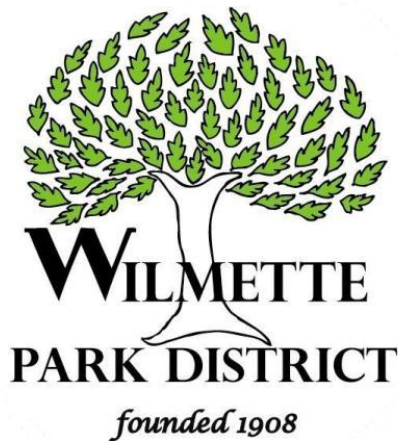


# WILMETTE PARK DISTRICT 2017 ANNUAL BUDGET



Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017



# **2017 Annual Budget**

## **Board of Park Commissioners**

**John J. Olvany**, President

**Amy L. Wolfe**, Vice-President

**Bryan C. Abbott**

**I. Gordon Anderson**

**Stephanie M. Foster**

**Ryrie A. Pellaton**

**Shelley S. Shelly**

## **Staff members**

**Stephen Wilson**, Executive Director

**Kathleen Bingham**, Superintendent of Recreation

**Jeffrey Bowen**, Superintendent of Revenue Facilities

**William Lambrecht**, Superintendent of Parks and Planning

**Kenneth Eppelheimer**, Superintendent of Finance and Personnel

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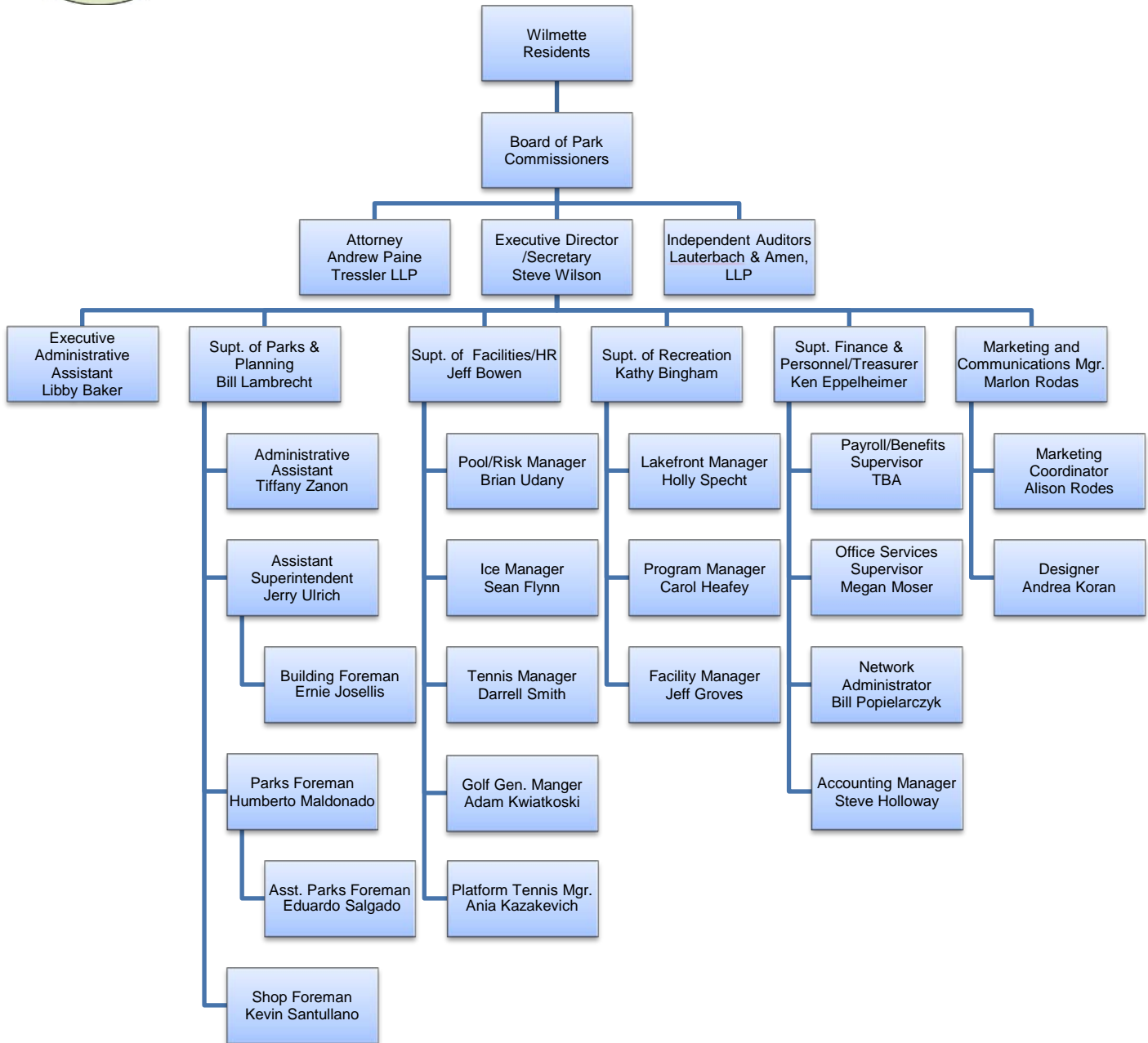
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# WILMETTE PARK DISTRICT

## Organization Chart



Number of Full-Time Staff: 70  
 Number of Part-Time Staff: 425  
 Number of Seasonal Staff: 700

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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 John J. Olvany, President; Amy L Wolfe, Vice-President; Bryan C. Abbott; I. Gordon Anderson; Stephanie M. Foster; Ryrie Pellaton and Shelley S. Shelly. 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 19,120 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 \$128,000. The median age of the community is about 45 years. Wilmette has 10,200 housing units with 95% 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 2017 budget for scholarships is \$85,000. The District also offers payment plans for program participation.</p>
<b>Real Estate</b>	The equalized assessed value (EAV) of real estate for 2015 was \$1,538,303,602, down about 2.7% from 2014.

## **WILMETTE PARK DISTRICT DISTRICT PROFILE**

<b>Tax Rate</b>	The tax rate for 2015 was \$0.518 per \$100 of assessed value, or 5.7% 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 2017 is \$25.6 million, with an operating budget of \$19.3 million, a capital improvement budget of \$3.2 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 \$13.8 million outstanding debt. Debt Certificates are rated Aa2 consisting of two issues totaling \$890,000.
<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>





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, 2017 through December 31, 2017. As part of the presentation are the operating results for the fiscal year ending December 31, 2015, as well as the budget and the projected operating results for the fiscal year ending December 31, 2016. The various board committees reviewed the 2017 program budgets and fees at meetings held during October and early November.

For 2017, the stable economy is anticipated to have a minimal impact on the budget as a whole. Factors used in preparing the 2017 budget include: revenues based upon a normal weather year and averaging between three and five years of results; approximately 3.0% fee increases for most programs, memberships, or lessons; and maintaining capital expenditures to the 2016 budget level of \$3.2 million.

Our capital focus for 2016 was the completion of almost 55 capital projects as we continued planning for the lakefront. Lakefront detail plans provided base information to further estimate potential changes as the community survey indicated the community favored continued maintenance of open space, replacement of the beach house and parking and other infrastructure improvements such as roads and sewers. In early spring, the West Park artificial turf field was opened for play. In late fall, two playgrounds were replaced at Forest and Hibbard Parks. A district-wide fiber optic network was installed when an opportunity developed with underground work being done in the Village. The pool heaters were replaced in time for the May opening. Numerous pieces of equipment were replaced as the District's capital plan was heavily laced with vehicles and equipment totaling \$530,000.

When the District was challenged to obtain volunteers for the Bird Habitat, our community responded with over 300 hands to place 20,000 native vegetation plants in the ground in an effort to help birds that migrate along Lake Michigan. The ten beds were managed by 24 civic groups and individuals that completed planting and mulching in two days.

Over \$565,000 in projects were deferred until future years as bids and proposals exceeded the available budget. Funding for these two items, CRC Roof and Centennial paging and sound system, were moved to future years.

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

The 2017 capital focus will be on the continued planned development of the Lakefront based upon the community survey, replacing two playgrounds at Gillson and Maple Parks, along with other improvements to West Park. We will continue to stress the importance of serving our customer base through the utilization of our registration system and planning community events.

On page 18, you will see that staff is projecting surplus funds from operations in excess of \$5.8 million for 2016. This is about \$480,000 below the 2016 budgeted operational surplus. The Park District has budgeted in 2017 an operating surplus that is \$178,000 above the 2016 year-end projection.

These excess revenues over operating expenses support our debt retirement and capital improvement plan. The 2017 budget proposed surplus from operations in excess of \$6.3 million will be used to cover the 2017 proposed \$3.0 million in debt retirement and contribute to the \$3.2 million capital expenditure plan. Surplus funds accumulated from the 2017 budget year will go to support the ongoing Five Year Capital Improvement Plan (CIP) detailed behind Tab 7. Discussion of the capital plan occurred at each board committee during the program budget review process, as well as with the Board's Committee of the Whole on November 9, 2016.

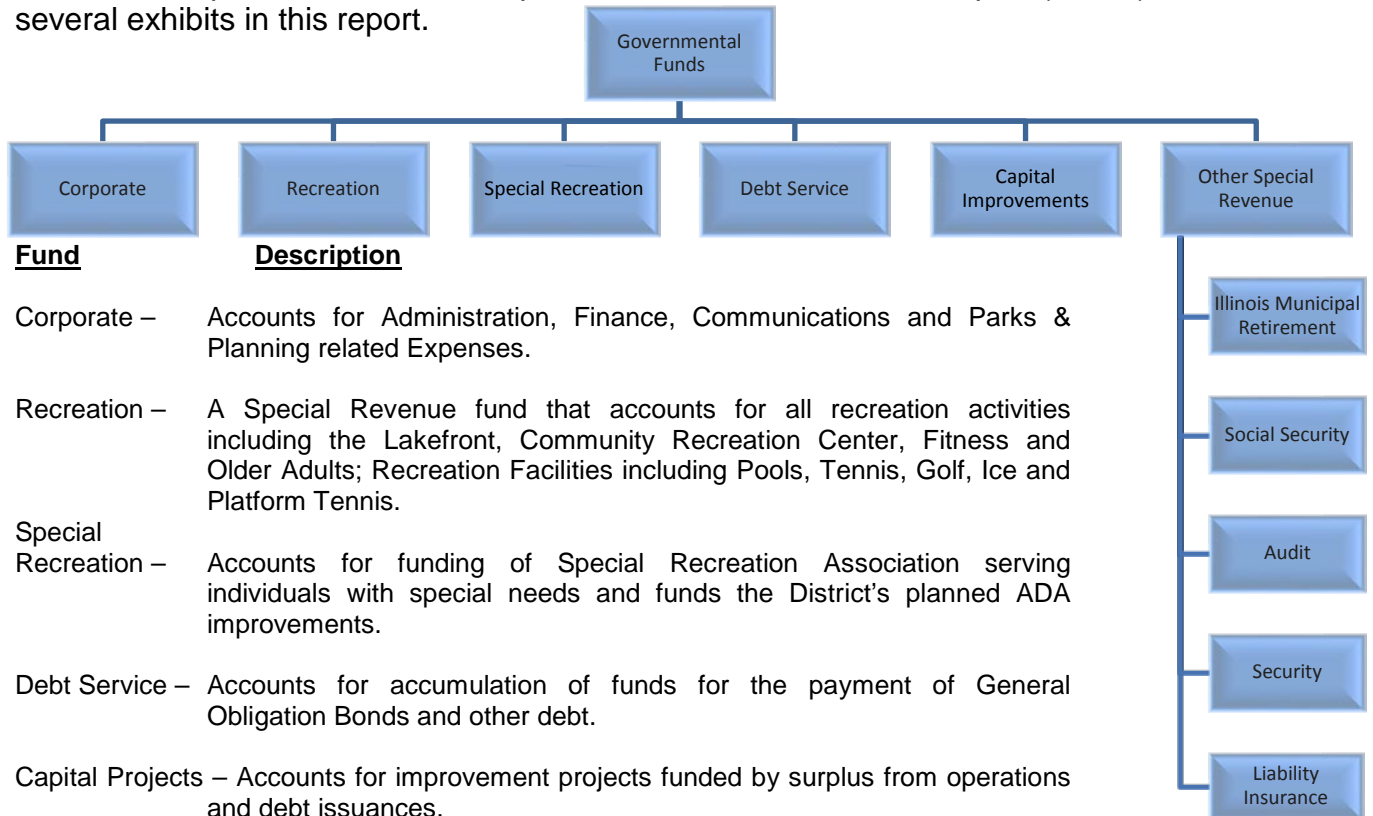
### **2017 Budget Summary**

- Consolidated revenue for 2017 is \$25.8 million. Tax revenue is proposed to be \$8.3 million.
- Consolidated operating expenses for 2017 totals \$19.3 million, plus \$3.2 million for capital and \$3.0 million for debt for a total appropriation of \$25.6 million.
- The proposed net surplus for 2017 is \$215,300.
- Capital Improvement Plan (CIP) Budget for 2017 totals \$3.2 million.
- Tax Levy Funding of the 2017 budget is estimated at 32% of the appropriated \$25.6 million.

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 2017 Budget and Appropriations Ordinance (Tab 6), list of the 2017-2021 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 Association (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 2014 actual, 2015 actual, 2016 budget and year-end projection and the 2017 proposed budget, equaling the Budget and Appropriations Ordinance behind Tab 6. Operating revenue (including tax, bond proceeds and insurance reimbursement) is estimated to decrease 19% or \$6.1 million from 2016 to 2017 as we plan for a normal weather year, and not issuing any debt for general capital purposes or refinancing of debt. Program fees are established to cover direct costs, indirect costs and portions of overhead, where appropriate.

	2014 Actual	2015 Actual	2016 Budget	2016 Projected	2017 Proposed
Total Revenue <sup>1</sup>	\$23,660,462	\$27,193,471	\$26,651,102	\$31,919,647	<b>\$25,772,232</b>
Fund Expenses					
General	\$4,079,236	\$4,132,473	\$4,373,247	\$4,263,050	<b>\$4,369,276</b>
Recreation	11,180,954	11,806,271	12,259,635	12,165,694	<b>12,329,216</b>
Special Recreation	429,698	510,441	773,632	659,294	<b>810,479</b>
Debt Service	3,730,932	4,404,541	3,059,227	8,922,004	<b>3,023,350</b>
Capital Projects <sup>2</sup>	1,727,774	3,125,906	2,940,145	2,545,334	<b>2,953,900</b>
Nonmajor Funds	2,217,496	2,223,986	2,198,779	2,131,590	<b>2,070,721</b>
Total Expenses	\$23,366,090	\$26,203,619	\$25,604,665	\$30,686,966	<b>\$25,556,942</b>
Net Surplus (Deficit)	\$294,372	\$989,852	\$1,046,437	\$1,232,681	<b>\$215,290</b>

<sup>1</sup> Includes Bond Proceeds and Capital/Insurance Reimbursement

<sup>2</sup> Net of Capital Transfers and Overhead

Total expenditures for 2017 are budgeted to decrease \$5.1 million to \$25.6 million or 16.7% lower than 2016 year-end projections, with no refinancing of debt in the 2017 budget. 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. Property tax assessment appeals have stayed consistently low indicating some stability in the commercial real estate market.

## 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 7<sup>th</sup>, at a public hearing on January 9<sup>th</sup> and considered during the Regular Board meeting on January 9, 2017.

The 2017 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

*Kenneth L. Eppelheimer*  
 Treasurer and Superintendent of Finance and Personnel

## **Budget Overview**

### **Introduction**

The Wilmette Park District Annual Operating Budget for fiscal year 2017 continues the standing practice of listing expenses required to meet the recreational needs of our community with approximately 27,000 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 9, 2017. 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 9, 2016. 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 7, 2016. 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.

- Increase in professional services in Parks and Planning with the addition of landscape plans for a two parks, Hibbard and Community Playfields.

- A slight decrease in the contract services of Administration with a change in the use of staff in Communications Department. This was discussed at the Financial Planning and Policy Committee of October 24<sup>th</sup>.
- An increase in tax revenue by \$144,000 for the Special Recreation Fund to cover ADA improvements around the District. This was discussed at the Financial Planning & Policy Committee meeting of November 28<sup>th</sup>.

The proposed budget shows a surplus of \$215,000. There may be some carry-over project work from 2016 to 2017, but this would simply be an increase in the 2016 surplus, with a corresponding decrease to the 2017 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 2017 Annual Budget was discussed prior to approval of the Budget and Appropriations Ordinance in January 9, 2017. 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 22, 2016	Financial Planning & Policy Committee	Annual Uniform Budget Increases
October 10, 2016	Facilities Operations Committee	Outdoor Pool, Tennis, Ice and Platform Tennis Operations Budget and Capital Reviews
October 17, 2016	Parks & Recreation Committee	Parks & Planning and Recreation (CRC, Fitness & Older Adults) Operations Budget and Capital Reviews
October 24, 2016	Financial Planning & Policy Committee	Administration, Finance, Communications and Special Revenue Funds Budget and Capital Reviews
October 29, 2016	Golf Operations Committee	Golf Operations Budget and Capital Review
November 7, 2016	Lakefront Committee	Lakefront Operations Budget and Capital Review
November 9, 2016	Committee of the Whole	Review of Five-Year Capital Improvement Plan
December 7, 2016	Committee of the Whole	Annual Budget review of Revenues and Appropriations for fiscal year 2017
January 9, 2017	Public Hearing	Board of Park Commissioners hears comments from the public on the 2017 Annual Budget
January 9, 2017	Regular Board Meeting	Board discusses and considers the Budget and Appropriation Ordinance 2017-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 2016 tax levy is anticipated to be 1.95% higher than the 2015 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 \$60,000 from the U.S. Fish and Wildlife Fund from a pass through grant with the State of Illinois to provide a habitat in Gillson Park for migrating birds. This grant was financially matched by the Ouilmette Foundation and through their volunteer efforts rallied the community involvement.

### 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; general obligation debt as a percent of the assessed property valuation; and general obligation debt as a percent of the Park District's non-obligated fund balances.

Financial statistics for the 2016 and 2017 fiscal year were derived from estimates for EAV and ending fund balances.

Beginning	Total Debt	Debt Limit	Capita	% of EAV	Fund Balance
2010	\$31,461,000	27.1%	\$1,161	1.4%	435%
2011	28,980,000	27.9%	1,070	1.4%	375%
2012	26,665,000	28.6%	984	1.4%	334%
2013	24,525,000	28.3%	905	1.4%	729%
2014	22,033,000	28.3%	813	1.4%	649%
2015	19,096,000	24.2%	705	1.2%	436%
2016	16,070,000	20.9%	593	1.0%	286%
2017	14,750,000	19.2%	545	1.0%	253%

### 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><u>Amount</u></b>	<b><u>Percent</u></b>
2015 Equalized Assessed Valuation (EAV):	\$1,538,303,602	
Debt Limit @ 5% of EAV:	76,915,180	100.0%
Outstanding Debt:	<u>14,730,000</u>	19.15%
Debt Margin:	\$62,185,180	80.85%

### Outstanding Debt

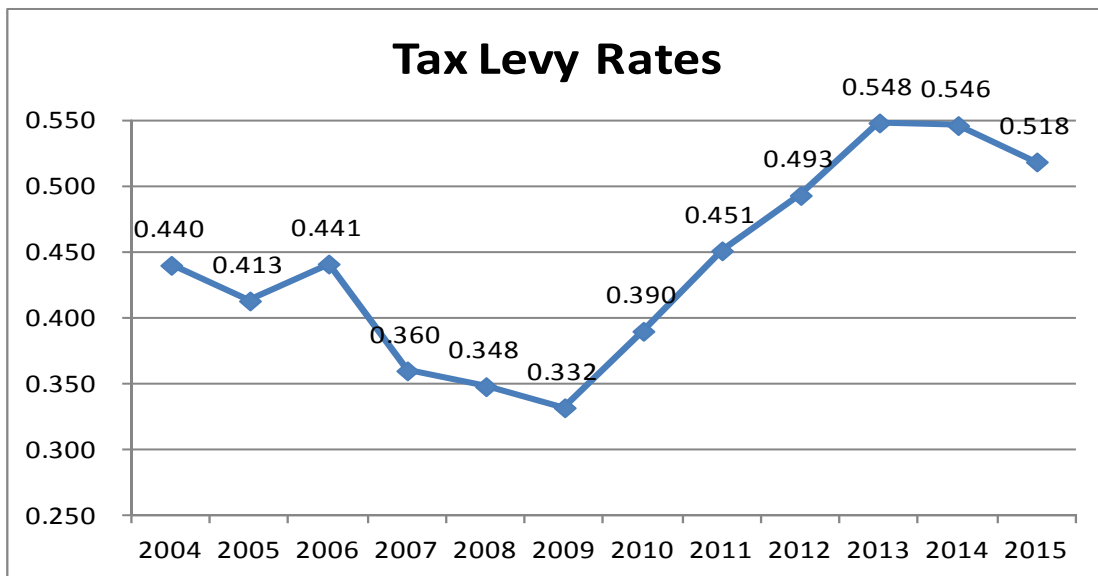
The chart below summarizes the total debt service requirements by year to maturity on the District's total outstanding debt. Debt issuance planned for 2017 is not included in these calculations.

Fiscal Year	Referendum	Non-Referendum	Debt Certificates	Total Debt
2017	\$1,750,000	\$690,000	\$175,000	\$2,615,000
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>\$9,600,000</b>	<b>\$4,240,000</b>	<b>\$890,000</b>	<b>\$14,730,000</b>

The District has three different types of debt issuance outstanding. The largest is referendum debt. This is composed of two approved referendum and the refinancing of some earlier referendum debt when overall savings (\$2.2 million) could be recognized. 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 D and E, is located behind Tab 8.

### **Tax Funding**

Appendix F behind Tab 8 contains a 20+ year history of Equalized Assessed Valuation (EAV), Tax Levy Extension and Tax Levy Rates. Information for 2016 is estimated as actual rates will not be available until later 2017. 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 decreased about 2.7% in 2015. Park District taxes were reduced to about 5.7% of a homeowners total real estate tax bill, with recent increases in the school taxes.



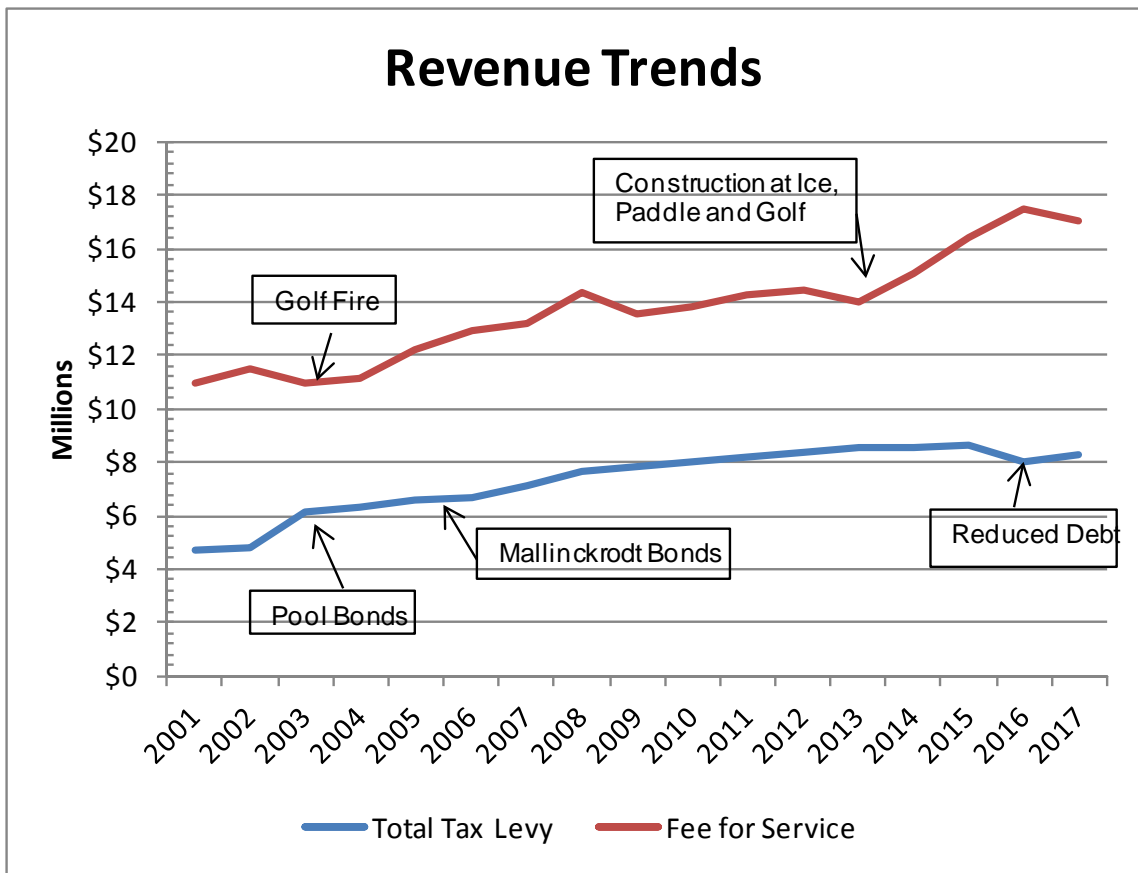
Tax levy rates will generally drop when the growth in property values outpaces the rate of inflation. The District's tax extension is capped or limited (excluding Special Recreation and Debt Service extension), if the rate of growth in our community is greater than the change in CPI (assuming District 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 12, 2016 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 2016 Levy was 0.7%), 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 2016, fees represented 52% of the District's total revenue, and 74% 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 2017 proposed, fees represent 66% of total revenue and 74% 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 2017.



See Operating Charts, Exhibit G 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 2017 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.

2017	General <sup>1</sup>	Recreation	Special Recreation	Debt Service	Capital Projects	Non-Major Funds	Total
<b>Revenues</b>							
Taxes	\$2,732,416	\$300,000	\$769,000	\$2,827,793	\$0	\$1,650,000	\$8,279,209
Fees for Service	102,987	16,960,273	0	0	0	0	17,063,260
Miscellaneous	65,420	339,343	0	0	25,000	0	429,763
Total Revenues	\$2,900,823	\$17,599,616	\$769,000	\$2,827,793	\$25,000	\$1,650,000	<b>\$25,772,232</b>
<b>Expenses</b>							
Salaries and Wages	\$2,783,103	\$6,974,700	\$6,340	\$0	\$0	\$20,446	\$9,784,589
Employee Benefits	591,740	922,726	0	0	0	1,517,000	3,031,466
Contract Services	807,676	2,395,044	559,139	2,408	0	73,130	3,837,397
Utilities	229,553	743,396	0	0	0	0	972,949
Supplies	283,950	1,053,385	0	0	0	0	1,337,335
Repairs	118,900	205,464	0	0	0	0	324,364
Total Expenses	\$4,814,922	\$12,294,715	\$565,479	\$2,408	\$0	\$1,610,576	\$19,288,100
Operating Surplus (Deficit)	<b>(\$1,914,099)</b>	\$5,304,901	\$203,521	\$2,825,385	\$25,000	\$39,424	\$6,484,132
Capital	\$14,500	\$34,500	\$245,000	\$0	\$2,953,900	\$0	\$3,247,900
Capital Reimbursement	0	0	0	0	0	0	0
Debt Issuance	0	0	0	0	0	0	0
Debt Service	0	0	0	3,020,942	0	0	3,020,942
Transfers (In) Out	<b>(2,200,000)</b>	3,963,149	0	<b>(193,149)</b>	<b>(1,570,000)</b>	0	0
Non-Operating Expenses	<b>(\$2,185,500)</b>	\$3,997,649	\$245,000	\$2,827,793	\$1,383,900	\$0	\$6,268,842
Total Expenses	\$2,629,422	\$16,292,364	\$810,479	\$2,830,201	\$1,383,900	\$1,610,576	<b>\$25,556,942</b>
Net Surplus (Deficit)	\$271,401	\$1,307,252	<b>(\$41,479)</b>	<b>(\$2,408)</b>	<b>(\$1,358,900)</b>	\$39,424	\$215,290

<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 2016 of \$1.2 million. The budgeted 2017 surplus is a combination of increased fees and managed expenses. The Budget and Appropriations Ordinance will show a surplus of \$215,290.

	2016 Budget	2016 Estimate	% Estimate to Budget	2017 Proposed	% Proposed to Estimate
Fund Balance Beginning:	\$4,649,373	\$5,695,810		\$6,928,491	
Surplus (Deficit)	\$1,046,437	\$1,232,681	N/A%	\$215,290	N/A%
Fund Balance Ending:	\$5,695,810	\$6,928,491	21.64%	\$7,143,781	3.11%

Current fund balance policy establishes an overall minimal fund balance of \$4 million. The 2016 estimate puts the year-end fund balance about 73% over the established policy. The 2017 proposed shows a fund balance in excess of \$7.1 million.

### Revenues and Expenditures – All Funds

The total proposed operating revenue for 2017 is \$25.8 million. This is \$848,000 higher than 2016 year-end projections. An increased tax levy, increased program fees and pricing adjustments accounts for the increases in 2017. There is no planned debt issuance during 2017.

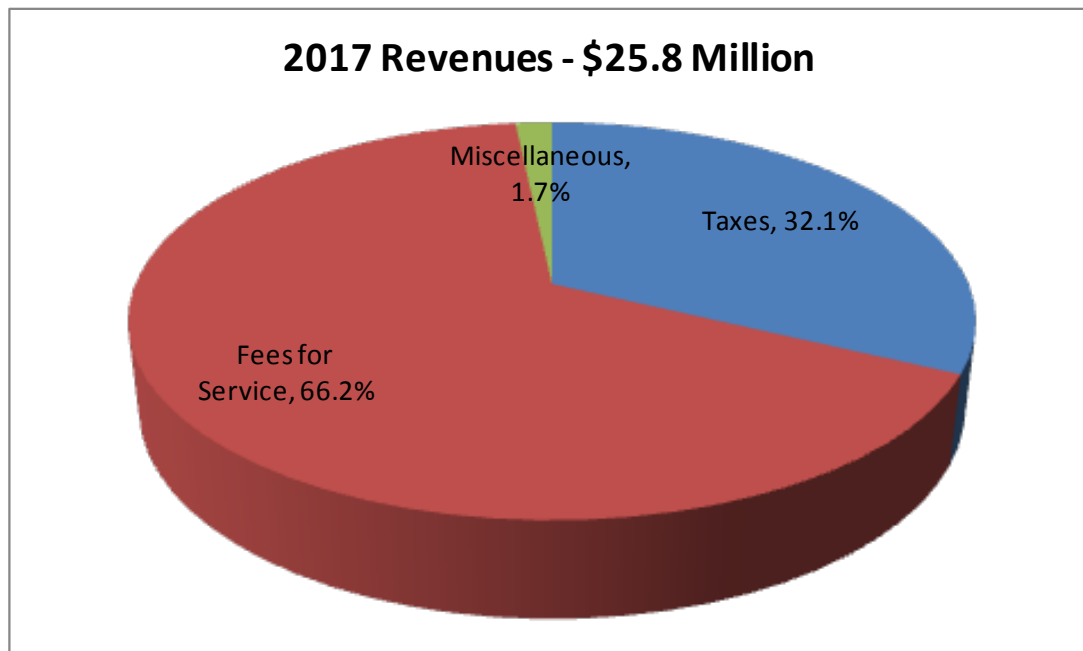
Total proposed operating expenditures for 2017 are \$19.3 million or \$178,000 higher than the 2016 year-end projections. Since we are weather dependent for the success of our seasonal programs, we budget salaries and services at favorable, program operation levels. All expense lines are close to year-end projections with all facilities in use and staffed assuming normal weather conditions.

## Consolidated Budget Analysis

The 2017 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 \$100,000 in carry-over projects. These projects, appropriated in prior years and have funds expended, will have additional funds expended in the 2017 budget year, so this amount will affect funds statement. The proposed carry-over list will be discussed with the Board and will represent a low carry-over amount. This amount will be included in the final budget for purposes of consistency in reporting but, again, will not be included in the 2016 B&A.

All Funds	2015 Actual	2016 Budget	2016 Projected	2017 Proposed
Revenues	\$25,073,471	\$25,571,102	\$24,924,647	\$25,772,232
Expenditures	<u>18,600,362</u>	<u>19,275,655</u>	<u>19,110,483</u>	<u>19,288,100</u>
Operating Surplus	\$6,473,109	\$6,295,447	\$5,814,164	\$6,484,132
Debt Service	\$4,391,536	\$3,048,320	\$8,828,004	\$3,020,942
Capital Expenditures	<u>3,211,675</u>	<u>3,280,690</u>	<u>2,748,479</u>	<u>3,247,900</u>
Surplus (Deficit)	<b>(\$1,130,102)</b>	<b>(\$33,563)</b>	<b>(\$5,762,319)</b>	\$215,290
Bond Proceeds	620,000	960,000	6,875,000	0
Capital Reimbursement	<u>1,500,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>
<b>Net Surplus (Deficit)</b>	<b>\$989,898</b>	<b>\$1,046,437</b>	<b>\$1,232,681</b>	<b>\$215,290</b>
Estimated C/O Projects			<b>(100,000)</b>	<u>100,000</u>
Surplus (Deficit)	<u>\$989,898</u>	<u>\$1,046,437</u>	<u>\$1,332,681</u>	<u>\$115,290</u>

## Consolidated Revenue

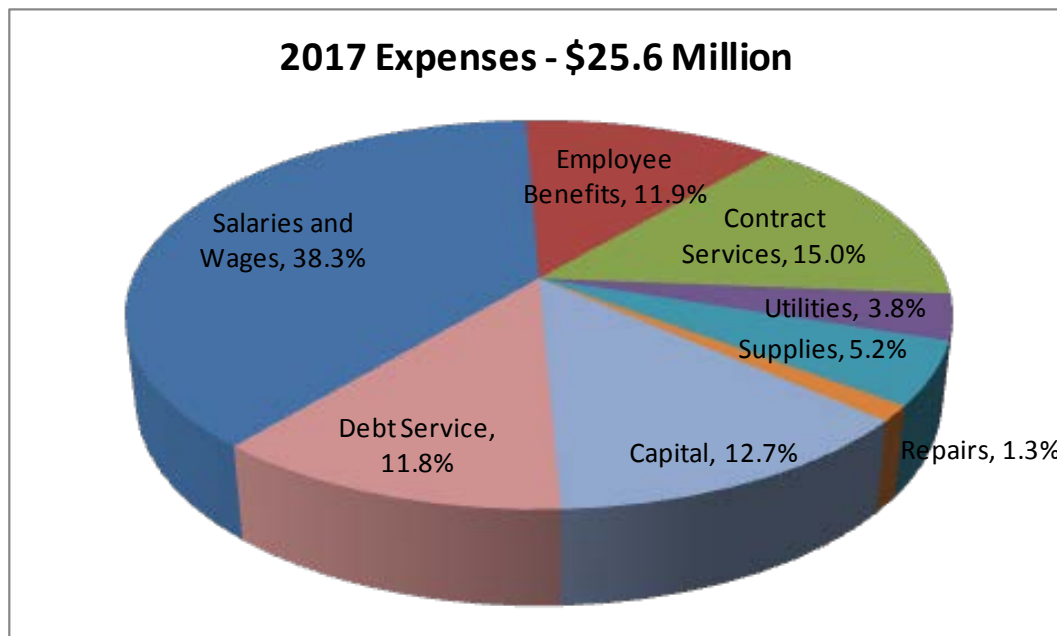


## Consolidated Budget Analysis – Revenue (Continued)

Revenues are derived primarily from user fees and property taxes. The 2017 budgeted revenues includes no debt issuance and but does include surcharges to retire debt certificates issued in 2014 for \$510,000. Fee based revenues for 2017 are up from 2016 projected with anticipated fee increases in the 3% range. Overall, taxes are slightly higher than 2016 by 3.8%. User fees represent the majority of revenue at 66% of the total.

When discussing the 2016 tax levy in November, the Board agreed to utilize the tax cap increase amount of 0.7%, increasing slightly to capture new property and increasing special recreation. This kept the tax levy with an increase of 4.4% to the 2015 extended tax levy. The total tax levy was slightly higher by 1.9% with the reduction of levy needed for debt service. Property taxes represent 32% of the total revenue.

## Consolidated Expenses



The largest expense to the Park District continues to be wages and benefits at a combined 50% of total expenditures. Employee benefits include funding of retirement plans (IMRF and Social Security), health insurance and staff education. In the 2017 Annual Budget, Contract Services is the second largest expense line with over \$3.8 million including member contributions to PDRMA and NSSRA. Debt is the third largest at \$3.2 million at 12%. Expense levels for Utilities, Supplies and Repairs are slightly below 2016 projections from 2.1% to 5.9%. Capital expenditures, representing 13% of the Budget, is above 2016 levels by 18.2%.

The Budget and Appropriations Ordinance lists Budgeted expenses as \$25,556,942 and Appropriated expenses as \$28,408,026. 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.



# WILMETTE PARK DISTRICT 2017 ANNUAL BUDGET



Total District

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

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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 2017 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 2017 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 2017.

Department	Revenue	Expenses	Surplus (Deficit)
Recreation Programs	\$ 10,920,740	\$ 9,363,728	\$ 1,557,012
Recreation Facilities	6,678,877	6,504,847	174,030
Parks & Planning	23,140	2,380,809	(2,357,669)
Administration <sup>1</sup>	<u>8,149,475</u>	<u>7,307,558</u>	<u>841,917</u>
Total for B&A	\$ 25,772,232	\$ 25,556,942	\$ 215,290
Carry Over Projects		100,000	(100,000)
Total District	\$ 25,772,232	\$25,656,942	\$115,290

<sup>1</sup> Revenues include estimated bond issue of \$960,000 million and expenses include \$3.1 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 2017 but not included in the Budget and Appropriations Ordinance. Projects that have been deferred were re-appropriated in the 2017 budget. We will discuss the Carry Over Projects at the December 7<sup>th</sup> Committee of the Whole meeting. It is anticipated that this amount will be in the \$100,000 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 2017 budget and the 2016 year-end projections.

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

**Total District**

	2015	2016	2016	2017 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Property Taxes	\$8,684,169	\$8,054,204	\$7,978,505	\$8,279,209	\$300,704	3.8%
Daily Fees	1,471,140	1,557,118	1,440,150	1,455,856	15,706	1.1%
Fee Revenue	10,233,256	10,903,280	10,506,317	10,987,390	481,073	4.6%
Membership Fees	2,071,257	2,283,856	2,171,183	2,193,117	21,934	1.0%
Rental Revenue	1,989,411	2,094,978	2,072,909	2,163,537	90,628	4.4%
Retail Sales	254,743	289,689	263,811	269,499	5,688	2.2%
Miscellaneous Revenue	<u>369,496</u>	<u>387,978</u>	<u>491,771</u>	<u>423,623</u>	<u>(68,148)</u>	-13.9%
<b>Total Revenue</b>	<b><u>\$25,073,471</u></b>	<b><u>\$25,571,102</u></b>	<b><u>\$24,924,647</u></b>	<b><u>\$25,772,232</u></b>	<b><u>\$847,585</u></b>	<b>3.4%</b>
<b>Expenses</b>						
Salaries & Wages	\$9,260,487	\$9,728,912	\$9,592,204	\$9,784,589	\$192,385	2.0%
Employee Benefits	2,909,429	3,052,226	3,029,119	3,031,466	2,346	0.1%
Contract Services	3,659,136	3,748,350	3,767,756	3,837,397	69,641	1.8%
Utilities	1,039,817	1,011,808	1,010,076	972,949	(37,127)	-3.7%
Supplies	1,368,112	1,394,452	1,366,467	1,337,335	(29,131)	-2.1%
Repairs	<u>363,383</u>	<u>339,907</u>	<u>344,862</u>	<u>324,364</u>	<u>(20,497)</u>	-5.9%
Operating Expenses	\$18,600,362	\$19,275,655	\$19,110,483	\$19,288,100	\$177,617	0.9%
<b>Operating Surplus (Deficit)</b>	<b><u>\$6,473,109</u></b>	<b><u>\$6,295,447</u></b>	<b><u>\$5,814,164</u></b>	<b><u>\$6,484,132</u></b>	<b><u>\$669,968</u></b>	
<b>Non-Operating Revenue</b>						
Bond Proceeds	\$620,000	\$960,000	\$6,875,000	\$0	(\$6,875,000)	-100.0%
Capital Reimbursement	<u>1,500,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>(120,000)</u>	-100.0%
Total Non-Operating Revenue	\$2,120,000	\$1,080,000	\$6,995,000	\$0	(\$6,995,000)	
<b>Non-Operating Expenses</b>						
Capital	3,211,675	3,280,690	2,748,479	3,247,900	499,421	18.2%
Debt Service	4,391,536	3,048,320	8,828,004	3,020,942	(5,807,062)	-65.8%
Capital Transfer	0	0	0	39,000	39,000	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>(39,000)</u>	<u>(39,000)</u>	N/A
Total Non-Operating Expenses	\$ 7,603,211	\$ 6,329,010	\$ 11,576,483	\$ 6,268,842	\$ (5,307,641)	
Net-Non Operating Surplus (Deficit)	(\$5,483,211)	(\$5,249,010)	(\$4,581,483)	(\$6,268,842)	(\$1,687,359)	
<b>Total Expenses</b>	<b><u>\$26,203,574</u></b>	<b><u>\$25,604,665</u></b>	<b><u>\$30,686,966</u></b>	<b><u>\$25,556,942</u></b>	<b><u>(\$5,130,024)</u></b>	<b>-16.7%</b>
<b>Net Surplus (Deficit)</b>	<b>\$989,898</b>	<b>\$1,046,437</b>	<b>\$1,232,681</b>	<b>\$215,290</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Total District**

**Revenue**

- Property Taxes – \$300,700 (3.8%) increase from 2016 projection with close to a flat tax levy for aggregate funds and overall 1.9% increase to the 2015 extended tax levy. Replacement taxes are slightly down with some refunding of prior overpayment.
  
- Daily Fees – \$15,700 (1.1%) increase as budget based upon normal weather conditions and a general 3% fee increase.
  
- Fee Revenue – \$481,100 (4.6%) increase with strong program growth and fee increases at 3%.
  
- Membership Fees – \$21,900 (1.0%) increase 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 – \$90,600 (4.4%) above projection due to the strong use at Tennis and Ice.
  
- Retail Sales – \$5,700 (2.20%) increase with a split increase from the Golf and Tennis Shops.
  
- Misc. Revenue – \$68,100 (-13.9%) decrease from projection with less surplus equipment sales.

**Expenses**

- Salaries & Wages – \$192,400 (2.0%) increase with staffing at full count and 2.5% merit increases. Full-time headcount of 70 remains the same as 2016.
  
- Employee Benefits – \$2,300 (0.1%) increase due to flat health benefit premiums, slight increases in retirement expenses and being fully staffed for 2017.
  
- Contract Services – \$69,600 (1.8%) increase with outside services to support program growth.
  
- Utilities – \$37,100 (-3.7%) slight decrease from 2016 year-end projection with increase in usage and a decrease in telecommunications. Electric and natural gas continue to have flat pricing.
  
- Supplies – \$29,100 (-2.1%) decrease from year-end projection with most of the reduction in Recreation Facilities.
  
- Repairs – \$20,500 (-5.9%) decrease from year-end projection with fewer repairs needed on our newer renovated facilities.

*Non-Operating*

- Bond Proceeds – \$0 as no debt or refunding issuances are anticipated.
  
- Capital – \$3.2 million in capital expenditures is 18.2% higher than 2016 projection. This will not be offset by any capital or grant reimbursement.
  
- Debt Service – \$5.8 million (-65.8%) decrease in debt retirement with the 2016 refinancing that early retired some debt causing a further reduction in 2017.

Capital and Overhead Transfers – Slight changes in the total amount transferred from recreation to administration. At the Total District level, the transfers equal zero since there is no money transaction. We will correct the \$39,000 difference prior to final approval.



# WILMETTE PARK DISTRICT ADMINISTRATION 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

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## 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 7 full time staff including the Superintendent of Finance and Personnel, IT Network Administrator, Accounting Manager, Payroll/Benefits Supervisor, Accounting Clerk, 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 Manger 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 3.1 (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 one full time and two part-time staff developing all the marketing materials for the vast array of programs offer by the District. Changes to this Department are anticipated for 2017.

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. The Admin Budget also receives all the Overhead and Capital Transfers that fund operations support and capital improvements.

## **Minutes from the October 24, 2016 Financial Planning & Policy Committee meeting**

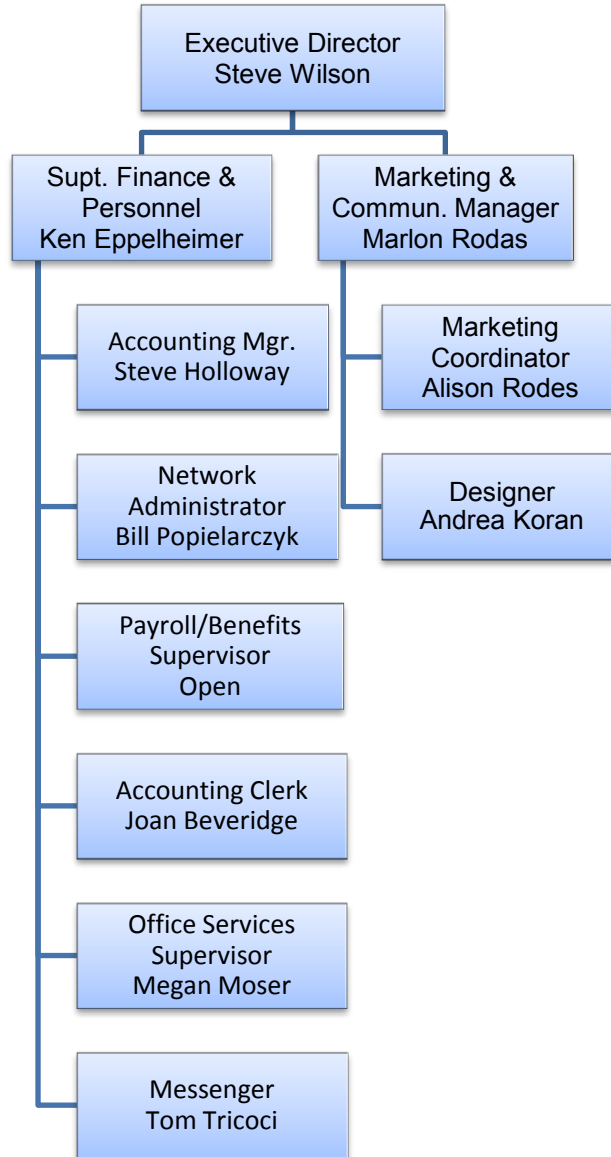
Superintendent Eppelheimer presented the 2017 proposed budget. He highlighted the changes to revenue from the tax levy, the changes in expenses and the increases in capital spending. Overall the Administration budget has a deficit of \$1.3 million, versus the surplus projected for 2016, due to the large amount of capital expenditures in 2017. (This was adjusted at the Capital Committee of the Whole and now shows a \$658,000 surplus.) The Committee questioned the accounting for the capital expenditures being in one line of the Budget, but since this number continues to change until the COW, staff uses one account line and then spreads based on the final capital plan. The Committee recommended accepting the draft Administration budget.

The Financial Planning & Policy Committee met on November 28<sup>th</sup> and recommended an increase in the Special Recreation tax levy to \$769,000. Surplus in Admin is now \$841,900.



# WILMETTE PARK DISTRICT

## Organization Chart Finance-Marketing



Number of Full-Time Staff: 15



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

**Administration**

	2015	2016	2016	2017 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Property Taxes	\$8,384,925	\$7,754,204	\$7,678,505	\$7,979,209	\$300,704	3.9%
Rental Revenue	91,407	93,956	94,020	96,847	2,826	3.0%
Miscellaneous Revenue	<u>71,181</u>	<u>62,420</u>	<u>132,091</u>	<u>73,420</u>	<u>(58,671)</u>	-44.4%
<b>Total Revenue</b>	<b><u>\$8,547,513</u></b>	<b><u>\$7,910,580</u></b>	<b><u>\$7,904,616</u></b>	<b><u>\$8,149,476</u></b>	<b><u>\$244,859</u></b>	<b>3.1%</b>
<b>Expenses</b>						
Salaries & Wages	\$1,282,215	\$1,348,389	\$1,297,468	\$1,323,389	\$25,921	2.0%
Employee Benefits	1,939,188	1,964,206	1,886,703	1,844,220	(42,483)	-2.3%
Contract Services	1,164,658	1,150,933	1,261,301	1,197,872	(63,429)	-5.0%
Utilities	199,786	196,160	199,015	161,385	(37,630)	-18.9%
Supplies	16,377	20,680	20,411	22,600	2,189	10.7%
Repairs	<u>199</u>	<u>400</u>	<u>300</u>	<u>400</u>	<u>100</u>	33.3%
Operating Expenses	\$4,602,422	\$4,680,768	\$4,665,197	\$4,549,865	(\$115,332)	-2.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$3,945,091</u></b>	<b><u>\$3,229,812</u></b>	<b><u>\$3,239,419</u></b>	<b><u>\$3,599,610</u></b>	<b><u>\$360,191</u></b>	
<b>Non-Operating Revenue</b>						
Bond Proceeds	\$620,000	\$960,000	\$6,875,000	\$0	(\$6,875,000)	-100.0%
Capital Reimbursement	<u>1,500,000</u>	<u>120,000</u>	<u>120,000</u>	<u>0</u>	<u>(120,000)</u>	-100.0%
Total Non-Operating Revenue	\$2,120,000	\$1,080,000	\$6,995,000	\$0	(\$6,995,000)	
<b>Non-Operating Expenses</b>						
Capital	3,143,674	3,225,145	2,698,926	3,199,900	500,974	18.6%
Debt Service	4,391,536	3,048,320	8,828,004	3,020,942	(5,807,062)	-65.8%
Capital Transfer	(1,026,000)	(1,031,000)	(1,031,000)	(1,031,000)	0	0.0%
Overhead Transfer	<u>(2,778,789)</u>	<u>(2,821,577)</u>	<u>(2,821,577)</u>	<u>(2,432,149)</u>	<u>389,428</u>	-13.8%
Total Non-Operating Expenses	\$3,730,421	\$2,420,888	\$ 7,674,353	\$ 2,757,693	\$ (4,916,660)	
Net-Non Operating Surplus (Deficit)	(\$1,610,421)	(\$1,340,888)	(\$679,353)	(\$2,757,693)	(\$2,078,340)	
<b>Total Expenses</b>	<b><u>\$8,332,843</u></b>	<b><u>\$7,101,655</u></b>	<b><u>\$12,339,550</u></b>	<b><u>\$7,307,558</u></b>	<b><u>(\$5,031,992)</u></b>	<b>-40.8%</b>
<b>Net Surplus (Deficit)</b>	<b>\$2,334,670</b>	<b>\$1,888,925</b>	<b>\$2,560,066</b>	<b>\$841,917</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Administration**

**Revenue**

Property Taxes – \$300,700 (3.9%) above the 2016 projection. The 2017 property taxes are based upon the 2016 Tax Levy. The 2016 tax levy is about 1.9% higher overall to 2015 extended tax levy, and we should get a little boost from the triennial reassessment. The Special Recreation Levy was also increased.

Rental Revenue – \$2,830 (3.0%) above projection due to the defined increases in the cell tower leases at Mallinckrodt.

Misc. Revenue – \$58,670 (-44.4%) decrease from projection. This represents sale of surplus equipment and scrap material, credit card rebates, and interest on investments. Interest and surplus equipment sales are budgeted lower with less funds to invest and not as much equipment turnover in 2017.

**Expenses**

Salaries & Wages – \$25,920 (2.0%) increase due to merit increases, open part-time position (IT Consultant) during 2016 and changes in Communications and Finance staffing positions for 2017.

Employee

Benefits – \$42,480 (-2.3%) decrease due to flat higher health benefit premiums, offset by increase by one full-time health benefit cost. There is a slight decrease in IMRF and an increase in Social Security expenses.

Contract Services – \$63,430 (-5.0%) decrease to 2016 projection with less outside services (community survey and bond refinancing), offset by an increase in NSSRA Contribution and special needs aids.

Utilities – \$37,630 (-18.9%) decrease from 2016 year-end projection with the saving in costs of the new fiber optic lines.

Supplies – \$2,190 (10.7%) increase in miscellaneous marketing supplies with more work being done in house during 2017.

Repairs – \$100 (33.3%) increase from year-end projection as some equipment is beginning to age.

*Non-Operating*

Bond Proceeds – No bond issuances are anticipated for 2017.

Capital – \$500,970 (18.6%) increase from 2016 projection with the addition of Lakefront work and Platform Tennis Courts. This represents the entire District's Capital Improvement Plan.

Debt Service – \$5.8 million (-65.8%) decrease as the 2016 retirements to escrow and the reduced debt retirement schedule provides a savings year of about \$30,000.

Capital and Overhead Transfers – Capital transfer is anticipated to remain the same and a reduction of Overhead from Parks as a result of the Overhead Study.



# WILMETTE PARK DISTRICT PARKS & PLANNING 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

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## Summary

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

The Administration Department has 3 full-time staff including the Superintendent of Parks and Planning, Assistant Superintendent of Parks and the Administrative Assistant. The Assistant Superintendent's position came into existence in 2015 as part of the succession plan. 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.

## **Minutes from the October 17, 2016 Parks and Recreation Committee meeting**

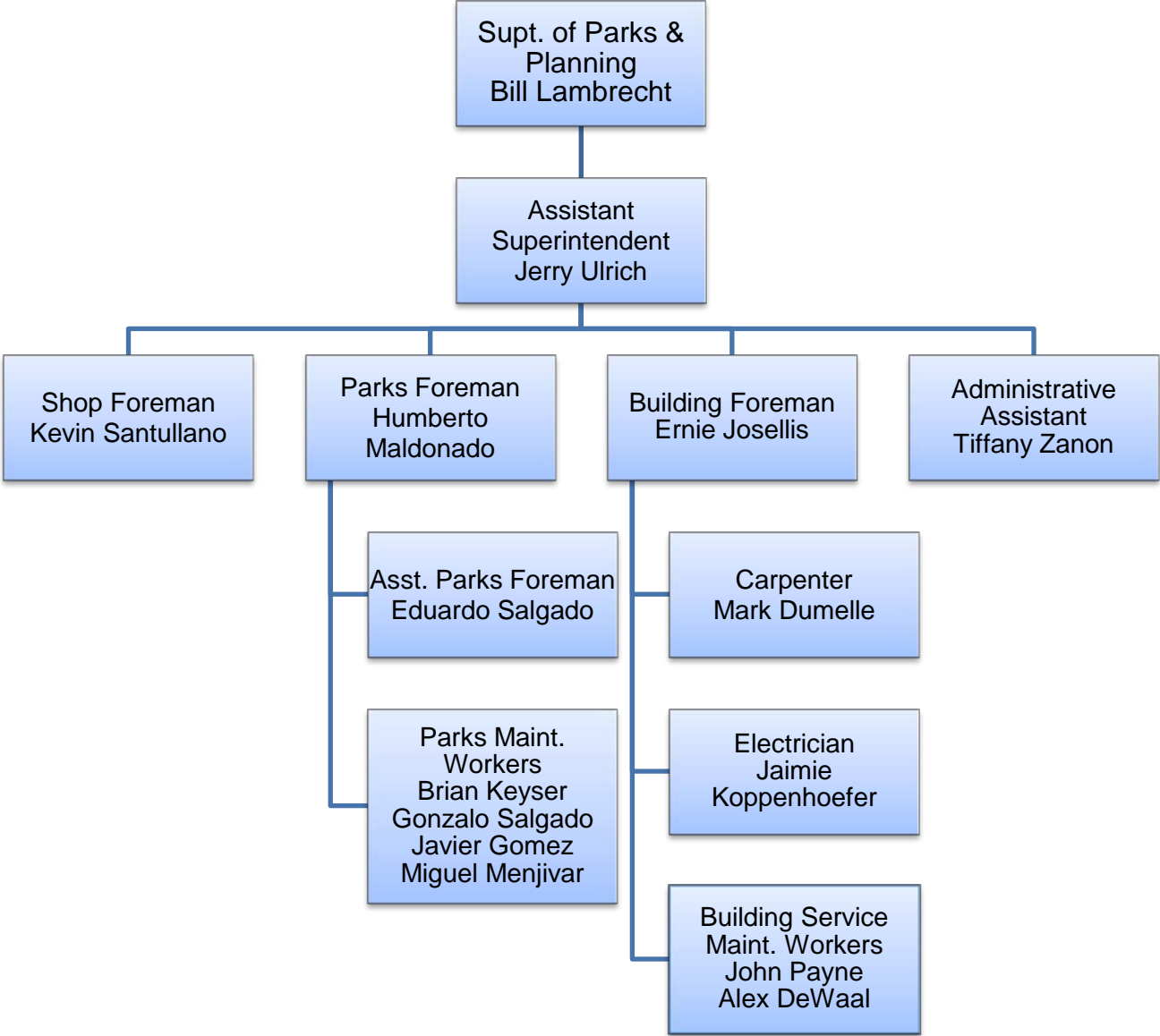
Superintendent Lambrecht explained the proposed changes in staffing and contract services. Moving forward the annual budget will include dollars to be spent to keep up with tree trimming throughout the park district.

Capital – Superintendent Lambrecht responded to questions from the Committee and explained the various projects. Staff will make adjustments to Capital descriptions as suggested by the Committee.



# WILMETTE PARK DISTRICT

## Organization Chart Parks and Planning Division



Number of Full-Time Staff: 15





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

**Parks & Planning**

	2015	2016	2016	2017 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>						
Rental Revenue	\$5,848	\$6,140	\$5,897	\$6,140	\$243	4.0%
Miscellaneous Revenue	<u>5,142</u>	<u>20,060</u>	<u>12,816</u>	<u>17,000</u>	<u>4,184</u>	32.6%
<b>Total Revenue</b>	<b><u>\$10,990</u></b>	<b><u>\$26,200</u></b>	<b><u>\$18,713</u></b>	<b><u>\$23,140</u></b>	<b><u>\$4,427</u></b>	19.1%
<b>Expenses</b>						
Salaries & Wages	\$1,364,850	\$1,444,083	\$1,427,478	\$1,459,714	\$32,237	2.3%
Employee Benefits	215,086	245,161	250,653	264,520	13,867	5.5%
Contract Services	157,415	153,350	151,427	195,056	43,629	28.8%
Utilities	65,363	67,229	66,272	68,168	1,896	2.9%
Supplies	246,262	262,150	244,499	261,350	16,851	6.9%
Repairs	<u>115,217</u>	<u>131,000</u>	<u>101,625</u>	<u>118,500</u>	<u>16,875</u>	16.6%
Operating Expenses	\$2,164,192	\$2,302,973	\$2,241,953	\$2,367,308	\$125,355	5.6%
<b>Operating Surplus (Deficit)</b>	<b><u>(\$2,153,202)</u></b>	<b><u>(\$2,276,773)</u></b>	<b><u>(\$2,223,241)</u></b>	<b><u>(\$2,344,168)</u></b>	<b><u>(\$120,928)</u></b>	
Operating Capital	17,324	11,500	11,300	13,500	2,200	19.5%
Overhead Transfer	<u>242,000</u>	<u>241,680</u>	<u>241,680</u>	<u>0</u>	<u>(241,680)</u>	-100.0%
Non Operating Expenses	\$259,324	\$253,180	\$252,980	\$13,500	(\$239,480)	-94.7%
<b>Total Expenses</b>	<b><u>\$2,423,516</u></b>	<b><u>\$2,556,153</u></b>	<b><u>\$2,494,933</u></b>	<b><u>\$2,380,808</u></b>	<b><u>(\$114,125)</u></b>	-4.6%
<b>Net Surplus (Deficit)</b>	<b><u>(\$2,412,526)</u></b>	<b><u>(\$2,529,953)</u></b>	<b><u>(\$2,476,221)</u></b>	<b><u>(\$2,357,668)</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Parks & Planning**

**Revenue**

Rental Revenue – \$240 (4.0%) above projection. This category of revenue is the garden plots.

Misc. Revenue – \$4,180 (32.6%) increase from projection. This category of revenue is donations.

**Expenses**

Salaries & Wages – \$32,240 (2.3%) increase due to merit increases and slight increase of part time staff over the 2016 level. We continue to have difficulty recruiting grounds staff resulting in increased overtime. In 2017, we plan for better staffing and less overtime.

Employee

Benefits – \$13,670 (5.50%) above projection due to an increase in full-time staff cost and possibly part-time taking benefits versus 2016.

Contract Services – \$43,630 (28.8%) increase over 2016 projections with higher trash removal and disposal prices for all locations, contracting some tree trimming and landscape master plans for two parks – Hibbard and Community Play Fields.

Utilities – \$1,900 (2.9%) increase from 2016 projection due to increased consumption for heating the maintenance facility in a more normal winter, weekly exercising of the standby generator offset by a flat gas and electric rates and additional charges for cell phones.

Supplies – \$16,850 (6.9%) general increase in building and ground supplies. This includes supplying custodial supplies at all facilities.

Repairs – \$16,880 (16.6%) increase from year-end projection as equipment repairs continue to come off of warranty and increasing grounds repairs at various locations.

*Non-Operating*

Capital – \$2,200 (19.5%) increase from 2016 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 funding was coming out of the Corporate Fund, resulting in that fund's deficit position. Parks and Planning activities primarily support the Recreation Program and Facilities areas and general parks which are supported by taxes and program fees.

# WILMETTE PARK DISTRICT RECREATION FACILITIES 2017 ANNUAL BUDGET

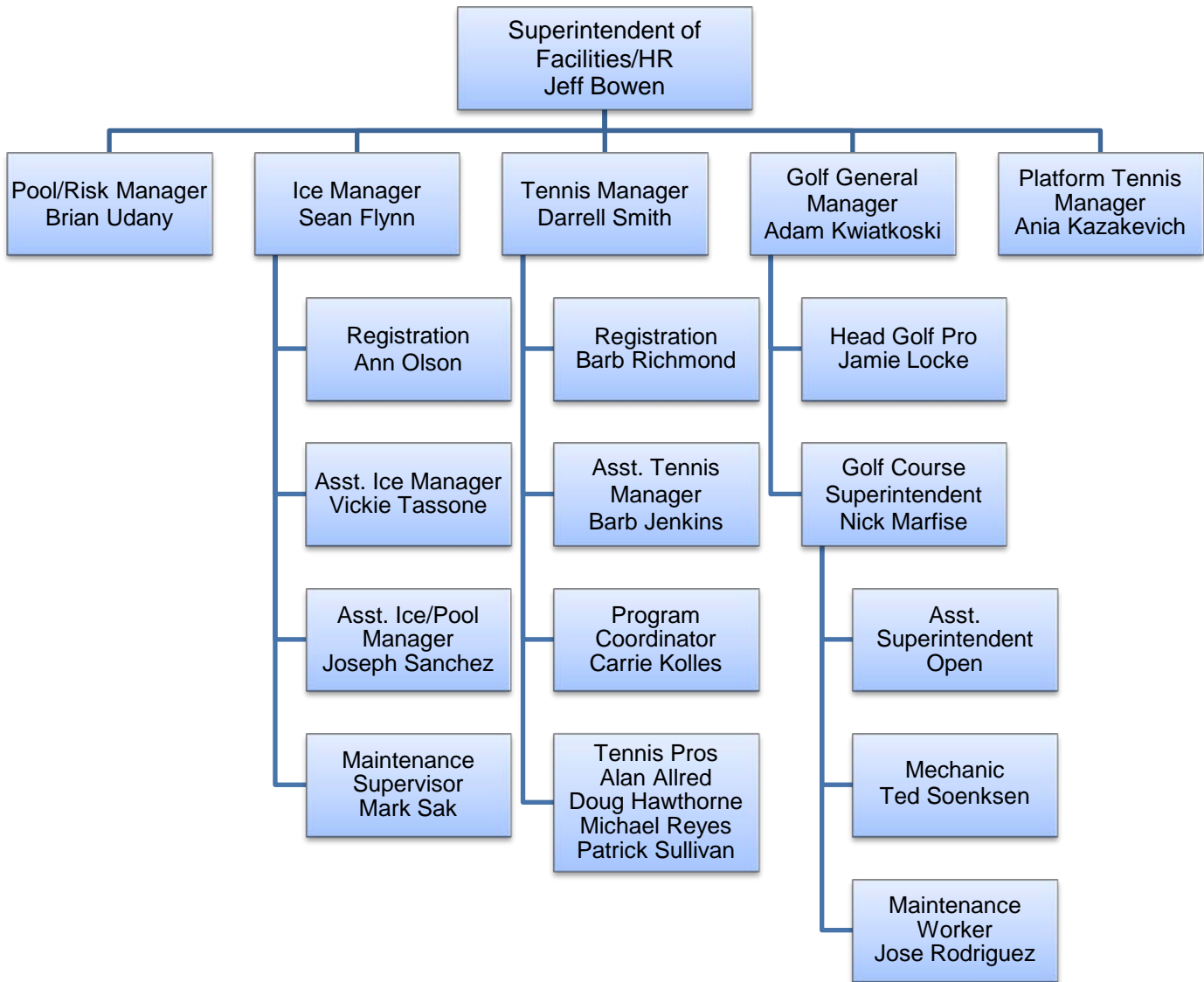


Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017



# WILMETTE PARK DISTRICT

## Organization Chart Recreation Facilities Division



Number of Full-Time Staff: 22

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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 \$1.9 million and is proposing a net surplus of \$174,000 for 2017 after \$1.8 million in transfers for capital and overhead.

Minutes from each Committee meeting reviewing the 2017 Budget are included before the financial information.



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

**Recreation Facilities**

Pool, Tennis, Golf, Ice and  
 Platform Tennis Combined

	2015	2016	2016	2017 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	\$1,023,299	\$1,105,603	\$968,034	\$1,019,251	\$51,217	5.3%
Fee Revenue	2,362,058	2,526,070	2,413,286	2,504,940	91,653	3.8%
Membership Fees	1,183,560	1,313,002	1,241,994	1,252,290	10,295	0.8%
Rental Revenue	1,356,737	1,415,370	1,356,181	1,410,493	54,312	4.0%
Retail Sales	232,957	261,642	238,992	244,345	5,353	2.2%
Miscellaneous Revenue	<u>226,149</u>	<u>234,294</u>	<u>244,449</u>	<u>247,559</u>	<u>3,110</u>	1.3%
<b>Total Revenue</b>	<b><u>\$6,384,760</u></b>	<b><u>\$6,855,982</u></b>	<b><u>\$6,462,936</u></b>	<b><u>\$6,678,877</u></b>	<b><u>\$215,940</u></b>	<b>3.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$2,678,207	\$2,810,974	\$2,804,383	\$2,851,710	\$47,327	1.7%
Employee Benefits	351,923	392,178	411,287	415,759	4,472	1.1%
Contract Services	369,656	349,438	341,143	368,923	27,780	8.1%
Utilities	494,761	488,335	473,310	474,270	959	0.2%
Supplies	521,268	504,950	510,311	473,318	(36,993)	-7.2%
Repairs	<u>189,295</u>	<u>154,682</u>	<u>186,344</u>	<u>159,388</u>	<u>(26,956)</u>	-14.5%
Operating Expenses	\$4,605,109	\$4,700,558	\$4,726,777	\$4,743,367	\$16,590	0.4%
<b>Operating Surplus (Deficit)</b>	<b><u>\$1,779,651</u></b>	<b><u>\$2,155,424</u></b>	<b><u>\$1,736,159</u></b>	<b><u>\$1,935,509</u></b>	<b><u>\$199,350</u></b>	
Operating Capital	35,763	27,200	16,085	23,800	7,715	48.0%
Capital Transfer	611,000	616,000	616,000	655,000	39,000	6.3%
Overhead Transfer	<u>1,120,255</u>	<u>1,138,635</u>	<u>1,138,635</u>	<u>1,082,680</u>	<u>(55,955)</u>	-4.9%
Non Operating Expenses	\$1,767,018	\$1,781,835	\$1,770,720	\$1,761,480	(\$9,240)	-0.5%
<b>Total Expenses</b>	<b><u>\$6,372,127</u></b>	<b><u>\$6,482,393</u></b>	<b><u>\$6,497,498</u></b>	<b><u>\$6,504,847</u></b>	<b><u>\$7,350</u></b>	<b>0.1%</b>
<b>Net Surplus (Deficit)</b>	<b>\$12,633</b>	<b>\$373,589</b>	<b>(\$34,561)</b>	<b>\$174,029</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Recreation Facilities**

**Revenue**

- Daily Fees – \$51,200 (5.3%) above 2016 year-end projection due to budgeting for normal weather and the anticipated increase the greens fees and less daily admission fees at the pool.
- Fee Revenue – \$91,700 (3.8%) above projection due anticipated increase in participation with golf instruction and the increased fees from all facilities.
- Membership Fees – \$10,300 (0.8%) above due to increased fees.
- Rental Revenue – \$54,300 (4.0%) above projected 2016 year-end due anticipated increase in the number of golf cart rentals and increased rentals of ice time along with fee increase.
- Retail Sales – \$5,400 (2.2%) above projection with increases at Tennis, Paddle Tennis and Golf pro-shops.
- Misc. Revenue – \$3,100 (1.3%) increase from projection with slight increases from the “Hole in One “ contest at golf, increase employee uniform fees at the pool and increased racket stringing at Tennis.

**Expenses**

- Salaries & Wages – \$47,300 (1.7%) above year-end projection due to merit increases and a change in personnel.
- Employee Benefits – \$4,500 (1.1%) slight increase due to higher anticipated needs in staff training.
- Contract Services – \$27,800 (8.1%) increase due to anticipated increases in marketing, credit card fees and contracted maintenance.
- Utilities – \$960 (0.2%) increase from projection due to stable pricing of utilities and all facilities at normal operations.
- Supplies – \$37,000 (-7.2%) decrease from year-end projection due to the anticipated need for less chemicals and fertilizer at the golf course.
- Repairs – \$27,000 (-14.5%) decrease from year-end projection due to anticipated return to a more normal expense year.
- Operating Capital – \$7,700 (48.0%) increase due to the anticipated need of equipment.

*Non-Operating*

Capital and

- Overhead Transfers – \$39,000 (6.3%) increase from capital from the Platform Tennis operation and a \$56,000 (-4.9%) decrease in overhead transfers.





# WILMETTE PARK DISTRICT POOL OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
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The Family Aquatics Center provides aquatics experience for all ages. The pool has two full-time and over 200 part-time employees. The facility has over 10,000 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.

### Minutes from the October 10, 2016 Facilities Operations Committee meeting

- Superintendent Bowen reported that in 2016 resident memberships were up from 2015. He also noted that staff costs were up due to the largest number of lifeguards the district has ever had.
- The Committee discussed the fee increases for 2017.
- The Committee also reviewed the items included on the 5 year capital plan.
- The committee asked staff to review having a twilight reduced fee for the 2017 season.



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

**Pool Operations**

	2015	2016	2016	2017 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	\$172,995	\$160,717	\$194,601	\$172,299	(\$22,302)	-11.5%
Fee Revenue	98,746	124,275	114,136	117,464	3,328	2.9%
Membership Fees	519,829	657,138	566,020	571,471	5,451	1.0%
Rental Revenue	24,814	27,499	21,889	21,420	(469)	-2.1%
Retail Sales	730	800	1,760	1,063	(697)	-39.6%
Miscellaneous Revenue	<u>24,221</u>	<u>29,423</u>	<u>30,209</u>	<u>33,106</u>	<u>2,897</u>	9.6%
<b>Total Revenue</b>	<b><u>\$841,334</u></b>	<b><u>\$999,852</u></b>	<b><u>\$928,614</u></b>	<b><u>\$916,822</u></b>	<b><u>(\$11,792)</u></b>	<b>-1.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$374,086	\$407,049	\$404,684	\$402,788	(\$1,896)	-0.5%
Employee Benefits	16,420	20,420	24,738	23,805	(933)	-3.8%
Contract Services	36,863	36,074	39,650	43,241	3,591	9.1%
Utilities	108,104	109,919	105,798	105,721	(77)	-0.1%
Supplies	49,163	52,350	56,721	51,660	(5,061)	-8.9%
Repairs	<u>29,371</u>	<u>32,350</u>	<u>32,143</u>	<u>37,130</u>	<u>4,987</u>	15.5%
Operating Expenses	\$614,007	\$658,162	\$663,734	\$664,345	\$611	0.1%
<b>Operating Surplus (Deficit)</b>	<b><u>\$227,327</u></b>	<b><u>\$341,690</u></b>	<b><u>\$264,880</u></b>	<b><u>\$252,477</u></b>	<b><u>(\$12,402)</u></b>	
Operating Capital	3,479	10,800	8,177	10,800	2,623	32.1%
Capital Transfer	15,000	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>206,000</u>	<u>210,120</u>	<u>210,120</u>	<u>165,000</u>	<u>(45,120)</u>	-21.5%
Non Operating Expenses	\$224,479	\$295,920	\$293,297	\$250,800	(\$42,497)	-14.5%
<b>Total Expenses</b>	<b><u>\$838,486</u></b>	<b><u>\$954,082</u></b>	<b><u>\$957,031</u></b>	<b><u>\$915,145</u></b>	<b><u>(\$41,886)</u></b>	<b>-4.4%</b>
<b>Net Surplus (Deficit)</b>	<b>\$2,848</b>	<b>\$45,770</b>	<b>(\$28,417)</b>	<b>\$1,677</b>		

Wilmette Park District  
2017 Annual Budget – Variance Analysis  
**2017 Budget to 2016 Projection**

**Pool Operations**

**Revenue**

- Daily Fees – \$22,300 (-11.5%) below 2016 year-end projection due to an anticipated average weather year for daily admissions.
- Fee Revenue – \$3,330 (2.9%) above projection due to the recommended fee increases and the anticipated return of a average weather year.
- Membership Fees – \$5,450 (1.0%) above projection due to the anticipated average year of membership renewals and the fee increase in memberships.
- Rental Revenue – \$470 (-2.1%) below projection due to the anticipated decrease in swim club rental hours.
- Retail Sales – \$700 (-39.6%) below projection due to the anticipated return to an average sales year.
- Misc. Revenue – \$2,900 (9.6%) above projection with an increase in employee uniform fees.

**Expenses**

- Salaries & Wages – \$1,900 (-0.5%) below projection due to a return of an average weather year.
- Employee Benefits – \$930 (-3.8%) below projection due to having less need for life guard training materials and fewer certifications.
- Contract Services – \$3,590 (9.1%) increase from projection with increased marketing and printing.
- Utilities – \$70 (-0.1%) decrease due to reduction in use of natural gas expected.
- Supplies – \$5,060 (-8.9%) below projection anticipating less needs for supplies.
- Repairs – \$4,990 (15.5%) above year-end projection based on historical expense data.
- Non-Operating*  
Capital – \$2,620 (32.1%) increase due to the purchase of needed equipment.
- Capital and Overhead Transfers – A 21.5% reduction in overhead transfer as a result of the overhead study and no change in capital contribution.



### Recreation Facilities

	2015	2016	2017	Variance Budget	%
	Actual	Budget	Projection	To Projection	To Budget
<b>Pool Operations</b>					
Program 100 - Operations					
Revenue	\$ 742,588	\$ 875,577	\$ 814,478	\$ 799,359	\$ (15,120) -1.9%
Expense	<u>774,888</u>	<u>868,398</u>	<u>876,921</u>	<u>832,909</u>	<u>(44,012)</u> -5.0%
Surplus (Deficit):	(32,300)	7,179	(62,443)	(33,550)	28,892 -4.2%
					Gr. Margin (2017)
Program 150 - Private Lessons					
Revenue	5,082	5,940	5,651	5,820	169 3.0%
Expense	<u>3,087</u>	<u>3,588</u>	<u>3,818</u>	<u>3,915</u>	<u>97</u> 2.5%
Surplus (Deficit):	1,995	2,352	1,833	1,905	72 32.7%
					Gr. Margin (2017)
Program 153 - Swim Lessons					
Revenue	30,277	45,900	27,955	28,700	745 2.7%
Expense	<u>11,759</u>	<u>29,310</u>	<u>9,712</u>	<u>9,945</u>	<u>234</u> 2.4%
Surplus (Deficit):	18,518	16,590	18,244	18,755	511 65.3%
					Gr. Margin (2017)
Program 155 - Camp Lessons					
Revenue	46,324	48,635	48,974	50,443	1,469 3.0%
Expense	<u>39,194</u>	<u>39,900</u>	<u>46,051</u>	<u>46,780</u>	<u>729</u> 1.6%
Surplus (Deficit):	7,131	8,735	2,923	3,663	740 7.3%
					Gr. Margin (2017)
Program 157 - Diving Lessons					
Revenue	17,062	23,800	14,052	14,472	420 3.0%
Expense	<u>9,558</u>	<u>12,886</u>	<u>11,052</u>	<u>11,280</u>	<u>228</u> 2.1%
Surplus (Deficit):	7,504	10,914	3,000	3,192	192 22.1%
					Gr. Margin (2017)
Program 159 - Masters Swimming					
Revenue	0	0	17,503	18,028	525 3.0%
Expense	<u>0</u>	<u>0</u>	<u>9,477</u>	<u>10,316</u>	<u>838</u> 8.8%
Surplus (Deficit):	0	0	8,026	7,713	(313) 42.8%
					Gr. Margin (2017)
<b>Total Pool Operations</b>					
Revenue	\$ 841,334	\$ 999,852	\$ 928,614	\$ 916,822	\$ (11,792) -1.3%
Expense	<u>838,486</u>	<u>954,082</u>	<u>957,031</u>	<u>915,145</u>	<u>(41,886)</u> -4.4%
Surplus (Deficit):	\$ 2,848	\$ 45,770	\$ (28,417)	\$ 1,677	30,095 0.2%
					Gr. Margin (2017)

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# WILMETTE PARK DISTRICT TENNIS OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

The Wilmette Tennis Club has 8 full-time and 22 part-time employees. There are 640 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.

### Minutes from the October 10, 2016 Facilities Operations Committee meeting

- Superintendent Bowen reported that tennis will make its full transfers and the amount will be increased for 2017
- The Committee discussed the budget and the proposed fee increases.
- The Committee also reviewed the items included on the 5 year capital plan.





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

**Tennis Operations**

	2015	2016	2016	2017 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	\$4,646	\$4,956	\$3,687	\$3,688	\$1	0.0%
Fee Revenue	1,454,805	1,507,090	1,474,227	1,516,570	42,343	2.9%
Membership Fees	97,292	95,395	100,440	103,454	3,014	3.0%
Rental Revenue	291,440	321,547	289,553	292,816	3,263	1.1%
Retail Sales	97,056	105,060	96,000	98,000	2,000	2.1%
Miscellaneous Revenue	<u>24,117</u>	<u>24,700</u>	<u>24,773</u>	<u>25,395</u>	<u>622</u>	2.5%
<b>Total Revenue</b>	<b><u>\$1,969,356</u></b>	<b><u>\$2,058,748</u></b>	<b><u>\$1,988,680</u></b>	<b><u>\$2,039,923</u></b>	<b><u>\$51,242</u></b>	<b>2.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$953,071	\$997,689	\$991,328	\$1,016,075	\$24,748	2.5%
Employee Benefits	134,641	147,600	163,182	163,800	618	0.4%
Contract Services	82,693	75,673	76,584	79,207	2,623	3.4%
Utilities	111,185	103,624	107,472	107,430	(42)	0.0%
Supplies	108,593	113,226	93,762	95,726	1,964	2.1%
Repairs	<u>13,651</u>	<u>8,000</u>	<u>11,400</u>	<u>8,120</u>	<u>(3,280)</u>	-28.8%
Operating Expenses	\$1,403,836	\$1,445,812	\$1,443,727	\$1,470,358	\$26,631	1.8%
Operating Surplus (Deficit)	\$565,520	\$612,936	\$544,953	\$569,565	\$24,611	
Capital Transfer	283,000	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>278,500</u>	<u>284,070</u>	<u>284,070</u>	<u>302,500</u>	<u>18,430</u>	6.5%
Non Operating Expenses	\$561,500	\$484,070	\$484,070	\$502,500	\$18,430	3.8%
<b>Total Expenses</b>	<b><u>\$1,965,336</u></b>	<b><u>\$1,929,882</u></b>	<b><u>\$1,927,797</u></b>	<b><u>\$1,972,858</u></b>	<b><u>\$45,061</u></b>	<b>2.3%</b>
<b>Net Surplus (Deficit)</b>	<b>\$4,020</b>	<b>\$128,866</b>	<b>\$60,883</b>	<b>\$67,065</b>		

Wilmette Park District  
2017 Annual Budget – Variance Analysis  
**2017 Budget to 2016 Projection**

**Tennis Operations**

**Revenue**

Daily Fees – \$0 (0.0%) Flat to projected 2016 year end

Fee Revenue – \$42,340 (2.9%) above projection due to fee increases.

Membership Fees – \$3,010 (3.0%) above projection due to fee increases.

Rental Revenue – \$3,260 (1.1%) above projection due to fee increases

Retail Sales – \$2,000 (2.1%) above projection due increase pro shop sales.

Misc. Revenue – \$620 (2.5%) above projection due to fee increases in racket stringing.

**Expenses**

Salaries & Wages – \$24,750 (2.5%) increase due to merit increases.

Employee  
Benefits – \$620 (0.4%) increase due to a slight change in Education and Training of employees

Contract Services – \$2,620 (3.4%) increase due to expense of credit card fees and marketing efforts.

Utilities – \$40 (-1.1%) slight decrease in communication expense.

Supplies – \$1,960 (2.1%) increase in equipment supplies, uniforms and cost of goods sold.

Repairs – \$3,280 (-28.8%) decrease due to less anticipated expense in building repairs.

*Non-Operating*

Capital – No operational capital is projected for year end 2016 or proposed for the 2017 Budget.

Capital and Overhead Transfers – A 6.5% increase in overhead transfer as a result of the overhead study performed in September and no increase in capital transfer from projection.



**Recreation Facilities**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance Budget To Projection	% To Budget
<b>Tennis Operations</b>						
Program 100 - Operations						
Revenue	\$ 393,595	\$ 422,098	\$ 393,953	\$ 400,108	\$ 6,155	1.6%
Expense	<u>1,236,496</u>	<u>1,160,605</u>	<u>1,182,843</u>	<u>1,209,613</u>	<u>26,770</u>	2.3%
Surplus (Deficit):	(842,900)	(738,507)	(788,889)	(809,505)	(20,616)	-202.3%
						Gr. Margin (2017)
Program: 120 - Pro Shop						
Revenue	120,955	129,560	120,500	123,245	2,745	2.3%
Expense	<u>108,348</u>	<u>109,243</u>	<u>94,736</u>	<u>96,832</u>	<u>2,096</u>	2.2%
Surplus (Deficit):	12,607	20,317	25,764	26,413	649	21.4%
						Gr. Margin (2017)
Program: 160 - Basic Tennis						
Revenue	236,621	246,862	247,037	254,652	7,615	3.1%
Expense	<u>66,389</u>	<u>76,220</u>	<u>66,970</u>	<u>68,650</u>	<u>1,680</u>	2.5%
Surplus (Deficit):	170,232	170,642	180,067	186,002	5,935	73.0%
						Gr. Margin (2017)
Program: 161 - Jr. Excellence						
Revenue	171,394	168,541	140,000	144,472	4,472	3.2%
Expense	<u>62,314</u>	<u>71,996</u>	<u>67,314</u>	<u>68,997</u>	<u>1,683</u>	2.5%
Surplus (Deficit):	109,080	96,545	72,686	75,475	2,789	52.2%
						Gr. Margin (2017)
Program: 162 - Camps						
Revenue	200,596	211,057	199,721	205,713	5,992	3.0%
Expense	<u>79,310</u>	<u>79,471</u>	<u>81,381</u>	<u>83,484</u>	<u>2,103</u>	2.6%
Surplus (Deficit):	121,286	131,586	38,408	122,229	3,888	59.4%
						Gr. Margin (2017)
Program: 163 - Jr. Special						
Revenue	23,013	20,124	25,955	26,734	779	3.0%
Expense	<u>7,520</u>	<u>8,008</u>	<u>6,000</u>	<u>6,150</u>	<u>150</u>	2.5%
Surplus (Deficit):	15,494	12,116	19,955	20,584	629	77.0%
						Gr. Margin (2017)
Program: 164 - Private Lessons						
Revenue	220,915	256,932	215,000	219,300	4,300	2.0%
Expense	<u>113,467</u>	<u>130,474</u>	<u>112,000</u>	<u>114,810</u>	<u>2,810</u>	2.5%
Surplus (Deficit):	107,448	126,458	103,000	104,490	1,490	47.6%
						Gr. Margin (2017)
Program: 165 - Adult Basic Tennis						
Revenue	75,970	79,752	79,985	82,384	2,399	3.0%
Expense	<u>35,722</u>	<u>38,048</u>	<u>37,000</u>	<u>37,925</u>	<u>925</u>	2.5%
Surplus (Deficit):	40,248	41,704	42,985	44,459	1,474	54.0%
						Gr. Margin (2017)
Program: 166 - Adult Drill						
Revenue	511,346	508,420	543,841	560,060	16,219	3.0%
Expense	<u>249,178</u>	<u>248,688</u>	<u>273,254</u>	<u>280,080</u>	<u>6,826</u>	2.5%
Surplus (Deficit):	262,167	259,732	270,587	279,980	9,393	50.0%
						Gr. Margin (2017)
Program: 167 - Baby Sitting						
Revenue	4,042	5,000	4,000	4,000	0	0.0%
Expense	<u>4,995</u>	<u>6,000</u>	<u>5,100</u>	<u>5,100</u>	<u>0</u>	0.0%
Surplus (Deficit):	(953)	(1,000)	(1,100)	(1,100)	0	-27.5%
						Gr. Margin (2017)
Program: 168 - Special Events						
Revenue	10,909	10,403	18,688	19,255	567	3.0%
Expense	<u>1,597</u>	<u>1,129</u>	<u>1,200</u>	<u>1,218</u>	<u>18</u>	1.5%
Surplus (Deficit):	9,312	9,273	17,488	18,038	550	93.7%
						Gr. Margin (2017)
<b>Total Tennis Operations</b>						
Revenue	\$ 1,969,356	\$ 2,058,748	\$ 1,988,680	\$ 2,039,923	\$ 51,242	2.6%
Expense	<u>1,965,336</u>	<u>1,929,882</u>	<u>1,927,797</u>	<u>1,972,858</u>	<u>45,061</u>	2.3%
Surplus (Deficit):	\$ 4,020	\$ 128,866	\$ 60,883	\$ 67,065	6,181	3.3%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT GOLF OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

The Wilmette Golf Club has 7 full-time and 22 part-time employees. There are 464 golf members and the courses averages about 32,000 rounds per season. We hosted 500 children and adults in the Golf Lesson Programs during 2016.

### Minutes from the October 29, 2016 Golf Operations Committee meeting

- Superintendent Bowen reported that fees will be increased in certain areas and the Committee discussed the proposed increases and ways to consider including the \$3 surcharge in the membership fee. The Committee approved the increases and gave staff direction to explore options for capturing the surcharge.
- The Committee discussed the possible replacement of the golf carts and the value of replacement versus repair of the current fleet.
- The bunker renovation process and the value of this were also discussed.
- The budget includes 3% increase in lessons fees.
- Superintendent Bowen gave an overview of the 2016 golf season and the associated expenses and revenue.
- Nick explained that there is sufficient staff to complete the bunker renovations in-house, adding that all greenside bunkers could be completed in two months. Work would need to commence in mid-September early October in order to beat the weather. Fall is the ideal time to perform this type of work.
- The Committee reviewed the items listed on the capital plan.
- Membership costs will be reviewed by staff, and staff will communicate options individually to the Committee members.



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

**Golf Operations**

	2015	2016	2016	2017 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	\$764,423	\$858,868	\$688,939	\$760,487	\$71,548	10.4%
Fee Revenue	223,028	283,909	221,624	250,424	28,801	13.0%
Membership Fees	400,102	382,184	370,788	366,454	(4,334)	-1.2%
Rental Revenue	181,958	206,159	183,595	209,222	25,627	14.0%
Retail Sales	131,979	147,782	137,032	140,782	3,750	2.7%
Miscellaneous Revenue	<u>152,665</u>	<u>157,571</u>	<u>164,956</u>	<u>165,600</u>	<u>644</u>	0.4%
<b>Total Revenue</b>	<b><u>\$1,854,154</u></b>	<b><u>\$2,036,472</u></b>	<b><u>\$1,766,933</u></b>	<b><u>\$1,892,969</u></b>	<b><u>\$126,036</u></b>	<b>7.1%</b>
<b>Expenses</b>						
Salaries & Wages	\$802,930	\$818,077	\$799,627	\$808,948	\$9,322	1.2%
Employee Benefits	128,956	129,321	139,660	141,489	1,829	1.3%
Contract Services	103,849	108,616	96,535	116,178	19,643	20.3%
Utilities	86,066	79,405	81,497	81,500	3	0.0%
Supplies	319,810	274,202	320,274	274,429	(45,845)	-14.3%
Repairs	<u>112,371</u>	<u>83,632</u>	<u>100,280</u>	<u>84,158</u>	<u>(16,121)</u>	-16.1%
Operating Expenses	\$1,553,982	\$1,493,252	\$1,537,874	\$1,506,703	(\$31,171)	-2.0%
<b>Operating Surplus (Deficit)</b>	<b><u>\$300,172</u></b>	<b><u>\$543,220</u></b>	<b><u>\$229,059</u></b>	<b><u>\$386,266</u></b>	<b><u>\$157,207</u></b>	
Operating Capital	24,771	8,900	5,105	8,000	2,895	56.7%
Capital Transfer	0	130,000	130,000	130,000	0	0.0%
Overhead Transfer	<u>398,755</u>	<u>402,705</u>	<u>402,705</u>	<u>318,180</u>	<u>(84,525)</u>	-21.0%
Non Operating Expenses	\$423,526	\$541,605	\$537,810	\$456,180	(\$81,630)	-15.2%
<b>Total Expenses</b>	<b><u>\$1,977,508</u></b>	<b><u>\$2,034,857</u></b>	<b><u>\$2,075,684</u></b>	<b><u>\$1,962,883</u></b>	<b><u>(\$112,801)</u></b>	<b>-5.4%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$123,354)</b>	<b>\$1,615</b>	<b>(\$308,751)</b>	<b>(\$69,914)</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Golf Operations**

**Revenue**

Daily Fees –	\$71,550 (10.4%) above 2016 year-end projection due to the anticipation of a normal season versus the poor spring experienced in 2016.
Fee Revenue –	\$28,800 (13.0%) above projection due to the anticipation of a normal season of lessons, four new programs including Ladies Only.
Membership Fees –	\$4,330 (-1.2%) below projection as membership is expected to continue to decrease. There is an expected shift to new senior membership.
Rental Revenue –	\$25,630 (14.0%) above projection due to the golf cart revenue back to the anticipation level of a normal golfing season and an increase in the house rental.
Retail Sales –	\$3,750 (2.7%) 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 –	\$640 (0.4%) above year-end 2016 projection due to the per round surcharge to fund the Golf Master Plan (\$101,000).

**Expenses**

Salaries & Wages –	\$9,320 (1.2%) increase due to anticipated merit increases and adjusting with new staff in place
Employee Benefits –	\$1,830 (1.3%) decrease due to one less individual on benefits.
Contract Services –	\$19,640 (20.3%) increase due to credit card fees as a result of more use with the anticipated increase sales for being back to a normal full season.
Utilities –	\$0 (0.0%) increase from projection due to anticipated slightly higher utility costs from usage under a normal season.
Supplies –	\$45,850 (-14.3%) decrease from year-end projection due to anticipated need for less chemicals and fertilizer.
Repairs –	\$16,120 (-16.1%) decrease from year-end projection due to anticipated return to a more normal expense year.
Capital –	\$2,900 (56.7%) increase due to the anticipation of some equipment needs.
Capital and Overhead Transfers –	Capital allocation remains the same and an overhead is reduced by 21% as a result of the Overhead Study. The surcharge to fund the debt certificate retirement increases about 2.6% (Program 179).





### Recreation Facilities

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance Budget To Projection	% To Budget
<b>Golf Operations</b>						
Program 100 - Operations						
Revenue	\$ 1,365,563	\$ 1,471,209	\$ 1,292,397	\$ 1,386,734	\$ 94,337	7.3%
Expense	<u>720,797</u>	<u>983,221</u>	<u>972,929</u>	<u>965,567</u>	<u>(7,362)</u>	-0.8%
Surplus (Deficit):	644,766	487,988	319,468	421,167	101,699	30.4%
						Gr. Margin (2017)
Program: 120 - Pro Shop						
Revenue	151,979	163,282	151,545	156,732	5,187	3.4%
Expense	<u>123,229</u>	<u>113,111</u>	<u>116,347</u>	<u>116,930</u>	<u>583</u>	0.5%
Surplus (Deficit):	28,750	50,171	35,198	39,802	4,605	25.4%
						Gr. Margin (2017)
Program: 170 - Lessons - Private						
Revenue	52,273	52,878	37,929	39,281	1,352	3.6%
Expense	<u>43,652</u>	<u>47,481</u>	<u>34,136</u>	<u>35,272</u>	<u>1,136</u>	3.3%
Surplus (Deficit):	8,620	5,397	3,793	4,009	216	10.2%
						Gr. Margin (2017)
Program: 171 - Lessons - Group						
Revenue	15,869	23,645	12,407	18,360	5,953	48.0%
Expense	<u>5,000</u>	<u>7,800</u>	<u>6,824</u>	<u>6,000</u>	<u>(824)</u>	-12.1%
Surplus (Deficit):	10,869	15,845	5,583	12,360	6,777	67.3%
						Gr. Margin (2017)
Program: 172 - Camps						
Revenue	51,677	82,556	64,774	77,373	12,599	19.5%
Expense	<u>30,221</u>	<u>43,705</u>	<u>32,393</u>	<u>43,823</u>	<u>11,430</u>	35.3%
Surplus (Deficit):	21,456	38,851	32,381	33,550	1,169	43.4%
						Gr. Margin (2017)
Program: 176 - Maintenance						
Revenue	5,550	500	600	500	(100)	-16.7%
Expense	<u>901,631</u>	<u>701,385</u>	<u>779,136</u>	<u>655,136</u>	<u>(123,999)</u>	-15.9%
Surplus (Deficit):	(896,081)	(700,885)	(778,536)	(654,636)	123,899	-130927.3%
						Gr. Margin (2017)
Program: 178 - Driving Range						
Revenue	114,707	140,868	117,100	123,989	6,889	5.9%
Expense	<u>34,222</u>	<u>21,050</u>	<u>16,814</u>	<u>19,975</u>	<u>3,161</u>	18.8%
Surplus (Deficit):	80,485	119,818	100,286	104,014	3,728	83.9%
						Gr. Margin (2017)
Program: 179 - Golf Project Surcharge						
Revenue	96,536	101,535	90,181	90,000	(181)	-0.2%
Expense	<u>118,755</u>	<u>117,105</u>	<u>117,105</u>	<u>120,180</u>	<u>3,075</u>	2.6%
Surplus (Deficit):	(22,219)	(15,570)	(26,924)	(30,180)	(3,256)	-33.5%
						Gr. Margin (2017)
<b>Total Golf Operations</b>						
Revenue	\$ 1,854,154	\$ 2,036,472	\$ 1,766,933	\$ 1,892,969	\$ 126,036	7.1%
Expense	<u>1,977,508</u>	<u>2,034,857</u>	<u>2,075,684</u>	<u>1,962,883</u>	<u>(112,801)</u>	-5.4%
Surplus (Deficit):	\$ (123,354)	\$ 1,615	\$ (308,751)	\$ (69,914)	238,837	-3.7%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT ICE OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

The Centennial Ice Rinks employ 5 full-time and 40 part-time employees. The Ice Rinks have 463 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.

### Minutes from the October 10, 2016 Facilities Operations Committee meeting

- Superintendent Bowen reported that Ice will finish the year with a surplus and will be able to make its transfers. For 2017 there is a 2.7 % increase in salaries due to the Fair Labor Standards Act causing a now salaried employee to be converted to an hourly employee.
- The Committee discussed rental fees and other budgeted items.
- The Committee also reviewed the items included on the 5 year capital plan.



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

**Ice Operations**

	2015	2016	2016	2017 Budget		
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Daily Fees	\$81,236	\$81,063	\$80,808	\$82,778	\$1,970	2.4%
Fee Revenue	479,059	503,186	459,985	473,621	13,636	3.0%
Membership Fees	40,937	43,485	39,422	40,627	1,205	3.1%
Rental Revenue	846,572	848,840	842,244	867,568	25,323	3.0%
Miscellaneous Revenue	<u>24,775</u>	<u>22,600</u>	<u>24,511</u>	<u>23,458</u>	<u>(1,053)</u>	-4.3%
<b>Total Revenue</b>	<b><u>\$1,472,578</u></b>	<b><u>\$1,499,174</u></b>	<b><u>\$1,446,970</u></b>	<b><u>\$1,488,051</u></b>	<b><u>\$41,082</u></b>	<b>2.8%</b>
<b>Expenses</b>						
Salaries & Wages	\$435,682	\$474,164	\$446,914	\$459,057	\$12,143	2.7%
Employee Benefits	71,542	93,837	83,461	86,070	2,609	3.1%
Contract Services	112,064	95,002	90,730	91,846	1,116	1.2%
Utilities	173,431	175,172	161,644	162,703	1,059	0.7%
Supplies	40,608	49,472	34,594	43,164	8,569	24.8%
Repairs	<u>25,428</u>	<u>25,700</u>	<u>37,521</u>	<u>24,980</u>	<u>(12,541)</u>	-33.4%
Operating Expenses	\$858,754	\$913,346	\$854,866	\$867,820	\$12,954	1.5%
Operating Surplus (Deficit)	\$613,824	\$585,828	\$592,104	\$620,231	\$28,128	
Operating Capital	4,207	6,500	2,338	4,000	1,663	71.1%
Capital Transfer	303,000	200,000	200,000	200,000	0	0.0%
Overhead Transfer	<u>226,000</u>	<u>230,520</u>	<u>230,520</u>	<u>269,500</u>	<u>38,980</u>	16.9%
Non Operating Expenses	\$533,207	\$437,020	\$432,858	\$473,500	\$40,643	9.4%
<b>Total Expenses</b>	<b><u>\$1,391,962</u></b>	<b><u>\$1,350,366</u></b>	<b><u>\$1,287,723</u></b>	<b><u>\$1,341,320</u></b>	<b><u>\$53,597</u></b>	<b>4.2%</b>
<b>Net Surplus (Deficit)</b>	<b>\$80,617</b>	<b>\$148,808</b>	<b>\$159,246</b>	<b>\$146,731</b>		

Wilmette Park District  
2017 Annual Budget – Variance Analysis  
**2017 Budget to 2016 Projection**

**Ice Operations**

**Revenue**

- Daily Fees – \$1,970 (2.4%) above 2016 year-end projection due to historical data on fees.
- Fee Revenue – \$13,640 (3.0%) above projection due to anticipated increases in enrollment.
- Membership Fees – \$1,210 (3.1%) above projection due to a projected increase in memberships and recommended fee increases.
- Rental Revenue – \$25,330 (3%) above projection due to increase use of ice time and recommended fee increases.
- Misc. Revenue – \$1,050 (-4.3%) below projection due to decrease advertizing fees.

**Expenses**

- Salaries & Wages – \$12,140 (2.7%) increase due to the uniform increase in salaries.
- Employee Benefits – \$2,610 (3.1%) above year-end projection due to an increase in employee training and dues and flat health insurance.
- Contract Services – \$1,120 (1.2%) increase in the cost of services.
- Utilities – \$1,060 (0.7%) increase due to anticipate increase use of water to re-make the ice.
- Supplies – \$8,569 (24.8%) increase from year-end projection due the purchase of new coats for instructors to use on the ice.
- Repairs – \$12,540 (-33.4%) decrease from year-end projection due anticipated less need for equipment repairs.
- Non-Operating*
- Capital – \$1,660 (71.1%) increase due to the purchase of new office furniture.
- Capital and Overhead Transfers – \$38,980 (16.9%) increase in overhead contribution and a 0% increase in capital transfer from projection.



**Recreation Facilities**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance Budget To Projection	% To Budget
<b>Ice Operations</b>						
Program 100 - Operations						
Revenue	\$ 971,955	\$ 975,988	\$ 964,688	\$ 993,565	\$ 28,877	3.0%
Expense	<u>1,289,545</u>	<u>1,232,102</u>	<u>1,188,252</u>	<u>1,239,782</u>	<u>51,530</u>	4.3%
Surplus (Deficit):	(317,590)	(256,114)	(223,565)	(246,217)	(22,652)	-24.8%
						Gr. Margin (2017)
Program: 190 - Lessons - Beginner						
Revenue	74,950	79,827	70,473	72,607	2,134	3.0%
Expense	<u>17,533</u>	<u>18,579</u>	<u>17,635</u>	<u>18,075</u>	<u>440</u>	2.5%
Surplus (Deficit):	57,417	61,248	52,838	54,533	1,695	75.1%
						Gr. Margin (2017)
Program: 192 - Lessons - Intermediate						
Revenue	104,831	115,651	104,698	107,887	3,189	3.0%
Expense	<u>10,110</u>	<u>13,762</u>	<u>8,819</u>	<u>9,038</u>	<u>219</u>	2.5%
Surplus (Deficit):	94,722	101,889	95,879	98,850	2,970	91.6%
						Gr. Margin (2017)
Program: 193 - Lessons - Advanced						
Revenue	62,850	66,461	74,454	76,900	2,446	3.3%
Expense	<u>11,424</u>	<u>10,027</u>	<u>11,256</u>	<u>11,546</u>	<u>290</u>	2.6%
Surplus (Deficit):	51,426	56,435	63,198	65,354	2,156	85.0%
						Gr. Margin (2017)
Program: 194 - Lessons - Teen/Adult						
Revenue	1,387	2,814	4,233	4,348	115	2.7%
Expense	<u>173</u>	<u>786</u>	<u>350</u>	<u>359</u>	<u>8</u>	2.4%
Surplus (Deficit):	1,214	2,028	3,883	3,989	106	91.7%
						Gr. Margin (2017)
Program: 195 - Lessons - Hockey						
Revenue	65,293	73,096	52,215	53,882	1,667	3.2%
Expense	<u>9,885</u>	<u>10,322</u>	<u>8,638</u>	<u>8,866</u>	<u>228</u>	2.6%
Surplus (Deficit):	55,409	62,774	43,577	45,016	1,439	83.5%
						Gr. Margin (2017)
Program: 196 - Camps						
Revenue	65,314	66,490	69,248	71,463	2,215	3.2%
Expense	<u>14,922</u>	<u>30,124</u>	<u>22,033</u>	<u>22,729</u>	<u>696</u>	3.2%
Surplus (Deficit):	50,392	36,366	47,215	48,734	1,519	68.2%
						Gr. Margin (2017)
Program: 197 - Ice Show						
Revenue	41,689	38,747	43,986	42,411	(1,574)	-3.6%
Expense	<u>35,197</u>	<u>29,500</u>	<u>28,281</u>	<u>27,962</u>	<u>(319)</u>	-1.1%
Surplus (Deficit):	6,492	9,247	15,704	14,449	(1,255)	34.1%
						Gr. Margin (2017)
Program: 198 - Summer Competitive						
Revenue	73,551	69,900	56,009	57,648	1,639	2.9%
Expense	<u>131</u>	<u>2,000</u>	<u>0</u>	<u>500</u>	<u>500</u>	N/A
Surplus (Deficit):	73,421	67,900	56,009	57,148	1,139	99.1%
						Gr. Margin (2017)
Program: 199 - Special Events						
Revenue	10,757	10,200	6,966	7,340	374	5.4%
Expense	<u>3,042</u>	<u>3,165</u>	<u>2,459</u>	<u>2,465</u>	<u>6</u>	0.2%
Surplus (Deficit):	7,715	7,035	4,507	4,875	368	66.4%
						Gr. Margin (2017)
<b>Total Ice Operations</b>						
Revenue	\$ 1,472,578	\$ 1,499,174	\$ 1,446,970	\$ 1,488,051	\$ 41,082	2.8%
Expense	<u>1,391,962</u>	<u>1,350,366</u>	<u>1,287,723</u>	<u>1,341,320</u>	<u>53,597</u>	4.2%
Surplus (Deficit):	\$ 80,617	\$ 148,808	\$ 159,246	\$ 146,731	(12,515)	9.9%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT PLATFORM TENNIS OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

The Wilmette Paddle Club has 2 part-time employees. The Club has over 300 members with 8 Women's Teams and 17 Men's Teams in the Chicago Paddle Leagues. Drills continue to grow with the popularity of the sport.

### Minutes from the October 10, 2016 Facilities Operations Committee

- Superintendent Bowen reported that Paddle will have a significant surplus this year and membership is maxed out.
- The 2017 budget includes a capital transfer next year of \$50,000.
- The Committee discussed the need for additional chairs and seating in the hut. Staff will explore options.
- Commissioner Foster asked about offering a family membership similar to the district's other facilities. The Committee asked staff to review this for the 2017-2018 season.
- The Committee also reviewed the 5 year capital plan. Commissioner Anderson noted that the sport is growing and there are 10% more teams in the league this year. He added that every year we delay in adding additional courts we lose more players. The Committee discussed the need to prioritize capital expenditures to benefit the entire community.



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

**Platform Tennis**

	2015	2016	2016	2017 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	\$106,421	\$107,610	\$143,315	\$146,861	\$3,546	2.5%
Membership Fees	125,400	134,800	165,325	170,284	4,959	3.0%
Rental Revenue	11,954	11,325	18,900	19,467	567	3.0%
Retail Sales	3,191	8,000	4,200	4,500	300	7.1%
Miscellaneous Revenue	<u>371</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<b>Total Revenue</b>	<b><u>\$247,338</u></b>	<b><u>\$261,735</u></b>	<b><u>\$331,740</u></b>	<b><u>\$341,112</u></b>	<b><u>\$9,372</u></b>	<b>2.8%</b>
<b>Expenses</b>						
Salaries & Wages	\$112,438	\$113,995	\$161,830	\$164,840	\$3,010	1.9%
Employee Benefits	362	1,000	245	595	350	142.9%
Contract Services	34,187	34,074	37,643	38,451	808	2.1%
Utilities	15,975	20,215	16,899	16,916	17	0.1%
Supplies	3,094	15,700	4,960	8,340	3,380	68.1%
Repairs	<u>8,474</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	0.0%
Operating Expenses	<u>\$174,530</u>	<u>\$189,984</u>	<u>\$226,577</u>	<u>\$234,142</u>	<u>\$7,565</u>	<u>3.3%</u>
Operating Surplus (Deficit)	\$72,808	\$71,751	\$105,163	\$106,970	\$1,807	
Operating Capital	3,306	1,000	466	1,000	534	114.7%
Capital Transfer	10,000	11,000	11,000	50,000	39,000	354.5%
Overhead Transfer	<u>11,000</u>	<u>11,220</u>	<u>11,220</u>	<u>27,500</u>	<u>16,280</u>	<u>145.1%</u>
Non Operating Expenses	<u>\$24,306</u>	<u>\$23,220</u>	<u>\$22,686</u>	<u>\$78,500</u>	<u>\$55,814</u>	<u>246.0%</u>
<b>Total Expenses</b>	<b><u>\$198,836</u></b>	<b><u>\$213,204</u></b>	<b><u>\$249,262</u></b>	<b><u>\$312,642</u></b>	<b><u>\$63,380</u></b>	<b>25.4%</b>
<b>Net Surplus (Deficit)</b>	<b>\$48,502</b>	<b>\$48,531</b>	<b>\$82,478</b>	<b>\$28,470</b>		

Wilmette Park District  
2017 Annual Budget – Variance Analysis  
**2017 Budget to 2016 Projection**

**Platform Tennis**

**Revenue**

Fee Revenue – \$3,550 (2.5%) above 2016 projection to due increased lesson fees.

Membership Fees – \$4,960 (3.0%) above 2016 projection to due increased membership fees.

Rental Revenue – \$570 (3.0%) above projections with anticipated increase use of facility.

Retail Sales – \$300 (7.1%) slightly above 2016 estimated pro shop sales.

**Expenses**

Salaries & Wages – \$3,010 (1.9%) above projections due to the anticipated growth in the lesson programs.

Employee

Benefits – \$350 (142.9%) above projection due to anticipated increase in dues.

Contract Services – \$810 (2.1%) above projections to account for credit card fees and increased cost of contracted services.

Utilities – \$20 (0.1%) above budget due to a slight increase in miscellaneous utilities.

Supplies – \$3,380 (68.1%) increase from projection to account for additional lesson league balls that have not been purchased since 2013.

Repairs – \$0 (0.0%)

Operating Capital – \$530 (114.7%) above projections due anticipated needs.

*Non-Operating*

Capital and Overhead Transfers – \$39,000 (354.5%) above projection to capital and overhead increase with the result of the overhead study (145.1%).



### Recreation Facilities

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance Budget To Projection	% To Budget
<b>Platform Tennis</b>						
Program 100 - Operations						
Revenue	\$ 160,100	\$ 168,735	\$ 209,325	\$ 214,851	\$ 5,526	2.6%
Expense	<u>131,628</u>	<u>143,304</u>	<u>151,330</u>	<u>212,106</u>	<u>60,776</u>	40.2%
Surplus (Deficit):	\$ 28,473	\$ 25,431	\$ 57,995	\$ 2,745	(55,250)	1.3% Gr. Margin (2017)
Program: 120 - Pro Shop						
Revenue	3,191	8,000	4,200	4,500	300	7.1%
Expense	<u>0</u>	<u>6,400</u>	<u>3,360</u>	<u>3,600</u>	<u>240</u>	7.1%
Surplus (Deficit):	3,191	1,600	840	900	60	20.0% Gr. Margin (2017)
Program: 180 - Lessons						
Revenue	84,046	85,000	118,215	121,761	3,546	3.0%
Expense	<u>67,208</u>	<u>63,500</u>	<u>94,572</u>	<u>96,936</u>	<u>2,364</u>	2.5%
Surplus (Deficit):	16,838	21,500	23,643	24,825	1,182	20.4% Gr. Margin (2017)
<b>Total Platform Tennis</b>						
Revenue	\$ 247,338	\$ 261,735	\$ 331,740	\$ 341,112	\$ 9,372	2.8%
Expense	<u>198,836</u>	<u>213,204</u>	<u>249,262</u>	<u>312,642</u>	<u>63,380</u>	25.4%
Surplus (Deficit):	\$ 48,502	\$ 48,531	\$ 82,478	\$ 28,470	(54,008)	8.3% Gr. Margin (2017)
<b>Total Recreation Facilities</b>						
Revenue	\$ 6,384,760	\$ 6,855,982	\$ 6,462,936	\$ 6,678,877	\$ 215,940	3.3%
Expense	<u>6,372,127</u>	<u>6,482,393</u>	<u>6,497,498</u>	<u>6,504,847</u>	<u>7,349</u>	0.1%
Surplus (Deficit):	\$ 12,633	\$ 373,589	\$ (34,562)	\$ 174,029	\$ 208,591	5.4% Gr. Margin (2017)

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# WILMETTE PARK DISTRICT RECREATION PROGRAMS 2017 ANNUAL BUDGET

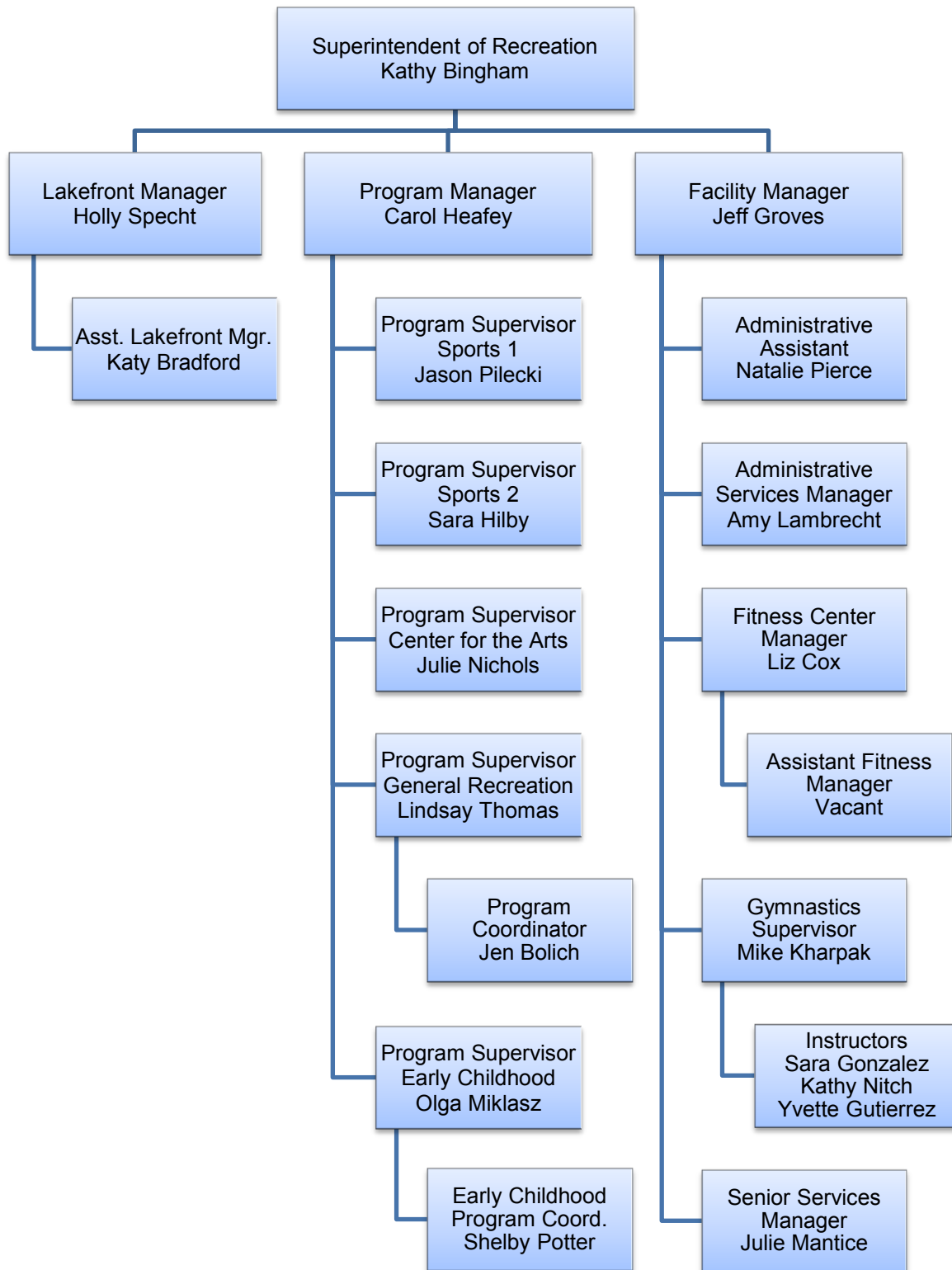


Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017



# WILMETTE PARK DISTRICT

## Organization Chart Recreation Program Division



Number of Full-Time Staff: 21



### **Recreation Operations**

The Recreation Operations area includes seasonal special events such as the Independence Day celebration and Halloween Happening as well as Screen Break Week and the Holiday Parade (of which the District is a five time winner of the 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 CRC, Mallinckrodt, the Lakefront and Fitness operations.

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

There are 23 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 included in the CRC Operations budget are 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 2017.

### **Minutes from the October 17, 2016 Parks and Recreation Committee meeting**

Superintendent Bingham explained the budget process and the number of programs involved. Uniform increases were adhered to and where they weren't there is an explanation. She also gave an overview of the year end projections.

In response to a question from Commissioner Pellaton, Superintendent Bingham explained that the Donation line item includes donations received on behalf of the Ouilmette Foundation and is not consistent every year. Monies received from Kiddos Camp for the scholarship fund are also included here.

### **CRC**

This area includes many special events, some that are subsidized. A \$1.3 million surplus is proposed for the CRC. Superintendent Bingham reviewed each of the areas, highlighting the significant changes. She also responded to questions from the Committee

Capital – roof replacement is the largest item and has been postponed.

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**Wilmette Park District**

Budget Review

Fiscal Year

Actual, Budget, Projection and Proposed

**Recreation Programs**

CRC, Fitness, Lakefront and  
Older Adults Combined

	2015	2016	2016	2017 Budget		
	Actual	Budget	Projection	Proposed	Proposed to Projection Variance	
					Amount	%
<b>Revenue</b>						
Property Taxes	\$299,244	\$300,000	\$300,000	\$300,000	\$0	0.0%
Daily Fees	447,841	451,515	472,116	436,605	(35,511)	-7.5%
Fee Revenue	7,871,197	8,377,210	8,093,031	8,482,451	389,420	4.8%
Membership Fees	887,697	970,854	929,189	940,828	11,639	1.3%
Rental Revenue	535,418	579,512	616,811	643,918	27,107	4.4%
Retail Sales	21,786	28,047	24,820	25,154	334	1.3%
Miscellaneous Revenue	<u>67,025</u>	<u>71,204</u>	<u>102,415</u>	<u>91,784</u>	<u>(10,631)</u>	-10.4%
<b>Total Revenue</b>	<b><u>\$10,130,209</u></b>	<b><u>\$10,778,341</u></b>	<b><u>\$10,538,382</u></b>	<b><u>\$10,920,740</u></b>	<b><u>\$382,358</u></b>	<b>3.6%</b>
<b>Expenses</b>						
Salaries & Wages	\$3,935,216	\$4,125,467	\$4,062,876	\$4,149,776	\$86,900	2.1%
Employee Benefits	403,231	450,681	480,477	506,967	26,490	5.5%
Contract Services	1,967,407	2,094,629	2,013,885	2,075,547	61,662	3.1%
Utilities	279,908	260,084	271,478	269,126	(2,352)	-0.9%
Supplies	584,204	606,672	591,245	580,067	(11,178)	-1.9%
Repairs	<u>58,672</u>	<u>53,825</u>	<u>56,593</u>	<u>46,076</u>	<u>(10,517)</u>	-18.6%
Operating Expenses	\$7,228,639	\$7,591,358	\$7,476,555	\$7,627,559	\$151,004	2.0%
<b>Operating Surplus (Deficit)</b>	<b><u>\$2,901,570</u></b>	<b><u>\$3,186,983</u></b>	<b><u>\$3,061,826</u></b>	<b><u>\$3,293,181</u></b>	<b><u>\$231,354</u></b>	
Operating Capital	14,915	16,845	22,167	10,700	(11,467)	-51.7%
Capital Transfer	415,000	415,000	415,000	415,000	0	0.0%
Overhead Transfer	<u>1,416,534</u>	<u>1,441,262</u>	<u>1,441,262</u>	<u>1,310,469</u>	<u>(130,793)</u>	-9.1%
Non Operating Expenses	\$1,846,449	\$1,873,107	\$1,878,429	\$1,736,169	(\$142,260)	-7.6%
<b>Total Expenses</b>	<b><u>\$9,075,088</u></b>	<b><u>\$9,464,465</u></b>	<b><u>\$9,354,985</u></b>	<b><u>\$9,363,728</u></b>	<b><u>\$8,744</u></b>	<b>0.1%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$1,055,121</u></b>	<b><u>\$1,313,876</u></b>	<b><u>\$1,183,397</u></b>	<b><u>\$1,557,012</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Recreation Programs**

**Revenue**

Property Taxes –	\$0 increase as budget is proposed to be the same as prior year
Daily Fees –	\$35,500 (7.5%) below 2016 year-end projection based on an average summer beach attendance.
Fee Revenue –	\$389,400 (4.8%) above projection due to 3.0% fee increase and new programming.
Membership Fees –	\$11,600 (1.3%) above projection with 3% fee increases, with the gain in fitness offset by a more average beach membership revenue.
Rental Revenue –	\$27,100 (4.4%) above projected with 3% fee increases and increased Lakeview Center rentals and an increase in recommended rack rate fees.
Retail Sales -	\$300 (1.3%) above projection due to increase at the CRC.
Misc. Revenue –	\$10,500 (10.4%) decrease from projection due to Lakefront concessionaire fees from 2015 paid in 2016.

**Expenses**

Salaries & Wages –	\$86,900 (2.1%) above year-end projection due to merit increases and increased staff for new programs.
Employee Benefits –	\$26,500 (5.5%) increase due to flat health benefit premiums and budgeting at full staff in all areas.
Contract Services –	\$61,700 (3.1%) increase due to increased programming in General Recreation and Sports.
Utilities –	\$2,400 (0.9%) decrease from projection due to stable pricing in electricity and slightly lower pricing of communications.
Supplies –	\$11,200 (1.9%) decrease from year-end projection across several areas.
Repairs –	\$10,500 (18.6%) decrease from year-end projection, primarily at the Lakefront.
Operating Capital –	\$11,500 (51.7%) decrease from year end projection with fewer purchases, primarily in Performing Arts.

*Non-Operating*

Capital and Overhead Transfers – No increase is proposed at this time for capital contribution and a decrease in overhead transfer (9.1%) as a result of the Overhead Study.



**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)

	2015	2016	2016	2017 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>						
Property Taxes	\$299,244	\$300,000	\$300,000	\$300,000	\$0	0.0%
Fee Revenue	27,136	27,000	23,940	24,360	420	1.8%
Miscellaneous Revenue	<u>19,626</u>	<u>18,800</u>	<u>35,761</u>	<u>38,184</u>	<u>2,423</u>	6.8%
<b>Total Revenue</b>	<b><u>\$346,006</u></b>	<b><u>\$345,800</u></b>	<b><u>\$359,701</u></b>	<b><u>\$362,544</u></b>	<b><u>\$2,843</u></b>	0.8%
<b>Expenses</b>						
Salaries & Wages	\$12,143	\$12,563	\$13,723	\$14,663	\$940	6.8%
Contract Services	169,305	183,600	179,266	182,695	3,429	1.9%
Utilities	5,645	5,900	5,150	5,300	150	2.9%
Supplies	44,808	41,200	39,182	40,030	848	2.2%
Repairs	<u>0</u>	<u>500</u>	<u>50</u>	<u>250</u>	<u>200</u>	400.0%
Operating Expenses	\$231,901	\$243,763	\$237,371	\$242,938	\$5,567	2.3%
<b>Operating Surplus (Deficit)</b>	<b><u>\$114,105</u></b>	<b><u>\$102,038</u></b>	<b><u>\$122,330</u></b>	<b><u>\$119,607</u></b>	<b><u>(\$2,724)</u></b>	
Overhead Transfer	<u>80,094</u>	<u>78,094</u>	<u>78,094</u>	<u>72,969</u>	<u>(5,125)</u>	-6.6%
Non Operating Expenses	\$80,094	\$78,094	\$78,094	\$72,969	(\$5,125)	-6.6%
<b>Total Expenses</b>	<b><u>\$311,995</u></b>	<b><u>\$321,857</u></b>	<b><u>\$315,465</u></b>	<b><u>\$315,907</u></b>	<b><u>\$442</u></b>	0.1%
<b>Net Surplus (Deficit)</b>	<b>\$34,011</b>	<b>\$23,944</b>	<b>\$44,236</b>	<b>\$46,638</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Recreation Operations** (Recreation Tax Levy, Halloween Happening, 3<sup>rd</sup> of July, Screen Break Week and Holiday Parade Programs Etc Combined)

**Revenue**

- Property Taxes – \$0 (0.0%) determined when full tax levy is discussed
- Fee Revenue – \$420 (1.8%) above projection due to level participation at events particularly the Fun Run in July and Halloween Happening in October
- Misc. Revenue – \$2,420 (6.8%) above year-end 2016 projection with slightly more on line donations to the scholarship program. This also includes Ouilmette Foundations Donation and the Kiddo's camp lunch revenue share which has increased annually

**Expenses**

- Salaries & Wages – \$940 (6.8%) slight increase in event staff for programs such as Halloween Happening, Screen Break Week and 3<sup>rd</sup> / 4<sup>th</sup> of July events
- Contract Services – \$3,430 (1.9%) increase primarily due to 3<sup>rd</sup> of July event and general increases in support for various parks (portable toilets)
- Utilities – \$150 (2.9%) slight change from year-end projection
- Supplies – \$850 (2.2%) increase from year-end projection due to enhancement of special event programming
- Repairs – \$200 (400%) increase from year-end projection due normal repairs

*Non Operating*

- Overhead Transfers – \$5,130 (-6.6%) decrease as amount funding the debt certificates used to repair the CRC Parking Lot project in 2007 is decreasing.



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Recreation</b>						
Program 100 - Operations						
Revenue	\$ 311,377	\$ 311,000	\$ 332,025	\$ 331,984	\$ (41)	0.0%
Expense	<u>185,089</u>	<u>194,194</u>	<u>192,591</u>	<u>189,064</u>	<u>(3,527)</u>	-1.8%
Surplus (Deficit):	126,288	116,806	139,434	142,920	3,486	43.1%
						Gr. Margin (2017)
Program 101 - Halloween Happening						
Revenue	14,020	12,800	12,000	13,160	1,160	9.7%
Expense	<u>18,905</u>	<u>16,400</u>	<u>16,500</u>	<u>16,505</u>	<u>5</u>	0.0%
Surplus (Deficit):	(4,885)	(3,600)	(4,500)	(3,345)	1,155	-28.1%
						Gr. Margin (2017)
Program 103 - D39 Bike Safety Program						
Revenue	0	0	1,736	2,400	664	38.2%
Expense	<u>0</u>	<u>0</u>	<u>1,613</u>	<u>2,300</u>	<u>688</u>	42.6%
Surplus (Deficit):	0	0	124	100	(24)	N/A
						Gr. Margin (2017)
Program 104 - 4th of July						
Revenue	20,609	22,000	13,940	15,000	1,060	7.6%
Expense	<u>108,001</u>	<u>111,263</u>	<u>104,762</u>	<u>108,038</u>	<u>3,276</u>	3.1%
Surplus (Deficit):	(87,392)	(89,263)	(90,822)	(93,038)	(2,216)	-405.7%
						Gr. Margin (2017)
<b>Total Recreation Operations</b>						
Revenue	\$ 346,006	\$ 345,800	\$ 359,701	\$ 362,544	\$ 2,843	0.8%
Expense	<u>311,995</u>	<u>321,857</u>	<u>315,465</u>	<u>315,907</u>	<u>442</u>	0.1%
Surplus (Deficit):	\$ 34,011	\$ 23,944	\$ 44,236	\$ 46,638	\$ 2,402	12.9%
						Gr. Margin (2017)

**CRC Administration**

Program 100 - Operations						
Revenue	\$ 95,658	\$ 100,769	\$ 96,378	\$ 99,293	\$ 2,915	3.0%
Expense	<u>168,585</u>	<u>149,406</u>	<u>195,692</u>	<u>(84,756)</u>	<u>(280,447)</u>	-143.3%
Surplus (Deficit):	\$ (72,927)	\$ (48,637)	\$ (99,314)	\$ 184,049	283,362	185.4%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT COMMUNITY RECREATION CENTER 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

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

**Community Recreation Center**

(All Program Areas  
 Excluding Center Fitness)

	2015	2016	2016	2017 Budget		
				Proposed	Proposed to Projection Variance	
	<u>Actual</u>	<u>Budget</u>	<u>Projection</u>	<u>Proposed</u>	<u>Amount</u>	<u>%</u>
<b>Revenue</b>						
Daily Fees	\$82,103	\$96,876	\$94,482	\$95,540	\$1,058	1.1%
Fee Revenue	7,109,855	7,565,216	7,244,557	7,592,703	348,146	4.8%
Membership Fees	30,856	32,500	32,500	32,500	0	0.0%
Rental Revenue	104,025	123,785	140,366	150,209	9,843	7.0%
Retail Sales	21,551	26,597	24,655	25,154	499	2.0%
Miscellaneous Revenue	<u>5,589</u>	<u>3,504</u>	<u>12,360</u>	<u>8,150</u>	<u>(4,210)</u>	-34.1%
<b>Total Revenue</b>	<b><u>\$7,353,979</u></b>	<b><u>\$7,848,478</u></b>	<b><u>\$7,548,920</u></b>	<b><u>\$7,904,256</u></b>	<b><u>\$355,336</u></b>	<b>4.7%</b>
<b>Expenses</b>						
Salaries & Wages	\$2,843,910	\$2,961,702	\$2,923,503	\$2,997,941	\$74,438	2.5%
Employee Benefits	305,817	337,715	354,345	376,198	21,852	6.2%
Contract Services	1,547,604	1,658,292	1,579,208	1,630,993	51,785	3.3%
Utilities	224,744	206,417	208,002	205,655	(2,347)	-1.1%
Supplies	361,447	386,105	380,739	371,647	(9,092)	-2.4%
Repairs	<u>29,981</u>	<u>30,925</u>	<u>25,357</u>	<u>25,938</u>	<u>581</u>	2.3%
Operating Expenses	\$5,313,502	\$5,581,155	\$5,471,155	\$5,608,372	\$137,217	2.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$2,040,476</u></b>	<b><u>\$2,267,323</u></b>	<b><u>\$2,077,765</u></b>	<b><u>\$2,295,884</u></b>	<b><u>\$218,119</u></b>	
Operating Capital	9,554	13,145	12,437	5,400	(7,037)	-56.6%
Capital Transfer	340,000	340,000	340,000	340,000	0	0.0%
Overhead Transfer	<u>601,800</u>	<u>613,836</u>	<u>613,836</u>	<u>654,750</u>	<u>40,914</u>	6.7%
Non Operating Expenses	\$951,354	\$966,981	\$966,273	\$1,000,150	\$33,877	3.5%
<b>Total Expenses</b>	<b><u>\$6,264,857</u></b>	<b><u>\$6,548,136</u></b>	<b><u>\$6,437,428</u></b>	<b><u>\$6,608,522</u></b>	<b><u>\$171,093</u></b>	<b>2.7%</b>
<b>Net Surplus (Deficit)</b>	<b><u>\$1,089,122</u></b>	<b><u>\$1,300,342</u></b>	<b><u>\$1,111,492</u></b>	<b><u>\$1,295,734</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Community Recreation Center**

**Revenue**

- Daily Fees – \$1,060 (1.1%) above 2016 year-end projection due largely to 3% fee increase offset by a decrease in drop-in basketball fees since program was reduced from two days to one.
- Fee Revenue – \$348,150 (4.8%) above projection due to 3.0% fee increase program growth, especially in the General Recreation area and Gymnastics.
- Membership Fees – \$0 (0.0%) This represents gymnastics competition, where the fees are set by outside agencies. We expect these fees to be similar to 2016.
- Rental Revenue – \$9,840 (7.0%) above projected 2016 year-end with increased rentals of the new West Park athletic fields.
- Retail Sales - \$500 (2.0%) above projection due to increase selection of sale merchandise in gymnastics, CRC concessions (soda) and soccer concessions.
- Misc. Revenue – \$4,210 (-34.1%) below: In 2016 a family made a \$5,000 donation to the Early Childhood Center to set up a small lending library for the classrooms. This will not be repeated in 2017.

**Expenses**

- Salaries & Wages – \$74,440 (2.5%) above year-end projection due to merit increases, all authorized positions filled and increased staff for new programs.
- Employee Benefits – \$21,850 (6.2%) increase due to adding a new full-time employee in Gymnastics and a full time employee who recently has opted into our insurance plan.
- Contract Services – \$51,790 (3.3%) increase due to increased contract programming.
- Utilities – \$2,350 (-1.1%) decrease from projection due to flat pricing in electricity and reduced cost of communications lines.
- Supplies – \$9,090 (-2.4%) decrease from year-end projection due to program load.
- Repairs – \$580 (2.3%) slight increase over year-end projection.
- Operating Capital – \$7,040 (-56.6%) decrease in operating capital needs for 2017.

**Non-Operating**

- Capital and Overhead Transfers – No increase is proposed at this time for capital transfer, this will be adjusted later. A 6.7% increase is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover Admin and Parks overhead and capital including the Fitness Center.

### **Center for the Arts**

The Center for the Arts includes revenue and expenses for the fine arts department which includes the visual arts and dance department. Support comes from one full-time Center for the Arts Supervisor, a part-time Dance Artistic Director 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.

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

**Center for the Arts**

	2015	2016	2016	2017 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	\$20,814	\$18,800	\$20,699	\$20,700	\$1	0.0%
Fee Revenue	635,664	700,564	670,581	688,049	17,468	2.6%
Retail Sales	<u>1,246</u>	<u>0</u>	<u>2,622</u>	<u>2,622</u>	<u>0</u>	0.0%
<b>Total Revenue</b>	<b><u>\$657,724</u></b>	<b><u>\$719,364</u></b>	<b><u>\$693,903</u></b>	<b><u>\$711,371</u></b>	<b><u>\$17,469</u></b>	<b>2.5%</b>
<b>Expenses</b>						
Salaries & Wages	\$264,891	\$281,521	\$268,445	\$275,346	\$6,901	2.6%
Employee Benefits	18,655	19,877	22,029	22,641	612	2.8%
Contract Services	39,980	41,349	51,867	52,527	660	1.3%
Utilities	937	720	739	753	14	1.9%
Supplies	57,452	68,535	67,884	68,521	637	0.9%
Repairs	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>0</u>	0.0%
Operating Expenses	\$381,914	\$412,251	\$411,215	\$420,038	\$8,824	2.1%
<b>Operating Surplus (Deficit)</b>	<b><u>\$275,809</u></b>	<b><u>\$307,113</u></b>	<b><u>\$282,688</u></b>	<b><u>\$291,333</u></b>	<b><u>\$8,645</u></b>	
Operating Capital	0	0	0	0	0	N/A
Overhead Transfer	<u>380,000</u>	<u>387,600</u>	<u>387,600</u>	<u>303,750</u>	<u>(83,850)</u>	-21.6%
Non Operating Expenses	\$380,000	\$387,600	\$387,600	\$303,750	(\$83,850)	-21.6%
<b>Total Expenses</b>	<b><u>\$761,914</u></b>	<b><u>\$799,851</u></b>	<b><u>\$798,815</u></b>	<b><u>\$723,788</u></b>	<b><u>(\$75,027)</u></b>	<b>-9.4%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$104,191)</b>	<b>(\$80,487)</b>	<b>(\$104,912)</b>	<b>(\$12,417)</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Center for the Arts**

**Revenue**

Daily Fees – \$0 (0.0%) at 2016 year-end projection.

Fee Revenue – \$17,470 (2.6%) above projection due to 3.0% fee increase and removal of some classes.

Retail Sales - \$0 (0.0%) at 2016 year-end projection (show flower sales and concession at dance shows).

**Expenses**

Salaries & Wages – \$6,900 (2.6%) above year-end projection due to merit increases, all authorized positions filled.

Employee

Benefits – \$610 (2.8%) increase due to arts supervisor education seminars.

Contract Services – \$660 (1.3%) increase over 2016 projection.

Utilities – \$15 (1.9%) increase from projection due to slight increase in cell phone costs.

Supplies – \$640 (0.9%) increase from year-end projection.

Repairs – \$0 (0.0%) at 2016 year-end projection.

Operating Capital – N/A

*Non-Operating*

Overhead Transfer – A 22% decrease is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.





# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Center for the Arts</b>						
Program 201 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>460,336</u>	<u>472,766</u>	<u>475,782</u>	<u>393,378</u>	<u>(82,404)</u>	-17.3%
Surplus (Deficit):	(460,336)	(472,766)	(475,782)	(393,378)	82,404	N/A
						Gr. Margin (2017)
Program: 202 - Pre-School Art						
Revenue	19,347	22,450	8,392	12,453	4,061	48.4%
Expense	<u>12,532</u>	<u>11,734</u>	<u>7,102</u>	<u>9,351</u>	<u>2,249</u>	31.7%
Surplus (Deficit):	6,814	10,716	1,290	3,102	1,812	47.7%
						Gr. Margin (2017)
Program: 203 - Gym and Art						
Revenue	39,730	40,908	33,957	34,975	1,018	3.0%
Expense	<u>16,675</u>	<u>17,492</u>	<u>17,499</u>	<u>17,662</u>	<u>163</u>	0.9%
Surplus (Deficit):	23,055	23,416	16,458	17,313	855	57.2%
						Gr. Margin (2017)
Program: 204 - Youth Art						
Revenue	18,270	24,120	37,061	38,172	1,112	3.0%
Expense	<u>10,053</u>	<u>12,480</u>	<u>17,642</u>	<u>17,947</u>	<u>305</u>	1.7%
Surplus (Deficit):	8,216	11,640	19,418	20,225	807	48.3%
						Gr. Margin (2017)
Program: 205 - Young Rembrandts						
Revenue	18,673	15,950	19,098	19,671	573	3.0%
Expense	<u>13,504</u>	<u>11,165</u>	<u>13,151</u>	<u>13,480</u>	<u>329</u>	2.5%
Surplus (Deficit):	5,169	4,785	5,947	6,191	244	30.0%
						Gr. Margin (2017)
Program: 206 - Adult Art						
Revenue	462	4,506	3,539	3,645	106	3.0%
Expense	<u>382</u>	<u>2,841</u>	<u>2,075</u>	<u>2,137</u>	<u>62</u>	3.0%
Surplus (Deficit):	81	1,665	1,464	1,508	44	37.0%
						Gr. Margin (2017)
Program: 207 - Ceramics						
Revenue	42,311	44,811	41,844	50,853	9,009	21.5%
Expense	<u>20,648</u>	<u>19,975</u>	<u>18,202</u>	<u>21,946</u>	<u>3,743</u>	20.6%
Surplus (Deficit):	21,663	24,836	23,642	28,908	5,266	55.4%
						Gr. Margin (2017)
Program: 208 - Knitting						
Revenue	18,917	20,709	17,935	18,472	537	3.0%
Expense	<u>8,633</u>	<u>9,132</u>	<u>8,553</u>	<u>8,767</u>	<u>214</u>	2.5%
Surplus (Deficit):	10,284	11,577	9,381	9,705	324	55.9%
						Gr. Margin (2017)
Program: 209 - New Trier Extension (NTX)						
Revenue	7,264	16,758	23,821	18,014	(5,807)	-24.4%
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	7,264	16,758	23,821	18,014	(5,807)	100.0%
						Gr. Margin (2017)
Program: 210 - Ballet						
Revenue	101,705	111,920	88,956	91,625	2,669	3.0%
Expense	<u>29,832</u>	<u>33,123</u>	<u>26,475</u>	<u>27,132</u>	<u>656</u>	2.5%
Surplus (Deficit):	71,873	78,797	62,481	64,493	2,012	70.4%
						Gr. Margin (2017)
Program: 211 - Dance						
Revenue	70,142	68,358	83,075	76,986	(6,089)	-7.3%
Expense	<u>22,141</u>	<u>23,264</u>	<u>23,764</u>	<u>21,239</u>	<u>(2,525)</u>	-10.6%
Surplus (Deficit):	48,001	45,095	59,311	55,747	(3,564)	66.0%
						Gr. Margin (2017)
Program: 212 - Tap						
Revenue	11,826	14,052	6,614	2,476	(4,138)	-62.6%
Expense	<u>5,445</u>	<u>5,522</u>	<u>3,069</u>	<u>1,560</u>	<u>(1,509)</u>	-49.2%
Surplus (Deficit):	6,381	8,530	3,545	916	(2,629)	60.7%
						Gr. Margin (2017)



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 213 - Dance Team</b>						
Revenue	64,746	73,095	53,513	55,118	1,605	3.0%
Expense	<u>35,255</u>	<u>46,287</u>	<u>40,223</u>	<u>40,573</u>	<u>351</u>	0.9%
Surplus (Deficit):	29,491	26,808	13,290	14,545	1,255	36.7%
						Gr. Margin (2017)
<b>Program: 214 - Dance Recital</b>						
Revenue	48,681	43,812	51,021	51,853	831	1.6%
Expense	<u>26,303</u>	<u>24,911</u>	<u>33,529</u>	<u>32,018</u>	<u>(1,511)</u>	-4.5%
Surplus (Deficit):	22,377	18,901	17,493	19,835	2,342	43.1%
						Gr. Margin (2017)
<b>Program: 215 - Workshops</b>						
Revenue	6,205	9,017	8,764	9,027	263	3.0%
Expense	<u>5,675</u>	<u>6,545</u>	<u>6,545</u>	<u>7,075</u>	<u>530</u>	8.1%
Surplus (Deficit):	530	2,472	2,219	1,952	(267)	27.4%
						Gr. Margin (2017)
<b>Program: 216 - Early Bird</b>						
Revenue	3,246	3,430	3,604	3,714	110	3.0%
Expense	<u>0</u>	<u>800</u>	<u>1,030</u>	<u>1,056</u>	<u>26</u>	2.5%
Surplus (Deficit):	3,246	2,630	2,574	2,658	84	76.7%
						Gr. Margin (2017)
<b>Program: 217 - Arts in the Parks</b>						
Revenue	141,267	158,278	165,243	170,201	4,958	3.0%
Expense	<u>79,976</u>	<u>87,059</u>	<u>85,563</u>	<u>85,904</u>	<u>341</u>	0.4%
Surplus (Deficit):	61,292	71,219	79,680	84,297	4,617	45.0%
						Gr. Margin (2017)
<b>Program: 218 - Dance Camp</b>						
Revenue	44,931	47,190	45,705	47,077	1,371	3.0%
Expense	<u>14,390</u>	<u>14,756</u>	<u>17,390</u>	<u>17,385</u>	<u>(5)</u>	0.0%
Surplus (Deficit):	30,541	32,434	28,315	29,692	1,377	68.7%
						Gr. Margin (2017)
<b>Program: 221 - Art Birthday Parties</b>						
Revenue	0	0	880	4,400	3,520	400.0%
Expense	<u>0</u>	<u>0</u>	<u>760</u>	<u>3,800</u>	<u>3,040</u>	400.0%
Surplus (Deficit):	0	0	120	600	480	N/A
						Gr. Margin (2017)
<b>Program: 222 - Dance Birthday Parties</b>						
Revenue	0	0	880	2,640	1,760	200.0%
Expense	<u>0</u>	<u>0</u>	<u>460</u>	<u>1,380</u>	<u>920</u>	200.0%
Surplus (Deficit):	0	0	420	1,260	840	N/A
						Gr. Margin (2017)
<b>Total Center for the Arts</b>						
Revenue	\$ 657,724	\$ 719,364	\$ 693,903	\$ 711,371	\$ 17,469	2.5%
Expense	<u>761,914</u>	<u>799,851</u>	<u>798,815</u>	<u>723,788</u>	<u>(75,027)</u>	-9.4%
Surplus (Deficit):	\$ (104,191)	\$ (80,487)	\$ (104,912)	\$ (12,417)	92,495	-1.7%
						Gr. Margin (2017)

### **Early Childhood**

The Early Childhood Department includes preschool, all day pre-school (day care), kindergarten enrichment (KE) as well as 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 2017 budget.

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

**Early Childhood**

	2015	2016	2016	2017 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	\$1,735,822	\$1,829,059	\$1,824,226	\$1,897,991	\$73,765	4.0%
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>0</u>	<u>(5,000)</u>	-100.0%
<b>Total Revenue</b>	<b><u>\$1,735,822</u></b>	<b><u>\$1,829,059</u></b>	<b><u>\$1,829,226</u></b>	<b><u>\$1,897,991</u></b>	<b><u>\$68,765</u></b>	<b>3.8%</b>
<b>Expenses</b>						
Salaries & Wages	\$666,324	\$681,379	\$701,713	\$699,432	(\$2,281)	-0.3%
Employee Benefits	32,636	42,734	28,660	30,902	2,242	7.8%
Contract Services	35,458	45,520	47,109	39,937	(7,172)	-15.2%
Utilities	1,501	1,467	2,162	1,638	(524)	-24.2%
Supplies	<u>96,591</u>	<u>98,466</u>	<u>103,207</u>	<u>96,009</u>	<u>(7,198)</u>	-7.0%
Operating Expenses	<u>\$832,510</u>	<u>\$869,566</u>	<u>\$882,852</u>	<u>\$867,919</u>	<u>(\$14,932)</u>	-1.7%
<b>Operating Surplus (Deficit)</b>	<b><u>\$903,311</u></b>	<b><u>\$959,492</u></b>	<b><u>\$946,374</u></b>	<b><u>\$1,030,072</u></b>	<b><u>\$83,697</u></b>	
Overhead Transfer	<u>456,000</u>	<u>465,120</u>	<u>465,120</u>	<u>560,250</u>	<u>95,130</u>	20.5%
<b>Total Expenses</b>	<b><u>\$1,288,510</u></b>	<b><u>\$1,334,686</u></b>	<b><u>\$1,347,972</u></b>	<b><u>\$1,428,169</u></b>	<b><u>\$80,198</u></b>	<b>5.9%</b>
<b>Net Surplus (Deficit)</b>	<b>\$447,311</b>	<b>\$494,372</b>	<b>\$481,254</b>	<b>\$469,822</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Early Childhood**

**Revenue**

- Fee Revenue – \$73,770 (4.0%) above projection due to 3.0% fee increase and anticipated increase in participation in Kindergarten Enrichment.
- Misc. Revenue – \$5,000 (-100.0%) below as this was a one-time donation to the program.

**Expenses**

Salaries & Wages – \$2,280 (-0.3%) below year-end projection due to replacement personnel at a lower salary offset by merit increases, all authorized positions filled and slight increase of staff for new programs.

Employee

Benefits – \$2,240 (7.8%) increase. In 2019 we had no supervisor, therefore no insurance for two months.

Contract Services – \$7,170 (-15.2%) decrease: In 2016, our full time bus driver was out on medical leave. During this time we rented buses when necessary. All rentals came from this area and are not anticipated in 2017.

Utilities – \$520 (-24.2%) decrease from projection due to slight decrease in cell phone usage.

Supplies – \$7,200 (7.0%) decrease. This is where the expense for the purchase of library books and shelving expense recorded, offset by the money in Misc. Revenue.

*Non-Operating*

Overhead Transfer – A 20% increase is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Early Childhood</b>						
Program 301 - Administration						
Revenue	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-100.0%
Expense	<u>551,696</u>	<u>576,032</u>	<u>573,460</u>	<u>645,191</u>	<u>71,731</u>	12.5%
Surplus (Deficit):	(551,696)	(576,032)	(568,460)	(645,191)	(76,731)	N/A
						Gr. Margin (2017)
Program: 302 - Little Learners						
Revenue	6,496	12,430	11,958	12,850	892	7.5%
Expense	<u>1,996</u>	<u>4,897</u>	<u>6,601</u>	<u>6,754</u>	<u>153</u>	2.3%
Surplus (Deficit):	4,500	7,533	5,357	6,096	739	60.6%
						Gr. Margin (2017)
Program: 303 - Pre School						
Revenue	198,761	212,760	214,384	220,893	6,510	3.0%
Expense	<u>92,115</u>	<u>102,129</u>	<u>97,836</u>	<u>99,519</u>	<u>1,683</u>	1.7%
Surplus (Deficit):	106,646	110,631	116,547	121,374	4,827	52.0%
						Gr. Margin (2017)
Program: 304 - FD Pre School						
Revenue	152,622	154,743	155,620	161,635	6,015	3.9%
Expense	<u>84,344</u>	<u>87,402</u>	<u>87,402</u>	<u>88,993</u>	<u>1,591</u>	1.8%
Surplus (Deficit):	68,278	67,341	68,218	72,642	4,424	43.5%
						Gr. Margin (2017)
Program: 305 - Lunch Bunch						
Revenue	14,402	17,168	13,637	14,301	664	4.9%
Expense	<u>8,139</u>	<u>8,683</u>	<u>6,635</u>	<u>6,713</u>	<u>78</u>	1.2%
Surplus (Deficit):	6,262	8,485	7,002	7,588	586	49.4%
						Gr. Margin (2017)
Program: 306 - Kinder Enrichment						
Revenue	479,156	507,194	494,385	518,756	24,371	4.9%
Expense	<u>252,475</u>	<u>257,820</u>	<u>248,583</u>	<u>251,235</u>	<u>2,652</u>	1.1%
Surplus (Deficit):	226,681	249,374	245,802	267,521	21,719	49.2%
						Gr. Margin (2017)
Program: 307 - After School Rec						
Revenue	637,901	665,753	676,131	696,401	20,270	3.0%
Expense	<u>179,534</u>	<u>175,972</u>	<u>197,225</u>	<u>199,347</u>	<u>2,123</u>	1.1%
Surplus (Deficit):	458,366	489,781	478,906	497,054	18,147	73.6%
						Gr. Margin (2017)
Program: 308 - Tiny Tots						
Revenue	79,480	83,450	77,797	84,214	6,417	8.2%
Expense	<u>42,230</u>	<u>43,610</u>	<u>41,397</u>	<u>42,331</u>	<u>934</u>	2.3%
Surplus (Deficit):	37,250	39,840	36,400	41,883	5,483	47.7%
						Gr. Margin (2017)
Program: 309 - EC After Camp						
Revenue	27,849	29,268	40,393	41,820	1,427	3.5%
Expense	<u>16,242</u>	<u>16,728</u>	<u>25,908</u>	<u>24,291</u>	<u>(1,618)</u>	-6.2%
Surplus (Deficit):	11,606	12,540	14,485	17,529	3,045	42.8%
						Gr. Margin (2017)
Program: 310 - Discovery Camp						
Revenue	92,088	98,489	91,156	96,646	5,490	6.0%
Expense	<u>35,335</u>	<u>36,314</u>	<u>38,349</u>	<u>39,082</u>	<u>732</u>	1.9%
Surplus (Deficit):	56,753	62,175	52,807	57,565	4,757	63.1%
						Gr. Margin (2017)
Program: 311 - Baby Sitting Services						
Revenue	29,968	29,322	32,635	33,628	993	3.0%
Expense	<u>16,755</u>	<u>16,754</u>	<u>17,518</u>	<u>17,513</u>	<u>(5)</u>	0.0%
Surplus (Deficit):	13,213	12,568	15,116	16,115	998	42.9%
						Gr. Margin (2017)
Program: 312 - Terrific Times for Tots						
Revenue	12,343	13,438	11,824	12,361	537	4.5%
Expense	<u>5,597</u>	<u>6,460</u>	<u>5,902</u>	<u>6,036</u>	<u>134</u>	2.3%
Surplus (Deficit):	6,746	6,978	5,921	6,325	403	51.9%
						Gr. Margin (2017)



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 313 - Just Me Alone</b>						
Revenue	4,756	4,486	4,308	4,486	178	4.1%
Expense	<u>1,872</u>	<u>1,537</u>	<u>1,155</u>	<u>1,164</u>	<u>9</u>	0.8%
Surplus (Deficit):	2,885	2,949	3,153	3,322	169	65.7%
						Gr. Margin (2017)
<b>Program: 314 - EC School Days Off</b>						
Revenue	0	558	0	0	0	N/A
Expense	<u>180</u>	<u>348</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	(180)	210	0	0	0	37.6%
						Gr. Margin (2017)
<b>Total Early Childhood</b>						
Revenue	\$ 1,735,822	\$ 1,829,059	\$ 1,829,226	\$ 1,897,991	\$ 68,765	3.8%
Expense	<u>1,288,510</u>	<u>1,334,686</u>	<u>1,347,972</u>	<u>1,428,169</u>	<u>80,198</u>	5.9%
Surplus (Deficit):	\$ 447,311	\$ 494,372	\$ 481,255	\$ 469,822	(11,433)	24.8%
						Gr. Margin (2017)



### **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 due to the District 39 after school programs). Programs throughout the year are run largely by independent contractors but in addition, there are 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 2017 budget.

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

**General Recreation**

	2015	2016	2016	2017 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	\$1,347,712	\$1,446,311	\$1,364,297	\$1,426,182	\$61,885	4.5%
Retail Sales	<u>73</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
<b>Total Revenue</b>	<b><u>\$1,347,785</u></b>	<b><u>\$1,446,311</u></b>	<b><u>\$1,364,297</u></b>	<b><u>\$1,426,182</u></b>	<b><u>\$61,885</u></b>	<b>4.5%</b>
<b>Expenses</b>						
Salaries & Wages	\$381,036	\$396,903	\$388,498	\$399,497	\$10,999	2.8%
Employee Benefits	36,589	39,829	42,290	42,572	282	0.7%
Contract Services	400,012	464,800	375,329	393,347	18,018	4.8%
Utilities	1,395	669	1,499	1,525	25	1.7%
Supplies	<u>27,783</u>	<u>34,862</u>	<u>32,055</u>	<u>32,113</u>	<u>58</u>	0.2%
Operating Expenses	\$846,814	\$937,063	\$839,670	\$869,054	\$29,383	3.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$500,972</u></b>	<b><u>\$509,248</u></b>	<b><u>\$524,627</u></b>	<b><u>\$557,129</u></b>	<b><u>\$32,502</u></b>	
Overhead Transfer	<u>212,000</u>	<u>216,240</u>	<u>216,240</u>	<u>438,750</u>	<u>222,510</u>	102.9%
<b>Total Expenses</b>	<b><u>\$1,058,814</u></b>	<b><u>\$1,153,303</u></b>	<b><u>\$1,055,910</u></b>	<b><u>\$1,307,804</u></b>	<b><u>\$251,893</u></b>	<b>23.9%</b>
<b>Net Surplus (Deficit)</b>	<b>\$288,972</b>	<b>\$293,008</b>	<b>\$308,387</b>	<b>\$118,379</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**General Recreation**

**Revenue**

- Fee Revenue – \$61,890 (4.5%) above projection due to 3.0% fee increase and new programming, and an explosion in school day off registration.
- Retail Sales - \$0 (0.0%) There are no ongoing retail sales in this area.

**Expenses**

- Salaries & Wages – \$11,000 (2.8%) above year-end projection due to merit increases, all authorized positions filled and increased staff for new and growing programs.
- Employee  
Benefits – \$280 (0.7%) increase due to supervisor attending workshops at conference.
- Contract Services – \$18,020 (4.8%) increase in fees to program vendors due to fee increase and due to an increase in the popularity of technology programs
- Utilities – \$30 (1.7%) increase from projection due to slight increase in cell phone costs.
- Supplies – \$60 (0.2%) increase from year-end projection.

*Non-Operating*

- Overhead Transfer – A 103% increase is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>General Recreation</b>						
Program 401 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>311,364</u>	<u>321,284</u>	<u>320,949</u>	<u>549,394</u>	<u>228,445</u>	71.2%
Surplus (Deficit):	(311,364)	(321,284)	(320,949)	(549,394)	(228,445)	N/A
						Gr. Margin (2017)
Program: 402 - Wiggleworms						
Revenue	135,422	142,751	142,600	146,894	4,294	3.0%
Expense	<u>86,561</u>	<u>89,131</u>	<u>84,596</u>	<u>86,712</u>	<u>2,116</u>	2.5%
Surplus (Deficit):	48,862	53,620	58,004	60,182	2,178	37.6%
						Gr. Margin (2017)
Program: 403 - Great Gillson						
Revenue	247,096	259,628	292,562	301,382	8,820	3.0%
Expense	<u>82,076</u>	<u>83,518</u>	<u>92,118</u>	<u>88,726</u>	<u>(3,391)</u>	-3.7%
Surplus (Deficit):	165,019	176,110	200,445	212,656	12,211	67.8%
						Gr. Margin (2017)
Program: 404 - Jr. Day						
Revenue	247,928	259,535	243,910	251,223	7,313	3.0%
Expense	<u>120,244</u>	<u>125,382</u>	<u>131,678</u>	<u>132,009</u>	<u>332</u>	0.3%
Surplus (Deficit):	127,684	134,153	112,232	119,214	6,982	51.7%
						Gr. Margin (2017)
Program: 405 - After Camp Recreation						
Revenue	85,857	90,873	86,588	89,198	2,610	3.0%
Expense	<u>50,360</u>	<u>51,883</u>	<u>42,931</u>	<u>44,033</u>	<u>1,102</u>	2.6%
Surplus (Deficit):	35,497	38,990	43,657	45,165	1,508	42.9%
						Gr. Margin (2017)
Program: 406 - Safety Town						
Revenue	5,112	6,480	4,904	5,054	150	3.1%
Expense	<u>2,305</u>	<u>3,720</u>	<u>4,466</u>	<u>2,909</u>	<u>(1,557)</u>	-34.9%
Surplus (Deficit):	2,807	2,760	438	2,145	1,707	42.6%
						Gr. Margin (2017)
Program: 407 - Play-Well Tek-Nologies						
Revenue	39,949	39,130	36,626	44,123	7,497	20.5%
Expense	<u>25,695</u>	<u>26,341</u>	<u>22,339</u>	<u>26,800</u>	<u>4,461</u>	20.0%
Surplus (Deficit):	14,254	12,789	14,287	17,323	3,036	32.7%
						Gr. Margin (2017)
Program: 412 - American Red Cross Classes						
Revenue	13,728	15,558	14,990	15,260	270	1.8%
Expense	<u>3,786</u>	<u>4,930</u>	<u>4,594</u>	<u>3,348</u>	<u>(1,246)</u>	-27.1%
Surplus (Deficit):	9,942	10,628	10,396	11,912	1,516	68.3%
						Gr. Margin (2017)
Program: 413 - Teen Programming						
Revenue	1,144	1,452	514	532	18	3.5%
Expense	<u>1,572</u>	<u>1,436</u>	<u>1,449</u>	<u>1,472</u>	<u>23</u>	1.6%
Surplus (Deficit):	(428)	16	(935)	(940)	(5)	1.1%
						Gr. Margin (2017)
Program: 414 - One Day Workshops						
Revenue	6,294	6,185	4,512	4,654	142	3.1%
Expense	<u>4,354</u>	<u>3,380</u>	<u>3,038</u>	<u>3,116</u>	<u>78</u>	2.6%
Surplus (Deficit):	1,940	2,805	1,474	1,538	64	45.4%
						Gr. Margin (2017)
Program: 415 - Holiday Camps - Winter						
Revenue	21,711	37,326	33,776	34,953	1,177	3.5%
Expense	<u>10,923</u>	<u>15,060</u>	<u>14,711</u>	<u>14,906</u>	<u>195</u>	1.3%
Surplus (Deficit):	10,788	22,266	19,065	20,047	982	59.7%
						Gr. Margin (2017)
Program: 416 - Holiday Camps - Spring						
Revenue	18,028	19,043	17,349	17,955	606	3.5%
Expense	<u>5,871</u>	<u>6,459</u>	<u>10,174</u>	<u>9,002</u>	<u>(1,171)</u>	-11.5%
Surplus (Deficit):	12,157	12,584	7,175	8,953	1,777	66.1%
						Gr. Margin (2017)



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
Program: 417 - School Day Off						
Revenue	12,049	12,600	21,254	21,904	650	3.1%
Expense	<u>6,561</u>	<u>6,353</u>	<u>7,405</u>	<u>7,981</u>	<u>576</u>	<u>7.8%</u>
Surplus (Deficit):	5,488	6,248	13,849	13,923	74	49.6%
						Gr. Margin (2017)
Program: 418 - Chess						
Revenue	22,226	24,801	12,978	12,860	(118)	-0.9%
Expense	<u>14,286</u>	<u>16,703</u>	<u>8,431</u>	<u>8,101</u>	<u>(330)</u>	<u>-3.9%</u>
Surplus (Deficit):	7,940	8,098	4,547	4,759	212	32.7%
						Gr. Margin (2017)
Program: 419 - Mad Science						
Revenue	29,259	30,884	23,260	23,973	713	3.1%
Expense	<u>15,238</u>	<u>20,954</u>	<u>15,414</u>	<u>15,822</u>	<u>408</u>	<u>2.6%</u>
Surplus (Deficit):	14,021	9,930	7,846	8,151	305	32.2%
						Gr. Margin (2017)
Program: 420 - Dog Training						
Revenue	8,291	8,435	9,972	10,280	308	3.1%
Expense	<u>5,384</u>	<u>5,592</u>	<u>5,668</u>	<u>5,805</u>	<u>137</u>	<u>2.4%</u>
Surplus (Deficit):	2,907	2,843	4,304	4,475	171	33.7%
						Gr. Margin (2017)
Program: 423 - Musikgarten Classes						
Revenue	36,033	37,899	29,092	30,064	972	3.3%
Expense	<u>24,226</u>	<u>25,220</u>	<u>16,840</u>	<u>17,345</u>	<u>505</u>	<u>3.0%</u>
Surplus (Deficit):	11,807	12,679	12,252	12,719	467	33.5%
						Gr. Margin (2017)
Program: 424 - Amigos Classes						
Revenue	3,755	4,460	4,347	7,560	3,213	73.9%
Expense	<u>2,464</u>	<u>2,988</u>	<u>2,864</u>	<u>4,800</u>	<u>1,936</u>	<u>67.6%</u>
Surplus (Deficit):	1,291	1,472	1,483	2,760	1,277	33.0%
						Gr. Margin (2017)
Program: 425 - Computer Explorers						
Revenue	29,743	36,556	30,432	39,491	9,059	29.8%
Expense	<u>19,815</u>	<u>23,005</u>	<u>19,195</u>	<u>24,879</u>	<u>5,684</u>	<u>29.6%</u>
Surplus (Deficit):	9,928	13,551	11,237	14,612	3,375	37.1%
						Gr. Margin (2017)
Program: 426 - Seasonal Events						
Revenue	18,619	22,100	22,838	23,875	1,037	4.5%
Expense	<u>15,968</u>	<u>19,425</u>	<u>18,367</u>	<u>19,483</u>	<u>1,116</u>	<u>6.1%</u>
Surplus (Deficit):	2,651	2,675	4,472	4,393	(79)	12.1%
						Gr. Margin (2017)
Program: 427 - New Programs						
Revenue	5,797	15,814	15,954	19,630	3,676	23.0%
Expense	<u>3,186</u>	<u>9,551</u>	<u>9,618</u>	<u>12,844</u>	<u>3,227</u>	<u>33.5%</u>
Surplus (Deficit):	2,611	6,263	6,337	6,786	449	39.6%
						Gr. Margin (2017)
Program: 428 - After School Club						
Revenue	345,144	362,789	298,800	307,765	8,965	3.0%
Expense	<u>236,851</u>	<u>282,949</u>	<u>207,887</u>	<u>216,821</u>	<u>8,934</u>	<u>4.3%</u>
Surplus (Deficit):	108,293	79,840	90,913	90,944	31	22.0%
						Gr. Margin (2017)



### Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 429 - Northshore Cooking Academy</b>						
Revenue	14,603	12,013	17,038	17,553	514	3.0%
Expense	<u>9,725</u>	<u>8,040</u>	<u>11,180</u>	<u>11,495</u>	<u>315</u>	2.8%
Surplus (Deficit):	4,878	3,973	5,858	6,058	199	33.1%
						Gr. Margin (2017)
<b>Total General Recreation</b>						
Revenue	\$ 1,347,785	\$ 1,446,311	\$ 1,364,297	\$ 1,426,182	\$ 61,885	4.5%
Expense	<u>1,058,814</u>	<u>1,153,303</u>	<u>1,055,910</u>	<u>1,307,804</u>	<u>251,893</u>	23.9%
Surplus (Deficit):	\$ 288,972	\$ 293,008	\$ 308,387	\$ 118,379	(190,008)	8.3%
						Gr. Margin (2017)

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### **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 ages 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 2017 budget.

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

**Gymnastics**

	2015	2016	2016	2017 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	\$1,116,109	\$1,202,682	\$1,185,502	\$1,259,980	\$74,478	6.3%
Membership Fees	30,856	32,500	32,500	32,500	0	0.0%
Retail Sales	6,196	10,000	9,637	9,637	0	0.0%
Miscellaneous Revenue	<u>5</u>	<u>0</u>	<u>900</u>	<u>400</u>	<u>(500)</u>	-55.6%
<b>Total Revenue</b>	<b><u>\$1,153,166</u></b>	<b><u>\$1,245,182</u></b>	<b><u>\$1,228,539</u></b>	<b><u>\$1,302,517</u></b>	<b><u>\$73,978</u></b>	<b>6.0%</b>
<b>Expenses</b>						
Salaries & Wages	\$454,084	\$477,724	\$458,983	\$505,257	\$46,273	10.1%
Employee Benefits	53,134	58,900	67,616	85,545	17,929	26.5%
Contract Services	17,184	17,550	18,022	17,692	(330)	-1.8%
Utilities	241	0	870	888	18	2.1%
Supplies	<u>15,820</u>	<u>16,780</u>	<u>16,613</u>	<u>16,613</u>	<u>0</u>	0.0%
Operating Expenses	<u>\$540,463</u>	<u>\$570,954</u>	<u>\$562,105</u>	<u>\$625,996</u>	<u>\$63,891</u>	11.4%
<b>Operating Surplus (Deficit)</b>	<b><u>\$612,702</u></b>	<b><u>\$674,228</u></b>	<b><u>\$666,434</u></b>	<b><u>\$676,521</u></b>	<b><u>\$10,087</u></b>	
Overhead Transfer	<u>450,000</u>	<u>459,000</u>	<u>459,000</u>	<u>438,750</u>	<u>(20,250)</u>	-4.4%
<b>Total Expenses</b>	<b><u>\$990,463</u></b>	<b><u>\$1,029,954</u></b>	<b><u>\$1,021,105</u></b>	<b><u>\$1,064,746</u></b>	<b><u>\$43,641</u></b>	<b>4.3%</b>
<b>Net Surplus (Deficit)</b>	<b>\$162,702</b>	<b>\$215,228</b>	<b>\$207,434</b>	<b>\$237,771</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Gymnastics**

**Revenue**

- Fee Revenue – \$74,480 (6.3%) above projection due to 3.0% fee increase and new class opportunities with additional staff added.
- Membership Fees – \$0 (0.0%) at 2016 projection due to these fees determined by gymnastics competition fees set by clubs hosting the meets.
- Retail Sales - \$0 (0.0%) at 2016 projection.
- Misc. Revenue – \$500 (-55.6%) below projection: In 2016 we had a onetime rental for \$500 which will not be returning.

**Expenses**

- Salaries & Wages – \$46,270 (10.1%) above year-end projection due to new full-time gymnastics coach, merit increases and all authorized positions filled.
- Employee  
Benefits – \$17,930 (26.5%) increase due to additional full time staff with benefits in 2017.
- Contract Services – \$330 (-1.8%) decrease due to 2016 cost of advertising for instructors.
- Utilities – \$20 (1.8%) slight increase from projection.
- Supplies – \$0 (0.0%) at 2016 projection.

*Non-Operating*

- Overhead Transfer – A 4.4% decrease is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Gymnastics</b>						
Program 501 - Administration						
Revenue	\$ 6,196	\$ 7,000	\$ 7,137	\$ 6,637	\$ (500)	-7.0%
Expense	<u>571,736</u>	<u>589,484</u>	<u>598,795</u>	<u>597,658</u>	<u>(1,137)</u>	-0.2%
Surplus (Deficit):	(565,540)	(582,484)	(591,658)	(591,021)	637	-8904.9% Gr. Margin (2017)
Program: 502 - Gym Camp						
Revenue	61,635	64,717	68,433	70,486	2,053	3.0%
Expense	<u>22,159</u>	<u>23,129</u>	<u>21,524</u>	<u>21,994</u>	<u>471</u>	<u>2.2%</u>
Surplus (Deficit):	39,476	41,588	46,910	48,492	1,582	64.3% Gr. Margin (2017)
Program: 503 - Gymnastics						
Revenue	832,835	914,198	907,790	973,937	66,147	7.3%
Expense	<u>257,399</u>	<u>268,819</u>	<u>269,885</u>	<u>291,627</u>	<u>21,742</u>	<u>8.1%</u>
Surplus (Deficit):	575,436	645,379	637,905	682,310	44,404	70.6% Gr. Margin (2017)
Program: 504 - Gym Parties						
Revenue	63,782	71,702	60,800	62,624	1,824	3.0%
Expense	<u>42,565</u>	<u>46,256</u>	<u>40,306</u>	<u>41,314</u>	<u>1,008</u>	<u>2.5%</u>
Surplus (Deficit):	21,218	25,446	20,494	21,310	816	35.5% Gr. Margin (2017)
Program: 505 - Competitions						
Revenue	30,861	35,500	35,900	35,900	0	0.0%
Expense	<u>28,405</u>	<u>26,500</u>	<u>28,299</u>	<u>28,300</u>	<u>1</u>	<u>0.0%</u>
Surplus (Deficit):	2,455	9,000	7,601	7,600	(1)	25.4% Gr. Margin (2017)
Program: 506 - Team Gym						
Revenue	157,856	152,065	148,479	152,933	4,454	3.0%
Expense	<u>68,199</u>	<u>75,766</u>	<u>62,297</u>	<u>83,853</u>	<u>21,556</u>	<u>34.6%</u>
Surplus (Deficit):	89,657	76,299	86,182	69,080	(17,102)	50.2% Gr. Margin (2017)
<b>Total Gymnastics</b>						
Revenue	\$ 1,153,166	\$ 1,245,182	\$ 1,228,539	\$ 1,302,517	\$ 73,978	6.0%
Expense	<u>990,463</u>	<u>1,029,954</u>	<u>1,021,105</u>	<u>1,064,746</u>	<u>43,641</u>	<u>4.3%</u>
Surplus (Deficit):	\$ 162,702	\$ 215,228	\$ 207,434	\$ 237,771	30,337	18.3% Gr. Margin (2017)

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### **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, Girl's Softball, Karate, Flag Football, and Sports Classes for a variety of ages, Girl's Travel Basketball and Rugby.

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 2017 budget.

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

**Sports One**

	2015	2016	2016	2017 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	\$1,738	\$2,256	\$1,034	\$840	(\$194)	-18.8%
Fee Revenue	<u>1,005,823</u>	<u>1,007,727</u>	<u>1,037,338</u>	<u>1,072,164</u>	<u>34,826</u>	3.4%
<b>Total Revenue</b>	<b><u>\$1,007,561</u></b>	<b><u>\$1,009,983</u></b>	<b><u>\$1,038,372</u></b>	<b><u>\$1,073,004</u></b>	<b><u>\$34,632</u></b>	<b>3.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$183,800	\$187,844	\$183,185	\$191,372	\$8,186	4.5%
Employee Benefits	21,652	19,447	21,444	21,452	8	0.0%
Contract Services	353,843	364,569	395,837	405,361	9,524	2.4%
Utilities	1,133	786	1,105	833	(272)	-24.6%
Supplies	<u>34,832</u>	<u>20,166</u>	<u>22,467</u>	<u>22,501</u>	<u>34</u>	0.2%
Operating Expenses	\$595,261	\$592,812	\$624,038	\$641,518	\$17,480	2.8%
<b>Operating Surplus (Deficit)</b>	<b><u>\$412,301</u></b>	<b><u>\$417,171</u></b>	<b><u>\$414,333</u></b>	<b><u>\$431,486</u></b>	<b><u>\$17,152</u></b>	
Overhead Transfer	<u>286,000</u>	<u>291,720</u>	<u>291,720</u>	<u>229,500</u>	<u>(62,220)</u>	-21.3%
<b>Total Expenses</b>	<b><u>\$881,261</u></b>	<b><u>\$884,532</u></b>	<b><u>\$915,758</u></b>	<b><u>\$871,018</u></b>	<b><u>(\$44,740)</u></b>	<b>-4.9%</b>
<b>Net Surplus (Deficit)</b>	<b>\$126,301</b>	<b>\$125,451</b>	<b>\$122,613</b>	<b>\$201,986</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Sports One**

**Revenue**

Daily Fees – \$190 (-18.8%) below projection due to a decrease in participation in the drop in basketball program.

Fee Revenue – \$34,830 (3.4%) above projection due to 3.0% fee increase and new programming.

**Expenses**

Salaries & Wages – \$8,190 (4.5%) above year-end projection due to merit increases, all authorized positions filled and increased staff for sports camp (short staffed in 2017).

Employee

Benefits – \$10 (0.0%) increase due to proposed flat health insurance.

Contract Services – \$9,520 (2.4%) increase due to fee increase in payment to program vendor covered through fee increase.

Utilities – \$270 (-24.6%) decrease from projection due to lower cell phone cost in 2017.

Supplies – \$30 (0.2%) increase from 2016 projection.

*Non-Operating*

Overhead Transfer – A 21% decrease is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.



# 2017 Budget Report

Program Summary

For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Sports One</b>						
Program 601 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>351,163</u>	<u>366,633</u>	<u>369,407</u>	<u>308,758</u>	<u>(60,649)</u>	<u>-16.4%</u>
Surplus (Deficit):	(351,163)	(366,633)	(369,407)	(308,758)	60,649	N/A
						Gr. Margin (2017)
Program: 602 - Summer BB Camp						
Revenue	23,194	25,797	24,448	25,206	758	3.1%
Expense	<u>15,827</u>	<u>16,575</u>	<u>16,154</u>	<u>16,635</u>	<u>481</u>	<u>3.0%</u>
Surplus (Deficit):	7,366	9,222	8,294	8,571	277	35.7%
						Gr. Margin (2017)
Program: 603 - Shotokan Karate						
Revenue	27,527	26,420	24,218	24,975	757	3.1%
Expense	<u>18,343</u>	<u>16,826</u>	<u>16,141</u>	<u>16,620</u>	<u>479</u>	<u>3.0%</u>
Surplus (Deficit):	9,184	9,594	8,076	8,355	279	36.3%
						Gr. Margin (2017)
Program: 604 - 3 Point Athletics						
Revenue	8,238	8,262	13,740	14,184	444	3.2%
Expense	<u>4,567</u>	<u>4,517</u>	<u>8,078</u>	<u>8,320</u>	<u>242</u>	<u>3.0%</u>
Surplus (Deficit):	3,671	3,745	5,662	5,864	202	45.3%
						Gr. Margin (2017)
Program: 605 - Youth BB						
Revenue	23,491	24,929	29,368	30,271	903	3.1%
Expense	<u>15,878</u>	<u>15,926</u>	<u>19,280</u>	<u>19,839</u>	<u>559</u>	<u>2.9%</u>
Surplus (Deficit):	7,614	9,003	10,088	10,432	344	36.1%
						Gr. Margin (2017)
Program: 606 - Eagles Football						
Revenue	48,914	0	272	0	(272)	-100.0%
Expense	<u>31,094</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
Surplus (Deficit):	17,820	0	272	0	(272)	N/A
						Gr. Margin (2017)
Program: 607 - Sports Camp						
Revenue	308,531	324,855	338,354	348,493	10,139	3.0%
Expense	<u>100,643</u>	<u>107,128</u>	<u>113,014</u>	<u>114,825</u>	<u>1,811</u>	<u>1.6%</u>
Surplus (Deficit):	207,888	217,727	225,340	233,668	8,328	67.0%
						Gr. Margin (2017)
Program: 608 - Saturday Basketball						
Revenue	93,217	97,621	94,646	97,502	2,856	3.0%
Expense	<u>53,084</u>	<u>53,938</u>	<u>53,237</u>	<u>54,422</u>	<u>1,185</u>	<u>2.2%</u>
Surplus (Deficit):	40,132	43,684	41,409	43,080	1,671	44.7%
						Gr. Margin (2017)
Program: 609 - Girls SB League						
Revenue	18,575	18,946	22,659	23,355	696	3.1%
Expense	<u>12,225</u>	<u>12,754</u>	<u>15,852</u>	<u>16,316</u>	<u>464</u>	<u>2.9%</u>
Surplus (Deficit):	6,349	6,192	6,807	7,039	232	32.7%
						Gr. Margin (2017)
Program: 610 - Pee Wee Sportsters						
Revenue	74,197	79,733	81,176	83,622	2,446	3.0%
Expense	<u>50,044</u>	<u>50,984</u>	<u>51,893</u>	<u>53,413</u>	<u>1,521</u>	<u>2.9%</u>
Surplus (Deficit):	24,153	28,749	29,283	30,209	925	36.1%
						Gr. Margin (2017)
Program: 611 - Young Tigers Karate						
Revenue	24,064	25,098	28,616	29,474	858	3.0%
Expense	<u>16,432</u>	<u>16,723</u>	<u>18,891</u>	<u>19,435</u>	<u>544</u>	<u>2.9%</u>
Surplus (Deficit):	7,631	8,375	9,724	10,039	315	33.4%
						Gr. Margin (2017)
Program: 612 - Tennis/BB Camp						
Revenue	6,373	6,692	4,233	4,408	175	4.1%
Expense	<u>1,096</u>	<u>1,125</u>	<u>986</u>	<u>1,009</u>	<u>24</u>	<u>2.4%</u>
Surplus (Deficit):	5,277	5,567	3,247	3,399	151	83.2%
						Gr. Margin (2017)



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 613 - PW Sportsters Camp</b>						
Revenue	32,986	34,829	27,676	28,546	870	3.1%
Expense	<u>22,386</u>	<u>23,545</u>	<u>18,702</u>	<u>19,257</u>	<u>555</u>	3.0%
Surplus (Deficit):	10,600	11,284	8,974	9,289	315	32.4%
						Gr. Margin (2017)
<b>Program: 614 - Camp Extension</b>						
Revenue	76,211	80,281	68,239	70,802	2,563	3.8%
Expense	<u>23,054</u>	<u>24,011</u>	<u>22,883</u>	<u>23,609</u>	<u>726</u>	3.2%
Surplus (Deficit):	53,157	56,270	45,356	47,193	1,837	70.1%
						Gr. Margin (2017)
<b>Program: 615 - Open gym</b>						
Revenue	1,738	2,256	1,034	840	(194)	-18.8%
Expense	<u>1,310</u>	<u>1,366</u>	<u>1,328</u>	<u>996</u>	<u>(332)</u>	-25.0%
Surplus (Deficit):	428	890	(294)	(156)	138	39.5%
						Gr. Margin (2017)
<b>Program: 616 - On-The-Go Sports</b>						
Revenue	27,344	28,452	37,865	39,052	1,187	3.1%
Expense	<u>53,279</u>	<u>18,364</u>	<u>25,151</u>	<u>25,845</u>	<u>694</u>	2.8%
Surplus (Deficit):	(25,934)	10,088	12,715	13,207	492	35.5%
						Gr. Margin (2017)
<b>Program: 617 - Hot Shots Sports</b>						
Revenue	138,684	139,582	145,320	149,769	4,449	3.1%
Expense	<u>56,290</u>	<u>95,932</u>	<u>95,924</u>	<u>98,758</u>	<u>2,834</u>	3.0%
Surplus (Deficit):	82,394	43,650	49,396	51,011	1,615	31.3%
						Gr. Margin (2017)
<b>Program: 619 - Wilmette Storm</b>						
Revenue	52,103	60,000	62,801	66,965	4,164	6.6%
Expense	<u>43,665</u>	<u>44,822</u>	<u>52,570</u>	<u>55,405</u>	<u>2,835</u>	5.4%
Surplus (Deficit):	8,438	15,178	10,231	11,560	1,329	25.3%
						Gr. Margin (2017)
<b>Program: 620 - Youth Flag Football</b>						
Revenue	16,181	16,959	20,944	22,383	1,439	6.9%
Expense	<u>7,082</u>	<u>7,584</u>	<u>7,952</u>	<u>9,008</u>	<u>1,056</u>	13.3%
Surplus (Deficit):	9,099	9,375	12,992	13,375	384	55.3%
						Gr. Margin (2017)
<b>Program: 621 - Krav Maga</b>						
Revenue	742	2,748	6,751	6,949	198	2.9%
Expense	<u>464</u>	<u>1,806</u>	<u>4,337</u>	<u>4,457</u>	<u>121</u>	2.8%
Surplus (Deficit):	278	942	2,414	2,492	78	34.3%
						Gr. Margin (2017)
<b>Program: 622 - NS Youth Rugby Academy</b>						
Revenue	5,251	6,523	6,013	6,208	195	3.2%
Expense	<u>3,334</u>	<u>3,975</u>	<u>3,980</u>	<u>4,090</u>	<u>110</u>	2.8%
Surplus (Deficit):	1,917	2,548	2,033	2,118	85	39.1%
						Gr. Margin (2017)
<b>Total Sports One</b>						
Revenue	\$ 1,007,561	\$ 1,009,983	\$ 1,038,372	\$ 1,073,004	\$ 34,632	3.3%
Expense	<u>881,261</u>	<u>884,533</u>	<u>915,758</u>	<u>871,018</u>	<u>(44,740)</u>	-4.9%
Surplus (Deficit):	\$ 126,301	\$ 125,450	\$ 122,613	\$ 201,986	79,372	18.8%
						Gr. Margin (2017)

### **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 2017 budget.

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

**Sports Two**

	2015	2016	2016	2017 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	\$926,169	\$1,008,300	\$892,225	\$970,123	\$77,897	8.7%
Rental Revenue	18,995	32,375	53,767	61,020	7,253	13.5%
Retail Sales	<u>3,728</u>	<u>5,300</u>	<u>3,556</u>	<u>3,600</u>	<u>44</u>	1.2%
<b>Total Revenue</b>	<b><u>\$948,892</u></b>	<b><u>\$1,045,975</u></b>	<b><u>\$949,548</u></b>	<b><u>\$1,034,743</u></b>	<b><u>\$85,194</u></b>	<b>9.0%</b>
<b>Expenses</b>						
Salaries & Wages	\$220,700	\$257,632	\$244,097	\$257,697	\$13,600	5.6%
Employee Benefits	18,460	21,320	22,965	22,774	(191)	-0.8%
Contract Services	236,827	256,159	212,734	251,092	38,358	18.0%
Utilities	1,195	862	1,688	958	(730)	-43.2%
Supplies	73,132	86,739	84,494	81,883	(2,611)	-3.1%
Repairs	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>	0.0%
Operating Expenses	\$550,313	\$623,211	\$566,478	\$614,904	\$48,426	8.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$398,579</u></b>	<b><u>\$422,764</u></b>	<b><u>\$383,070</u></b>	<b><u>\$419,839</u></b>	<b><u>\$36,768</u></b>	
Overhead Transfer	<u>120,800</u>	<u>123,216</u>	<u>123,216</u>	<u>189,000</u>	<u>65,784</u>	53.4%
<b>Total Expenses</b>	<b><u>\$671,113</u></b>	<b><u>\$746,427</u></b>	<b><u>\$689,694</u></b>	<b><u>\$803,904</u></b>	<b><u>\$114,210</u></b>	<b>16.6%</b>
<b>Net Surplus (Deficit)</b>	<b>\$277,779</b>	<b>\$299,548</b>	<b>\$259,854</b>	<b>\$230,839</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Sports Two**

**Revenue**

Fee Revenue – \$77,900 (8.7%) above projection due to 3.0% fee increase and an increase of participation numbers in Afternoon Adventures Camp and the addition of a WBA baseball program.

Rental Revenue – \$7,250 (13.5%) above projection due to the popularity in rentals at the new West Park Turf fields.

Retail Sales - \$40 (1.2%) above 2016 year-end projection (soccer day concessions).

**Expenses**

Salaries & Wages – \$13,600 (5.6%) above year-end projection due to merit increases, the addition of 3 days at Afternoon Adventure Camp as well as additional staff for camp.

Employee

Benefits – \$190 (-0.8%) decrease due to proposed flat health insurance.

Contract Services – \$38,360 (18.0%) increase due to the addition of the WBA baseball program.

Utilities – \$730(-43.2%) decrease from projection due to decrease in camp cell phone cost.

Supplies – \$2,610 (-3.1%) decrease from year-end projection.

Repairs – \$0 (0.0%) at 2016 year-end projection.

*Non-Operating*

Overhead Transfer – A 53% increase is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.





# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Sports Two</b>						
Program 701 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>191,590</u>	<u>198,020</u>	<u>200,023</u>	<u>266,787</u>	<u>(2,003)</u>	-1.0%
Surplus (Deficit):	(191,590)	(198,020)	(200,023)	(266,787)	2,003	N/A
						Gr. Margin (2017)
Program: 702 - PM Adventures Camp						
Revenue	121,136	125,801	101,999	115,099	13,100	12.8%
Expense	<u>54,908</u>	<u>59,763</u>	<u>47,291</u>	<u>57,118</u>	<u>9,827</u>	20.8%
Surplus (Deficit):	66,229	66,038	54,708	57,981	3,273	52.5%
						Gr. Margin (2017)
Program: 703 - CIT Camp						
Revenue	40,715	42,930	47,645	49,484	1,839	3.9%
Expense	<u>21,859</u>	<u>22,077</u>	<u>22,072</u>	<u>20,709</u>	<u>(1,363)</u>	-6.2%
Surplus (Deficit):	18,856	20,853	25,573	28,775	3,202	48.6%
						Gr. Margin (2017)
Program: 705 - Youth Soccer League						
Revenue	319,620	354,764	308,456	317,918	9,462	3.1%
Expense	<u>107,234</u>	<u>119,778</u>	<u>115,246</u>	<u>115,333</u>	<u>86</u>	0.1%
Surplus (Deficit):	212,386	234,986	193,210	202,585	9,375	66.2%
						Gr. Margin (2017)
Program: 706 - Youth Basketball League						
Revenue	62,469	64,489	73,453	75,971	2,518	3.4%
Expense	<u>29,583</u>	<u>29,222</u>	<u>31,678</u>	<u>31,569</u>	<u>(109)</u>	-0.3%
Surplus (Deficit):	32,887	35,267	41,775	44,402	2,627	54.7%
						Gr. Margin (2017)
Program: 707 - T-Ball						
Revenue	45,948	49,005	38,904	31,000	(7,904)	-20.3%
Expense	<u>33,900</u>	<u>36,115</u>	<u>28,350</u>	<u>22,630</u>	<u>(5,720)</u>	-20.2%
Surplus (Deficit):	12,048	12,890	10,554	8,370	(2,184)	26.3%
						Gr. Margin (2017)
Program: 708 - Mini Soccer						
Revenue	168,159	184,580	151,826	156,520	4,694	3.1%
Expense	<u>112,695</u>	<u>123,095</u>	<u>101,705</u>	<u>104,700</u>	<u>2,995</u>	2.9%
Surplus (Deficit):	55,464	61,485	50,121	51,820	1,699	33.3%
						Gr. Margin (2017)
Program: 709 - Baseball						
Revenue	25,570	27,058	32,496	33,500	1,004	3.1%
Expense	<u>16,660</u>	<u>17,425</u>	<u>21,280</u>	<u>21,915</u>	<u>635</u>	3.0%
Surplus (Deficit):	8,910	9,633	11,216	11,585	369	35.6%
						Gr. Margin (2017)
Program: 710 - Girls Lacrosse						
Revenue	36,516	39,865	32,452	33,865	1,413	4.4%
Expense	<u>24,781</u>	<u>26,616</u>	<u>21,418</u>	<u>22,115</u>	<u>697</u>	3.3%
Surplus (Deficit):	11,735	13,249	11,034	11,750	716	33.2%
						Gr. Margin (2017)
Program: 712 - Skate Park						
Revenue	5,742	6,424	2,332	2,240	(92)	-4.0%
Expense	<u>3,733</u>	<u>4,047</u>	<u>1,488</u>	<u>1,434</u>	<u>(54)</u>	-3.6%
Surplus (Deficit):	2,009	2,377	845	806	(38)	37.0%
						Gr. Margin (2017)
Program: 713 - Youth Volleyball						
Revenue	12,613	13,027	8,424	8,808	384	4.6%
Expense	<u>8,759</u>	<u>8,490</u>	<u>5,560</u>	<u>5,715</u>	<u>155</u>	2.8%
Surplus (Deficit):	3,854	4,537	2,864	3,093	229	34.8%
						Gr. Margin (2017)



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 714 - Field Hockey</b>						
Revenue	878	1,574	1,885	2,046	161	8.5%
Expense	<u>591</u>	<u>1,055</u>	<u>1,470</u>	<u>1,554</u>	84	5.7%
Surplus (Deficit):	287	519	415	492	77	33.0%
						Gr. Margin (2017)
<b>Program: 715 - VB League</b>						
Revenue	9,490	12,200	9,428	9,716	289	3.1%
Expense	<u>6,827</u>	<u>7,000</u>	<u>6,102</u>	<u>6,220</u>	118	1.9%
Surplus (Deficit):	2,663	5,200	3,326	3,496	171	42.6%
						Gr. Margin (2017)
<b>Program: 716 - SB League</b>						
Revenue	11,000	11,350	11,340	11,690	350	3.1%
Expense	<u>8,720</u>	<u>7,980</u>	<u>9,395</u>	<u>8,843</u>	(552)	-5.9%
Surplus (Deficit):	2,280	3,370	1,945	2,847	902	29.7%
						Gr. Margin (2017)
<b>Program: 717 - Men's &gt;30 BB</b>						
Revenue	26,404	28,200	26,805	28,060	1,255	4.7%
Expense	<u>22,007</u>	<u>23,709</u>	<u>22,725</u>	<u>25,275</u>	2,550	11.2%
Surplus (Deficit):	4,397	4,491	4,080	2,786	(1,295)	15.9%
						Gr. Margin (2017)
<b>Program: 719 - Athletic Field Rental</b>						
Revenue	18,995	32,375	53,767	61,020	7,253	13.5%
Expense	<u>2,995</u>	<u>33,504</u>	<u>28,802</u>	<u>29,200</u>	398	1.4%
Surplus (Deficit):	16,000	(1,129)	24,965	31,820	6,855	-3.5%
						Gr. Margin (2017)
<b>Program: 720 - Sports Parties</b>						
Revenue	4,115	4,160	6,984	7,216	232	3.3%
Expense	<u>3,982</u>	<u>3,250</u>	<u>4,937</u>	<u>5,050</u>	113	2.3%
Surplus (Deficit):	133	910	2,047	2,166	119	21.9%
						Gr. Margin (2017)
<b>Program: 725 - Women's Soccer League</b>						
Revenue	10,875	12,160	9,120	9,420	300	3.3%
Expense	<u>5,849</u>	<u>6,699</u>	<u>5,944</u>	<u>6,039</u>	94	1.6%
Surplus (Deficit):	5,026	5,461	3,176	3,381	206	44.9%
						Gr. Margin (2017)
<b>Program: 726 - Fencing</b>						
Revenue	15,578	21,600	15,264	15,810	546	3.6%
Expense	<u>10,692</u>	<u>14,742</u>	<u>10,227</u>	<u>10,532</u>	305	3.0%
Surplus (Deficit):	4,886	6,858	5,037	5,278	241	31.8%
						Gr. Margin (2017)
<b>Program: 727 - PeeWee Soccer League</b>						
Revenue	13,601	14,413	16,968	17,550	582	3.4%
Expense	<u>2,908</u>	<u>3,840</u>	<u>3,980</u>	<u>3,365</u>	(615)	-15.5%
Surplus (Deficit):	10,693	10,573	12,988	14,185	1,197	73.4%
						Gr. Margin (2017)
<b>Program: 728 - Wilmette Baseball Association</b>						
Revenue	0	0	0	47,810	47,810	N/A
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>37,800</u>	<u>37,800</u>	N/A
Surplus (Deficit):	0	0	0	10,010	10,010	N/A
						Gr. Margin (2017)
<b>Total Sports Two</b>						
Revenue	\$ 948,892	\$ 1,045,975	\$ 949,548	\$ 1,034,743	\$ 85,194	9.0%
Expense	<u>671,113</u>	<u>746,427</u>	<u>689,694</u>	<u>803,904</u>	<u>114,210</u>	16.6%
Surplus (Deficit):	277,779	\$ 299,548	\$ 259,854	\$ 230,839	(29,016)	22.3%
						Gr. Margin (2017)

### **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 Theater. 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 the Department is Broadway Bound.

There is a CRC administrative overhead charge of \$155,250 included in the 2017 budget.

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

**Performing Arts**

	2015	2016	2016	2017 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	\$59,551	\$75,820	\$72,749	\$74,000	\$1,252	1.7%
Fee Revenue	342,555	370,574	270,388	278,214	7,826	2.9%
Rental Revenue	125	1,450	2,519	2,586	67	2.7%
Retail Sales	3,284	3,992	2,927	2,955	28	1.0%
Miscellaneous Revenue	<u>1,857</u>	<u>0</u>	<u>75</u>	<u>1,400</u>	<u>1,325</u>	1766.7%
<b>Total Revenue</b>	<b><u>\$407,372</u></b>	<b><u>\$451,836</u></b>	<b><u>\$348,657</u></b>	<b><u>\$359,155</u></b>	<b><u>\$10,498</u></b>	<b>3.0%</b>
<b>Expenses</b>						
Salaries & Wages	\$239,075	\$236,881	\$215,052	\$221,976	\$6,924	3.2%
Employee Benefits	4,352	4,470	4,524	4,767	243	5.4%
Contract Services	96,263	97,004	83,657	83,613	(44)	-0.1%
Utilities	25	25	25	25	0	0.0%
Supplies	22,280	24,771	24,090	25,018	928	3.9%
Repairs	<u>559</u>	<u>1,200</u>	<u>217</u>	<u>800</u>	<u>583</u>	268.7%
Operating Expenses	<u>\$362,553</u>	<u>\$364,351</u>	<u>\$327,565</u>	<u>\$336,199</u>	<u>\$8,633</u>	2.6%
<b>Operating Surplus (Deficit)</b>	<b><u>\$44,819</u></b>	<b><u>\$87,485</u></b>	<b><u>\$21,092</u></b>	<b><u>\$22,956</u></b>	<b><u>\$1,865</u></b>	
Operating Capital	7,643	10,145	9,437	2,400	(7,037)	-74.6%
Overhead Transfer	<u>74,000</u>	<u>75,480</u>	<u>75,480</u>	<u>155,250</u>	<u>79,770</u>	105.7%
<b>Total Expenses</b>	<b><u>\$444,197</u></b>	<b><u>\$449,976</u></b>	<b><u>\$412,483</u></b>	<b><u>\$493,849</u></b>	<b><u>\$81,366</u></b>	<b>19.7%</b>
<b>Net Surplus (Deficit)</b>	<b><u>(\$36,825)</u></b>	<b><u>\$1,860</u></b>	<b><u>(\$63,826)</u></b>	<b><u>(\$134,694)</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Performing Arts**

**Revenue**

- Daily Fees – \$1,250 (1.7%) above 2016 year-end projection due to 3.0% increase on ticket prices and increase in attendance at productions.
- Fee Revenue – \$7,830 (2.9%) above projection due to 3.0% fee increase.
- Rental Revenue – \$70 (2.7%) slightly above projected 2016 year-end with the fee increase.
- Retail Sales - \$30 (1.0%) above projection.
- Misc. Revenue – \$1,330 (1766.7%) above projection due to moving revenue for Improv troupe jacket sales from new programs fee revenue to Misc. Revenue.

**Expenses**

- Salaries & Wages – \$6,920 (3.2%) above year-end projection due to merit increases, all authorized positions filled and increased staff for new programs.
- Employee  
Benefits – \$240 (5.4%) increase due to arts supervisor education seminars.
- Contract Services – \$40 (-0.1%) decrease from projection.
- Utilities – \$0 (0.0%) at 2016 projection.
- Supplies – \$930 (3.9%) increase from year-end projection due to increase in materials for children's theater production next spring and cost of Improv troupe jacket expense added.
- Repairs – \$580 (268.7%) increase over year-end projection due to anticipated repairs at Wallace Bowl.

*Non-Operating*

- Operating Capital – \$7,040 (-74.6%) reduction from year-end projection. A new piano was purchased in 2016.
- Overhead Transfer – A 106% increase is proposed for overhead transfer as a result of the overhead study. All Program Areas at the CRC contribute to cover overhead and capital contribution to Administration.



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Performing Arts</b>						
Program 801 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
Expense	<u>137,172</u>	<u>141,778</u>	<u>141,304</u>	<u>217,738</u>	<u>76,435</u>	54.1%
Surplus (Deficit):	\$ (137,172)	(141,778)	(141,304)	(217,738)	(76,435)	N/A
						Gr. Margin (2017)
Program: 803 - Creative Dramatics						
Revenue	86,590	88,926	58,504	61,658	3,154	5.4%
Expense	<u>40,272</u>	<u>35,845</u>	<u>31,571</u>	<u>32,321</u>	<u>750</u>	2.4%
Surplus (Deficit):	46,318	53,081	26,933	29,337	2,404	59.7%
						Gr. Margin (2017)
Program: 804 - WCT Workshop						
Revenue	3,451	1,980	0	0	0	N/A
Expense	<u>4,482</u>	<u>1,450</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	(1,031)	530	0	0	0	26.8%
						Gr. Margin (2017)
Program: 805 - WCT Prod - Fall						
Revenue	16,444	19,400	18,794	17,388	(1,406)	-7.5%
Expense	<u>11,319</u>	<u>13,157</u>	<u>12,367</u>	<u>12,595</u>	<u>228</u>	1.8%
Surplus (Deficit):	5,125	6,243	6,427	4,793	(1,634)	32.2%
						Gr. Margin (2017)
Program: 806 - WCT Prod - Spring						
Revenue	20,783	21,775	19,508	20,125	618	3.2%
Expense	<u>12,572</u>	<u>12,540</u>	<u>11,908</u>	<u>12,000</u>	<u>92</u>	0.8%
Surplus (Deficit):	8,211	9,235	7,600	8,125	525	42.4%
						Gr. Margin (2017)
Program: 807 - NSTW Prod - Fall						
Revenue	12,849	15,420	15,420	15,420	0	0.0%
Expense	<u>16,601</u>	<u>17,328</u>	<u>17,195</u>	<u>17,195</u>	<u>133</u>	0.8%
Surplus (Deficit):	(3,752)	(1,908)	(1,775)	(1,775)	(133)	-12.4%
						Gr. Margin (2017)
Program: 808 - NSTW/WCT Prod - Winter						
Revenue	14,048	18,017	17,836	19,875	2,039	11.4%
Expense	<u>9,742</u>	<u>10,805</u>	<u>10,859</u>	<u>11,592</u>	<u>733</u>	6.7%
Surplus (Deficit):	4,305	7,212	6,977	8,283	1,306	40.0%
						Gr. Margin (2017)
Program: 809 - NSTW Prod - Spring						
Revenue	4,457	15,400	13,826	14,085	259	1.9%
Expense	<u>16,698</u>	<u>16,815</u>	<u>16,434</u>	<u>17,302</u>	<u>868</u>	5.3%
Surplus (Deficit):	(12,241)	(1,415)	(2,608)	(3,217)	(609)	-9.2%
						Gr. Margin (2017)
Program: 810 - PA for Pre-School						
Revenue	21,460	26,117	15,404	15,867	463	3.0%
Expense	<u>14,362</u>	<u>14,491</u>	<u>8,060</u>	<u>8,259</u>	<u>199</u>	2.5%
Surplus (Deficit):	7,099	11,626	7,344	7,608	264	44.5%
						Gr. Margin (2017)
Program: 811 - New Programs						
Revenue	9,894	11,697	4,306	0	(4,306)	-100.0%
Expense	<u>1,307</u>	<u>4,904</u>	<u>405</u>	<u>0</u>	<u>(405)</u>	-100.0%
Surplus (Deficit):	8,587	6,793	3,901	0	(3,901)	58.1%
						Gr. Margin (2017)
Program: 812 - Voice Lessons						
Revenue	20,556	23,164	16,067	16,550	483	3.0%
Expense	<u>15,266</u>	<u>15,503</u>	<u>10,262</u>	<u>10,515</u>	<u>253</u>	2.5%
Surplus (Deficit):	5,290	7,661	5,805	6,036	230	33.1%
						Gr. Margin (2017)
Program: 813 - PA Camp						
Revenue	87,529	92,780	85,178	87,734	2,556	3.0%
Expense	<u>28,458</u>	<u>29,995</u>	<u>36,235</u>	<u>36,565</u>	<u>330</u>	0.9%
Surplus (Deficit):	59,071	62,785	48,943	51,169	2,226	67.7%
						Gr. Margin (2017)



# 2017 Budget Report

Program Summary  
For Period Ending: **31-Dec**

## Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Program: 814 - Theater Technicians</b>						
Revenue	0	1,450	2,094	2,146	52	2.5%
Expense	<u>2,037</u>	<u>1,450</u>	<u>2,094</u>	<u>2,146</u>	<u>52</u>	<u>2.5%</u>
Surplus (Deficit):	(2,037)	0	0	0	0	0.0%
						Gr. Margin (2017)
<b>Program: 815 - Costume Rental</b>						
Revenue	125	0	425	440	15	3.6%
Expense	<u>58</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>N/A</u>
Surplus (Deficit):	67	0	425	440	15	N/A
						Gr. Margin (2017)
<b>Program: 816 - Wallace Bowl</b>						
Revenue	0	0	0	0	0	N/A
Expense	<u>51,592</u>	<u>46,868</u>	<u>49,288</u>	<u>47,326</u>	<u>(2,420)</u>	<u>-4.9%</u>
Surplus (Deficit):	(51,592)	(46,868)	(49,288)	(47,326)	2,420	N/A
						Gr. Margin (2017)
<b>Program: 817 - Mallinckrodt</b>						
Revenue	1,857	0	0	0	0	N/A
Expense	<u>6,626</u>	<u>6,860</u>	<u>7,916</u>	<u>7,925</u>	<u>9</u>	<u>0.1%</u>
Surplus (Deficit):	(4,770)	(6,860)	(7,916)	(7,925)	(9)	N/A
						Gr. Margin (2017)
<b>Program: 818 - Movie Star Camp</b>						
Revenue	13,060	13,735	14,987	15,438	451	3.0%
Expense	<u>9,212</u>	<u>9,450</u>	<u>10,440</u>	<u>10,500</u>	<u>60</u>	<u>0.6%</u>
Surplus (Deficit):	3,848	4,285	4,547	4,938	391	31.2%
						Gr. Margin (2017)
<b>Program: 820 - Music Lessons - Piano</b>						
Revenue	39,108	41,834	22,036	26,727	4,691	21.3%
Expense	<u>29,317</u>	<u>31,079</u>	<u>15,454</u>	<u>18,327</u>	<u>2,873</u>	<u>18.6%</u>
Surplus (Deficit):	9,791	10,755	6,582	8,400	1,818	25.7%
						Gr. Margin (2017)
<b>Program: 821 - Music Lessons - Violin</b>						
Revenue	12,905	13,537	13,986	14,408	422	3.0%
Expense	<u>9,304</u>	<u>9,125</u>	<u>9,493</u>	<u>9,719</u>	<u>226</u>	<u>2.4%</u>
Surplus (Deficit):	3,601	4,412	4,493	4,689	196	32.6%
						Gr. Margin (2017)
<b>Program: 822 - Music Lessons - Canzonetta</b>						
Revenue	25,094	26,635	13,816	14,329	513	3.7%
Expense	<u>15,572</u>	<u>18,371</u>	<u>9,671</u>	<u>9,961</u>	<u>290</u>	<u>3.0%</u>
Surplus (Deficit):	9,521	8,264	4,145	4,368	223	31.0%
						Gr. Margin (2017)
<b>Program: 823 - Music Lessons - Guitar</b>						
Revenue	17,164	19,969	16,472	16,965	493	3.0%
Expense	<u>12,227</u>	<u>12,162</u>	<u>11,529</u>	<u>11,863</u>	<u>334</u>	<u>2.9%</u>
Surplus (Deficit):	4,937	7,807	4,943	5,102	159	39.1%
						Gr. Margin (2017)
<b>Total Performing Arts</b>						
Revenue	\$ 407,372	\$ 451,836	\$ 348,657	\$ 359,155	\$ 10,498	3.0%
Expense	<u>444,197</u>	<u>449,976</u>	<u>412,483</u>	<u>493,849</u>	<u>81,366</u>	<u>19.7%</u>
Surplus (Deficit):	\$ (36,825)	\$ 1,860	\$ (63,826)	\$ (134,694)	(70,868)	-37.5%
						Gr. Margin (2017)
<b>Total Community Recreation Center Operations</b>						
Revenue	\$ 7,353,979	\$ 7,848,478	\$ 7,548,920	\$ 7,904,256	\$ 355,336	4.7%
Expense	<u>6,264,857</u>	<u>6,548,136</u>	<u>6,437,428</u>	<u>6,608,522</u>	<u>171,094</u>	<u>2.7%</u>
Surplus (Deficit):	\$ 1,089,122	\$ 1,300,342	\$ 1,111,492	\$ 1,295,734	184,243	16.4%
						Gr. Margin (2017)





# WILMETTE PARK DISTRICT CENTER FITNESS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

### **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, and 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 2017 budget.

### **Minutes from the October 17, 2016 Parks and Recreation Committee meeting**

Superintendent Bingham reported that there has been a decline in membership a little every year. The focus this year is going to be on membership and she is recommending that rates be frozen for 2017. An emphasis will be on a marketing plan. Staff will explore ways to be more competitive. The Committee expressed that staff should be pursuing when members leave. Commissioner Pellaton shared his concern with freezing the rates and increasing membership.

Capital – studio equipment replacement is included.



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

**Center Fitness**

	2015	2016	2016	2017 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	\$47,728	\$52,812	\$47,934	\$49,385	\$1,451	3.0%
Fee Revenue	470,067	505,454	502,356	531,477	29,121	5.8%
Membership Fees	525,274	584,123	517,106	554,917	37,811	7.3%
Retail Sales	235	1,450	165	0	(165)	-100.0%
Miscellaneous Revenue	<u>362</u>	<u>0</u>	<u>1,151</u>	<u>0</u>	<u>(1,151)</u>	-100.0%
<b>Total Revenue</b>	<b><u>\$1,043,666</u></b>	<b><u>\$1,143,839</u></b>	<b><u>\$1,068,712</u></b>	<b><u>\$1,135,779</u></b>	<b><u>\$67,067</u></b>	<b>6.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$455,736	\$493,430	\$463,883	\$470,165	\$6,282	1.4%
Employee Benefits	46,102	50,486	61,440	61,430	(11)	0.0%
Contract Services	42,037	44,154	44,327	45,427	1,100	2.5%
Utilities	4,721	4,737	5,322	5,434	112	2.1%
Supplies	70,827	76,648	75,853	75,854	1	0.0%
Repairs	<u>11,918</u>	<u>10,500</u>	<u>9,545</u>	<u>9,173</u>	<u>(372)</u>	-3.9%
Operating Expenses	\$631,340	\$679,954	\$660,370	\$667,482	\$7,113	1.1%
<b>Operating Surplus (Deficit)</b>	<b><u>\$412,326</u></b>	<b><u>\$463,885</u></b>	<b><u>\$408,342</u></b>	<b><u>\$468,297</u></b>	<b><u>\$59,954</u></b>	
Operating Capital	5,361	3,700	3,700	3,700	0	0.0%
Overhead Transfer	<u>465,120</u>	<u>474,422</u>	<u>474,422</u>	<u>384,750</u>	<u>(89,672)</u>	-18.9%
Non Operating Expenses	\$470,481	\$478,122	\$478,122	\$388,450	(\$89,672)	-18.8%
<b>Total Expenses</b>	<b><u>\$1,101,820</u></b>	<b><u>\$1,158,076</u></b>	<b><u>\$1,138,492</u></b>	<b><u>\$1,055,932</u></b>	<b><u>(\$82,559)</u></b>	<b>-7.3%</b>
<b>Net Surplus (Deficit)</b>	<b>(\$58,155)</b>	<b>(\$14,237)</b>	<b>(\$69,780)</b>	<b>\$79,847</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Center Fitness**

**Revenue**

- Daily Fees – \$1,450 (3.0%) above 2016 year end projection due to proposed increase in usage.
- Fee Revenue – \$29,120 (5.8%) above projection due to fee increases and increased participation in classes and programs.
- Membership Fees – \$37,810 (7.3%) above projection due to expected increase in participation in 2017.
- Retail Sales – \$165 (-100%) below projection due to the elimination of sales of exercise accessories.
- Misc. Revenue – \$1,150 (-100%) In early 2016, the Northfield Park District closed for remodeling and sent their members to us. Will not repeat in 2017.

**Expenses**

- Salaries & Wages – \$6,280 (1.4%) increase includes annual merit increases and the elimination of one part-time position.
- Employee  
Benefits – \$11 (0.0%) decrease from 2016 projection.
- Contract Services – \$1,100 (2.5%) increase over 2016 projection.
- Utilities – \$110 (2.1%) slight increase from projection.
- Supplies – \$0 (0.0%) increase from year-end projection.
- Repairs – \$370 (3.9%) slight decrease from year-end projection.
- Operating Capital - \$3,700 (0.0%) no change from projection as minimal operating capital expenditures are anticipated.

*Non-Operating*

- Overhead Transfer – An 18.9% decrease in overhead contribution that goes to fund CRC Operations as a result of the overhead study.



**2017 Budget Report**  
 Program Summary  
 For Period Ending: **31-Dec**

**Recreation Programs**

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Fitness Center</b>						
Program 100 - Operations						
Revenue	\$ 580,226	\$ 646,635	\$ 572,349	\$ 607,477	\$ (35,128)	-6.1%
Expense	<u>792,450</u>	<u>824,785</u>	<u>813,668</u>	<u>721,398</u>	<u>11,116</u>	1.4%
Surplus (Deficit):	(212,224)	(178,150)	(241,319)	(113,921)	(46,244)	-18.8%
						Gr. Margin (2017)
Program: 110 - Lessons						
Revenue	158,335	170,115	165,557	170,584	4,558	2.8%
Expense	<u>94,318</u>	<u>99,063</u>	<u>86,260</u>	<u>88,416</u>	<u>12,803</u>	14.8%
Surplus (Deficit):	64,017	71,052	79,297	82,168	(8,245)	41.8%
						Gr. Margin (2017)
Program: 111 - Pilates Reformer Training						
Revenue	17,365	20,015	22,993	23,580	(2,978)	-13.0%
Expense	<u>4,236</u>	<u>10,600</u>	<u>11,409</u>	<u>11,691</u>	<u>(809)</u>	-7.1%
Surplus (Deficit):	13,129	9,415	11,584	11,889	(2,169)	47.0%
						Gr. Margin (2017)
Program: 112 - Camp Fusion						
Revenue	143,281	153,856	146,308	151,780	7,548	5.2%
Expense	<u>93,817</u>	<u>96,605</u>	<u>97,656</u>	<u>97,775</u>	<u>(1,051)</u>	-1.1%
Surplus (Deficit):	49,464	57,251	48,652	54,005	8,599	37.2%
						Gr. Margin (2017)
Program: 114- In-Trinity						
Revenue	0	0	2,880	14,400	(2,880)	-100.0%
Expense	<u>0</u>	<u>0</u>	<u>1,120</u>	<u>5,600</u>	<u>(1,120)</u>	-100.0%
Surplus (Deficit):	0	0	1,760	8,800	(1,760)	N/A
						Gr. Margin (2017)
Program: 115 - Programs						
Revenue	117,315	127,148	126,000	132,300	1,148	0.9%
Expense	<u>107,897</u>	<u>112,644</u>	<u>111,680</u>	<u>114,257</u>	<u>964</u>	0.9%
Surplus (Deficit):	9,419	14,504	14,320	18,043	184	11.4%
						Gr. Margin (2017)
Program: 117 - Holiday Challenge						
Revenue	0	0	1,250	1,250	(1,250)	-100.0%
Expense	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>(1,000)</u>	-100.0%
Surplus (Deficit):	0	0	250	250	(250)	N/A
						Gr. Margin (2017)
Program: 118 - Fall Into Wellness...						
Revenue	13,566	12,570	13,600	14,008	(1,030)	-7.6%
Expense	<u>3,412</u>	<u>8,540</u>	<u>8,715</u>	<u>8,715</u>	<u>(175)</u>	-2.0%
Surplus (Deficit):	10,154	4,030	4,885	5,293	(855)	32.1%
						Gr. Margin (2017)
Program: 119 - Lose To Win						
Revenue	13,579	13,500	17,775	20,400	(4,275)	-24.1%
Expense	<u>5,690</u>	<u>5,840</u>	<u>6,984</u>	<u>7,080</u>	<u>(1,144)</u>	-16.4%
Surplus (Deficit):	7,888	7,661	10,791	13,320	(3,131)	56.7%
						Gr. Margin (2017)
<b>Total Fitness Center</b>						
Revenue	\$ 1,043,667	\$ 1,143,839	\$ 1,068,712	\$ 1,135,779	\$ 67,067	6.3%
Expense	<u>1,101,820</u>	<u>1,158,076</u>	<u>1,138,492</u>	<u>1,055,932</u>	<u>(82,559)</u>	-7.3%
Surplus (Deficit):	\$ (58,154)	\$ (14,237)	\$ (69,780)	\$ 79,847	149,626	7.0%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT LAKEFRONT OPERATIONS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

### **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 100 part-time staff.

During the summer, staff manages Sailing Lessons, Open Water Swimming Instruction, Boat Rentals and Sailing Rack Rental spaces for those wanting to keep a vessel on the sailing beach. Included in the operation is a swimming beach at Gillson and Langdon Parks. There is an Aquatics Camp, a Jr. Lifeguard Camp and staff operated guarded swimming beaches.

There is an administrative overhead transfer of \$170,500 and a capital transfer of \$75,000 included in the 2016 budget.

### **Minutes from the November 7, 2016 Lakefront Committee meeting**

Superintendent Bingham provided the Committee with an overview of the proposed fee increases. The Committee discussed the proposed fee increases and agreed on additional increases. Superintendent Bingham explained that a four year average was used to help predict revenue for 2017.

The Committee then reviewed the items on the Capital Plan. Commissioner Pellaton expressed his concerns for funding the lakefront infrastructure projects. Director Wilson noted that the Board should discuss the timing and funding of lakefront projects at the November 9<sup>th</sup> Committee of the Whole meeting.

After review and discussion, the Committee requested that staff prepare recommendations for changes to the lakefront infrastructure portion of the plan for the November 9<sup>th</sup> Committee of the Whole meeting.





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

**Lakefront Operations**

	2015	2016	2016	2017 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	\$318,011	\$301,827	\$329,700	\$291,680	(\$38,020)	-11.5%
Fee Revenue	154,850	163,453	194,796	203,365	8,569	4.4%
Membership Fees	331,567	354,231	379,583	353,411	(26,172)	-6.9%
Rental Revenue	414,306	434,727	456,767	473,441	16,674	3.7%
Miscellaneous Revenue	<u>38,938</u>	<u>44,900</u>	<u>50,833</u>	<u>42,950</u>	<u>(7,883)</u>	-15.5%
<b>Total Revenue</b>	<b><u>\$1,257,672</u></b>	<b><u>\$1,299,138</u></b>	<b><u>\$1,411,679</u></b>	<b><u>\$1,364,847</u></b>	<b><u>(\$46,833)</u></b>	<b>-3.3%</b>
<b>Expenses</b>						
Salaries & Wages	\$515,211	\$547,568	\$555,754	\$559,007	\$3,253	0.6%
Employee Benefits	31,170	40,125	44,735	46,315	1,580	3.5%
Contract Services	144,792	146,729	143,529	148,183	4,654	3.2%
Utilities	40,975	39,013	48,991	48,678	(313)	-0.6%
Supplies	101,976	98,270	91,060	88,150	(2,910)	-3.2%
Repairs	<u>13,909</u>	<u>8,900</u>	<u>20,376</u>	<u>9,425</u>	<u>(10,951)</u>	-53.7%
Operating Expenses	\$848,032	\$880,605	\$904,445	\$899,758	(\$4,687)	-0.5%
<b>Operating Surplus (Deficit)</b>	<b><u>\$409,640</u></b>	<b><u>\$418,532</u></b>	<b><u>\$507,235</u></b>	<b><u>\$465,089</u></b>	<b><u>(\$42,146)</u></b>	
Capital Transfer	75,000	75,000	75,000	75,000	0	0.0%
Overhead Transfer	<u>230,520</u>	<u>235,130</u>	<u>235,130</u>	<u>170,500</u>	<u>(64,630)</u>	-27.5%
Non Operating Expenses	\$305,520	\$310,130	\$310,130	\$245,500	(\$64,630)	-20.8%
<b>Total Expenses</b>	<b><u>\$1,153,552</u></b>	<b><u>\$1,190,735</u></b>	<b><u>\$1,214,575</u></b>	<b><u>\$1,145,258</u></b>	<b><u>(\$69,317)</u></b>	<b>-5.7%</b>
<b>Net Surplus (Deficit)</b>	<b>\$104,120</b>	<b>\$108,402</b>	<b>\$197,105</b>	<b>\$219,589</b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Lakefront Operations**

**Revenue**

- Daily Fees – \$38,020 (-11.5%) below 2016 year-end projection, based on a four year average versus a very good 2016 summer.
- Fee Revenue – \$8,570 (4.4%) above projection largely due to an increase in program fees and new camp out program.
- Membership Fees – \$26,170 (-6.9%) below projection due to using a four year average as a base for both resident and non-resident users offset by fee increase.
- Rental Revenue – \$16,670 (3.7%) above projection. The increase is due to the LV Center availability for rentals as well the fee increases and rack space rent increases.
- Misc. Revenue – \$7,880 (-15.5%) below projection due to a decrease grants and a late concessionaire payment.

**Expenses**

- Salaries & Wages – \$3,250 (0.6%) increase from year-end projection due to merit increases offset by staffing for normal weather conditions.
- Employee  
Benefits – \$1,580 (3.5%) with a slight increase in training costs.
- Contract Services – \$4,650 (3.2%) increase due to the shared revenue program with Northwest Passage for SUP instruction.
- Utilities – \$310 (-0.6%) increase from projection.
- Supplies – \$2,910 (-3.2%) decrease from year-end projection with fewer anticipated equipment supplies.
- Repairs – \$10,950 (-53.7%) decrease from year-end projection due to fewer building and equipment repairs.

*Non-Operating*

- Capital and Overhead Transfers – A 20% decrease in overhead contribution as a result of the overhead study. Capital transfer will be addressed after the Capital discussion at the Committee of the Whole on November 9<sup>th</sup>.



### Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Lakefront Operations</b>						
Program 100 - Operations						
Revenue	\$ 651,821	\$ 655,833	\$ 735,168	\$ 661,883	\$ 73,285	10.0%
Expense	<u>830,226</u>	<u>848,581</u>	<u>865,219</u>	<u>802,886</u>	<u>(16,639)</u>	-1.9%
Surplus (Deficit):	(178,405)	(192,748)	(130,052)	(141,003)	89,923	-21.3%
						Gr. Margin (2017)
Program: 140 - Langdon Operations						
Revenue	11,194	12,150	6,792	6,890	5,358	78.9%
Expense	<u>33,509</u>	<u>34,755</u>	<u>34,070</u>	<u>32,505</u>	<u>685</u>	2.0%
Surplus (Deficit):	(22,315)	(22,605)	(27,278)	(25,615)	4,673	-186.0%
						Gr. Margin (2017)
Program: 141 - Elmwood Dunes						
Revenue	0	0	1,699	1,800	(1,699)	-100.0%
Expense	<u>0</u>	<u>750</u>	<u>1,578</u>	<u>1,662</u>	<u>(828)</u>	-52.5%
Surplus (Deficit):	0	(750)	121	138	(871)	N/A
						Gr. Margin (2017)
Program: 142 - Sailing Operations						
Revenue	411,896	429,557	447,153	462,617	(17,596)	-3.9%
Expense	<u>163,869</u>	<u>175,005</u>	<u>171,188</u>	<u>169,298</u>	<u>3,816</u>	2.2%
Surplus (Deficit):	248,027	254,553	275,965	293,319	(21,413)	59.3%
						Gr. Margin (2017)
Program: 143 - Gillson Programs						
Revenue	2,116	4,150	2,556	5,220	1,594	62.4%
Expense	<u>1,572</u>	<u>1,450</u>	<u>1,425</u>	<u>1,850</u>	<u>25</u>	1.8%
Surplus (Deficit):	544	2,700	1,131	3,370	1,569	65.1%
						Gr. Margin (2017)
Program: 145 - Lakeview Center						
Revenue	40,512	50,375	37,202	39,922	13,174	35.4%
Expense	<u>72,949</u>	<u>76,758</u>	<u>80,705</u>	<u>76,543</u>	<u>(3,947)</u>	-4.9%
Surplus (Deficit):	(32,437)	(26,383)	(43,504)	(36,621)	17,121	-52.4%
						Gr. Margin (2017)
Program: 147 - Lakefront Camps						
Revenue	96,369	101,063	129,028	132,979	(27,965)	-21.7%
Expense	<u>34,691</u>	<u>36,262</u>	<u>39,209</u>	<u>38,771</u>	<u>(2,947)</u>	-7.5%
Surplus (Deficit):	61,679	64,802	89,820	94,208	(25,018)	64.1%
						Gr. Margin (2017)
Program: 148 - Paddle Sports						
Revenue	25,419	25,600	30,406	31,300	(4,806)	-15.8%
Expense	<u>14,969</u>	<u>15,300</u>	<u>18,732</u>	<u>19,293</u>	<u>(3,432)</u>	-18.3%
Surplus (Deficit):	10,451	10,300	11,674	12,007	(1,374)	40.2%
						Gr. Margin (2017)
Program: 149 - Dog Beach						
Revenue	18,344	20,410	21,677	22,236	(1,267)	-5.8%
Expense	<u>1,768</u>	<u>1,875</u>	<u>2,449</u>	<u>2,450</u>	<u>(574)</u>	-23.4%
Surplus (Deficit):	16,577	18,535	19,227	19,786	(692)	90.8%
						Gr. Margin (2017)
<b>Total Lakefront Operations</b>						
Revenue	\$ 1,257,672	\$ 1,299,138	\$ 1,411,679	\$ 1,364,847	\$ (46,833)	-3.3%
Expense	<u>1,153,552</u>	<u>1,190,735</u>	<u>1,214,575</u>	<u>1,145,258</u>	<u>(69,317)</u>	-5.7%
Surplus (Deficit):	\$ 104,120	\$ 108,402	\$ 197,105	\$ 219,589	22,484	16.1%
						Gr. Margin (2017)

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# WILMETTE PARK DISTRICT OLDER ADULTS 2017 ANNUAL BUDGET

Cook County, Illinois  
Fiscal Year  
January 1 – December 31, 2017

### **Older Adults**

The Older Adult programs are operated out of Mallinckrodt under the direction of the Mallinckrodt Center Manager. She is assisted by a part-time Mallinckrodt Center Assistant. There 5 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 2017 budget.

### **Minutes from the October 17, 2016 Parks and Recreation Committee meeting**

Need to start to shift to a new wave of programming – need to reach new generation of “seniors”

No capital expenditures for this area.



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

**Older Adults**

	2015	2016	2016	2017 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	\$109,289	\$116,086	\$127,381	\$130,545	\$3,164	2.5%
Rental Revenue	17,087	21,000	19,678	20,268	590	3.0%
Miscellaneous Revenue	<u>2,510</u>	<u>4,000</u>	<u>2,310</u>	<u>2,500</u>	<u>190</u>	8.2%
<b>Total Revenue</b>	<b><u>\$128,886</u></b>	<b><u>\$141,086</u></b>	<b><u>\$149,369</u></b>	<b><u>\$153,314</u></b>	<b><u>\$3,945</u></b>	2.6%
<b>Expenses</b>						
Salaries & Wages	\$108,216	\$110,204	\$106,013	\$108,001	\$1,988	1.9%
Employee Benefits	20,144	22,355	19,957	23,025	3,068	15.4%
Contract Services	63,669	61,855	67,555	68,248	694	1.0%
Utilities	3,824	4,017	4,014	4,059	46	1.1%
Supplies	5,147	4,450	4,412	4,386	(26)	-0.6%
Repairs	<u>2,864</u>	<u>3,000</u>	<u>1,265</u>	<u>1,290</u>	<u>25</u>	2.0%
Operating Expenses	\$203,864	\$205,881	\$203,215	\$209,010	\$5,795	2.9%
<b>Operating Surplus (Deficit)</b>	<b><u>(\$74,978)</u></b>	<b><u>(\$64,795)</u></b>	<b><u>(\$53,846)</u></b>	<b><u>(\$55,696)</u></b>	<b><u>(\$1,850)</u></b>	
Operating Capital	0	0	6,030	1,600	(4,430)	-73.5%
Overhead Transfer	<u>39,000</u>	<u>39,780</u>	<u>39,780</u>	<u>27,500</u>	<u>(12,280)</u>	-30.9%
Non Operating Expenses	\$39,000	\$39,780	\$45,810	\$29,100	(\$16,710)	-36.5%
<b>Total Expenses</b>	<b><u>\$242,864</u></b>	<b><u>\$245,661</u></b>	<b><u>\$249,025</u></b>	<b><u>\$238,110</u></b>	<b><u>(\$10,915)</u></b>	-4.4%
<b>Net Surplus (Deficit)</b>	<b><u>(\$113,978)</u></b>	<b><u>(\$104,575)</u></b>	<b><u>(\$99,656)</u></b>	<b><u>(\$84,796)</u></b>		

Wilmette Park District  
2017 Annual Budget  
Variance Analysis  
**2017 Budget to 2016 Projection**

**Older Adults**

**Revenue**

Fee Revenue – \$3,160 (2.5%) above projection due to increase in program offerings, memberships sold and fee increases, with membership enrollment remaining flat.

Rental Revenue – \$500 (3.0%) above year-end projection due to fee increases.

Misc. Revenue – \$190 (8.2%) above projection as this category collects event sponsorship revenue and we are anticipating a new event sponsor in 2017.

**Expenses**

Salaries & Wages – \$1,990 (1.9%) slight increase with merit increases and a new employee at a lower rate. (For four weeks in 2016 there was no facility manager).

Employee

Benefits – \$3,070 (15.4%) increase due to health coverage for being fully staffed in 2017. (There was no health insurance cost for the last three months of 2016).

Contract Services – \$690 (1.0%) increase due to entry fee increases.

Utilities – \$40 (1.1%) increase from year-end projection.

Supplies – \$30 (-0.6%) decrease from year-end projection.

Repairs – \$30 (2.0%) increase from year-end projection.

*Non-Operating*

Operating Capital – \$4,430 (-73.5%) decrease from projection due to the purchase of two replacement treadmills in Mallinckrodt workout room in 2016. 2017 budget includes smaller pieces

Overhead Transfer – A 30.9% decrease in overhead contribution is proposed as a result of the overhead study for support from the CRC





### Recreation Programs

	2015 Actual	2016 Budget	2016 Projection	2017 Budget	Variance To Budget	% To Budget
<b>Older Adults</b>						
Program 100 - Operations						
Revenue	\$ 17,087	\$ 21,000	\$ 19,688	\$ 20,268	\$ (581)	-2.9%
Expense	<u>184,337</u>	<u>186,151</u>	<u>182,838</u>	<u>170,732</u>	<u>3,313</u>	1.8%
Surplus (Deficit):	(167,250)	(165,151)	(163,150)	(150,464)	(3,894)	-742.4%
						Gr. Margin (2017)
Program: 130 - Memberships						
Revenue	22,714	26,085	24,636	24,636	1,449	5.9%
Expense	<u>1,616</u>	<u>1,900</u>	<u>1,745</u>	<u>1,745</u>	<u>155</u>	8.9%
Surplus (Deficit):	21,097	24,185	22,891	22,891	1,294	92.7%
						Gr. Margin (2017)
Program: 132 - Day Trips						
Revenue	9,790	13,125	19,011	19,600	(5,886)	-31.0%
Expense	<u>9,630</u>	<u>10,860</u>	<u>16,305</u>	<u>16,623</u>	<u>(5,445)</u>	-33.4%
Surplus (Deficit):	160	2,265	2,706	2,977	(441)	17.3%
						Gr. Margin (2017)
Program: 133 - Extended Trips						
Revenue	21,145	23,500	24,605	25,343	(1,105)	-4.5%
Expense	<u>21,386</u>	<u>21,000</u>	<u>23,089</u>	<u>23,550</u>	<u>(2,089)</u>	-9.0%
Surplus (Deficit):	(241)	2,500	1,516	1,793	984	10.6%
						Gr. Margin (2017)
Program: 134 - Classes						
Revenue	43,753	43,480	50,096	51,600	(6,616)	-13.2%
Expense	<u>18,757</u>	<u>18,400</u>	<u>21,202</u>	<u>21,614</u>	<u>(2,802)</u>	-13.2%
Surplus (Deficit):	24,996	23,455	28,894	23,455	(3,814)	53.9%
						Gr. Margin (2017)
Program: 136 - Sr. Walking Club						
Revenue	6,423	4,143	3,083	3,238	1,060	34.4%
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Surplus (Deficit):	6,423	4,143	3,083	3,238	1,060	100.0%
						Gr. Margin (2017)
Program: 138 - Programs						
Revenue	7,976	9,753	8,250	8,629	1,503	18.2%
Expense	<u>7,138</u>	<u>7,350</u>	<u>3,846</u>	<u>3,845</u>	<u>3,504</u>	91.1%
Surplus (Deficit):	838	2,403	4,404	4,784	(2,001)	24.6%
						Gr. Margin (2017)
<b>Total Older Adults</b>						
Revenue	\$ 128,886	\$ 141,086	\$ 149,369	\$ 153,314	\$ 3,945	2.6%
Expense	<u>242,864</u>	<u>245,661</u>	<u>249,025</u>	<u>238,109</u>	<u>(10,916)</u>	-4.4%
Surplus (Deficit):	\$ (113,978)	\$ (104,575)	\$ (99,656)	\$ (84,795)	14,861	-55.3%
						Gr. Margin (2017)
<b>Total Recreation Programs</b>						
Revenue	\$ 10,130,210	\$ 10,778,341	\$ 10,538,382	\$ 10,920,740	\$ 382,358	3.6%
Expense	<u>9,075,088</u>	<u>9,464,465</u>	<u>9,354,984</u>	<u>9,363,727</u>	<u>8,743</u>	0.1%
Surplus (Deficit):	\$ 1,055,122	\$ 1,313,876	\$ 1,183,397	\$ 1,557,013	\$ 373,615	12.2%
						Gr. Margin (2017)

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**WILMETTE PARK DISTRICT  
ORDINANCE 2017-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, 2017 AND ENDING ON THE  
31<sup>ST</sup> DAY OF DECEMBER, 2017**

**WILMETTE PARK DISTRICT  
ORDINANCE NO. 2017-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, 2017 AND  
ENDING ON THE 31<sup>ST</sup> DAY OF DECEMBER, 2017**

**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 9<sup>th</sup> day of January, 2017, 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, 2017, and ending on December 31, 2017.**

**SECTION 2: The budgeted and appropriated amount 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	\$2,703,980	\$2,974,378
Employee Benefits	564,783	621,261
Contract Services	455,610	501,171
Utilities	229,553	252,508
Supplies	281,950	310,145
Repairs	118,900	130,790
Other Operating Expenditures	<u>14,500</u>	<u>15,950</u>
<b>Total amount Budgeted for Corporate Fund</b>	<b>\$4,369,276</b>	
<b>Total amount Appropriated for Corporate Fund</b>		<b>\$4,806,204</b>
<b>II. The amount Budgeted and Appropriated for Recreation Purposes:</b>		
Salaries and Wages	\$6,974,700	\$7,672,170
Employee Benefits	922,726	1,014,999
Contract Services	2,395,044	2,634,548
Utilities	743,396	817,735
Supplies	1,053,385	1,158,724
Repairs	205,464	226,011
Other Operating Expenditures	<u>34,500</u>	<u>37,950</u>
<b>Total amount Budgeted for Recreation Fund</b>	<b>\$12,329,216</b>	
<b>Total amount Appropriated for Recreation Fund</b>		<b>\$13,562,137</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	\$352,066	\$387,273
Risk Management Expenditures	<u>108,080</u>	<u>118,888</u>
<b>Total amount Budgeted for the Liability Insurance Fund</b>	<b>\$460,146</b>	
<b>Total amount Appropriated for the Liability Insurance Fund</b>		<b>\$506,161</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>\$727,000</u>	<u>\$799,700</u>
<b>Total amount Budgeted for Social Security Fund</b>	<b>\$727,000</b>	
<b>Total amount Appropriated for Social Security Fund</b>		<b>\$799,700</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>\$790,000</u>	<u>\$869,000</u>
<b>Total amount Budgeted for IMRF Fund</b>	<b>\$790,000</b>	
<b>Total amount Appropriated for IMRF Fund</b>		<b>\$869,000</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>\$20,446</b>	<b>\$22,490</b>
<b>Contract Services</b>	<u>49,425</u>	<u>54,368</u>
<b>Total amount Budgeted for the Security Fund</b>	<b>\$69,871</b>	
<b>Total amount Appropriated for the Security Fund</b>		<b>\$76,858</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>\$270,807</b>	<b>\$297,888</b>
<b>Special Recreation Companions for the Disabled (NSSRA Companion Fees)</b>	<b>294,672</b>	<b>324,139</b>
<b>NSSRA Authorized - Accessibility for the Disabled (Facility and Program Accessibility Costs)</b>	<u>245,000</u>	<u>269,500</u>
<b>Total amount Budgeted for Special Recreation Fund</b>	<b>\$810,479</b>	
<b>Total amount Appropriated for Special Recreation Fund</b>		<b>\$891,527</b>
<b>IX. The amount Budgeted and Appropriated for the Capital Projects Fund:</b>		
<b>Park Repair and Improvements</b>	<b>1,870,100</b>	<b>2,244,120</b>
<b>Facility Repair and Improvements</b>	<b>665,100</b>	<b>798,120</b>
<b>Equipment Replacement</b>	<u>418,700</u>	<u>502,440</u>
<b>Total amount Budgeted for the Capital Projects Fund</b>	<b>\$2,953,900</b>	
<b>Total amount Appropriated for the Capital Projects Fund</b>		<b>\$3,544,680</b>

	<u>Budget</u>	<u>Appropriation</u>
<b>X. The amount Budgeted and Appropriated for the Bond and Interest Fund:</b>		
Bond Principal	\$2,615,000	\$2,876,500
Bond Interest	405,942	446,536
Contract Services	<u>2,408</u>	<u>2,648</u>
<b>Total amount Budgeted for the Bond and Interest Fund</b>	<b>\$3,023,350</b>	
<b>Total amount Appropriated for the Bond and Interest Fund</b>		<b>\$3,325,684</b>

**Summary of Funds Budgeted and Appropriated:**

I. Corporate Fund	\$4,369,276	\$4,806,204
II. Recreation Fund	12,329,216	13,562,137
III. Liability Insurance Fund	460,146	506,161
IV. Social Security Fund	727,000	799,700
V. IMRF Fund	790,000	869,000
VI. Audit Fund	23,705	26,076
VII. Security Fund	69,871	76,858
VIII. Special Recreation Fund	810,479	891,527
IX. Capital Projects Fund	2,953,900	3,544,680
X. Bond and Interest Fund	<u>3,023,350</u>	<u>3,325,684</u>
<b>Total Budgeted Funds for Fiscal Year 2017</b>	<b><u>\$25,556,942</u></b>	
<b>Total Appropriated Funds for Fiscal Year 2017</b>		<b><u>\$28,408,026</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, 2017, and ending the 31<sup>st</sup> day of December, 2017, 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, 2016, and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated 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: ..... \$ 4,649,373
- (b) Estimate of cash expected to be received during the fiscal year from all sources: ..... \$ 25,772,232
- (c) Estimate of expenditures contemplated for the fiscal year: .... \$ 25,556,942
- (d) Estimated cash and short term investments expected to be on hand at the end of the fiscal year: ..... \$ 4,864,663

**SECTION 5:** All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance will 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, 2017, and ending the 31<sup>st</sup> day of December, 2017, 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 9<sup>th</sup> day of January, 2017 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, 2017 TO DECEMBER 31, 2017  
SECTION 162 OF THE REVENUE ACT OF 1939**

The undersigned, Kenneth L. Eppelheimer, 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, 2017, and ending the 31<sup>st</sup> day of December, 2017, are as follows:

General real estate tax revenues.....	\$ 8,129,209
Personal property replacement tax revenue.....	150,000
Program user fees revenue.....	14,636,363
Rental revenue .....	2,163,537
Retail sales .....	269,500
Interest revenue .....	23,000
Miscellaneous revenue.....	<u>400,623</u>
<b>TOTAL REVENUE.....</b>	<b>\$ <u>25,772,232</u></b>

The above is certified this 9<sup>th</sup> day of January, 2017.

\_\_\_\_\_  
Kenneth L. Eppelheimer  
Treasurer and Chief Fiscal Officer

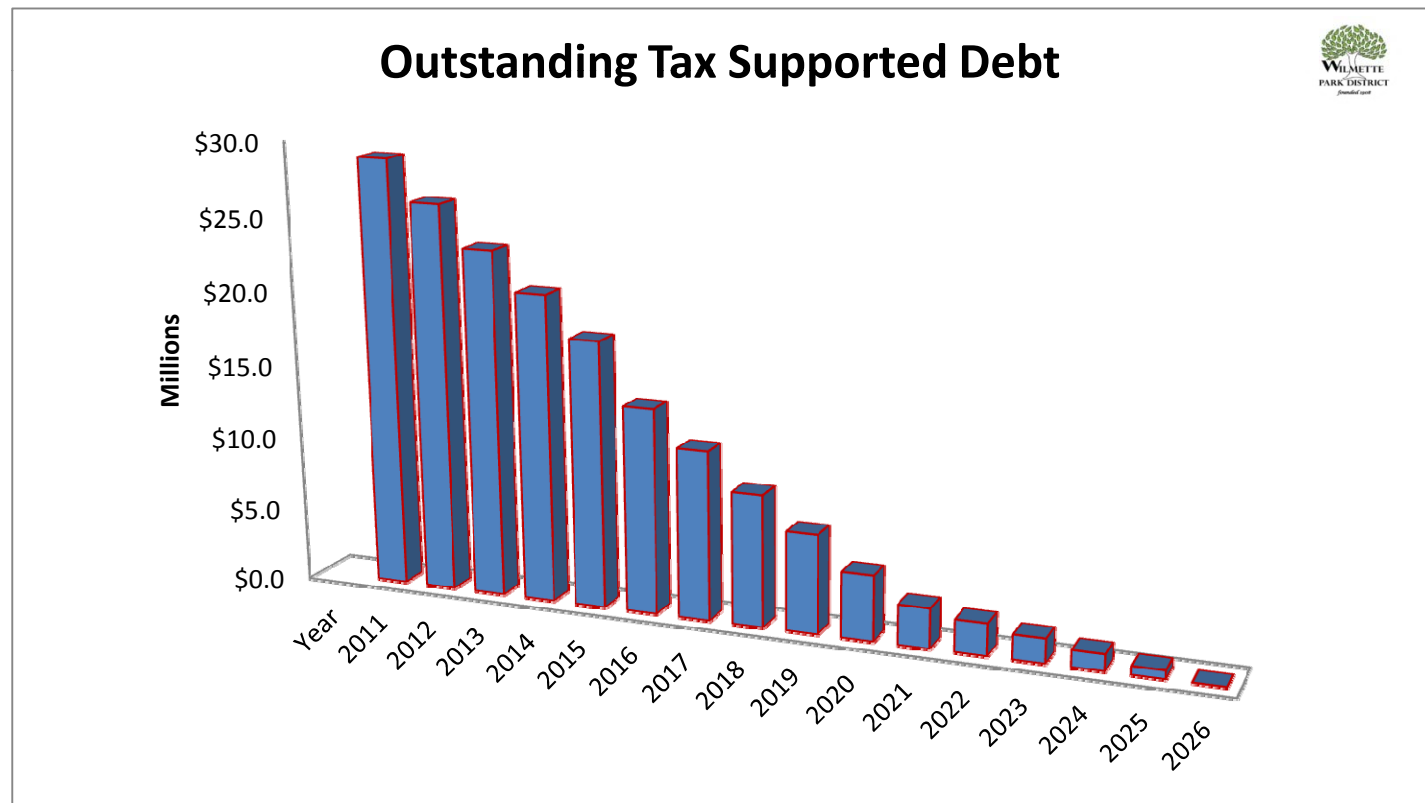
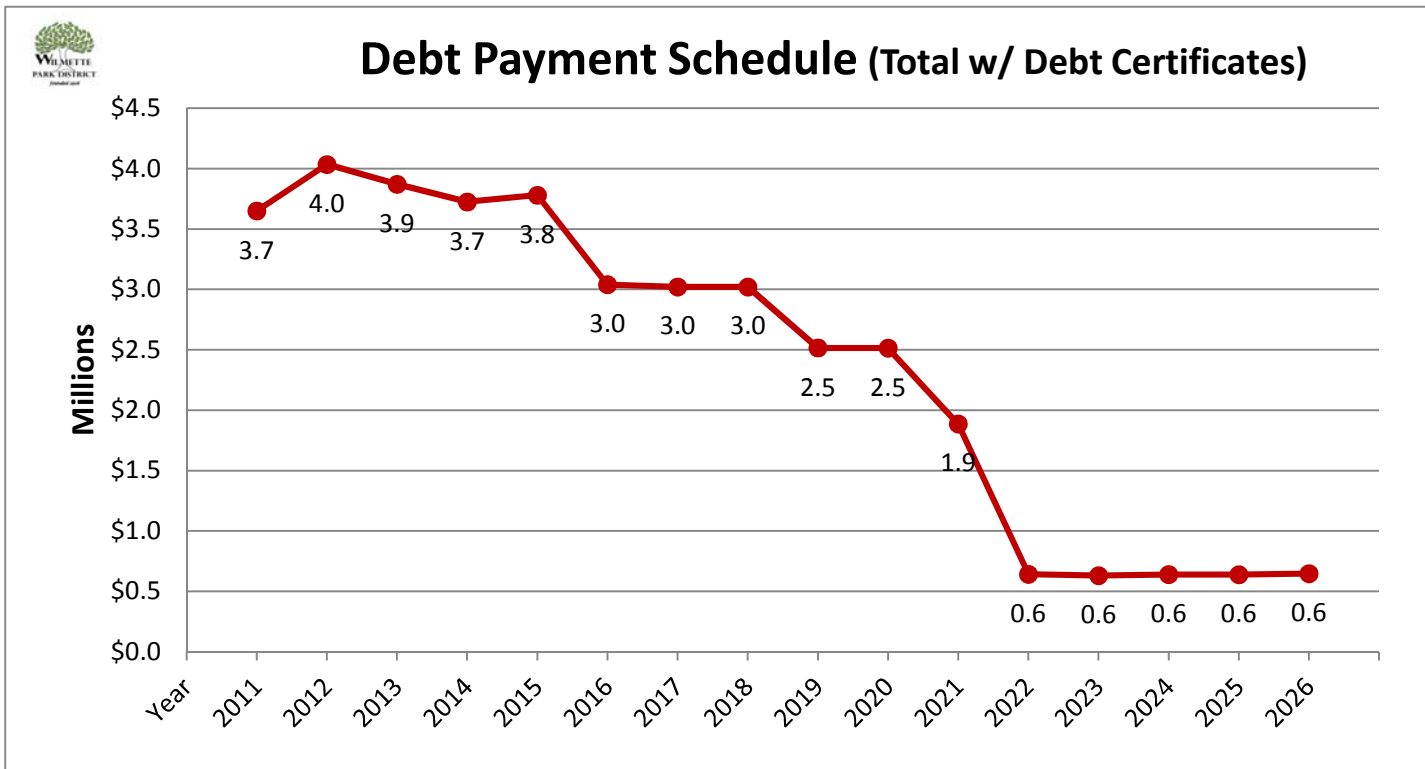
The above certification was filed with the County Clerk of Cook County, Illinois  
David Orr  
County Clerk of Cook County

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**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	G.O. Refunding	G.O. Limited	Refunding Debt	G.O. Refunding	Debt	G.O. Limited			
	Park Bonds	Refund Park Bonds	Certificate	Park Bonds	Certificate	Park Bonds	Totals		
Average interest rates	1.8%	1.9%	2.0%	1.9%	1.7%	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	\$40,000	\$0	\$5,000	\$8,000,000	\$275,000	\$325,000	\$14,395,000		
Debt Principal outstanding @ 12/31/16	\$1,610,000	\$3,565,000	\$655,000	\$7,990,000	\$235,000	\$675,000	\$14,730,000		
Source	Referendum	DSEB	Operations	Referendum	Operations	DSEB			
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
2017	\$168,658	\$438,100	\$72,969	\$1,878,100	\$120,180	\$342,935	\$3,020,942	\$2,827,793	2016
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>\$1,773,671</b>	<b>\$3,955,036</b>	<b>\$729,250</b>	<b>\$8,768,126</b>	<b>\$243,060</b>	<b>\$687,185</b>	<b>\$16,156,328</b>		
Principal only maturing by 12/31:								Tax Supported	Retirement
2017	\$140,000	\$355,000	\$60,000	\$1,610,000	\$115,000	\$335,000	\$2,615,000	\$2,440,000	18%
2018	145,000	375,000	55,000	1,660,000	<u>120,000</u>	<u>340,000</u>	2,695,000	2,520,000	18%
2019	155,000	335,000	60,000	<b>1,725,000</b>			2,275,000	2,215,000	15%
2020	155,000	340,000	65,000	1,780,000			2,340,000	2,275,000	16%
2021	160,000	340,000	65,000	<u>1,215,000</u>			1,780,000	1,715,000	12%
2022	165,000	350,000	70,000				585,000	515,000	4%
2023	165,000	355,000	65,000				585,000	520,000	4%
2024	170,000	365,000	70,000				605,000	535,000	4%
2025	175,000	370,000	70,000				615,000	545,000	4%
2026	<u>180,000</u>	<u>380,000</u>	<u>75,000</u>				<u>635,000</u>	<u>560,000</u>	4%
<b>Total Principal</b>	<b>\$1,610,000</b>	<b>\$3,565,000</b>	<b>\$655,000</b>	<b>\$7,990,000</b>	<b>\$235,000</b>	<b>\$675,000</b>	<b>\$14,730,000</b>	<b>\$13,840,000</b>	100%
	<u>Referendum</u>	<u>DSEB</u>	<u>Operations</u>	<u>Referendum</u>	<u>Operations</u>	<u>DSEB</u>			
	<b>Bold = Call Year</b>								
<b>Legal debt limit calculation:</b>	<b>Amount</b>								
2015 Equalized Assessed Value (EAV)	<u>\$1,538,303,602</u>								
Debt Limit @ 5.0% of 2015 EAV	\$76,915,180	100.00%							
Less: Outstanding Principal @ 12/31/16	<u>14,730,000</u>	19.15%							
Total Debt Margin	<u>\$62,185,180</u>	80.85%							
			% of Legal Debt Limit Outstanding:	19.15%					
			Debt per Capita:	\$543.80					
			G.O Debt as % of Assessed Value:	0.96%					
			G.O Debt as % of Fund Balance:	250.42%					

Total Projected Fund Balance 12/31/16 \$5,882,054



**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 <sup>(7)</sup>	1,538,303,602 *		8,119,209	3.03%	8,281,593	3.98%	0.7%		

**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.

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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 2008 by each of the noted items, the 2016 projected results and the 2017 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.

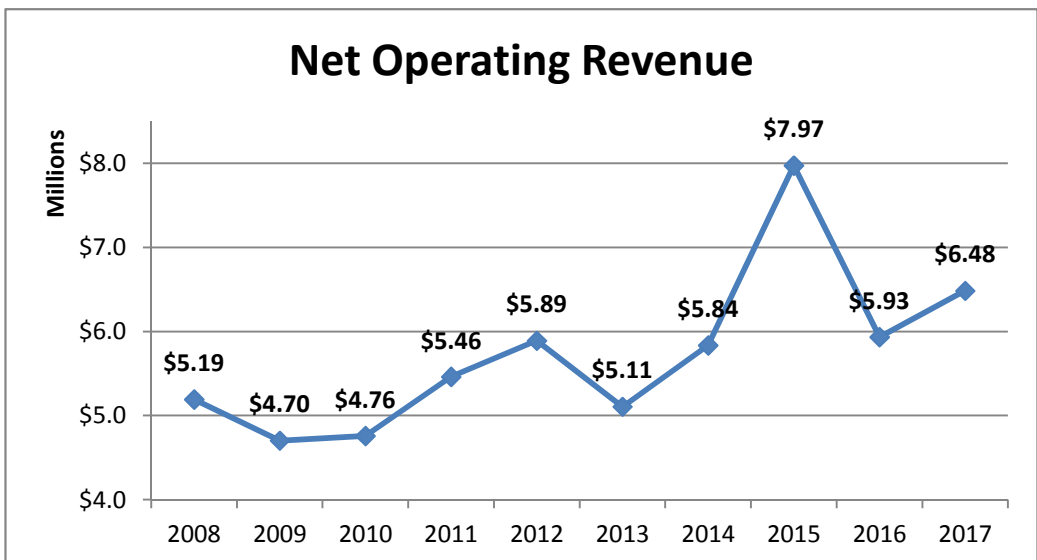
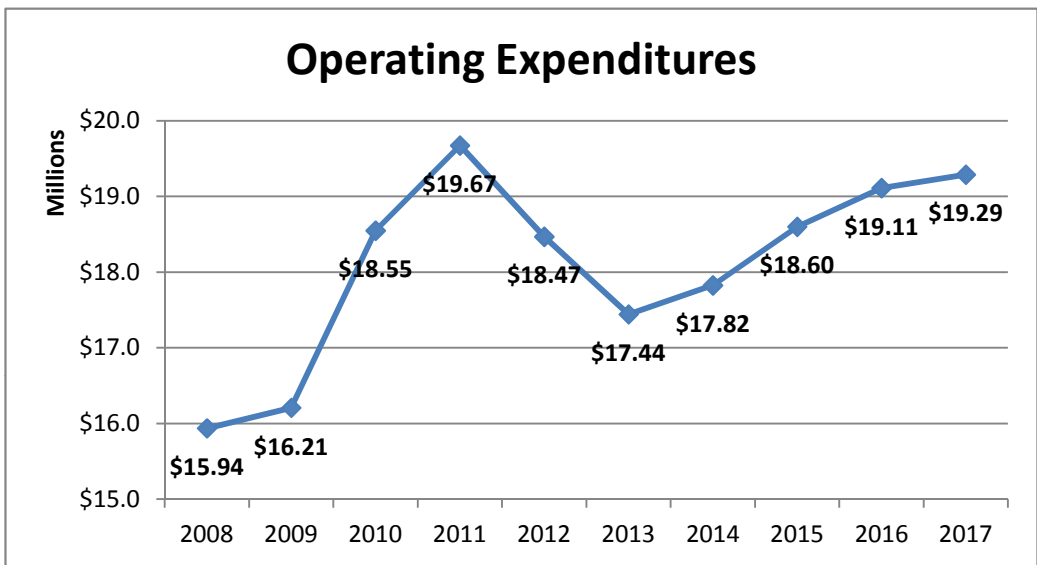
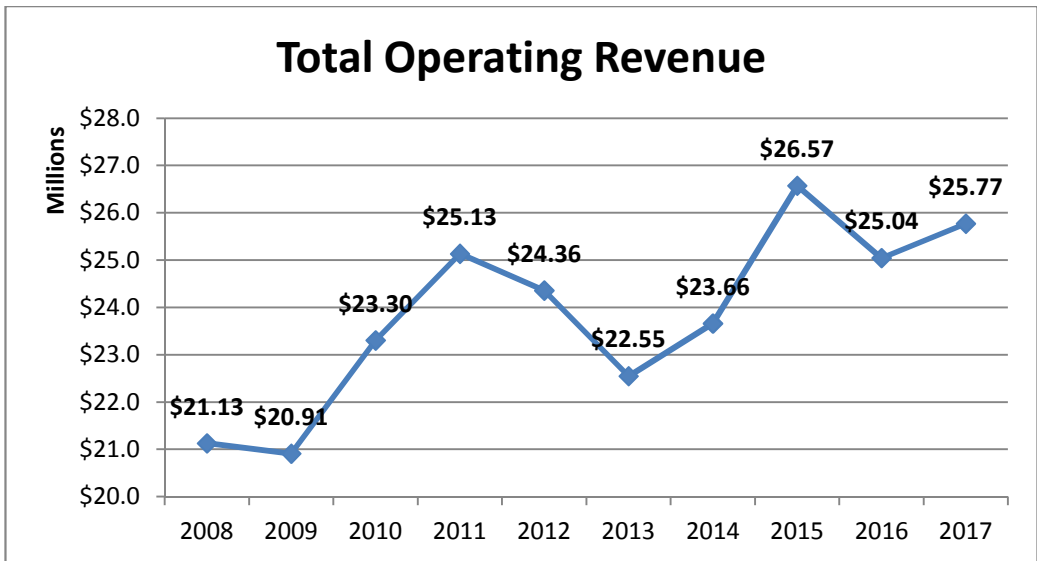
Charts also show the change as a percent from year over year using the data presented in the charts on first 2 pages and can show trends, particularly in revenue and expense.

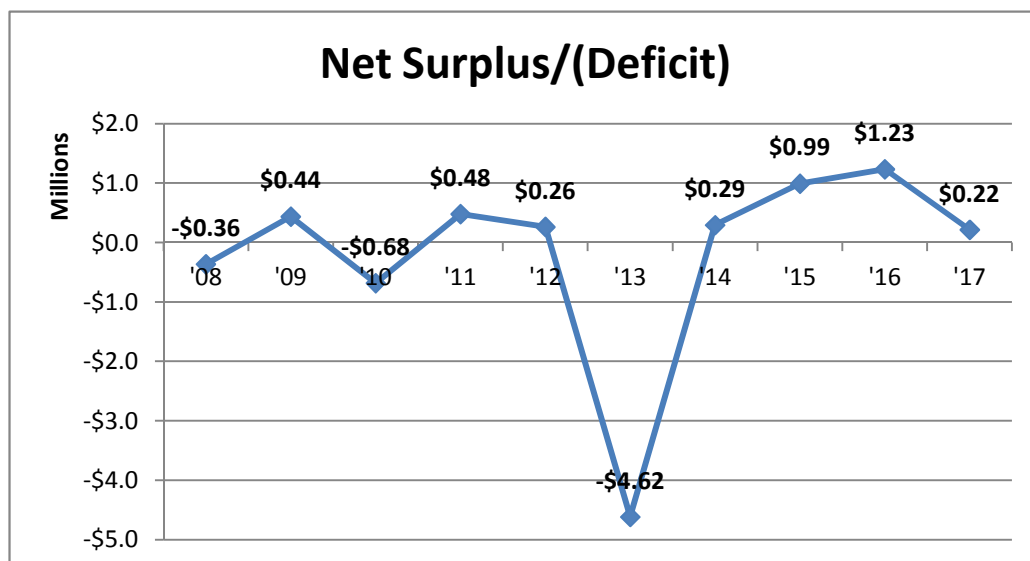
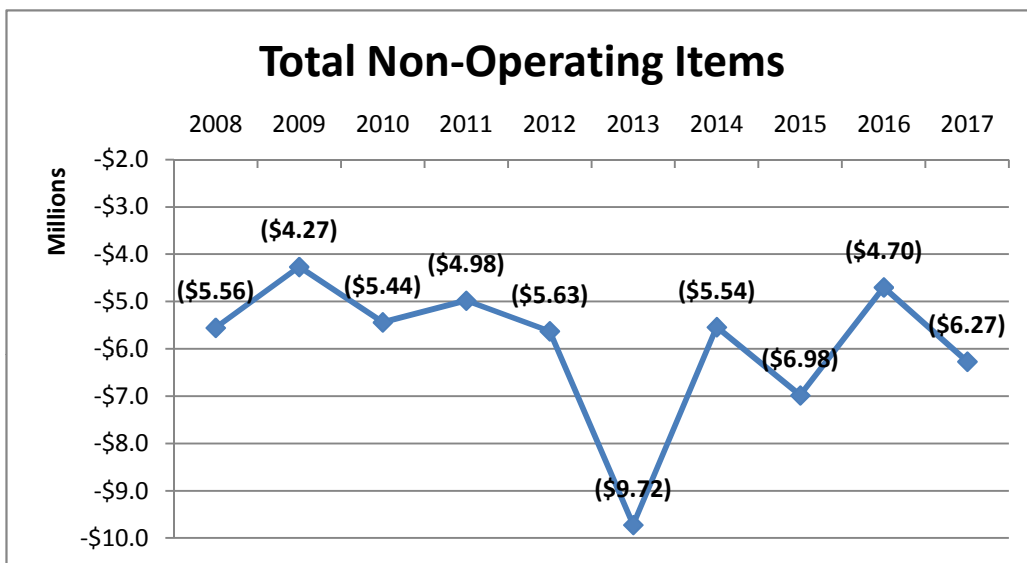
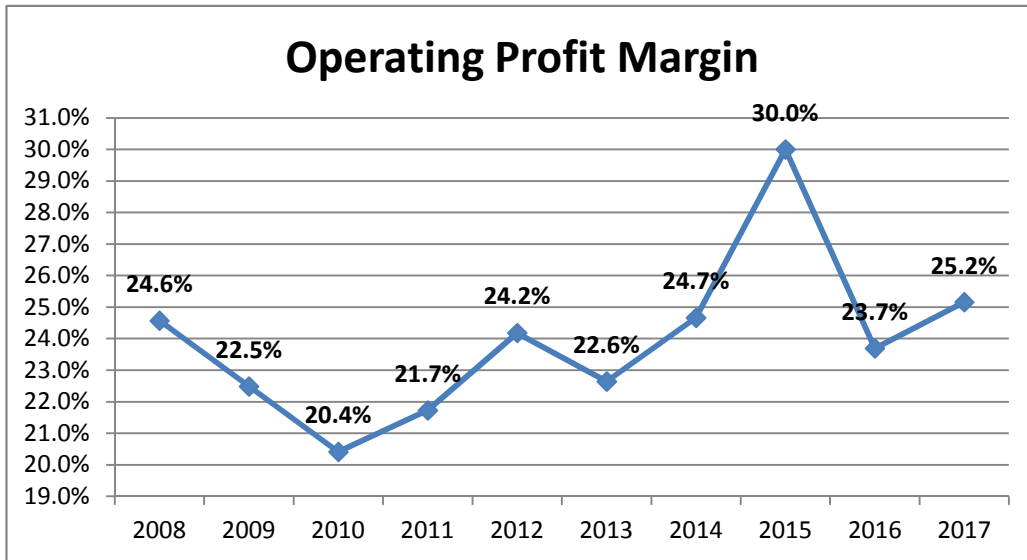
## **Stress Test Charts – Appendix E**

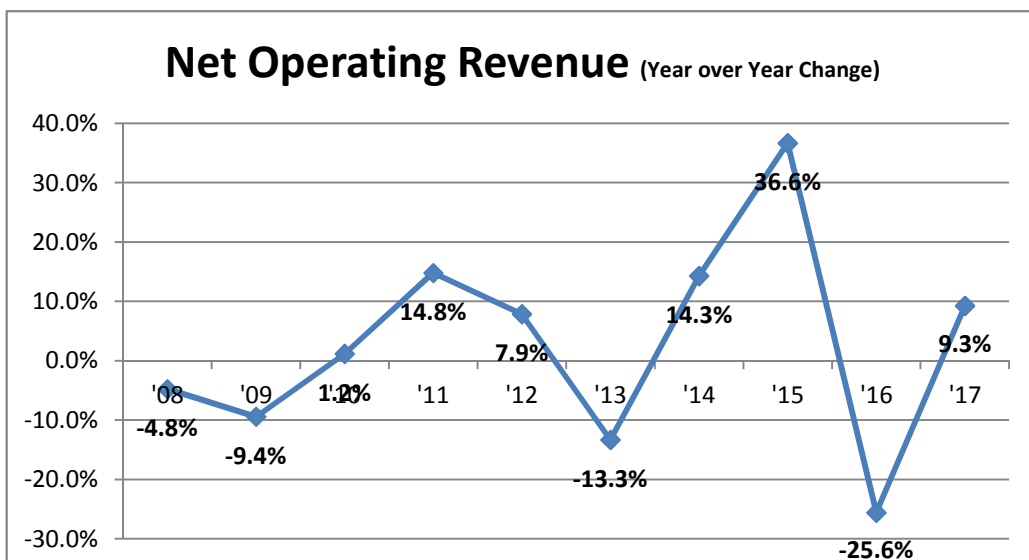
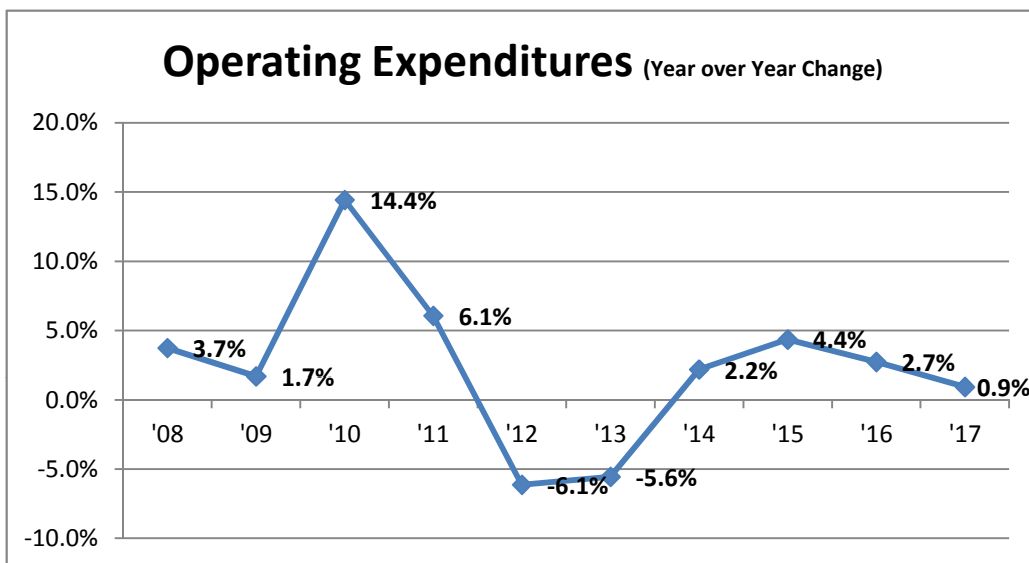
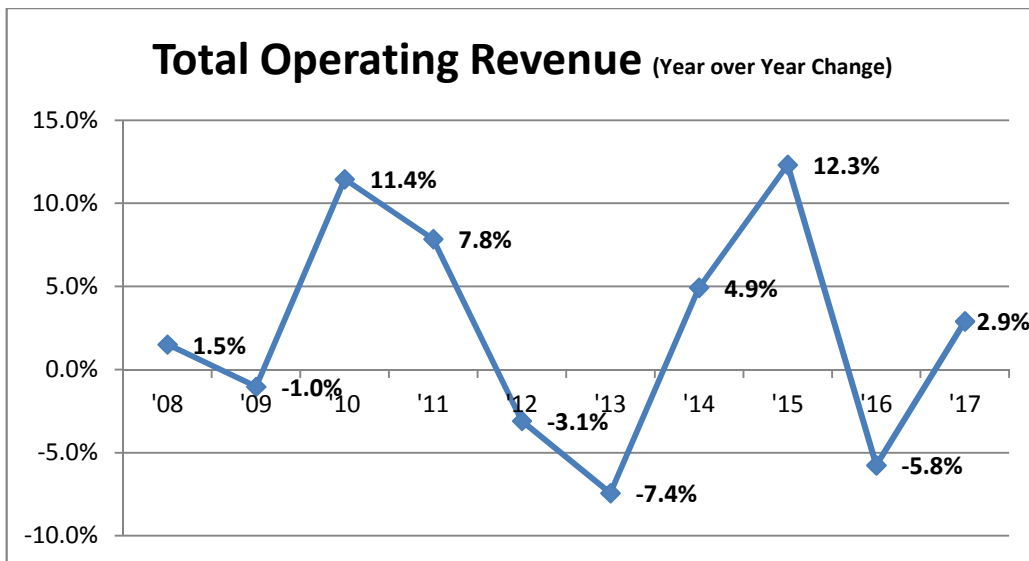
Beginning in Appendix E are the District's risk management charts or stress tests. This represents how each facility would handle a downward trend of reduced revenue, assuming expenses would remain the same.

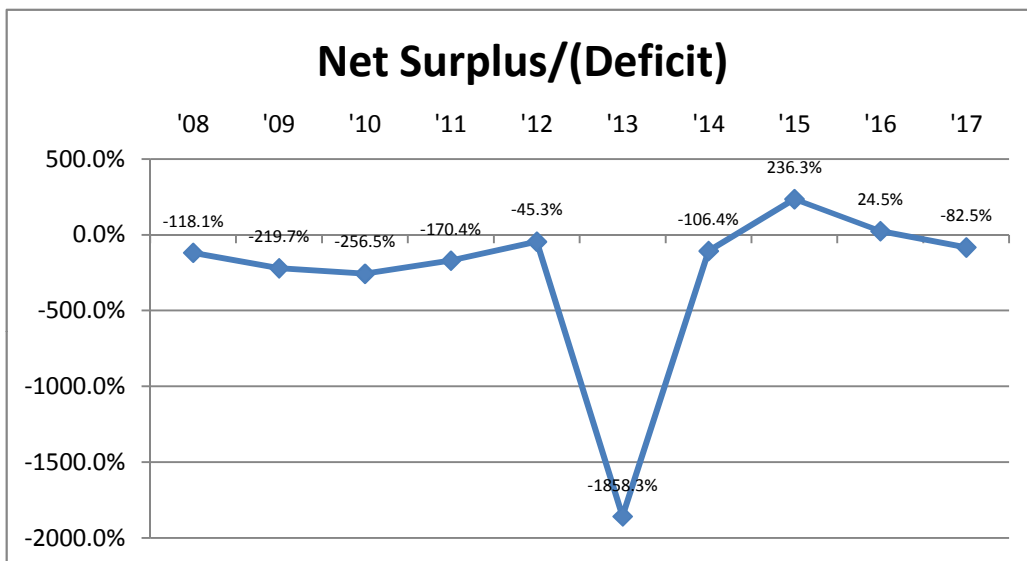
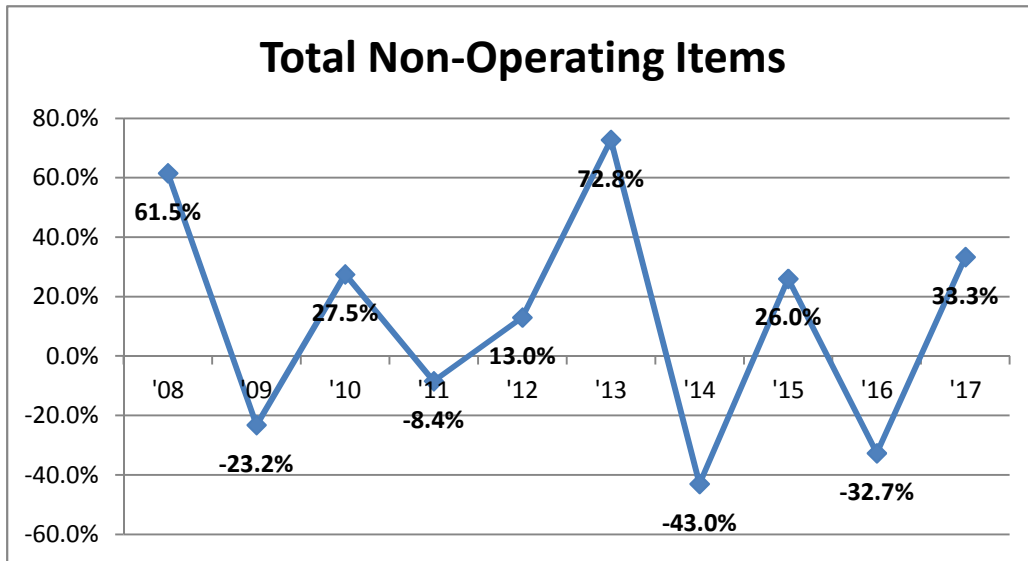
This shows for that the District could handle up to 5% reduction in fee for services. However, staff has shown that they usually react much quicker to a decline in usage through reduced expenses, specifically salary and wages. Programs that do not meet minimal enrollment are not held and registration 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.

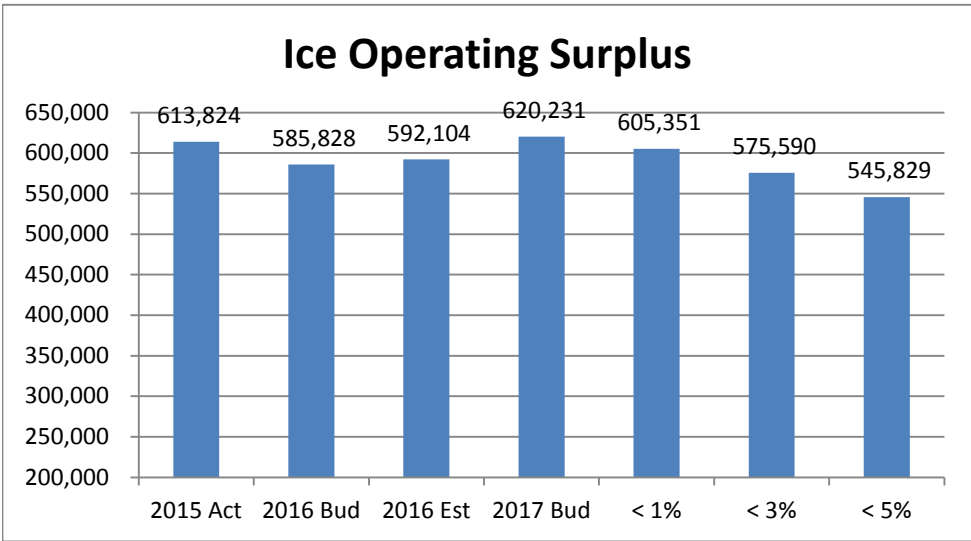
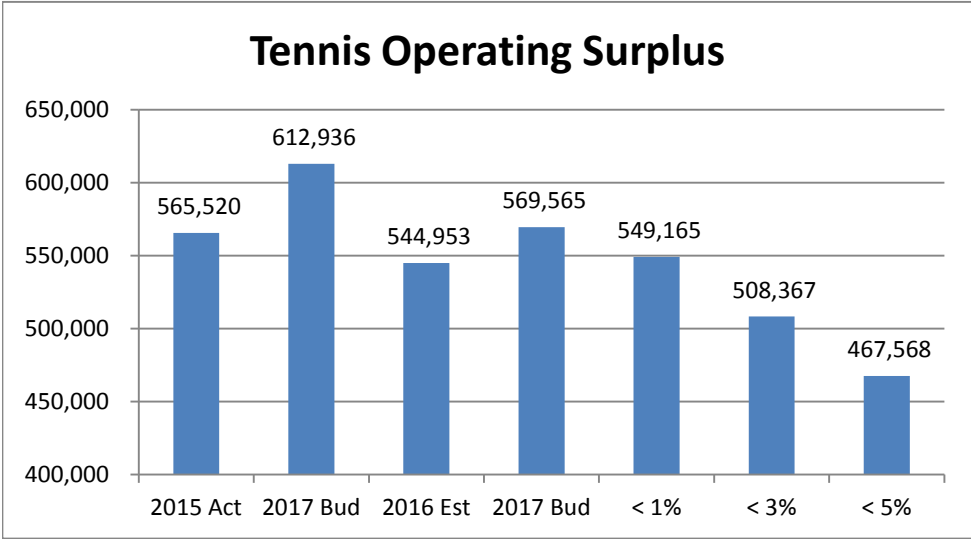
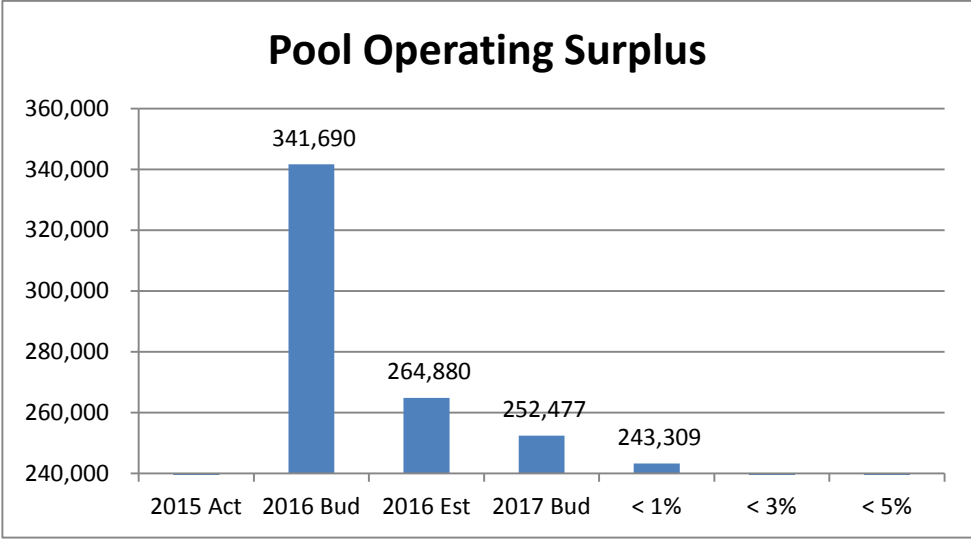
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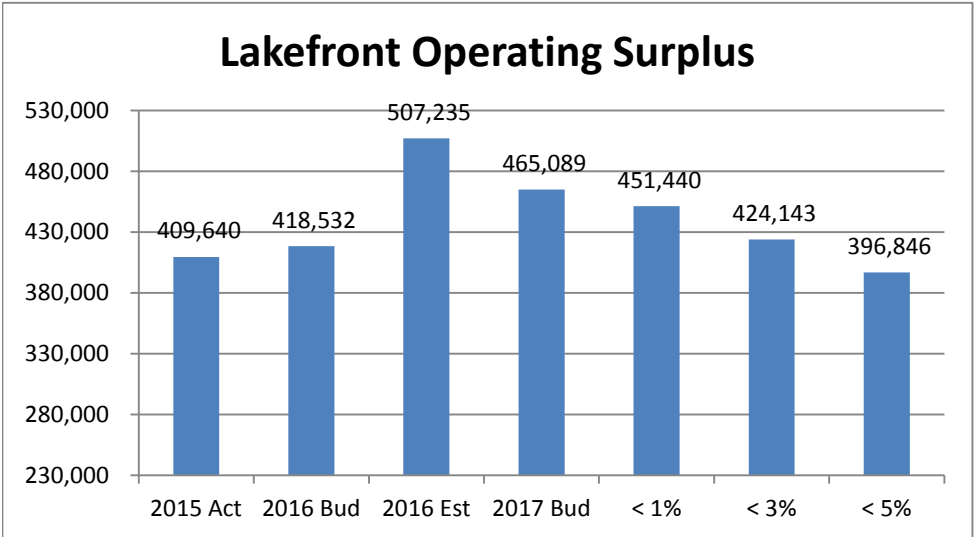
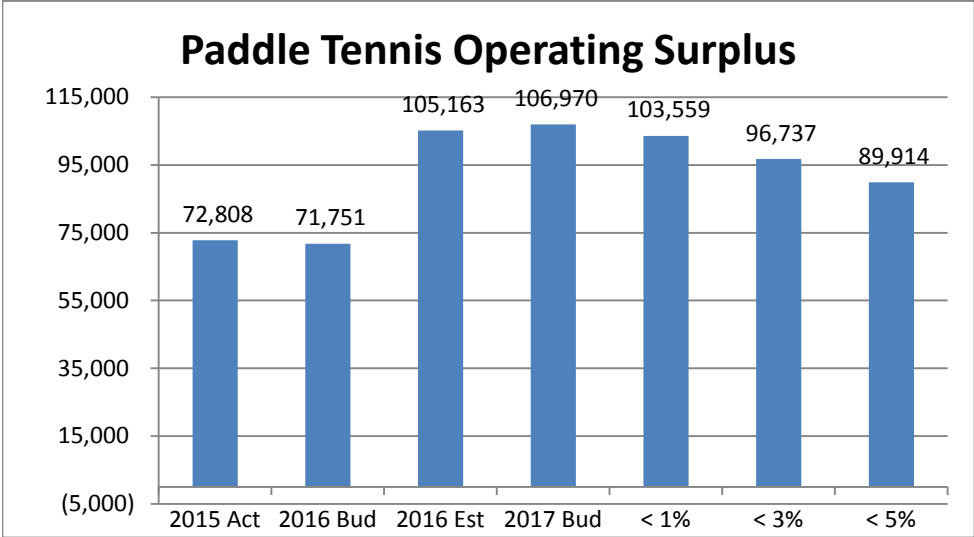
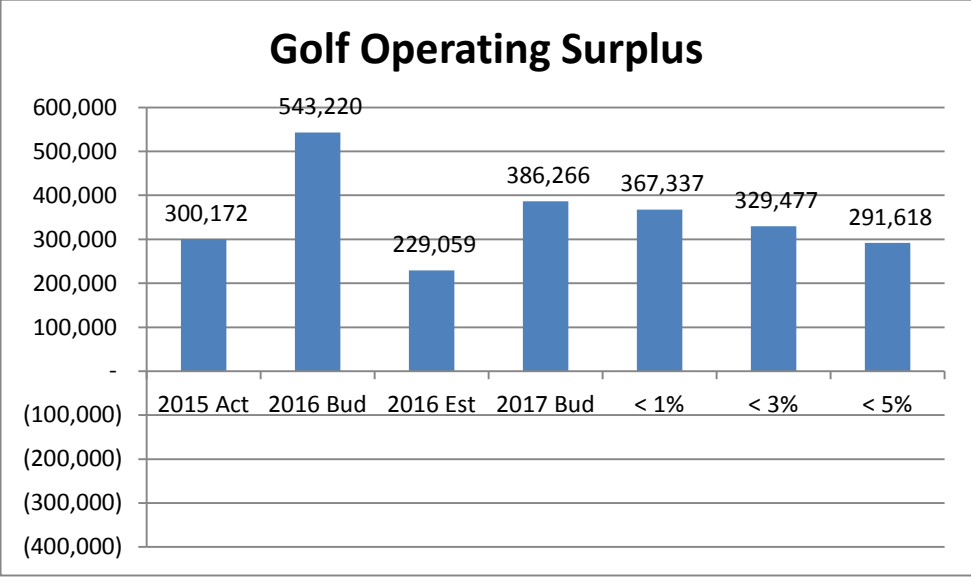




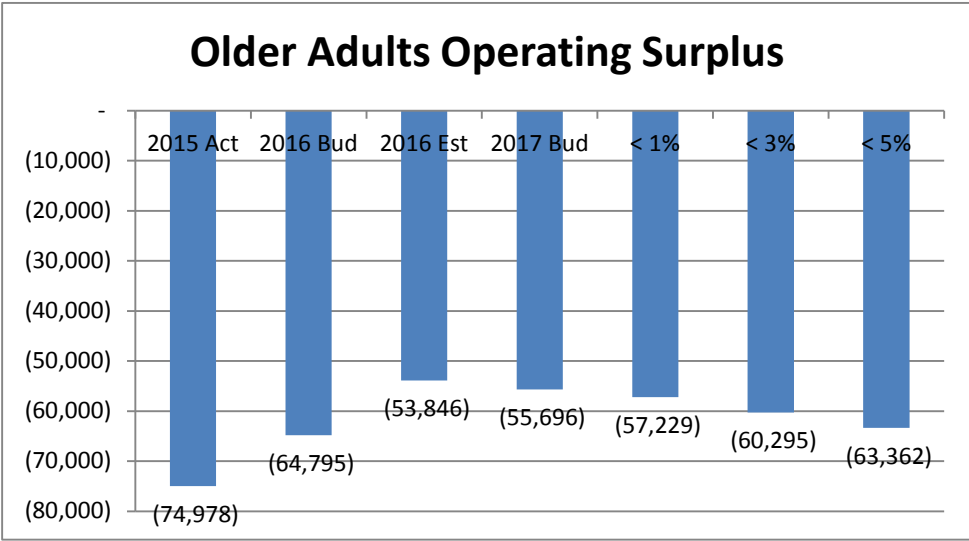
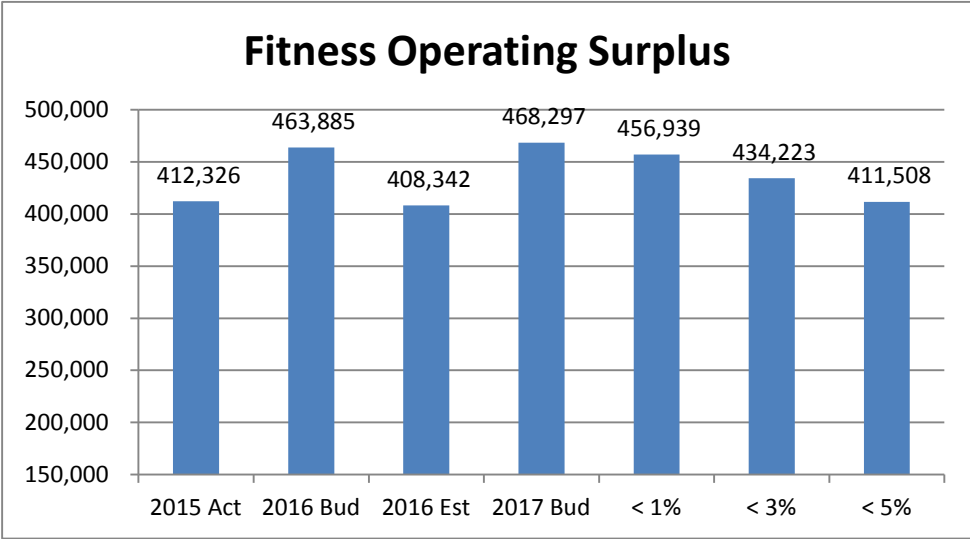
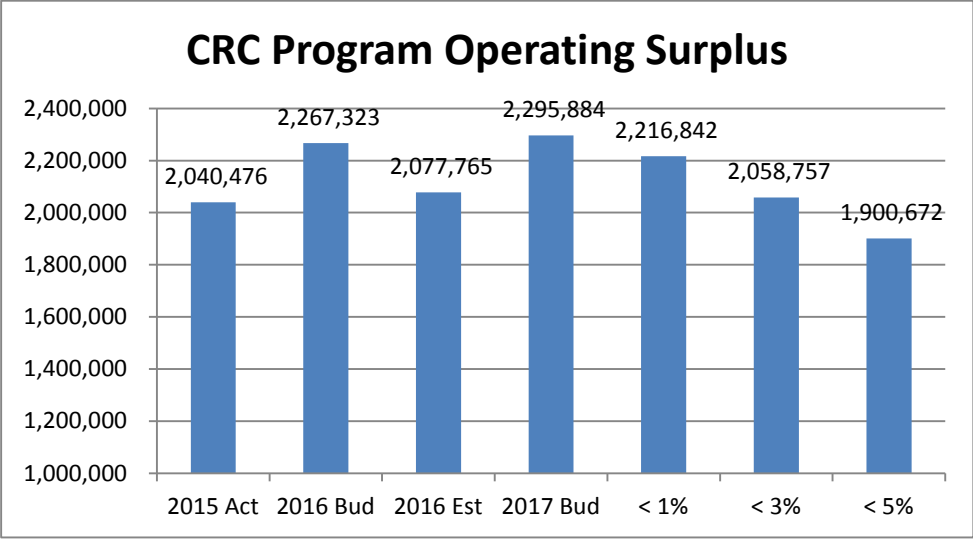




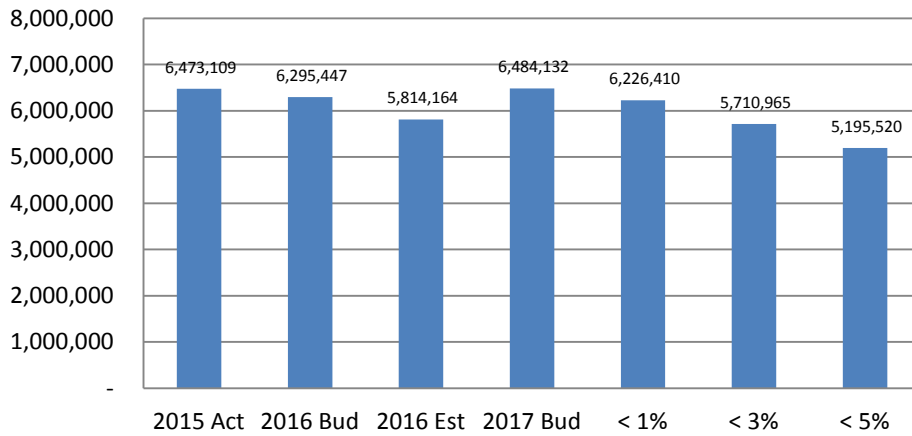




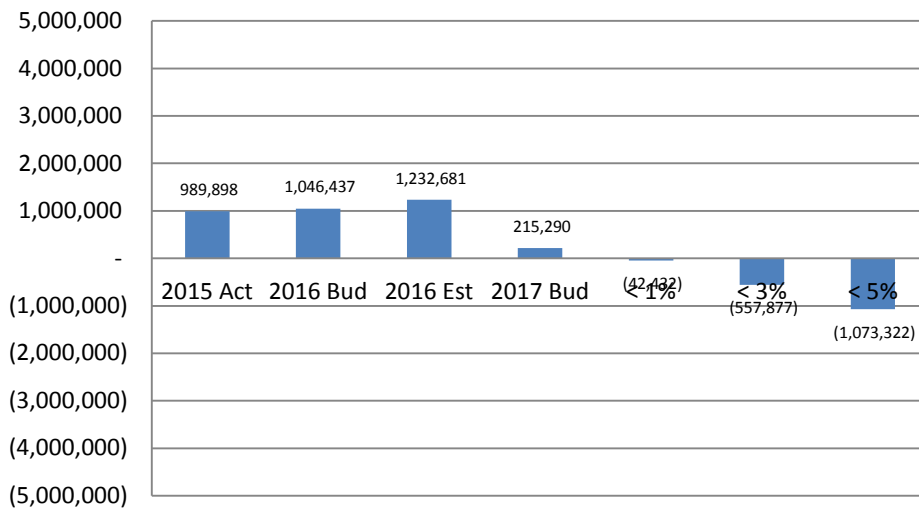




### Total District Operating Surplus



### Total District Net Surplus (Deficit)



Wilmette Park District



2017 Total Compensation Package

Appendix F

Employee Name	Department	Position	Yearly Base Pay Amount	Health Benefit Amount	Merit Bonus	Auto Allowance	Total Pay with Benefits
ALLRED, ALAN	55 - Centennial Tennis	Instructor Full Time	\$ 106,343	\$ 6,634			\$ 133,777
BAKER, LIBBY	10 - Director's Office	Executive Assistant	66,463	23,650	\$ 500		103,613
BEVERIDGE, JOAN	11 - Finance	Admin Accounts Payable	63,773	17,839	250		94,336
BINGHAM, KATHLEEN	10 - Director's Office	Superintendent Recreation	137,467	23,650	1,000	\$ 4,800	192,630
BOWEN, JEFFREY	10 - Director's Office	Superintendent Facilities & HR	130,602	17,839	1,000	4,800	179,037
BRADFORD, KATHRYN	40 - Gillson Park Operations	Assistant Manager	57,784	9,636	400		79,123
COX, ELIZABETH	29 - Fitness	Assistant Manager Full Time	53,000	23,650	450		87,467
DUMELLE, MARK	16 - Corporate - Parks Maintenance	Maintenance Full Time	76,856	23,650	250		115,789
EPPELHEIMER, KENNETH	10 - Director's Office	Superintendent Finance & Personnel	134,433	17,839	1,000	4,800	183,380
FLYNN, SEAN	12 - Revenue Facilities	Facility Manager	83,810	23,650	1,200		125,053
GROVES, JEFF	21 - Recreation	Manager Full Time	81,415	23,650	650		121,640
HAWTHORNE, DOUG	55 - Centennial Tennis	Instructor Full Time	76,385	9,636			100,962
HEAFEY, CAROL	21 - Recreation	Manager Full Time	77,063	23,650	900		116,686
HILBY, SARA	35 - Recreation Program Manager	Supervisor Full Time	55,511	12,296			78,665
HOLLOWAY, STEVEN	11 - Finance	Manager Full Time	64,613	9,636			86,887
JENKINS, BARBARA	55 - Centennial Tennis	Manager Full Time	76,852	9,636	800		102,320
JOSELLIS, ERNEST	16 - Corporate - Parks Maintenance	Maintenance Full Time	76,856	17,839	500		110,228
KAZAKEVICH, HANNA	55 - Centennial Tennis	Supervisor Full Time	74,085				74,085
KHARPAK, MICHAEL	22 - Recreation Facility General Manager	Supervisor Full Time	60,265	23,650			95,703
KOLLES, CARRIE	55 - Centennial Tennis	Coordinator Full Time	54,292	17,839	500		83,251
KOPPENHOEFER, JAIMIE	16 - Corporate - Parks Maintenance	Maintenance Full Time	86,902	18,386	250		122,537
KRAJEWSKI, ANDRZEJ	22 - Recreation Facility General Manager	Bus Driver Full Time	44,117	23,650			76,396
KWIATKOSKI, ADAM	12 - Revenue Facilities	Golf General Manager	95,325	23,650			137,621
LAMBRECHT, AMY	22 - Recreation Facility General Manager	Manager Full Time	75,688	23,650	450		114,592
LAMBRECHT, WILLIAM	10 - Director's Office	Superintendent Parks and Planning	155,814		1,000	2,938	187,916
LOCKE, JAMES	60 - Golf General Manager	Golf Professional	66,463	18,386			97,849
MALDONADO, HUMBERTO	16 - Corporate - Parks Maintenance	Maintenance Full Time	71,843	12,296	500	750	99,442
MANTICE, JULIA	22 - Recreation Facility General Manager	Manager Full Time	58,000	23,650	450		93,445
MARFISE, NICHOLAS	60 - Golf General Manager	Assistant Superintendent - Golf	92,250	23,650			133,944
NICHOLS, JULIE	35 - Recreation Program Manager	Supervisor Full Time	49,705	23,650	400		83,477
NITCH, KATHLEEN	27 - Gymnastics	Instructor Full Time	52,289	18,386			80,902
PILECKI, JASON	35 - Recreation Program Manager	Supervisor Full Time	49,115	23,650			82,372
POPIELARCZYK, WILLIAM	11 - Finance	Information Tech Supervisor	84,260	12,296	500	1,200	114,737
REYES, MICHAEL ANGELO	55 - Centennial Tennis	Instructor Full Time	91,109	23,650			132,580
RODAS, MARLON	10 - Director's Office	Maintenance Full Time	76,687	9,636	500		101,823
SAK, MARIAN	50 - Centennial Ice	Maintenance Full Time	60,029	18,386			90,157
SALGADO, EDUARDO	16 - Corporate - Parks Maintenance	Maintenance Full Time	55,474	18,386	300		85,010
SANTULLANO, KEVIN	16 - Corporate - Parks Maintenance	Maintenance Full Time	100,547	23,650	300	750	144,914
SMITH, DARRELL	12 - Revenue Facilities	Facility Manager	113,167	12,296	1,200		148,798
SOENKSEN, THEODORE	60 - Golf General Manager	Mechanic Full Time	73,528	17,839			105,749
SPECHT, PATRICIA	21 - Recreation	Manager Full Time	71,658	23,650	1,000		110,324
SULLIVAN, J	55 - Centennial Tennis	Instructor Full Time	83,574	23,650	200		123,772
TASSONE, VICKIE	50 - Centennial Ice	Manager Full Time	65,932	12,296	100		91,224
THOMAS, LINDSAY	35 - Recreation Program Manager	Supervisor Full Time	47,476	23,650			80,412
UDANY, BRIAN	12 - Revenue Facilities	Facility Manager	76,809	18,386		840	111,059
ULRICH, JERRY	16 - Corporate - Parks Maintenance	Assistant Superintendent - Parks	137,582	23,650	650	4,368	191,978
WILSON, STEPHEN	10 - Director's Office	Executive Director	158,805	23,650		2,028	213,047

Note 1: Vacation, Holiday and other Paid Time Off, are provided to all full time employees. Positions are provided between 10 and 20 days of paid vacation time each year and is included in the amounts above as vacation is available only during the calendar year and only 5 days can be carried-over to the following year.

Note 2: Twelve (12) sick time days are granted to all full time employees per year. Full time employees with at least ten (10) consecutive years of service are compensated 1/2 of the accumulated, unused sick time to a maximum of 18 days upon leaving the Park District. It is not known if any of this will be compensated in the upcoming year.

Note 3: No employees are provided a housing allowance, a clothing allowance or have any employees received a loan from the Park District.

/2017 Base Pay Report

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