



To: Steve Wilson, Executive Director
From: Sheila Foy, Superintendent of Finance
Date: July 9, 2020
Re: July 2020 Finance Superintendent Report:

1. District Revenue and Expense Results through May, 2020 (Appendix 1)
2. Capital Expense Results through May, 2020 (Appendix 2)
3. Year End 2019 Audited Financials Timetable Update
4. Finance Department Status

1. District Revenue and Expense Results through May, 2020

The Park District Income Statement through May, 2020 was discussed, at length, during the June Financial Planning and Policy Committee Meeting. The actual May results were presented along with three different income projections through the end of 2020. The first projection assumption is that Illinois remains in Phase 3 until the end of 2020. This results in a projected net deficit of \$600k. The second projection presumes Phase 3 until August and then a move to Phase 4 through the end of 2020. This results in a projected net surplus of \$144k. The last projection is Phase 3 to August and then a return to Phase 2. This results in a net deficit of almost \$600k. The Finance department is currently closing the books for June and updated projections will be available for Board review at the July Financial Planning and Policy Committee Meeting.

2. Capital Expense Results through May, 2020

Capital spend is down 73% from the original plan (through May) of \$1.65 million. Capital expenditures through the end of May are \$450k and represents 28% spend of the total 2020 revised budget of \$1.6m. Any additional 2020 approved capital expenditures will be reflected in any newly issued projections during the remainder of the year.

3. Year End 2019 Audited Financials Timetable Update

Originally, the Park District Financials were scheduled to be sent for Senior Manager review the week of June 15th. They actually went to review on July 7th. I am waiting on confirmation from the Auditors as to when I will see the draft report. The delay has moved the timetable, most likely, by one month. The new plan is that Lauterbach & Amen will attend the August Financial Planning and Policy Committee meeting to answer all Board questions regarding the Financials in anticipation that the Board will vote to accept the 2019 Park District Financials at the September 14th Board meeting.

4. Customer Service, Information Technologies and Finance Update

During June, Customer Service continued to answer customer phone calls and issue customer refunds. As June progressed, those activities have leveled off and become manageable. Information Technologies applied an Incode system update and provided considerable Rectrac support in setting up new activity codes in order to process new web based reservation systems. In addition to regular Finance and IT activities, the two groups have been involved in the Paycom implementation. Paycom is the District's new Human Resource Information System (HRIS) and payroll processing system. The implementation of this system will automate (and streamline) the employee experience from position application submission to hiring and then payroll processing. It will also automate the annual benefits election process. The implementation began in early June and has included system set up, installation of new time clock hardware, employee data review as we are going to convert history and employee and manager training. Paycom will be going live July 27th with the first payroll issued August 14th.

Appendix 1



Wilmette Park District Revenue and Expense Statement Fiscal Year 2020

Projection For Remainder of 2020

Total District	Through May 31			YTD Variance		Total Year Budget 2020	June Projection Summer + Fall Phase 3	June Projection Summer + Fall Phase 4	June Projection Summer + Fall Phase 2	YTD + Phase 3 Scenario	YTD + Phase 4 Scenario	YTD + Phase 2 Scenario	Phase 3 to 2021 v. 2020 Budget	Phase 3 to August v. 2020 Budget	Phase 3 to August then Phase 2 v. 2020 Budget	
	Actual 2019	Actual 2020	Budget 2020	Actual to Budget \$	%											
Revenue																
Property Taxes	\$4,483,893	\$4,518,421	\$3,880,603	\$637,818	16.4%	\$8,607,466	\$4,089,405	\$4,089,405	\$4,089,405	\$8,607,826	\$8,607,826	\$8,607,826	100%	100%	100%	
Daily Fees	356,015	121,381	387,044	(265,663)	-68.6%	1,631,077	586,702	640,220	502,783	\$708,083	\$761,601	\$624,164	43%	47%	38%	
Fee Revenue	7,057,602	4,016,402	7,260,665	(3,244,263)	-44.7%	12,070,078	(261,224)	468,337	(904,561)	\$3,755,178	\$4,484,739	\$3,111,841	31%	37%	26%	
Membership Fees	1,327,549	823,974	1,369,395	(545,420)	-39.8%	2,240,936	500,309	593,800	311,965	\$1,324,283	\$1,417,774	\$1,135,939	59%	63%	51%	
Rental Revenue	1,213,827	756,422	1,239,422	(483,000)	-39.0%	2,277,174	579,658	782,302	245,378	\$1,336,081	\$1,538,725	\$1,001,800	59%	68%	44%	
Retail Sales	78,338	38,327	74,576	(36,248)	-48.6%	230,216	82,566	102,414	39,298	\$120,893	\$140,741	\$77,625	53%	61%	34%	
Miscellaneous Revenue	202,493	94,145	181,032	(86,887)	-48.0%	475,332	118,705	139,409	109,281	212,850	233,554	203,426	45%	49%	43%	
Total Revenue	\$14,719,717	\$10,369,073	\$14,392,737	(\$4,023,664)	-28.0%	\$27,532,279	\$5,696,121	\$6,815,888	\$4,393,549	\$16,065,194	\$17,184,961	\$14,762,622	58%	62%	54%	
Expenses																
Salaries & Wages	\$3,128,043	\$2,980,546	\$3,400,296	(\$419,750)	-12.3%	\$9,899,827	3,723,403	4,014,879	2,723,601	\$6,703,949	\$6,995,425	\$5,704,147	68%	71%	58%	
Employee Benefits	1,031,315	952,802	1,204,432	(251,630)	-20.9%	3,031,131	1,154,255	1,244,613	844,316	\$2,107,057	\$2,197,414	\$1,797,118	70%	72%	59%	
Contract Services	1,568,934	827,101	1,447,531	(620,430)	-42.9%	4,060,113	921,763	921,763	921,763	\$1,748,864	\$1,748,864	\$1,748,864	43%	43%	43%	
Utilities	360,816	289,118	367,920	(78,802)	-21.4%	1,064,786	315,276	315,276	315,276	604,394	604,394	\$604,394	57%	57%	57%	
Supplies	430,888	234,094	581,307	(347,213)	-59.7%	1,275,101	208,286	208,286	208,286	442,380	442,380	\$442,380	35%	35%	35%	
Repairs	80,678	118,819	136,335	(17,517)	-12.8%	292,733	315,109	315,109	315,109	433,928	433,928	433,928	148%	148%	148%	
Operating Expenses	\$6,600,674	\$5,402,479	\$7,137,822	(\$1,735,342)	-24.3%	\$19,623,691	\$6,638,092	\$7,019,926	\$5,328,352	\$12,040,572	\$12,422,405	\$10,730,831	61%	63%	55%	
Operating Surplus (Deficit)	\$8,119,043	\$4,966,594	\$7,254,915	(\$2,288,322)	-31.5%	\$7,908,588	(\$941,971)	(\$204,038)	(\$934,803)	\$4,024,623	\$4,762,555	\$4,031,791	51%	60%	51%	
Non-Operating Revenue																
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Capital Reimbursement	0	0	0	0		0	0	0	0	0	0	0				
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0				
Non-Operating Expenses																
Capital	3,173,723	450,463	1,648,484	(1,198,021)	-72.7%	3,929,378	1,214,794	1,214,794	1,214,794	1,665,257	1,665,257	1,665,257	42%	42%	42%	
Debt Service	152,269	0	111,885	(111,885)	-100.0%	2,953,770	2,953,770	2,953,770	2,953,770	2,953,770	2,953,770	2,953,770	100%	100%	100%	
Capital Transfer	0	0	(0)	0	-100.0%	0	0	0	0	0	0	(0)	N/A	N/A	N/A	
Overhead Transfer	0	0	(160,313)	160,313	-100.0%	0	0	0	0	0	0	0	N/A	N/A	N/A	
Total Non-Operating Expenses	\$3,325,992	\$450,463	\$1,600,056	(\$1,149,593)	-71.8%	\$6,883,148	\$4,168,564	\$4,168,564	\$4,168,564	\$4,619,027	\$4,619,027	\$4,619,027	67%	67%	67%	
Net Non-Operating Surplus (Deficit)	(\$3,325,992)	(\$450,463)	(\$1,600,056)	\$1,149,593	-71.8%	(\$6,883,148)	(\$4,168,564)	(\$4,168,564)	(\$4,168,564)	(\$4,619,027)	(\$4,619,027)	(\$4,619,027)	67%	67%	67%	
Total Expenses	\$9,926,666	\$5,852,942	\$8,737,878	(\$2,884,936)	-33.0%	\$26,506,839	\$10,806,656	\$11,188,490	\$9,496,916	\$16,659,599	\$17,041,432	\$15,349,858	63%	64%	58%	
Net Surplus (Deficit)	\$4,793,051	\$4,516,131	\$5,654,859	(\$1,138,728)		\$1,025,440	(\$5,110,535)	(\$4,372,602)	(\$5,103,367)	(\$594,404)	\$143,528	(\$587,236)	-58%	14%	-57%	
Projected 2019 Ending Fund Balance						5,818,005				5,818,005	5,818,005	5,818,005				
Variance to Unofficial Audited Ending Fund Balance						1,306,378				1,306,378	1,306,378	1,306,378				
Unofficial Audited 2019 Ending Fund Balance						7,124,383				7,124,383	7,124,383	7,124,383				
Plus/(Less) Scenario						1,025,440				(594,404)	143,528	(587,236)				
Projected Ending Fund Balance						8,149,823				6,529,979	7,267,911	6,537,147				

Appendix 2

WILMETTE PARK DISTRICT CAPITAL EXPENDITURE SUMMARY YTD MAY 31, 2020									
Location	Project Name	Project Description	Priority	2020 Budget	Status	2020 Actual Spend	2020 Projected Spend	(Over)/Under Budget	
GILLSON PARK	Air Conditioning-Beach House	Add air conditioning to concession area	S	18,000	1 Complete	12,987	18,000	5,013	
PARKS DEPARTMENT	Mowing Equipment Replacement	Replacement of 4 Zero Turn and 2 walk behind mowers	S	58,000	1 Complete	67,760	58,000	(9,760)	
PARKS DEPARTMENT	Utility Vehicles	Replacement of Toro Workman utility vehicle	S	13,000	1 Complete	12,943	13,000	57	
PARKS DEPARTMENT	Utility Vehicles	Replacement of Parks Gator	N	14,000	1 Complete	13,454	14,000	546	
WILMETTE GOLF CLUB	Approach/Tee Mowers	Replacement - (3) 14 Year Old Machines	L	44,000	1 Complete		44,000	44,000	
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	12,000	1 Complete		12,000	12,000	
WILMETTE GOLF CLUB	Fairway Mowers (3)	Replacement - (3) 10 Year Old Machines	L	58,000	1 Complete		58,000	58,000	
WILMETTE GOLF CLUB	Rough Mower	Replacement - 11 year old machine	L	22,600	1 Complete		22,600	22,600	
WILMETTE GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	L	8,000	1 Complete		8,000	8,000	
WILMETTE GOLF CLUB	Utility Vehicles	Heavy duty utility car replacement	L	8,333	1 Complete		8,333	8,333	
WILMETTE GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens	L	9,333	1 Complete		9,333	9,333	
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle	S	35,000	2 On Going		35,000	35,000	
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	N	40,000	2 On Going	9,483	40,000	30,517	
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	N	20,000	2 On Going	6,597	20,000	13,403	
CENTENNIAL AQUATICS	Security Cameras	Security Cameras for Pools	S	8,511	2 On Going		8,511	8,511	
CENTENNIAL ICE	Roof Replacement	Roof replacement at Centennial	S	150,000	2 On Going		150,000	150,000	
CENTENNIAL ICE	Security Cameras	Security Cameras for Ice	S	10,011	2 On Going		10,011	10,011	
CENTENNIAL TENNIS	Security Cameras	Security Cameras for Tennis	S	8,255	2 On Going		8,255	8,255	
COMMUNITY REC CENTER	Auditorium RTU	New RTU Over Auditorium	C	30,000	2 On Going		30,000	30,000	
COMMUNITY REC CENTER	Roof Replacement	Replacement of roof on B Building	C	420,000	2 On Going	293,155	420,000	126,845	
COMMUNITY REC CENTER	Security Cameras	Security Cameras for CRC	S	13,339	2 On Going		13,339	13,339	
GILLSON PARK	Lakefront Infrastructure	Related to sewers, curbs and others	C	300,000	2 On Going		300,000	300,000	
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	8,000	2 On Going		8,000	8,000	
GILLSON PARK	Security Cameras	Security Cameras for Lakeview	S	7,451	2 On Going		7,451	7,451	
GILLSON PARK	Security Cameras	Security Cameras for Gillson Beach	S	7,963	2 On Going		7,963	7,963	
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	S	40,000	2 On Going		40,000	40,000	
MALLINCKRODT CENTER	Security Cameras	Security Cameras for Mallinckrodt	S	6,463	2 On Going		6,463	6,463	
MAPLE PARK	Tennis Court Renovation	Renovate outdoor court	S	11,000	2 On Going		11,000	11,000	
PARKS DEPARTMENT	ADA Accessibility (5.8 Levy)	ADA Improvements	C	150,000	2 On Going		150,000	150,000	
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	N	33,000	2 On Going		33,000	33,000	
PLATFORM TENNIS	Security Cameras	Security Cameras for Platform Tennis	S	7,487	2 On Going		7,487	7,487	
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	2 On Going	4,860	10,000	5,140	
WILMETTE GOLF CLUB	Security Cameras	Security Cameras for Golf	S	8,511	2 On Going		8,511	8,511	
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	S	10,000	2 On Going		10,000	10,000	
CENTENNIAL ICE	Boiler Replacement Project	Much needed upgrade required to address safety concerns		30,000	2 NEW	25,309	30,000	4,691	
CENTENNIAL AQUATICS	Anti-Slip Epoxy Floor	Update locker room flooring	N	35,000	3 Deferred		0	0	
CENTENNIAL AQUATICS	Chlorine Controllers	New Chlorine Controllers (\$6600 each)	C	26,400	3 Deferred		0	0	
CENTENNIAL AQUATICS	Diving Well Cover	New Diving Well Cover	C	7,551	3 Deferred		0	0	
CENTENNIAL AQUATICS	Pool Vacuums	2 New Pool Vacuums (\$4999 each)	S	9,998	3 Deferred		0	0	
CENTENNIAL ICE	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 Deferred		0	0	
CENTENNIAL TENNIS	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 Deferred		0	0	
CENTER FITNESS CLUB	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	S	58,000	3 Deferred		0	0	
CENTER FITNESS CLUB	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	S	8,000	3 Deferred		0	0	
COMMUNITY REC CENTER	Auditorium LED Strip Lights	6 strip lights over theater stage, LED lights	N	11,000	3 Deferred		0	0	
COMMUNITY REC CENTER	Car Charging Station	Electric Car Charging Station at the CRC	N	12,000	3 Deferred		0	0	
COMMUNITY REC CENTER	Comp Plan	Comprehensive Plan for Remodel/Interior Upgrades	C	90,000	3 Deferred		0	0	
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	N	16,500	3 Deferred		0	0	
GILLSON PARK	Lakeview Design	Full Building Design Plan	S	50,000	3 Deferred		0	0	
GILLSON PARK	Shoreline Protection - Gillson	Material and Installation	C	30,000	3 Deferred		0	0	
GILLSON PARK	Shoreline Protection - Langdon	Material and Installation	C	70,000	3 Deferred		0	0	
HIBBARD PARK	Fabric Shade Structure	Adding a shade structure in Hibbard Park	N	20,000	3 Deferred		0	0	
HOWARD PARK	Concrete Bleacher and Bench Pads	Installation of concrete pads for bleachers & bench	N	25,000	3 Deferred		0	0	
HOWARD PARK	Parking Lot Pavement	Reparing the parking lot on 17th Street	S	100,000	3 Deferred		0	0	
KEY NATURE CENTER	Pave Pathways	Create accessible path at Keay Park	S	107,000	3 Deferred		0	0	
MALLINCKRODT CENTER	Carpeting Replacement	Hallway, entrance to exit	S	8,000	3 Deferred		0	0	
MALLINCKRODT CENTER	Replace Building Automation	Heating and cooling control system	C	18,000	3 Deferred		0	0	
MAPLE PARK	Playground Renovation (2015)	Scheduled replacement and ADA update	S	249,700	3 Deferred		0	0	
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	N	10,000	3 Deferred		0	0	
PARKS DEPARTMENT	Pickle Ball Courts	Location TBD	N	40,000	3 Deferred		0	0	
PLATFORM TENNIS	Decking Extension	Extend decking to new courts	N	20,000	3 Deferred		0	0	
THORNWOOD PARK	Tennis Court Color Coating	Resurface outdoor courts	S	18,000	3 Deferred		0	0	
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths / Curbing / Drainage	S	850,000	3 Deferred	3,916		(3,916)	
WILMETTE GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system	N	10,000	3 Deferred		0	0	
WILMETTE GOLF CLUB	Replace Driveway (House) Sewer Repair	Driveway cracked and in need of repair	N	22,000	3 Deferred		0	0	
WILMETTE GOLF CLUB	Resurface Driveway (Maintenance Facility)	Scheduled maintenance on driveway	N	62,100	3 Deferred		0	0	
WILMETTE GOLF CLUB	Signage	Monument sign or electronic sign	S	37,500	3 Deferred		0	0	
COMMUNITY PLAYFIELD	Bathrooms	Freestanding park bathroom	S	200,000	4 Removed		0	0	
				Totals		450,463	1,630,257	1,179,794	
				Original Budget		3,882,006			
				New Items		30,000			
				Less "Removed" Items		(200,000)			
				Less "Deferred" Items		(2,081,749)			
				Projected 2020 Budget		1,630,257			