic fields, playgrounds and trash collection through the parks. In addition, they provide mowing and leaf clean services to District 39's six locations, District 37's Junior High and rental building and the Village's eight properties. During the peak time of the year the Department has as many as twenty part-time employees. During the past year, two long term full-time employees retired.

The Building Services Department has five full-time employees including the Building Services Foremen, Carpenter, Electrician and two maintenance workers. One maintenance worker is assigned patching and painting and all locations. The newest employee performs a multitude of duties including monthly building inspections and other duties as needed including assisting on various projects and maintenance tasks.

The Mechanical Department provides maintenance and repair services for equipment throughout the District including boats with outboard motors, beach groomer, Zamboni ice resurfacers, trucks, tractors, trailers, mowing equipment and various small equipment. There is one full-time person in this department. There were two full-time positions until 2014 when a staff member retired. We are attempting to perform all the work needed with one person. It is problematic when the person is off on vacation or ill. The Golf course has a mechanic on staff who maintains all of their equipment with the exception of licensed vehicles.



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

**Parks & Planning**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Rental Revenue	\$5,897	\$6,140	\$5,936	\$6,114	\$178	2.9%
Miscellaneous Revenue	<u>11,453</u>	<u>17,000</u>	<u>20,500</u>	<u>6,000</u>	<u>(14,500)</u>	-70.7%
<b>Total Revenue</b>	<b><u>\$17,350</u></b>	<b><u>\$23,140</u></b>	<b><u>\$26,436</u></b>	<b><u>\$12,114</u></b>	<b><u>(\$14,322)</u></b>	<b>-118.2%</b>
<b>Expenses</b>						
Salaries & Wages	\$1,429,115	\$1,459,714	\$1,359,400	\$1,334,521	(\$24,879)	-1.8%
Employee Benefits	263,835	264,520	228,385	238,060	9,674	4.2%
Contract Services	166,092	195,056	179,156	211,112	31,956	17.8%
Utilities	77,748	68,168	67,170	68,926	1,756	2.6%
Supplies	240,153	261,350	240,007	250,200	10,193	4.2%
Repairs	<u>79,608</u>	<u>118,500</u>	<u>104,635</u>	<u>103,500</u>	<u>(1,135)</u>	-1.1%
Operating Expenses	\$2,256,553	\$2,367,308	\$2,178,753	\$2,206,318	\$27,565	1.3%
<b>Operating Surplus (Deficit)</b>	<b><u>(\$2,239,202)</u></b>	<b><u>(\$2,344,168)</u></b>	<b><u>(\$2,152,317)</u></b>	<b><u>(\$2,194,204)</u></b>	<b><u>(\$41,887)</u></b>	
Operating Capital	10,974	13,500	13,400	13,500	100	0.7%
Overhead Transfer	<u>241,680</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Non Operating Expenses	\$252,654	\$13,500	\$13,400	\$13,500	\$100	0.7%
<b>Total Expenses</b>	<b><u>\$2,509,207</u></b>	<b><u>\$2,380,808</u></b>	<b><u>\$2,192,153</u></b>	<b><u>\$2,219,818</u></b>	<b><u>\$27,665</u></b>	<b>1.3%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(\$2,491,856)</u></b>	<b><u>(\$2,357,668)</u></b>	<b><u>(\$2,165,717)</u></b>	<b><u>(\$2,207,704)</u></b>		

Wilmette Park District  
2018 Annual Budget  
Variance Analysis  
**2018 Budget to 2017 Projection**

**Parks & Planning**

**Revenue**

Rental Revenue – \$178 (2.9%) above year end projection. This category of revenue is the garden plots.

Misc. Revenue – \$14,500 (70.7%) below year end projection. This category of revenue is donations and is reduced due to the moratorium on donations.

**Expenses**

Salaries & Wages – \$24,879 (1.8%) below year end projection due to one retirement and difficulty finding seasonal staff. We reduced the total number to hire for 2018. We plan on going to job fairs at local community colleges in 2018.

Employee

Benefits – \$9,674 (4.2%) above year end projection due to an increase in full-time staff cost and possibly part-time taking benefits versus 2017.

Contract Services – \$31,956 (17.8%) above year end projection due to higher trash removal and disposal prices for all locations, more landscape design and base map work, and continued contracting of some tree trimming.

Utilities – \$1,756 (2.6%) above year end projection due to increased consumption for heating during a more normal winter, flat gas and electric rates, the addition of charges for cell phones, and fiber optic network.

Supplies – \$10,193 (4.2%) general increase in building and ground supplies. This includes custodial supplies for all facilities.

Repairs – \$1,135 (1.1%) below year end projection as building repairs are down due to completion of much work at the maintenance facility.

*Non-Operating*

Capital – \$100 (0.7%) above year end projection with some replacement of small equipment and tools.

Overhead Transfer – As a result of the overhead study, the transfer to Admin was determined not to be applicable since it was out of the Corporate Fund, resulting in that fund's deficit position. Parks and Planning activities support the recreation program and facilities areas and general parks which are supported by taxes and program fees.

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**TAB 4**

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# WILMETTE PARK DISTRICT RECREATION FACILITIES 2018 ANNUAL BUDGET

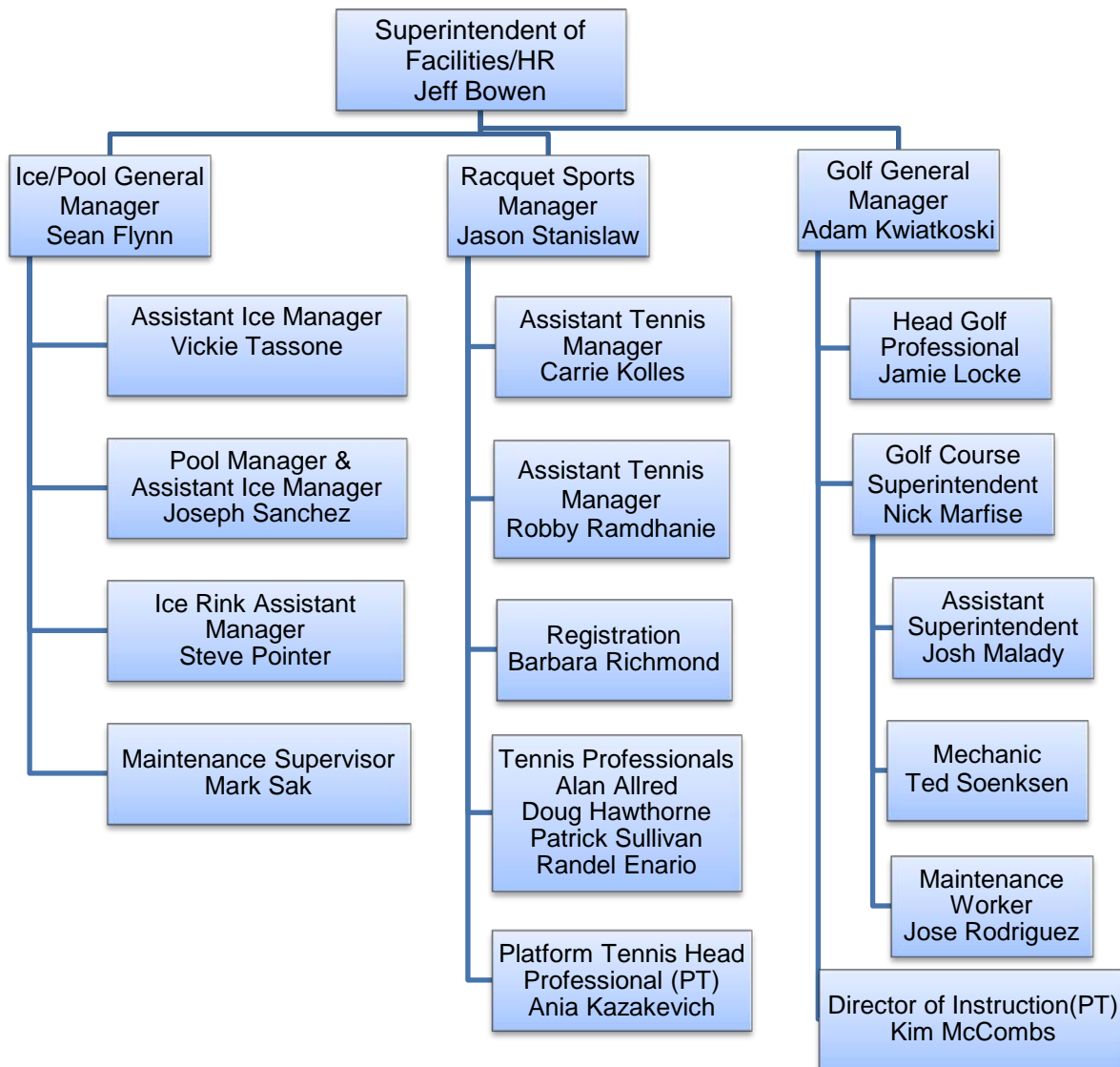
Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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# WILMETTE PARK DISTRICT

## Organization Chart Recreation Facilities Division



The Recreation Facilities Division operates the Family Aquatics Center, the Wilmette Tennis Club, the Wilmette Golf Club, the Centennial Ice Rinks, and the Wilmette Paddle Club.

Recreation Facilities contributes \$6.6 million in revenue, has an operating surplus of \$1.8 million and is proposing a net surplus of \$200,000 for 2018 after \$1.6 million in transfers for capital and overhead.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Recreation Facilities**

Pool, Tennis, Golf, Ice and  
Platform Tennis Combined

	2016	2017	2017	2018 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Daily Fees	\$970,458	\$1,019,251	\$858,177	\$1,020,619	\$162,442	18.9%
Fee Revenue	2,412,953	2,504,940	2,500,847	2,581,894	81,048	3.2%
Membership Fees	1,215,861	1,252,290	1,224,962	1,156,218	(68,744)	-5.6%
Rental Revenue	1,305,724	1,410,493	1,300,126	1,370,753	70,627	5.4%
Retail Sales	234,261	244,345	204,562	236,050	31,488	15.4%
Miscellaneous Revenue	<u>275,050</u>	<u>247,559</u>	<u>294,180</u>	<u>246,110</u>	<u>(48,069)</u>	-16.3%
<b>Total Revenue</b>	<b><u>\$6,414,307</u></b>	<b><u>\$6,678,877</u></b>	<b><u>\$6,382,853</u></b>	<b><u>\$6,611,645</u></b>	<b><u>\$228,792</u></b>	<b>3.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$2,788,972	\$2,851,710	\$2,906,788	\$2,848,342	(\$58,446)	-2.0%
Employee Benefits	410,452	415,759	363,348	360,738	(2,610)	-0.7%
Contract Services	346,236	368,923	359,231	426,429	67,198	18.7%
Utilities	501,001	474,270	510,257	487,268	(22,989)	-4.5%
Supplies	527,861	473,318	476,364	498,781	22,416	4.7%
Repairs	<u>200,840</u>	<u>159,388</u>	<u>135,518</u>	<u>160,339</u>	<u>24,822</u>	18.3%
Operating Expenses	\$4,775,360	\$4,743,367	\$4,751,505	\$4,781,897	\$30,392	0.6%
<b>Operating Surplus (Deficit)</b>	<b><u>\$1,638,947</u></b>	<b><u>\$1,935,509</u></b>	<b><u>\$1,631,348</u></b>	<b><u>\$1,829,748</u></b>	<b><u>\$198,400</u></b>	
Operating Capital	18,062	23,800	19,040	22,060	3,020	15.9%
Capital Transfer	591,220	655,000	525,000	525,000	0	0.0%
Overhead Transfer	<u>1,163,415</u>	<u>1,082,680</u>	<u>1,082,680</u>	<u>1,082,680</u>	<u>0</u>	0.0%
Non Operating Expenses	\$1,772,697	\$1,761,480	\$1,626,720	\$1,629,740	\$3,020	0.2%
<b>Total Expenses</b>	<b><u>\$6,548,058</u></b>	<b><u>\$6,504,847</u></b>	<b><u>\$6,378,225</u></b>	<b><u>\$6,411,637</u></b>	<b><u>\$33,412</u></b>	<b>0.5%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$133,750)</b>	<b>\$174,029</b>	<b>\$4,628</b>	<b>\$200,008</b>		

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# WILMETTE PARK DISTRICT POOL OPERATIONS 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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The Family Aquatics Center provides aquatics experience for all ages. The pool has two full-time and over 180 part-time employees. The facility has over 11,430 members and averages over 100,000 individual visits from both residents and people who live outside the community. The Swim Lesson program teaches over 1,000 kids how to swim each year.



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

**Pool Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$194,601	\$172,299	\$181,797	\$169,836	(\$11,961)	-6.6%
Fee Revenue	114,163	117,464	123,793	125,941	2,149	1.7%
Membership Fees	566,020	571,471	617,889	571,098	(46,791)	-7.6%
Rental Revenue	21,889	21,420	20,477	21,091	614	3.0%
Retail Sales	1,760	1,063	700	1,000	300	42.9%
Miscellaneous Revenue	<u>30,468</u>	<u>33,106</u>	<u>32,539</u>	<u>33,631</u>	<u>1,092</u>	3.4%
<b>Total Revenue</b>	<b><u>\$928,900</u></b>	<b><u>\$916,822</u></b>	<b><u>\$977,194</u></b>	<b><u>\$922,597</u></b>	<b><u>(\$54,597)</u></b>	<b>-5.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$404,026	\$402,788	\$396,906	\$353,836	(\$43,070)	-10.9%
Employee Benefits	24,779	23,805	20,363	22,401	2,038	10.0%
Contract Services	39,952	43,241	39,719	47,223	7,503	18.9%
Utilities	119,814	105,721	131,573	125,601	(5,972)	-4.5%
Supplies	56,920	51,660	56,768	54,910	(1,858)	-3.3%
Repairs	<u>35,127</u>	<u>37,130</u>	<u>25,377</u>	<u>33,675</u>	<u>8,297</u>	32.7%
Operating Expenses	\$680,618	\$664,345	\$670,706	\$637,645	(\$33,061)	-4.9%
<b>Operating Surplus (Deficit)</b>	<b><u>\$248,282</u></b>	<b><u>\$252,477</u></b>	<b><u>\$306,488</u></b>	<b><u>\$284,952</u></b>	<b><u>(\$21,536)</u></b>	
Operating Capital	8,177	10,800	2,108	6,300	4,192	198.8%
Capital Transfer	30,000	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>210,120</u>	<u>165,000</u>	<u>165,000</u>	<u>165,000</u>	<u>0</u>	0.0%
Non Operating Expenses	\$248,297	\$250,800	\$242,108	\$246,300	\$4,192	1.7%
<b>Total Expenses</b>	<b><u>\$928,915</u></b>	<b><u>\$915,145</u></b>	<b><u>\$912,815</u></b>	<b><u>\$883,945</u></b>	<b><u>(\$28,870)</u></b>	<b>-3.2%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$15)</b>	<b>\$1,677</b>	<b>\$64,379</b>	<b>\$38,652</b>		

Wilmette Park District  
2018 Annual Budget – Variance Analysis  
**2018 Budget to 2017 Projection**

**Pool Operations**

**Revenue**

- Daily Fees – \$-11,961 (-6.6%) below 2017 year-end projection due to an anticipated average weather year for daily admissions.
- Fee Revenue – \$2,149 (1.7%) above projection due to the recommended fee increases and the anticipated return of an average weather year.
- Membership Fees – \$-46,791 (-7.6%) below projection due to the anticipated average year of membership renewals.
- Rental Revenue – \$614 (3%) above projection due to increase in fees
- Retail Sales – \$300 (42.9%) above projection due to increase in sales
- Misc. Revenue – \$1,092 (3.4%) above projection with an increase concessionaire fees

**Expenses**

- Salaries & Wages – \$-43,070 (-10.9) below projection due to reallocation of employees salary and the elimination of the part time supervisor and guess services positions.
- Employee Benefits – \$2,038 (10%) above projection due to reallocation of employee's benefits.
- Contract Services – \$7,503 (18.9%) increase from projection due to reallocation of credit card fees
- Utilities – \$-5,972 (-4.5%) decrease due to reduction in electrical expense
- Supplies – \$-1,858 (-3.3%) decrease due to an anticipated reduction in the need for supplies.
- Repairs – \$8,297 (32.7%) above year-end projection based on historical expense data.
- Non-Operating*  
Capital – \$4,192 (198.8%) increase due to the purchase of needed equipment.
- Capital and Overhead Transfers – Flat to projections.



### Recreation Facilities

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance Budget To Projection	% To Budget
<b>Pool Operations</b>						
Program 100 - Operations						
Revenue	\$ 814,737	\$ 799,359	\$ 853,402	\$ 796,655	\$ (56,746)	-6.6%
Expense	<u>848,804</u>	<u>832,909</u>	<u>846,919</u>	<u>816,548</u>	<u>(30,371)</u>	-3.6%
Surplus (Deficit):	(34,068)	(33,550)	6,483	(19,892)	(26,375)	-2.5%
						Gr. Margin (2018)
Program 150 - Private Lessons						
Revenue	5,651	5,820	5,615	5,783	168	3.0%
Expense	<u>3,818</u>	<u>3,915</u>	<u>3,615</u>	<u>3,705</u>	<u>90</u>	2.5%
Surplus (Deficit):	1,833	1,905	2,000	2,079	78	35.9%
						Gr. Margin (2018)
Program 153 - Swim Lessons						
Revenue	27,983	28,700	33,777	34,790	1,013	3.0%
Expense	<u>9,712</u>	<u>9,945</u>	<u>10,108</u>	<u>10,398</u>	<u>290</u>	2.9%
Surplus (Deficit):	18,271	18,755	23,669	24,392	724	70.1%
						Gr. Margin (2018)
Program 155 - Camp Lessons						
Revenue	48,974	50,443	52,170	52,170	-	0.0%
Expense	<u>46,051</u>	<u>46,780</u>	<u>35,413</u>	<u>36,298</u>	<u>885</u>	2.5%
Surplus (Deficit):	2,923	3,663	16,757	15,872	(885)	30.4%
						Gr. Margin (2018)
Program 157 - Diving Lessons						
Revenue	14,052	14,472	19,647	20,236	589	3.0%
Expense	<u>11,052</u>	<u>11,280</u>	<u>9,187</u>	<u>9,416</u>	<u>230</u>	2.5%
Surplus (Deficit):	3,000	3,192	10,460	10,820	360	53.5%
						Gr. Margin (2018)
Program 159 - Masters Swimming						
Revenue	17,503	18,028	12,584	12,962	378	3.0%
Expense	<u>9,477</u>	<u>10,316</u>	<u>7,573</u>	<u>7,580</u>	<u>7</u>	0.1%
Surplus (Deficit):	8,026	7,713	5,011	5,382	371	41.5%
						Gr. Margin (2018)
<b>Total Pool Operations</b>						
Revenue	\$ 928,900	\$ 916,822	\$ 977,194	\$ 922,597	\$ (54,597)	-5.6%
Expense	<u>928,915</u>	<u>915,145</u>	<u>912,815</u>	<u>883,945</u>	<u>(28,870)</u>	-3.2%
Surplus (Deficit):	\$ (15)	\$ 1,677	\$ 64,379	\$ 38,652	(25,728)	4.2%
						Gr. Margin (2018)



# WILMETTE PARK DISTRICT TENNIS OPERATIONS 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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The Wilmette Tennis Club has 7 full-time and 22 part-time employees. There are 555 tennis members and 136 permanent court times are scheduled each week. With over 500 children in the Junior Group Lesson program, another 500 adults are in the Adult Group Lesson program. We provide over 50 Private Lessons each week and four Adult Lady's Teams compete play each week.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Tennis Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$2,698	\$3,688	\$3,308	\$3,308	\$0	0.0%
Fee Revenue	1,462,698	1,516,570	1,513,561	1,551,936	38,375	2.5%
Membership Fees	92,642	103,454	95,420	98,282	2,862	3.0%
Rental Revenue	251,119	292,816	254,889	258,711	3,822	1.5%
Retail Sales	90,439	98,000	88,090	105,250	17,160	19.5%
Miscellaneous Revenue	<u>32,562</u>	<u>25,395</u>	<u>58,300</u>	<u>150</u>	<u>(58,150)</u>	-99.7%
<b>Total Revenue</b>	<b><u>\$1,932,158</u></b>	<b><u>\$2,039,923</u></b>	<b><u>\$2,013,568</u></b>	<b><u>\$2,017,637</u></b>	<b><u>\$4,069</u></b>	<b>0.2%</b>
<b>Expenses</b>						
Salaries & Wages	\$966,984	\$1,016,075	\$1,046,903	\$1,026,848	(\$20,055)	-1.9%
Employee Benefits	163,275	163,800	141,474	131,698	(9,776)	-6.9%
Contract Services	77,686	79,207	79,647	81,526	1,879	2.4%
Utilities	110,055	107,430	105,985	101,600	(4,386)	-4.1%
Supplies	103,765	95,726	89,603	90,685	1,082	1.2%
Repairs	<u>20,487</u>	<u>8,120</u>	<u>2,945</u>	<u>7,100</u>	<u>4,155</u>	141.1%
Operating Expenses	\$1,442,252	\$1,470,358	\$1,466,557	\$1,439,456	(\$27,101)	-1.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$489,906</u></b>	<b><u>\$569,565</u></b>	<b><u>\$547,011</u></b>	<b><u>\$578,181</u></b>	<b><u>\$31,170</u></b>	
Capital Transfer	200,000	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>284,070</u>	<u>302,500</u>	<u>302,500</u>	<u>302,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$484,070	\$502,500	\$502,500	\$502,500	\$0	0.0%
<b>Total Expenses</b>	<b><u>\$1,926,322</u></b>	<b><u>\$1,972,858</u></b>	<b><u>\$1,969,057</u></b>	<b><u>\$1,941,956</u></b>	<b><u>(\$27,101)</u></b>	<b>-1.4%</b>
<b>Net Surplus (Deficit)</b>	<b>\$5,836</b>	<b>\$67,065</b>	<b>\$44,511</b>	<b>\$75,681</b>		

Wilmette Park District  
2018 Annual Budget – Variance Analysis  
**2018 Budget to 2017 Projection**

**Tennis Operations**

**Revenue**

Daily Fees – \$0 (0.0%) Flat to projected 2017 projection

Fee Revenue – \$38,375 (2.5%) above projection due to fee increases.

Membership Fees – \$2,862 (3.0%) above projection due to fee increases.

Rental Revenue – \$3,822 (1.5%) above projection due to fee increases

Retail Sales – \$17,160 (19.5%) above projection due to a reallocation of revenue.

Misc. Revenue – \$-58,150 (-99.7%) below projection due a revenue transfer in 2017 that was from 2015 that should have been placed in 2016 that did not happen and a reallocation of pro shop revenue

**Expenses**

Salaries & Wages – \$-20,055 (-1.9%) below projection due to employee retirement

Employee  
Benefits – \$-9,776 (-6.9%) below projection due to employee retirement

Contract Services – \$1,879 (2.4%) increase due to increase expense of credit card fees and cleaning services.

Utilities – \$-4,386 (-4.1%) below projection due to a reduction in electricity expense

Supplies – \$1,082 (1.2%) increase in the anticipated need for building supplies

Repairs – \$4,155 (141%) increase in the anticipated cost of repairs

*Non-Operating*

Capital – No operational capital is projected for year end 2017 or proposed for the 2018 Budget.

Capital and Overhead Transfers – remain flat to projections



## Recreation Facilities

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance Budget To Projection	% To Budget
<b>Tennis Operations</b>						
Program 100 - Operations						
Revenue	\$ 355,523	\$ 400,108	\$ 386,917	\$ 360,451	\$ (26,466)	-6.8%
Expense	<u>1,189,847</u>	<u>1,209,613</u>	<u>1,217,906</u>	<u>1,184,628</u>	<u>(33,278)</u>	-2.7%
Surplus (Deficit):	(834,325)	(809,505)	(830,989)	(824,177)	6,812	-228.7% Gr. Margin (2018)
Program: 120 - Pro Shop						
Revenue	113,937	123,245	113,090	105,250	(7,840)	-6.9%
Expense	<u>109,027</u>	<u>96,832</u>	<u>90,430</u>	<u>87,949</u>	<u>(2,481)</u>	-2.7%
Surplus (Deficit):	4,910	26,413	22,660	17,301	(5,359)	16.4% Gr. Margin (2018)
Program: 160 - Basic Tennis						
Revenue	239,434	254,652	240,000	253,200	13,200	5.5%
Expense	<u>62,692</u>	<u>68,650</u>	<u>67,056</u>	<u>68,732</u>	<u>1,676</u>	2.5%
Surplus (Deficit):	176,741	186,002	172,944	184,468	11,524	72.9% Gr. Margin (2018)
Program: 161 - Jr. Excellence						
Revenue	137,709	144,472	141,500	149,745	8,245	5.8%
Expense	<u>60,715</u>	<u>68,997</u>	<u>67,000</u>	<u>70,212</u>	<u>3,212</u>	4.8%
Surplus (Deficit):	76,994	75,475	74,500	79,533	5,033	53.1% Gr. Margin (2018)
Program: 162 - Camps						
Revenue	203,455	205,713	226,006	217,636	(8,370)	-3.7%
Expense	<u>83,620</u>	<u>83,484</u>	<u>86,101</u>	<u>85,167</u>	<u>(934)</u>	-1.1%
Surplus (Deficit):	119,835	122,229	38,408	132,469	(7,436)	60.9% Gr. Margin (2018)
Program: 163 - Jr. Special						
Revenue	25,715	26,734	30,094	30,996	902	3.0%
Expense	<u>4,843</u>	<u>6,150</u>	<u>7,200</u>	<u>7,380</u>	<u>180</u>	2.5%
Surplus (Deficit):	20,873	20,584	22,894	23,616	722	76.2% Gr. Margin (2018)
Program: 164 - Private Lessons						
Revenue	215,297	219,300	209,000	214,225	5,225	2.5%
Expense	<u>116,962</u>	<u>114,810</u>	<u>107,000</u>	<u>109,675</u>	<u>2,675</u>	2.5%
Surplus (Deficit):	98,334	104,490	102,000	104,550	2,550	48.8% Gr. Margin (2018)
Program: 165 - Adult Basic Tennis						
Revenue	79,079	82,384	66,195	68,180	1,985	3.0%
Expense	<u>35,500</u>	<u>37,925</u>	<u>32,000</u>	<u>26,650</u>	<u>(5,350)</u>	-16.7%
Surplus (Deficit):	43,578	44,459	34,195	41,530	7,335	60.9% Gr. Margin (2018)
Program: 166 - Adult Drill						
Revenue	540,440	560,060	574,966	592,154	17,188	3.0%
Expense	<u>257,483</u>	<u>280,080</u>	<u>287,000</u>	<u>294,175</u>	<u>7,175</u>	2.5%
Surplus (Deficit):	282,957	279,980	287,966	297,979	10,013	50.3% Gr. Margin (2018)
Program: 167 - Baby Sitting						
Revenue	4,707	4,000	5,000	5,000	-	0.0%
Expense	<u>4,608</u>	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	-	0.0%
Surplus (Deficit):	99	(1,100)	(100)	(100)	-	-2.0% Gr. Margin (2018)
Program: 168 - Special Events						
Revenue	16,863	19,255	20,800	20,800	-	0.0%
Expense	<u>1,023</u>	<u>1,218</u>	<u>2,264</u>	<u>2,288</u>	<u>24</u>	1.1%
Surplus (Deficit):	15,840	18,038	18,536	18,512	(24)	89.0% Gr. Margin (2018)
<b>Total Tennis Operations</b>						
Revenue	\$ 1,932,158	\$ 2,039,923	\$ 2,013,568	\$ 2,017,637	\$ 4,069	0.2%
Expense	<u>1,926,322</u>	<u>1,972,858</u>	<u>1,969,057</u>	<u>1,941,956</u>	<u>(27,101)</u>	-1.4%
Surplus (Deficit):	\$ 5,836	\$ 67,065	\$ 44,511	\$ 75,681	31,170	3.8% Gr. Margin (2018)

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# WILMETTE PARK DISTRICT GOLF OPERATIONS 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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The Wilmette Golf Club has 6 full-time and 22 part-time employees. There are 427 golf members and the courses averages about 32,000 rounds per season. We hosted 500 children and adults in the Golf Lesson Programs during 2017.





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

**Golf Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$693,601	\$760,487	\$601,543	\$773,800	\$172,257	28.6%
Fee Revenue	222,892	250,424	240,102	253,814	13,712	5.7%
Membership Fees	370,788	366,454	308,924	272,115	(36,809)	-11.9%
Rental Revenue	180,025	209,222	164,584	203,920	39,336	23.9%
Retail Sales	137,542	140,782	110,972	125,000	14,028	12.6%
Miscellaneous Revenue	<u>170,494</u>	<u>165,600</u>	<u>171,467</u>	<u>181,550</u>	<u>10,083</u>	5.9%
<b>Total Revenue</b>	<b><u>\$1,775,341</u></b>	<b><u>\$1,892,969</u></b>	<b><u>\$1,597,592</u></b>	<b><u>\$1,810,199</u></b>	<b><u>\$212,607</u></b>	<b>13.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$807,269	\$808,948	\$840,027	\$822,425	(\$17,602)	-2.1%
Employee Benefits	138,910	141,489	132,536	133,645	1,109	0.8%
Contract Services	92,979	116,178	103,403	108,179	4,775	4.6%
Utilities	83,510	81,500	86,266	82,252	(4,014)	-4.7%
Supplies	326,970	274,429	285,276	307,974	22,698	8.0%
Repairs	<u>102,700</u>	<u>84,158</u>	<u>88,658</u>	<u>94,464</u>	<u>5,806</u>	6.5%
Operating Expenses	\$1,552,338	\$1,506,703	\$1,536,166	\$1,548,939	\$12,773	0.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$223,003</u></b>	<b><u>\$386,266</u></b>	<b><u>\$61,426</u></b>	<b><u>\$261,260</u></b>	<b><u>\$199,834</u></b>	
Operating Capital	5,105	8,000	7,595	10,760	3,165	41.7%
Capital Transfer	0	130,000	0	0	0	N/A
Overhead Transfer	<u>402,705</u>	<u>318,180</u>	<u>318,180</u>	<u>318,180</u>	<u>0</u>	0.0%
Non Operating Expenses	\$407,810	\$456,180	\$325,775	\$328,940	\$3,165	1.0%
<b>Total Expenses</b>	<b><u>\$1,960,148</u></b>	<b><u>\$1,962,883</u></b>	<b><u>\$1,861,941</u></b>	<b><u>\$1,877,879</u></b>	<b><u>\$15,938</u></b>	<b>0.9%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$184,807)</b>	<b>(\$69,914)</b>	<b>(\$264,349)</b>	<b>(\$67,680)</b>		

Wilmette Park District  
2018 Annual Budget  
Variance Analysis  
**2018 Budget to 2017 Projection**

**Golf Operations**

**Revenue**

Daily Fees –	\$172,257 (28.6%) above 2017 year-end projection due to the anticipation of a normal season.
Fee Revenue –	\$13,712 (5.7%) above projection due to the anticipation of growth in outing, lesson and tournament fees.
Membership Fees –	\$-36,809 (-11.9%) below projection due to expected transition of memberships to purchasing Permanent tee times and less members overall following the trend over the last few years.
Rental Revenue –	\$39,336 (23.9%) above projection due to the golf cart revenue back to the anticipation level of a normal golfing season.
Retail Sales –	\$14,028 (12.6%) above projection due to the anticipation of increased pro shop sales generated by being open with a normal season with more rounds of golf.
Misc. Revenue –	\$10,083 (5.9%) above year-end 2017 with increase concessionaire's fees.

**Expenses**

Salaries & Wages –	\$-17,602 (-2.1%) decrease due to elimination of two part time maintenance positions.
Benefits –	\$1,109 (.8%) increase due to anticipated increase in health care expense and a employee not taking the health care coverage.
Contract Services –	\$4,775 (4.6%) due to increased marketing expense and credit card fees.
Utilities –	\$-4,014 (-4.7%) reduction due to anticipated lower electrical rates.
Supplies –	\$22,698 (8.0%) above from year-end projection due to increased Cost of Goods Sold, increased program, grounds and organic supplies.
Repairs –	\$5,806 (6.5%) increase from year-end projection due to anticipated need for more grounds and equipment repairs..
Capital –	\$3,165 (41.7%) increase due to the anticipation to purchase rental pull carts and miscellaneous maintenance equipment.
Capital and Overhead Transfers –	Capital allocation remains the same and overhead is reduced to zero.



## Recreation Facilities

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance Budget To Projection	% To Budget
<b>Golf Operations</b>						
Program 100 - Operations						
Revenue	\$ 1,294,185	\$ 1,386,734	\$ 1,138,133	\$ 1,343,359	\$ 205,226	18.0%
Expense	<u>844,270</u>	<u>965,567</u>	<u>805,107</u>	<u>836,461</u>	<u>31,354</u>	3.9%
Surplus (Deficit):	449,915	421,167	333,026	506,898	173,872	37.7%
						Gr. Margin (2018)
Program: 120 - Pro Shop						
Revenue	152,055	156,732	122,792	134,150	11,358	9.2%
Expense	<u>124,347</u>	<u>116,930</u>	<u>94,587</u>	<u>104,909</u>	<u>10,321</u>	10.9%
Surplus (Deficit):	27,708	39,802	28,205	29,241	1,037	21.8%
						Gr. Margin (2018)
Program: 170 - Lessons - Private						
Revenue	37,417	39,281	43,058	40,770	(2,288)	-5.3%
Expense	<u>33,209</u>	<u>35,272</u>	<u>31,066</u>	<u>33,915</u>	<u>2,849</u>	9.2%
Surplus (Deficit):	4,209	4,009	11,992	6,855	(5,137)	16.8%
						Gr. Margin (2018)
Program: 171 - Lessons - Group						
Revenue	12,407	18,360	14,524	6,533	(7,991)	-55.0%
Expense	<u>6,824</u>	<u>6,000</u>	<u>9,038</u>	<u>3,000</u>	<u>(6,038)</u>	-66.8%
Surplus (Deficit):	5,583	12,360	5,486	3,533	(1,953)	54.1%
						Gr. Margin (2018)
Program: 172 - Camps						
Revenue	64,824	77,373	66,121	78,411	12,290	18.6%
Expense	<u>32,393</u>	<u>43,823</u>	<u>28,310</u>	<u>39,248</u>	<u>10,938</u>	38.6%
Surplus (Deficit):	32,431	33,550	37,811	39,163	1,352	49.9%
						Gr. Margin (2018)
Program: 176 - Maintenance						
Revenue	2,080	500	676	500	(176)	-26.0%
Expense	<u>785,197</u>	<u>655,136</u>	<u>753,489</u>	<u>719,516</u>	<u>(33,973)</u>	-4.5%
Surplus (Deficit):	(783,117)	(654,636)	(752,813)	(719,016)	33,797	-143803.2%
						Gr. Margin (2018)
Program: 178 - Driving Range						
Revenue	120,923	123,989	122,289	125,476	3,187	2.6%
Expense	<u>16,804</u>	<u>19,975</u>	<u>20,164</u>	<u>20,650</u>	<u>486</u>	2.4%
Surplus (Deficit):	104,119	104,014	102,124	104,826	2,701	83.5%
						Gr. Margin (2018)
Program: 179 - Golf Project Surcharge						
Revenue	91,450	90,000	90,000	81,000	(9,000)	-10.0%
Expense	<u>117,105</u>	<u>120,180</u>	<u>120,180</u>	<u>120,180</u>	-	0.0%
Surplus (Deficit):	(25,655)	(30,180)	(30,180)	(39,180)	(9,000)	-48.4%
						Gr. Margin (2018)
<b>Total Golf Operations</b>						
Revenue	\$ 1,775,341	\$ 1,892,969	\$ 1,597,592	\$ 1,810,199	\$ 212,607	13.3%
Expense	<u>1,960,148</u>	<u>1,962,883</u>	<u>1,861,941</u>	<u>1,877,879</u>	<u>15,938</u>	0.9%
Surplus (Deficit):	\$ (184,807)	\$ (69,914)	\$ (264,349)	\$ (67,680)	196,669	-3.7%
						Gr. Margin (2018)

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# WILMETTE PARK DISTRICT ICE OPERATIONS 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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The Centennial Ice Rinks employ 5 full-time and 40 part-time employees. The Ice Rinks have over 400 members and over 8,000 visits are made by public skaters in sessions each year. There are over 16,000 hours of rented time in the Main and Studio Rinks each year. We have about 3,000 children and adults registered in skating classes each year.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Ice Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$79,559	\$82,778	\$71,529	\$73,675	\$2,146	3.0%
Fee Revenue	466,788	473,621	470,291	492,363	22,072	4.7%
Membership Fees	38,790	40,627	34,369	35,400	1,031	3.0%
Rental Revenue	835,313	867,568	848,762	874,225	25,463	3.0%
Miscellaneous Revenue	<u>41,562</u>	<u>23,458</u>	<u>31,874</u>	<u>30,780</u>	<u>(1,094)</u>	-3.4%
<b>Total Revenue</b>	<b><u>\$1,462,012</u></b>	<b><u>\$1,488,051</u></b>	<b><u>\$1,456,825</u></b>	<b><u>\$1,506,443</u></b>	<b><u>\$49,618</u></b>	<b>3.4%</b>
<b>Expenses</b>						
Salaries & Wages	\$447,187	\$459,057	\$445,144	\$466,131	\$20,987	4.7%
Employee Benefits	83,294	86,070	68,475	72,552	4,077	6.0%
Contract Services	100,283	91,846	97,704	144,085	46,381	47.5%
Utilities	170,783	162,703	170,174	161,814	(8,361)	-4.9%
Supplies	33,617	43,164	37,668	38,089	421	1.1%
Repairs	<u>37,658</u>	<u>24,980</u>	<u>14,694</u>	<u>20,101</u>	<u>5,406</u>	36.8%
Operating Expenses	\$872,822	\$867,820	\$833,859	\$902,771	\$68,911	8.3%
<b>Operating Surplus (Deficit)</b>	<b><u>\$589,189</u></b>	<b><u>\$620,231</u></b>	<b><u>\$622,966</u></b>	<b><u>\$603,672</u></b>	<b><u>(\$19,294)</u></b>	
Operating Capital	4,314	4,000	5,837	4,000	(1,837)	-31.5%
Capital Transfer	350,000	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>230,520</u>	<u>269,500</u>	<u>269,500</u>	<u>269,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$584,834	\$473,500	\$475,337	\$473,500	(\$1,837)	-0.4%
<b>Total Expenses</b>	<b><u>\$1,457,657</u></b>	<b><u>\$1,341,320</u></b>	<b><u>\$1,309,197</u></b>	<b><u>\$1,376,271</u></b>	<b><u>\$67,074</u></b>	<b>5.1%</b>
<b>Net Surplus (Deficit)</b>	<b>\$4,355</b>	<b>\$146,731</b>	<b>\$147,628</b>	<b>\$130,172</b>		



Wilmette Park District  
2018 Annual Budget – Variance Analysis  
**2018 Budget to 2017 Projection**

**Ice Operations**

**Revenue**

Daily Fees – \$2,146 (3.0%) above 2017 year-end projection due increase in fees

Fee Revenue – \$22,072 (4.7%) above projection due a new mandatory fee for each participant to ISI

Membership Fees – \$1,031 (3.0%) above projection due to an increase in fees

Rental Revenue – \$25,323 (3%) above projection due to an increase in fees.

Misc. Revenue – \$-1,094 (-3.4%) below projection due to decrease advertizing fees.

**Expenses**

Salaries & Wages – \$20,987 (4.7%) increase due to the reallocation in salaries

Employee  
Benefits – \$4,077 (6%) above year-end projection due to the anticipation of an employee now taking health insurance and a reallocation of expenses

Contract Services – \$46,381 (47.7%) increase due to a reallocation of credit card expense and the ISI participant expense.

Utilities – \$-8,361 (-4.9%) a reduction in electrical expense and the anticipated reduction in water expense

Supplies – \$421 (1.1%) a slight increase in supply need

Repairs – \$5,406 (36.8%) increase due to the anticipated need for repairs.  
*Non-Operating*

Capital – \$-1,837 (-31.5%) decrease need for equipment

Capital and Overhead Transfers – Flat to projections..



### Recreation Facilities

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance Budget To Projection	%
						To Budget
<b>Ice Operations</b>						
Program 100 - Operations						
Revenue	\$ 972,926	\$ 993,565	\$ 964,833	\$ 993,407	\$ 28,575	3.0%
Expense	<u>1,358,805</u>	<u>1,239,782</u>	<u>1,212,637</u>	<u>1,277,688</u>	<u>65,051</u>	5.4%
Surplus (Deficit):	(385,878)	(246,217)	(247,804)	(284,281)	(36,477)	-28.6%
						Gr. Margin (2018)
Program: 190 - Lessons - Beginner						
Revenue	64,788	72,607	64,808	69,757	4,949	7.6%
Expense	<u>18,442</u>	<u>18,075</u>	<u>20,322</u>	<u>20,830</u>	<u>508</u>	2.5%
Surplus (Deficit):	46,345	54,533	44,486	48,926	4,441	70.1%
						Gr. Margin (2018)
Program: 192 - Lessons - Intermediate						
Revenue	108,317	107,887	94,565	101,900	7,336	7.8%
Expense	<u>7,586</u>	<u>9,038</u>	<u>6,711</u>	<u>6,878</u>	<u>168</u>	2.5%
Surplus (Deficit):	100,731	98,850	87,854	95,022	7,168	93.2%
						Gr. Margin (2018)
Program: 193 - Lessons - Advanced						
Revenue	81,932	76,900	89,293	94,218	4,925	5.5%
Expense	<u>11,157</u>	<u>11,546</u>	<u>13,733</u>	<u>14,076</u>	<u>343</u>	2.5%
Surplus (Deficit):	70,775	65,354	75,560	80,142	4,582	85.1%
						Gr. Margin (2018)
Program: 194 - Lessons - Teen/Adult						
Revenue	3,186	4,348	1,976	2,274	298	15.1%
Expense	<u>203</u>	<u>359</u>	<u>250</u>	<u>257</u>	<u>6</u>	2.5%
Surplus (Deficit):	2,983	3,989	1,726	2,017	292	88.7%
						Gr. Margin (2018)
Program: 195 - Lessons - Hockey						
Revenue	55,729	53,882	56,443	60,932	4,490	8.0%
Expense	<u>8,388</u>	<u>8,866</u>	<u>7,416</u>	<u>7,602</u>	<u>185</u>	2.5%
Surplus (Deficit):	47,340	45,016	49,027	53,331	4,304	87.5%
						Gr. Margin (2018)
Program: 196 - Camps						
Revenue	68,053	71,463	82,827	85,312	2,485	3.0%
Expense	<u>22,240</u>	<u>22,729</u>	<u>18,655</u>	<u>19,059</u>	<u>404</u>	2.2%
Surplus (Deficit):	45,813	48,734	64,172	66,253	2,081	77.7%
						Gr. Margin (2018)
Program: 197 - Ice Show						
Revenue	43,986	42,411	43,789	43,422	(367)	-0.8%
Expense	<u>28,431</u>	<u>27,962</u>	<u>27,553</u>	<u>27,806</u>	<u>253</u>	0.9%
Surplus (Deficit):	15,554	14,449	16,237	15,617	(620)	36.0%
						Gr. Margin (2018)
Program: 198 - Summer Competitive						
Revenue	56,125	57,648	53,636	50,424	(3,212)	-6.0%
Expense	-	<u>500</u>	-	-	-	N/A
Surplus (Deficit):	56,125	57,148	53,636	50,424	(3,212)	100.0%
						Gr. Margin (2018)
Program: 199 - Special Events						
Revenue	6,971	7,340	4,656	4,796	140	3.0%
Expense	<u>2,404</u>	<u>2,465</u>	<u>1,920</u>	<u>2,075</u>	<u>155</u>	8.1%
Surplus (Deficit):	4,567	4,875	2,736	2,721	(15)	56.7%
						Gr. Margin (2018)
<b>Total Ice Operations</b>						
Revenue	\$ 1,462,012	\$ 1,488,051	\$ 1,456,825	\$ 1,506,443	\$ 49,618	3.4%
Expense	<u>1,457,657</u>	<u>1,341,320</u>	<u>1,309,197</u>	<u>1,376,271</u>	<u>67,074</u>	5.1%
Surplus (Deficit):	\$ 4,355	\$ 146,731	\$ 147,628	\$ 130,172	(17,457)	8.6%
						Gr. Margin (2018)



# WILMETTE PARK DISTRICT PLATFORM TENNIS OPERATIONS 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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The Wilmette Paddle Club has 6 part-time employees. The Club has over 294 members with 9 Women's Teams and 18 Men's Teams in the Chicago Paddle Leagues. Drills continue to grow with the popularity of the sport. The club will have two additional courts for the 2018-2019 season.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Platform Tennis**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Fee Revenue	\$146,411	\$146,861	\$153,100	\$157,840	\$4,740	3.1%
Membership Fees	147,622	170,284	168,360	179,324	10,964	6.5%
Rental Revenue	17,379	19,467	11,414	12,806	1,392	12.2%
Retail Sales	4,520	4,500	4,800	4,800	0	0.0%
Miscellaneous Revenue	<u>(36)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<b>Total Revenue</b>	<b><u>\$315,896</u></b>	<b><u>\$341,112</u></b>	<b><u>\$337,674</u></b>	<b><u>\$354,770</u></b>	<b><u>\$17,096</u></b>	<b>5.1%</b>
<b>Expenses</b>						
Salaries & Wages	\$163,505	\$164,840	\$177,808	\$179,102	\$1,294	0.7%
Employee Benefits	194	595	500	442	(58)	-11.6%
Contract Services	35,336	38,451	38,757	45,417	6,660	17.2%
Utilities	16,839	16,916	16,258	16,002	(256)	-1.6%
Supplies	6,589	8,340	7,050	7,123	73	1.0%
Repairs	<u>4,867</u>	<u>5,000</u>	<u>3,843</u>	<u>5,000</u>	<u>1,157</u>	30.1%
Operating Expenses	\$227,330	\$234,142	\$244,216	\$253,086	\$8,870	3.6%
<b>Operating Surplus (Deficit)</b>	<b><u>\$88,566</u></b>	<b><u>\$106,970</u></b>	<b><u>\$93,458</u></b>	<b><u>\$101,684</u></b>	<b><u>\$8,226</u></b>	
Operating Capital	466	1,000	3,500	1,000	(2,500)	-71.4%
Capital Transfer	11,220	50,000	50,000	50,000	0	0.0%
Overhead Transfer	<u>36,000</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$47,686	\$78,500	\$81,000	\$78,500	(\$2,500)	-3.1%
<b>Total Expenses</b>	<b><u>\$275,016</u></b>	<b><u>\$312,642</u></b>	<b><u>\$325,216</u></b>	<b><u>\$331,586</u></b>	<b><u>\$6,370</u></b>	<b>2.0%</b>
<b>Net Surplus (Deficit)</b>	<b>\$40,880</b>	<b>\$28,470</b>	<b>\$12,458</b>	<b>\$23,184</b>		

Wilmette Park District  
2018 Annual Budget – Variance Analysis  
**2018 Budget to 2017 Projection**

**Platform Tennis**

**Revenue**

Fee Revenue – \$4,740 (3.1%) above 2017 projection due to increased lesson fees.

Membership Fees – \$10,964 (6.5%) above 2017 projection due to increased membership fees and additional memberships

Rental Revenue – \$ 1,392 (12.2%) above projections due to increase hut rental.

Retail Sales – \$ 0 (0%) anticipation of flat pro shop sales.

**Expenses**

Salaries & Wages – \$1,294 (.7%) above projections due to the anticipated instructor time  
Employee

    Benefits – \$-58 (-11.6%) below projection due to the reduction in dues

Contract Services – \$6,660 (17.2 %) above projections due to redistribution of credit card fees

Utilities – \$-256 (-1.6%) below projection due to the reduction in electricity expense

Supplies – \$73 (1%) increase from projection to anticipated needs.

Repairs – \$1,157 (30.1%) increase due to anticipated equipment repairs

Operating Capital – \$-2,500 (-71.4%) below projection due to less need.

*Non-Operating*

Capital and Overhead Transfers – \$0 (0%) Flat to projections.



### Recreation Facilities

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance Budget To Projection	% To Budget
<b>Platform Tennis</b>						
Program 100 - Operations						
Revenue	\$ 188,041	\$ 214,851	\$ 204,874	\$ 218,130	\$ 13,256	6.5%
Expense	<u>172,356</u>	<u>212,106</u>	<u>215,808</u>	<u>223,291</u>	<u>7,483</u>	3.5%
Surplus (Deficit):	\$ 15,685	\$ 2,745	\$ (10,934)	\$ (5,162)	5,772	-2.4%
						Gr. Margin (2018)
Program: 120 - Pro Shop						
Revenue	4,520	4,500	4,800	4,800	-	0.0%
Expense	<u>5,340</u>	<u>3,600</u>	<u>3,000</u>	<u>2,823</u>	<u>(177)</u>	-5.9%
Surplus (Deficit):	(820)	900	1,800	1,977	177	41.2%
						Gr. Margin (2018)
Program: 180 - Lessons						
Revenue	123,336	121,761	128,000	131,840	3,840	3.0%
Expense	<u>97,321</u>	<u>96,936</u>	<u>106,408</u>	<u>105,472</u>	<u>(936)</u>	-0.9%
Surplus (Deficit):	26,015	24,825	21,592	26,368	4,776	20.0%
						Gr. Margin (2018)
<b>Total Platform Tennis</b>						
Revenue	\$ 315,896	\$ 341,112	\$ 337,674	\$ 354,770	\$ 17,096	5.1%
Expense	<u>275,016</u>	<u>312,642</u>	<u>325,216</u>	<u>331,586</u>	<u>6,370</u>	2.0%
Surplus (Deficit):	\$ 40,880	\$ 28,470	\$ 12,458	\$ 23,183	10,725	6.5%
						Gr. Margin (2018)
<b>Total Recreation Facilities</b>						
Revenue	\$ 6,414,307	\$ 6,678,877	\$ 6,382,853	\$ 6,611,645	\$ 228,792	3.6%
Expense	<u>6,548,058</u>	<u>6,504,847</u>	<u>6,378,226</u>	<u>6,411,637</u>	<u>33,412</u>	0.5%
Surplus (Deficit):	\$ (133,750)	\$ 174,029	\$ 4,627	\$ 200,007	\$ 195,380	2.6%
						Gr. Margin (2018)



**TAB 5**

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# WILMETTE PARK DISTRICT RECREATION PROGRAMS 2018 ANNUAL BUDGET

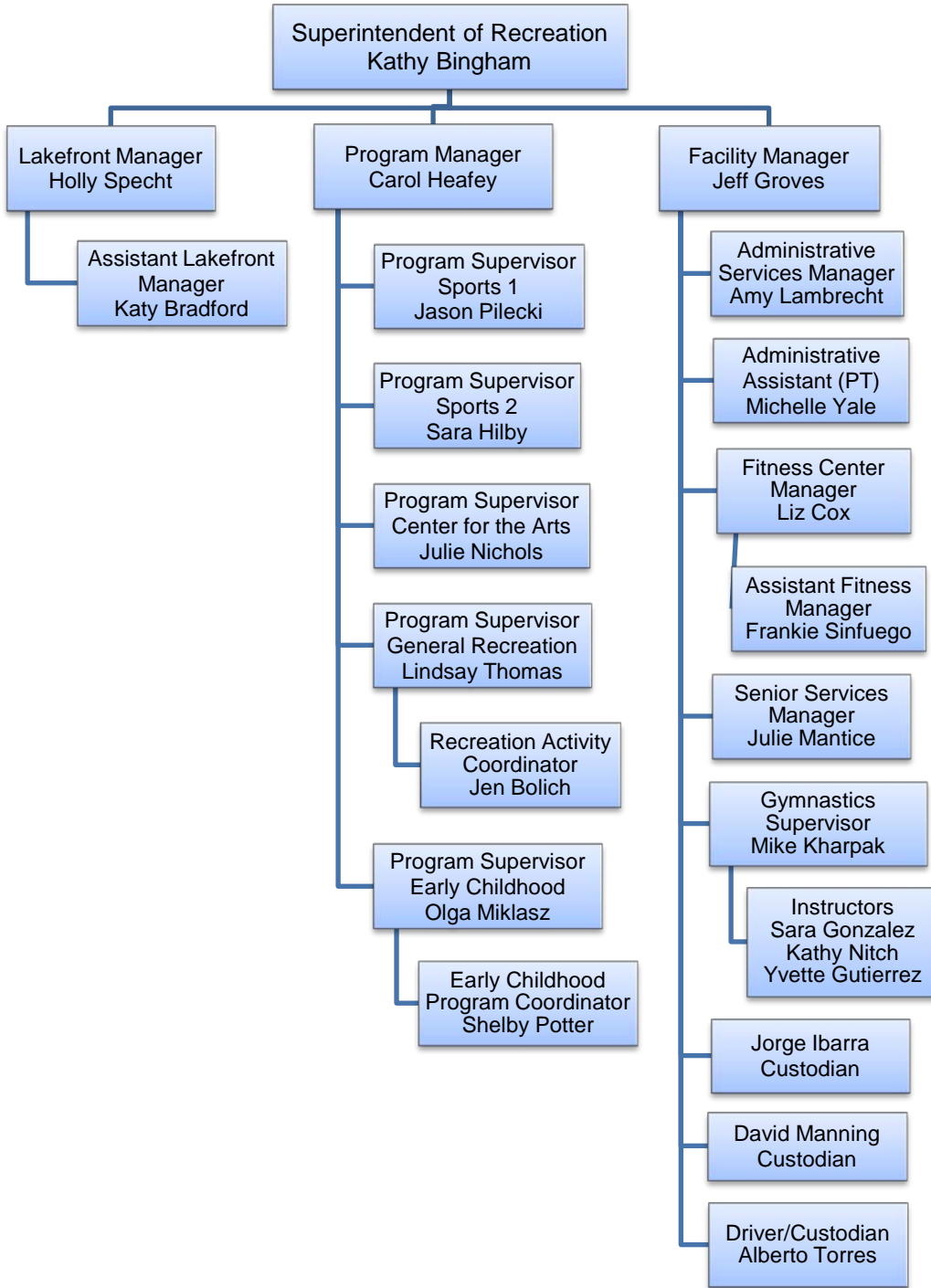
Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018

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# WILMETTE PARK DISTRICT

## Organization Chart Recreation Program Division



### **Recreation Operations**

The Recreation Operations area includes seasonal special events such as the Independence Day celebration, Halloween Happening, Screen Break Week and the Holiday Parade (of which the District is a six time winner for best entry). This program area receives the Recreation Tax Levy. Salaries and wages are part-time staff working the special events. There is a transfer of \$72,969 to the Debt Service Fund included here to cover the CRC Debt Certificates.

The Recreation Program Division budget consists of revenue and expenses for the programs and facilities under the leadership of the Superintendent of Recreation. This overview includes the Community Recreation Center (CRC), Mallinckrodt, the Lakefront and Fitness operations.

### **Community Recreation Center (CRC)**

There are 22 full-time employees in this area and hundreds of part-time employees. The details of these operations are included in the individual departments following this report. This report shows the continual growth overall in the Recreation Program Division. Staff salaries in the CRC Operations budget include the Recreation Facilities Manager, Recreation Program Manager, Office Services Manager and five part-time office staff, an Administrative Assistant, two full-time and two part-time maintenance staff.

Transfers to the administrative budget of \$340,000 for Capital and \$654,750 for overhead are included in this budget for 2018.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Recreation Programs**

CRC, Fitness, Lakefront and  
Older Adults Combined

	2016	2017	2017	2018 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Property Taxes	\$303,935	\$300,000	\$306,000	\$306,000	\$0	0.0%
Daily Fees	468,309	436,605	439,655	478,896	39,240	8.9%
Fee Revenue	8,021,237	8,482,451	8,479,130	8,807,355	328,225	3.9%
Membership Fees	919,546	940,828	1,027,592	1,069,617	42,025	4.1%
Rental Revenue	615,575	643,918	616,770	637,654	20,884	3.4%
Retail Sales	22,393	25,154	19,881	21,005	1,124	5.7%
Miscellaneous Revenue	<u>101,606</u>	<u>91,784</u>	<u>80,508</u>	<u>66,538</u>	<u>(13,969)</u>	-17.4%
<b>Total Revenue</b>	<b><u>\$10,452,602</u></b>	<b><u>\$10,920,740</u></b>	<b><u>\$10,969,536</u></b>	<b><u>\$11,387,065</u></b>	<b><u>\$417,528</u></b>	<b>3.8%</b>
<b>Expenses</b>						
Salaries & Wages	\$4,041,348	\$4,149,776	\$4,110,975	\$4,263,946	\$152,971	3.7%
Employee Benefits	466,224	506,967	438,650	482,320	43,671	10.0%
Contract Services	2,013,012	2,075,547	2,075,987	2,072,080	(3,907)	-0.2%
Utilities	288,212	269,126	268,293	267,445	(849)	-0.3%
Supplies	587,740	580,067	587,718	574,724	(12,995)	-2.2%
Repairs	<u>64,057</u>	<u>46,076</u>	<u>57,292</u>	<u>62,670</u>	<u>5,378</u>	9.4%
Operating Expenses	\$7,460,593	\$7,627,559	\$7,538,916	\$7,723,185	\$184,269	2.4%
<b>Operating Surplus (Deficit)</b>	<b><u>\$2,992,009</u></b>	<b><u>\$3,293,181</u></b>	<b><u>\$3,430,620</u></b>	<b><u>\$3,663,880</u></b>	<b><u>\$233,259</u></b>	
Operating Capital	19,268	10,700	8,798	17,791	8,993	102.2%
Capital Transfer	415,000	415,000	415,000	415,000	0	0.0%
Overhead Transfer	<u>1,441,262</u>	<u>1,310,469</u>	<u>1,310,469</u>	<u>1,310,469</u>	<u>0</u>	0.0%
Non Operating Expenses	\$1,875,530	\$1,736,169	\$1,734,267	\$1,743,260	\$8,993	0.5%
<b>Total Expenses</b>	<b><u>\$9,336,123</u></b>	<b><u>\$9,363,728</u></b>	<b><u>\$9,273,182</u></b>	<b><u>\$9,466,444</u></b>	<b><u>\$193,262</u></b>	<b>2.1%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$1,116,479</u></b>	<b><u>\$1,557,012</u></b>	<b><u>\$1,696,354</u></b>	<b><u>\$1,920,620</u></b>		



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

**Recreation Operations**

(Including Halloween Happening, 3rd of July and D39 Bike Safety Program)

	2016	2017	2017	2018 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Property Taxes	\$303,935	\$300,000	\$306,000	\$306,000	\$6,000	2.0%
Fee Revenue	25,125	24,360	23,073	24,730	1,657	7.2%
Miscellaneous Revenue	<u>31,940</u>	<u>38,184</u>	<u>24,723</u>	<u>24,023</u>	<u>(700)</u>	-2.8%
<b>Total Revenue</b>	<b><u>\$360,999</u></b>	<b><u>\$362,544</u></b>	<b><u>\$353,796</u></b>	<b><u>\$354,753</u></b>	<b><u>\$6,957</u></b>	<b>2.0%</b>
<b>Expenses</b>						
Salaries & Wages	\$14,597	\$14,663	\$11,583	\$14,877	\$3,294	28.4%
Contract Services	174,166	182,695	159,173	171,195	12,022	7.6%
Utilities	5,419	5,300	5,935	5,735	(200)	-3.4%
Supplies	45,054	40,030	43,310	44,755	1,445	3.3%
Repairs	<u>35</u>	<u>250</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Operating Expenses	\$239,271	\$242,938	\$220,001	\$236,562	\$16,561	7.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$121,729</u></b>	<b><u>\$119,607</u></b>	<b><u>\$133,795</u></b>	<b><u>\$118,192</u></b>	<b><u>(\$9,604)</u></b>	
Overhead Transfer	<u>78,094</u>	<u>72,969</u>	<u>72,969</u>	<u>72,969</u>	<u>0</u>	0.0%
Non Operating Expenses	\$78,094	\$72,969	\$72,969	\$72,969	\$0	0.0%
<b>Total Expenses</b>	<b><u>\$317,365</u></b>	<b><u>\$315,907</u></b>	<b><u>\$292,970</u></b>	<b><u>\$309,531</u></b>	<b><u>\$16,561</u></b>	<b>5.7%</b>
<b>Net Surplus (Deficit)</b>	<b>\$43,635</b>	<b>\$46,638</b>	<b>\$60,826</b>	<b>\$45,223</b>		



Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Recreation Programs/Special Events**

**Revenue**

Property Taxes - \$6,000 (2%) above projected year end

Fee Revenue - \$1,657 (7.2%) above proposed year end due to expectation of increased participation in Halloween Happening and July 4 race

Misc. Revenue – \$700 (2.8%) under budget due to expected decrease in sponsorship for July 3/4

**Expenses**

Salaries & Wages – \$3,294 (28.4%) over projected year end, security for July 3 -4 was not charged to this account in 2017 in error. Correction made for 2018

Contract Services – \$12,022 (7.6%) over projected year end due to lower than usual year in 2017 for financial assistance, projecting an increase in 2018

Utilities – \$200 (3.4%) under projected year end

Supplies – \$1,445 (3.3%) over projected year end due to adding camp fairs at schools and additional screen break week activities

*Non-Operating*

Overhead Transfer – Budgeted to be flat to projected year end



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Recreation</b>						
Program 100 - Operations						
Revenue	\$ 331,989	\$ 331,984	\$ 315,984	\$ 316,259	\$ 275	0.1%
Expense	<u>187,503</u>	<u>189,064</u>	<u>163,509</u>	<u>175,699</u>	<u>12,190</u>	7.5%
Surplus (Deficit):	144,485	142,920	152,475	140,560	(11,915)	44.4%
						Gr. Margin (2018)
Program 101 - Halloween Happening						
Revenue	13,185	13,160	14,324	14,694	370	2.6%
Expense	<u>22,446</u>	<u>16,505</u>	<u>20,236</u>	<u>21,039</u>	<u>803</u>	4.0%
Surplus (Deficit):	(9,261)	(3,345)	(5,912)	(6,345)	(433)	-43.2%
						Gr. Margin (2018)
Program 103 - D39 Bike Safety Program						
Revenue	1,736	2,400	1,675	1,800	125	7.5%
Expense	<u>1,613</u>	<u>2,300</u>	<u>1,675</u>	<u>1,800</u>	<u>125</u>	7.5%
Surplus (Deficit):	123.36	100.00	-	-	-	0.0%
						Gr. Margin (2018)
Program 104 - 4th of July						
Revenue	14,090	15,000	21,813	22,000	187	0.9%
Expense	<u>105,803</u>	<u>108,038</u>	<u>107,050</u>	<u>110,493</u>	<u>3,443</u>	3.2%
Surplus (Deficit):	(91,713)	(93,038)	(85,237)	(88,493)	(3,256)	-402.2%
						Gr. Margin (2018)
Program 106 - Misc Events						
Revenue	-	-	-	-	-	N/A
Expense	-	-	<u>500.00</u>	<u>500.00</u>	-	0.0%
Surplus (Deficit):	-	-	(500.00)	(500.00)	-	N/A
						Gr. Margin (2018)
<b>Total Recreation Operations</b>						
Revenue	\$ 360,999	\$ 362,544	\$ 353,796	\$ 354,753	\$ 957	0.3%
Expense	\$ 317,365	\$ 315,907	\$ 292,970	\$ 309,531	<u>16,561</u>	5.7%
Surplus (Deficit):	\$ 43,635	\$ 46,638	\$ 60,826	\$ 45,223	(15,604)	12.7%
						Gr. Margin (2018)

### CRC Administration

Program 100 - Operations						
Revenue	\$ 96,563	\$ 99,293	\$ 95,243	\$ 97,529	\$ 2,286	2.4%
Expense	<u>203,360</u>	<u>(84,756)</u>	<u>(118,239)</u>	<u>(183,734)</u>	<u>(65,495)</u>	55.4%
Surplus (Deficit):	\$ (106,797)	\$ 184,049	\$ 213,482	\$ 281,262	67,781	288.4%
						Gr. Margin (2018)



# WILMETTE PARK DISTRICT COMMUNITY RECREATION CENTER 2018 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2018



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

**Community Recreation Center**

(All Program Areas  
 Excluding Center Fitness  
 and Older Adults)

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$90,105	\$95,540	\$78,763	\$104,388	\$25,626	32.5%
Fee Revenue	7,196,284	7,592,703	7,593,601	7,897,326	303,724	4.0%
Membership Fees	28,209	32,500	34,500	35,535	1,035	3.0%
Rental Revenue	138,526	150,209	123,307	127,044	3,737	3.0%
Retail Sales	22,228	25,154	19,831	21,005	1,174	5.9%
Miscellaneous Revenue	14,941	8,150	14,147	18,335	4,189	29.6%
<b>Total Revenue</b>	<b>\$7,490,293</b>	<b>\$7,904,256</b>	<b>\$7,864,148</b>	<b>\$8,203,633</b>	<b>\$339,484</b>	<b>4.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$2,908,806	\$2,997,941	\$2,972,082	\$3,063,639	\$91,557	3.1%
Employee Benefits	338,641	376,198	314,782	349,813	35,030	11.1%
Contract Services	1,577,922	1,630,993	1,655,962	1,615,836	(40,126)	-2.4%
Utilities	223,821	205,655	207,398	207,081	(317)	-0.2%
Supplies	376,331	371,647	375,768	387,898	12,131	3.2%
Repairs	29,082	25,938	28,415	28,660	245	0.9%
Operating Expenses	\$5,454,603	\$5,608,372	\$5,554,406	\$5,652,927	\$98,521	1.8%
<b>Operating Surplus (Deficit)</b>	<b>\$2,035,691</b>	<b>\$2,295,884</b>	<b>\$2,309,742</b>	<b>\$2,550,706</b>	<b>\$240,964</b>	
Operating Capital	9,418	5,400	5,098	7,666	2,568	50.4%
Capital Transfer	340,000	340,000	340,000	340,000	0	0.0%
Overhead Transfer	613,836	654,750	654,750	654,750	0	0.0%
Non Operating Expenses	\$963,254	\$1,000,150	\$999,848	\$1,002,416	\$2,568	0.3%
<b>Total Expenses</b>	<b>\$6,417,856</b>	<b>\$6,608,522</b>	<b>\$6,554,254</b>	<b>\$6,655,342</b>	<b>\$101,089</b>	<b>1.5%</b>
<b>Net Surplus (Deficit)</b>	<b>\$1,072,437</b>	<b>\$1,295,734</b>	<b>\$1,309,895</b>	<b>\$1,548,290</b>		



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

**Community Recreation Center -**  
**Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Rental Revenue	\$83,791	\$86,603	\$81,937	\$84,395	2,458	3.0%
Retail Sales	5,716	6,340	4,039	4,040	1	0.0%
Miscellaneous Revenue	7,056	6,350	9,267	9,093	(173)	-1.9%
<b>Total Revenue</b>	<b>\$96,563</b>	<b>\$99,293</b>	<b>\$95,243</b>	<b>\$97,529</b>	<b>\$2,286</b>	<b>2.4%</b>
<b>Expenses</b>						
Salaries & Wages	\$457,210	\$447,365	\$405,389	\$408,920	\$3,531	0.9%
Employee Benefits	143,849	145,544	119,415	125,139	5,724	4.8%
Contract Services	399,970	387,423	417,467	352,146	(65,321)	-15.6%
Utilities	216,179	199,035	200,579	193,329	(7,250)	-3.6%
Supplies	24,388	28,989	30,166	27,457	(2,709)	-9.0%
Repairs	25,234	24,388	26,578	27,110	532	2.0%
Operating Expenses	\$1,266,831	\$1,232,744	\$1,199,595	\$1,134,101	(\$65,495)	-5.5%
<b>Operating Surplus (Deficit)</b>	<b>(\$1,170,268)</b>	<b>(\$1,133,451)</b>	<b>(\$1,104,353)</b>	<b>(\$1,036,572)</b>	<b>\$67,781</b>	
Operating Capital	1,069	3,000	2,666	2,666	0	0.0%
Capital Transfer	340,000	340,000	340,000	340,000	0	0.0%
Overhead Transfer	(1,404,540)	(1,660,500)	(1,660,500)	(1,660,500)	0	0.0%
Non Operating Expenses	(\$1,063,471)	(\$1,317,500)	(\$1,317,834)	(\$1,317,834)	\$0	0.0%
<b>Total Expenses</b>	<b>\$203,360</b>	<b>(\$84,756)</b>	<b>(\$118,239)</b>	<b>(\$183,734)</b>	<b>(\$65,495)</b>	<b>55.4%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$106,797)</b>	<b>\$184,049</b>	<b>\$213,482</b>	<b>\$281,262</b>		

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### **Center for the Arts**

The Center for the Arts represents revenue and expenses for the fine arts department including the visual arts and dance departments. Support comes from one full-time Center for the Arts Supervisor, a part-time Artistic Director of dance and 30+ part-time instructors and staffers.

Summer Camps in this department include Arts in the Parks and Dance Camp.

There is a \$303,750 administrative overhead charge in this department which is transferred to the CRC budget for overall facility operation costs.



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

**Center for the Arts**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$21,116	\$20,700	\$22,132	\$22,132	\$0	0.0%
Fee Revenue	653,771	688,049	620,943	669,520	48,577	7.8%
Retail Sales	2,176	2,622	1,225	1,262	37	3.0%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>570</u>	<u>570</u>	N/A
<b>Total Revenue</b>	<b><u>\$677,063</u></b>	<b><u>\$711,371</u></b>	<b><u>\$644,300</u></b>	<b><u>\$693,484</u></b>	<b><u>\$49,184</u></b>	<b>7.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$267,758	\$275,346	\$277,980	\$287,310	\$9,330	3.4%
Employee Benefits	22,025	22,641	24,220	25,517	1,297	5.4%
Contract Services	49,035	52,527	38,431	46,332	7,901	20.6%
Utilities	1,039	753	628	962	334	53.1%
Supplies	75,364	68,521	68,349	70,282	1,933	2.8%
Repairs	<u>0</u>	<u>250</u>	<u>536</u>	<u>250</u>	<u>(286)</u>	-53.3%
Operating Expenses	\$415,220	\$420,038	\$410,144	\$430,653	\$20,510	5.0%
<b>Operating Surplus (Deficit)</b>	<b><u>\$261,842</u></b>	<b><u>\$291,333</u></b>	<b><u>\$234,157</u></b>	<b><u>\$262,831</u></b>	<b><u>\$28,674</u></b>	
Operating Capital	0	0	0	0	0	N/A
Overhead Transfer	<u>387,600</u>	<u>303,750</u>	<u>303,750</u>	<u>303,750</u>	<u>0</u>	0.0%
Non Operating Expenses	\$387,600	\$303,750	\$303,750	\$303,750	\$0	0.0%
<b>Total Expenses</b>	<b><u>\$802,820</u></b>	<b><u>\$723,788</u></b>	<b><u>\$713,894</u></b>	<b><u>\$734,403</u></b>	<b><u>\$20,510</u></b>	<b>2.9%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(\$125,758)</u></b>	<b><u>(\$12,417)</u></b>	<b><u>(\$69,593)</u></b>	<b><u>(\$40,919)</u></b>		



Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Center for the Arts**

**Revenue**

Daily Fees – \$0 projected change above year end budget. This represents recital ticket sales and we were close to 100% sold out at all performances

Fee Revenue – \$48,577 (7.8%) above year end projection due to uniform fee increase and an additional 3% in new program development as well as additional fee increases as approved by the Parks and Recreation Committee

Retail Sales – \$37 (3%) above year end projection (this represents flower sales and concession sales at performances)

Miscellaneous Revenue – \$570 above year end projection due to the sale of dance camp DVDs. (Previously was listed in camp fees)

**Expenses**

Salaries & Wages – \$9,330 (3.4%) above projected year end due to uniform increase

Employee Benefits – \$1,297 (5.4%) above projected year end due to uniform increase in health insurance and additional training for staff

Contract Services – \$7,901 (20.6%) above projected year end (All dance team competitions take place in 2018 so pre-paid entry fees for those events is being transferred to the new year)

Utilities – \$334 (53.1%) above year end projection due to adding tablets to camps in 2018 (This enables staff to have access to all camp related documents, easily accessible no matter where they are traveling)

Supplies – \$1,933 (2.8%) above projected year end

Repairs – \$286 (53.3%) under proposes year end, anticipating minimal equipment repairs

*Non-Operating*

Overhead Transfer – budgeted to be flat to projected year end



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2018 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Center for the Arts</b>						
Program 201 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>480,761</u>	<u>393,378</u>	<u>410,072</u>	<u>407,805</u>	<u>(2,267)</u>	-0.6%
Surplus (Deficit):	(480,761)	(393,378)	(410,072)	(407,805)	2,267	N/A
						Gr. Margin (2018)
Program: 202 - Pre-School Art						
Revenue	8,478	12,453	11,638	14,539	2,901	24.9%
Expense	<u>6,721</u>	<u>9,351</u>	<u>8,298</u>	<u>9,583</u>	<u>1,285</u>	15.5%
Surplus (Deficit):	1,758	3,102	3,340	4,957	1,616	34.1%
						Gr. Margin (2018)
Program: 203 - Gym and Art						
Revenue	31,087	34,975	25,250	26,008	758	3.0%
Expense	<u>16,389</u>	<u>17,662</u>	<u>13,925</u>	<u>14,132</u>	<u>207</u>	1.5%
Surplus (Deficit):	14,698	17,313	11,325	11,875	550	45.7%
						Gr. Margin (2018)
Program: 204 - Youth Art						
Revenue	32,175	38,172	17,307	20,379	3,071	17.7%
Expense	<u>16,868</u>	<u>17,947</u>	<u>7,121</u>	<u>8,353</u>	<u>1,231</u>	17.3%
Surplus (Deficit):	15,308	20,225	10,186	12,026	1,840	59.0%
						Gr. Margin (2018)
Program: 205 - Young Rembrandts						
Revenue	20,707	19,671	17,574	18,101	527	3.0%
Expense	<u>13,328</u>	<u>13,480</u>	<u>12,302</u>	<u>12,609</u>	<u>308</u>	2.5%
Surplus (Deficit):	7,379	6,191	5,272	5,492	220	30.3%
						Gr. Margin (2018)
Program: 206 - Adult Art						
Revenue	3,396	3,645	0	0	0	N/A
Expense	<u>2,120</u>	<u>2,137</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	1,276	1,508	0	0	0	N/A
						Gr. Margin (2018)
Program: 207 - Ceramics						
Revenue	43,126	50,853	50,818	56,004	5,187	10.2%
Expense	<u>18,046</u>	<u>21,946</u>	<u>21,703</u>	<u>21,921</u>	<u>218</u>	1.0%
Surplus (Deficit):	25,080	28,908	29,115	34,083	4,968	60.9%
						Gr. Margin (2018)
Program: 208 - Knitting						
Revenue	16,285	18,472	14,863	15,309	446	3.0%
Expense	<u>8,477</u>	<u>8,767</u>	<u>8,689</u>	<u>8,906</u>	<u>217</u>	2.5%
Surplus (Deficit):	7,807	9,705	6,174	6,403	229	41.8%
						Gr. Margin (2018)
Program: 209 - New Trier Extension (NTX)						
Revenue	24,107	18,014	15,794	16,267	474	3.0%
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	24,107	18,014	15,794	16,267	474	100.0%
						Gr. Margin (2018)
Program: 210 - Ballet						
Revenue	86,651	91,625	68,768	71,175	2,407	3.5%
Expense	<u>24,329</u>	<u>27,132</u>	<u>23,728</u>	<u>24,527</u>	<u>799</u>	3.4%
Surplus (Deficit):	62,322	64,493	45,040	46,648	1,608	65.5%
						Gr. Margin (2018)
Program: 211 - Dance						
Revenue	64,364	76,986	75,591	77,858	2,268	3.0%
Expense	<u>22,283</u>	<u>21,239</u>	<u>22,726</u>	<u>23,268</u>	<u>542</u>	2.4%
Surplus (Deficit):	42,081	55,747	52,865	54,590	1,725	70.1%
						Gr. Margin (2018)
Program: 212 - Tap						
Revenue	6,212	2,476	3,078	4,414	1,336	43.4%
Expense	<u>2,978</u>	<u>1,560</u>	<u>402</u>	<u>805</u>	<u>403</u>	100.2%
Surplus (Deficit):	3,233	916	2,676	3,609	933	81.8%
						Gr. Margin (2018)



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 213 - Dance Team</b>						
Revenue	61,397	55,118	59,105	60,888	1,783	3.0%
Expense	<u>39,944</u>	<u>40,573</u>	<u>31,384</u>	<u>39,350</u>	<u>7,966</u>	25.4%
Surplus (Deficit):	21,453	14,545	27,721	21,538	(6,183)	35.4%
						Gr. Margin (2018)
<b>Program: 214 - Dance Recital</b>						
Revenue	54,352	51,853	50,017	51,082	1,066	2.1%
Expense	<u>36,494</u>	<u>32,018</u>	<u>32,450</u>	<u>33,473</u>	<u>1,023</u>	3.2%
Surplus (Deficit):	17,858	19,835	17,566	17,609	43	34.5%
						Gr. Margin (2018)
<b>Program: 215 - Workshops</b>						
Revenue	9,132	9,027	9,284	9,562	279	3.0%
Expense	<u>8,491</u>	<u>7,075</u>	<u>7,544</u>	<u>8,077</u>	<u>533</u>	7.1%
Surplus (Deficit):	641	1,952	1,740	1,485	(255)	15.5%
						Gr. Margin (2018)
<b>Program: 216 - Early Bird</b>						
Revenue	3,604	3,714	5,580	5,747	167	3.0%
Expense	<u>1,030</u>	<u>1,056</u>	<u>997</u>	<u>1,022</u>	<u>25</u>	2.5%
Surplus (Deficit):	2,574	2,658	4,582	4,725	142	82.2%
						Gr. Margin (2018)
<b>Program: 217 - Arts in the Parks</b>						
Revenue	165,243	170,201	177,584	194,159	16,575	9.3%
Expense	<u>85,572</u>	<u>85,904</u>	<u>89,234</u>	<u>96,895</u>	<u>7,661</u>	8.6%
Surplus (Deficit):	79,671	84,297	88,350	97,265	8,914	50.1%
						Gr. Margin (2018)
<b>Program: 218 - Dance Camp</b>						
Revenue	45,705	47,077	35,811	45,571	9,760	27.3%
Expense	<u>18,185</u>	<u>17,385</u>	<u>17,147</u>	<u>19,120</u>	<u>1,973</u>	11.5%
Surplus (Deficit):	27,520	29,692	18,664	26,452	7,788	58.0%
						Gr. Margin (2018)
<b>Program: 221 - Art Birthday Parties</b>						
Revenue	1,042	4,400	5,090	5,160	70	1.4%
Expense	<u>460</u>	<u>3,800</u>	<u>5,021</u>	<u>3,752</u>	<u>(1,269)</u>	-25.3%
Surplus (Deficit):	582	600	69	1,408	1,339	27.3%
						Gr. Margin (2018)
<b>Program: 222 - Dance Birthday Parties</b>						
Revenue	0	2,640	1,150	1,260	110	9.6%
Expense	<u>345</u>	<u>1,380</u>	<u>1,150</u>	<u>805</u>	<u>(345)</u>	-30.0%
Surplus (Deficit):	(345)	1,260	0	455	455	36.1%
						Gr. Margin (2018)
<b>Total Center for the Arts</b>						
Revenue	\$ 677,063	\$ 711,371	\$ 644,300	\$ 693,484	\$ 49,184	7.6%
Expense	<u>802,820</u>	<u>723,788</u>	<u>713,894</u>	<u>734,403</u>	<u>20,510</u>	2.9%
Surplus (Deficit):	\$ (125,758)	\$ (12,417)	\$ (69,593)	\$ (40,919)	28,674	-5.9%
						Gr. Margin (2018)

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### Early Childhood

The Early Childhood Department includes Preschool, Full Day Preschool (day care), Kindergarten Enrichment (KE) and programs and classes geared to preschool age children. Our After School Recreation (ASR) program is also included here which is an after school day care option for working parents. Participants are bused to the CRC after school and are cared for until 6:00pm

The department is coordinated by the full-time Early Childhood Supervisor who is assisted by a full-time Program Coordinator as well as a part-time KE Coordinator. There are 21 part-time teachers and about 30 part-time staff in the ASR program.

Camps in Early Childhood are Tiny Tots, Super Tots and Discovery Camp.

There is a CRC administrative overhead charge of \$560,250 included in the 2018 budget.



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

**Early Childhood**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Fee Revenue	\$1,760,463	\$1,897,991	\$1,906,049	\$2,102,474	\$196,425	10.3%
Miscellaneous Revenue	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<b>Total Revenue</b>	<b>\$1,765,463</b>	<b>\$1,897,991</b>	<b>\$1,906,049</b>	<b>\$2,102,474</b>	<b>\$196,425</b>	<b>10.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$709,893	\$699,432	\$710,169	\$736,243	\$26,074	3.7%
Employee Benefits	20,057	30,902	10,446	29,780	19,334	185.1%
Contract Services	46,678	39,937	43,418	47,680	4,262	9.8%
Utilities	1,591	1,638	1,417	6,576	5,160	364.3%
Supplies	<u>97,423</u>	<u>96,009</u>	<u>103,801</u>	<u>116,378</u>	<u>12,577</u>	12.1%
Operating Expenses	\$875,642	\$867,919	\$869,250	\$936,658	\$67,407	7.8%
<b>Operating Surplus (Deficit)</b>	<b>\$889,822</b>	<b>\$1,030,072</b>	<b>\$1,036,799</b>	<b>\$1,165,816</b>	<b>\$129,017</b>	
Overhead Transfer	<u>465,120</u>	<u>560,250</u>	<u>560,250</u>	<u>560,250</u>	<u>0</u>	0.0%
<b>Total Expenses</b>	<b>\$1,340,762</b>	<b>\$1,428,169</b>	<b>\$1,429,500</b>	<b>\$1,496,908</b>	<b>\$67,407</b>	<b>4.7%</b>
<b>Net Surplus (Deficit)</b>	<b>\$424,702</b>	<b>\$469,822</b>	<b>\$476,549</b>	<b>\$605,566</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Early Childhood**

**Revenue**

Fee Revenue – \$196,425 (10.3%) above projected year end due to big increases in registration in After School Recreation and Kindergarten Enrichment

Misc. Revenue – \$0

**Expenses**

Salaries & Wages – \$26,074 (3.7%) above projected year end due to some additional staff in ASR and KE

Employee Benefits – \$19,334 (185.1%) above projected year end due to health care uniform increase, some increase in employee training and the addition of one full time staff adding family health benefits

Contract Services – \$4,262 (9.8%) above projected year end due largely to increased entry fees for ASR and KE

Utilities – \$5,160 (364.3%) above projected year end due to the addition of a cell phone for supervisor and the purchase of tablets for KE, ASR and camps

Supplies – \$12,577 (12.1%) above projected year end due to supply costs associated with one new ASR classroom and one new KE room

*Non-Operating*

Overhead Transfer – projected to be flat to projected year end



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Early Childhood</b>						
Program 301 - Administration						
Revenue	\$ 5,000	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>565,534</u>	<u>645,191</u>	<u>626,554</u>	<u>651,415</u>	<u>24,861</u>	4.0%
Surplus (Deficit):	(560,534)	(645,191)	(626,554)	(651,415)	(24,861)	N/A
						Gr. Margin (2018)
Program: 302 - Little Learners						
Revenue	12,565	12,850	7,773	8,006	233	3.0%
Expense	<u>5,734</u>	<u>6,754</u>	<u>6,173</u>	<u>4,931</u>	<u>(1,242)</u>	-20.1%
Surplus (Deficit):	6,831	6,096	1,600	3,075	1,475	38.4%
						Gr. Margin (2018)
Program: 303 - Pre School						
Revenue	214,308	220,893	217,148	227,775	10,627	4.9%
Expense	<u>93,110</u>	<u>99,519</u>	<u>97,546</u>	<u>99,950</u>	<u>2,404</u>	2.5%
Surplus (Deficit):	121,198	121,374	119,601	127,824	8,223	56.1%
						Gr. Margin (2018)
Program: 304 - FD Pre School						
Revenue	148,598	161,635	127,195	131,900	4,706	3.7%
Expense	<u>92,328</u>	<u>88,993</u>	<u>77,864</u>	<u>62,597</u>	<u>(15,267)</u>	-19.6%
Surplus (Deficit):	56,270	72,642	49,330	69,303	19,973	52.5%
						Gr. Margin (2018)
Program: 305 - Lunch Bunch						
Revenue	12,464	14,301	14,582	15,019	437	3.0%
Expense	<u>6,585</u>	<u>6,713</u>	<u>7,176</u>	<u>7,309</u>	<u>133</u>	1.9%
Surplus (Deficit):	5,879	7,588	7,406	7,710	305	51.3%
						Gr. Margin (2018)
Program: 306 - Kinder Enrichment						
Revenue	469,872	518,756	550,001	632,753	82,752	15.0%
Expense	<u>246,784</u>	<u>251,235</u>	<u>258,368</u>	<u>275,708</u>	<u>17,339</u>	6.7%
Surplus (Deficit):	223,088	267,521	291,633	357,045	65,413	56.4%
						Gr. Margin (2018)
Program: 307 - After School Rec						
Revenue	646,853	696,401	741,368	829,550	88,182	11.9%
Expense	<u>199,960</u>	<u>199,347</u>	<u>220,778</u>	<u>252,261</u>	<u>31,483</u>	14.3%
Surplus (Deficit):	446,893	497,054	520,590	577,289	56,699	69.6%
						Gr. Margin (2018)
Program: 308 - Tiny Tots						
Revenue	77,797	84,214	76,330	78,620	2,290	3.0%
Expense	<u>42,177</u>	<u>42,331</u>	<u>48,477</u>	<u>52,048</u>	<u>3,571</u>	7.4%
Surplus (Deficit):	35,620	41,883	27,854	26,573	(1,281)	33.8%
						Gr. Margin (2018)
Program: 309 - EC After Camp						
Revenue	40,393	41,820	41,795	43,983	2,189	5.2%
Expense	<u>25,480</u>	<u>24,291</u>	<u>27,928</u>	<u>29,553</u>	<u>1,625</u>	5.8%
Surplus (Deficit):	14,913	17,529	13,867	14,430	564	32.8%
						Gr. Margin (2018)
Program: 310 - Discovery Camp						
Revenue	91,344	96,646	86,060	88,642	2,582	3.0%
Expense	<u>37,282</u>	<u>39,082</u>	<u>38,399</u>	<u>40,332</u>	<u>1,933</u>	5.0%
Surplus (Deficit):	54,063	57,565	47,661	48,309	648	54.5%
						Gr. Margin (2018)
Program: 311 - Baby Sitting Services						
Revenue	31,616	33,628	33,649	34,658	1,009	3.0%
Expense	<u>19,326</u>	<u>17,513</u>	<u>15,238</u>	<u>15,596</u>	<u>359</u>	2.4%
Surplus (Deficit):	12,290	16,115	18,411	19,062	651	55.0%
						Gr. Margin (2018)
Program: 312 - Terrific Times for Tots						
Revenue	11,126	12,361	8,928	9,735	808	9.0%
Expense	<u>5,581</u>	<u>6,036</u>	<u>4,573</u>	<u>4,772</u>	<u>200</u>	4.4%
Surplus (Deficit):	5,545	6,325	4,355	4,963	608	51.0%
						Gr. Margin (2018)





**2018 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 313 - Just Me Alone</b>						
Revenue	3,527	4,486	1,222	1,831	609	49.8%
Expense	<u>881</u>	<u>1,164</u>	<u>426</u>	<u>434</u>	<u>8</u>	1.9%
Surplus (Deficit):	2,646	3,322	796	1,396	601	76.3%
						Gr. Margin (2018)
<b>Total Early Childhood</b>						
Revenue	\$ 1,765,463	\$ 1,897,991	\$ 1,906,049	\$ 2,102,474	\$ 196,425	10.3%
Expense	<u>1,340,762</u>	<u>1,428,169</u>	<u>1,429,500</u>	<u>1,496,908</u>	<u>67,407</u>	4.7%
Surplus (Deficit):	\$ 424,702	\$ 469,822	\$ 476,549	\$ 605,566	129,017	28.8%
						Gr. Margin (2018)

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### **General Recreation**

The General Recreation Department includes programs and camps that are wide-ranging in nature. The General Recreation Supervisor is assisted by a full-time Recreation Activity Coordinator (a position that was added when the Park District took over the School District 39 after school programs). Programs throughout the year are run largely by independent contractors in addition to about 15 part-time instructors.

Summer camps in this area include Great Gillson, Junior Day Camp, Wiggleworms Camp, After Camp Recreation and Safety Town. The number of part-time staff in this department during the summer can climb as high as 125.

There is a CRC administrative overhead charge of \$438,750 included in the 2018 budget.



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

**General Recreation**

	2016	2017	2017	2018 Budget	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance
					<u>Amount</u> <u>%</u>
<b>Revenue</b>					
Fee Revenue	\$1,380,554	\$1,426,182	\$1,494,455	\$1,558,215	\$63,759      4.3%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>2,200</u>	<u>2,200</u>	<u>0</u> 0.0%
<b>Total Revenue</b>	<b><u>\$1,380,554</u></b>	<b><u>\$1,426,182</u></b>	<b><u>\$1,496,655</u></b>	<b><u>\$1,560,415</u></b>	<b><u>\$63,759</u></b> <b>4.3%</b>
<b>Expenses</b>					
Salaries & Wages	\$388,636	\$399,497	\$418,620	\$446,870	\$28,250      6.7%
Employee Benefits	41,888	42,572	38,913	41,636	2,723      7.0%
Contract Services	369,556	393,347	387,671	398,638	10,968      2.8%
Utilities	1,463	1,525	2,031	1,718	(312)      -15.4%
Supplies	<u>28,596</u>	<u>32,113</u>	<u>33,549</u>	<u>37,317</u>	<u>3,767</u> 11.2%
Operating Expenses	<u>\$830,139</u>	<u>\$869,054</u>	<u>\$880,783</u>	<u>\$926,179</u>	<u>\$45,396</u> 5.2%
<b>Operating Surplus (Deficit)</b>	<b><u>\$550,415</u></b>	<b><u>\$557,129</u></b>	<b><u>\$615,872</u></b>	<b><u>\$634,235</u></b>	<b><u>\$18,363</u></b>
Overhead Transfer	<u>216,240</u>	<u>438,750</u>	<u>438,750</u>	<u>438,750</u>	<u>0</u> 0.0%
<b>Total Expenses</b>	<b><u>\$1,046,379</u></b>	<b><u>\$1,307,804</u></b>	<b><u>\$1,319,533</u></b>	<b><u>\$1,364,929</u></b>	<b><u>\$45,396</u></b> <b>3.4%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$334,175</u></b>	<b><u>\$118,379</u></b>	<b><u>\$177,122</u></b>	<b><u>\$195,485</u></b>	

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**General Recreation**

**Revenue**

Fee Revenue – \$63,759 (4.3%) above projected year end due to uniform fee increase and an additional fee increase as approved by the Parks and Recreation Committee

Misc. Revenue – \$0 Budgeted flat over year end projections due to anticipated sponsorship dollars for seasonal events

**Expenses**

Salaries & Wages – \$28,250 (6.7%) above projected year end due to uniform fee increase, an increase in staff at some camps and an additional wage increase as approved by the Parks and Recreation Committee

Employee Benefits – \$2,723 (7%) over projected year end due to uniform increase in health insurance and additional training for staff

Contract Services – \$10,968 (2.8%) over projected year end due to anticipated increase in participation in programs taught by outside vendors

Utilities – \$312 (15.4%) under projected year end due to savings on cell phone contract

Supplies – \$3,767 (11.2%) over projected year end due to expected increase in participation in some camps including Great Gillson and adding snacks to the Jr Day Camp program

*Non-Operating*

Overhead Transfer – expected to be flat to the projected year end



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>General Recreation</b>						
Program 401 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>320,851</u>	<u>549,394</u>	<u>546,688</u>	<u>557,184</u>	<u>10,496</u>	1.9%
Surplus (Deficit):	(320,851)	(549,394)	(546,688)	(557,184)	(10,496)	N/A
						Gr. Margin (2018)
Program: 402 - Wiggleworms						
Revenue	142,571	146,894	161,846	176,874	15,028	9.3%
Expense	<u>84,316</u>	<u>86,712</u>	<u>91,124</u>	<u>98,208</u>	<u>7,084</u>	7.8%
Surplus (Deficit):	58,255	60,182	70,722	78,666	7,944	44.5%
						Gr. Margin (2018)
Program: 403 - Great Gillson						
Revenue	290,405	301,382	307,115	325,991	18,876	6.1%
Expense	<u>92,261</u>	<u>88,726</u>	<u>94,829</u>	<u>99,329</u>	<u>4,499</u>	4.7%
Surplus (Deficit):	198,144	212,656	212,286	226,662	14,376	69.5%
						Gr. Margin (2018)
Program: 404 - Jr. Day						
Revenue	243,156	251,223	302,577	318,544	15,967	5.3%
Expense	<u>131,720</u>	<u>132,009</u>	<u>154,332</u>	<u>164,856</u>	<u>10,524</u>	6.8%
Surplus (Deficit):	111,436	119,214	148,245	153,688	5,443	48.2%
						Gr. Margin (2018)
Program: 405 - After Camp Recreation						
Revenue	86,283	89,198	107,603	112,752	5,149	4.8%
Expense	<u>42,950</u>	<u>44,033</u>	<u>47,279</u>	<u>50,562</u>	<u>3,283</u>	6.9%
Surplus (Deficit):	43,332	45,165	60,324	62,190	1,866	55.2%
						Gr. Margin (2018)
Program: 406 - Safety Town						
Revenue	4,904	5,054	6,805	7,115	310	4.6%
Expense	<u>4,470</u>	<u>2,909</u>	<u>2,767</u>	<u>2,922</u>	<u>155</u>	5.6%
Surplus (Deficit):	434	2,145	4,038	4,193	155	58.9%
						Gr. Margin (2018)
Program: 407 - Play-Well Tek-Nologies						
Revenue	39,778	44,123	37,042	38,246	1,204	3.3%
Expense	<u>24,658</u>	<u>26,800</u>	<u>25,189</u>	<u>25,902</u>	<u>713</u>	2.8%
Surplus (Deficit):	15,120	17,323	11,853	12,344	491	32.3%
						Gr. Margin (2018)
Program: 410 - Nature Programs						
Revenue	0	0	0	4,165	4,165	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,345</u>	<u>2,345</u>	N/A
Surplus (Deficit):	0	0	0	1,820	1,820	43.7%
						Gr. Margin (2018)
Program: 411 - Chicago Loves Dance						
Revenue	0	0	0	12,890	12,890	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,933</u>	<u>8,933</u>	N/A
Surplus (Deficit):	0	0	0	3,957	3,957	30.7%
						Gr. Margin (2018)
Program: 412 - American Red Cross Classes						
Revenue	16,623	15,260	17,275	16,048	(1,227)	-7.1%
Expense	<u>4,425</u>	<u>3,348</u>	<u>3,854</u>	<u>3,734</u>	<u>(120)</u>	-3.1%
Surplus (Deficit):	12,198	11,912	13,421	12,315	(1,107)	76.7%
						Gr. Margin (2018)
Program: 413 - Teen Programming						
Revenue	616	532	875	916	41	4.7%
Expense	<u>1,330</u>	<u>1,472</u>	<u>821</u>	<u>842</u>	<u>21</u>	2.5%
Surplus (Deficit):	(714)	(940)	54	74	20	8.1%
						Gr. Margin (2018)
Program: 414 - One Day Workshops						
Revenue	4,576	4,654	4,299	4,654	355	8.3%
Expense	<u>3,150</u>	<u>3,116</u>	<u>2,930</u>	<u>3,165</u>	<u>235</u>	8.0%
Surplus (Deficit):	1,426	1,538	1,369	1,489	120	32.0%
						Gr. Margin (2018)



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
Program: 415 - Holiday Camps - Winter						
Revenue	31,462	34,953	35,064	37,072	2,008	5.7%
Expense	<u>11,352</u>	<u>14,906</u>	<u>14,864</u>	<u>13,420</u>	<u>(1,443)</u>	<u>-9.7%</u>
Surplus (Deficit):	20,110	20,047	20,201	23,652	3,451	63.8%
						Gr. Margin (2018)
Program: 416 - Holiday Camps - Spring						
Revenue	17,349	17,955	15,472	15,964	492	3.2%
Expense	<u>10,174</u>	<u>9,002</u>	<u>6,190</u>	<u>6,617</u>	<u>428</u>	<u>6.9%</u>
Surplus (Deficit):	7,175	8,953	9,282	9,347	65	58.5%
						Gr. Margin (2018)
Program: 417 - School Day Off						
Revenue	25,650	21,904	26,571	28,000	1,429	5.4%
Expense	<u>11,705</u>	<u>7,981</u>	<u>9,128</u>	<u>9,651</u>	<u>523</u>	<u>5.7%</u>
Surplus (Deficit):	13,944	13,923	17,443	18,349	906	65.5%
						Gr. Margin (2018)
Program: 418 - Chess						
Revenue	11,782	12,860	11,964	13,456	1,492	12.5%
Expense	<u>7,273</u>	<u>8,101</u>	<u>7,767</u>	<u>9,218</u>	<u>1,451</u>	<u>18.7%</u>
Surplus (Deficit):	4,509	4,759	4,197	4,238	41	31.5%
						Gr. Margin (2018)
Program: 419 - Mad Science						
Revenue	23,691	23,973	16,657	18,517	1,860	11.2%
Expense	<u>14,988</u>	<u>15,822</u>	<u>10,798</u>	<u>12,224</u>	<u>1,426</u>	<u>13.2%</u>
Surplus (Deficit):	8,703	8,151	5,858	6,293	435	34.0%
						Gr. Margin (2018)
Program: 420 - Dog Training						
Revenue	10,641	10,280	13,627	14,131	504	3.7%
Expense	<u>6,366</u>	<u>5,805</u>	<u>9,266</u>	<u>9,543</u>	<u>277</u>	<u>3.0%</u>
Surplus (Deficit):	4,275	4,475	4,361	4,588	227	32.5%
						Gr. Margin (2018)
Program: 423 - Musikgarten Classes						
Revenue	28,550	30,064	29,083	29,972	889	3.1%
Expense	<u>19,169</u>	<u>17,345</u>	<u>19,650</u>	<u>20,179</u>	<u>529</u>	<u>2.7%</u>
Surplus (Deficit):	9,381	12,719	9,433	9,793	360	32.7%
						Gr. Margin (2018)
Program: 424 - Amigos Classes						
Revenue	4,347	7,560	6,083	3,750	(2,333)	-38.4%
Expense	<u>2,864</u>	<u>4,800</u>	<u>4,177</u>	<u>2,580</u>	<u>(1,597)</u>	<u>-38.2%</u>
Surplus (Deficit):	1,483	2,760	1,906	1,170	(736)	31.2%
						Gr. Margin (2018)



**2018 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 425 - Computer Explorers</b>						
Revenue	26,662	39,491	31,772	30,659	(1,113)	-3.5%
Expense	<u>17,424</u>	<u>24,879</u>	<u>21,171</u>	<u>20,500</u>	(671)	-3.2%
Surplus (Deficit):	9,238	14,612	10,601	10,159	(442)	33.1%
						Gr. Margin (2018)
<b>Program: 426 - Seasonal Events</b>						
Revenue	27,984	23,875	27,842	27,231	(612)	-2.2%
Expense	<u>18,716</u>	<u>19,483</u>	<u>20,192</u>	<u>20,188</u>	(4)	0.0%
Surplus (Deficit):	9,267	4,393	7,650	7,043	(607)	25.9%
						Gr. Margin (2018)
<b>Program: 427 - New Programs</b>						
Revenue	13,138	19,630	34,335	2,092	(32,243)	-93.9%
Expense	<u>9,151</u>	<u>12,844</u>	<u>18,300</u>	<u>1,450</u>	(16,850)	-92.1%
Surplus (Deficit):	3,987	6,786	16,035	642	(15,393)	30.7%
						Gr. Margin (2018)
<b>Program: 428 - After School Club</b>						
Revenue	313,302	307,765	294,722	300,164	5,442	1.8%
Expense	<u>195,576</u>	<u>216,821</u>	<u>201,825</u>	<u>206,578</u>	4,754	2.4%
Surplus (Deficit):	117,726	90,944	92,897	93,586	688	31.2%
						Gr. Margin (2018)
<b>Program: 429 - Northshore Cooking Academy</b>						
Revenue	17,085	17,553	8,026	21,212	13,186	164.3%
Expense	<u>11,488</u>	<u>11,495</u>	<u>6,393</u>	<u>14,800</u>	8,408	131.5%
Surplus (Deficit):	5,597	6,058	1,634	6,412	4,778	30.2%
						Gr. Margin (2018)
<b>Total General Recreation</b>						
Revenue	\$ 1,380,554	\$ 1,426,182	\$ 1,496,655	\$ 1,560,415	\$ 63,759	4.3%
Expense	<u>1,046,379</u>	<u>1,307,804</u>	<u>1,319,533</u>	<u>1,364,929</u>	45,396	3.4%
Surplus (Deficit):	\$ 334,175	\$ 118,379	\$ 177,122	\$ 195,485	18,363	12.5%
						Gr. Margin (2018)



### **Gymnastics**

The Gymnastics Department includes all programs operated out of the gymnastics facility at the CRC and is managed by a full-time Gymnastics Supervisor. He is supported by three full-time instructors/coaches and up to 50 part-time staff. Activities include gymnastics classes for participants age one through high school. There is also a competitive team program.

Gymnastics operates a summer camp and programs during the spring break and winter break weeks.

There is a CRC administrative overhead charge of \$438,750 included in the 2018 budget.



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

**Gymnastics**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Fee Revenue	\$1,204,567	\$1,259,980	\$1,197,639	\$1,208,322	\$10,683	0.9%
Membership Fees	28,209	32,500	34,500	35,535	1,035	3.0%
Rental Revenue	500	0	0	0	0	N/A
Retail Sales	7,711	9,637	8,323	8,423	100	1.2%
Miscellaneous Revenue	<u>2,810</u>	<u>400</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<b>Total Revenue</b>	<b><u>\$1,243,797</u></b>	<b><u>\$1,302,517</u></b>	<b><u>\$1,240,462</u></b>	<b><u>\$1,252,280</u></b>	<b><u>\$11,818</u></b>	<b>1.0%</b>
<b>Expenses</b>						
Salaries & Wages	\$455,076	\$505,257	\$478,208	\$486,875	\$8,667	1.8%
Employee Benefits	64,248	85,545	78,128	81,802	3,674	4.7%
Contract Services	23,230	17,692	21,659	24,142	2,483	11.5%
Utilities	869	888	628	641	13	2.0%
Supplies	<u>19,075</u>	<u>16,613</u>	<u>13,306</u>	<u>13,891</u>	<u>585</u>	4.4%
Operating Expenses	<u>\$562,497</u>	<u>\$625,996</u>	<u>\$591,929</u>	<u>\$607,351</u>	<u>\$15,422</u>	2.6%
<b>Operating Surplus (Deficit)</b>	<b><u>\$681,300</u></b>	<b><u>\$676,521</u></b>	<b><u>\$648,533</u></b>	<b><u>\$644,929</u></b>	<b><u>(\$3,604)</u></b>	
Overhead Transfer	<u>459,000</u>	<u>438,750</u>	<u>438,750</u>	<u>438,750</u>	<u>0</u>	0.0%
<b>Total Expenses</b>	<b><u>\$1,021,497</u></b>	<b><u>\$1,064,746</u></b>	<b><u>\$1,030,679</u></b>	<b><u>\$1,046,101</u></b>	<b><u>\$15,422</u></b>	<b>1.5%</b>
<b>Net Surplus (Deficit)</b>	<b>\$222,300</b>	<b>\$237,771</b>	<b>\$209,783</b>	<b>\$206,179</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Gymnastics**

**Revenue**

Fee Revenue – \$10,683 (0.9%) above year end projections due to extra 2 weeks of gymnastics camp in 2017 that will not be repeated in 2018. Uniform increases of 3% were added.

Membership Fees – \$1,035 (3%) above projections due to uniform fee increases

Retail Sales – \$100 (3%)

Misc. Revenue – 0% increase, this is a pass through cost for competitions. Fees charged by gyms holding competitions are passed on the gymnasts competing.

**Expenses**

Salaries & Wages – \$8,667 (1.8%) above projections, not full uniform increase due to 2 weeks less of summer programming

Employee Benefits – \$3,674 (4.7%) above year end projections due to uniform increase in health insurance

Contract Services – \$2,483 (11.5%) above year end projections largely due to increases in competitions and number of athletes attending competitions

Utilities – \$13 (2%) above projected year end (in this area, cell phones)

Supplies – \$585 (4.4%) above year end projections, due to adding cost of replacing foam blocks for the pit in 2018

*Non-Operating*

Capital and Overhead Transfer – Budgeted to be flat to year end projections



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Gymnastics</b>						
Program 501 - Administration						
Revenue	\$ 8,211	\$ 6,637	\$ 3,323	\$ 3,423	\$ 100	3.0%
Expense	<u>597,611</u>	<u>597,658</u>	<u>582,918</u>	<u>588,645</u>	<u>5,727</u>	1.0%
Surplus (Deficit):	(589,400)	(591,021)	(579,595)	(585,222)	(5,627)	-17096.8% Gr. Margin (2018)
Program: 502 - Gym Camp						
Revenue	68,433	70,486	97,961	75,550	(22,411)	-22.9%
Expense	<u>21,520</u>	<u>21,994</u>	<u>25,260</u>	<u>22,171</u>	<u>(3,089)</u>	-12.2%
Surplus (Deficit):	46,913	48,492	72,701	53,379	(19,322)	70.7% Gr. Margin (2018)
Program: 503 - Gymnastics						
Revenue	903,727	973,937	859,074	884,846	25,772	3.0%
Expense	<u>258,842</u>	<u>291,627</u>	<u>256,670</u>	<u>263,076</u>	<u>6,406</u>	2.5%
Surplus (Deficit):	644,885	682,310	602,405	621,771	19,366	70.3% Gr. Margin (2018)
Program: 504 - Gym Parties						
Revenue	66,122	62,624	64,190	66,218	2,029	3.2%
Expense	<u>43,282</u>	<u>41,314</u>	<u>41,864</u>	<u>42,138</u>	<u>274</u>	0.7%
Surplus (Deficit):	22,840	21,310	22,326	24,081	1,755	36.4% Gr. Margin (2018)
Program: 505 - Competitions						
Revenue	31,019	35,900	39,500	40,535	1,035	2.6%
Expense	<u>35,274</u>	<u>28,300</u>	<u>33,054</u>	<u>36,884</u>	<u>3,830</u>	11.6%
Surplus (Deficit):	(4,255)	7,600	6,446	3,651	(2,795)	9.0% Gr. Margin (2018)
Program: 506 - Team Gym						
Revenue	166,285	152,933	176,415	181,707	5,292	3.0%
Expense	<u>64,968</u>	<u>83,853</u>	<u>90,915</u>	<u>93,187</u>	<u>2,273</u>	2.5%
Surplus (Deficit):	101,317	69,080	85,500	88,520	3,020	48.7% Gr. Margin (2018)
<b>Total Gymnastics</b>						
Revenue	\$ 1,243,797	\$ 1,302,517	\$ 1,240,462	\$ 1,252,280	\$ 11,818	1.0%
Expense	<u>1,021,497</u>	<u>1,064,746</u>	<u>1,030,679</u>	<u>1,046,101</u>	<u>15,422</u>	1.5%
Surplus (Deficit):	\$ 222,300	\$ 237,771	\$ 209,783	\$ 206,179	(3,604)	16.5% Gr. Margin (2018)

### **Sports One**

Sports One is managed by a full-time Sports Supervisor and over 100 teachers and coaches as well as independent contractor facilitated programs. This area includes the Youth Basketball League grades 4-8, Girls' Softball, Karate, Flag Football, Girl's Travel Basketball, Rugby and Sports Classes for a variety of ages.

Summer camps include the Boys and Girls Sports Camp as well as a Pee Wee Sportsters Camp and the August Camp Extension.

There is a CRC administrative overhead charge of \$229,500 included in the 2018 budget.



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

**Sports One**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$1,136	\$840	\$2,399	\$2,476	\$77	3.2%
Fee Revenue	<u>1,024,605</u>	<u>1,072,164</u>	<u>1,085,300</u>	<u>1,045,292</u>	<u>(40,008)</u>	-3.7%
<b>Total Revenue</b>	<b><u>\$1,025,741</u></b>	<b><u>\$1,073,004</u></b>	<b><u>\$1,087,699</u></b>	<b><u>\$1,047,768</u></b>	<b><u>(\$39,931)</u></b>	<b>-3.7%</b>
<b>Expenses</b>						
Salaries & Wages	\$181,883	\$191,372	\$195,017	\$196,204	\$1,187	0.6%
Employee Benefits	19,544	21,452	19,546	20,469	923	4.7%
Contract Services	394,636	405,361	407,831	403,140	(4,691)	-1.2%
Utilities	1,094	833	840	1,507	667	79.3%
Supplies	<u>22,412</u>	<u>22,501</u>	<u>21,331</u>	<u>21,008</u>	<u>(323)</u>	-1.5%
Operating Expenses	\$619,568	\$641,518	\$644,566	\$642,329	(\$2,237)	-0.3%
<b>Operating Surplus (Deficit)</b>	<b><u>\$406,173</u></b>	<b><u>\$431,486</u></b>	<b><u>\$443,133</u></b>	<b><u>\$405,439</u></b>	<b><u>(\$37,694)</u></b>	
Overhead Transfer	<u>291,720</u>	<u>229,500</u>	<u>229,500</u>	<u>229,500</u>	<u>0</u>	0.0%
<b>Total Expenses</b>	<b><u>\$911,288</u></b>	<b><u>\$871,018</u></b>	<b><u>\$874,066</u></b>	<b><u>\$871,829</u></b>	<b><u>(\$2,237)</u></b>	<b>-0.3%</b>
<b>Net Surplus (Deficit)</b>	<b>\$114,453</b>	<b>\$201,986</b>	<b>\$213,633</b>	<b>\$175,939</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Sports One**

**Revenue**

Daily Fees – \$77 (3.2%) above proposed year end (In this area, drop in basketball)

Fee Revenue – \$40,008 (3.7%) below projected year end due to the additional 2 weeks of camp extension that will not be happening in 2018, offset by additional wage increases as approved by the Parks and Recreation Committee

**Expenses**

Salaries & Wages – \$1,187 (.6%) below year end projection due to two fewer weeks of camp, offset by additional wage increases

Employee Benefits – \$923 (4.7%) above year end projection due to uniform increase in health care

Contract Services – \$4,691 (1.2%) below year end projection due to late summer camps by outside vendors

Utilities – \$667 (79.3%) above year end projection due to adding tablets to camps in 2018 (This enables staff to have access to all camp related documents, easily accessible no matter where they are traveling)

Supplies – \$323 (1.5%) below year end projections

*Non-Operating*

Overhead Transfer – Projected to be flat to year end projections



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Sports One</b>						
Program 601 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>367,072</u>	<u>308,758</u>	<u>306,777</u>	<u>309,115</u>	<u>2,338</u>	0.8%
Surplus (Deficit):	(367,072)	(308,758)	(306,777)	(309,115)	(2,338)	N/A
						Gr. Margin (2018)
Program: 602 - Summer BB Camp						
Revenue	24,624	25,206	25,037	25,803	766	3.1%
Expense	<u>16,154</u>	<u>16,635</u>	<u>16,344</u>	<u>16,833</u>	<u>489</u>	3.0%
Surplus (Deficit):	8,470	8,571	8,693	8,970	277	34.8%
						Gr. Margin (2018)
Program: 603 - Shotokan Karate						
Revenue	20,754	24,975	18,650	19,309	659	3.5%
Expense	<u>13,637</u>	<u>16,620</u>	<u>11,868</u>	<u>12,219</u>	<u>351</u>	3.0%
Surplus (Deficit):	7,117	8,355	6,782	7,090	308	36.7%
						Gr. Margin (2018)
Program: 604 - 3 Point Athletics						
Revenue	20,715	14,184	24,578	21,447	(3,131)	-12.7%
Expense	<u>12,455</u>	<u>8,320</u>	<u>13,690</u>	<u>12,402</u>	<u>(1,288)</u>	-9.4%
Surplus (Deficit):	8,260	5,864	10,888	9,045	(1,843)	42.2%
						Gr. Margin (2018)
Program: 605 - Youth BB						
Revenue	26,787	30,271	18,003	18,544	541	3.0%
Expense	<u>17,979</u>	<u>19,839</u>	<u>12,516</u>	<u>12,791</u>	<u>275</u>	2.2%
Surplus (Deficit):	8,808	10,432	5,487	5,753	266	31.0%
						Gr. Margin (2018)
Program: 606 - Eagles Football						
Revenue	604	0	0	0	0	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	604	0	0	0	0	N/A
						Gr. Margin (2018)
Program: 607 - Sports Camp						
Revenue	338,756	348,493	310,741	322,841	12,100	3.9%
Expense	<u>112,893</u>	<u>114,825</u>	<u>108,916</u>	<u>118,289</u>	<u>9,373</u>	8.6%
Surplus (Deficit):	225,864	233,668	201,825	204,552	2,726	63.4%
						Gr. Margin (2018)
Program: 608 - Saturday Basketball						
Revenue	93,950	97,502	90,126	92,830	2,704	3.0%
Expense	<u>52,313</u>	<u>54,422</u>	<u>45,608</u>	<u>47,305</u>	<u>1,697</u>	3.7%
Surplus (Deficit):	41,637	43,080	44,518	45,525	1,007	49.0%
						Gr. Margin (2018)
Program: 609 - Girls SB League						
Revenue	22,659	23,355	31,064	32,044	980	3.2%
Expense	<u>15,852</u>	<u>16,316</u>	<u>21,448</u>	<u>22,091</u>	<u>643</u>	3.0%
Surplus (Deficit):	6,807	7,039	9,616	9,953	337	31.1%
						Gr. Margin (2018)
Program: 610 - Pee Wee Sportsters						
Revenue	70,917	83,622	67,937	69,974	2,037	3.0%
Expense	<u>47,740</u>	<u>53,413</u>	<u>45,048</u>	<u>46,343</u>	<u>1,295</u>	2.9%
Surplus (Deficit):	23,177	30,209	22,888	23,631	743	33.8%
						Gr. Margin (2018)
Program: 611 - Young Tigers Karate						
Revenue	28,322	29,474	22,794	23,501	707	3.1%
Expense	<u>19,599</u>	<u>19,435</u>	<u>16,480</u>	<u>16,974</u>	<u>494</u>	3.0%
Surplus (Deficit):	8,723	10,039	6,314	6,527	213	27.8%
						Gr. Margin (2018)
Program: 612 - Tennis/BB Camp						
Revenue	4,233	4,408	5,042	5,193	151	3.0%
Expense	<u>986</u>	<u>1,009</u>	<u>1,137</u>	<u>1,175</u>	<u>37</u>	3.3%
Surplus (Deficit):	3,247	3,399	3,904	4,018	114	77.4%
						Gr. Margin (2018)





## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 613 - PW Sportsters Camp</b>						
Revenue	27,720	28,546	30,243	31,151	908	3.0%
Expense	<u>19,021</u>	<u>19,257</u>	<u>20,470</u>	<u>21,084</u>	614	3.0%
Surplus (Deficit):	8,699	9,289	9,772	10,067	295	32.3%
						Gr. Margin (2018)
<b>Program: 614 - Camp Extension</b>						
Revenue	67,562	70,802	124,738	81,396	(43,342)	-34.7%
Expense	<u>22,894</u>	<u>23,609</u>	<u>38,342</u>	<u>25,581</u>	(12,761)	-33.3%
Surplus (Deficit):	44,668	47,193	86,396	55,815	(30,581)	68.6%
						Gr. Margin (2018)
<b>Program: 615 - Open gym</b>						
Revenue	1,044	840	2,399	2,476	77	3.2%
Expense	<u>1,338</u>	<u>996</u>	<u>1,356</u>	<u>1,390</u>	34	2.5%
Surplus (Deficit):	(294)	(156)	1,043	1,086	43	43.9%
						Gr. Margin (2018)
<b>Program: 616 - On-The-Go Sports</b>						
Revenue	35,331	39,052	27,554	28,476	922	3.3%
Expense	<u>23,928</u>	<u>25,845</u>	<u>18,186</u>	<u>18,731</u>	545	3.0%
Surplus (Deficit):	11,403	13,207	9,368	9,745	377	34.2%
						Gr. Margin (2018)
<b>Program: 617 - Hot Shots Sports</b>						
Revenue	145,709	149,769	212,373	190,005	(22,368)	-10.5%
Expense	<u>98,741</u>	<u>98,758</u>	<u>139,217</u>	<u>128,631</u>	(10,586)	-7.6%
Surplus (Deficit):	46,968	51,011	73,156	61,374	(11,782)	32.3%
						Gr. Margin (2018)
<b>Program: 619 - Wilmette Storm</b>						
Revenue	63,138	66,965	48,894	50,367	1,473	3.0%
Expense	<u>53,151</u>	<u>55,405</u>	<u>43,619</u>	<u>44,824</u>	1,205	2.8%
Surplus (Deficit):	9,987	11,560	5,276	5,543	267	11.0%
						Gr. Margin (2018)
<b>Program: 620 - Youth Flag Football</b>						
Revenue	20,977	22,383	20,772	21,438	666	3.2%
Expense	<u>7,872</u>	<u>9,008</u>	<u>8,937</u>	<u>9,101</u>	164	1.8%
Surplus (Deficit):	13,105	13,375	11,835	12,337	502	57.5%
						Gr. Margin (2018)
<b>Program: 621 - Krav Maga</b>						
Revenue	7,421	6,949	6,753	6,963	210	3.1%
Expense	<u>4,730</u>	<u>4,457</u>	<u>4,105</u>	<u>4,228</u>	123	3.0%
Surplus (Deficit):	2,691	2,492	2,648	2,735	87	39.3%
						Gr. Margin (2018)
<b>Program: 622 - NS Youth Rugby Academy</b>						
Revenue	4,520	6,208	0	4,010	4,010	N/A
Expense	<u>2,935</u>	<u>4,090</u>	<u>0</u>	<u>2,722</u>	<u>2,722</u>	N/A
Surplus (Deficit):	1,585	2,118	0	1,288	1,288	32.1%
						Gr. Margin (2018)
<b>Total Sports One</b>						
Revenue	\$ 1,025,741	\$ 1,073,004	\$ 1,087,699	\$ 1,047,768	\$ (39,931)	-3.7%
Expense	<u>911,288</u>	<u>871,018</u>	<u>874,066</u>	<u>871,829</u>	<u>(2,237)</u>	-0.3%
Surplus (Deficit):	\$ 114,453	\$ 201,986	\$ 213,633	\$ 175,939	(37,694)	16.8%
						Gr. Margin (2018)

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### **Sports Two**

Sports Two is managed by a full-time Sports Supervisor and over 100 teachers as well as independent contractor facilitated programs. This area includes the Youth Soccer classes and leagues, T-Ball, Youth Basketball League for grades 1-3, Lacrosse, Volleyball, Adult Softball and Basketball Leagues, a Women's Soccer League and Fencing.

Summer camps include Afternoon Adventure Camp, Counselor-in-Training Camp and smaller sports camps.

There is a CRC administrative overhead charge of \$189,000 included in the 2018 budget.



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

**Sports Two**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Fee Revenue	\$893,173	\$970,123	\$965,773	\$983,658	\$17,885	1.9%
Rental Revenue	53,730	61,020	39,769	41,000	1,231	3.1%
Retail Sales	<u>3,515</u>	<u>3,600</u>	<u>3,025</u>	<u>3,025</u>	<u>0</u>	0.0%
<b>Total Revenue</b>	<b><u>\$950,418</u></b>	<b><u>\$1,034,743</u></b>	<b><u>\$1,008,567</u></b>	<b><u>\$1,027,683</u></b>	<b><u>\$19,116</u></b>	<b>1.9%</b>
<b>Expenses</b>						
Salaries & Wages	\$228,906	\$257,697	\$256,751	\$272,397	\$15,646	6.1%
Employee Benefits	22,374	22,774	18,844	19,985	1,141	6.1%
Contract Services	213,061	251,092	261,185	262,864	1,679	0.6%
Utilities	1,587	958	1,249	2,297	1,048	83.9%
Supplies	84,709	81,883	79,868	77,475	(2,393)	-3.0%
Repairs	<u>365</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	0.0%
Operating Expenses	\$551,001	\$614,904	\$618,398	\$635,518	\$17,120	2.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$399,417</u></b>	<b><u>\$419,839</u></b>	<b><u>\$390,170</u></b>	<b><u>\$392,165</u></b>	<b><u>\$1,996</u></b>	
Overhead Transfer	<u>123,216</u>	<u>189,000</u>	<u>189,000</u>	<u>189,000</u>	<u>0</u>	0.0%
<b>Total Expenses</b>	<b><u>\$674,217</u></b>	<b><u>\$803,904</u></b>	<b><u>\$807,398</u></b>	<b><u>\$824,518</u></b>	<b><u>\$17,120</u></b>	<b>2.1%</b>
<b>Net Surplus (Deficit)</b>	<b>\$276,201</b>	<b>\$230,839</b>	<b>\$201,170</b>	<b>\$203,165</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Sports Two**

**Revenue**

Fee Revenue – \$17,885 (1.9%) above year end projection, includes 3% uniform fee increase, additional fee increase as approved by the Parks and Recreation Committee, offset by 2 weeks of baseball camp from late summer that will not be repeated

Rental Revenue – \$1,231 (3.1%) above budget due to uniform fee increases. (2017 number below budget due to loss of Team One Lacrosse field rental)

Retail Sales – Flat to year end budget. This represents sale of food at soccer games.

**Expenses**

Salaries & Wages – \$15,646 (6.1%) above year end projections due to uniform increase and the additional wage increase as approved by the Parks and Recreation Committee

Employee Benefits – \$1,141 (6.1%) above year end projections due to health insurance uniform increase and increase in staff training for 2018

Contract Services – \$1,679 (0.6%) above projected year end

Utilities – \$1,048 (83.9%) above year end projection due to adding tablets to camps in 2018 (This enables staff to have access to all camp related documents, easily accessible no matter where they are traveling)

Supplies – \$2,393 (3%) below projected year end due to 2 fewer weeks of camp extension

Repairs – budget flat to year end projections

*Non-Operating*

Overhead Transfer – Budgeted to be flat to year end projections



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Sports Two</b>						
Program 701 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>199,099</u>	<u>266,787</u>	<u>268,238</u>	<u>270,457</u>	2,219	0.8%
Surplus (Deficit):	(199,099)	(266,787)	(268,238)	(270,457)	(2,219)	N/A
						Gr. Margin (2018)
Program: 702 - PM Adventures Camp						
Revenue	102,935	115,099	106,079	109,673	3,594	3.4%
Expense	<u>47,231</u>	<u>57,118</u>	<u>53,043</u>	<u>66,254</u>	<u>13,211</u>	<u>24.9%</u>
Surplus (Deficit):	55,704	57,981	53,036	43,419	(9,617)	39.6%
						Gr. Margin (2018)
Program: 703 - CIT Camp						
Revenue	47,645	49,484	50,220	52,998	2,778	5.5%
Expense	<u>22,963</u>	<u>20,709</u>	<u>20,203</u>	<u>22,349</u>	<u>2,146</u>	<u>10.6%</u>
Surplus (Deficit):	24,682	28,775	30,017	30,649	632	57.8%
						Gr. Margin (2018)
Program: 705 - Youth Soccer League						
Revenue	313,618	317,918	301,841	306,819	4,978	1.6%
Expense	<u>103,029</u>	<u>115,333</u>	<u>104,498</u>	<u>106,073</u>	<u>1,575</u>	<u>1.5%</u>
Surplus (Deficit):	210,589	202,585	197,344	200,747	3,403	65.4%
						Gr. Margin (2018)
Program: 706 - Youth Basketball League						
Revenue	75,021	75,971	86,157	88,855	2,698	3.1%
Expense	<u>32,313</u>	<u>31,569</u>	<u>33,197</u>	<u>34,187</u>	<u>990</u>	<u>3.0%</u>
Surplus (Deficit):	42,708	44,402	52,960	54,668	1,708	61.5%
						Gr. Margin (2018)
Program: 707 - T-Ball						
Revenue	38,129	31,000	34,825	36,075	1,250	3.6%
Expense	<u>27,610</u>	<u>22,630</u>	<u>24,957</u>	<u>25,674</u>	<u>717</u>	<u>2.9%</u>
Surplus (Deficit):	10,519	8,370	9,868	10,401	533	28.8%
						Gr. Margin (2018)
Program: 708 - Mini Soccer						
Revenue	146,233	156,520	130,445	134,680	4,235	3.2%
Expense	<u>101,146</u>	<u>104,700</u>	<u>88,898</u>	<u>91,735</u>	<u>2,837</u>	<u>3.2%</u>
Surplus (Deficit):	45,087	51,820	41,547	42,945	1,398	31.9%
						Gr. Margin (2018)
Program: 709 - Baseball						
Revenue	32,496	33,500	47,310	37,250	(10,060)	-21.3%
Expense	<u>21,280</u>	<u>21,915</u>	<u>32,060</u>	<u>24,913</u>	<u>(7,147)</u>	<u>-22.3%</u>
Surplus (Deficit):	11,216	11,585	15,250	12,337	(2,913)	33.1%
						Gr. Margin (2018)
Program: 710 - Girls Lacrosse						
Revenue	30,112	33,865	31,852	32,865	1,013	3.2%
Expense	<u>19,975</u>	<u>22,115</u>	<u>20,913</u>	<u>21,599</u>	<u>686</u>	<u>3.3%</u>
Surplus (Deficit):	10,137	11,750	10,939	11,266	327	34.3%
						Gr. Margin (2018)
Program: 712 - Skate Park						
Revenue	2,045	2,240	0	0	0	N/A
Expense	<u>1,225</u>	<u>1,434</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
Surplus (Deficit):	820	806	0	0	0	N/A
						Gr. Margin (2018)
Program: 713 - Youth Volleyball						
Revenue	10,502	8,808	31,940	33,122	1,182	3.7%
Expense	<u>7,057</u>	<u>5,715</u>	<u>22,194</u>	<u>23,092</u>	<u>898</u>	<u>4.0%</u>
Surplus (Deficit):	3,445	3,093	9,746	10,030	284	30.3%
						Gr. Margin (2018)



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 714 - Field Hockey</b>						
Revenue	1,855	2,046	3,022	3,140	118	3.9%
Expense	<u>1,470</u>	<u>1,554</u>	<u>1,995</u>	<u>2,072</u>	<u>77</u>	3.9%
Surplus (Deficit):	385	492	1,027	1,068	41	34.0%
						Gr. Margin (2018)
<b>Program: 715 - VB League</b>						
Revenue	9,428	9,716	10,638	12,120	1,482	13.9%
Expense	<u>5,116</u>	<u>6,220</u>	<u>7,498</u>	<u>8,008</u>	<u>509</u>	6.8%
Surplus (Deficit):	4,312	3,496	3,140	4,112	973	33.9%
						Gr. Margin (2018)
<b>Program: 716 - SB League</b>						
Revenue	11,340	11,690	11,790	12,178	388	3.3%
Expense	<u>9,245</u>	<u>8,843</u>	<u>8,552</u>	<u>8,773</u>	<u>221</u>	2.6%
Surplus (Deficit):	2,095	2,847	3,238	3,404	166	28.0%
						Gr. Margin (2018)
<b>Program: 717 - Men's &gt;30 BB</b>						
Revenue	26,975	28,060	28,690	29,760	1,070	3.7%
Expense	<u>24,081</u>	<u>25,275</u>	<u>25,566</u>	<u>26,132</u>	<u>566</u>	2.2%
Surplus (Deficit):	2,894	2,786	3,124	3,629	505	12.2%
						Gr. Margin (2018)
<b>Program: 719 - Athletic Field Rental</b>						
Revenue	53,730	61,020	39,769	41,000	1,231	3.1%
Expense	<u>26,779</u>	<u>29,200</u>	<u>34,333</u>	<u>30,265</u>	<u>(4,068)</u>	-11.8%
Surplus (Deficit):	26,951	31,820	5,436	10,735	5,299	26.2%
						Gr. Margin (2018)
<b>Program: 720 - Sports Parties</b>						
Revenue	6,899	7,216	6,860	7,098	238	3.5%
Expense	<u>3,646</u>	<u>5,050</u>	<u>4,200</u>	<u>4,300</u>	<u>100</u>	2.4%
Surplus (Deficit):	3,253	2,166	2,660	2,798	138	39.4%
						Gr. Margin (2018)
<b>Program: 721 - New Programs</b>						
Revenue	319	0	1,073	1,125	52	4.8%
Expense	<u>0</u>	<u>0</u>	<u>750</u>	<u>787</u>	<u>37</u>	4.9%
Surplus (Deficit):	319	0	323	338	15	30.0%
						Gr. Margin (2018)
<b>Program: 725 - Women's Soccer League</b>						
Revenue	9,120	9,420	7,200	7,500	300	4.2%
Expense	<u>6,137</u>	<u>6,039</u>	<u>5,388</u>	<u>5,475</u>	<u>87</u>	1.6%
Surplus (Deficit):	2,983	3,381	1,812	2,025	213	27.0%
						Gr. Margin (2018)
<b>Program: 726 - Fencing</b>						
Revenue	14,996	15,810	12,994	13,440	446	3.4%
Expense	<u>10,755</u>	<u>10,532</u>	<u>9,096</u>	<u>9,368</u>	<u>272</u>	3.0%
Surplus (Deficit):	4,242	5,278	3,898	4,072	174	30.3%
						Gr. Margin (2018)
<b>Program: 727 - PeeWee Soccer League</b>						
Revenue	17,020	17,550	16,029	16,523	494	3.1%
Expense	<u>4,060</u>	<u>3,365</u>	<u>3,299</u>	<u>3,379</u>	<u>80</u>	2.4%
Surplus (Deficit):	12,959	14,185	12,730	13,144	414	79.5%
						Gr. Margin (2018)
<b>Program: 728 - Wilmette Baseball Association</b>						
Revenue	0	47,810	49,833	51,463	1,630	3.3%
Expense	<u>0</u>	<u>37,800</u>	<u>38,520</u>	<u>39,627</u>	<u>1,107</u>	2.9%
Surplus (Deficit):	0	10,010	11,313	11,836	523	23.0%
						Gr. Margin (2018)
<b>Total Sports Two</b>						
Revenue	\$ 950,418	\$ 1,034,743	\$ 1,008,567	\$ 1,027,683	\$ 19,116	1.9%
Expense	<u>674,217</u>	<u>803,904</u>	<u>807,398</u>	<u>824,518</u>	<u>17,120</u>	2.1%
Surplus (Deficit):	276,201	\$ 230,839	\$ 201,170	\$ 203,165	1,996	19.8%
						Gr. Margin (2018)

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### **Performing Arts**

The Performing Arts Department is overseen by the Center for the Arts Supervisor and a part-time Artistic Director of Theater. Our Children's Theater and Adult Theater productions fall under this area, with five shows annually at the CRC auditorium. The Summer Starlight Theater production and performances are held at the Wallace Bowl in Gillson Park. In addition there are a variety of voice, theater and music classes offered by this department.

The summer camp in this department is Broadway Bound.

There is a CRC administrative overhead charge of \$155,250 included in the 2018 budget.



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

**Performing Arts**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$67,853	\$74,000	\$54,232	\$79,780	\$25,549	47.1%
Fee Revenue	279,151	278,214	323,441	329,845	6,404	2.0%
Rental Revenue	505	2,586	1,601	1,649	48	3.0%
Retail Sales	3,111	2,955	3,219	4,255	1,036	32.2%
Miscellaneous Revenue	75	1,400	2,680	6,472	3,792	141.5%
<b>Total Revenue</b>	<b>\$350,694</b>	<b>\$359,155</b>	<b>\$385,173</b>	<b>\$422,000</b>	<b>\$36,828</b>	<b>9.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$219,445	\$221,976	\$229,947	\$228,819	(\$1,128)	-0.5%
Employee Benefits	4,656	4,767	5,271	5,485	214	4.1%
Contract Services	81,756	83,613	78,300	80,893	2,593	3.3%
Utilities	0	25	25	50	25	100.0%
Supplies	24,365	25,018	25,397	24,090	(1,307)	-5.1%
Repairs	3,483	800	801	800	(1)	-0.1%
Operating Expenses	\$333,705	\$336,199	\$339,741	\$340,137	\$396	0.1%
<b>Operating Surplus (Deficit)</b>	<b>\$16,990</b>	<b>\$22,956</b>	<b>\$45,432</b>	<b>\$81,863</b>	<b>\$36,431</b>	
Operating Capital	8,349	2,400	2,432	5,000	2,568	105.6%
Overhead Transfer	75,480	155,250	155,250	155,250	0	0.0%
<b>Total Expenses</b>	<b>\$417,533</b>	<b>\$493,849</b>	<b>\$497,423</b>	<b>\$500,387</b>	<b>\$2,964</b>	<b>0.6%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$66,839)</b>	<b>(\$134,694)</b>	<b>(\$112,250)</b>	<b>(\$78,387)</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Performing Arts**

**Revenue**

Daily Fees – \$25,549 (47.1%) above projection to year end largely due to the cancellation of two adult productions and adding a children's production

Fee Revenue – \$6,404 (2%) above projections due to fee increases and expectation of fewer registration sin the Performing Arts camp

Rental Revenue – \$48 (3%) over year end projections

Retail Sales – \$1,036 (32.2%) above year end projections due to anticipated increase in refreshment sales with the addition of a children's theater production

Misc. Revenue - \$3,792 (141.5%) above year end projections due to moving sales of DVDs from Fee Revenue to Misc Revenue

**Expenses**

Salaries & Wages – \$1,128 (0.5%) below year end projections due to changes in staffing as a result in a change from adult productions to a children's production

Employee Benefits – \$214 (4.1%) above projections due to uniform increase in health insurance

Contract Services – \$2,593 (3.3%) above year end projection in part due to the changes in performances

Utilities – \$25 (100%) above year end due to cell phone reimbursement for performing arts director

Supplies – \$1,307 (5.1%) below year end projections due to the cancellation of adult productions

*Non-Operating*

Operating Capital – \$2,432 (105.6%) increase due to possible equipment for Wallace Bowl

Overhead Transfer – projected to be flat to the year end budget



## 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

### Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Performing Arts</b>						
Program 801 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>143,470</u>	<u>217,738</u>	<u>218,077</u>	<u>221,573</u>	<u>3,496</u>	1.6%
Surplus (Deficit):	\$ (143,470)	(217,738)	(218,077)	(221,573)	(3,496)	N/A
						Gr. Margin (2018)
Program: 803 - Creative Dramatics						
Revenue	67,520	61,658	93,227	96,023	2,796	3.0%
Expense	<u>35,800</u>	<u>32,321</u>	<u>34,434</u>	<u>35,013</u>	<u>579</u>	1.7%
Surplus (Deficit):	31,720	29,337	58,792	61,010	2,218	63.5%
						Gr. Margin (2018)
Program: 805 - WCT Prod - Fall						
Revenue	17,185	17,388	18,598	20,705	2,108	11.3%
Expense	<u>12,087</u>	<u>12,595</u>	<u>14,711</u>	<u>14,856</u>	<u>145</u>	1.0%
Surplus (Deficit):	5,098	4,793	3,887	5,849	1,962	28.2%
						Gr. Margin (2018)
Program: 806 - WCT Prod - Spring						
Revenue	19,508	20,125	16,963	24,396	7,433	43.8%
Expense	<u>11,827</u>	<u>12,000</u>	<u>12,555</u>	<u>13,160</u>	<u>605</u>	4.8%
Surplus (Deficit):	7,680	8,125	4,409	11,236	6,827	46.1%
						Gr. Margin (2018)
Program: 807 - Adult Prod - Fall						
Revenue	11,934	15,420	7,215	15,100	7,886	109.3%
Expense	<u>16,767</u>	<u>17,195</u>	<u>15,406</u>	<u>15,405</u>	<u>(1)</u>	0.0%
Surplus (Deficit):	(4,833)	(1,775)	(8,191)	(305)	7,886	-2.0%
						Gr. Margin (2018)
Program: 808 - WCT Prod - Winter Minis						
Revenue	17,836	19,875	18,062	20,174	2,112	11.7%
Expense	<u>11,086</u>	<u>11,592</u>	<u>11,244</u>	<u>12,571</u>	<u>1,327</u>	11.8%
Surplus (Deficit):	6,750	8,283	6,818	7,603	785	37.7%
						Gr. Margin (2018)
Program: 809 - WCT Prod - Spring Minis						
Revenue	14,100	14,085	6,875	20,090	13,216	192.2%
Expense	<u>16,612</u>	<u>17,302</u>	<u>18,341</u>	<u>12,571</u>	<u>(5,770)</u>	-31.5%
Surplus (Deficit):	(2,512)	(3,217)	(11,466)	7,519	18,985	37.4%
						Gr. Margin (2018)
Program: 810 - PA for Pre-School						
Revenue	13,350	15,867	14,260	14,688	428	3.0%
Expense	<u>7,077</u>	<u>8,259</u>	<u>7,747</u>	<u>7,938</u>	<u>191</u>	2.5%
Surplus (Deficit):	6,273	7,608	6,513	6,750	237	46.0%
						Gr. Margin (2018)
Program: 811 - New Programs						
Revenue	4,546	0	0	0	0	N/A
Expense	<u>405</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	4,141	0	0	0	0	N/A
						Gr. Margin (2018)
Program: 812 - Voice Lessons						
Revenue	15,214	16,550	19,026	19,597	571	3.0%
Expense	<u>11,011</u>	<u>10,515</u>	<u>12,554</u>	<u>12,865</u>	<u>311</u>	2.5%
Surplus (Deficit):	4,203	6,036	6,472	6,732	260	34.4%
						Gr. Margin (2018)
Program: 813 - PA Camp						
Revenue	85,178	87,734	103,340	98,489	(4,851)	-4.7%
Expense	<u>36,335</u>	<u>36,565</u>	<u>33,084</u>	<u>32,391</u>	<u>(692)</u>	-2.1%
Surplus (Deficit):	48,843	51,169	70,256	66,097	(4,158)	67.1%
						Gr. Margin (2018)



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016 Actual	2017 Budget	2017 Projection	2018 Budget	Variance To Budget	% To Budget
<b>Program: 814 - Theater Technicians</b>						
Revenue	0	2,146	1,601	1,649	48	3.0%
Expense	<u>2,037</u>	<u>2,146</u>	<u>1,601</u>	<u>1,649</u>	48	3.0%
Surplus (Deficit):	(2,037)	0	0	0	0	0.0%
						Gr. Margin (2018)
<b>Program: 815 - Costume Rental</b>						
Revenue	505	440	0	0	0	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	505	440	0	0	0	N/A
						Gr. Margin (2018)
<b>Program: 816 - Wallace Bowl</b>						
Revenue	0	0	0	0	0	N/A
Expense	<u>49,274</u>	<u>47,326</u>	<u>51,103</u>	<u>50,761</u>	(342)	-0.7%
Surplus (Deficit):	(49,274)	(47,326)	(51,103)	(50,761)	342	N/A
						Gr. Margin (2018)
<b>Program: 817 - Mallinckrodt</b>						
Revenue	0	0	0	0	0	N/A
Expense	<u>7,916</u>	<u>7,925</u>	<u>7,006</u>	<u>7,875</u>	869	12.4%
Surplus (Deficit):	(7,916)	(7,925)	(7,006)	(7,875)	(869)	N/A
						Gr. Margin (2018)
<b>Program: 818 - Movie Star Camp</b>						
Revenue	14,987	15,438	12,964	15,885	2,921	22.5%
Expense	<u>10,440</u>	<u>10,500</u>	<u>10,744</u>	<u>11,745</u>	1,001	9.3%
Surplus (Deficit):	4,547	4,938	2,220	4,140	1,920	26.1%
						Gr. Margin (2018)
<b>Program: 820 - Music Lessons - Piano</b>						
Revenue	22,453	26,727	29,928	30,826	898	3.0%
Expense	<u>16,211</u>	<u>18,327</u>	<u>19,971</u>	<u>20,467</u>	496	2.5%
Surplus (Deficit):	6,242	8,400	9,957	10,359	402	33.6%
						Gr. Margin (2018)
<b>Program: 821 - Music Lessons - Violin</b>						
Revenue	14,916	14,408	15,096	15,549	453	3.0%
Expense	<u>11,099</u>	<u>9,719</u>	<u>10,026</u>	<u>10,277</u>	251	2.5%
Surplus (Deficit):	3,818	4,689	5,070	5,272	202	33.9%
						Gr. Margin (2018)
<b>Program: 822 - Music Lessons - Canzonetta</b>						
Revenue	16,077	14,329	14,341	14,742	400	2.8%
Expense	<u>7,067</u>	<u>9,961</u>	<u>9,755</u>	<u>9,979</u>	223	2.3%
Surplus (Deficit):	9,010	4,368	4,586	4,763	177	32.3%
						Gr. Margin (2018)
<b>Program: 823 - Music Lessons - Guitar</b>						
Revenue	15,386	16,965	13,679	14,089	410	3.0%
Expense	<u>11,013</u>	<u>11,863</u>	<u>9,065</u>	<u>9,292</u>	227	2.5%
Surplus (Deficit):	4,373	5,102	4,613	4,797	184	34.0%
						Gr. Margin (2018)
<b>Total Performing Arts</b>						
Revenue	\$ 350,694	\$ 359,155	\$ 385,173	\$ 422,000	\$ 36,828	9.6%
Expense	<u>417,533</u>	<u>493,849</u>	<u>497,423</u>	<u>500,387</u>	2,964	0.6%
Surplus (Deficit):	\$ (66,839)	\$ (134,694)	\$ (112,250)	\$ (78,387)	33,863	-18.6%
						Gr. Margin (2018)
<b>Total Community Recreation Center Operations</b>						
Revenue	\$ 7,490,293	\$ 7,904,256	\$ 7,864,148	\$ 8,203,633	\$ 339,484	4.3%
Expense	<u>6,417,856</u>	<u>6,608,522</u>	<u>6,554,254</u>	<u>6,655,342</u>	101,089	1.5%
Surplus (Deficit):	\$ 1,072,437	\$ 1,295,734	\$ 1,309,895	\$ 1,548,290	238,396	18.9%
						Gr. Margin (2018)

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### **Center Fitness**

The Center Fitness Club is managed by a full-time manager and an assistant manager with 30+ part-time staff from personal trainers and exercise teachers to front desk staff. This area includes all memberships, group exercise classes, personal training and wellness programs.

The Camp F.U.S.I.O.N. summer camp is administered within this department and meets at Mallinckrodt Community Center.

There is a CRC administrative overhead charge of \$384,750 included in the 2018 budget.



**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Center Fitness**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Proposed to Projection Variance</u>	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$48,504	\$49,385	\$43,138	\$45,806	\$2,669	6.2%
Fee Revenue	489,079	531,477	497,556	527,237	29,680	6.0%
Membership Fees	511,659	554,917	576,732	594,046	17,314	3.0%
Retail Sales	165	0	50	0	(50)	-100.0%
Miscellaneous Revenue	<u>1,169</u>	<u>0</u>	<u>377</u>	<u>750</u>	<u>373</u>	98.9%
<b>Total Revenue</b>	<b><u>\$1,050,576</u></b>	<b><u>\$1,135,779</u></b>	<b><u>\$1,117,853</u></b>	<b><u>\$1,167,839</u></b>	<b><u>\$49,986</u></b>	<b>4.5%</b>
<b>Expenses</b>						
Salaries & Wages	\$450,397	\$470,165	\$428,600	\$442,467	\$13,867	3.2%
Employee Benefits	60,719	61,430	55,776	58,603	2,827	5.1%
Contract Services	43,996	45,427	50,269	54,874	4,605	9.2%
Utilities	5,697	5,434	5,898	6,331	434	7.4%
Supplies	71,836	75,854	80,791	80,184	(606)	-0.8%
Repairs	<u>8,324</u>	<u>9,173</u>	<u>16,779</u>	<u>16,800</u>	<u>21</u>	0.1%
Operating Expenses	\$640,968	\$667,482	\$638,112	\$659,259	\$21,147	3.3%
<b>Operating Surplus (Deficit)</b>	<b><u>\$409,608</u></b>	<b><u>\$468,297</u></b>	<b><u>\$479,741</u></b>	<b><u>\$508,580</u></b>	<b><u>\$28,839</u></b>	
Operating Capital	3,821	3,700	3,700	8,700	5,000	135.1%
Overhead Transfer	<u>474,422</u>	<u>384,750</u>	<u>384,750</u>	<u>384,750</u>	<u>0</u>	0.0%
Non Operating Expenses	\$478,243	\$388,450	\$388,450	\$393,450	\$5,000	1.3%
<b>Total Expenses</b>	<b><u>\$1,119,211</u></b>	<b><u>\$1,055,932</u></b>	<b><u>\$1,026,562</u></b>	<b><u>\$1,052,709</u></b>	<b><u>\$26,147</u></b>	<b>2.5%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(\$68,635)</u></b>	<b><u>\$79,847</u></b>	<b><u>\$91,291</u></b>	<b><u>\$115,130</u></b>		



Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Center Fitness**

**Revenue**

Daily Fees – \$2,669 (6.2%) above year end projection due to rounding of fee increase from \$13 to \$13.50 and anticipated growth

Fee Revenue – \$29,680 (6%) above year end projection due to 3% uniform fee increase and growth in programs and personal training

Membership Fees – \$17,314 (3%) above year end due to uniform fee increase

Retail Sales – \$50 (100%) Retail Sales has been sporadic so we are getting out of offering items for sale at the fitness center

Misc. Revenue - \$373 (98.9%) above year end due to the addition and anticipated growth of Tour Wilmette bike event

**Expenses**

Salaries & Wages – \$13,867 (3.2%) over year end projections due to the uniform salary increase and additional wage increases as approved by the Parks and Recreation Committee

Employee Benefits – \$2,827 (5.1%) over year end due to uniform increase in health insurance

Contract Services – \$4,605 (9.2%) over year end largely due to re-allocation of credit card fees

Utilities – \$434 (7.4%) over year end due to cost of tablet and web fees for camp fusion

Supplies – \$606 (0.8%) under year end projection

Repairs - \$21 (.1%) Repairs are budgeted to remain flat in the new year

*Non-Operating*

Capital and Overhead Transfer – Budgeted to remain flat to projections



# 2018 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2016	2017	2018	Variance	%	
	Actual	Budget	Projection	To Budget	To Budget	
<b>Fitness Center</b>						
Program 100 - Operations						
Revenue	\$ 566,907	\$ 607,477	\$ 623,204	\$ 643,719	\$ 20,515	3.3%
Expense	<u>806,415</u>	<u>721,398</u>	<u>711,877</u>	<u>724,398</u>	<u>12,521</u>	1.8%
Surplus (Deficit):	(239,508)	(113,921)	(88,673)	(80,680)	7,994	-12.5%
						Gr. Margin (2018)
Program: 110 - Lessons						
Revenue	156,501	170,584	172,584	187,109	14,525	8.4%
Expense	<u>80,939</u>	<u>88,416</u>	<u>82,292</u>	<u>86,220</u>	<u>3,928</u>	4.8%
Surplus (Deficit):	75,562	82,168	90,292	100,889	10,597	53.9%
						Gr. Margin (2018)
Program: 111 - Pilates Reformer Training						
Revenue	18,412	23,580	8,205	-	(8,205)	-100.0%
Expense	<u>8,944</u>	<u>11,691</u>	<u>4,124</u>	-	<u>(4,124)</u>	-100.0%
Surplus (Deficit):	9,468	11,889	4,081	-	(4,081)	N/A
						Gr. Margin (2018)
Program: 112 - Camp Fusion						
Revenue	146,308	151,780	164,150	169,074	4,925	3.0%
Expense	<u>97,640</u>	<u>97,775</u>	<u>105,379</u>	<u>109,784</u>	<u>4,405</u>	4.2%
Surplus (Deficit):	48,668	54,005	58,771	59,290	519	35.1%
						Gr. Margin (2018)
Program: 113 - Tour Wilmette						
Revenue	-	-	1,410	1,750	340	24.1%
Expense	-	-	<u>1,088</u>	<u>1,134</u>	<u>46</u>	4.2%
Surplus (Deficit):	-	-	322	616	294	35.2%
						Gr. Margin (2018)
Program: 114- In-Trinity						
Revenue	1,545	14,400	4,715	5,062	347	7.4%
Expense	<u>638</u>	<u>5,600</u>	<u>2,250</u>	<u>2,306</u>	<u>56</u>	2.5%
Surplus (Deficit):	907	8,800	2,465	2,756	291	54.4%
						Gr. Margin (2018)
Program: 115 - Programs						
Revenue	132,004	132,300	116,163	119,651	3,488	3.0%
Expense	<u>113,262</u>	<u>114,257</u>	<u>110,260</u>	<u>112,992</u>	<u>2,732</u>	2.5%
Surplus (Deficit):	18,742	18,043	5,903	6,659	756	5.6%
						Gr. Margin (2018)
Program: 116 - Yoga On The Beach						
Revenue	-	-	3,856	5,000	1,144	29.7%
Expense	-	-	<u>800</u>	<u>820</u>	<u>20</u>	2.5%
Surplus (Deficit):	-	-	3,056	4,180	1,124	83.6%
						Gr. Margin (2018)
Program: 117 - Holiday Challenge						
Revenue	1,515	1,250	1,550	1,600	50	3.2%
Expense	-	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	-	0.0%
Surplus (Deficit):	1,515	250	550	600	50	37.5%
						Gr. Margin (2018)
Program: 118 - Fall Into Wellness...						
Revenue	9,610	14,008	1,590	10,500	8,910	560.4%
Expense	<u>2,885</u>	<u>8,715</u>	<u>0</u>	<u>6,750</u>	<u>6,750</u>	N/A
Surplus (Deficit):	6,725	5,293	1,590	3,750	2,160	35.7%
						Gr. Margin (2018)
Program: 119 - Lose To Win						
Revenue	17,775	20,400	20,427	24,375	3,948	19.3%
Expense	<u>8,489</u>	<u>7,080</u>	<u>7,492</u>	<u>7,305</u>	<u>(187)</u>	-2.5%
Surplus (Deficit):	9,286	13,320	12,935	17,070	4,135	70.0%
						Gr. Margin (2018)
<b>Total Fitness Center</b>						
Revenue	\$ 1,050,576	\$ 1,135,779	\$ 1,117,853	\$ 1,167,839	\$ 49,986	4.5%
Expense	<u>1,119,211</u>	<u>1,055,932</u>	<u>1,026,562</u>	<u>1,052,709</u>	<u>26,147</u>	2.5%
Surplus (Deficit):	\$ (68,635)	\$ 79,847	\$ 91,291	\$ 115,130	23,839	9.9%

### Lakefront Operations

The Lakefront staff operates all activities out of Lakeview Center, the swimming beaches and the sailing beach. The management team is a full-time manager and an assistant manager. Off season support is up to five part-time staff. In season, staff will swell up to 120+ part-time staff.

During the summer, staff manages sailing lessons, open water swimming instruction, boat rentals and sailing rack rental spaces on the sailing beach. Included in the operation are guarded swimming beaches at Gillson and Langdon Parks. There is an Aquatics Camp, a Jr. Lifeguard Camp, beach campouts and boating classes

There is an administrative overhead transfer of \$170,500 and a capital transfer of \$75,000 included in the 2018 budget.



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

**Lakefront Operations**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$329,700	\$291,680	\$317,755	\$328,702	\$10,946	3.4%
Fee Revenue	191,811	203,365	238,117	225,085	(13,032)	-5.5%
Membership Fees	379,679	353,411	416,360	440,036	23,676	5.7%
Rental Revenue	458,269	473,441	474,964	491,545	16,581	3.5%
Miscellaneous Revenue	<u>50,833</u>	<u>42,950</u>	<u>38,565</u>	<u>20,730</u>	<u>(17,835)</u>	-46.2%
<b>Total Revenue</b>	<b><u>\$1,410,291</u></b>	<b><u>\$1,364,847</u></b>	<b><u>\$1,485,762</u></b>	<b><u>\$1,506,098</u></b>	<b><u>\$20,336</u></b>	<b>1.4%</b>
<b>Expenses</b>						
Salaries & Wages	\$556,226	\$559,007	\$579,475	\$630,073	\$50,597	8.7%
Employee Benefits	45,347	46,315	48,813	51,285	2,472	5.1%
Contract Services	143,178	148,183	153,023	171,848	18,826	12.3%
Utilities	48,961	48,678	43,592	42,768	(823)	-1.9%
Supplies	90,579	88,150	84,340	58,420	(25,919)	-30.7%
Repairs	<u>24,909</u>	<u>9,425</u>	<u>9,871</u>	<u>9,050</u>	<u>(821)</u>	-8.3%
Operating Expenses	\$909,200	\$899,758	\$919,114	\$963,445	\$44,331	4.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$501,091</u></b>	<b><u>\$465,089</u></b>	<b><u>\$566,648</u></b>	<b><u>\$542,653</u></b>	<b><u>(\$23,995)</u></b>	
Capital Transfer	75,000	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>235,130</u>	<u>170,500</u>	<u>170,500</u>	<u>170,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$310,130	\$245,500	\$245,500	\$245,500	\$0	0.0%
<b>Total Expenses</b>	<b><u>\$1,219,330</u></b>	<b><u>\$1,145,258</u></b>	<b><u>\$1,164,614</u></b>	<b><u>\$1,208,945</u></b>	<b><u>\$44,331</u></b>	<b>3.8%</b>
<b>Net Surplus (Deficit)</b>	<b>\$190,961</b>	<b>\$219,589</b>	<b>\$321,148</b>	<b>\$297,153</b>		

Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Lakefront Operations**

**Revenue**

Daily Fees – \$10,946 (3.4%) above year end projection due to planning for more rain days in 2018, a 3% uniform increase and additional fee increases as approved by the Lakefront Committee

Fee Revenue – \$13,032 (5.5%) below year end projection due to one week less of late summer camps offset by additional fee increases as approved by the Lakefront Committee

Membership Fees – \$23,676 (5.7%) above year end projection, due to planning for small growth in 2018 in beach memberships and the additional fee increases as approved by the Lakefront Committee

Rental Revenue – \$16,581 (3.5%) above year end projection due to uniform increase

Misc. Revenue - \$17,835 (46.2%) below year end projection due to a change in funding from Illinois Department of Public Health and the method we are using for water testing

**Expenses**

Salaries & Wages – \$50,597 (8.7%) over year end projections due to uniform salary increase, the addition of a new position in sailing and an additional wage increase as approved by the Lakefront Committee

Employee Benefits – \$2,472 (5.1%) over year end projection due to uniform increase in health insurance

Contract Services – \$18,826 (12.3%) over year end projection largely due to re-allocation of credit card fees

Utilities – \$823 (1.9%) under year end projections

Supplies – \$25,919 (30.7%) under year end projection due to a change in funding from Illinois Department of Public Health and the method we are using for water testing

Repairs - \$821 (8.3%) under year end projection due to 2017 air conditioner repair which should not be needed in 2018

*Non-Operating*

Capital and Overhead Transfer – Budgeted to remain flat to projections



**2018 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2016	2017	2018	Variance	%
	Actual	Budget	Projection	To Budget	To Budget
<b>Lakefront Operations</b>					
Program 100 - Operations					
Revenue	\$ 735,167	\$ 661,883	\$ 744,357	\$ 757,953	13,596 1.8%
Expense	<u>867,636</u>	<u>802,886</u>	<u>804,874</u>	<u>827,185</u>	<u>22,311</u> 2.8%
Surplus (Deficit):	(132,469)	(141,003)	(60,517)	(69,232)	(8,716) -9.1%
					Gr. Margin (2018)
Program: 140 - Langdon Operations					
Revenue	6,792	6,890	6,805	6,989	184 2.7%
Expense	<u>33,020</u>	<u>32,505</u>	<u>38,950</u>	<u>35,735</u>	<u>(3,215)</u> -8.3%
Surplus (Deficit):	(26,228)	(25,615)	(32,145)	(28,746)	3,399 -411.3%
					Gr. Margin (2018)
Program: 141 - Elmwood Dunes					
Revenue	1,699	1,800	954	1,076	122 12.7%
Expense	<u>1,578</u>	<u>1,662</u>	<u>887</u>	<u>1,000</u>	<u>113</u> 12.8%
Surplus (Deficit):	121	138	68	76	8 7.1%
					Gr. Margin (2018)
Program: 142 - Sailing Operations					
Revenue	448,534	462,617	463,270	480,115	16,845 3.6%
Expense	<u>172,324</u>	<u>169,298</u>	<u>167,998</u>	<u>195,241</u>	<u>27,243</u> 16.2%
Surplus (Deficit):	276,210	293,319	295,272	284,874	(10,398) 59.3%
					Gr. Margin (2018)
Program: 143 - Gillson Programs					
Revenue	2,556	5,220	7,759	8,620	861 11.1%
Expense	<u>1,425</u>	<u>1,850</u>	<u>2,037</u>	<u>2,550</u>	<u>513</u> 25.2%
Surplus (Deficit):	1,131	3,370	5,722	6,070	348 70.4%
					Gr. Margin (2018)
Program: 145 - Lakeview Center					
Revenue	37,336	39,922	37,808	39,870	2,062 5.5%
Expense	<u>83,001</u>	<u>76,543</u>	<u>76,980</u>	<u>76,263</u>	<u>(717)</u> -0.9%
Surplus (Deficit):	(45,665)	(36,621)	(39,172)	(36,393)	2,779 -91.3%
					Gr. Margin (2018)
Program: 146 - Swim Classes					
Revenue	-	-	293	-	(293) -100.0%
Expense	-	-	-	-	- N/A
Surplus (Deficit):	-	-	293	-	(293) N/A
					Gr. Margin (2018)
Program: 147 - Lakefront Camps					
Revenue	129,028	132,979	149,575	142,399	(7,176) -4.8%
Expense	<u>39,166</u>	<u>38,771</u>	<u>40,619</u>	<u>40,255</u>	<u>(364)</u> -0.9%
Surplus (Deficit):	89,862	94,208	108,956	102,144	(6,812) 71.7%
					Gr. Margin (2018)
Program: 148 - Paddle Sports					
Revenue	27,407	31,300	47,630	40,200	(7,430) -15.6%
Expense	<u>18,732</u>	<u>19,293</u>	<u>29,964</u>	<u>28,140</u>	<u>(1,824)</u> -6.1%
Surplus (Deficit):	8,675	12,007	17,666	12,060	(5,606) 30.0%
					Gr. Margin (2018)
Program: 149 - Dog Beach					
Revenue	21,773	22,236	27,311	28,876	1,565 5.7%
Expense	<u>2,449</u>	<u>2,450</u>	<u>2,305</u>	<u>2,575</u>	<u>270</u> 11.7%
Surplus (Deficit):	19,323	19,786	25,006	26,301	1,295 91.1%
					Gr. Margin (2018)
<b>Total Lakefront Operations</b>					
Revenue	\$ 1,410,291	\$ 1,364,847	\$ 1,485,762	\$ 1,506,098	\$ 20,336 1.4%
Expense	<u>1,219,330</u>	<u>1,145,258</u>	<u>1,164,614</u>	<u>1,208,945</u>	<u>44,331</u> 3.8%
Surplus (Deficit):	\$ 190,961	\$ 219,589	\$ 321,148	\$ 297,153	(23,995) 19.7%
					Gr. Margin (2018)

### **Mallinckrodt Programs**

The Programs operated out of the Mallinckrodt Center are under the direction of the Mallinckrodt Center Manager. She is assisted by a part-time Mallinckrodt Center Assistant. There 8 part-time teachers and more than 25 volunteers.

Revenue is generated from center memberships, Walking Club memberships as well as class and program fees. Fitness programs are popular and classes, trips and special events round out offerings in this Department.

There is an administrative overhead charge of \$27,500 included in the 2018 budget.



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

**Mallinckrodt Programs**

	2016	2017	2017	2018 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Fee Revenue	\$118,938	\$130,545	\$126,782	\$132,977	\$6,195	4.9%
Rental Revenue	18,781	20,268	18,500	19,065	565	3.1%
Miscellaneous Revenue	<u>2,723</u>	<u>2,500</u>	<u>2,696</u>	<u>2,700</u>	<u>5</u>	0.2%
<b>Total Revenue</b>	<b><u>\$140,441</u></b>	<b><u>\$153,314</u></b>	<b><u>\$147,977</u></b>	<b><u>\$154,742</u></b>	<b><u>\$6,765</u></b>	<b>4.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$111,322	\$108,001	\$119,235	\$112,891	(\$6,344)	-5.3%
Employee Benefits	21,517	23,025	19,278	22,620	3,342	17.3%
Contract Services	73,750	68,248	57,561	58,327	766	1.3%
Utilities	4,314	4,059	5,471	5,529	58	1.1%
Supplies	3,940	4,386	3,510	3,465	(45)	-1.3%
Repairs	<u>1,707</u>	<u>1,290</u>	<u>2,228</u>	<u>8,160</u>	<u>5,932</u>	266.3%
Operating Expenses	\$216,550	\$209,010	\$207,283	\$210,992	\$3,709	1.8%
<b>Operating Surplus (Deficit)</b>	<b><u>(\$76,109)</u></b>	<b><u>(\$55,696)</u></b>	<b><u>(\$59,306)</u></b>	<b><u>(\$56,250)</u></b>	<b><u>\$3,055</u></b>	
Operating Capital	6,030	1,600	0	1,425	1,425	N/A
Overhead Transfer	<u>39,780</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>	<u>0</u>	0.0%
Non Operating Expenses	\$45,810	\$29,100	\$27,500	\$28,925	\$1,425	5.2%
<b>Total Expenses</b>	<b><u>\$262,360</u></b>	<b><u>\$238,110</u></b>	<b><u>\$234,783</u></b>	<b><u>\$239,917</u></b>	<b><u>\$5,134</u></b>	<b>2.2%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(\$121,919)</u></b>	<b><u>(\$84,796)</u></b>	<b><u>(\$86,806)</u></b>	<b><u>(\$85,175)</u></b>		



Wilmette Park District  
2018 Annual Budget - Variance Analysis  
**2018 Budget to 2017 Projection**

**Mallinckrodt Programs**

**Revenue**

Fee Revenue – \$6,195 (4.9%) over year end projections due to fee increases and projected growth in members

Rental Revenue – \$565 (3.1%) over year end going up by uniform fee increase

Misc. Revenue - \$5 (0.2%) projecting sponsorship dollars to remain flat

**Expenses**

Salaries & Wages – \$6,344 (5.3%) under projected year end due to decreases use of daytime hourly staff

Employee Benefits – \$3,342 (17.3%) over budget, due to health insurance uniform increase and manager attending Revenue Management School

Contract Services – \$766 (1.3%) over year end projections due to reallocating credit card fees

Utilities – \$58 (1.1%) over year end projections

Supplies – \$45 (1.3%) under projected year end

Repairs - \$5,932 (266.3%) over year end projections due to adding needed carpet replacement in offices

*Non-Operating*

Operating Capital – \$1,425 No dollars spent in 2017 but plan to replace a piece of equipment in the Mallinckrodt fitness room

Overhead Transfer – Budgeted to be flat to year end projections



**2018 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2016		2017		2018	Variance	%
	Actual	Budget	Projection	Budget			
<b>Mallinckrodt Programs</b>							
Program 100 - Operations							
Revenue	\$ 18,804	\$ 20,268	\$ 18,496	\$ 19,065	\$ 570	3.1%	
Expense	<u>192,874</u>	<u>170,732</u>	<u>174,060</u>	<u>181,558</u>	<u>7,498</u>	4.3%	
Surplus (Deficit):	(174,070)	(150,464)	(155,564)	(162,493)	(6,928)	-852.3%	
						Gr. Margin (2018)	
Program: 130 - Memberships							
Revenue	26,218	24,636	24,480	26,240	1,760	7.2%	
Expense	<u>1,424</u>	<u>1,745</u>	<u>2,111</u>	<u>2,020</u>	<u>(91)</u>	-4.3%	
Surplus (Deficit):	24,794	22,891	22,369	24,220	1,851	92.3%	
						Gr. Margin (2018)	
Program: 132 - Day Trips							
Revenue	16,607	19,600	21,800	22,454	654	3.0%	
Expense	<u>17,794</u>	<u>16,623</u>	<u>24,084</u>	<u>22,431</u>	<u>(1,653)</u>	-6.9%	
Surplus (Deficit):	(1,186)	2,977	(2,284)	23	2,307	0.1%	
						Gr. Margin (2018)	
Program: 133 - Extended Trips							
Revenue	24,705	25,343	8,032	8,433	402	5.0%	
Expense	<u>23,100</u>	<u>23,550</u>	<u>7,108</u>	<u>7,250</u>	<u>142</u>	2.0%	
Surplus (Deficit):	1,605	1,793	924	1,183	259	14.0%	
						Gr. Margin (2018)	
Program: 134 - Classes							
Revenue	42,346	51,600	63,268	5,460	(57,808)	-91.4%	
Expense	<u>21,135</u>	<u>21,614</u>	<u>24,713</u>	<u>2,730</u>	<u>(21,983)</u>	-89.0%	
Surplus (Deficit):	21,212	23,455	38,555	23,455	(35,825)	429.6%	
						Gr. Margin (2018)	
Program: 135 - Personal Training							
Revenue	-	-	120	700	580	483.3%	
Expense	-	-	-	<u>400</u>	<u>400</u>	N/A	
Surplus (Deficit):	-	-	120	300	180	42.9%	
						Gr. Margin (2018)	
Program: 136 - Sr. Walking Club							
Revenue	4,077	3,238	3,658	3,867	209	5.7%	
Expense	-	-	-	-	-	N/A	
Surplus (Deficit):	4,077	3,238	3,658	3,867	209	100.0%	
						Gr. Margin (2018)	
Program: 137 - Group Exercise							
Revenue	-	-	-	59,925	59,925	N/A	
Expense	-	-	-	<u>20,828</u>	<u>20,828</u>	N/A	
Surplus (Deficit):	-	-	-	39,097	39,097	65.2%	
						Gr. Margin (2018)	
Program: 138 - Programs							
Revenue	7,684	8,629	6,724	6,848	124	1.8%	
Expense	<u>6,035</u>	<u>3,846</u>	<u>2,207</u>	<u>2,200</u>	<u>(7)</u>	-0.3%	
Surplus (Deficit):	1,649	4,783	4,517	4,648	131	67.9%	
						Gr. Margin (2018)	
Program: 139 - Meditation/Restoration							
Revenue	-	-	1,400	1,750	350	25.0%	
Expense	-	-	<u>500</u>	<u>500</u>	-	0.0%	
Surplus (Deficit):	-	-	900	1,250	350	71.4%	
						Gr. Margin (2018)	



**2018 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2016		2017		2018	Variance	%
	Actual	Budget	Projection	Budget		To Budget	To Budget
<b>Total Mallinckrodt Programs</b>							
Revenue	\$ 140,441	\$ 153,314	\$ 147,977	\$ 154,742	\$	6,765	4.6%
Expense	<u>262,360</u>	<u>238,110</u>	<u>234,783</u>	<u>239,917</u>		<u>5,134</u>	2.2%
Surplus (Deficit):	\$ (121,919)	\$ (84,796)	\$ (86,806)	\$ (85,175)		1,630	-55.0%
							Gr. Margin (2018)

**Total Recreation Programs**

Revenue	\$ 10,452,602	\$ 10,920,740	\$ 10,969,536	\$ 11,387,065	\$	417,528	3.8%
Expense	<u>9,336,123</u>	<u>9,363,728</u>	<u>9,273,182</u>	<u>9,466,444</u>		<u>193,262</u>	2.1%
Surplus (Deficit):	\$ 1,116,479	\$ 1,557,012	\$ 1,696,354	\$ 1,920,620	\$	224,266	20.3%
							Gr. Margin (2018)

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**TAB 6**

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**WILMETTE PARK DISTRICT  
ORDINANCE 2018-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL  
BUDGET AND APPROPRIATION OF FUNDS FOR THE  
WILMETTE PARK DISTRICT, COOK COUNTY, ILLINOIS  
FOR THE FISCAL YEAR BEGINNING ON THE  
1<sup>ST</sup> DAY OF JANUARY, 2018 AND ENDING ON THE  
31<sup>ST</sup> DAY OF DECEMBER, 2018**

**WILMETTE PARK DISTRICT  
ORDINANCE NO. 2018-O-1**

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET  
AND APPROPRIATION OF FUNDS FOR WILMETTE PARK  
DISTRICT, COOK COUNTY, ILLINOIS FOR THE FISCAL  
YEAR BEGINNING ON THE 1<sup>ST</sup> DAY OF JANUARY, 2018 AND  
ENDING ON THE 31<sup>ST</sup> DAY OF DECEMBER, 2018**

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

**WHEREAS, a public hearing was held at 7:30 p.m. at the regular monthly meeting place of the Wilmette Park District on the 8<sup>th</sup> day of January, 2018, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with.**

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

**SECTION 1: The amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the following purposes of the Wilmette Park District, Cook County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year beginning on January 1, 2018, and ending on December 31, 2018.**

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



	<u>Budget</u>	<u>Appropriation</u>
<b>I. The amount Budgeted and Appropriated for Corporate Purposes:</b>		
Salaries and Wages	\$2,583,003	\$2,841,303
Employee Benefits	553,611	608,972
Contract Services	556,947	612,641
Utilities	231,680	254,848
Supplies	269,800	296,780
Repairs	106,750	117,425
Other Operating Expenditures	<u>14,500</u>	<u>15,950</u>
<b>Total amount Budgeted for Corporate Fund</b>	<b>\$4,316,291</b>	
<b>Total amount Appropriated for Corporate Fund</b>		<b>\$4,747,920</b>
<b>II. The amount Budgeted and Appropriated for Recreation Purposes:</b>		
Salaries and Wages	\$7,086,458	\$7,795,103
Employee Benefits	843,058	927,364
Contract Services	2,449,966	2,694,963
Utilities	754,713	830,184
Supplies	1,073,505	1,180,856
Repairs	223,009	245,310
Other Operating Expenditures	<u>39,851</u>	<u>43,836</u>
<b>Total amount Budgeted for Recreation Fund</b>	<b>\$12,470,560</b>	
<b>Total amount Appropriated for Recreation Fund</b>		<b>\$13,717,615</b>
<b>III. The amount Budgeted and Appropriated for Insurance Purposes Pursuant to Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act:</b>		
Intergovernmental Pool Insurance Premium	\$370,863	\$407,949
Risk Management Expenditures	<u>84,933</u>	<u>93,426</u>
<b>Total amount Budgeted for the Liability Insurance Fund</b>	<b>\$455,796</b>	
<b>Total amount Appropriated for the Liability Insurance Fund</b>		<b>\$501,376</b>
<b>IV. The amount Budgeted and Appropriated for Pension Purposes: Social Security</b>		
Cost of Participation in the Federal Social Security Insurance Program	<u>\$735,370</u>	<u>\$808,907</u>
<b>Total amount Budgeted for Social Security Fund</b>	<b>\$735,370</b>	
<b>Total amount Appropriated for Social Security Fund</b>		<b>\$808,907</b>

	<u>Budget</u>	<u>Appropriation</u>
<b>V. The amount Budgeted and Appropriated for Pension Purposes: Illinois Municipal Retirement Fund</b>		
<b>IMRF Employer Contribution</b>	<u>\$863,477</u>	<u>\$949,825</u>
<b>Total amount Budgeted for IMRF Fund</b>	<b>\$863,477</b>	
<b>Total amount Appropriated for IMRF Fund</b>		<b>\$949,825</b>
<b>VI. The amount Budgeted and Appropriated for the Audit Fund:</b>		
<b>Auditing Expenditures</b>	<u>\$23,705</u>	<u>\$26,076</u>
<b>Total amount Budgeted for the Audit Fund</b>	<b>\$23,705</b>	
<b>Total amount Appropriated for the Audit Fund</b>		<b>\$26,076</b>
<b>VII. The amount Budgeted and Appropriated for the organization and maintenance of a Police System within the parks and playgrounds:</b>		
<b>Salaries and Wages</b>	<b>\$20,331</b>	<b>\$22,364</b>
<b>Contract Services</b>	<u>49,425</u>	<u>54,368</u>
<b>Total amount Budgeted for the Security Fund</b>	<b>\$69,756</b>	
<b>Total amount Appropriated for the Security Fund</b>		<b>\$76,732</b>
<b>VIII. The amount Budgeted and Appropriated for District's Share of Expenses of Joint Recreational Programs for the Handicapped (Special Recreation):</b>		
<b>Special Recreation Programs for the Disabled (NSSRA Contribution)</b>	<b>\$270,805</b>	<b>\$297,886</b>
<b>Special Recreation Companions for the Disabled (NSSRA Companion Fees)</b>	<b>237,482</b>	<b>261,230</b>
<b>NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)</b>	<u>200,000</u>	<u>220,000</u>
<b>Total amount Budgeted for Special Recreation Fund</b>	<b>\$708,287</b>	
<b>Total amount Appropriated for Special Recreation Fund</b>		<b>\$779,116</b>
<b>IX. The amount Budgeted and Appropriated for the Capital Projects Fund:</b>		
<b>Park Repair and Improvements</b>	<b>3,283,100</b>	<b>\$3,939,720</b>
<b>Facility Repair and Improvements</b>	<b>32,000</b>	<b>38,400</b>
<b>Equipment Replacement</b>	<u>761,900</u>	<u>914,280</u>
<b>Total amount Budgeted for the Capital Projects Fund</b>	<b>\$4,077,000</b>	
<b>Total amount Appropriated for the Capital Projects Fund</b>		<b>\$4,892,400</b>

	<u>Budget</u>	<u>Appropriation</u>
<b>X. The amount Budgeted and Appropriated for the Bond and Interest Fund:</b>		
Bond Principal	\$2,695,000	\$2,964,500
Bond Interest	325,547	358,102
Contract Services	<u>2,408</u>	<u>2,649</u>
<b>Total amount Budgeted for the Bond and Interest Fund</b>	<b>\$3,022,955</b>	
<b>Total amount Appropriated for the Bond and Interest Fund</b>		<b>\$3,325,251</b>

**Summary of Funds Budgeted and Appropriated:**

I. Corporate Fund	\$4,316,291	\$4,747,920
II. Recreation Fund	12,470,560	13,717,615
III. Liability Insurance Fund	455,796	501,376
IV. Social Security Fund	735,370	808,907
V. IMRF Fund	863,477	949,825
VI. Audit Fund	23,705	26,076
VII. Security Fund	69,756	76,732
VIII. Special Recreation Fund	708,287	779,116
IX. Capital Projects Fund	4,077,000	4,892,400
X. Bond and Interest Fund	<u>3,022,955</u>	<u>3,325,251</u>
<b>Total Budgeted Funds for Fiscal Year 2018</b>	<b><u>\$26,743,196</u></b>	
<b>Total Appropriated Funds for Fiscal Year 2018</b>		<b><u>\$29,825,216</u></b>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Commissioners of the WILMETTE PARK DISTRICT to defray the necessary expenses and liabilities of the aforesaid Park District during the fiscal year beginning the 1<sup>st</sup> day of January, 2018, and ending the 31<sup>st</sup> day of December, 2018, for the respective purposes set forth.

**SECTION 3:** All unexpended balances of the appropriation for the fiscal year ending the 31<sup>st</sup> day of December, 2017, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law. All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

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

- (a) Cash on hand and short term investments at the beginning of the fiscal year: ..... \$ 6,117,328
- (b) Estimate of cash expected to be received during the fiscal year from all sources: ..... \$ 28,204,309
- (c) Estimate of expenditures contemplated for the fiscal year: .... \$ 26,743,196
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year: ..... \$ 7,578,441

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

**SECTION 6:** This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning the 1<sup>st</sup> day of January, 2018, and ending the 31<sup>st</sup> day of December, 2018, or any other fiscal year.

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

Adopted this 8<sup>th</sup> day of January, 2018 pursuant to roll call vote.

**Roll Call Vote:**

**Ayes:**

**Nays:**

**Absent:**

**ATTEST:**

\_\_\_\_\_  
**Secretary  
Wilmette Park District  
Wilmette, Illinois**

\_\_\_\_\_  
**President  
Wilmette Park District  
Wilmette, Illinois**



**WILMETTE PARK DISTRICT  
Cook County, Illinois**

\* \* \*

**CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUES  
BY SOURCE ANTICIPATED TO BE RECEIVED DURING FISCAL YEAR OF  
JANUARY 1, 2018 TO DECEMBER 31, 2018  
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Steven D. Holloway, the Treasurer and Chief Fiscal Officer of the Wilmette Park District, does hereby certify the estimate of revenues by source anticipated to be received by the Wilmette Park District, Cook County, State of Illinois, in the fiscal year beginning the 1<sup>st</sup> day of January, 2018, and ending the 31<sup>st</sup> day of December, 2018, are as follows:

General real estate tax revenues.....	\$ 8,174,636
Personal property replacement tax revenue .....	140,000
Bond Proceeds.....	2,000,000
Program user fees revenue.....	15,114,599
Rental revenue .....	2,077,590
Retail sales .....	257,055
Interest revenue .....	85,000
Miscellaneous revenue.....	<u>355,429</u>
<b>TOTAL REVENUE.....</b>	<b>\$ <u>28,204,309</u></b>

The above is certified this 8<sup>th</sup> day of January, 2018.

\_\_\_\_\_  
**Steven D. Holloway**  
Treasurer and Chief Fiscal Officer

The above certification was filed with the County Clerk of Cook County, Illinois  
David Orr  
County Clerk of Cook County

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# **TAB 7**

**Five Year Capital Improvement Plan**

**2018 – 2022**

**SEPARATE DOCUMENT  
POSTED ON WEBSITE**

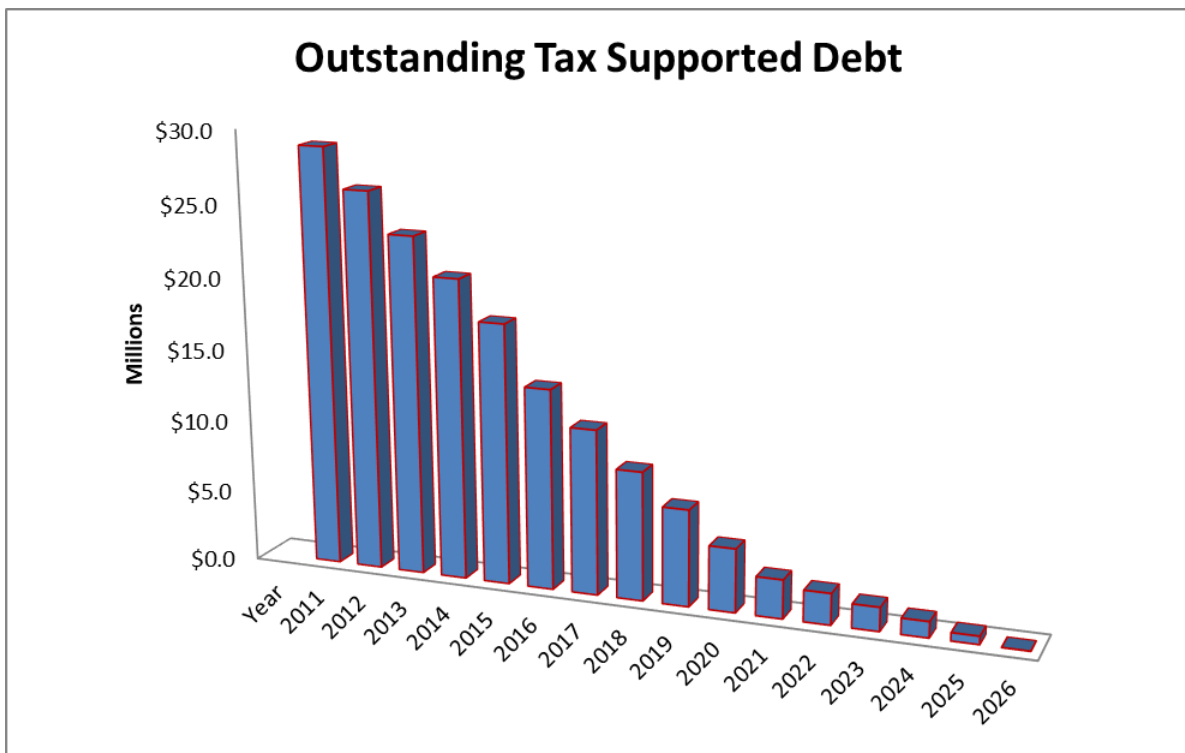
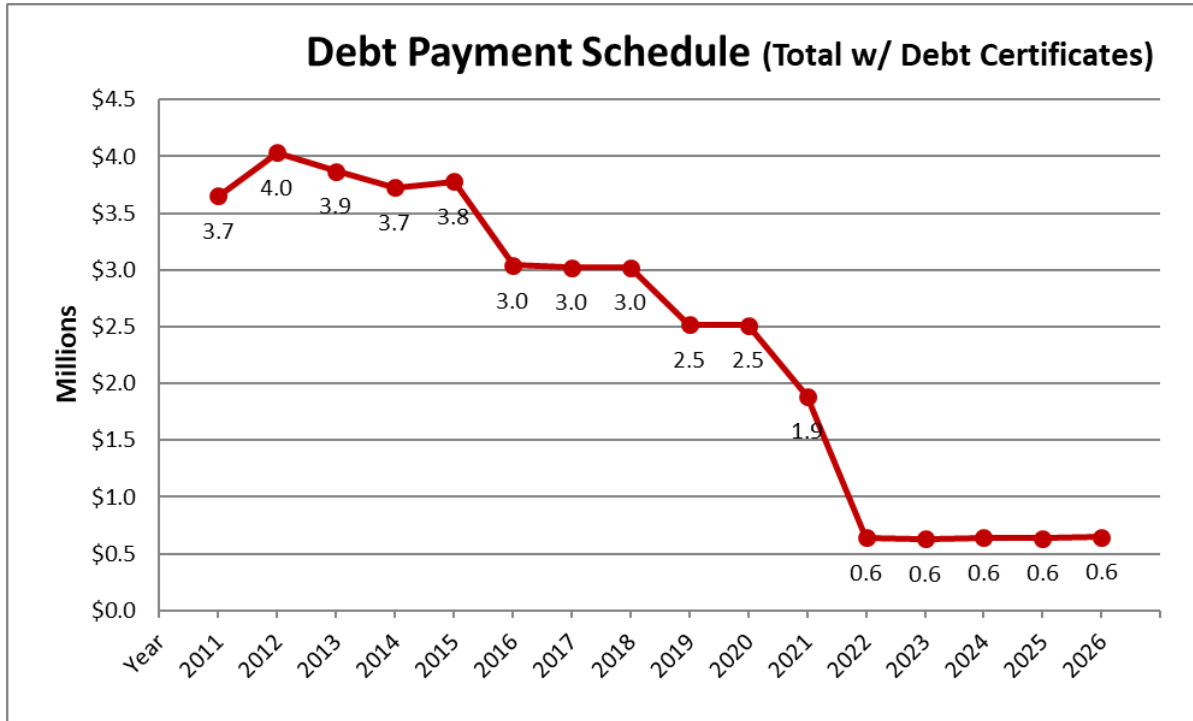
**TAB 8**

**Wilmette Park District  
Debt Payment Schedule**

Series	2016B	2016D	2016C	2009A	2013A	2016A			
Use	Mallinckrodt	General Capital	CRC Parking	Pool/ Mallinckrodt	Golf Course	General Capital			
Bond Type	<b>G.O. Refunding</b>	<b>G.O. Limited</b>	<b>Refunding Debt</b>	<b>G.O. Refunding</b>	<b>Debt</b>	<b>G.O. Limited</b>			
	<u>Park Bonds</u>	<u>Refund Park Bonds</u>	<u>Certificate</u>	<u>Park Bonds</u>	<u>Certificate</u>	<u>Park Bonds</u>	<u>Totals</u>		
Average interest rates	1.8%	1.9%	2.0%	1.6%	1.2%	1.15%			
Amount of original issue	\$1,650,000	\$3,565,000	\$660,000	\$15,990,000	\$510,000	\$1,000,000	\$29,125,000		
Redemptions through 12/31/16	\$180,000	\$355,000	\$65,000	\$9,610,000	\$390,000	\$660,000	\$17,010,000		
Debt Principal outstanding @ 12/31/16	\$1,470,000	\$3,210,000	\$595,000	\$6,380,000	\$120,000	\$340,000	\$12,115,000		
Source	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Referendum</u>	<u>Operations</u>	<u>DSEB</u>			
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Oct	1-Dec			
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Apr	1-Jun			
Principal & Interest maturing by 12/31:							Tax	Levy	
2018	171,166	435,669	66,781	1,879,800	<u>122,880</u>	<u>344,250</u>	3,020,546	2,830,885	2017
2019	178,585	388,582	70,692	1,878,400			2,516,259	2,445,567	2018
2020	175,826	387,250	74,504	1,877,338			2,514,918	2,440,414	2019
2021	178,067	380,824	73,217	<u>1,254,488</u>			1,886,596	1,813,379	2020
2022	180,219	384,398	76,930				641,547	564,617	2021
2023	177,282	382,783	70,544				630,609	560,065	2022
2024	179,345	386,074	74,257				639,676	565,419	2023
2025	181,319	384,175	72,871				638,365	565,494	2024
2026	<u>183,204</u>	<u>387,182</u>	<u>76,485</u>				<u>646,871</u>	570,386	2025
<b>Total Principal and Interest</b>	<b>\$1,605,013</b>	<b>\$3,516,936</b>	<b>\$656,281</b>	<b>\$6,890,026</b>	<b>\$122,880</b>	<b>\$344,250</b>	<b>\$13,135,386</b>		
Principal only maturing by 12/31:							Tax Supported	Retirement	
							Debt	as % of total	
2018	145,000	375,000	55,000	1,660,000	<u>120,000</u>	<u>340,000</u>	2,695,000	2,520,000	22%
2019	155,000	335,000	60,000	1,725,000			2,275,000	2,215,000	19%
2020	155,000	340,000	65,000	1,780,000			2,340,000	2,275,000	19%
2021	160,000	340,000	65,000	<u>1,215,000</u>			1,780,000	1,715,000	15%
2022	165,000	350,000	70,000				585,000	515,000	5%
2023	165,000	355,000	65,000				585,000	520,000	5%
2024	170,000	365,000	70,000				605,000	535,000	5%
2025	175,000	370,000	70,000				615,000	545,000	5%
2026	<u>180,000</u>	<u>380,000</u>	<u>75,000</u>				<u>635,000</u>	<u>560,000</u>	5%
<b>Total Principal</b>	<b>\$1,470,000</b>	<b>\$3,210,000</b>	<b>\$595,000</b>	<b>\$6,380,000</b>	<b>\$120,000</b>	<b>\$340,000</b>	<b>\$12,115,000</b>	<b>\$11,400,000</b>	100%
	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Referendum</u>	<u>Operations</u>	<u>DSEB</u>			
							Bold = Call Year		
<b>Legal debt limit calculation:</b>	<b>Amount</b>								
2015 Equalized Assessed Value (EAV)	<u>\$1,919,808,636</u>								
Debt Limit @ 5.0% of 2015 EAV	\$95,990,432	100.00%			% of Legal Debt Limit Outstanding:	12.62%			
Less: Outstanding Principal @ 12/31/17	<u>12,115,000</u>	12.62%			Debt per Capita:	\$447.26			
Total Debt Margin	<u>\$83,875,432</u>	87.38%			G.O Debt as % of Assessed Value:	0.63%			
					G.O Debt as % of Fund Balance:	170.68%			

Total Projected Fund Balance 12/31/17 \$7,097,924

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**Wilmette Park District  
Tax Levy History**

**Appendix C**

Tax Levy Year	Equalized		Tax Levy Ordinance		Cook County		(2) CPI-U	(3) Final Tax Rate	(4) % of Household Tax Bill
	Assessed Valuation (EAV)				Tax Levy Extension				
	Amount	% Change	Amount	% Change	Amount	% Change			
1988	\$ 353,704,473	1.8%	\$ 2,682,591	5.08%	\$ 2,763,068	5.88%	4.4%	0.7520	6.8%
1989	505,508,756 *	42.9%	2,721,160	1.44%	2,815,990	1.92%	4.4%	0.5570	6.3%
1990	533,572,347	5.6%	2,884,275	5.99%	2,983,981	5.97%	4.6%	0.5590	5.9%
1991	540,861,878	1.4%	3,109,278	7.80%	3,216,651	7.80%	6.1%	0.595	6.0%
1992	661,867,408 *	22.4%	3,216,651	3.45%	3,280,983	2.00%	3.1%	0.496	5.8%
1993	679,032,021	2.6%	3,272,591	1.74%	3,338,194	1.74%	2.9%	0.492	5.7%
1994 <sup>(1)</sup>	667,685,558	-1.7%	3,338,194	2.00%	3,391,112	1.59%	2.7%	0.508	5.6%
1995	758,550,642 *	13.6%	3,391,112	1.59%	3,458,935	2.00%	2.7%	0.456	5.4%
1996	766,975,964	1.1%	3,477,120	2.54%	3,551,099	2.66%	2.5%	0.463	5.5%
1997	769,256,969	0.3%	3,576,854	2.87%	3,653,971	2.90%	3.3%	0.475	5.4%
1998	862,859,690 *	12.2%	3,637,894	1.71%	3,710,296	1.54%	1.7%	0.430	5.2%
1999	893,014,250	3.5%	3,695,892	1.59%	3,777,450	1.81%	1.6%	0.423	5.1%
2000	884,550,910	-0.9%	4,584,271	24.04%	4,670,429	23.64% <sup>(5)</sup>	2.7%	0.528	6.1%
2001	1,129,619,810 *	27.7%	4,704,756	2.63%	4,800,884	2.79%	3.4%	0.425	5.8%
2002	1,212,289,142	7.3%	6,058,007	28.76%	6,182,675	28.78% <sup>(6)</sup>	1.6%	0.510	9.8%
2003	1,204,451,117	-0.6%	6,203,400	2.40%	6,335,413	2.47%	2.4%	0.526	7.0%
2004	1,494,697,673 *	24.1%	6,437,013	3.77%	6,576,670	3.81%	1.9%	0.440	6.8%
2005	1,625,889,391	8.8%	6,571,605	2.09%	6,714,923	2.10%	3.3%	0.413	6.6%
2006	1,618,606,101	-0.4%	6,992,957	6.41%	7,138,053	6.30%	3.4%	0.441	6.9%
2007	2,050,292,918 *	26.7%	7,223,510	3.30%	7,381,055	3.40%	2.5%	0.360	6.8%
2008	2,189,227,645	6.8%	7,501,663	3.85%	7,651,697	3.67%	4.1%	0.348	6.7%
2009	2,323,036,807	6.1%	7,558,236	0.75%	7,712,482	0.79%	0.1%	0.332	6.7%
2010	2,075,019,803 *	-10.7%	7,973,706	5.50%	8,092,577	4.93%	2.7%	0.390	6.6%
2011	1,865,716,871	-10.1%	8,319,026	4.33%	8,414,383	3.98%	1.5%	0.451	6.7%
2012	1,731,359,398	-7.2%	8,411,261	1.11%	8,527,358	1.34%	3.0%	0.493	6.4%
2013	1,557,097,514 *	-10.1%	8,476,103	0.77%	8,519,721	-0.09%	1.7%	0.548	6.3%
2014	1,580,779,594	1.5%	8,480,966	0.06%	8,618,969	1.16%	1.5%	0.546	6.1%
2015	1,538,303,602	-2.7%	7,880,409	-7.08%	7,964,674	-7.59%	0.8%	0.518	5.7%
2016	1,919,808,636 *	24.8%	8,119,209	3.03%	8,019,468	0.69%	0.7%	0.418	5.4%
2017 <sup>(7)</sup>	1,919,808,636		8,174,636	0.68%	8,338,129	3.97%	2.1%		

Footnotes

- (1) Tax Cap Legislation takes affect on non-home rule taxing districts.
  - (2) Consumer Price Index - Urban (Applicable to that year's tax levy).
  - (3) Total tax rate which is applied to each \$100 of a property owner's EAV.
  - (4) Park District Tax as a percentage of an average homeowner's total tax bill.
  - (5) Includes Pool Referendum Bond Issue.
  - (6) Includes Mallinckrodt Referendum Bond Issue.
  - (7) Final 2016 EAV and tax extension will be available in June 2017 at the earliest.
- \* Triennial Reassessment

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## **Operating Revenue, Expense and Margin Charts – Appendix D**

The following charts are graphic illustrations of results, budgets, projections and proposed amounts for stated categories. These pages show the results beginning in 2009 by each of the noted items, the 2017 projected results and the 2018 proposed budget amounts. These charts give a profile of the District's revenue and net operating results as well as the total surplus or deficit of the District's spending.

Charts also show the change as a percent from year to year using the data presented in the charts on the first 2 pages and can show trends, particularly in revenue and expense.

## **Stress Test Charts – Appendix E**

Beginning in Appendix E are the District's risk management charts or stress tests. These represent how each facility would handle a downward trend of reduced revenue, assuming expenses would remain the same.

This shows that the District could handle up to a 5% reduction in fees for services. However, staff has shown that they usually react much quicker to a decline in usage through reduced expenses, specifically salary and wages. Programs that do not meet minimal enrollment are not held and registration fees are refunded and no additional funds are expended. Facilities such as Golf and Pools may not be able to react as fast because a reduction of memberships may or may not translate into a reduction of staff needed to safely operate the facility.

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