



Wilmette Park District
Financial Planning & Policy Committee Meeting

Monday, June 17, 2019
6:30 p.m. – Village Hall Committee Meeting Room

AGENDA

I. Meeting Called to Order

Members of Committee:

Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel

Staff:

Superintendent Steve Holloway

II. Approval of Minutes

A. June 3, 2019

III. Communications and Correspondence

IV. Recognition of Visitors

V. Unfinished Business

VI. New Business

- A. Prevailing Wage Process Change-Verbal Discussion
- B. 2018 IMRF Results
- C. Financial Model Discussion-Lakefront Project
- D. 2019-1st Quarter Financial Review

VII. Next Meeting: Monday, July 15, 2019

VIII. Adjournment

Wilmette Park District **Policy for Public Comment**

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each regular meeting is set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members should raise their hands and be recognized by the President/Chairperson prior to speaking.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson.
4. Questions are to be directed to the entire Board/Committee.
5. Park Board members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. A Board/Committee meeting is not a forum for complaints against individual employees. Such matters are handled by directly contacting the Executive Director. Complaints against the Executive Director should be handled by directly contacting the President of the Board of Park Commissioners.
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal remarks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the park board commissioners present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board present.



WILMETTE PARK DISTRICT
Financial Planning & Policy Committee
Meeting Minutes

Monday, June 3, 2019
5:45 p.m. – Mallinckrodt Community Center

Attendees

Commissioners/Committee: Chair Gordon Anderson, Bryan Abbott and Julia Goebel
Staff: Steve Holloway

Staff: Executive Director Steve Wilson

Attendees Absent

None

I. Meeting Called to Order

Meeting was called to order at 5:52 p.m.

II. Approval of Minutes

A. Commissioner Abbott moved and Commissioner Goebel seconded a motion to approve the April 22, 2019 meeting minutes. All voted yes; **motion carried.**

III. Communication and Correspondence

None

IV. Recognition of Visitors

Attendance Sheet will become part of the permanent record.

V. Unfinished Business

A. 2018 Comprehensive Annual Financial Report

Mr. Ron Amen, Lauterbach and Amen, LLC, presented the 2018 Comprehensive Annual Financial Report (CAFR) to the committee. He was complimentary of staff for their assistance with providing information for the preparation of the audit.

Mr. Amen highlighted the District's recognition by the Governmental Financial Officers Association (GFOA). The Achievement for Excellence in Financial Reporting was awarded for the 2017 financial statements. This is the 11th consecutive year that the district has been recognized in this area.

He stated that the District received in unqualified opinion, which is the best opinion as it represents the highest level of assurance the auditors can provide for the accuracy of the financial statements.

He continued by speaking on the increase and/or decrease in fund balance for the various funds, stating that the District ended 2018 with a healthy financial

year. He spoke on the new GASB 75 (OPEB-Other Post-Employment Benefits) reporting requirements. He stated that several schedules have been adjusted or restated due to the new requirement.

The committee asked questions about the financial statements and Mr. Amen provided the answers.

After discussion, Commissioner Goebel motioned and Commissioner Abbott seconded, a recommendation to the Board of Park Commissioners to accept the December 31, 2018 Comprehensive Annual Financial Statements. All voted yes: **motion carried.**

VI. New Business

None

VII. Next Meeting

The next meeting of the Financial Planning & Policy Committee is scheduled for June 17, 2019 at 6:30 p.m.

VIII. Adjournment

There being no further business to conduct, the Financial Planning & Policy Committee meeting was adjourned at 6:24 p.m.

Minutes Approved by Committee on _____.

Committee Chair

Department Head

MEMORANDUM

Date: June 13, 2019

To: Financial Planning & Policy Committee
Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel

From: Steve Holloway, Superintendent of Finance and Personnel

CC: Steve Wilson Emily Guynn Board of Park Commissioners
Jerry Ulrich

Subject: IMRF 2018 Results – Agenda Item VI. B.

During April and May, Illinois Municipal Retirement Fund (IMRF) held employer rate meetings around the state and included an online webinar. I attended the meeting in Glenview, IL on April 25th. The purpose of the meetings is to inform the employer representatives of the investment results, economic assumptions in fund planning and legislative issues that affect the pension plan. A variety of issues was discussed including the approval by the IMRF Board to reduce the investment goal from 7.5 percent to 7.25 percent.

During 2018, IMRF had a (4.25%) return on investment. This caused the employer retirement reserves to decrease. The District's funding under GASB 68 reporting, which includes the District's retirees, is at 82.12% for 2018 compared to 94.36% for 2017. IMRF funding is at 90.0% on an actuarial basis.

IMRF continues to be one of the best funded defined benefit plans in the nation. IMRF has been reviewed by several groups including the Government Finance Officers Association, the Center for State and Local Governmental Excellence and the Illinois Performance Excellence (using the Baldrige Criteria Performance Excellence Program) receiving high marks for funding levels and legislation in place to assure adequate funding continues.

The District has been an IMRF employer since 1949, after a community referendum in April of that year and the formal passage of a resolution in December. IMRF had been in existence since the State created the fund in 1939. Over the years, the Fund has remained stable and even became overfunded in the late 1990's. Employers were allowed to reduce their contributions based upon this overfunded position. After the 2001 and 2002 market downturn, employer rates began to increase again and took another adjustment due to the 2008 market decline.

Attached is a portion of the presentation given during the employer rate meeting.

If you have any questions, please do not hesitate to call me. The Committee on this agenda item requires no action.

Steve H.



— EMPLOYER — RATE MEETINGS

2019

PRESENTED BY
Brian Collins

Executive Director

AND
Mark Nannini

Chief Financial Officer

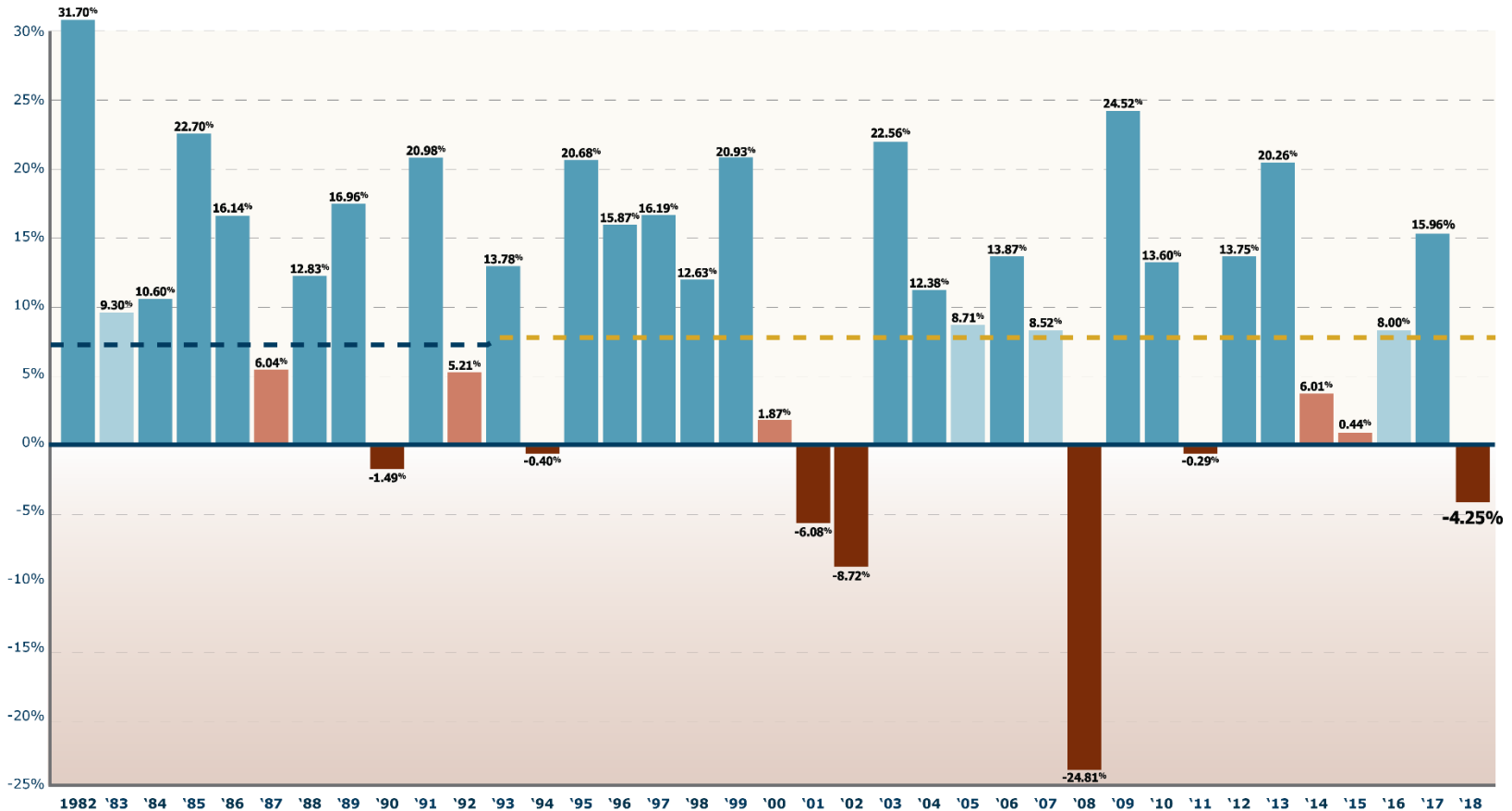
**At IMRF,
we REAACH for our goals.**

These values guide IMRF to **REAACH** our mission, vision, and goals. They define how we work and shape the expectations we have for our organization. Through our commitment to these values, our members, employers, and stakeholders across Illinois and beyond can feel confident in IMRF as a world-class pension provider.

2019 Update

INVESTMENT RETURNS = STRONG BUT VOLATILE

4



7.0%
Assumed Rate of Return

7.5%
Assumed Rate of Return



IMRF's Current
Assumed Rate of Return

**BILLION
ASSET LOSS**

(\$1.76)

(4.25%)

**GROSS
RATE OF RETURN**

**BILLION
IN ASSETS**

\$38.7

All figures are as of 12/31/2018.

(\$1.76)

**BILLION TOTAL
LOSS IN 2018**

(2.68)

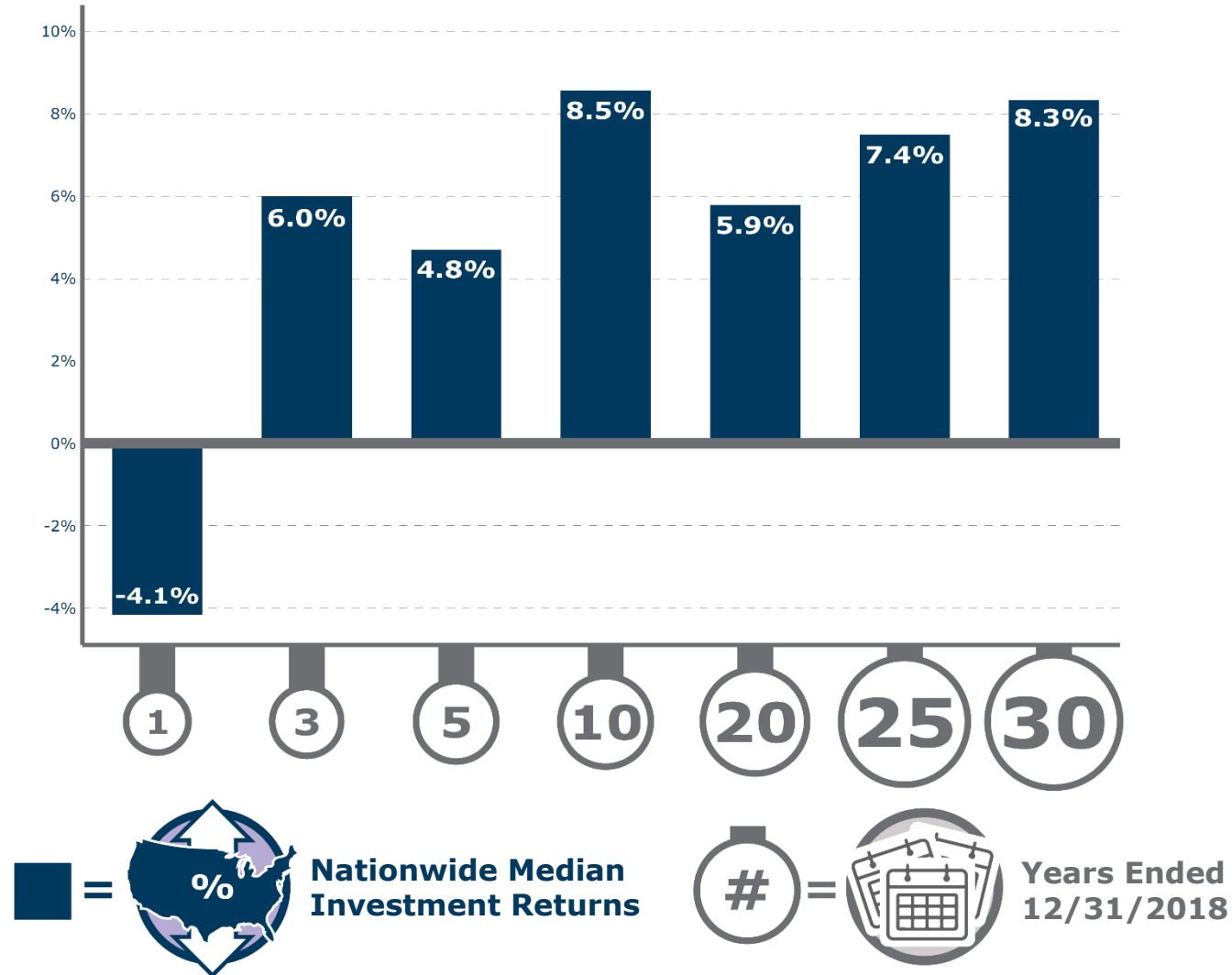
**BILLION COMBINED
7.5%* CREDIT TO:**

- **Annuitant Reserve**
- **Member Reserve**

(\$4.44)

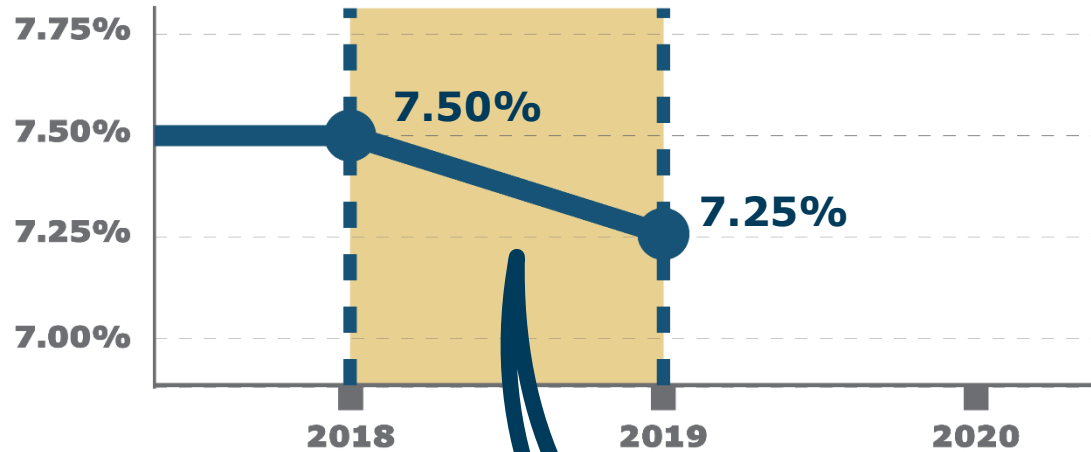
**BILLION CHARGE TO
EMPLOYER RESERVE**

**IMRF assumed rate of return as of 12/31/2018.*

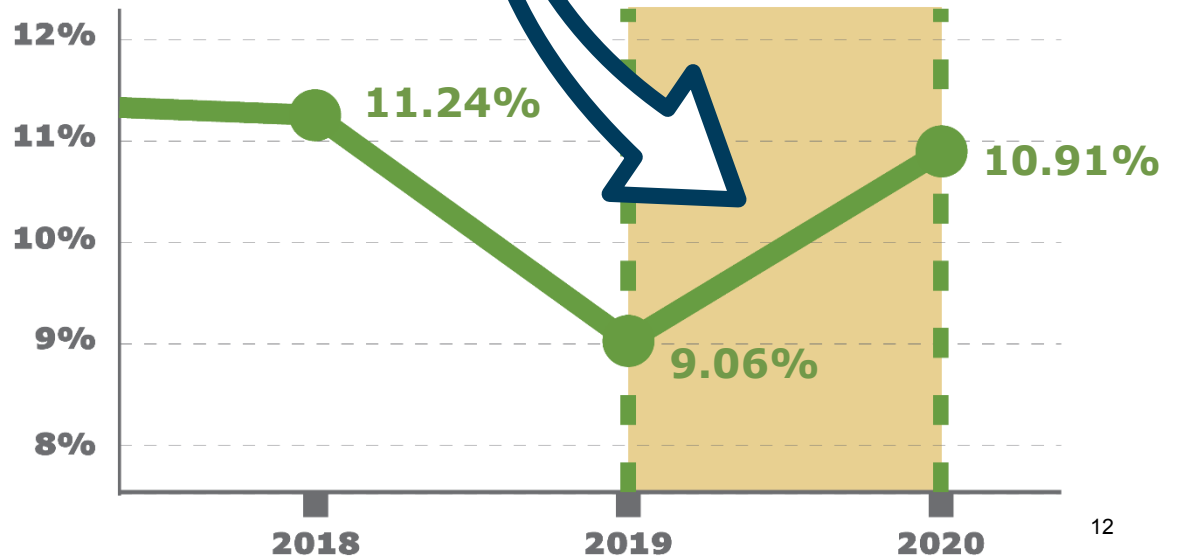









According to Callan Associates

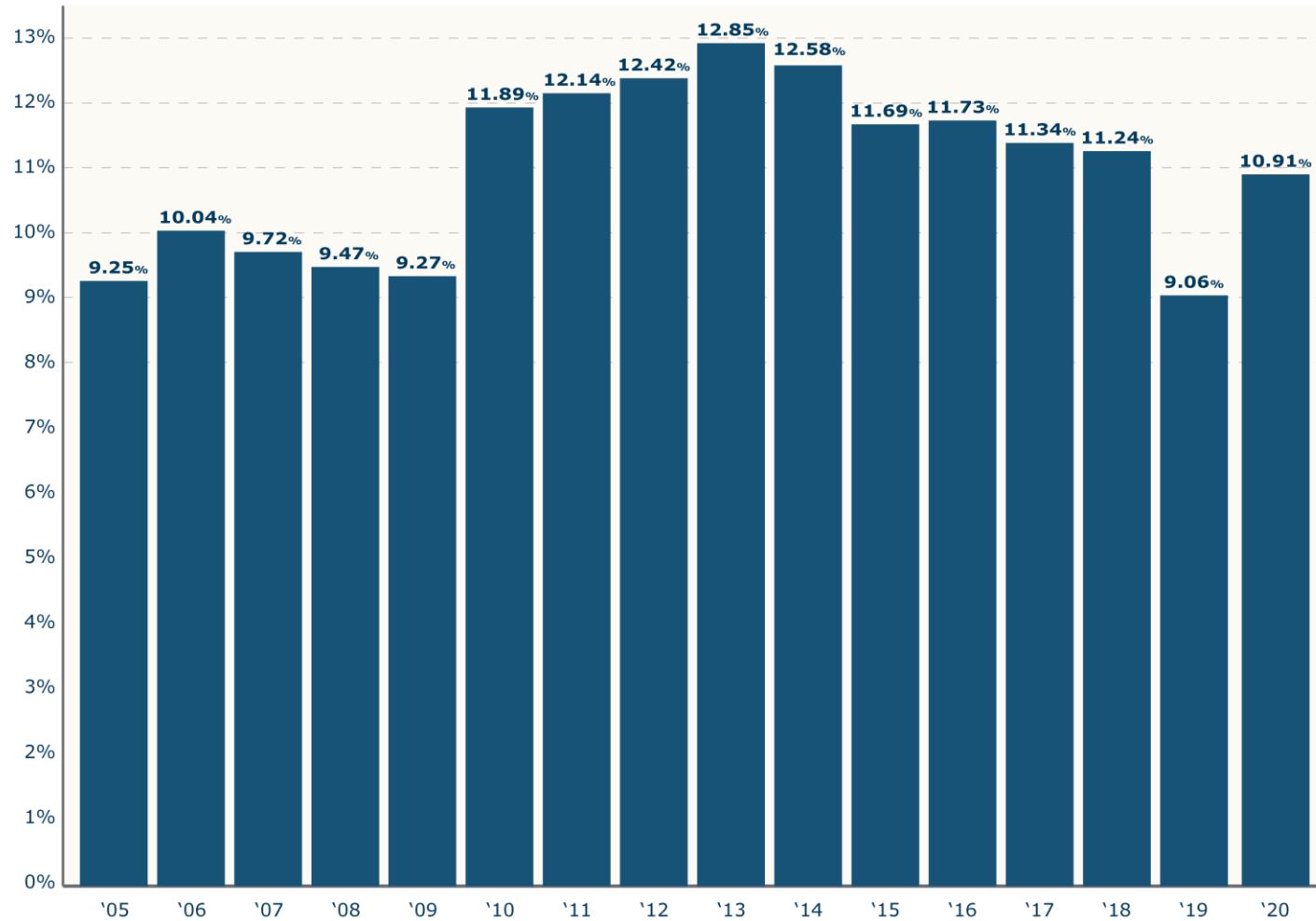
Assumed Rate of Return



Average Employer Contribution Rate

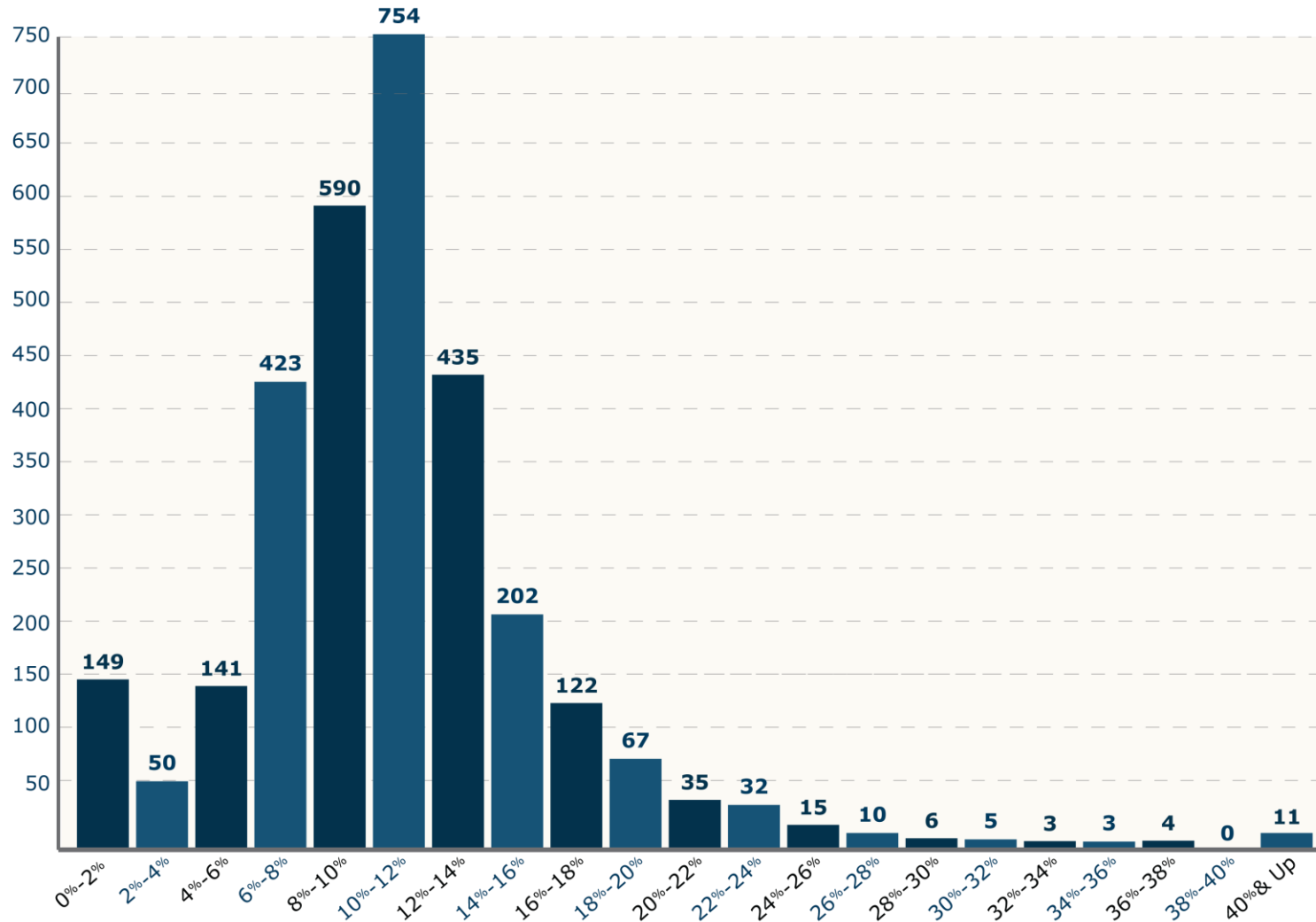


		Investment Return Assumption
	Illinois Municipal Retirement Fund	7.25%
	Municipal Employees' Annuity Benefit Fund of Chicago	7.00%
	State Employees' Retirement System	7.00%
	Teachers' Retirement System	7.00%
	General Assembly Retirement System	6.75%
	Judges' Retirement System	6.75%
	State Universities Retirement System	6.75%



EACH EMPLOYER'S CONTRIBUTION RATE VARIES

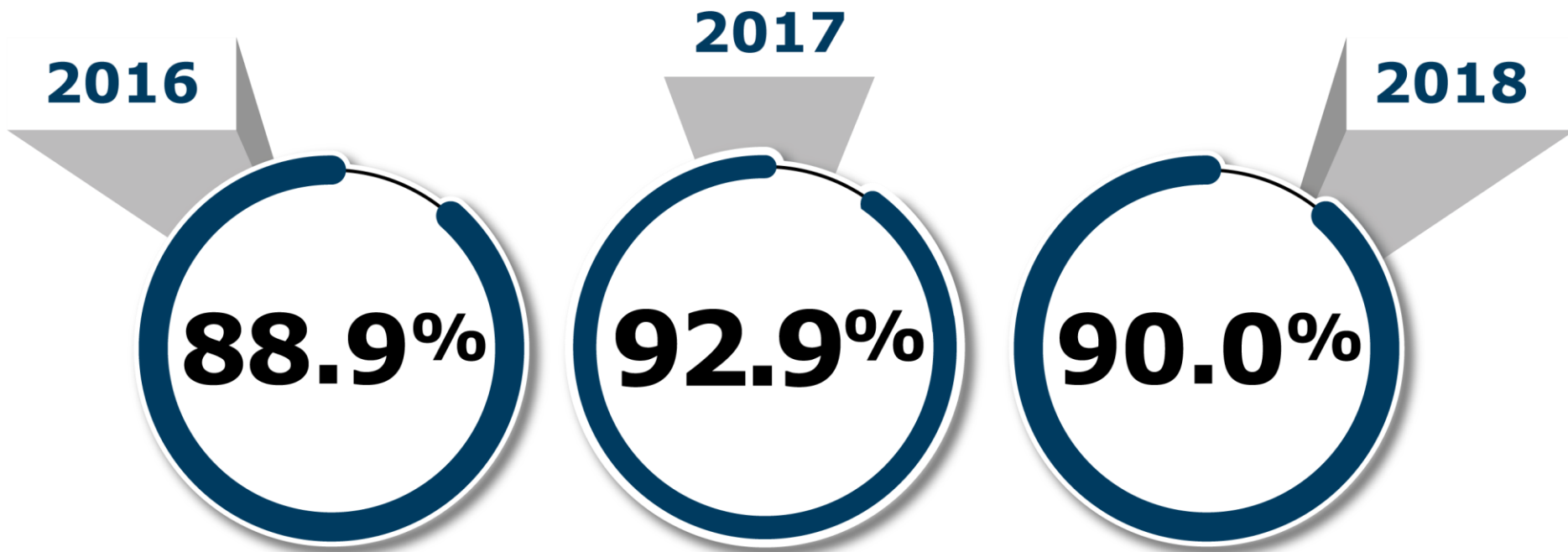
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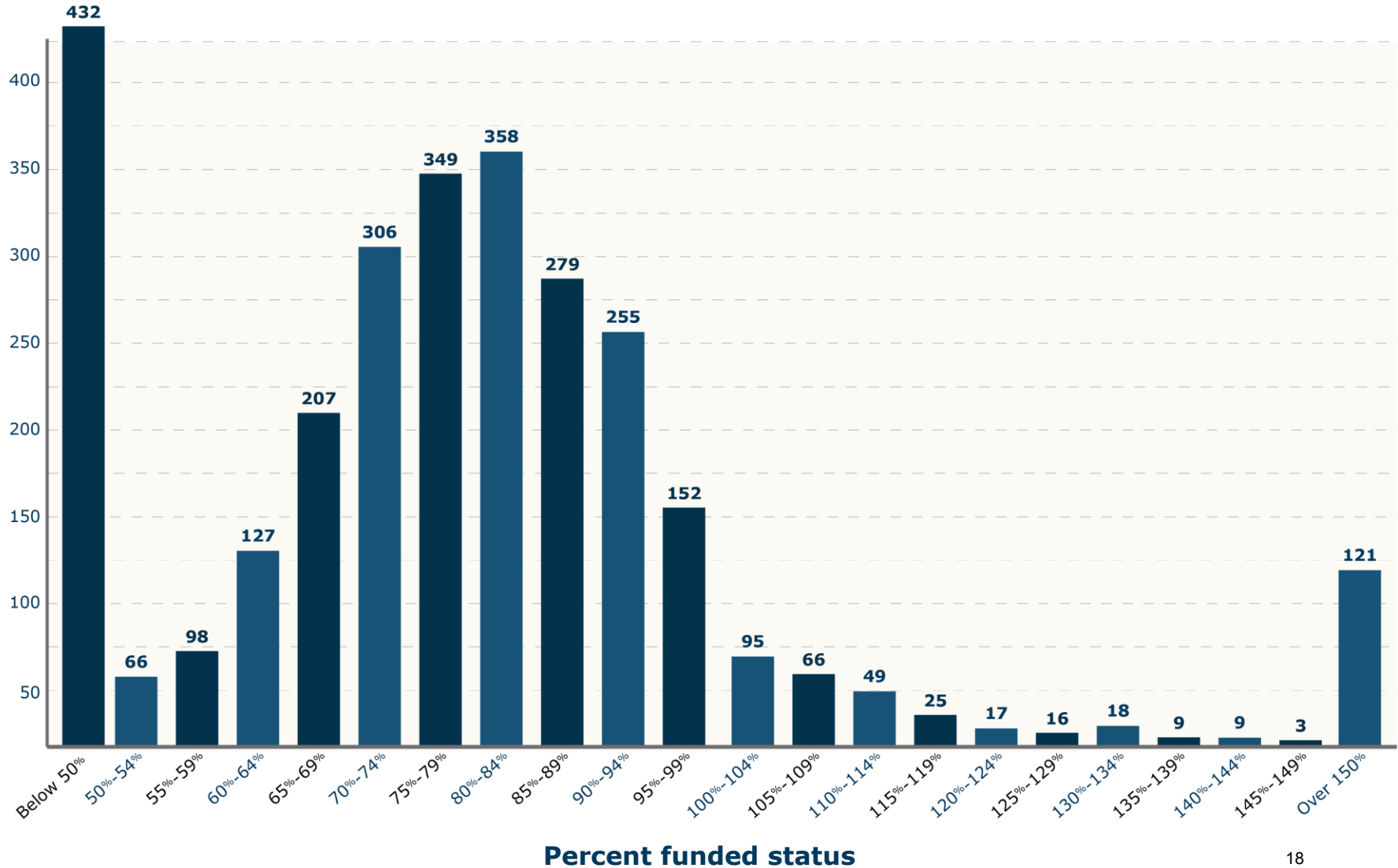
Contribution rates as a percentage of active member payroll

AVERAGE COST PROJECTIONS FOR 2020

	REGULAR	SLEP	ECO
RETIREMENT	10.08%	21.65%	71.81%
DISABILITY & DEATH	.21%	.21%	.23%
13TH PAYMENT	.62%	.62%	.62%
SLEP SUPPLEMENTAL LIABILITIES	-	2.00%	-
TOTAL	10.91%	24.48%	72.66%



EACH EMPLOYER'S FUNDED STATUS VARIES



**BILLION IN GROSS
INVESTMENT INCOME**

\$2.8

8.06%

**GROSS INVESTMENT
RATE OF RETURN**

**BILLION
IN ASSETS**

\$41.5

All figures are calculated through 2/28/2019.

653 Individual



IMRF is monitoring and advocating for your interests.



The IMRF Board of Trustees opposes legislation consolidating P&F pensions into IMRF.

Do you understand how IMRF determines how much your employer needs to contribute every month?

Your employer pays for the retirement benefits of only it's employees.

How your Employer Reserve Account works:

- **Credited with contributions made by your employer**
- **Credited investment gain or loss made on contributions**
- **Debited retirement costs of your employees**

Your employer's finances have no relationship to the pension assets and liabilities of IMRF's other 3,000 employers.

HOW IS YOUR EMPLOYER'S RATE CALCULATED?

22

1

IMRF provides demographic and financial data as of year-end to IMRF's actuaries.

2

Actuaries apply assumptions to the demographic and financial data.

3

The actuaries then produce an Actuarial Valuation for IMRF.

4

Actuaries rely on the Valuation to set contribution rates for each employer.

WHAT HAPPENS TO MONEY SENT TO IMRF?

IMRF had \$38.7 Billion in assets as of 12/31/2018 spread across 3 main accounts.

\$7.1

BILLION

**MEMBER
RESERVE**

\$7.5

BILLION

**EMPLOYER
RESERVE**

\$24.1

BILLION

**ANNUITANT
RESERVE**

Employer Reserve serves as a “Balancing Account.”



*Member Reserve and Annuitant Reserve accounts must be kept at 100% funded status. IMRF credits these accounts 7.25% yearly.



Assumptions are used to calculate how much money needs to be set aside to fund future benefits.



IMRF Board sets assumptions:

- Economic and Demographic
- Updated every three years

Demographic Assumptions:

- Active members that quit (withdrawal rates)
- Disability for active members
- Retirement for active members
- Merit and longevity pay for active members
- Mortality for active members, retirees, and their beneficiaries

Economic Assumptions:

- Price inflation = 2.5%
- Wage inflation = 3.25%
- Payroll growth = 2.5%
- Lowered investment return assumption from 7.5% to 7.25%

What happens when IMRF's actual experience does not align with its economic and demographic actuarial assumptions?

Any variance between our assumptions and our actual experience impacts your contribution rates.

Some variances are out of your control as an employer.

Example:

IMRF assumes a certain percentage of your workforce will file for disability at some point.

If in reality, a greater percentage of your workforce files for disability over time, this will increase your employer contribution rate in future years.

Some variances are in your control as an employer.

Example:

IMRF assumes that your workforce's wages will grow by 3.25% annually. If your workforce's wages grow by 5% annually, this will increase your employer contribution rate in future years.

2018 IMRF PENSION DOLLAR

The IMRF Pension Dollar Pensions are a shared responsibility.

Every dollar paid to IMRF retirees comes from three sources:

62¢

IMRF Investment
Earnings

26¢

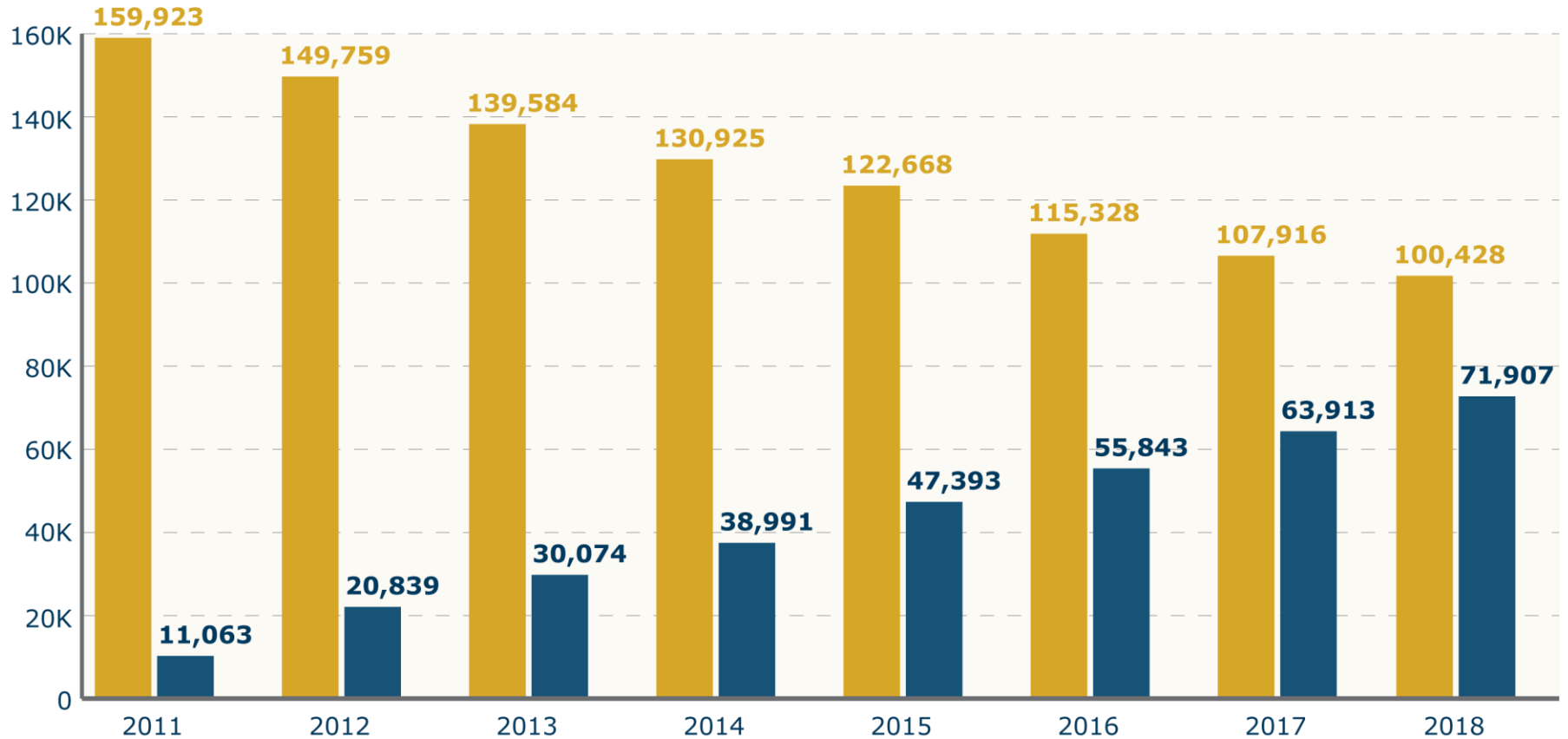
IMRF
Employers

12¢

IMRF
Members

NUMBER OF ACTIVE REGULAR PLAN MEMBERS

38

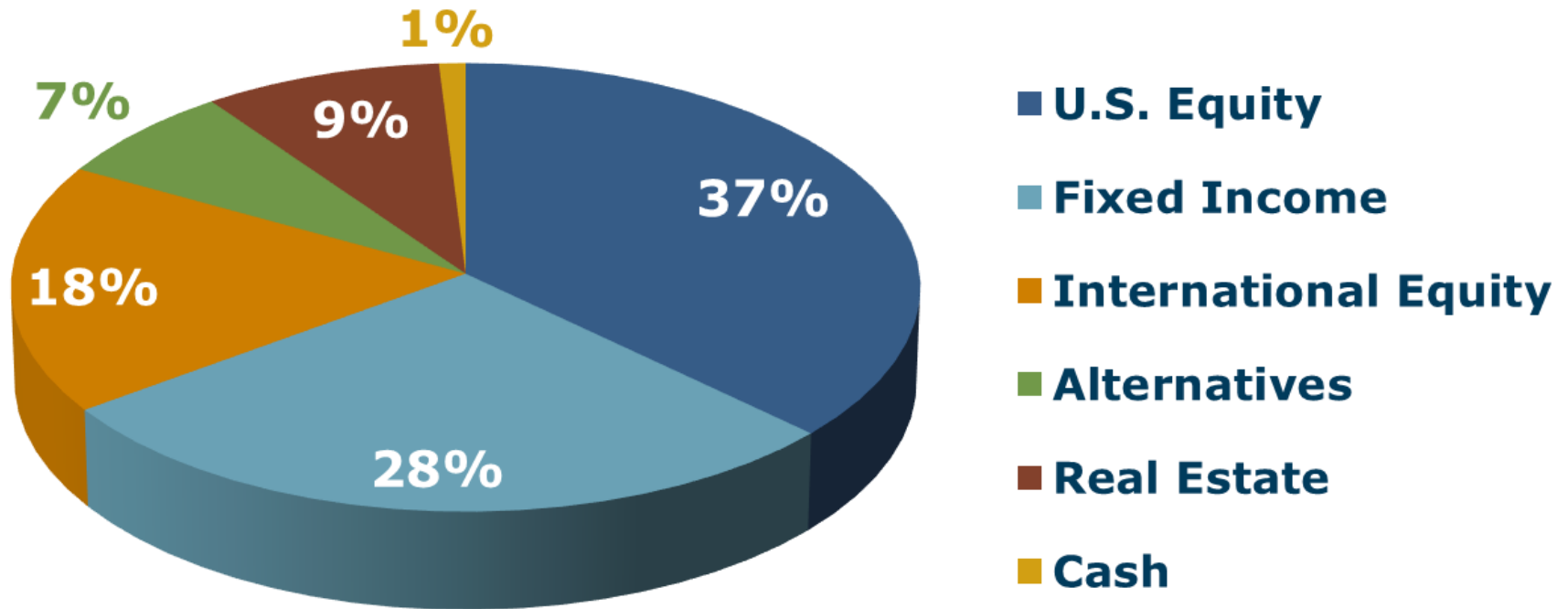


TIER 1

TIER 2

IMRF'S TARGET ASSET ALLOCATION

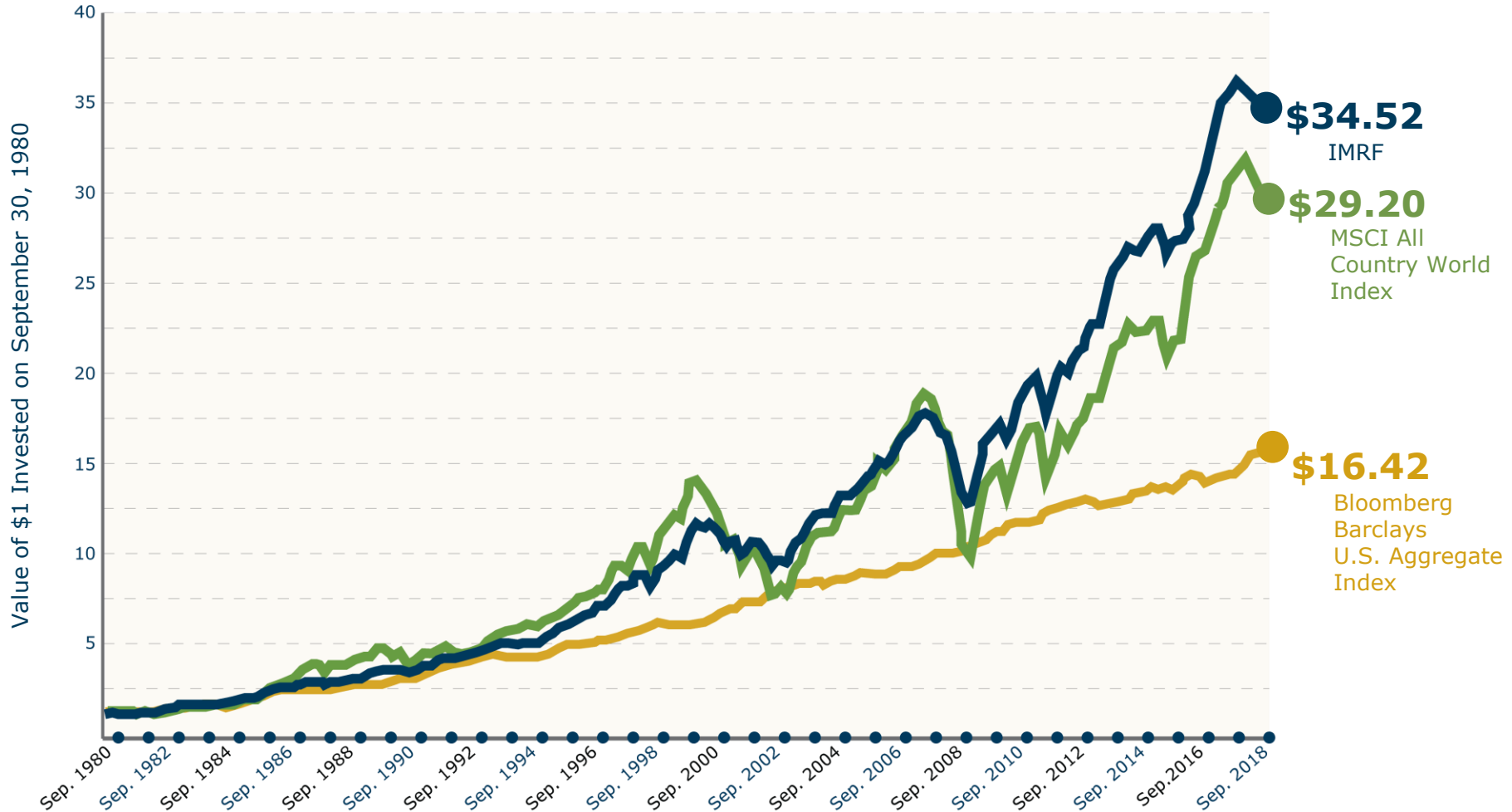
39



Points to Remember

GROWTH OF \$1

40





Brian Collins

Email: bcollins@imrf.org

Phone: 630-368-5355

Mark Nannini

Email: mnannini@imrf.org

Phone: 630-368-5345

Employer 800-number

1-800-728-7971

IMRF website

www.imrf.org

- Rate Meeting Presentation
- Comprehensive Annual Financial Report
- Annual Budget
- Preliminary Rate Notice – (Phase-in Rate)
- GASB 68 Resource Page
- GASB 50 (Employer Access)
- SOC-1 Document (Employer Access)



MEMORANDUM

Date: June 13, 2019

To: Financial Planning & Policy Committee

Commissioner Gordon Anderson, Chair
Commissioner Bryan Abbott
Commissioner Julia Goebel

From: Steve Holloway, Superintendent of Finance and Personnel

CC: Steve Wilson Emily Guynn Board of Park Commissioners
Jerry Ulrich

Subject: 2019 1st Quarter Financial Results – Agenda Item VI. D.

Attached is a copy of the 2019 1st Quarter Financial Statements.

The format continues to provide program results within the separate facilities/activities. Summaries of each major program area are provided as well. The Capital Projects List behind Tab 3 is the status through the end of March 2019.

There is no action required of the Committee.

If you have any questions, please feel free to give me a call.

Steve

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WILMETTE PARK DISTRICT

2019 FINANCIAL STATEMENTS



For Quarter Ending
March 31, 2019

Cook County, Illinois
Fiscal Year
2019

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Financial Statements as of March 31, 2019

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Wilmette Park District

Management Summary Revenue and Expense Statements As of March 31, 2019

As of March 31, 2019, combined revenue is higher than year-to-date budget in all revenue categories. Daily Fees, Rental Revenue, Retail Sales and Miscellaneous Revenue are at or near budgeted targets as of March 31. Property Tax collections, Fee Revenue and Membership Fees exceeded their revenue targets by a greater margin than expected. Departments throughout the District have shown an increase in 2019 winter programming. In addition, increases in the aforementioned areas are due to higher than anticipated camp registration and completed payments made toward camp activities. This resulted in operating revenue trending higher than budgeted.

Combined operating expenses are lower than budget by 8% across all categories.

The District is showing a surplus from Operations of \$7.3 million and an overall surplus of \$6.1 million.

The District 2019 revenue compared to 2018 is higher by 1% and operational surplus compared to 2018 is higher by 2%. Property Tax Revenue has evened out year over year. In the first 2 months of 2019, Property Tax Revenue was lower year over year due to the effect of the Tax Cuts and Jobs Act of 2017. The reason for the decrease was due to a majority of Wilmette residents paying their 2017 property tax bill before the end of calendar year 2017. The law applied a property tax deduction cap of \$10,000 for taxes paid in calendar year 2018. Therefore, we received an abundance of property tax revenue earlier than we anticipated.

The Lakefront Infrastructure/Beach House project expenditures totaled 96% of total capital expenditures as of March 31. With an anticipated completion of mid to late May, expenditures will ramp up over the next several months towards the project. As of March 31, capital spending is lower than the 2019 budget by 45%.

Steve Holloway
Superintendent of Finance and Personnel

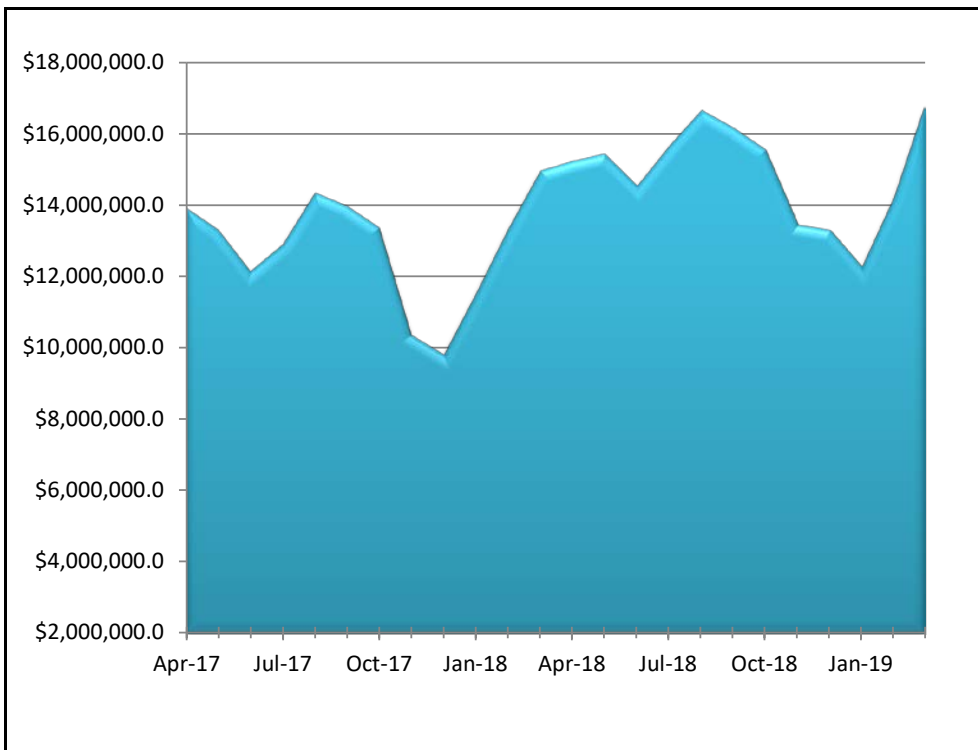
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Wilmette Park District
Treasurer's Cash Report
March-19

Summary of Cash

Bank / Institution Name	Balance @ 3/31/19	Interest Rate
JP Morgan Chase - Operating Account	\$ 2,980,533	0.70%
JP Morgan Chase - Payroll Account	-	0.70%
JP Morgan Chase - A/P Account	-	0.70%
Illinois Public Investment Pool	1,105,749	1.75%
Morgan Stanley Money Market	-	0.00%
Illinois Trust - Park District Asset Fund	<u>9,456,916</u>	2.18%
Total Cash on Account	\$ 13,543,198	
Cash Drawers & Petty Cash Funds	11,366	
Total Certificates of Deposit	<u>3,308,000</u>	(See Schedule A)
Total Cash	<u>\$ 16,862,564</u>	

NA-Not available



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Schedule A



Wilmette Park District

Summary of Investments

31-Mar-19

<u>Bank Name</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Days Invested</u>	<u>Amount Invested</u>	<u>Annualized Interest Earnings</u>
Franklin Syn Bank, Franklin, TN	09/20/18	05/20/19	1.47%	242	240,000	3,520
Rollstone Bank, Fitchburg, MA	06/20/18	05/20/19	2.02%	334	240,000	4,832
Cornerstone Bank, Nebraska	06/05/18	06/05/19	2.55%	365	243,000	6,197
Sonabank, Virginia	06/05/18	06/05/19	2.55%	365	243,000	6,197
CFG Community Bank, Maryland	06/05/18	06/05/19	1.47%	365	243,000	6,197
MUFG Union Bank, San Francisco, CA	06/19/18	06/19/19	2.30%	365	240,000	5,520
MS Bank, Salt Lake City, UT	06/21/18	06/21/19	2.30%	365	240,000	5,520
Kearny Bank N.J., Kearny, NJ	09/25/18	07/25/19	1.87%	303	240,000	4,483
Third Coast Bank, SSB, TX	02/14/18	08/13/19	2.25%	545	241,000	8,100
Farmers & Merchant Union Bank, WI	02/14/18	08/13/19	2.30%	545	241,000	8,300
First National Bank, Paragould, AR	02/14/18	08/13/19	2.21%	545	242,000	8,000
MS Private Bank, Purchase, NY	09/20/18	09/20/19	2.45%	365	240,000	5,880
Wells Fargo Bank, Sioux Falls, SD	09/28/18	12/23/19	2.55%	451	175,000	4,463
Ally Bank, Midvale, UT	06/21/18	12/23/19	2.46%	550	240,000	5,880
TOTALS	Average Return		2.51%		\$ 3,308,000	\$ 83,088

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Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Total District	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Property Taxes	\$4,260,199	\$4,223,925	\$4,156,720	\$67,205	1.6%	\$8,388,996
Daily Fees	105,313	119,971	108,119	11,852	11.0%	1,591,836
Fee Revenue	4,979,041	5,101,320	4,850,844	250,476	5.2%	11,543,001
Membership Fees	429,599	521,080	454,925	66,155	14.5%	2,239,093
Rental Revenue	878,907	892,982	873,066	19,917	2.3%	2,165,762
Retail Sales	34,012	39,236	36,881	2,355	6.4%	242,946
Miscellaneous Revenue	<u>179,846</u>	<u>115,684</u>	<u>82,992</u>	<u>32,692</u>	39.4%	<u>403,595</u>
Total Revenue	\$10,866,918	\$11,014,197	\$10,563,547	\$450,651	4.3%	\$26,575,229
Expenses						
Salaries & Wages	\$1,923,496	\$1,896,696	\$1,937,397	(\$40,701)	-2.1%	\$9,756,200
Employee Benefits	665,129	609,440	708,109	(98,669)	-13.9%	3,135,961
Contract Services	742,723	769,895	842,277	(72,381)	-8.6%	4,061,661
Utilities	185,051	175,126	198,765	(23,639)	-11.9%	1,024,867
Supplies	184,863	218,214	275,469	(57,255)	-20.8%	1,284,825
Repairs	<u>37,126</u>	<u>44,924</u>	<u>65,667</u>	<u>(20,743)</u>	-31.6%	<u>289,696</u>
Operating Expenses	\$3,738,388	\$3,714,296	\$4,027,685	(\$313,389)	-7.8%	\$19,553,210
Operating Surplus (Deficit)	\$7,128,530	\$7,299,901	\$6,535,862	\$764,040	11.7%	\$7,022,019
Non-Operating Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	N/A	\$0
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0
Non-Operating Expenses						
Capital	481,408	1,194,568	2,183,483	(988,915)	-45.3%	9,285,136
Debt Service	1,440	0	0	0	N/A	2,894,188
Capital Transfer	(0)	0	(0)	0	-100.0%	0
Overhead Transfer	<u>0</u>	<u>0</u>	<u>(39)</u>	<u>39</u>	-100.0%	<u>0</u>
Total Non-Operating Expenses	\$482,848	\$1,194,568	\$2,183,445	(\$988,877)	-45.3%	\$12,179,324
Net Non-Operating Surplus (Deficit)	(\$482,848)	(\$1,194,568)	(\$2,183,445)	\$988,877	-45.3%	(\$12,179,324)
Total Expenses	<u>\$4,221,236</u>	<u>\$4,908,864</u>	<u>\$6,211,130</u>	<u>(\$1,302,266)</u>	-21.0%	<u>\$31,732,534</u>
Net Surplus (Deficit)	\$6,645,682	\$6,105,333	\$4,352,417	\$1,752,916		(\$5,157,305)



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Administration

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Property Taxes	\$4,102,051	\$4,066,051	\$4,001,565	\$64,486	1.6%	\$8,078,996
Rental Revenue	24,700	6,300	6,300	0	0.0%	56,700
Miscellaneous Revenue	<u>80,817</u>	<u>87,526</u>	<u>54,053</u>	<u>33,473</u>	61.9%	<u>167,120</u>
Total Revenue	<u>\$4,207,568</u>	<u>\$4,159,877</u>	<u>\$4,061,917</u>	<u>\$97,959</u>	2.4%	<u>\$8,302,816</u>
Expenses						
Salaries & Wages	\$321,900	\$305,242	\$304,919	\$323	0.1%	\$1,233,012
Employee Benefits	440,265	413,922	469,020	(55,098)	-11.7%	1,893,169
Contract Services	291,393	313,270	344,224	(30,954)	-9.0%	1,289,006
Utilities	50,579	49,028	42,102	6,927	16.5%	173,289
Supplies	4,080	6,835	11,043	(4,208)	-38.1%	29,600
Repairs	<u>0</u>	<u>0</u>	<u>50</u>	<u>(50)</u>	-100.0%	<u>200</u>
Operating Expenses	\$1,108,217	\$1,088,297	\$1,171,357	(\$83,060)	-7.1%	\$4,618,276
Operating Surplus (Deficit)	\$3,099,351	\$3,071,579	\$2,890,560	\$181,019	6.3%	\$3,684,540
Non-Operating Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	N/A	\$0
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0
Non-Operating Expenses						
Capital	477,286	1,184,292	2,170,783	(986,492)	-45.4%	9,239,356
Debt Service	1,440	0	0	0	N/A	2,894,188
Capital Transfer	(234,907)	(237,500)	(237,500)	0	0.0%	(950,000)
Overhead Transfer	<u>(598,047)</u>	<u>(568,242)</u>	<u>(568,242)</u>	<u>0</u>	0.0%	<u>(2,272,969)</u>
Total Non-Operating Expenses	(\$354,228)	\$378,549	\$1,365,041	(\$986,492)	-72.3%	\$8,910,575
Net Non-Operating Surplus (Deficit)	\$354,228	(\$378,549)	(\$1,365,041)	\$986,492	-72.3%	(\$8,910,575)
Total Expenses	<u>\$753,990</u>	<u>\$1,466,847</u>	<u>\$2,536,398</u>	<u>(\$1,069,551)</u>	-42.2%	<u>\$13,528,851</u>
Net Surplus (Deficit)	\$3,453,578	\$2,693,030	\$1,525,520	\$1,167,511		(\$5,226,035)



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Parks & Planning

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Rental Revenue	\$5,533	\$5,830	\$5,663	\$167	3.0%	\$6,850
Miscellaneous Revenue	<u>44,074</u>	<u>38</u>	<u>796</u>	<u>(758)</u>	-95.2%	<u>4,400</u>
Total Revenue	<u>\$49,607</u>	<u>\$5,868</u>	<u>\$6,459</u>	<u>(\$591)</u>	-9.1%	<u>\$11,250</u>
Expenses						
Salaries & Wages	\$243,647	\$251,858	\$255,812	(\$3,954)	-1.5%	\$1,249,524
Employee Benefits	46,482	38,138	46,805	(8,667)	-18.5%	273,797
Contract Services	20,370	16,309	15,288	1,021	6.7%	219,812
Utilities	9,786	6,649	14,075	(7,426)	-52.8%	72,588
Supplies	19,382	33,012	44,267	(11,255)	-25.4%	217,600
Repairs	<u>5,147</u>	<u>9,434</u>	<u>19,968</u>	<u>(10,534)</u>	-52.8%	<u>78,500</u>
Operating Expenses	\$344,814	\$355,400	\$396,215	(\$40,815)	-10.3%	\$2,111,821
Operating Surplus (Deficit)	(\$295,207)	(\$349,532)	(\$389,756)	\$40,225	-10.3%	(\$2,100,571)
Operating Capital	560	3,460	2,764	696	25.2%	13,500
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Non Operating Expenses	\$560	\$3,460	\$2,764	\$696	25.2%	\$13,500
Total Expenses	<u>\$345,374</u>	<u>\$358,860</u>	<u>\$398,980</u>	<u>(\$40,120)</u>	-10.1%	<u>\$2,125,321</u>
Net Surplus (Deficit)	(\$295,767)	(\$352,992)	(\$392,521)	\$39,529		(\$2,114,071)

Recreation Facilities

Pool, Tennis, Golf, Ice and Platform Tennis

Budget Review

Summary by Revenue/Expense Category

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Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Recreation Facilities

(Pool, Tennis, Golf, Ice and
Platform Tennis Combined)

Platform Tennis Combined)	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$48,684	\$59,173	\$50,155	\$9,018	18.0%	\$1,087,088
Fee Revenue	1,074,917	1,096,140	1,068,828	27,312	2.6%	2,502,585
Membership Fees	226,104	272,508	242,391	30,116	12.4%	1,148,620
Rental Revenue	456,118	471,533	458,970	12,563	2.7%	1,451,148
Retail Sales	30,412	35,750	33,294	2,456	7.4%	223,050
Miscellaneous Revenue	<u>35,974</u>	<u>20,853</u>	<u>17,098</u>	<u>3,755</u>	22.0%	150,726
Total Revenue	<u>\$1,872,209</u>	<u>\$1,955,956</u>	<u>\$1,870,737</u>	<u>\$85,219</u>	4.6%	<u>\$6,563,217</u>
Expenses						
Salaries & Wages	\$546,058	\$509,349	\$569,857	(\$60,509)	-10.6%	\$2,841,068
Employee Benefits	77,987	62,928	84,103	(21,175)	-25.2%	416,843
Contract Services	74,781	80,628	85,625	(4,997)	-5.8%	426,017
Utilities	74,653	70,887	87,921	(17,034)	-19.4%	501,818
Supplies	72,446	85,219	95,533	(10,315)	-10.8%	483,855
Repairs	<u>21,613</u>	<u>26,979</u>	<u>36,483</u>	<u>(9,504)</u>	-26.1%	<u>162,556</u>
Operating Expenses	\$867,537	\$835,989	\$959,522	(\$123,533)	-12.9%	\$4,832,157
Operating Surplus (Deficit)	\$1,004,673	\$1,119,967	\$911,216	\$208,752	22.9%	\$1,731,060
Operating Capital	2,190	4,233	8,043	(3,810)	-47.4%	22,255
Capital Transfer	131,198	133,750	133,750	0	0.0%	535,000
Overhead Transfer	<u>270,562</u>	<u>240,625</u>	<u>240,625</u>	<u>0</u>	0.0%	<u>962,500</u>
Non Operating Expenses	\$403,949	\$378,608	\$382,418	(\$3,810)	-1.0%	\$1,519,755
Total Expenses	<u>\$1,271,486</u>	<u>\$1,214,597</u>	<u>\$1,341,940</u>	<u>(\$127,343)</u>	-9.5%	<u>\$6,351,912</u>
Net Surplus (Deficit)	\$600,723	\$741,359	\$528,798	\$212,562		\$211,305



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Pool Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$1,398	\$1,638	\$1,468	\$170	11.6%	\$190,511
Fee Revenue	20,999	23,853	21,646	2,207	10.2%	102,446
Membership Fees	85,582	141,315	161,378	(20,064)	-12.4%	593,580
Rental Revenue	0	16,634	0	16,634	N/A	25,481
Retail Sales	0	0	0	0	N/A	1,000
Miscellaneous Revenue	<u>788</u>	<u>0</u>	<u>962</u>	<u>(962)</u>	-100.0%	<u>32,928</u>
Total Revenue	<u>\$108,767</u>	<u>\$183,440</u>	<u>\$185,455</u>	<u>(\$2,015)</u>	-1.1%	<u>\$945,946</u>
Expenses						
Salaries & Wages	\$9,916	\$9,703	\$10,057	(\$354)	-3.5%	\$338,606
Employee Benefits	7,400	4,442	9,902	(5,460)	-55.1%	22,260
Contract Services	9,054	5,529	7,686	(2,157)	-28.1%	59,594
Utilities	5,006	4,954	4,929	26	0.5%	137,193
Supplies	671	3,398	1,350	2,048	151.7%	56,932
Repairs	<u>4,219</u>	<u>8,709</u>	<u>8,445</u>	<u>264</u>	3.1%	<u>33,779</u>
Operating Expenses	<u>\$36,267</u>	<u>\$36,736</u>	<u>\$42,369</u>	<u>(\$5,633)</u>	-13.3%	<u>\$648,364</u>
Operating Surplus (Deficit)	\$72,500	\$146,704	\$143,086	\$3,618	2.5%	\$297,582
Operating Capital	0	0	0	0	N/A	6,300
Capital Transfer	18,743	18,750	18,750	0	0.0%	75,000
Overhead Transfer	<u>41,234</u>	<u>41,250</u>	<u>41,250</u>	<u>0</u>	0.0%	<u>165,000</u>
Non Operating Expenses	<u>\$59,976</u>	<u>\$60,000</u>	<u>\$60,000</u>	<u>\$0</u>	0.0%	<u>\$246,300</u>
Total Expenses	<u>\$96,243</u>	<u>\$96,736</u>	<u>\$102,369</u>	<u>(\$5,633)</u>	-5.5%	<u>\$894,664</u>
Net Surplus (Deficit)	\$12,524	\$86,704	\$83,086	\$3,618		\$51,282



Budget Report
Program Summary
For Period Ending: **31-Mar-19**

Recreation Facilities

		YTD Actual			YTD	Variance To	%	Total Year		
		Prior	Current		Budget	Budget	To Budget	Budget		
Pool Operations										
Program 100 - Operations										
Revenue	\$	87,768	\$	159,587	\$	163,809	\$	(4,222)	-2.6%	843,501
Expense		<u>96,243</u>		<u>96,736</u>		<u>102,369</u>		<u>(5,633)</u>	-5.8%	846,833
Surplus (Deficit):		(8,475)		62,851		61,440		1,411	39.4%	(3,332)
									Gr. Margin (YTD)	
Program 150 - Private Lessons										
Revenue		0		0		0		0	N/A	4,500
Expense		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	N/A	2,520
Surplus (Deficit):		0		0		0		0	N/A	1,980
									Gr. Margin (YTD)	
Program 153 - Swim Lessons										
Revenue		9,452		7,918		9,736		(1,818)	-23.0%	33,341
Expense		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	N/A	10,677
Surplus (Deficit):		9,452		7,918		9,736		(1,818)	100.0%	22,664
									Gr. Margin (YTD)	
Program 155 - Camp Lessons										
Revenue		0		0		0		0	N/A	34,526
Expense		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	N/A	19,672
Surplus (Deficit):		0		0		0		0	N/A	14,854
									Gr. Margin (YTD)	
Program 157 - Diving Lessons										
Revenue		11,547		15,935		11,911		4,024	25.3%	18,475
Expense		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	N/A	9,772
Surplus (Deficit):		11,547		15,935		11,911		4,024	100.0%	8,703
									Gr. Margin (YTD)	
Program 159 - Masters Swimming										
Revenue		0		0		0		0	N/A	11,604
Expense		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	N/A	5,191
Surplus (Deficit):		0		0		0		0	N/A	6,413
									Gr. Margin (YTD)	
Total Pool Operations										
Revenue	\$	108,767	\$	183,440	\$	185,455	\$	(2,015)	-1.1%	945,947
Expense		<u>96,243</u>		<u>96,736</u>		<u>102,369</u>		<u>(5,633)</u>	-5.8%	894,664
Surplus (Deficit):	\$	12,524	\$	86,704	\$	83,086	\$	3,618	47.3%	51,282
									Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Tennis Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$1,467	\$1,582	\$1,313	\$269	20.5%	\$4,148
Fee Revenue	726,167	763,510	734,817	28,693	3.9%	1,571,159
Membership Fees	3,170	3,209	3,213	(4)	-0.1%	96,088
Rental Revenue	137,012	129,378	135,431	(6,053)	-4.5%	292,471
Retail Sales	24,225	28,818	30,705	(1,887)	-6.1%	111,250
Miscellaneous Revenue	<u>6,976</u>	<u>1,143</u>	<u>45</u>	<u>1,098</u>	2428.3%	<u>150</u>
Total Revenue	<u>\$899,017</u>	<u>\$927,640</u>	<u>\$905,524</u>	<u>\$22,116</u>	2.4%	<u>\$2,075,266</u>
Expenses						
Salaries & Wages	\$229,969	\$227,709	\$250,647	(\$22,938)	-9.2%	\$1,003,971
Employee Benefits	26,401	25,064	30,268	(5,204)	-17.2%	168,033
Contract Services	17,170	21,302	25,282	(3,980)	-15.7%	87,882
Utilities	18,613	16,977	18,762	(1,785)	-9.5%	98,559
Supplies	23,172	23,296	18,914	4,382	23.2%	94,775
Repairs	<u>333</u>	<u>380</u>	<u>1,775</u>	<u>(1,395)</u>	-78.6%	<u>7,100</u>
Operating Expenses	\$315,658	\$314,727	\$345,648	(\$30,921)	-8.9%	\$1,460,320
Operating Surplus (Deficit)	\$583,360	\$612,913	\$559,876	\$53,037	9.5%	\$614,946
Capital Transfer	49,980	50,000	50,000	0	0.0%	200,000
Overhead Transfer	<u>75,595</u>	<u>75,625</u>	<u>75,625</u>	<u>0</u>	0.0%	<u>302,500</u>
Non Operating Expenses	\$125,575	\$125,625	\$125,625	\$0	0.0%	\$502,500
Total Expenses	<u>\$441,232</u>	<u>\$440,352</u>	<u>\$471,273</u>	<u>(\$30,921)</u>	-6.6%	<u>\$1,962,820</u>
Net Surplus (Deficit)	\$457,785	\$487,288	\$434,251	\$53,037		\$112,446



Budget Report
Program Summary
For Period Ending: **31-Mar-19**

Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Tennis Operations						
Program 100 - Operations						
Revenue	\$ 141,690	\$ 133,818	\$ 140,002	\$ (6,184)	-4.6%	392,857
Expense	<u>270,160</u>	<u>270,468</u>	<u>291,342</u>	<u>(20,873)</u>	-7.7%	1,215,486
Surplus (Deficit):	(128,470)	(136,650)	(151,340)	14,690	-102.1%	(822,629)
					Gr. Margin (YTD)	
Program: 120 - Pro Shop						
Revenue	31,160	30,312	30,705	(393)	-1.3%	111,250
Expense	<u>25,669</u>	<u>24,083</u>	<u>21,672</u>	<u>2,411</u>	10.0%	91,930
Surplus (Deficit):	5,490	6,229	9,033	(2,804)	20.5%	19,320
					Gr. Margin (YTD)	
Program: 160 - Basic Tennis						
Revenue	117,140	134,286	129,257	5,028	3.7%	244,020
Expense	<u>15,246</u>	<u>19,114</u>	<u>15,728</u>	<u>3,386</u>	17.7%	62,912
Surplus (Deficit):	101,894	115,172	113,529	1,642	85.8%	181,108
					Gr. Margin (YTD)	
Program: 161 - Jr. Excellence						
Revenue	96,386	108,621	86,325	22,296	20.5%	188,319
Expense	<u>18,588</u>	<u>18,804</u>	<u>21,272</u>	<u>(2,468)</u>	-13.1%	84,012
Surplus (Deficit):	77,798	89,817	65,054	24,764	82.7%	104,307
					Gr. Margin (YTD)	
Program: 162 - Camps						
Revenue	144,408	158,782	144,797	13,985	8.8%	215,184
Expense	<u>1,196</u>	<u>0</u>	<u>280</u>	<u>(280)</u>	N/A	89,757
Surplus (Deficit):	143,212	158,782	144,517	14,265	100.0%	125,427
					Gr. Margin (YTD)	
Program: 163 - Jr. Special						
Revenue	11,134	19,096	10,740	8,356	43.8%	23,440
Expense	<u>1,668</u>	<u>1,830</u>	<u>2,062</u>	<u>(232)</u>	-12.7%	6,030
Surplus (Deficit):	9,466	17,266	8,678	8,588	90.4%	17,410
					Gr. Margin (YTD)	
Program: 164 - Private Lessons						
Revenue	55,468	61,557	61,186	370	0.6%	204,705
Expense	<u>31,335</u>	<u>33,401</u>	<u>34,754</u>	<u>(1,353)</u>	-4.0%	107,100
Surplus (Deficit):	24,132	28,155	26,432	1,723	45.7%	97,605
					Gr. Margin (YTD)	
Program: 165 - Adult Basic Tennis						
Revenue	32,798	30,399	33,397	(2,998)	-9.9%	69,303
Expense	<u>5,605</u>	<u>4,758</u>	<u>6,414</u>	<u>(1,655)</u>	-34.8%	23,400
Surplus (Deficit):	27,193	25,641	26,983	(1,342)	84.3%	45,903
					Gr. Margin (YTD)	
Program: 166 - Adult Drill						
Revenue	259,161	243,685	260,715	(17,031)	-7.0%	600,588
Expense	<u>70,082</u>	<u>66,649</u>	<u>76,346</u>	<u>(9,698)</u>	-14.6%	277,825
Surplus (Deficit):	189,079	177,036	184,369	(7,333)	72.6%	322,763
					Gr. Margin (YTD)	
Program: 167 - Baby Sitting						
Revenue	880	0	0	0	N/A	-
Expense	<u>1,119</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	-
Surplus (Deficit):	(239)	0	0	0	N/A	-
					Gr. Margin (YTD)	
Program: 168 - Special Events						
Revenue	8,793	7,085	8,398	(1,313)	-18.5%	25,600
Expense	<u>563</u>	<u>1,245</u>	<u>1,403</u>	<u>(158)</u>	-12.7%	4,368
Surplus (Deficit):	8,230	5,840	6,995	(1,155)	82.4%	21,232
					Gr. Margin (YTD)	
Total Tennis Operations						
Revenue	\$ 899,017	\$ 927,640	\$ 905,524	\$ 22,116	2.4%	\$ 2,075,266
Expense	<u>441,232</u>	<u>440,352</u>	<u>471,273</u>	<u>(30,921)</u>	-7.0%	<u>1,962,820</u>
Surplus (Deficit):	\$ 457,785	\$ 487,288	\$ 434,251	\$ 53,037	52.5%	112,446
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Golf Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$20,982	\$29,633	\$21,769	\$7,864	36.1%	\$809,741
Fee Revenue	46,215	49,922	55,518	(5,597)	-10.1%	224,998
Membership Fees	123,869	114,851	63,858	50,993	79.9%	241,229
Rental Revenue	7,484	8,045	4,560	3,486	76.5%	199,679
Retail Sales	5,541	6,080	2,144	3,937	183.6%	108,000
Miscellaneous Revenue	<u>19,173</u>	<u>11,820</u>	<u>11,040</u>	<u>780</u>	7.1%	<u>87,400</u>
Total Revenue	<u>\$223,263</u>	<u>\$220,351</u>	<u>\$158,888</u>	<u>\$61,462</u>	38.7%	<u>\$1,671,047</u>
Expenses						
Salaries & Wages	\$135,968	\$126,856	\$152,744	(\$25,888)	-16.9%	\$826,175
Employee Benefits	26,283	17,176	24,782	(7,606)	-30.7%	129,285
Contract Services	17,724	15,314	23,256	(7,942)	-34.2%	119,397
Utilities	16,077	13,948	16,768	(2,820)	-16.8%	86,126
Supplies	34,227	44,686	59,112	(14,425)	-24.4%	287,426
Repairs	<u>13,426</u>	<u>7,507</u>	<u>15,517</u>	<u>(8,010)</u>	-51.6%	<u>78,677</u>
Operating Expenses	\$243,705	\$225,487	\$292,178	(\$66,692)	-22.8%	\$1,527,086
Operating Surplus (Deficit)	(\$20,442)	(\$5,136)	(\$133,290)	\$128,154	-96.1%	\$143,961
Operating Capital	2,190	2,764	3,793	(1,029)	-27.1%	10,955
Capital Transfer	0	0	0	0	N/A	0
Overhead Transfer	<u>79,513</u>	<u>49,500</u>	<u>49,500</u>	<u>0</u>	0.0%	<u>198,000</u>
Non Operating Expenses	\$81,703	\$52,264	\$53,293	(\$1,029)	-1.9%	\$208,955
Total Expenses	<u>\$325,409</u>	<u>\$277,751</u>	<u>\$345,471</u>	<u>(\$67,720)</u>	-19.6%	<u>\$1,736,041</u>
Net Surplus (Deficit)	(\$102,145)	(\$57,400)	(\$186,583)	\$129,183		(\$64,994)



Budget Report
Program Summary
For Period Ending: **31-Mar-19**

Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Golf Operations						
Program 100 - Operations						
Revenue	\$ 155,786	\$ 157,033	\$ 91,674	\$ 65,359	41.6%	1,328,910
Expense	<u>173,239</u>	<u>158,204</u>	<u>186,001</u>	<u>(27,797)</u>	-17.6%	857,697
Surplus (Deficit):	(17,453)	(1,171)	(94,327)	93,156	-0.7%	471,214
					Gr. Margin (YTD)	
Program: 120 - Pro Shop						
Revenue	10,141	10,031	6,029	4,002	39.9%	116,000
Expense	<u>5,113</u>	<u>6,190</u>	<u>5,474</u>	<u>716</u>	11.6%	81,819
Surplus (Deficit):	5,027	3,842	556	3,286	38.3%	34,181
					Gr. Margin (YTD)	
Program: 170 - Lessons - Private						
Revenue	1,045	110	280	(170)	-154.9%	12,086
Expense	<u>762</u>	<u>0</u>	<u>158</u>	<u>(158)</u>	N/A	10,853
Surplus (Deficit):	283	110	123	(13)	100.0%	1,234
					Gr. Margin (YTD)	
Program: 171 - Lessons - Group						
Revenue	4,604	7,322	4,406	2,917	39.8%	10,313
Expense	<u>0</u>	<u>900</u>	<u>815</u>	<u>86</u>	9.5%	5,430
Surplus (Deficit):	4,604	6,422	3,591	2,831	87.7%	4,883
					Gr. Margin (YTD)	
Program: 172 - Camps						
Revenue	39,912	42,324	50,832	(8,508)	-20.1%	80,571
Expense	<u>0</u>	<u>0</u>	<u>1,600</u>	<u>(1,600)</u>	N/A	27,688
Surplus (Deficit):	39,912	42,324	49,232	(6,908)	100.0%	52,883
					Gr. Margin (YTD)	
Program: 176 - Maintenance						
Revenue	5	2	125	(123)	-6147.5%	500
Expense	<u>109,984</u>	<u>106,959</u>	<u>142,650</u>	<u>(35,691)</u>	-33.4%	734,604
Surplus (Deficit):	(109,979)	(106,957)	(142,525)	35,568	-5347853.0%	(734,104)
					Gr. Margin (YTD)	
Program: 178 - Driving Range						
Revenue	3,171	3,232	5,542	(2,311)	-71.5%	122,667
Expense	<u>6,278</u>	<u>5,498</u>	<u>8,775</u>	<u>(3,277)</u>	-59.6%	17,950
Surplus (Deficit):	(3,107)	(2,267)	(3,233)	966	-70.1%	104,717
					Gr. Margin (YTD)	
Program: 179 - Golf Project Surcharge						
Revenue	8,601	297	0	297	100.0%	-
Expense	<u>30,033</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	-
Surplus (Deficit):	(21,432)	297	0	297	100.0%	-
					Gr. Margin (YTD)	
Total Golf Operations						
Revenue	\$ 223,263	\$ 220,351	\$ 158,888	\$ 61,462	27.9%	1,671,048
Expense	<u>325,409</u>	<u>277,751</u>	<u>345,471</u>	<u>(67,720)</u>	-24.4%	1,736,040
Surplus (Deficit):	\$ (102,145)	\$ (57,400)	\$ (186,583)	\$ 129,183	-26.0%	(64,993)
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Ice Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$24,837	\$26,320	\$25,606	\$714	2.8%	\$82,688
Fee Revenue	203,518	171,687	216,606	(44,919)	-20.7%	436,786
Membership Fees	13,086	13,227	13,547	(320)	-2.4%	37,637
Rental Revenue	305,183	312,559	312,910	(352)	-0.1%	918,011
Miscellaneous Revenue	<u>9,037</u>	<u>7,890</u>	<u>5,050</u>	<u>2,840</u>	56.2%	<u>30,248</u>
Total Revenue	<u>\$555,661</u>	<u>\$531,683</u>	<u>\$573,719</u>	<u>(\$42,036)</u>	-7.3%	<u>\$1,505,370</u>
Expenses						
Salaries & Wages	\$116,240	\$116,824	\$116,656	\$168	0.1%	\$482,804
Employee Benefits	17,854	16,203	19,100	(2,897)	-15.2%	96,823
Contract Services	24,855	20,728	23,681	(2,953)	-12.5%	112,789
Utilities	28,972	26,811	39,199	(12,388)	-31.6%	158,242
Supplies	14,185	13,569	15,033	(1,465)	-9.7%	37,222
Repairs	<u>3,250</u>	<u>8,105</u>	<u>9,496</u>	<u>(1,391)</u>	-14.6%	<u>38,000</u>
Operating Expenses	\$205,355	\$202,240	\$223,166	(\$20,926)	-9.4%	\$925,880
Operating Surplus (Deficit)	\$350,306	\$329,443	\$350,554	(\$21,110)	-6.0%	\$579,490
Operating Capital	0	1,469	4,000	(2,531)	-63.3%	4,000
Capital Transfer	49,980	50,000	50,000	0	0.0%	200,000
Overhead Transfer	<u>67,348</u>	<u>67,375</u>	<u>67,375</u>	<u>0</u>	0.0%	<u>269,500</u>
Non Operating Expenses	\$117,328	\$118,844	\$121,375	(\$2,531)	-2.1%	\$473,500
Total Expenses	<u>\$322,683</u>	<u>\$321,084</u>	<u>\$344,541</u>	<u>(\$23,457)</u>	-6.8%	<u>\$1,399,380</u>
Net Surplus (Deficit)	\$232,978	\$210,599	\$229,179	(\$18,579)		\$105,990



Budget Report
Program Summary
For Period Ending: **31-Mar-19**

Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Ice Operations						
Program 100 - Operations						
Revenue	\$ 352,092	\$ 359,602	\$ 357,062	\$ 2,540	0.7%	\$ 1,049,192
Expense	<u>297,262</u>	<u>296,494</u>	<u>319,166</u>	<u>(22,672)</u>	-7.6%	<u>1,302,429</u>
Surplus (Deficit):	54,831	63,108	37,896	25,212	17.5%	(253,237)
					Gr. Margin (YTD)	
Program: 190 - Lessons - Beginner						
Revenue	41,837	35,264	40,626	(5,362)	-15.2%	61,555
Expense	<u>5,344</u>	<u>5,758</u>	<u>5,487</u>	<u>271</u>	4.7%	<u>20,960</u>
Surplus (Deficit):	36,494	29,506	35,139	(5,633)	83.7%	40,595
					Gr. Margin (YTD)	
Program: 192 - Lessons - Intermediate						
Revenue	47,250	43,575	50,657	(7,082)	-16.3%	94,421
Expense	<u>2,443</u>	<u>2,709</u>	<u>2,555</u>	<u>153</u>	5.7%	<u>8,533</u>
Surplus (Deficit):	44,807	40,866	48,101	(7,235)	93.8%	85,888
					Gr. Margin (YTD)	
Program: 193 - Lessons - Advanced						
Revenue	37,764	42,930	51,340	(8,410)	-19.6%	96,449
Expense	<u>5,016</u>	<u>5,389</u>	<u>5,512</u>	<u>(123)</u>	-2.3%	<u>16,658</u>
Surplus (Deficit):	32,749	37,541	45,828	(8,287)	87.4%	79,792
					Gr. Margin (YTD)	
Program: 194 - Lessons - Teen/Adult						
Revenue	1,146	1,847	1,604	243	13.2%	2,709
Expense	<u>25</u>	<u>0</u>	<u>46</u>	<u>(46)</u>	N/A	<u>186</u>
Surplus (Deficit):	1,121	1,847	1,558	290	100.0%	2,523
					Gr. Margin (YTD)	
Program: 195 - Lessons - Hockey						
Revenue	20,974	11,352	22,193	(10,841)	-95.5%	47,309
Expense	<u>1,439</u>	<u>1,624</u>	<u>1,485</u>	<u>139</u>	8.6%	<u>4,917</u>
Surplus (Deficit):	19,535	9,728	20,708	(10,980)	85.7%	42,393
					Gr. Margin (YTD)	
Program: 196 - Camps						
Revenue	30,561	17,133	29,111	(11,978)	-69.9%	58,656
Expense	<u>327</u>	<u>47</u>	<u>52</u>	<u>(4)</u>	-9.5%	<u>16,979</u>
Surplus (Deficit):	30,233	17,085	29,059	(11,974)	99.7%	41,677
					Gr. Margin (YTD)	
Program: 197 - Ice Show						
Revenue	20,595	19,564	21,127	(1,562)	-8.0%	40,467
Expense	<u>10,284</u>	<u>9,062</u>	<u>10,237</u>	<u>(1,175)</u>	-13.0%	<u>26,645</u>
Surplus (Deficit):	10,311	10,502	10,890	(387)	53.7%	13,822
					Gr. Margin (YTD)	
Program: 198 - Summer Competitive						
Revenue	3,441	415	0	415	100.0%	51,012
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	3,441	415	0	415	100.0%	51,012
					Gr. Margin (YTD)	
Program: 199 - Special Events						
Revenue	0	0	0	0	N/A	3,600
Expense	<u>544</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>2,075</u>
Surplus (Deficit):	(544)	0	0	0	N/A	1,525
					Gr. Margin (YTD)	
Total Ice Operations						
Revenue	\$ 555,661	\$ 531,683	\$ 573,719	\$ (42,036)	-7.9%	1,505,370
Expense	<u>322,683</u>	<u>321,084</u>	<u>344,541</u>	<u>(23,457)</u>	-7.3%	<u>1,399,380</u>
Surplus (Deficit):	\$ 232,978	\$ 210,599	\$ 229,179	\$ (18,579)	39.6%	105,989
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Platform Tennis

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$78,019	\$87,168	\$40,241	\$46,927	116.6%	\$167,196
Membership Fees	398	(94)	395	(489)	-123.8%	180,086
Rental Revenue	6,439	4,916	6,069	(1,153)	-19.0%	15,506
Retail Sales	646	852	445	406	91.2%	2,800
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Revenue	<u>\$85,502</u>	<u>\$92,842</u>	<u>\$47,151</u>	<u>\$45,692</u>	96.9%	<u>\$365,588</u>
Expenses						
Salaries & Wages	\$53,964	\$28,256	\$39,754	(\$11,497)	-28.9%	\$189,512
Employee Benefits	48	43	50	(7)	-14.0%	442
Contract Services	5,978	17,755	5,721	12,034	210.4%	46,355
Utilities	5,985	8,196	8,263	(66)	-0.8%	21,698
Supplies	192	270	1,125	(855)	-76.0%	7,500
Repairs	<u>384</u>	<u>2,278</u>	<u>1,250</u>	<u>1,029</u>	82.3%	<u>5,000</u>
Operating Expenses	\$66,552	\$56,799	\$56,161	\$638	1.1%	\$270,507
Operating Surplus (Deficit)	\$18,950	\$36,043	(\$9,010)	\$45,054	-500.0%	\$95,081
Operating Capital	0	0	250	(250)	-100.0%	1,000
Capital Transfer	12,495	15,000	15,000	0	0.0%	60,000
Overhead Transfer	<u>6,872</u>	<u>6,875</u>	<u>6,875</u>	<u>0</u>	0.0%	<u>27,500</u>
Non Operating Expenses	\$19,367	\$21,875	\$22,125	(\$250)	-1.1%	\$88,500
Total Expenses	<u>\$85,919</u>	<u>\$78,674</u>	<u>\$78,286</u>	<u>\$388</u>	0.5%	<u>\$359,007</u>
Net Surplus (Deficit)	(\$418)	\$14,168	(\$31,135)	\$45,304		\$6,581



Budget Report
Program Summary
For Period Ending: **31-Mar-19**

Recreation Facilities

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Platform Tennis						
Program 100 - Operations						
Revenue	\$ 6,927	\$ 17,896	\$ 6,464	\$ 11,432	63.9%	\$ 221,592
Expense	<u>76,185</u>	<u>71,829</u>	<u>60,024</u>	<u>11,804</u>	16.4%	<u>238,847</u>
Surplus (Deficit):	\$ (69,258)	\$ (53,933)	\$ (53,560)	\$ (372)	-301.4%	\$ (17,255)
					Gr. Margin (YTD)	
Program: 120 - Pro Shop						
Revenue	646	852	445	406	47.7%	2,800
Expense	<u>0</u>	<u>0</u>	<u>800</u>	<u>(800)</u>	N/A	<u>3,200</u>
Surplus (Deficit):	646	852	(354)	1,206	100.0%	(400)
					Gr. Margin (YTD)	
Program: 180 - Lessons						
Revenue	77,929	74,094	40,241	33,853	45.7%	141,196
Expense	<u>9,734</u>	<u>6,845</u>	<u>17,462</u>	<u>(10,617)</u>	-155.1%	<u>116,960</u>
Surplus (Deficit):	68,195	67,249	22,779	44,470	90.8%	24,236
					Gr. Margin (YTD)	
Total Platform Tennis						
Revenue	\$ 85,502	\$ 92,842	\$ 47,151	\$ 45,692	49.2%	365,588
Expense	<u>85,919</u>	<u>78,674</u>	<u>78,286</u>	<u>388</u>	0.5%	<u>359,007</u>
Surplus (Deficit):	\$ (417)	\$ 14,168	\$ (31,135)	\$ 45,304	15.3%	6,581
					Gr. Margin (YTD)	
Total Recreation Facilities						
Revenue	\$ 1,872,209	\$ 1,955,956	\$ 1,870,737	\$ 85,219	4.4%	\$ 6,563,218
Expense	<u>1,271,486</u>	<u>1,214,597</u>	<u>1,341,940</u>	<u>(127,343)</u>	-10.5%	<u>6,351,913</u>
Surplus (Deficit):	\$ 600,724	\$ 741,359	\$ 528,798	\$ 212,561	37.9%	211,306
					Gr. Margin (YTD)	

Recreation

CRC Programs, Fitness, Gillson and Mallinckrodt Programs

Budget Review

Summary by Revenue/Expense Category

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Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Recreation

(CRC, Fitness, Lakefront and
Older Adults Combined)

Older Adults Combined)	Year-To-Date			YTD Variance		Total Year
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		Budget 2019
				\$	%	
Revenue						
Property Taxes	\$158,148	\$157,874	\$155,155	\$2,718	1.8%	\$310,000
Daily Fees	56,630	60,799	57,964	2,834	4.9%	504,748
Fee Revenue	3,904,123	4,005,180	3,782,015	223,164	5.9%	9,040,416
Membership Fees	203,495	248,572	212,533	36,038	17.0%	1,090,473
Rental Revenue	392,555	409,319	402,132	7,187	1.8%	651,064
Retail Sales	3,601	3,486	3,587	(101)	-2.8%	19,896
Miscellaneous Revenue	<u>18,982</u>	<u>7,267</u>	<u>11,045</u>	<u>(3,778)</u>	-34.2%	<u>81,349</u>
Total Revenue	<u>\$4,737,534</u>	<u>\$4,892,496</u>	<u>\$4,624,433</u>	<u>\$268,063</u>	5.8%	<u>\$11,697,946</u>
Expenses						
Salaries & Wages	\$811,891	\$830,248	\$806,810	\$23,438	2.9%	\$4,432,596
Employee Benefits	100,396	94,452	108,182	(13,730)	-12.7%	552,152
Contract Services	356,180	359,688	397,139	(37,451)	-9.4%	2,126,826
Utilities	50,033	48,562	54,668	(6,105)	-11.2%	277,172
Supplies	88,955	93,148	124,626	(31,478)	-25.3%	553,770
Repairs	<u>10,366</u>	<u>8,511</u>	<u>9,166</u>	<u>(655)</u>	-7.1%	<u>48,440</u>
Operating Expenses	\$1,417,820	\$1,434,610	\$1,500,591	(\$65,981)	-4.4%	\$7,990,956
Operating Surplus (Deficit)	\$3,319,714	\$3,457,886	\$3,123,842	\$334,044	10.7%	\$3,706,990
Operating Capital	1,372	2,584	1,893	690	36.5%	10,025
Capital Transfer	103,709	103,750	103,750	0	0.0%	415,000
Overhead Transfer	<u>327,486</u>	<u>327,617</u>	<u>327,579</u>	<u>39</u>	0.0%	<u>1,310,469</u>
Non Operating Expenses	\$432,566	\$433,951	\$433,222	\$729	0.2%	\$1,735,494
Total Expenses	<u>\$1,850,386</u>	<u>\$1,868,561</u>	<u>\$1,933,813</u>	<u>(\$65,252)</u>	-3.4%	<u>\$9,726,450</u>
Net Surplus (Deficit)	\$2,887,148	\$3,023,935	\$2,690,620	\$333,315		\$1,971,496



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Recreation Operations

(Including Halloween Happening
and 3rd of July)

(Including Halloween Happening and 3rd of July)	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Property Taxes	\$158,148	\$157,874	\$155,155	\$2,718	1.8%	\$310,000
Fee Revenue	57	28	0	28	N/A	22,900
Miscellaneous Revenue	<u>10,628</u>	<u>81</u>	<u>2,374</u>	<u>(2,293)</u>	-96.6%	<u>18,764</u>
Total Revenue	<u>\$168,833</u>	<u>\$157,983</u>	<u>\$157,529</u>	<u>\$453</u>	0.3%	<u>\$351,664</u>
Expenses						
Salaries & Wages	\$0	\$0	\$0	\$0	N/A	\$16,155
Employee Benefits	0	0	0	0	N/A	0
Contract Services	18,419	8,074	42,507	(34,433)	-81.0%	170,395
Utilities	990	1,037	1,083	(46)	-4.3%	5,735
Supplies	4,323	578	10,560	(9,982)	-94.5%	42,255
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Operating Expenses	\$23,732	\$9,688	\$54,149	(\$44,461)	-82.1%	\$234,540
Operating Surplus (Deficit)	\$145,102	\$148,294	\$103,380	\$44,914	43.4%	\$117,124
Operating Capital	0	0	0	0	N/A	0
Capital Transfer	0	0	0	0	N/A	0
Overhead Transfer - Debt	<u>18,235</u>	<u>18,242</u>	<u>18,242</u>	<u>0</u>	0.0%	<u>72,969</u>
Non Operating Expenses	\$18,235	\$18,242	\$18,242	\$0	0.0%	\$72,969
Total Expenses	<u>\$41,966</u>	<u>\$27,931</u>	<u>\$72,391</u>	<u>(\$44,461)</u>	-61.4%	<u>\$307,509</u>
Net Surplus (Deficit)	\$126,867	\$130,052	\$85,138	\$44,914		\$44,155



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

		YTD Actual		YTD	Variance To	%	Total Year
		Prior	Current	Budget	Budget	To Budget	Budget
Recreation							
Program 100 - Operations							
Revenue	\$	168,276	\$ 157,955	\$ 157,529	\$ 425	0.3%	\$ 322,500
Expense		<u>35,281</u>	<u>24,543</u>	<u>43,089</u>	<u>(18,547)</u>	-75.6%	<u>173,799</u>
Surplus (Deficit):		132,996	133,412	114,440	18,972	84.5%	\$ 148,701
						Gr. Margin (YTD)	
Program 101 - Halloween Happening							
Revenue		0	0	0	0	N/A	15,364
Expense		<u>0</u>	<u>52</u>	<u>4,687</u>	<u>(4,635)</u>	-8965.5%	<u>21,555</u>
Surplus (Deficit):		0	(52)	(4,687)	4,635	N/A	(6,191)
						Gr. Margin (YTD)	
Program 103 - D39 Bike Safety Program							
Revenue		0	0	0	0	N/A	1,800
Expense		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>1,800</u>
Surplus (Deficit):		0	0	0	0	N/A	0
						Gr. Margin (YTD)	
Program 104 - 4th of July							
Revenue		557	28	0	28	100.0%	12,000
Expense		<u>6,686</u>	<u>3,336</u>	<u>24,490</u>	<u>(21,154)</u>	-634.1%	<u>109,855</u>
Surplus (Deficit):		(6,129)	(3,308)	(24,490)	21,182	-11814.5%	(97,855)
						Gr. Margin (YTD)	
Program 106 - Misc Events							
Revenue		0	0	0	0	N/A	0
Expense		<u>0</u>	<u>0</u>	<u>125</u>	<u>(125)</u>	N/A	<u>500</u>
Surplus (Deficit):		0	0	(125)	125	N/A	(500)
						Gr. Margin (YTD)	
Total Recreation Operations							
Revenue	\$	168,833	\$ 157,983	\$ 157,529	\$ 453	0.3%	\$ 351,664
Expense		<u>41,966</u>	<u>27,931</u>	<u>72,392</u>	<u>(44,461)</u>	-159.2%	<u>307,509</u>
Surplus (Deficit):	\$	126,867	\$ 130,052	\$ 85,138	\$ 44,914	82.3%	\$ 44,155
						Gr. Margin (YTD)	
CRC Administration							
Program 100 - Operations							
Revenue	\$	15,679	\$ 18,364	\$ 17,809	\$ 555	3.0%	\$ 94,168
Expense		<u>(37,453)</u>	<u>(39,641)</u>	<u>(43,855)</u>	<u>4,214</u>	-10.6%	<u>(95,701)</u>
Surplus (Deficit):	\$	53,133	\$ 58,006	\$ 61,665	\$ (3,659)	315.9%	\$ 189,869
						Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Community Recreation

Center

(All Program Areas
Excluding Center Fitness)

Revenue

	Year-To-Date			YTD Variance Actual to Budget		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	\$	%	
Daily Fees	\$34,123	\$36,437	\$35,950	\$487	1.4%	\$81,805
Fee Revenue	3,507,686	3,628,347	3,375,183	253,164	7.5%	8,132,854
Membership Fees	2,195	2,380	0	2,380	N/A	44,200
Rental Revenue	15,749	21,620	16,475	5,145	31.2%	112,476
Retail Sales	3,601	3,486	3,587	(101)	-2.8%	19,896
Miscellaneous Revenue	<u>4,389</u>	<u>4,218</u>	<u>6,453</u>	<u>(2,235)</u>	-34.6%	<u>17,851</u>
Total Revenue	<u>\$3,567,742</u>	<u>\$3,696,488</u>	<u>\$3,437,648</u>	<u>\$258,840</u>	7.5%	<u>\$8,409,082</u>

Expenses

Salaries & Wages	\$650,043	\$654,389	\$634,247	\$20,142	3.2%	\$3,199,000
Employee Benefits	68,688	66,999	72,742	(5,743)	-7.9%	390,572
Contract Services	305,373	307,012	304,617	2,395	0.8%	1,680,391
Utilities	39,450	38,676	43,378	(4,702)	-10.8%	212,914
Supplies	72,453	83,156	79,314	3,843	4.8%	376,022
Repairs	<u>5,663</u>	<u>6,298</u>	<u>5,362</u>	<u>936</u>	17.5%	<u>21,850</u>
Operating Expenses	\$1,141,670	\$1,156,531	\$1,139,659	\$16,871	1.5%	\$5,880,749
Operating Surplus (Deficit)	\$2,426,072	\$2,539,958	\$2,297,989	\$241,969	10.5%	\$2,528,333
Operating Capital	1,372	2,584	1,393	1,190	85.4%	7,656
Capital Transfer	84,966	85,000	85,000	0	0.0%	340,000
Overhead Transfer	<u>163,622</u>	<u>163,688</u>	<u>163,688</u>	<u>0</u>	0.0%	<u>654,750</u>
Non Operating Expenses	\$249,960	\$251,271	\$250,081	\$1,190	0.5%	\$1,002,406
Total Expenses	<u>\$1,391,629</u>	<u>\$1,407,802</u>	<u>\$1,389,740</u>	<u>\$18,062</u>	1.3%	<u>\$6,883,155</u>
Net Surplus (Deficit)	\$2,176,113	\$2,288,686	\$2,047,908	\$240,778		\$1,525,927



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

CRC Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Rental Revenue	\$12,949	\$15,464	\$14,900	\$564	3.8%	\$82,529
Retail Sales	918	875	1,000	(125)	-12.5%	4,000
Miscellaneous Revenue	<u>1,812</u>	<u>2,026</u>	<u>1,910</u>	<u>116</u>	6.1%	<u>7,640</u>
Total Revenue	<u>\$15,679</u>	<u>\$18,364</u>	<u>\$17,809</u>	<u>\$555</u>	3.1%	<u>\$94,169</u>
Expenses						
Salaries & Wages	\$106,187	\$106,280	\$101,751	\$4,529	4.5%	\$428,798
Employee Benefits	24,533	22,260	24,308	(2,049)	-8.4%	137,421
Contract Services	108,507	109,315	100,523	8,792	8.7%	402,116
Utilities	37,977	37,802	42,241	(4,440)	-10.5%	202,653
Supplies	9,045	7,353	12,322	(4,969)	-40.3%	31,645
Repairs	<u>5,111</u>	<u>5,328</u>	<u>4,625</u>	<u>703</u>	15.2%	<u>19,500</u>
Operating Expenses	\$291,360	\$288,336	\$285,770	\$2,567	0.9%	\$1,222,133
Operating Surplus (Deficit)	(\$275,680)	(\$269,972)	(\$267,960)	(\$2,012)	0.8%	(\$1,127,964)
Operating Capital	1,180	2,147	500	1,647	329.4%	2,666
Capital Transfer	84,966	85,000	85,000	0	0.0%	340,000
Overhead Transfer	<u>(414,959)</u>	<u>(415,125)</u>	<u>(415,125)</u>	<u>0</u>	0.0%	<u>(1,660,500)</u>
Non Operating Expenses	(\$328,813)	(\$327,978)	(\$329,625)	\$1,647	-0.5%	(\$1,317,834)
Total Expenses	<u>(\$37,453)</u>	<u>(\$39,641)</u>	<u>(\$43,855)</u>	<u>\$4,214</u>	-9.6%	<u>(\$95,701)</u>
Net Surplus (Deficit)	\$53,133	\$58,006	\$61,665	(\$3,659)		\$189,870



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Center for the Arts

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$15	\$150	\$0	\$150	N/A	\$20,893
Fee Revenue	325,160	327,524	300,394	27,130	9.0%	664,085
Retail Sales	20	0	0	0	N/A	716
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>672</u>
Total Revenue	<u>\$325,195</u>	<u>\$327,674</u>	<u>\$300,394</u>	<u>\$27,280</u>	9.1%	<u>\$686,366</u>
Expenses						
Salaries & Wages	\$49,487	\$43,132	\$49,889	(\$6,757)	-13.5%	\$283,300
Employee Benefits	5,066	8,159	8,094	65	0.8%	29,407
Contract Services	7,960	7,396	8,110	(715)	-8.8%	42,339
Utilities	168	112	157	(45)	-28.5%	752
Supplies	19,997	23,770	23,278	492	2.1%	64,395
Repairs	<u>0</u>	<u>143</u>	<u>137</u>	<u>6</u>	4.1%	<u>550</u>
Operating Expenses	\$82,678	\$82,711	\$89,665	(\$6,954)	-7.8%	\$420,743
Operating Surplus (Deficit)	\$242,517	\$244,963	\$210,729	\$34,234	16.2%	\$265,623
Overhead Transfer	<u>75,907</u>	<u>75,938</u>	<u>75,938</u>	<u>0</u>	0.0%	<u>303,750</u>
Non Operating Expenses	\$75,907	\$75,938	\$75,938	\$0	0.0%	\$303,750
Total Expenses	<u>\$158,585</u>	<u>\$158,648</u>	<u>\$165,602</u>	<u>(\$6,954)</u>	-4.2%	<u>\$724,493</u>
Net Surplus (Deficit)	\$166,610	\$169,026	\$134,791	\$34,234		(\$38,127)



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Center for the Arts						
Program 201 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>101,789</u>	<u>101,712</u>	<u>104,075</u>	<u>(2,363)</u>	-2.3%	<u>411,475</u>
Surplus (Deficit):	(101,789)	(101,712)	(104,075)	2,363	N/A	(411,475)
					Gr. Margin (YTD)	
Program: 202 - Pre-School Art						
Revenue	4,453	2,382	3,663	(1,281)	-53.8%	7,704
Expense	<u>2,322</u>	<u>1,371</u>	<u>2,097</u>	<u>(726)</u>	-53.0%	<u>5,492</u>
Surplus (Deficit):	2,131	1,011	1,566	(555)	42.5%	2,213
					Gr. Margin (YTD)	
Program: 203 - Gym and Art						
Revenue	13,125	12,896	9,851	3,045	23.6%	21,935
Expense	<u>4,252</u>	<u>2,963</u>	<u>3,574</u>	<u>(611)</u>	-20.6%	<u>8,486</u>
Surplus (Deficit):	8,873	9,933	6,277	3,656	77.0%	13,449
					Gr. Margin (YTD)	
Program: 204 - Youth Art						
Revenue	10,836	16,345	9,664	6,680	40.9%	26,851
Expense	<u>2,408</u>	<u>4,165</u>	<u>3,442</u>	<u>723</u>	17.4%	<u>9,261</u>
Surplus (Deficit):	8,428	12,180	6,222	5,957	74.5%	17,590
					Gr. Margin (YTD)	
Program: 205 - Young Rembrandts						
Revenue	8,607	10,173	7,923	2,249	22.1%	21,231
Expense	<u>2,662</u>	<u>2,904</u>	<u>2,958</u>	<u>(54)</u>	-1.9%	<u>13,802</u>
Surplus (Deficit):	5,945	7,269	4,966	2,303	71.5%	7,429
					Gr. Margin (YTD)	
Program: 207 - Ceramics						
Revenue	25,853	26,304	20,851	5,453	20.7%	55,781
Expense	<u>5,724</u>	<u>6,876</u>	<u>5,870</u>	<u>1,007</u>	14.6%	<u>20,030</u>
Surplus (Deficit):	20,129	19,427	14,982	4,446	73.9%	35,751
					Gr. Margin (YTD)	
Program: 208 - Knitting						
Revenue	11,503	10,718	9,147	1,571	14.7%	18,371
Expense	<u>2,827</u>	<u>2,139</u>	<u>2,846</u>	<u>(707)</u>	-33.0%	<u>9,096</u>
Surplus (Deficit):	8,676	8,578	6,301	2,278	80.0%	9,275
					Gr. Margin (YTD)	
Program: 209 - New Trier Extension (NTX)						
Revenue	7,405	247	5,536	(5,289)	-2143.0%	23,066
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	7,405	247	5,536	(5,289)	100.0%	23,066
					Gr. Margin (YTD)	
Program: 210 - Ballet						
Revenue	22,397	0	0	0	N/A	0
Expense	<u>4,625</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	17,772	0	0	0	N/A	0
					Gr. Margin (YTD)	
Program: 211 - Dance						
Revenue	39,298	69,231	44,453	24,778	35.8%	122,561
Expense	<u>6,863</u>	<u>9,209</u>	<u>11,766</u>	<u>(2,557)</u>	-27.8%	<u>36,481</u>
Surplus (Deficit):	32,435	60,022	32,687	27,335	86.7%	86,080
					Gr. Margin (YTD)	
Program: 212 - Tap						
Revenue	(300)	0	0	0	N/A	0
Expense	<u>257</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	(557)	0	0	0	N/A	0
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 213 - Dance Team						
Revenue	24,837	19,676	28,483	(8,806)	-44.8%	57,373
Expense	<u>14,184</u>	<u>14,456</u>	<u>15,813</u>	<u>(1,357)</u>	-9.4%	<u>32,679</u>
Surplus (Deficit):	10,653	5,221	12,670	(7,449)	26.5%	24,694
					Gr. Margin (YTD)	
Program: 214 - Dance Recital						
Revenue	10,173	10,103	6,805	3,299	32.7%	50,838
Expense	<u>6,685</u>	<u>8,409</u>	<u>7,626</u>	<u>783</u>	9.3%	<u>32,939</u>
Surplus (Deficit):	3,488	1,694	(822)	2,516	16.8%	17,899
					Gr. Margin (YTD)	
Program: 215 - Workshops						
Revenue	2,357	2,435	2,273	162	6.6%	12,177
Expense	<u>2,638</u>	<u>2,065</u>	<u>3,571</u>	<u>(1,506)</u>	-72.9%	<u>8,339</u>
Surplus (Deficit):	(281)	370	(1,297)	1,668	15.2%	3,838
					Gr. Margin (YTD)	
Program: 216 - Early Bird						
Revenue	4,541	6,826	4,747	2,079	30.5%	5,962
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>2,035</u>
Surplus (Deficit):	4,541	6,826	4,747	2,079	100.0%	3,927
					Gr. Margin (YTD)	
Program: 217 - Arts in the Parks						
Revenue	112,989	112,588	118,378	(5,790)	-5.1%	209,445
Expense	<u>237</u>	<u>102</u>	<u>250</u>	<u>(148)</u>	-146.0%	<u>106,099</u>
Surplus (Deficit):	112,751	112,487	118,129	(5,642)	99.9%	103,347
					Gr. Margin (YTD)	
Program: 218 - Dance Camp						
Revenue	25,065	20,544	26,189	(5,645)	-27.5%	42,940
Expense	<u>12</u>	<u>0</u>	<u>17</u>	<u>(17)</u>	N/A	<u>20,438</u>
Surplus (Deficit):	25,053	20,544	26,172	(5,628)	100.0%	22,502
					Gr. Margin (YTD)	
Program: 219 - CA New Programs						
Revenue	0	3,562	756	2,806	78.8%	1,080
Expense	<u>0</u>	<u>0</u>	<u>189</u>	<u>(189)</u>	N/A	<u>771</u>
Surplus (Deficit):	0	3,562	567	2,995	100.0%	309
					Gr. Margin (YTD)	
Program: 221 - Art Birthday Parties						
Revenue	1,873	2,650	1,507	1,143	43.1%	7,310
Expense	<u>983</u>	<u>1,934</u>	<u>1,440</u>	<u>494</u>	25.5%	<u>6,125</u>
Surplus (Deficit):	890	716	67	649	27.0%	1,185
					Gr. Margin (YTD)	
Program: 222 - Dance Birthday Parties						
Revenue	184	995	168	827	83.1%	1,739
Expense	<u>115</u>	<u>345</u>	<u>70</u>	<u>275</u>	79.8%	<u>945</u>
Surplus (Deficit):	69	650	98	552	65.3%	794
					Gr. Margin (YTD)	
Total Center for the Arts						
Revenue	\$ 325,195	\$ 327,674	\$ 300,394	\$ 27,280	8.3%	\$ 686,365
Expense	<u>158,585</u>	<u>158,648</u>	<u>165,602</u>	<u>(6,954)</u>	-4.4%	<u>724,492</u>
Surplus (Deficit):	\$ 166,610	\$ 169,026	\$ 134,791	\$ 34,234	51.6%	\$ (38,127)
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Early Childhood

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$659,693	\$713,176	\$706,236	\$6,940	1.0%	\$2,172,164
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Revenue	<u>\$659,693</u>	<u>\$713,176</u>	<u>\$706,236</u>	<u>\$6,940</u>	1.0%	<u>\$2,172,164</u>
Expenses						
Salaries & Wages	\$183,612	\$196,961	\$174,092	\$22,870	13.1%	\$785,865
Employee Benefits	7,350	7,257	8,548	(1,291)	-15.1%	47,109
Contract Services	10,262	13,489	11,795	1,694	14.4%	46,268
Utilities	130	249	108	142	131.9%	4,201
Supplies	<u>21,543</u>	<u>27,634</u>	<u>21,519</u>	<u>6,116</u>	28.4%	<u>106,543</u>
Operating Expenses	\$222,897	\$245,591	\$216,061	\$29,530	13.7%	\$989,986
Operating Surplus (Deficit)	\$436,796	\$467,585	\$490,175	(\$22,590)	-4.6%	\$1,182,178
Overhead Transfer	<u>140,006</u>	<u>140,063</u>	<u>140,063</u>	<u>0</u>	0.0%	<u>560,250</u>
Non Operating Expenses	\$140,006	\$140,063	\$140,063	\$0	0.0%	\$560,250
Total Expenses	<u>\$362,904</u>	<u>\$385,653</u>	<u>\$356,123</u>	<u>\$29,530</u>	8.3%	<u>\$1,550,236</u>
Net Surplus (Deficit)	\$296,789	\$327,523	\$350,113	(\$22,590)		\$621,928



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Early Childhood						
Program 301 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>161,789</u>	<u>161,581</u>	<u>162,418</u>	<u>(837)</u>	-0.5%	<u>668,303</u>
Surplus (Deficit):	(161,789)	(161,581)	(162,418)	837	N/A	(668,303)
					Gr. Margin (YTD)	
Program: 302 - Little Learners						
Revenue	1,322	0	2,910	(2,910)	N/A	4,960
Expense	<u>1,772</u>	<u>0</u>	<u>1,565</u>	<u>(1,565)</u>	N/A	<u>3,169</u>
Surplus (Deficit):	(450)	0	1,344	(1,344)	N/A	1,791
					Gr. Margin (YTD)	
Program: 303 - Pre School						
Revenue	71,303	82,781	74,740	8,042	9.7%	225,868
Expense	<u>24,578</u>	<u>27,134</u>	<u>25,287</u>	<u>1,847</u>	6.8%	<u>89,543</u>
Surplus (Deficit):	46,724	55,647	49,452	6,195	67.2%	136,325
					Gr. Margin (YTD)	
Program: 304 - FD Pre School						
Revenue	45,869	67,077	55,819	11,258	16.8%	198,997
Expense	<u>16,118</u>	<u>33,002</u>	<u>22,091</u>	<u>10,911</u>	33.1%	<u>113,085</u>
Surplus (Deficit):	29,750	34,075	33,728	347	50.8%	85,913
					Gr. Margin (YTD)	
Program: 305 - Lunch Bunch						
Revenue	6,592	5,473	7,865	(2,392)	-43.7%	21,593
Expense	<u>2,426</u>	<u>2,344</u>	<u>1,622</u>	<u>722</u>	30.8%	<u>6,651</u>
Surplus (Deficit):	4,166	3,129	6,243	(3,114)	57.2%	14,942
					Gr. Margin (YTD)	
Program: 306 - Kinder Enrichment						
Revenue	190,993	190,883	196,300	(5,417)	-2.8%	638,998
Expense	<u>73,655</u>	<u>80,028</u>	<u>70,394</u>	<u>9,634</u>	12.0%	<u>260,825</u>
Surplus (Deficit):	117,338	110,855	125,906	(15,051)	58.1%	378,173
					Gr. Margin (YTD)	
Program: 307 - After School Rec						
Revenue	207,458	249,324	225,142	24,182	9.7%	849,915
Expense	<u>70,836</u>	<u>75,190</u>	<u>66,686</u>	<u>8,504</u>	11.3%	<u>269,069</u>
Surplus (Deficit):	136,622	174,134	158,456	15,678	69.8%	580,846
					Gr. Margin (YTD)	
Program: 308 - Tiny Tots						
Revenue	45,340	26,266	53,920	(27,654)	-105.3%	69,569
Expense	<u>811</u>	<u>980</u>	<u>877</u>	<u>103</u>	10.5%	<u>49,891</u>
Surplus (Deficit):	44,529	25,286	53,043	(27,757)	96.3%	19,678
					Gr. Margin (YTD)	
Program: 309 - EC After Camp						
Revenue	17,883	22,222	19,207	3,015	13.6%	34,483
Expense	<u>1,101</u>	<u>1,214</u>	<u>1,266</u>	<u>(52)</u>	-4.3%	<u>33,156</u>
Surplus (Deficit):	16,782	21,008	17,941	3,067	94.5%	1,327
					Gr. Margin (YTD)	
Program: 310 - Discovery Camp						
Revenue	49,827	47,679	54,913	(7,234)	-15.2%	88,770
Expense	<u>50</u>	<u>118</u>	<u>49</u>	<u>70</u>	58.9%	<u>40,411</u>
Surplus (Deficit):	49,777	47,561	54,864	(7,304)	99.8%	48,359
					Gr. Margin (YTD)	
Program: 311 - Baby Sitting Services						
Revenue	17,376	18,420	9,483	8,937	48.5%	28,520
Expense	<u>8,158</u>	<u>2,534</u>	<u>2,256</u>	<u>278</u>	11.0%	<u>10,748</u>
Surplus (Deficit):	9,218	15,886	7,226	8,659	86.2%	17,772
					Gr. Margin (YTD)	
Program: 312 - Terrific Times for Tots						
Revenue	3,866	2,737	3,021	(284)	-10.4%	7,360
Expense	<u>1,399</u>	<u>1,527</u>	<u>1,235</u>	<u>293</u>	19.2%	<u>4,777</u>
Surplus (Deficit):	2,467	1,210	1,786	(576)	44.2%	2,583
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 313 - Just Me Alone						
Revenue	1,865	314	2,917	(2,603)	-828.8%	3,130
Expense	<u>210</u>	<u>0</u>	<u>377</u>	<u>(377)</u>	N/A	<u>611</u>
Surplus (Deficit):	1,655	314	2,539	(2,225)	100.0%	2,519
					Gr. Margin (YTD)	
Total Early Childhood						
Revenue \$	659,693	\$ 713,176	\$ 706,236	\$ 6,940	1.0%	\$ 2,172,164
Expense	<u>362,904</u>	<u>385,653</u>	<u>356,123</u>	<u>29,530</u>	7.7%	<u>1,550,237</u>
Surplus (Deficit): \$	296,789	\$ 327,523	\$ 350,113	\$ (22,590)	45.9%	\$ 621,926
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

General Recreation

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$734,189	\$783,971	\$739,251	\$44,719	6.0%	\$1,584,661
Miscellaneous Revenue	<u>1,000</u>	<u>20</u>	<u>2,495</u>	<u>(2,475)</u>	-99.2%	<u>2,495</u>
Total Revenue	<u>\$735,189</u>	<u>\$783,991</u>	<u>\$741,746</u>	<u>\$42,244</u>	5.7%	<u>\$1,587,156</u>
Expenses						
Salaries & Wages	\$29,388	\$25,970	\$33,020	(\$7,050)	-21.4%	\$482,744
Employee Benefits	7,585	7,095	7,164	(68)	-1.0%	41,840
Contract Services	63,748	58,801	72,016	(13,215)	-18.4%	406,816
Utilities	380	102	295	(194)	-65.6%	2,058
Supplies	<u>3,979</u>	<u>3,766</u>	<u>2,566</u>	<u>1,200</u>	46.8%	<u>35,596</u>
Operating Expenses	\$105,080	\$95,733	\$115,060	(\$19,327)	-16.8%	\$969,054
Operating Surplus (Deficit)	\$630,109	\$688,258	\$626,686	\$61,572	9.8%	\$618,102
Overhead Transfer	<u>109,644</u>	<u>109,688</u>	<u>109,688</u>	<u>0</u>	0.0%	<u>438,750</u>
Non Operating Expenses	\$109,644	\$109,688	\$109,688	\$0	0.0%	\$438,750
Total Expenses	<u>\$214,724</u>	<u>\$205,421</u>	<u>\$224,748</u>	<u>(\$19,327)</u>	-8.6%	<u>\$1,407,804</u>
Net Surplus (Deficit)	\$520,466	\$578,570	\$516,998	\$61,572		\$179,352



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
General Recreation						
Program 401 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>131,904</u>	<u>125,270</u>	<u>134,748</u>	<u>(9,478)</u>	-7.6%	<u>560,351</u>
Surplus (Deficit):	(131,904)	(125,270)	(134,748)	9,478	N/A	(560,351)
					Gr. Margin (YTD)	
Program: 402 - Wiggleworms						
Revenue	78,238	95,376	87,137	8,239	8.6%	158,547
Expense	<u>486</u>	<u>1,503</u>	<u>1,538</u>	<u>(35)</u>	-2.3%	<u>110,494</u>
Surplus (Deficit):	77,752	93,873	85,600	8,274	98.4%	48,053
					Gr. Margin (YTD)	
Program: 403 - Great Gillson						
Revenue	144,922	156,794	161,483	(4,689)	-3.0%	323,678
Expense	<u>222</u>	<u>650</u>	<u>209</u>	<u>442</u>	67.9%	<u>104,633</u>
Surplus (Deficit):	144,700	156,143	161,274	(5,131)	99.6%	219,045
					Gr. Margin (YTD)	
Program: 404 - Jr. Day						
Revenue	154,040	173,579	167,638	5,941	3.4%	321,500
Expense	<u>292</u>	<u>243</u>	<u>47</u>	<u>196</u>	80.5%	<u>161,578</u>
Surplus (Deficit):	153,748	173,336	167,591	5,745	99.9%	159,922
					Gr. Margin (YTD)	
Program: 405 - After Camp Recreation						
Revenue	55,047	59,143	62,453	(3,310)	-5.6%	131,730
Expense	<u>164</u>	<u>83</u>	<u>197</u>	<u>(114)</u>	-136.8%	<u>64,273</u>
Surplus (Deficit):	54,883	59,060	62,256	(3,196)	99.9%	67,457
					Gr. Margin (YTD)	
Program: 406 - Safety Town						
Revenue	3,301	3,680	3,388	292	7.9%	6,124
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>2,595</u>
Surplus (Deficit):	3,301	3,680	3,388	292	100.0%	3,529
					Gr. Margin (YTD)	
Program: 407 - Play-Well Tek-Nologies						
Revenue	13,840	14,774	13,392	1,382	9.4%	26,956
Expense	<u>2,725</u>	<u>1,386</u>	<u>3,093</u>	<u>(1,707)</u>	-123.1%	<u>18,245</u>
Surplus (Deficit):	11,115	13,388	10,299	3,089	90.6%	8,711
					Gr. Margin (YTD)	
Program: 410 - Nature Programs						
Revenue	94	525	1,250	1,250	238.0%	4,165
Expense	<u>0</u>	<u>100</u>	<u>287</u>	<u>(187)</u>	-186.5%	<u>2,235</u>
Surplus (Deficit):	94	425	963	1,436	81.0%	1,930
					Gr. Margin (YTD)	
Program: 411 - Chicago Loves Dance						
Revenue	10,067	5,189	10,530	(5,341)	-102.9%	21,793
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>14,819</u>
Surplus (Deficit):	10,067	5,189	10,530	(5,341)	100.0%	6,974
					Gr. Margin (YTD)	
Program: 412 - American Red Cross Classes						
Revenue	5,425	4,214	5,451	(1,237)	-29.4%	16,680
Expense	<u>845</u>	<u>1,978</u>	<u>798</u>	<u>1,179</u>	59.6%	<u>3,827</u>
Surplus (Deficit):	4,580	2,236	4,653	(2,416)	53.1%	12,853
					Gr. Margin (YTD)	
Program: 413 - Teen Programming						
Revenue	78	108	0	108	100.0%	0
Expense	<u>2,154</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	(2,076)	108	0	108	100.0%	0
					Gr. Margin (YTD)	
Program: 414 - One Day Workshops						
Revenue	1,304	633	1,004	(371)	-58.7%	3,638
Expense	<u>252</u>	<u>689</u>	<u>251</u>	<u>438</u>	63.6%	<u>2,474</u>
Surplus (Deficit):	1,052	(56)	753	(809)	-8.8%	1,164
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 415 - Holiday Camps - Winter						
Revenue	(1,527)	214	(2,351)	2,566	1198.1%	33,785
Expense	<u>6,023</u>	<u>1,700</u>	<u>2,543</u>	<u>(843)</u>	-49.6%	<u>10,140</u>
Surplus (Deficit):	(7,550)	(1,485)	(4,894)	3,409	-693.7%	23,645
					Gr. Margin (YTD)	
Program: 416 - Holiday Camps - Spring						
Revenue	15,227	14,425	11,156	3,269	22.7%	15,824
Expense	<u>229</u>	<u>1,721</u>	<u>257</u>	<u>1,464</u>	85.1%	<u>5,970</u>
Surplus (Deficit):	14,997	12,704	10,899	1,805	88.1%	9,854
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 417 - School Day Off						
Revenue	4,220	4,142	4,619	(477)	-11.5%	26,040
Expense	<u>1,854</u>	<u>1,853</u>	<u>1,822</u>	<u>31</u>	1.7%	<u>9,278</u>
Surplus (Deficit):	2,366	2,289	2,797	(508)	55.3%	16,762
					Gr. Margin (YTD)	
Program: 418 - Chess						
Revenue	7,429	5,598	7,816	(2,218)	-39.6%	16,054
Expense	<u>4,210</u>	<u>1,398</u>	<u>4,284</u>	<u>(2,886)</u>	-206.3%	<u>10,933</u>
Surplus (Deficit):	3,219	4,199	3,532	668	75.0%	5,121
					Gr. Margin (YTD)	
Program: 419 - Mad Science						
Revenue	11,524	7,238	10,664	(3,426)	-47.3%	21,806
Expense	<u>0</u>	<u>2,893</u>	<u>0</u>	<u>2,893</u>	100.0%	<u>14,828</u>
Surplus (Deficit):	11,524	4,345	10,664	(6,319)	60.0%	6,978
					Gr. Margin (YTD)	
Program: 420 - Dog Training						
Revenue	5,869	6,300	5,519	781	12.4%	19,200
Expense	<u>2,137</u>	<u>0</u>	<u>2,630</u>	<u>(2,630)</u>	N/A	<u>13,056</u>
Surplus (Deficit):	3,732	6,300	2,890	3,411	100.0%	6,144
					Gr. Margin (YTD)	
Program: 423 - Musikgarten Classes						
Revenue	16,653	17,962	14,434	3,529	19.6%	33,804
Expense	<u>5,933</u>	<u>6,429</u>	<u>6,416</u>	<u>13</u>	0.2%	<u>23,324</u>
Surplus (Deficit):	10,720	11,533	8,018	3,515	64.2%	10,480
					Gr. Margin (YTD)	
Program: 424 - Amigos Classes						
Revenue	2,483	5,679	3,576	2,103	37.0%	4,188
Expense	<u>0</u>	<u>2,287</u>	<u>0</u>	<u>2,287</u>	100.0%	<u>2,849</u>
Surplus (Deficit):	2,483	3,392	3,576	(184)	59.7%	1,339
					Gr. Margin (YTD)	
Program: 425 - Computer Explorers						
Revenue	12,623	13,767	12,127	1,640	11.9%	26,378
Expense	<u>176</u>	<u>2,186</u>	<u>192</u>	<u>1,994</u>	91.2%	<u>17,937</u>
Surplus (Deficit):	12,447	11,581	11,935	(354)	84.1%	8,441
					Gr. Margin (YTD)	
Program: 426 - Seasonal Events						
Revenue	10,343	7,817	9,997	(2,180)	-27.9%	28,082
Expense	<u>5,700</u>	<u>2,893</u>	<u>6,628</u>	<u>(3,735)</u>	-129.1%	<u>19,210</u>
Surplus (Deficit):	4,643	4,923	3,369	1,555	63.0%	8,872
					Gr. Margin (YTD)	
Program: 427 - New Programs						
Revenue	5,375	1,446	8,530	(7,084)	-489.8%	7,969
Expense	<u>1,921</u>	<u>884</u>	<u>3,257</u>	<u>(2,373)</u>	-268.6%	<u>5,440</u>
Surplus (Deficit):	3,454	563	5,274	(4,711)	38.9%	2,529
					Gr. Margin (YTD)	
Program: 428 - After School Club						
Revenue	160,437	167,511	123,908	43,603	26.0%	302,959
Expense	<u>47,496</u>	<u>48,735</u>	<u>55,553</u>	<u>(6,819)</u>	-14.0%	<u>204,660</u>
Surplus (Deficit):	112,941	118,776	68,355	50,421	70.9%	98,299
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 429 - Sticky Fingers						
Revenue	18,178	17,876	18,024	(148)	-0.8%	36,256
Expense	<u>0</u>	<u>540</u>	<u>0</u>	<u>540</u>	100.0%	<u>24,654</u>
Surplus (Deficit):	18,178	17,336	18,024	(688)	97.0%	11,602
					Gr. Margin (YTD)	
Total General Recreation						
Revenue \$	735,189	\$ 783,991	\$ 741,746	\$ 44,219	5.6%	\$ 1,587,156
Expense	<u>214,724</u>	<u>205,421</u>	<u>224,748</u>	<u>(19,327)</u>	-9.4%	<u>1,407,804</u>
Surplus (Deficit): \$	520,466	\$ 578,570	\$ 516,998	63,546	73.8%	\$ 179,353
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Gymnastics

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$540,208	\$483,091	\$508,786	(\$25,695)	-5.1%	\$1,203,340
Membership Fees	2,195	2,380	0	2,380	N/A	44,200
Retail Sales	839	1,215	700	515	73.6%	11,770
Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Revenue	<u>\$543,243</u>	<u>\$486,686</u>	<u>\$509,486</u>	<u>(\$22,800)</u>	-4.5%	<u>\$1,259,310</u>
Expenses						
Salaries & Wages	\$124,349	\$109,503	\$113,086	(\$3,583)	-3.2%	\$493,392
Employee Benefits	14,610	13,663	15,299	(1,636)	-10.7%	85,991
Contract Services	12,955	15,877	10,274	5,604	54.5%	29,325
Utilities	171	113	165	(52)	-31.4%	661
Supplies	<u>917</u>	<u>2,391</u>	<u>2,550</u>	<u>(159)</u>	-6.2%	<u>12,663</u>
Operating Expenses	\$153,002	\$141,548	\$141,373	\$175	0.1%	\$622,032
Operating Surplus (Deficit)	\$390,240	\$345,138	\$368,113	(\$22,975)	-6.2%	\$637,278
Overhead Transfer	<u>109,644</u>	<u>109,688</u>	<u>109,688</u>	<u>0</u>	0.0%	<u>438,750</u>
Non Operating Expenses	\$109,644	\$109,688	\$109,688	\$0	0.0%	\$438,750
Total Expenses	<u>\$262,646</u>	<u>\$251,235</u>	<u>\$251,061</u>	<u>\$175</u>	0.1%	<u>\$1,060,782</u>
Net Surplus (Deficit)	\$280,597	\$235,450	\$258,425	(\$22,975)		\$198,528



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Gymnastics						
Program 501 - Administration						
Revenue	\$ 129	\$ 290	\$ 450	\$ (160)	-55.2%	\$ 2,060
Expense	<u>139,522</u>	<u>139,311</u>	<u>140,358</u>	<u>(1,047)</u>	-0.8%	<u>593,203</u>
Surplus (Deficit):	(139,393)	(139,021)	(139,908)	887	-47938.4%	(591,143)
					Gr. Margin (YTD)	
Program: 502 - Gym Camp						
Revenue	31,948	44,884	30,223	14,661	32.7%	71,422
Expense	<u>186</u>	<u>0</u>	<u>50</u>	<u>(50)</u>	N/A	<u>19,248</u>
Surplus (Deficit):	31,762	44,884	30,173	14,711	100.0%	52,174
					Gr. Margin (YTD)	
Program: 503 - Gymnastics						
Revenue	454,072	397,849	418,922	(21,073)	-5.3%	916,353
Expense	<u>75,009</u>	<u>60,348</u>	<u>62,352</u>	<u>(2,004)</u>	-3.3%	<u>270,306</u>
Surplus (Deficit):	379,064	337,501	356,570	(19,069)	84.8%	646,047
					Gr. Margin (YTD)	
Program: 504 - Gym Parties						
Revenue	19,741	15,839	20,250	(4,411)	-27.8%	58,000
Expense	<u>10,361</u>	<u>10,751</u>	<u>9,968</u>	<u>783</u>	7.3%	<u>39,888</u>
Surplus (Deficit):	9,380	5,088	10,282	(5,194)	32.1%	18,112
					Gr. Margin (YTD)	
Program: 505 - Competitions						
Revenue	2,905	3,305	250	3,055	92.4%	53,910
Expense	<u>18,726</u>	<u>23,211</u>	<u>16,409</u>	<u>6,802</u>	29.3%	<u>43,146</u>
Surplus (Deficit):	(15,821)	(19,906)	(16,159)	(3,747)	-602.3%	10,764
					Gr. Margin (YTD)	
Program: 506 - Team Gym						
Revenue	34,447	24,519	39,391	(14,872)	-60.7%	157,565
Expense	<u>18,843</u>	<u>17,614</u>	<u>21,923</u>	<u>(4,310)</u>	-24.5%	<u>94,989</u>
Surplus (Deficit):	15,604	6,905	17,468	(10,562)	28.2%	62,575
					Gr. Margin (YTD)	
Total Gymnastics						
Revenue	\$ 543,243	\$ 486,686	\$ 509,486	\$ (22,800)	-4.7%	\$ 1,259,310
Expense	<u>262,646</u>	<u>251,235</u>	<u>251,061</u>	<u>175</u>	0.1%	<u>1,060,781</u>
Surplus (Deficit):	\$ 280,597	\$ 235,450	\$ 258,425	\$ (22,975)	48.4%	\$ 198,528
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Sports One

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$820	\$1,122	\$850	\$272	32.0%	\$2,718
Fee Revenue	<u>507,204</u>	<u>530,776</u>	<u>517,175</u>	<u>13,601</u>	2.6%	<u>1,094,516</u>
Total Revenue	<u>\$508,024</u>	<u>\$531,898</u>	<u>\$518,025</u>	<u>\$13,873</u>	2.7%	<u>\$1,097,234</u>
Expenses						
Salaries & Wages	\$46,962	\$51,440	\$48,000	\$3,440	7.2%	\$212,185
Employee Benefits	4,727	3,937	4,644	(707)	-15.2%	21,469
Contract Services	59,872	57,839	58,684	(846)	-1.4%	382,520
Utilities	378	204	208	(3)	-1.7%	1,116
Supplies	<u>816</u>	<u>996</u>	<u>1,019</u>	<u>(24)</u>	-2.3%	<u>25,591</u>
Operating Expenses	\$112,756	\$114,415	\$112,555	\$1,861	1.7%	\$642,881
Operating Surplus (Deficit)	\$395,268	\$417,483	\$405,471	\$12,012	3.0%	\$454,353
Overhead Transfer	<u>57,352</u>	<u>57,375</u>	<u>57,375</u>	<u>0</u>	0.0%	<u>229,500</u>
Non Operating Expenses	\$57,352	\$57,375	\$57,375	\$0	0.0%	\$229,500
Total Expenses	<u>\$170,108</u>	<u>\$171,790</u>	<u>\$169,930</u>	<u>\$1,861</u>	1.1%	<u>\$872,381</u>
Net Surplus (Deficit)	\$337,916	\$360,108	\$348,096	\$12,012		\$224,853



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Sports One						
Program 601 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>74,819</u>	<u>73,269</u>	<u>74,374</u>	<u>(1,105)</u>	-1.5%	<u>315,722</u>
Surplus (Deficit):	(74,819)	(73,269)	(74,374)	1,105	N/A	(315,722)
					Gr. Margin (YTD)	
Program: 602 - Summer BB Camp						
Revenue	11,301	10,930	11,500	(570)	-5.2%	26,076
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>17,169</u>
Surplus (Deficit):	11,301	10,930	11,500	(570)	100.0%	8,907
					Gr. Margin (YTD)	
Program: 603 - Shotokan Karate						
Revenue	5,696	9,577	5,709	3,868	40.4%	14,797
Expense	<u>2,142</u>	<u>3,489</u>	<u>2,195</u>	<u>1,294</u>	37.1%	<u>9,349</u>
Surplus (Deficit):	3,554	6,088	3,514	2,574	63.6%	5,448
					Gr. Margin (YTD)	
Program: 604 - 3 Point Athletics						
Revenue	5,240	4,410	5,200	(791)	-17.9%	17,511
Expense	<u>1,505</u>	<u>1,969</u>	<u>0</u>	<u>1,969</u>	100.0%	<u>10,392</u>
Surplus (Deficit):	3,735	2,441	5,200	(2,759)	55.4%	7,119
					Gr. Margin (YTD)	
Program: 605 - Youth BB						
Revenue	8,082	8,410	8,090	320	3.8%	20,336
Expense	<u>3,715</u>	<u>3,464</u>	<u>3,715</u>	<u>(251)</u>	-7.3%	<u>13,419</u>
Surplus (Deficit):	4,367	4,946	4,375	571	58.8%	6,917
					Gr. Margin (YTD)	
Program: 607 - Sports Camp						
Revenue	156,799	154,597	166,755	(12,158)	-7.9%	360,962
Expense	<u>293</u>	<u>769</u>	<u>390</u>	<u>379</u>	49.3%	<u>122,031</u>
Surplus (Deficit):	156,506	153,828	166,365	(12,537)	99.5%	238,931
					Gr. Margin (YTD)	
Program: 608 - Saturday Basketball						
Revenue	57,910	64,268	56,753	7,515	11.7%	99,899
Expense	<u>35,768</u>	<u>40,066</u>	<u>36,270</u>	<u>3,796</u>	9.5%	<u>47,490</u>
Surplus (Deficit):	22,142	24,201	20,483	3,718	37.7%	52,409
					Gr. Margin (YTD)	
Program: 609 - Girls SB League						
Revenue	12,370	15,446	12,399	3,047	19.7%	40,349
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>28,293</u>
Surplus (Deficit):	12,370	15,446	12,399	3,047	100.0%	12,056
					Gr. Margin (YTD)	
Program: 610 - Pee Wee Sportsters						
Revenue	43,375	37,273	43,838	(6,565)	-17.6%	83,732
Expense	<u>14,050</u>	<u>12,404</u>	<u>12,680</u>	<u>(276)</u>	-2.2%	<u>54,831</u>
Surplus (Deficit):	29,324	24,869	31,158	(6,289)	66.7%	28,901
					Gr. Margin (YTD)	
Program: 611 - Young Tigers Karate						
Revenue	8,871	8,605	8,800	(195)	-2.3%	23,677
Expense	<u>0</u>	<u>3,725</u>	<u>0</u>	<u>3,725</u>	100.0%	<u>16,191</u>
Surplus (Deficit):	8,871	4,880	8,800	(3,920)	56.7%	7,486
					Gr. Margin (YTD)	
Program: 612 - Tennis/BB Camp						
Revenue	6,856	2,143	5,698	(3,556)	-165.9%	5,698
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>1,199</u>
Surplus (Deficit):	6,856	2,143	5,698	(3,556)	100.0%	4,499
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 613 - PW Sportsters Camp						
Revenue	11,662	12,252	10,950	1,302	10.6%	21,794
Expense	<u>1,810</u>	<u>1,252</u>	<u>0</u>	<u>1,252</u>	100.0%	<u>15,048</u>
Surplus (Deficit):	9,853	11,001	10,950	51	89.8%	6,746
					Gr. Margin (YTD)	
Program: 614 - Camp Extension						
Revenue	52,690	52,394	54,100	(1,706)	-3.3%	101,974
Expense	<u>0</u>	<u>0</u>	<u>215</u>	<u>(215)</u>	N/A	<u>29,279</u>
Surplus (Deficit):	52,690	52,394	53,885	(1,491)	100.0%	72,695
					Gr. Margin (YTD)	
Program: 615 - Open Gym						
Revenue	820	1,122	850	272	24.2%	2,718
Expense	<u>581</u>	<u>818</u>	<u>820</u>	<u>(2)</u>	-0.3%	<u>2,136</u>
Surplus (Deficit):	239	304	30	274	27.1%	582
					Gr. Margin (YTD)	
Program: 616 - On-The-Go Sports						
Revenue	12,115	13,837	11,693	2,144	15.5%	20,629
Expense	<u>3,987</u>	<u>3,753</u>	<u>4,050</u>	<u>(297)</u>	-7.9%	<u>13,710</u>
Surplus (Deficit):	8,128	10,084	7,643	2,441	72.9%	6,919
					Gr. Margin (YTD)	
Program: 617 - Hot Shots Sports						
Revenue	81,513	85,592	82,830	2,762	3.2%	194,797
Expense	<u>24,093</u>	<u>20,680</u>	<u>27,841</u>	<u>(7,161)</u>	-34.6%	<u>130,520</u>
Surplus (Deficit):	57,420	64,912	54,989	9,923	75.8%	64,277
					Gr. Margin (YTD)	
Program: 619 - Wilmette Storm						
Revenue	29,332	45,344	29,800	15,544	34.3%	44,609
Expense	<u>6,762</u>	<u>6,124</u>	<u>6,800</u>	<u>(676)</u>	-11.0%	<u>36,472</u>
Surplus (Deficit):	22,570	39,220	23,000	16,220	86.5%	8,137
					Gr. Margin (YTD)	
Program: 620 - Youth Flag Football						
Revenue	2,117	3,962	1,960	2,002	50.5%	12,570
Expense	<u>0</u>	<u>10</u>	<u>0</u>	<u>10</u>	100.0%	<u>5,819</u>
Surplus (Deficit):	2,117	3,952	1,960	1,992	99.7%	6,751
					Gr. Margin (YTD)	
Program: 621 - Krav Maga						
Revenue	1,275	1,736	1,100	636	36.7%	5,106
Expense	<u>583</u>	<u>0</u>	<u>580</u>	<u>(580)</u>	N/A	<u>3,310</u>
Surplus (Deficit):	692	1,736	520	1,216	100.0%	1,796
					Gr. Margin (YTD)	
Total Sports One						
Revenue \$	508,024	\$ 531,898	\$ 518,025	\$ 13,873	2.6%	\$ 1,097,234
Expense	<u>170,108</u>	<u>171,790</u>	<u>169,930</u>	<u>1,861</u>	1.1%	<u>872,380</u>
Surplus (Deficit): \$	337,916	\$ 360,108	\$ 348,096	\$ 12,012	67.7%	\$ 224,855
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Sports Two

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$576,841	\$587,410	\$434,960	\$152,450	35.0%	\$1,062,779
Rental Revenue	2,800	4,662	1,575	3,087	196.0%	27,580
Retail Sales	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Revenue	<u>\$579,641</u>	<u>\$592,072</u>	<u>\$436,535</u>	<u>\$155,537</u>	35.6%	<u>\$1,090,359</u>
Expenses						
Salaries & Wages	\$59,081	\$56,607	\$59,631	(\$3,024)	-5.1%	\$279,583
Employee Benefits	3,997	3,659	3,799	(140)	-3.7%	21,936
Contract Services	26,045	30,867	29,262	1,605	5.5%	305,314
Utilities	246	94	204	(110)	-54.0%	1,423
Supplies	10,697	12,335	10,678	1,657	15.5%	78,140
Repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>500</u>
Operating Expenses	\$100,067	\$103,561	\$103,574	(\$13)	0.0%	\$686,896
Operating Surplus (Deficit)	\$479,575	\$488,510	\$332,961	\$155,550	46.7%	\$403,463
Overhead Transfer	<u>47,231</u>	<u>47,250</u>	<u>47,250</u>	<u>0</u>	0.0%	<u>189,000</u>
Non Operating Expenses	\$47,231	\$47,250	\$47,250	\$0	0.0%	\$189,000
Total Expenses	<u>\$147,298</u>	<u>\$150,811</u>	<u>\$150,824</u>	<u>(\$13)</u>	0.0%	<u>\$875,896</u>
Net Surplus (Deficit)	\$432,344	\$441,260	\$285,711	\$155,550		\$214,463



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Sports Two						
Program 701 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>65,900</u>	<u>65,831</u>	<u>65,150</u>	<u>681</u>	1.0%	<u>270,830</u>
Surplus (Deficit):	(65,900)	(65,831)	(65,150)	(681)	N/A	(270,830)
					Gr. Margin (YTD)	
Program: 702 - PM Adventures Camp						
Revenue	68,269	56,922	71,517	(14,595)	-25.6%	123,989
Expense	<u>278</u>	<u>226</u>	<u>262</u>	<u>(37)</u>	-16.2%	<u>66,493</u>
Surplus (Deficit):	67,991	56,696	71,255	(14,558)	99.6%	57,496
					Gr. Margin (YTD)	
Program: 703 - CIT Camp						
Revenue	33,544	33,403	36,365	(2,962)	-8.9%	55,629
Expense	<u>2,958</u>	<u>1,869</u>	<u>3,010</u>	<u>(1,141)</u>	-61.1%	<u>23,376</u>
Surplus (Deficit):	30,586	31,534	33,355	(1,821)	94.4%	32,253
					Gr. Margin (YTD)	
Program: 705 - Youth Soccer League						
Revenue	155,260	143,748	84,353	59,395	41.3%	290,573
Expense	<u>1,251</u>	<u>0</u>	<u>1,397</u>	<u>(1,397)</u>	N/A	<u>99,191</u>
Surplus (Deficit):	154,009	143,748	82,956	60,792	100.0%	191,382
					Gr. Margin (YTD)	
Program: 706 - Youth Basketball League						
Revenue	95,799	99,706	32,931	66,775	67.0%	99,190
Expense	<u>38,695</u>	<u>39,605</u>	<u>38,417</u>	<u>1,189</u>	3.0%	<u>40,912</u>
Surplus (Deficit):	57,104	60,101	(5,486)	65,587	60.3%	58,278
					Gr. Margin (YTD)	
Program: 707 - T-Ball						
Revenue	19,356	25,924	18,627	7,297	28.1%	29,390
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>21,454</u>
Surplus (Deficit):	19,356	25,924	18,627	7,297	100.0%	7,936
					Gr. Margin (YTD)	
Program: 708 - Mini Soccer						
Revenue	64,563	74,840	61,715	13,125	17.5%	151,970
Expense	<u>19,037</u>	<u>24,410</u>	<u>21,148</u>	<u>3,262</u>	13.4%	<u>103,319</u>
Surplus (Deficit):	45,526	50,431	40,567	9,863	67.4%	48,651
					Gr. Margin (YTD)	
Program: 709 - Baseball						
Revenue	16,000	24,710	16,427	8,283	33.5%	49,750
Expense	<u>0</u>	<u>683</u>	<u>0</u>	<u>683</u>	100.0%	<u>33,581</u>
Surplus (Deficit):	16,000	24,028	16,427	7,600	97.2%	16,169
					Gr. Margin (YTD)	
Program: 710 - Girls Lacrosse						
Revenue	11,013	5,740	11,619	(5,879)	-102.4%	27,567
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>18,469</u>
Surplus (Deficit):	11,013	5,740	11,619	(5,879)	100.0%	9,098
					Gr. Margin (YTD)	
Program: 713 - Youth Volleyball						
Revenue	28,786	27,731	29,409	(1,678)	-6.1%	52,470
Expense	<u>3,661</u>	<u>638</u>	<u>4,216</u>	<u>(3,578)</u>	-560.5%	<u>37,779</u>
Surplus (Deficit):	25,124	27,093	25,193	1,900	97.7%	14,691
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 714 - Field Hockey						
Revenue	2,410	1,082	1,892	(811)	-75.0%	5,966
Expense	<u>504</u>	<u>0</u>	<u>579</u>	<u>(579)</u>	N/A	<u>4,176</u>
Surplus (Deficit):	1,906	1,082	1,314	(232)	100.0%	1,790
					Gr. Margin (YTD)	
Program: 715 - VB League						
Revenue	950	2,120	1,010	1,110	52.4%	11,855
Expense	<u>1,410</u>	<u>1,013</u>	<u>1,417</u>	<u>(404)</u>	-39.9%	<u>7,837</u>
Surplus (Deficit):	(460)	1,107	(407)	1,514	52.2%	4,018
					Gr. Margin (YTD)	
Program: 716 - SB League						
Revenue	2,307	10	2,399	(2,389)	-23887.4%	15,068
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>12,241</u>
Surplus (Deficit):	2,307	10	2,399	(2,389)	100.0%	2,827
					Gr. Margin (YTD)	
Program: 717 - Men's >30 BB						
Revenue	16,110	16,315	14,392	1,923	11.8%	31,960
Expense	<u>11,554</u>	<u>12,558</u>	<u>12,002</u>	<u>556</u>	4.4%	<u>32,236</u>
Surplus (Deficit):	4,556	3,757	2,390	1,367	23.0%	(276)
					Gr. Margin (YTD)	
Program: 719 - Athletic Field Rental						
Revenue	2,800	4,662	1,575	3,087	66.2%	27,580
Expense	<u>642</u>	<u>0</u>	<u>1,820</u>	<u>(1,820)</u>	N/A	<u>28,250</u>
Surplus (Deficit):	2,158	4,662	(245)	4,907	100.0%	(670)
					Gr. Margin (YTD)	
Program: 720 - Sports Parties						
Revenue	1,550	1,050	1,588	(538)	-51.2%	4,335
Expense	<u>950</u>	<u>485</u>	<u>856</u>	<u>(371)</u>	-76.5%	<u>2,475</u>
Surplus (Deficit):	600	565	732	(167)	53.8%	1,860
					Gr. Margin (YTD)	
Program: 721 - New Programs						
Revenue	11,100	0	0	0	N/A	0
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	11,100	0	0	0	N/A	0
					Gr. Margin (YTD)	
Program: 725 - Women's Soccer League						
Revenue	0	0	0	0	N/A	6,720
Expense	<u>458</u>	<u>400</u>	<u>550</u>	<u>(150)</u>	-37.5%	<u>4,825</u>
Surplus (Deficit):	(458)	(400)	(550)	150	N/A	1,896
					Gr. Margin (YTD)	
Program: 726 - Fencing						
Revenue	5,156	5,604	4,136	1,468	26.2%	10,640
Expense	<u>0</u>	<u>3,094</u>	<u>0</u>	<u>3,094</u>	100.0%	<u>7,128</u>
Surplus (Deficit):	5,156	2,510	4,136	(1,626)	44.8%	3,512
					Gr. Margin (YTD)	
Program: 727 - PeeWee Soccer League						
Revenue	6,875	8,859	5,891	2,968	33.5%	21,307
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>3,370</u>
Surplus (Deficit):	6,875	8,859	5,891	2,968	100.0%	17,937
					Gr. Margin (YTD)	
Program: 728 - Wilmette Baseball Association						
Revenue	37,793	46,482	40,688	5,794	12.5%	51,000
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>39,270</u>
Surplus (Deficit):	37,793	46,482	40,688	5,794	100.0%	11,730
					Gr. Margin (YTD)	
Program: 729 - City Slickers						
Revenue	0	13,163	0	13,163	100.0%	23,400
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>18,684</u>
Surplus (Deficit):	0	13,163	0	13,163	100.0%	4,716
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

		YTD Actual			YTD	Variance To	%	Total Year
		Prior	Current		Budget	Budget	To Budget	Budget
Total Sports Two								
Revenue	\$	579,641	\$ 592,072	\$	436,535	\$ 155,537	26.3%	\$ 1,090,359
Expense		<u>147,298</u>	<u>150,811</u>		<u>150,824</u>	(13)	0.0%	<u>875,895</u>
Surplus (Deficit):		432,344	\$ 441,260	\$	285,711	\$ 155,550	74.5%	\$ 214,463
							Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Performing Arts

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$33,288	\$35,165	\$35,100	\$65	0.2%	\$58,194
Fee Revenue	164,390	202,400	168,381	34,019	20.2%	351,309
Rental Revenue	0	1,494	0	1,494	N/A	2,367
Retail Sales	1,823	1,396	1,887	(491)	-26.0%	3,410
Miscellaneous Revenue	<u>1,577</u>	<u>2,172</u>	<u>2,048</u>	<u>124</u>	6.1%	<u>7,044</u>
Total Revenue	<u>\$201,078</u>	<u>\$242,627</u>	<u>\$207,416</u>	<u>\$35,211</u>	17.0%	<u>\$422,324</u>
Expenses						
Salaries & Wages	\$50,977	\$64,497	\$54,779	\$9,717	17.7%	\$233,133
Employee Benefits	821	970	887	83	9.4%	5,399
Contract Services	16,023	13,429	13,953	(524)	-3.8%	65,693
Utilities	0	0	0	0	N/A	50
Supplies	5,458	4,911	5,382	(471)	-8.7%	21,449
Repairs	<u>552</u>	<u>828</u>	<u>600</u>	<u>228</u>	38.0%	<u>1,300</u>
Operating Expenses	\$73,831	\$84,635	\$75,601	\$9,034	11.9%	\$327,024
Operating Surplus (Deficit)	\$127,247	\$157,992	\$131,815	\$26,177	19.9%	\$95,300
Operating Capital	192	436	893	(457)	-51.1%	4,990
Overhead Transfer	<u>38,797</u>	<u>38,813</u>	<u>38,813</u>	<u>0</u>	0.0%	<u>155,250</u>
Non Operating Expenses	\$38,989	\$39,249	\$39,706	(\$457)	-1.2%	\$160,240
Total Expenses	<u>\$112,819</u>	<u>\$123,884</u>	<u>\$115,307</u>	<u>\$8,577</u>	7.4%	<u>\$487,264</u>
Net Surplus (Deficit)	\$88,259	\$118,743	\$92,109	\$26,634		(\$64,940)



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Performing Arts						
Program 801 - Administration						
Revenue	\$ -	\$ -	\$ -	\$ -	N/A	\$ -
Expense	<u>53,018</u>	<u>53,676</u>	<u>54,827</u>	<u>(1,151)</u>	-2.1%	<u>221,203</u>
Surplus (Deficit):	\$ (53,018)	(53,676)	(54,827)	1,151	N/A	(221,203)
					Gr. Margin (YTD)	
Program: 803 - Creative Dramatics						
Revenue	46,470	35,719	37,928	(2,208)	-6.2%	97,829
Expense	<u>8,011</u>	<u>10,355</u>	<u>7,723</u>	<u>2,632</u>	25.4%	<u>35,628</u>
Surplus (Deficit):	38,459	25,364	30,204	(4,840)	71.0%	62,201
					Gr. Margin (YTD)	
Program: 805 - WCT Prod - Fall						
Revenue	(2,115)	32	0	32	100.0%	22,469
Expense	<u>31</u>	<u>846</u>	<u>80</u>	<u>766</u>	90.5%	<u>16,388</u>
Surplus (Deficit):	(2,146)	(814)	(80)	(734)	-2544.2%	6,081
					Gr. Margin (YTD)	
Program: 806 - WCT Prod - Spring						
Revenue	20,063	21,303	23,108	(1,804)	-8.5%	23,108
Expense	<u>11,057</u>	<u>12,562</u>	<u>14,731</u>	<u>(2,169)</u>	-17.3%	<u>15,356</u>
Surplus (Deficit):	9,007	8,741	8,376	365	41.0%	7,751
					Gr. Margin (YTD)	
Program: 807 - NSTW Prod - Fall						
Revenue	0	0	0	0	N/A	0
Expense	<u>(9)</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	9	0	0	0	N/A	0
					Gr. Margin (YTD)	
Program: 808 - NSTW/WCT Prod - Winter						
Revenue	17,575	26,698	21,030	5,667	21.2%	21,030
Expense	<u>12,733</u>	<u>11,704</u>	<u>13,953</u>	<u>(2,249)</u>	-19.2%	<u>13,953</u>
Surplus (Deficit):	4,842	14,993	7,077	7,917	56.2%	7,077
					Gr. Margin (YTD)	
Program: 809 - NSTW Prod - Spring						
Revenue	7,693	8,640	9,898	(1,258)	-14.6%	19,857
Expense	<u>1,135</u>	<u>962</u>	<u>1,350</u>	<u>(388)</u>	-40.4%	<u>13,333</u>
Surplus (Deficit):	6,558	7,678	8,548	(870)	88.9%	6,524
					Gr. Margin (YTD)	
Program: 810 - PA for Pre-School						
Revenue	2,229	18,202	7,819	10,384	57.0%	13,555
Expense	<u>2,273</u>	<u>3,364</u>	<u>2,012</u>	<u>1,351</u>	40.2%	<u>8,082</u>
Surplus (Deficit):	(44)	14,839	5,806	9,033	81.5%	5,474
					Gr. Margin (YTD)	
Program: 812 - Voice Lessons						
Revenue	12,942	12,413	10,494	1,919	15.5%	26,798
Expense	<u>5,496</u>	<u>4,252</u>	<u>3,752</u>	<u>500</u>	11.8%	<u>20,010</u>
Surplus (Deficit):	7,446	8,162	6,742	1,420	65.7%	6,788
					Gr. Margin (YTD)	
Program: 813 - PA Camp						
Revenue	47,194	50,165	49,543	622	1.2%	87,804
Expense	<u>105</u>	<u>2,415</u>	<u>75</u>	<u>2,340</u>	96.9%	<u>27,489</u>
Surplus (Deficit):	47,089	47,750	49,468	(1,718)	95.2%	60,315
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Program: 814 - Theater Technicians						
Revenue	0	1,494	0	1,494	100.0%	2,367
Expense	<u>144</u>	<u>0</u>	<u>637</u>	<u>(637)</u>	N/A	<u>2,367</u>
Surplus (Deficit):	(144)	1,494	(637)	2,132	100.0%	0
					Gr. Margin (YTD)	
Program: 816 - Wallace Bowl						
Revenue	0	0	0	0	N/A	0
Expense	<u>2,752</u>	<u>1,875</u>	<u>2,867</u>	<u>(992)</u>	-52.9%	<u>45,552</u>
Surplus (Deficit):	(2,752)	(1,875)	(2,867)	992	N/A	(45,552)
					Gr. Margin (YTD)	
Program: 817 - Mallinckrodt						
Revenue	0	0	0	0	N/A	0
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>7,063</u>
Surplus (Deficit):	0	0	0	0	N/A	(7,063)
					Gr. Margin (YTD)	
Program: 818 - Movie Star Camp						
Revenue	8,810	11,876	9,097	11,876	100.0%	18,004
Expense	<u>1,750</u>	<u>1,750</u>	<u>1,798</u>	<u>(48)</u>	-2.7%	<u>12,388</u>
Surplus (Deficit):	7,060	10,126	7,300	11,924	85.3%	5,616
					Gr. Margin (YTD)	
Program: 820 - Music Lessons - Piano						
Revenue	19,000	30,743	21,589	9,154	29.8%	44,996
Expense	<u>7,276</u>	<u>9,746</u>	<u>3,327</u>	<u>6,419</u>	65.9%	<u>20,600</u>
Surplus (Deficit):	11,723	20,997	18,262	2,735	68.3%	24,396
					Gr. Margin (YTD)	
Program: 821 - Music Lessons - Violin						
Revenue	7,583	10,947	6,058	4,889	44.7%	15,237
Expense	<u>3,720</u>	<u>3,392</u>	<u>2,659</u>	<u>733</u>	21.6%	<u>9,498</u>
Surplus (Deficit):	3,862	7,555	3,399	4,156	69.0%	5,739
					Gr. Margin (YTD)	
Program: 822 - Music Lessons - Canzonetta						
Revenue	6,232	6,450	4,333	2,117	32.8%	12,622
Expense	<u>0</u>	<u>2,799</u>	<u>2,406</u>	<u>393</u>	14.0%	<u>7,072</u>
Surplus (Deficit):	6,232	3,651	1,927	1,724	56.6%	5,550
					Gr. Margin (YTD)	
Program: 823 - Music Lessons - Guitar						
Revenue	7,402	7,944	6,520	1,424	17.9%	16,649
Expense	<u>3,326</u>	<u>4,186</u>	<u>3,107</u>	<u>1,079</u>	25.8%	<u>11,282</u>
Surplus (Deficit):	4,076	3,758	3,413	346	47.3%	5,367
					Gr. Margin (YTD)	
Total Performing Arts						
Revenue	\$ 201,078	\$ 242,627	\$ 207,416	\$ 44,308	18.3%	\$ 422,324
Expense	<u>112,819</u>	<u>123,884</u>	<u>115,307</u>	<u>8,577</u>	6.9%	<u>487,264</u>
Surplus (Deficit):	\$ 88,259	\$ 118,743	\$ 92,109	\$ 35,731	48.9%	\$ (64,940)
					Gr. Margin (YTD)	
Total Community Recreation Center Operations						
Revenue	\$ 3,567,742	\$ 3,696,488	\$ 3,437,648	\$ 269,912	7.3%	\$ 8,409,080
Expense	<u>1,391,629</u>	<u>1,407,802</u>	<u>1,389,740</u>	<u>18,062</u>	1.3%	<u>6,883,152</u>
Surplus (Deficit):	\$ 2,176,113	\$ 2,288,686	\$ 2,047,908	\$ 251,850	61.9%	\$ 1,525,928
					Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Center Fitness

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$14,011	\$14,579	\$12,894	\$1,685	13.1%	\$50,029
Fee Revenue	188,012	172,772	206,136	(33,364)	-16.2%	514,406
Membership Fees	101,189	123,861	141,805	(17,944)	-12.7%	561,990
Retail Sales	0	0	0	0	N/A	0
Miscellaneous Revenue	<u>0</u>	<u>2,481</u>	<u>0</u>	<u>2,481</u>	N/A	<u>1,400</u>
Total Revenue	<u>\$303,211</u>	<u>\$313,693</u>	<u>\$360,834</u>	<u>(\$47,141)</u>	-13.1%	<u>\$1,127,825</u>
Expenses						
Salaries & Wages	\$90,711	\$104,614	\$98,135	\$6,479	6.6%	\$445,893
Employee Benefits	12,318	10,610	16,902	(6,292)	-37.2%	72,013
Contract Services	6,445	14,659	20,373	(5,714)	-28.0%	56,675
Utilities	1,461	1,313	1,141	172	15.0%	6,479
Supplies	3,793	4,445	25,857	(21,412)	-82.8%	72,487
Repairs	<u>714</u>	<u>1,077</u>	<u>2,749</u>	<u>(1,671)</u>	-60.8%	<u>12,020</u>
Operating Expenses	\$115,442	\$136,719	\$165,158	(\$28,439)	-17.2%	\$665,567
Operating Surplus (Deficit)	\$187,769	\$176,974	\$195,676	(\$18,702)	-9.6%	\$462,258
Operating Capital	0	0	500	(500)	-100.0%	2,369
Overhead Transfer	<u>96,149</u>	<u>96,188</u>	<u>96,149</u>	<u>38</u>	0.0%	<u>384,750</u>
Non Operating Expenses	\$96,149	\$96,188	\$96,649	(\$462)	-0.5%	\$387,119
Total Expenses	<u>\$211,591</u>	<u>\$232,906</u>	<u>\$261,807</u>	<u>(\$28,901)</u>	-11.0%	<u>\$1,052,686</u>
Net Surplus (Deficit)	\$91,620	\$80,787	\$99,027	(\$18,240)		\$75,139



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD	Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget
Fitness Center						
Program 100 - Operations						
Revenue \$	115,013	\$ 140,921	\$ 154,698	\$ (13,778)	-9.8%	\$ 616,275
Expense	<u>161,045</u>	<u>167,867</u>	<u>176,654</u>	<u>(8,788)</u>	-5.2%	<u>725,307</u>
Surplus (Deficit):	(46,032)	(26,946)	(21,956)	(4,990)	-19.1%	(109,032)
					Gr. Margin (YTD)	
Program: 109 - Fitness Babysitting						
Revenue	0	0	887	(887)	N/A	3,548
Expense	<u>0</u>	<u>1,342</u>	<u>362</u>	<u>980</u>	73.0%	<u>1,795</u>
Surplus (Deficit):	0	(1,342)	525	(1,867)	N/A	1,753
					Gr. Margin (YTD)	
Program: 110 - Lessons						
Revenue	41,900	56,286	48,301	7,985	14.2%	190,036
Expense	<u>19,865</u>	<u>23,549</u>	<u>21,394</u>	<u>2,155</u>	9.2%	<u>92,661</u>
Surplus (Deficit):	22,036	32,737	26,907	5,830	58.2%	97,375
					Gr. Margin (YTD)	
Program: 111 - Pilates Reformer Training						
Revenue	0	0	0	0	N/A	0
Expense	<u>105</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	(105)	0	0	0	N/A	0
					Gr. Margin (YTD)	
Program: 112 - Camp Fusion						
Revenue	109,125	76,247	112,073	(35,826)	-47.0%	177,714
Expense	<u>141</u>	<u>7,462</u>	<u>33,062</u>	<u>(25,600)</u>	-343.1%	<u>116,610</u>
Surplus (Deficit):	108,984	68,785	79,011	(10,225)	90.2%	61,104
					Gr. Margin (YTD)	
Program: 113 - Tour Wilmette						
Revenue	0	0	0	0	N/A	2,200
Expense	<u>0</u>	<u>1,028</u>	<u>0</u>	<u>1,028</u>	100.0%	<u>1,118</u>
Surplus (Deficit):	0	(1,028)	0	(1,028)	N/A	1,082
					Gr. Margin (YTD)	
Program: 114- In-Trinity						
Revenue	100	0	0	0	N/A	0
Expense	<u>36</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Surplus (Deficit):	64	0	0	0	N/A	0
					Gr. Margin (YTD)	
Program: 115 - Programs						
Revenue	22,287	26,809	27,975	(1,166)	-4.4%	115,760
Expense	<u>25,825</u>	<u>26,792</u>	<u>24,948</u>	<u>1,843</u>	6.9%	<u>108,115</u>
Surplus (Deficit):	(3,538)	17	3,027	(3,010)	0.1%	7,645
					Gr. Margin (YTD)	
Program: 116 - Yoga On The Beach						
Revenue	0	0	0	0	N/A	3,733
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>366</u>
Surplus (Deficit):	0	0	0	0	N/A	3,367
					Gr. Margin (YTD)	
Program: 117 - Holiday Challenge						
Revenue	0	0	0	0	N/A	1,660
Expense	<u>0</u>	<u>(18)</u>	<u>0</u>	<u>(18)</u>	100.0%	<u>1,326</u>
Surplus (Deficit):	0	18	0	18	N/A	334
					Gr. Margin (YTD)	
Program: 119 - Lose To Win						
Revenue	14,786	13,430	16,900	(3,470)	-25.8%	16,900
Expense	<u>4,576</u>	<u>4,886</u>	<u>5,387</u>	<u>(501)</u>	-10.3%	<u>5,387</u>
Surplus (Deficit):	10,210	8,544	11,513	(2,969)	63.6%	11,513
					Gr. Margin (YTD)	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

		YTD Actual			YTD	Variance To	%	Total Year
		Prior	Current		Budget	Budget	To Budget	Budget
Total Fitness Center								
Revenue	\$	303,211	\$ 313,693	\$	360,834	\$ (47,141)	-15.0%	\$ 1,127,825
Expense		<u>211,591</u>	<u>232,906</u>		<u>261,807</u>	<u>(28,901)</u>	-12.4%	<u>1,052,686</u>
Surplus (Deficit):	\$	91,620	\$ 80,787	\$	99,027	\$ (18,240)	25.8%	\$ 75,140
							Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Lakefront Operations

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Daily Fees	\$8,496	\$9,783	\$9,120	\$663	7.3%	\$372,914
Fee Revenue	174,761	170,043	162,497	7,546	4.6%	233,844
Membership Fees	100,111	122,331	70,729	51,602	73.0%	484,283
Rental Revenue	372,766	382,468	381,658	811	0.2%	507,688
Miscellaneous Revenue	<u>3,467</u>	<u>(179)</u>	<u>968</u>	<u>(1,147)</u>	-118.5%	<u>36,184</u>
Total Revenue	<u>\$659,601</u>	<u>\$684,446</u>	<u>\$624,972</u>	<u>\$59,474</u>	9.5%	<u>\$1,634,913</u>
Expenses						
Salaries & Wages	\$43,216	\$42,154	\$44,874	(\$2,719)	-6.1%	\$651,375
Employee Benefits	12,300	10,672	11,723	(1,051)	-9.0%	52,476
Contract Services	17,554	17,012	18,879	(1,867)	-9.9%	174,565
Utilities	6,390	6,000	7,524	(1,524)	-20.3%	46,212
Supplies	7,035	4,112	8,227	(4,115)	-50.0%	60,369
Repairs	<u>135</u>	<u>602</u>	<u>855</u>	<u>(253)</u>	-29.6%	<u>10,000</u>
Operating Expenses	<u>\$86,629</u>	<u>\$80,552</u>	<u>\$92,082</u>	<u>(\$11,530)</u>	-12.5%	<u>\$994,997</u>
Operating Surplus (Deficit)	<u>\$572,973</u>	<u>\$603,894</u>	<u>\$532,890</u>	<u>\$71,004</u>	13.3%	<u>\$639,916</u>
Capital Transfer	18,743	18,750	18,750	0	0.0%	75,000
Overhead Transfer	<u>42,608</u>	<u>42,625</u>	<u>42,625</u>	<u>0</u>	0.0%	<u>170,500</u>
Non Operating Expenses	<u>\$61,350</u>	<u>\$61,375</u>	<u>\$61,375</u>	<u>\$0</u>	0.0%	<u>\$245,500</u>
Total Expenses	<u>\$147,979</u>	<u>\$141,927</u>	<u>\$153,457</u>	<u>(\$11,530)</u>	-7.5%	<u>\$1,240,497</u>
Net Surplus (Deficit)	<u>\$511,622</u>	<u>\$542,519</u>	<u>\$471,515</u>	<u>\$71,004</u>		<u>\$394,416</u>



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD		Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget	
Lakefront Operations							
Program 100 - Operations							
Revenue	\$ 102,172	\$ 121,157	\$ 70,748	\$ 50,409	41.6%	\$ 834,563	
Expense	<u>118,658</u>	<u>110,152</u>	<u>120,893</u>	<u>(10,741)</u>	-9.8%	<u>835,307</u>	
Surplus (Deficit):	(16,486)	11,005	(50,146)	61,150	9.1%	(744)	
					Gr. Margin (YTD)		
Program: 140 - Langdon Operations							
Revenue	0	0	0	0	N/A	7,820	
Expense	<u>72</u>	<u>59</u>	<u>62</u>	<u>(4)</u>	-6.4%	<u>39,320</u>	
Surplus (Deficit):	(72)	(59)	(62)	4	N/A	(31,500)	
					Gr. Margin (YTD)		
Program: 141 - Elmwood Dunes							
Revenue	0	0	968	(968)	N/A	3,875	
Expense	<u>0</u>	<u>0</u>	<u>900</u>	<u>(900)</u>	N/A	<u>3,600</u>	
Surplus (Deficit):	0	0	69	(69)	N/A	275	
					Gr. Margin (YTD)		
Program: 142 - Sailing Operations							
Revenue	388,841	400,551	399,217	1,333	0.3%	507,184	
Expense	<u>12,050</u>	<u>11,306</u>	<u>10,959</u>	<u>347</u>	3.1%	<u>214,256</u>	
Surplus (Deficit):	376,790	389,245	388,258	987	97.2%	292,928	
					Gr. Margin (YTD)		
Program: 143 - Gillson Programs							
Revenue	6,881	7,223	7,120	103	1.4%	8,000	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>2,718</u>	
Surplus (Deficit):	6,881	7,223	7,120	103	100.0%	5,282	
					Gr. Margin (YTD)		
Program: 144 - Beach House Concessions							
Revenue	0	0	0	0	N/A	20,000	
Expense	<u>0</u>	<u>86</u>	<u>105</u>	<u>(19)</u>	-21.5%	<u>420</u>	
Surplus (Deficit):	0	(86)	(105)	19	N/A	19,580	
Program: 145 - Lakeview Center							
Revenue	10,976	9,283	9,364	(81)	-0.9%	36,454	
Expense	<u>15,358</u>	<u>18,484</u>	<u>18,478</u>	<u>7</u>	0.0%	<u>79,365</u>	
Surplus (Deficit):	(4,383)	(9,202)	(9,114)	(88)	-99.1%	(42,911)	
Program: 146 - Swim Classes							
Revenue	0	150	0	150	100.0%	300	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>	
Surplus (Deficit):	0	150	0	150	100.0%	300	
					Gr. Margin (YTD)		
Program: 147 - Lakefront Camps							
Revenue	121,965	116,113	123,186	(7,073)	-6.1%	152,081	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>40,361</u>	
Surplus (Deficit):	121,965	116,113	123,186	(7,073)	100.0%	111,720	
					Gr. Margin (YTD)		
Program: 148 - Paddle Sports							
Revenue	24,281	24,758	12,373	12,386	50.0%	35,350	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>22,575</u>	
Surplus (Deficit):	24,281	24,758	12,373	12,386	100.0%	12,775	
					Gr. Margin (YTD)		
Program: 149 - Dog Beach							
Revenue	4,486	5,212	1,997	3,215	61.7%	29,285	
Expense	<u>1,840</u>	<u>1,840</u>	<u>2,060</u>	<u>(220)</u>	-12.0%	<u>2,575</u>	
Surplus (Deficit):	2,646	3,372	(63)	3,435	64.7%	26,710	
					Gr. Margin (YTD)		
Total Lakefront Operations							
Revenue	\$ 659,601	\$ 684,446	\$ 624,972	\$ 59,474	8.7%	\$ 1,634,912	
Expense	<u>147,979</u>	<u>141,927</u>	<u>153,457</u>	<u>(11,530)</u>	-8.1%	<u>1,240,497</u>	



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual			YTD		Variance To	%	Total Year
	Prior	Current		Budget		Budget	To Budget	Budget
Surplus (Deficit): \$	511,622	\$ 542,519	\$	471,515	\$	71,004	79.3%	\$ 394,415
							Gr. Margin (YTD)	



Wilmette Park District
Revenue and Expense Statement
Fiscal Year 2019
As of March 31, 2019

Mallinckrodt Center

	Year-To-Date			YTD Variance		Total Year Budget 2019
	Actual 2018	Actual 2019	Budget 2019	Actual to Budget		
				\$	%	
Revenue						
Fee Revenue	\$33,607	\$33,990	\$38,200	(\$4,210)	-11.0%	\$136,412
Rental Revenue	4,040	5,231	4,000	1,231	30.8%	30,900
Miscellaneous Revenue	<u>498</u>	<u>666</u>	<u>1,250</u>	<u>(584)</u>	-46.7%	<u>7,150</u>
Total Revenue	<u>\$38,145</u>	<u>\$39,887</u>	<u>\$43,450</u>	<u>(\$3,563)</u>	-8.2%	<u>\$174,462</u>
Expenses						
Salaries & Wages	\$27,921	\$29,091	\$29,554	(\$464)	-1.6%	\$120,173
Employee Benefits	7,090	6,171	6,814	(643)	-9.4%	37,091
Contract Services	8,389	12,931	10,763	2,168	20.1%	44,800
Utilities	1,741	1,537	1,542	(5)	-0.3%	5,832
Supplies	1,351	857	669	189	28.2%	2,637
Repairs	<u>3,855</u>	<u>533</u>	<u>200</u>	<u>333</u>	166.7%	<u>4,570</u>
Operating Expenses	\$50,347	\$51,120	\$49,542	\$1,578	3.2%	\$215,103
Operating Surplus (Deficit)	(\$12,202)	(\$11,234)	(\$6,093)	(\$5,141)	84.4%	(\$40,641)
Operating Capital	\$0	\$0	\$0	\$0	N/A	\$0
Overhead Transfer	<u>\$6,872</u>	<u>6,875</u>	<u>6,875</u>	<u>0</u>	0.0%	<u>27,500</u>
Non Operating Expenses	\$6,872	\$6,875	\$6,875	\$0	0.0%	\$27,500
Total Expenses	<u>\$57,220</u>	<u>\$57,995</u>	<u>\$56,417</u>	<u>\$1,578</u>	2.8%	<u>\$242,603</u>
Net Surplus (Deficit)	(\$19,074)	(\$18,109)	(\$12,968)	(\$5,141)		(\$68,141)



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual		YTD		Variance To	%	Total Year
	Prior	Current	Budget	Budget	To Budget	Budget	
Mallinckrodt Programs							
Program 100 - Operations							
Revenue	\$ 4,038	\$ 5,146	\$ 4,000	\$ 1,146	22.3%	\$ 30,900	
Expense	<u>48,608</u>	<u>45,397</u>	<u>46,266</u>	<u>(869)</u>	-1.9%	<u>199,212</u>	
Surplus (Deficit):	(44,570)	(40,251)	(42,266)	2,015	-782.2%	(168,312)	
					Gr. Margin (YTD)		
Program: 130 - Memberships							
Revenue	7,054	6,457	12,600	(6,143)	-95.1%	27,562	
Expense	<u>299</u>	<u>53</u>	<u>310</u>	<u>(257)</u>	-488.3%	<u>1,480</u>	
Surplus (Deficit):	6,755	6,404	12,290	(5,886)	99.2%	26,082	
					Gr. Margin (YTD)		
Program: 132 - Day Trips							
Revenue	2,758	4,010	3,100	910	22.7%	23,100	
Expense	<u>2,415</u>	<u>5,440</u>	<u>3,100</u>	<u>2,340</u>	43.0%	<u>14,136</u>	
Surplus (Deficit):	343	(1,430)	0	(1,430)	-35.7%	8,964	
					Gr. Margin (YTD)		
Program: 134 - Classes							
Revenue	2,366	2,643	2,208	435	16.5%	8,700	
Expense	<u>715</u>	<u>625</u>	<u>560</u>	<u>65</u>	10.4%	<u>2,940</u>	
Surplus (Deficit):	1,651	2,018	1,648	370	76.4%	5,760	
					Gr. Margin (YTD)		
Program: 135 - Personal Training							
Revenue	1,175	1,990	1,400	590	29.6%	1,400	
Expense	<u>610</u>	<u>745</u>	<u>400</u>	<u>345</u>	46.3%	<u>400</u>	
Surplus (Deficit):	565	1,245	1,000	245	62.6%	1,000	
					Gr. Margin (YTD)		
Program: 136 - Sr. Walking Club							
Revenue	2,479	2,642	1,700	942	35.7%	4,256	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>	
Surplus (Deficit):	2,479	2,642	1,700	942	100.0%	4,256	
					Gr. Margin (YTD)		
Program: 137 - Group Exercise							
Revenue	17,515	16,178	16,592	(414)	-2.6%	66,393	
Expense	<u>4,452</u>	<u>5,212</u>	<u>5,482</u>	<u>(270)</u>	-5.2%	<u>21,435</u>	
Surplus (Deficit):	13,063	10,966	11,110	(144)	67.8%	44,958	
					Gr. Margin (YTD)		
Program: 138 - Programs							
Revenue	760	821	1,850	(1,029)	-125.3%	9,450	
Expense	<u>120</u>	<u>524</u>	<u>300</u>	<u>224</u>	42.8%	<u>1,800</u>	
Surplus (Deficit):	640	297	1,550	(1,253)	36.1%	7,650	
					Gr. Margin (YTD)		
Program: 139 - Meditation/Restoration							
Revenue	0	0	0	0	N/A	2,700	
Expense	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>1,200</u>	
Surplus (Deficit):	0	0	0	0	N/A	1,500	
					Gr. Margin (YTD)		
Total Mallinckrodt Programs							
Revenue	\$ 38,145	\$ 39,887	\$ 43,450	\$ (3,563)	-8.9%	\$ 174,462	
Expense	<u>57,220</u>	<u>57,995</u>	<u>56,417</u>	<u>1,578</u>	2.7%	<u>242,603</u>	
Surplus (Deficit):	\$ (19,074)	\$ (18,109)	\$ (12,968)	\$ (5,141)	-45.4%	\$ (68,141)	
					Gr. Margin (YTD)		



Budget Report

Program Summary

For Period Ending: **31-Mar-19**

Recreation Programs

	YTD Actual			YTD	Variance To	%	Total Year
	Prior	Current		Budget	Budget	To Budget	Budget
Surplus (Deficit): \$	2,887,148	\$ 3,023,935	\$	2,690,620	\$ 344,387	161.8% Gr. Margin (YTD)	\$ 1,971,497

Capital Project Fund

Capital Project Summary	55-57
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Wilmette Park District

2019 Capital Improvement Projects

Date Ending: 31-Mar-19

Project Account	Completed Projects	Prior Year Expenditures	Current Year-To-Date Expenditures	Estimate to Complete	Capitalized Total Cost	Total Project Estimate	Variance to Project Estimate	2019 Budget	Variance to 2019 Budget Over (Under)
	Description	(a)	(b)	(c)	(a)+(b)+(c)=(d)	(e)	(d)-(e)=(f)	(g)	(b)-(g)=(h)
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
	Total Completed Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Account	Ongoing Projects	Prior Year Expenditures	Current Year To Date Expenditures	Estimate to Complete	Total Cost	Total Project Estimate	Variance to Project Estimate	2019 Budget	Variance YTD to Budget Over (Under)
17125	Beach House/Parking Lot-Lakefront Renovations	\$ 2,783,427	\$ 1,126,213	\$ 6,112,966	\$ 10,022,606	\$ 10,022,606	\$ -	\$ 7,122,606	\$ (3,212,966)
18112	Studio Equipment		4,115	3,885	8,000	8,000	-	8,000	(3,885)
18129	Playground Renovation (LP)	183,144	619	16,237	200,000	200,000	-		183,763
19101	Computer Software		15,206	4,794	20,000	20,000	-	20,000	(4,794)
19102	Computer Hardware		4,802	45,198	50,000	50,000	-	50,000	(45,198)
19111	Sailboats, Kayaks, & Paddle Boards		8,949	7,051	16,000	16,000	-	16,000	(7,051)
19118	Amentities on Course		1,525	6,475	8,000	8,000	-	8,000	(6,475)
19125	Range Hitting Improvements		5,675	14,325	20,000	20,000	-	20,000	(14,325)
19126	Range Netting Pole and Fence Maintenance		5,200	4,800	10,000	10,000	-	10,000	(4,800)
19143	Doors-CRC Early Childhood		11,987	8,013	20,000	20,000	-	-	11,987
	Total Ongoing Projects	\$ 2,966,571	\$ 1,184,292	\$ 6,223,743	\$ 10,374,606	\$ 10,374,606	\$ -	\$ 7,254,606	\$ (3,103,743)

Wilmette Park District

2019 Capital Improvement Projects

Date Ending: 31-Mar-19

Project	Deferred Projects	2019
Account	Description	Budget

Total Deferred Projects	\$	-
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Wilmette Park District

2019 Capital Improvement Projects

Date Ending: 31-Mar-19

Project Account	Pending Projects Description	2019 Budget
17131	Entrance Walk and Patio Replacement	\$ 56,000
17132	Pave Pathways	20,000
17135	Playground Renovation (MP)	26,300.00
19103	Rubber Tile Replacements	15,000.00
19104	Concession Equipment	50,000.00
19105	Diving Boards	30,000.00
19106	Floor Replacement Rm. 107	10,000.00
19107	Gymnastics Equipment	20,000.00
19108	HVAC Rooftop Unit Replacement	80,000.00
19109	HVAC Rooftop Unit Replacement	690,000.00
19110	Fitness Equipment	40,000.00
19112	Beach Cleaner-New Belts and Tires	15,000.00
19113	Lakeview Bathroom Partitions	20,000.00
19114	Lakeview Room Floor Refinish	5,000.00
19115	Picnic Table Replacements	12,000.00
19116	Sailing Boat Racks	15,000
19117	Tennis Courts Lighting Improvements	20,000
19119	Approach/Tee Mowers	44,000
19120	Bank Mowers	12,000
19121	Cart Path Repair	10,000
19122	Drainage Improvements	10,000
19123	Fairway Mowers	58,000
19124	Irrigation Pump Refurbishment	15,000
19127	Rough Mowers	22,600

Project Account	Pending Projects (Continued) Description	2019 Budget
19128	Sand Pro	8,000.00
19129	Seal Coat Parking Lot-WGC	18,000.00
19130	Tree Maintenance	15,000.00
19131	Utility Vehicle	8,333.00
19132	Walking Green Mowers	9,333.00
19133	New Library Furniture	10,000.00
19134	Seal Coat Parking Lot-Mallinckrodt	10,000.00
19135	Combination Trash/Recycling Containers	10,000.00
19136	Dog Fence & Sign	20,000.00
19137	Mower Attachment	16,000.00
19138	Utility Vehicle	13,000.00
19139	Platform Tennis Resurfacing	35,000.00
19140	ADA Accessibility	150,000.00
19141	Auditorium LED Strip Lights	18,000.00

Total Pending Projects \$ 1,636,566

	(a) Prior Year Expenditures	(b) Current Year-To-Date Expenditures	(c) Estimate to Complete	(a)+(b)+(c)=(d) Total Cost	(e) Total Project Estimate	(d)-(e)=(f) Variance to Project Estimate	(g) 2019 Budget	(b)-(g)=(h) YTD to Budget Over (Under)
Capital Project Summary								
Completed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ongoing	2,966,571	1,184,292	6,223,743	10,374,606	10,374,606	-	7,254,606	(6,070,315)
Pending	-	-	1,636,566	1,636,566	1,636,566	-	1,636,566	(1,636,566)
Deferred	-	-	-	-	-	-	-	-
	<u>\$ 2,966,571</u>	<u>\$ 1,184,292</u>	<u>\$ 7,860,309</u>	<u>\$ 12,011,172</u>	<u>\$ 12,011,172</u>	<u>\$ -</u>	<u>\$ 8,891,172</u>	<u>\$ (7,706,881)</u>
2019 Fiscal Year Expenditures	\$ 1,184,292 (w)							
2019 Estimate to Complete	7,860,309 (x)							
Total Projected 2019 Expenditures	\$ 9,044,601 (w)+(x)=(z)							
2019 Total Expenditures Over (Under) Budget	\$ 153,429 (z)-(y)							