



DIRECTOR'S REPORT

June 2020

HIBBARD PARK STORM WATER PROJECT

As work progresses at Community Playfields on the first of three subsurface detention vaults, planning progresses in regard to the next vault at Hibbard Park, located at the Community Recreation Center. Attached to this report is the first drawing from the Village's engineering team, which represents 30% complete drawings. Superintendent Solberg and I met with the Village's team, along with our engineer from Gewalt Hamilton and Associates to discuss the drawing and the project. The discussion resulted in a couple minor edits to the drawing, which was provided last week to the board to review. At the meeting on Monday night, the engineers from the Village, along with our engineer, will be in attendance to help the board discuss the project along with District staff.

GILLSON PARK COMPREHENSIVE PLAN CONSULTANT SELECTION

On June 1, 2020, the Lakefront Committee met and discussed revised proposals from Hitchcock Design Group and The Lakota Group. Both firms were asked to revise their proposals after it became apparent via the original proposals and presentations that the original request for proposal was written too broadly. The board met as a Committee of the Whole, refined the scope and the public input approach they wished to pursue, and the two firms were provided the information and asked to revise their proposal if they felt it was appropriate. Each firm issued a revised proposal, and the Lakefront Committee discussed them on Monday night and are making a recommendation to direct staff to negotiate a contract with The Lakota Group, that the board would have to approve at a future meeting. If anyone would like to see the revised proposals, they are available online in both the May 2020 Committee of the Whole meeting packet as well as the June 1, 2020 Lakefront Committee Packet.

FINANCIAL DISCUSSION

Attached to this report is a Superintendent of Finance Report from Superintendent Foy. It has information regarding the end of 2019, which is in the final stages of the audit so they numbers are close to certain. Ultimately, while staff projected that the 2019 year end would be better than budget by over \$1 million, the actual audited numbers are better even yet by an additional \$1 million. This is very welcomed news given the impact COVID-19 has had on the District in 2020. Also in the report are financials through the month of April. Come Monday, staff will provide to the board more financial information for a mostly closed month of May along with some projections for summer as well as the fall seasons to help the board make any decisions on spending related to Capital Projects. Capital Project information is also included in the attached report.

Attachments

- 1) Hibbard Park Storm Water Project Design Image
- 2) Superintendent of Finance Report



To: Steve Wilson
From: Sheila Foy
Date: June 3, 2020
Re: June 2020 Finance Superintendent Report:
1. Revenue and Expense Results through April, 2020
2. Revenue and Expense Results 2019 Unaudited
3. Capital Expense Results through April, 2020

1. Revenue and Expense Results through April, 2020

Revenue from recreation activities is down \$3.8 million from 2020 plan. During this period almost \$900k in net customer refunds were processed. Property Tax revenues are higher than plan by \$1.1k. Total revenues are lower than plan by \$2.7 million or 23.2%. Almost every program is lower than plan and most notable are Early Childhood by \$840k, Tennis Operations by 450k and Gymnastics by \$320k. Operating expenses and Capital Spending is lower than plan by almost 15% and 67% respectively as a result of the District's implemented cost control measures. The net result for YTD 2020 through April is \$1.068 million behind plan.

2. Revenue and Expense Results 2019 Unaudited

The original 2019 planned Net Deficit was \$5.15 million. The re-forecasted year end 2019 Net number was \$4.1 million. The difference in those two amounts is mostly attributable to reduced capital spend in 2019. Actual revenues were almost flat (.1%) compared to the reforecast amount and operating expenses were 1.7% higher than the reforecast.

Compared to the original 2019 plan, revenues were on target (0% variance) and operating expenses were 3.9% under the original plan resulting in a 10.9% operating surplus. Capital spending was below the original plan by 17.6% which resulted in an overall actual 2019 net deficit of \$2.8 million and 45.7% lower than plan.

3. Capital Expense Results through April

Capital spend is down 67% from the original plan of \$3.88 million. Board meetings held in April and May prioritized, by project, critical capital spending budgeted for 2020 to be closer \$1.6 million due to the District's implemented cost control measures. Through April, capital spending is \$436k. One additional capital project was prioritized for 2020 completion that was not identified as part of the original 2020 budget. It will address both a much needed upgrade and safety concerns.



Wilmette Park District
 Revenue and Expense Statement
 Fiscal Year 2020
 As of April 30, 2020

Total District	Year-To-Date			YTD Variance		Total
	Actual	Actual	Budget	Actual to Budget		Year
	2019	2020	2020	\$	%	Budget
						2020
Revenue						
Property Taxes	\$4,400,305	\$4,474,120	\$3,324,915	\$1,149,205	34.6%	\$8,607
Daily Fees	222,950	100,790	242,167	(141,377)	-58.4%	1,455,856
Fee Revenue	5,888,755	3,374,257	6,016,170	(2,641,913)	-43.9%	10,987,390
Membership Fees	1,032,100	370,170	1,076,767	(706,597)	-65.6%	2,193,117
Rental Revenue	1,030,176	709,880	1,059,578	(349,697)	-33.0%	2,157,531
Retail Sales	57,087	35,168	52,558	(17,389)	-33.1%	269,499
Miscellaneous Revenue	152,455	86,066	137,181	(51,115)	-37.3%	429,763
Total Revenue	\$12,783,828	\$9,150,452	\$11,909,336	(\$2,758,884)	-23.2%	\$17,501,763
Expenses						
Salaries & Wages	\$2,480,657	\$2,550,119	\$2,685,971	(\$135,852)	-5.1%	\$9,784,589
Employee Benefits	811,061	858,747	958,859	(100,112)	-10.4%	3,031,466
Contract Services	1,041,515	780,819	1,094,683	(313,864)	-28.7%	3,837,397
Utilities	255,558	244,079	294,807	(50,728)	-17.2%	972,949
Supplies	305,300	209,551	378,283	(168,732)	-44.6%	1,337,335
Repairs	67,283	73,791	109,367	(35,575)	-32.5%	324,364
Operating Expenses	\$4,961,374	\$4,717,107	\$5,521,970	(\$804,863)	-14.6%	\$19,288,100
Operating Surplus (Deficit)	\$7,822,454	\$4,433,345	\$6,387,366	(\$1,954,021)	-30.6%	(\$1,786,337)
Non-Operating Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0	N/A	\$0
Capital Reimbursement	0	0	0	0	N/A	0
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0
Non-Operating Expenses						
Capital	1,503,487	436,019	1,321,716	(885,698)	-67.0%	3,247,900
Debt Service	0	0	0	0		3,020,942
Capital Transfer	0	0	0	0		0
Overhead Transfer	0	0	0	0		0
Total Non-Operating Expenses	\$1,503,487	\$436,019	\$1,321,716	(\$885,698)	-67.0%	\$6,268,842
Net Non-Operating Surplus (Deficit)	(\$1,503,487)	(\$436,019)	(\$1,321,716)	\$885,698	-67.0%	(\$6,268,842)
Total Expenses	\$6,464,861	\$5,153,125	\$6,843,686	(\$1,690,561)	-24.7%	\$25,556,942
Net Surplus (Deficit)	\$6,318,967	\$3,997,326	\$5,065,649	(\$1,068,323)	-21.1%	(\$8,055,179)



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

Total District	Year-To-Date		YTD Variance		Year-To-Date		YTD Variance	
	Actual	Re-Forecasted Budget	Actual to Budget		Actual	Original Budget	Actual to Budget	
	2019	2019	\$	%	2019	2019	\$	%
Revenue								
Property Taxes	\$8,533,620	\$8,442,450	\$91,170	1.1%	\$8,533,620	\$8,388,996	\$144,624	1.7%
Daily Fees	1,572,147	1,562,007	\$10,140	0.6%	1,572,147	1,591,836	(\$19,689)	-1.2%
Fee Revenue	11,317,015	11,436,639	(\$119,624)	-1.0%	11,317,015	11,543,002	(\$225,987)	-2.0%
Membership Fees	2,207,099	2,183,957	\$23,142	1.1%	2,207,099	2,239,093	(\$31,994)	-1.4%
Rental Revenue	2,201,383	2,162,845	\$38,538	1.8%	2,201,383	2,165,762	\$35,621	1.6%
Retail Sales	258,194	234,524	\$23,670	10.1%	258,194	242,946	\$15,248	6.3%
Miscellaneous Revenue	489,504	541,816	(\$52,312)	-9.7%	489,504	403,596	85,908	21.3%
Total Revenue	\$26,578,961	\$26,564,238	\$14,723	0.1%	\$26,578,961	\$26,575,231	\$3,730	0.0%
Expenses								
Salaries & Wages	\$9,373,388	\$9,468,224	(\$94,836)	-1.0%	\$9,373,388	\$9,751,900	(\$378,512)	-3.9%
Employee Benefits	2,788,179	2,829,538	(\$41,359)	-1.5%	2,788,179	3,135,961	(\$347,782)	-11.1%
Contract Services	4,104,873	4,095,302	\$9,571	0.2%	4,104,873	4,061,661	\$43,212	1.1%
Utilities	1,051,237	1,039,719	\$11,518	1.1%	1,051,237	1,024,867	\$26,370	2.6%
Supplies	1,221,018	1,233,559	(\$12,541)	-1.0%	1,221,018	1,284,825	(\$63,807)	-5.0%
Repairs	246,870	237,672	9,198	3.9%	246,870	289,697	(42,827)	-14.8%
Operating Expenses	\$18,785,565	\$18,904,014	(\$118,449)	-0.6%	\$18,785,565	\$19,548,911	(\$763,346)	-3.9%
Operating Surplus (Deficit)	\$7,793,397	\$7,660,224	\$133,173	1.7%	\$7,793,397	\$7,026,320	\$767,077	10.9%
Non-Operating Revenue								
Bond Proceeds	\$0	\$0	\$0		\$0	\$0	\$0	
Capital Reimbursement	0	0	0		0	0	0	
Total Non-Operating Revenue	\$0	\$0	\$0		\$0	\$0	\$0	
Non-Operating Expenses								
Capital	7,646,658	8,820,451	(\$1,173,793)	-13.3%	7,646,658	9,285,136	(\$1,638,478)	-17.6%
Debt Service	2,944,318	2,943,730	\$588	0.0%	2,944,318	2,894,188	\$50,130	1.7%
Capital Transfer	0	0	0		0	0	0	
Overhead Transfer	0	0	0		0	0	0	
Total Non-Operating Expenses	\$10,590,975	\$11,764,181	(\$1,173,206)	-10.0%	\$10,590,975	\$12,179,324	(\$1,588,349)	-13.0%
Net Non-Operating Surplus (Deficit)	(\$10,590,975)	(\$11,764,181)	\$1,173,206	-10.0%	(\$10,590,975)	(\$12,179,324)	\$1,588,349	-13.0%
Total Expenses	\$29,376,540	\$30,668,195	(\$1,291,655)	-4.2%	\$29,376,540	\$31,728,235	(\$2,351,695)	-7.4%
Net Surplus (Deficit)	(\$2,797,579)	(\$4,103,957)	\$1,306,378	-31.8%	(\$2,797,579)	(\$5,153,004)	\$2,355,425	-45.7%

**WILMETTE PARK DISTRICT
CAPITAL EXPENDITURE SUMMARY
YTD APRIL 30, 2020**

Location	Project Name	Project Description	Priority	2020 Budget	Status	2020 Actual Spend	2020 Projected Spend
GILLSON PARK	Air Conditioning-Beach House	Add air conditioning to concession area	S	18,000	1 Complete	12,987	18,000
PARKS DEPARTMENT	Mowing Equipment Replacement	Replacement of 4 Zero Turn and 2 walk behind mowers	S	58,000	1 Complete	67,760	58,000
PARKS DEPARTMENT	Utility Vehicles	Replacement of Toro Workman utility vehicle	S	13,000	1 Complete	12,943	13,000
PARKS DEPARTMENT	Utility Vehicles	Replacement of Parks Gator	N	14,000	1 Complete	13,454	14,000
WILMETTE GOLF CLUB	Approach/Tee Mowers	Replacement - (3) 14 Year Old Machines	L	44,000	1 Complete		44,000
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	12,000	1 Complete		12,000
WILMETTE GOLF CLUB	Fairway Mowers (3)	Replacement - (3) 10 Year Old Machines	L	58,000	1 Complete		58,000
WILMETTE GOLF CLUB	Rough Mower	Replacement - 11 year old machine	L	22,600	1 Complete		22,600
WILMETTE GOLF CLUB	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	L	8,000	1 Complete		8,000
WILMETTE GOLF CLUB	Utility Vehicles	Heavy duty utility car replacement	L	8,333	1 Complete		8,333
WILMETTE GOLF CLUB	Walking Green Mowers	Cleanup and Collar Mower for Greens	L	9,333	1 Complete		9,333
ADMINISTRATION OFFICE	Administration Vehicle	Executive Director Vehicle	S	35,000	2 On Going		35,000
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	N	40,000	2 On Going	8,707	40,000
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	N	20,000	2 On Going	6,561	20,000
CENTENNIAL AQUATICS	Security Cameras	Security Cameras for Pools	S	8,511	2 On Going		8,511
CENTENNIAL ICE	Roof Replacement	Roof replacement at Centennial	S	150,000	2 On Going		150,000
CENTENNIAL ICE	Security Cameras	Security Cameras for Ice	S	10,011	2 On Going		10,011
CENTENNIAL TENNIS	Security Cameras	Security Cameras for Tennis	S	8,255	2 On Going		8,255
COMMUNITY REC CENTER	Auditorium RTU	New RTU Over Auditorium	C	30,000	2 On Going		30,000
COMMUNITY REC CENTER	Roof Replacement	Replacement of roof on B Building	C	420,000	2 On Going	282,346	420,000
COMMUNITY REC CENTER	Security Cameras	Security Cameras for CRC	S	13,339	2 On Going		13,339
GILLSON PARK	Lakefront Infrastructure	Related to sewers, curbs and others	C	300,000	2 On Going		300,000
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	8,000	2 On Going		8,000
GILLSON PARK	Security Cameras	Security Cameras for Lakeview	S	7,451	2 On Going		7,451
GILLSON PARK	Security Cameras	Security Cameras for Gillson Beach	S	7,963	2 On Going		7,963
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	S	40,000	2 On Going		40,000
MALLINCKRODT CENTER	Security Cameras	Security Cameras for Mallinckrodt	S	6,463	2 On Going		6,463
MAPLE PARK	Tennis Court Renovation	Renovate outdoor court	S	11,000	2 On Going		11,000
PARKS DEPARTMENT	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	2 On Going		150,000
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	N	33,000	2 On Going		33,000
PLATFORM TENNIS	Security Cameras	Security Cameras for Platform Tennis	S	7,487	2 On Going		7,487
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	2 On Going	2,036	10,000
WILMETTE GOLF CLUB	Security Cameras	Security Cameras for Golf	S	8,511	2 On Going		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
CENTENNIAL ICE	Boiler Replacement Project	Much needed upgrade required to address safety concerns	S	30,000	2 NEW	25,309	30,000
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/ Curbing / Drainage	S	850,000	3 Deferred	3,916	0
		Totals		3,912,006		436,019	1,630,257
		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			