



To: Steve Wilson, Executive Director
From: Sheila Foy, Superintendent of Finance
Date: December 9, 2020
Re: December, 2020 Finance Superintendent Report:
1. District Revenue and Expense Results through October, 2020 (Appendix 1)
2. Capital Expense Results through October, 2020 (Appendix 2)
3. Finance, Customer Service and Technology Department Updates

1. District Revenue and Expense Results through October, 2020

After the books were closed for October, the District's projected fund surplus was calculating at about \$179k. During the month of November, the 2020 projections were updated with the results of the decisions made at the Capital Expenditure COW meeting, along with other income and expense revisions, and the District is now projecting a 2020 fund surplus of \$227k. Finance is still in the process of closing the books for November and recent state guidelines have become stricter but that number is still projecting to be the 2020 target. The projection was discussed at length at the November Financial Policy and Planning committee meeting as well as all the budget discussions held during November.

2. Capital Expense Results through October, 2020

Capital expenditures through the end of October are a little over \$1.1m. Capital spending for the end of 2020 is projected to be \$1.851m as a result of the November Capital Expenditure COW meeting. This will include projected spend for the golf cart project through the end of the year.


3. Finance, Customer Service and Technology Updates

During most of November, Finance continued to focus on the 2021 Budget. Committee meetings held during November resulted in a completed 2021 budget that has been printed, put into binders and delivered to the Board for the December 9, 2020 COW meeting. The report includes information for all budgets, Budget and Appropriation Ordinance, five year capital improvement plan, debt payment schedule and tax levy history.

Customer Service has acknowledged that the pandemic has made things interesting during 2020. After the Spooky walk-thru parks in October, Mallinckrodt Park was transformed into a walk through Holiday Park and will be available until the end of December. Our very popular Make Your Own Gingerbread program was converted to a take home event. We are sponsoring a Holiday Lights Decorating Contest through December 14th with winners announced on Social Media. Our Preschool appears to have a lot of interest with families wishing to join mid-year. Current Preschool enrollees pre-registration began November 23rd for fall 2021-22. Due to the recent spike of COVID infections the Governor installed new mitigations to stop the virus spread. Many of our programs shifted to Zoom offerings. Some programs were cancelled entirely. Winter Break camp is still being held for those families needing childcare. We did not hold a Cyber Monday swim pass sale. Registration for winter classes that begin in January is currently on hold due to the spike in COVID cases.

Technology continues to gather pricing proposals for a new phone system for the District. We are in the process of discussing those proposals and are targeting a decision by the end of January. IT is in the process of procuring the remaining security cameras for CRC, Ice, Tennis, Pool, Paddle and Mallinckrodt and are on target to complete the purchase of these cameras by year end. IT also supported the systemic changes required in Rectrac to support the surge of activity due to the newly implemented Tier 3 restrictions.

Appendix 1

 Wilmette Park District Revenue and Expense Statement Fiscal Year 2020 October Income Statement with Projections through the remainder of 2020									
Total District	Through October 30			YTD Variance		Total	Financial Projection Nov - Dec	2020 Projection	2020 Projection v. 2020 Budget
	Actual	Actual	Budget	Actual to Budget		Year			
	2019	2020	2020	\$	%	Budget 2020			
Revenue									
Property Taxes	\$8,478,608	\$8,468,242	\$7,562,051	\$906,191	12.0%	\$8,607,466	\$139,224	\$8,607,466	100%
Daily Fees	1,208,673	1,414,155	1,575,349	(161,194)	-10.2%	1,631,077	\$71,560	\$1,485,714	91%
Fee Revenue	11,728,988	4,434,799	10,989,323	(6,554,523)	-59.6%	12,070,078	\$335,985	\$4,770,784	40%
Membership Fees	2,005,771	1,683,708	2,088,734	(405,025)	-19.4%	2,240,936	\$143,007	\$1,826,715	82%
Rental Revenue	1,878,625	1,332,462	1,928,428	(595,966)	-30.9%	2,277,174	\$314,586	\$1,647,048	72%
Retail Sales	219,042	144,925	203,332	(58,407)	-28.7%	230,216	\$29,314	\$174,239	76%
Miscellaneous Revenue	452,062	163,200	404,065	(240,865)	-59.6%	475,332	\$8,035	171,235	36%
Total Revenue	\$25,971,769	\$17,641,492	\$24,751,281	(\$7,109,789)	-28.7%	\$27,532,279	\$1,041,709	\$18,683,201	68%
Expenses									
Salaries & Wages	\$7,375,885	\$6,356,537	\$8,420,913	(\$2,064,376)	-24.5%	\$9,899,827	\$1,071,009	\$7,427,546	75%
Employee Benefits	2,248,507	2,021,408	2,454,193	(432,785)	-17.6%	3,031,131	\$486,699	\$2,508,107	83%
Contract Services	3,362,478	2,157,903	3,432,242	(1,274,339)	-37.1%	4,060,113	\$442,875	\$2,600,778	64%
Utilities	874,656	705,874	873,116	(167,242)	-19.2%	1,064,786	\$240,873	946,747	89%
Supplies	1,277,116	522,616	1,123,633	(601,017)	-53.5%	1,275,101	\$162,867	685,483	54%
Repairs	214,778	281,548	252,053	29,494	11.7%	292,733	\$50,518	332,065	113%
Operating Expenses	\$15,353,421	\$12,045,886	\$16,556,150	(\$4,510,264)	-27.2%	\$19,623,691	\$2,454,841	\$14,500,726	74%
Operating Surplus (Deficit)	\$10,618,349	\$5,595,606	\$8,195,131	(\$2,599,524)	-31.7%	\$7,908,588	(\$1,413,132)	\$4,182,475	53%
Non-Operating Revenue									
Bond Proceeds	\$0	\$0	\$0	\$0		\$0	\$0	\$850,000	
Capital Reimbursement	0	0	0	0		0	0	0	
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0	\$0	\$850,000	
Non-Operating Expenses									
Capital	6,654,008	1,164,474	3,280,103	(2,115,629)	-64.5%	3,929,378	\$687,054	1,851,528	47%
Debt Service	152,624	111,885	111,885	(0)	0.0%	2,953,770	\$2,841,885	2,953,770	100%
Capital Transfer	0	0	0	(0)	-100.0%	0	0	0	N/A
Overhead Transfer	0	0	(320,625)	320,625	-100.0%	0	0	0	N/A
Total Non-Operating Expenses	\$6,806,632	\$1,276,359	\$3,071,363	(\$1,795,004)	-58.4%	\$6,883,148	\$3,528,939	\$4,805,298	70%
Net Non-Operating Surplus (Deficit)	(\$6,806,632)	(\$1,276,359)	(\$3,071,363)	\$1,795,004	-58.4%	(\$6,883,148)	(\$3,528,939)	(\$3,955,298)	57%
Total Expenses	\$22,160,053	\$13,322,245	\$19,627,513	(\$6,305,268)	-32.1%	\$26,506,839	\$5,983,780	\$19,306,024	73%
Net Surplus (Deficit)	\$3,811,716	\$4,319,247	\$5,123,768	(\$804,520)		\$1,025,440	(\$4,942,071)	\$227,177	22%
Projected 2019 Ending Fund Balance - Final Audited						7,359,032		7,359,032	
Plus/(Less) Scenario						1,025,440		227,177	
Projected 2020 Ending Fund Balance at 10/31						8,384,472		7,586,209	
Projected 2020 Surplus/(Deficit) at 9/30								(717,055)	
Projected Fund Balance at 9/30								6,641,977	
Projected 2020 Surplus/(Deficit) at 8/31								(543,404)	
Projected Fund Balance at 8/31								6,815,628	
Projected 2020 Surplus/(Deficit) at 7/31								(889,816)	
Projected Fund Balance at 7/31								6,469,216	

Appendix 2

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CAPITAL EXPENDITURE SUMMARY
YTD OCTOBER 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
MAPLE PARK	Tennis Court Renovation	Renovate outdoor court	S	11,000	2 Complete	36,172	36,172	(25,172)
PARKS DEPARTMENT	Mowing Equipment Replacement	Replacement of 4 Zero Turn and 2 walk behind mowers	S	58,000	1 Complete	67,760	67,760	(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	39,175	44,000	4,825
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	12,000	1 Complete	10,684	12,000	1,316
WILMETTE GOLF CLUB	Fairway Mowers (3)	Replacement - (3) 10 Year Old Machines	L	58,000	1 Complete	51,640	58,000	6,360
WILMETTE GOLF CLUB	Rough Mower	Replacement - 11 year old machine	L	22,600	1 Complete	20,122	22,600	2,478
WILMETTE GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	L	8,000	1 Complete	7,123	8,000	877
WILMETTE GOLF CLUB	Utility Vehicles	Heavy duty utility car replacement	L	8,333	1 Complete	7,419	8,333	914
WILMETTE GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens	L	9,333	1 Complete	8,310	9,333	1,023
COMMUNITY REC CENTER	Auditorium RTU	New RTU Over Auditorium	C	30,000	2 Complete	-	30,000	30,000
COMMUNITY REC CENTER	Roof Replacement	Replacement of roof on B Building	C	420,000	2 Complete	662,263	662,263	(242,263)
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	N	40,000	2 On Going	11,479	40,000	28,521
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	N	20,000	2 On Going	9,624	20,000	10,376
CENTENNIAL AQUATICS	Security Cameras	Security Cameras for Pools	S	8,511	2 On Going	-	8,511	8,511
CENTENNIAL AQUATICS	Diving Well Cover	New Diving Well Cover	C	7,551	3 On Going	-	7,551	7,551
CENTENNIAL ICE	Security Cameras	Security Cameras for Ice	S	10,011	2 On Going	-	10,011	10,011
CENTENNIAL ICE	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 On Going	7,173	30,000	22,827
CENTENNIAL TENNIS	Parking Lot Lighting Replacement	New lighting at Centennial	S	30,000	3 On Going	7,173	30,000	22,827
CENTENNIAL TENNIS	Security Cameras	Security Cameras for Tennis	S	8,255	2 On Going	-	8,255	8,255
COMMUNITY REC CENTER	Security Cameras	Security Cameras for CRC	S	13,339	2 On Going	-	13,339	13,339
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	(94)
GILLSON PARK	Security Cameras	Security Cameras for Gillson Beach	S	7,963	2 On Going	8,504	8,504	(541)
GILLSON PARK	Shoreline Protection - Gillson	Material and Installation	C	30,000	3 On Going	30,368	100,000	(368)
MALLINCKRODT CENTER	Security Cameras	Security Cameras for Mallinckrodt	S	6,463	2 On Going	-	6,463	6,463
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	10,455	10,000	(455)
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
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/ Curbing / Drainage	S	850,000	3 On Going	75,713	467,500	774,287
CENTENNIAL ICE	Boiler Replacement Project	Much needed upgrade required to address safety concerns	2	NEW	25,309	25,309	(25,309)	
ADMINISTRATION OFFICE	Paycom Payroll and HRIS System	New payroll and automated HRIS system	2	NEW	18,081	18,081	(18,081)	
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle	S	35,000	2 Deferred	-	0	0
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	Pool Vacuums	2 New Pool Vacuums (\$4999 each)	S	9,998	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	Shoreline Protection - Langdon	Material and Installation	C	70,000	3 Deferred	-	0	0
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	S	40,000	2 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
KEYAY 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
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	N	33,000	2 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	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
CENTENNIAL ICE	Roof Replacement	Roof replacement at Centennial	S	150,000	2 Deferred	3,000	3,000	147,000
GILLSON PARK	Lakefront Infrastructure	Related to sewers, curbs and others	C	300,000	2 Deferred	-	0	300,000
PARKS DEPARTMENT	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	2 Deferred	-	0	150,000
GILLSON PARK	Lakeview Design	Full Building Design Plan	S	50,000	3 Deferred	-	0	50,000
COMMUNITY PLAYFIELD	Bathrooms	Freestanding park bathroom	S	200,000	4 Removed	-	0	0
Totals				3,882,006		1,164,475	1,851,528	687,053
				Updated Projected 2020 Capital Spend	1,851,528			
				Actual Capital Spend through 10/31/2020	1,164,475			
				Remaining Capital Spend for 2020	687,053			