



**Wilmette Park District
Committee of the Whole
Board of Park Commissioners**
*Monday, August 25, 2025
6:30 pm – Mallinckrodt*

AGENDA

1.0 COMMITTEE OF THE WHOLE CALLED TO ORDER

1.1 ROLL CALL

2.0 COMMUNICATIONS AND CORRESPONDENCE

3.0 PUBLIC COMMENT/RECOGNITION OF VISITORS

4.0 OLD BUSINESS

5.0 NEW BUSINESS

5.1 JULY 2025 FINANCIAL UPDATE

5.2 RESERVE POLICY DISCUSSION

5.3 BUDGET GUIDELINES DISCUSSION

5.3.1 TRUTH IN TAXATION DISCUSSION

5.4 CENTENNIAL FLOORING DISCUSSION

6.0 ONGOING DISTRICT PROJECTS

6.1 GILLSON PARK COMPREHENSIVE PLAN

6.2 LANGDON SHORELINE PROTECTION PROJECT

6.3 SOLAR PANEL PROJECT AT CRC

6.4 CRC RESTORATION

6.5 HIBBARD PARK OSLAD DEVELOPMENT

7.0 ADJOURNMENT TO CLOSED SESSION

MOVE TO ADJOURN TO CLOSED SESSION FOR THE DISCUSSION OF THE PURCHASE OR LEASE OF REAL PROPERTY FOR THE USE OF THE PARK DISTRICT INCLUDING MEETINGS HELD FOR THE PURPOSE OF DISCUSSING WHETHER A PARTICULAR PARCEL SHOULD BE ACQUIRED, AS WELL AS THE SETTING OF A PRICE FOR SALE OR LEASE OF PROPERTY OWNED BY THE PUBLIC BODY, IN ACCORDANCE WITH THE SECTIONS 2(c)5 AND 2(c)6 OF THE OPEN MEETINGS ACT.

If you are a person with a disability and need special accommodations to participate in and/or attend a Wilmette Park District meeting, please notify the Director's Office at 847-256-6100.

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 meeting will be 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 wishing to comment should raise their hands and will be permitted to speak once they are recognized by the President/Chairperson.
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. Each audience member will be permitted to speak only once. The President's/Chairperson's denial of or limitation on any request for an extension of time may be overruled by a majority of those Commissioners/Committee members present.
4. Questions are to be directed to the entire Board/Committee. Audience members are reminded that questions often require Board/Committee member or staff investigation or inquiry to obtain additional information before responding. As such, Board/Committee members may choose not to immediately respond to comments, and the issue instead may be referred to staff for additional consideration, or a Board/Committee member may pursue the issue at a future Board/Committee meeting. Lack of an immediate response to a question raised during public comment should not be interpreted as anything other than a commitment by the Board/Committee to take the issue under advisement for consideration and follow up or possible future action.
5. Park Board/Committee members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. Personnel matters will not be addressed during "Recognition of Visitors."
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 attacks, 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/Committee members 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/Committee members present.

Approved February 13, 2023

Wilmette Park District
Policy for Written Communications and Correspondence from the Public

The Wilmette Park District welcomes communications from its residents in all formats. When the communication is via email, and the intent of the resident is to have the communication included in the materials for the next public meeting, the below information outlines the process for inclusion in public meeting materials:

1. Any written communication or correspondence, including any attachments, that members of the public would like included in a Board or Committee meeting packet must be submitted to the following email address: publiccomment@wilpark.org.
2. The written communication will be included in the next public meeting, either Board/Committee meeting, unless specified otherwise by the resident.
3. All written communications submitted for inclusion in a Board/Committee packet shall pertain to public business of the Park District. Any communications unrelated to public business or that contain obscene, indecent, or profane language or imagery will not be included in Board/Committee packets.
4. The written communication must be received not less than two (2) business days prior to a meeting to be included in that particular packet. Written communications received after that time will be included in the next Board/Committee meeting packet.
5. When members of the public communicate directly with one or more members of the Board of Park Commissioners or staff using their individual Park District email addresses, the email will be included in the next Board/Committee packet if forwarded to publiccomment@wilpark.org per the time constraints outlined above.

Approved June 12, 2023

From: [Allison Frazier](#)
To: [Chris Lindgren](#); [Patrick Lahey](#); [Michelle Parson](#)
Subject: Fwd: [External] Re: Gillson Beach Wins
Date: Thursday, August 21, 2025 10:23:05 AM

To be included the packet- thanks!

Alli Frazier
Park Board Commissioner 2021-2025
afrazier@wilpark.org
<http://www.wilmettepark.org/>

Begin forwarded message:

From: Katy and Rajeev Khurana <katyandrajeev@gmail.com>
Date: August 21, 2025 at 9:50:03 AM CDT
To: Allison Frazier <afrazier@wilpark.org>
Subject: [External] Re: Gillson Beach Wins

Hey Allie,

I hope your family is having a bright start to the school year. Thank you, for another incredible summer. I love the changes to the beach that continued this year to make our community more safe, family friendly and sustainable.

Langdon Beach looks great and really adds to our community's natural beauty. The bag searches and fence are welcomed efforts to make Wilmette better. I feel like they also resulted in fewer safety incidents.

The Park District is doing such a great job. Thanks for all you do.

Cheers,
Katy Khurana

From: info@wilmetteparkfriends.org
To: [Public Comment](#)
Subject: FWD: RE: [External] Commendation on Langdon & Gillson
Date: Monday, August 18, 2025 3:53:45 PM

From: "Walter L. Keats" <walter.keats@asia1on1.com>
Sent: 8/17/25 10:21 PM
To: "Dave Merrill" <dmerrill@wilpark.org>, "Wallace, Josh (WPD)" <jwallace@wilpark.org>
Cc: Lindsay Thomas <lthomas@wilpark.org>, Megan White <mwhite@wilpark.org>, Emin Jakupovic <ejakupovic@wilpark.org>, Conor McCormick <cmccormick@wilpark.org>, Chris Lindgren <clindgren@wilpark.org>, WPD_Commissioners <WPD_Commissioners@asia1on1.com>, "publiccomment@wilmette.com" <publiccomment@wilmette.com>
Subject: RE: [External] Commendation on Langdon & Gillson

Dear Dave (and Josh),

Thanks for your prompt reply and updated information, particularly with regards to the "dog park" at Gillson.

I am certainly glad to hear that plans for a "double-gated corral area" are in the works.

My concern is that the WPD continues to treat **Cook County Dog Park Regulations** as optional or possibly nice to have rather than actual legal regulations to be followed by all Cook County governmental entities. In particular the requirement that access to an official "dog park" is to be controlled is based primarily safety and on public health concerns, namely canine diseases such as rabies and distemper, etc., not just "control" *per se*.

The Gillson "Dog Beach" (still a "dog park" under Cook County definitions and regulations) was established in 2004, over a decade ago now. It is about time that the WPD faced up to its legal and safety obligations in this regard and instituted a controlled access system for the Gillson Dog Beach.

I have previously estimated (for your predecessors) that the cost for a "life guard" type staff person who has historically manned the dog park entrance from 8 am to 8 pm from Memorial Day to Labor Day costs between \$12-15,000 or more per year. In my inquiries I believe that an electronic access control system (that could integrate with the current WPD card system) would cost in that neighborhood, meaning its cost could be recouped in one year without a staff "guard".

The hang-up has been no electricity/WiFi in the area. Unfortunately when electricity and WiFi were being added all along South Beach in time for this summer's activities no one thought to add another node by the dog park. Now it will cost a little more money to add it there, but at least now the distance to extend these utilities to the dog park are significantly shorter than before the South Beach improvements.

You indicated in your email that "we don't have a timeline on this project but we're moving forward". May I suggest that after **more than 10 years of "moving forward"** it is time to get to the finish line, do what is required legally and for safety, and follow the Cook County regulations.

Best regards,

Walter

Walter L. Keats
2514 Laurel Lane
Wilmette, IL 60091-2230 USA
Tel: 1-847-256-7706
Cell: 1-847-312-9528

Email: walter.keats@gmail.com
walter.keats@asia1on1.com



lease consider the environment before printing this e-mail.

From: "Dave Merrill" <dmerrill@wilpark.org>
Sent: 8/12/25 5:11 PM
To: "walter.keats@asia1on1.com" <walter.keats@asia1on1.com>
Cc: Josh Wallace <jwallace@wilpark.org>, Lindsay Thomas <lthomas@wilpark.org>, Megan White <mwhite@wilpark.org>, Emin Jakupovic <ejakupovic@wilpark.org>, Conor McCormick <cmccormick@wilpark.org>, Chris Lindgren <clindgren@wilpark.org>, Megan White <mwhite@wilpark.org>
Subject: RE: [External] Commendation on Langdon & Gillson

Walter,

Thank you for sharing this last night. It is always nice to hear your honest feedback.

To follow up on your dog beach comments, today we met with a fencing company to get a quote for our planned fence replacement. The scope of this project includes the double gated corral area so dogs can be safely leashed and unleashed. This company also is familiar with forms of automated entry for facilities like this. Some of the infrastructure is in place to support data and power at this location. That work has not been completed. Its totality was not part of the recent Gillson project. I confirmed with the fencing company that the type of fencing/gates we put in would not be prohibitive to adding some form of electronic controls in the future. We don't have a timeline on this project but we're moving forward.

As always, your input is appreciated!

Best,

Dave

From: Walter L. Keats <walter.keats@asia1on1.com>

Sent: Tuesday, August 12, 2025 4:55 PM

To: Chris Lindgren <clindgren@wilpark.org>

Cc: Dave Merrill <dmerrill@wilpark.org>; Josh Wallace <jwallace@wilpark.org>; Lindsay Thomas <lthomas@wilpark.org>; Megan White <mwhite@wilpark.org>; Emin Jakupovic <ejakupovic@wilpark.org>; Conor McCormick <cmccormick@wilpark.org>

Subject: [External] Commendation on Langdon & Gillson

Dear Chris,

I mentioned at the WPD Board of Directors meeting my very positive reaction to the changes at both Langdon and Gillson that I observed last Sunday.

I wanted to follow up with this email **commending all the staff associated with these projects**, particularly in light of the fairly charged community input over this past 16 months.

Starting with Langdon, my wife and I were very impressed with the quality of the work and the beautiful landscaping. The entire site looks remarkable!

Re Gillson, the roadway, sidewalk and bike path improvements are definitely an improvement both in appearance and safety. We didn't look at the main beach but only South Beach, the Cove, and the Dog Beach. We were very impressed with the attractive rope "fence" on the park side of these beaches. They looked very nice, appropriate for a beach, and in particular we liked the modest but noticeable signs that talked about dune preservation. We were also impressed that the snow fences this season were pushed back in the dunes and vegetation more to make them much less obtrusive. The addition of many benches on the beach side was a nice addition as well. It was good to see the several new beach "carpets" for wheelchairs and/or others with mobility issues.

We stood and watched and listened as the guards at several of the entrances interacted with patrons. All appeared well informed about the issues and rules and dealt with the patrons in a friendly and respectful manner. We did note one incident at the Cove where a Slavic speaking older gentleman and his grand daughter had to be told they couldn't go in the water. The two guards handled the situation very well, using Google translate to explain the rules to him, as well as how he could save money on future visits.

My only complaint was that the Dog Beach still doesn't have an appropriate double gated entrance enclosure or any electro/mechanical way to control access to what is in fact a "dog park". It appears to be a missed opportunity when electricity and wifi were brought to the beach that they were not brought to the dog park entrance as well, meaning a separate construction project will be needed to bring the dog park into compliance with Cook County regulations, when it could have been easily included in the master Gillson project.

Again, other than the above issue, we were very pleased with the results of the Gillson Improvements project.

Best regards,

Walter

Walter L. Keats
2514 Laurel Lane
Wilmette, IL 60091-2230 USA
Tel: 1-847-256-7706
Cell: 1-847-312-9528

Email: walter.keats@gmail.com
walter.keats@asia1on1.com



lease consider the environment before printing this e-mail.



Wilmette Park District
Revenue and Expense Statement
For the Month Ending July 31, 2025

Total District	Through July 31			YTD Variance		Total Year Budget 2025
	Actual 2024	Actual 2025	Budget 2025	Actual to Budget		
				\$	%	
Revenue						
Property Taxes	\$5,548,694	\$4,052,876	\$5,810,575	(\$1,757,700)	-30.3%	\$8,027,916
Daily Fees	2,045,977	1,898,218	1,868,542	29,676	1.6%	3,015,720
Fee Revenue	9,038,635	9,647,237	9,802,604	(155,367)	-1.6%	13,959,175
Membership Fees	2,889,456	2,898,598	2,768,542	130,056	4.7%	3,137,696
Rental Revenue	1,551,293	1,805,405	1,805,517	(111)	0.0%	2,639,067
Retail Sales	113,978	134,495	112,134	22,361	19.9%	214,570
Miscellaneous Revenue	<u>474,160</u>	<u>849,071</u>	<u>324,038</u>	<u>525,033</u>	162.0%	<u>667,952</u>
Total Revenue	\$21,662,194	\$21,285,900	\$22,491,952	(\$1,206,052)	-5.4%	\$31,662,095
Expenses						
Salaries & Wages	\$7,235,801	\$7,752,821	\$7,924,172	(171,350)	-2.2%	\$13,603,039
Employee Benefits	1,684,438	1,808,935	1,884,011	(75,076)	-4.0%	3,460,341
Contract Services	2,842,901	2,838,903	2,954,849	(115,947)	-3.9%	5,218,386
Utilities	416,552	409,232	673,809	(264,576)	-39.3%	1,314,361
Supplies	893,908	887,538	926,820	(39,282)	-4.2%	1,603,336
Equipment and Repairs	<u>184,761</u>	<u>236,772</u>	<u>267,935</u>	<u>(31,162)</u>	-11.6%	<u>430,364</u>
Operating Expenses	\$13,258,360	\$13,934,201	\$14,631,595	(\$697,394)	-4.8%	\$25,629,828
Operating Surplus (Deficit)	\$8,403,834	\$7,351,698	\$7,860,357	(\$508,658)	-6.5%	\$6,032,267
Non-Operating Revenue						
Bond Proceeds	\$5,504,140	\$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	\$5,504,140	\$0	\$0	\$0	N/A	\$0
Non-Operating Expenses						
Capital	1,622,674	4,162,517	5,117,161	(954,644)	-18.7%	7,186,225
Capital - Special Recreation	32,391	92,011	70,000	22,011	31.4%	100,000
Debt Service	63,505	295,392	233,749	61,642	26.4%	1,937,498
Capital Transfer	0	0	0	0		0
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total Non-Operating Expenses	\$1,718,571	\$4,549,919	\$5,420,910	(\$870,991)	-16.1%	\$9,223,723
Net Non-Operating Surplus (Deficit)	\$3,785,569	(\$4,549,919)	(\$5,420,910)	\$870,991	-16.1%	(\$9,223,723)
Total Expenses	<u>\$14,976,931</u>	<u>\$18,484,121</u>	<u>\$20,052,505</u>	<u>(\$1,568,385)</u>	-7.8%	<u>\$34,853,552</u>
Net Surplus (Deficit)	\$12,189,403	\$2,801,779	\$2,439,446	\$362,333	14.85%	(\$3,191,456)

**WILMETTE PARK DISTRICT
SUMMARY OF CAPITAL SPENDING
THROUGH JULY 31, 2025**

Location	Add location Here	SNLC -	Project Name	Project Description	2025 Budget	Carryover from 2024	2025 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Updates for July
ADMINISTRATION OFFICE	Administration	Critical	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	109,978			46,087	63,891	Equipment	Ongoing
ADMINISTRATION OFFICE	Administration	Critical	Computer Software	Computer software (MS Office and etc.)	176,547			147,223	29,325	Software	Ongoing
CENTENNIAL COMPLEX	General Building	Not Critical	Car Charging Station	Add an electric car charging station		15,000		4,572	10,428	Equipment	Received the charger, targeting installation Q3
CENTENNIAL COMPLEX	Ice	Critical	Emergency Light Generator	Replace emergency light generator		135,000		1,346	133,654	Equipment	Targeting completion by first week of August - moved to October due to contractor delays
CENTENNIAL COMPLEX	Aquatics	Critical	Filter Room	Valves and Gauges are failing due to age (20 years)	20,000			12,422	7,578	Equipment	Ordered and waiting on receipt of the parts by the end of August
CENTENNIAL COMPLEX	Building	Critical	Address rooftop maintenance access	Determine the future access to the rooftop	10,000			-	10,000	Equipment	We have a solution - looking for an architect
CENTENNIAL COMPLEX	Ice	Semi Critical	Replace floor and lobby at Ice entrance		75,000			-	75,000	Building Improvements	RFP is complete and circulated for comments
CENTENNIAL COMPLEX	Ice	Critical	Sump pump replacement		25,000			-	25,000	Equipment	Having difficulty finding qualified vendors
COMMUNITY REC CENTER	Auditorium	Critical	Curtain Replacement		46,000			-	46,000	Building Improvements	Targeting August for order
COMMUNITY REC CENTER	Center Fitness Club	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	20,000			3,145	16,855	Equipment	Received quotes, waiting on the CRC project to move forward
COMMUNITY REC CENTER	Center Fitness Club	Critical	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	3,000			-	3,000	Equipment	Received quotes, waiting on the CRC project to move forward
COMMUNITY REC CENTER	General Building	Critical	2025 CRC project	Damage from the sprinkler accident and repairing the rest of the building			148,000	-	148,000	Building Improvements	Adding the budget from two other projects to combine into one project for CRC. Estimate to finish is \$148k for 2025 only. There may be more in 2026
COMMUNITY REC CENTER	General Building	Semi Critical	Floor replacement - tile only Front Entrance	Tile is currently cracking - safety issue	10,000		(10,000)	-		Building Improvements	Will be folded into CRC Sprinkler incident - Budget will be moved to that project
COMMUNITY REC CENTER	General Building	Not Critical	Update Lounge (where vending machines are located)	Floor, charging counter, new TV's, furniture and paint	15,000		(15,000)	-		Building Improvements	Will be folded into CRC Sprinkler incident - Budget will be moved to that project
COMMUNITY REC CENTER	General Building	Critical	TRANE/C10D01662/unit 6	Replacement of RTU that services Gymnastic area	200,000			-	200,000	Equipment	Trane sent the wrong unit and we are waiting for the correct unit targeting early October
COMMUNITY REC CENTER	Gymnastics	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	15,000			-	15,000	Equipment	Waiting on a revised quote to both include installation and exclude installation. Targeting August for order
GILLSON PARK	Dog Beach	Semi Critical	Dog Beach Fence	Refencing of the dog beach including gate replacement	15,000			-	15,000	Equipment	Planner is currently meeting with contractors
GILLSON PARK	Park	Critical	Lakefront Infrastructure Design Work	Comprehensive Plan Development		34,440		-	34,440	Land Improvements	90% of punch list that can be completed is complete. Planting is the portion that is not yet complete.
GILLSON PARK	Park	Critical	Lakefront Infrastructure Implementation	Roads, sewers and sidewalks	3,525,000	574,882		2,666,620	1,433,261	Land Improvements	90% of punch list that can be completed is complete. Planting is the portion that is not yet complete.

**WILMETTE PARK DISTRICT
SUMMARY OF CAPITAL SPENDING
THROUGH JULY 31, 2025**

Location	Add location Here	SNLC -	Project Name	Project Description	2025 Budget	Carryover from 2024	2025 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Updates for July
GILLSON PARK	Tennis Courts	Semi Critical	Tennis court	Brick paver replacement	-			-	-	Land Improvements	Part of the Gillson project - this is complete
GILLSON PARK	Sailing	Critical	Sailing Shack, Shed and Observation Tower	Rebuild Shack to create more accessible and functional space and rebuild tower	60,000			797	59,203	Building Improvements	Creating the scope of work and drawings.
LANGDON PARK	Bluff and Beach	Critical	Shoreline Protection - Langdon	Material and Installation	500,000	213,978		181,447	532,531	Land Improvements	Shed is complete, waiting on 2 minor items to be complete and final invoice from architect
MALLINCKRODT CENTER	Fitness Room	Critical	Equipment	Replace equipment in fitness room	5,000			-	5,000	Equipment	Planning on purchase, should be ordered by end of August
MALLINCKRODT CENTER	Fitness Room	Critical	Mallinckrodt Flooring Project	Hardwood floor can no longer be refinished, it must be replaced	25,000			12,872	12,128	Building Improvements	Targeting Q4 completion
MALLINCKRODT CENTER	Maintenance Building	Not Critical	Mallinckrodt Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	5,000			1,379	3,621	Building Improvements	Wainscoting completion targeting end of year
PARKS DEPARTMENT	Facilities	Semi Critical	LED Light Upgrades	For various facilities	25,000			8,863	16,137	Equipment	Ongoing
PARKS DEPARTMENT	Hibbard	Critical	Hibbard Park Master Plan	ADA Improvements, Tot Lot Replacement, Ball Field Improvements, Landscaping and Picnic Shelter (net of requested grant)	900,000			264,038	635,962	Land Improvements	Ongoing - targeting a late fall completion
PARKS DEPARTMENT	Parks	Semi Critical	Landscape Work	Implementing landscape plans	40,000			25,907	14,093	Land Improvements	Horticulturist was hired in early July. Will have an update in August
PARKS DEPARTMENT	Various Locations	Semi Critical	Garbage Can, Park Benches and Water Fountain Replacements	For upkeep on the replacement schedules	30,000			23,695	6,305	Equipment	Garbage cans and fountains are complete. Working on benches.
PARKS DEPARTMENT	West Park	Not Critical	Key System	Converting all District locks to a new system that the District controls	19,500			-	19,500	Equipment	Ongoing
PARKS DEPARTMENT	West Park and CRC	Not Critical	Seal Coat Parking Lots	West Park lot shared with Platform and CRC - all lots	35,000		(15,000)	-	20,000	Land Improvements	The price for both of the lots came in higher. Will only seal coat West Park
PARKS DEPARTMENT	Parks	Not Critical	Fencing	Update fencing where needed	5,000			1,047	3,953	Equipment	Ongoing
WILMETTE GOLF CLUB CENTENNIAL COMPLEX	Clubhouse-Building	Critical	Replace RTU's (5 & 3) Replace RTU	Replace rooftop units #5 & #3 Replace rooftop unit at Centennial	80,000			-	80,000	Equipment	Moving budget from Golf to Centennial. The RTU at Centennial needs attention now and Golf will be replaced in 2026
WILMETTE GOLF CLUB	Driving Range	Semi Critical	Driving Range Upgrade	Rebuild Driving Range	30,000			10,681	19,319	Outdoor Equipment	Will spend full 30
WILMETTE GOLF CLUB	Equipment	Critical	Rough Mower	Replacement - 2019 6-7 Year Schedule	75,000			32,000	43,000	Equipment	Received this week
WILMETTE GOLF CLUB	Golf House	Not Critical	General upkeep of the building	Updates to usable living space	15,000			-	15,000	Building Improvements	2025 project will be to replace roof and soffit. Targeting fall completion
WILMETTE GOLF CLUB	On Course	Critical	Drainage Improvements	Materials for subsurface golf course drainage installs	12,000			-	12,000	Land Improvements	Targeting fall completion
WILMETTE GOLF CLUB	Course	Critical	Deep Well (#2) Repair	Repair pump and piping			80,000		80,000	Land Improvements	In process
PARKS DEPARTMENT	Lift	Critical	Automotive Lift Replacement	Emergency purchase of Lift			80,000	-	80,000	Equipment	Purchase is in process
CENTENNIAL COMPLEX	Ice	Critical	Roof Replacement (partial)	Roof replacement including moving the cooling tower off and back onto the roof	350,000		(350,000)	-		Building - Improvements	Moved to 2026
ADMINISTRATION OFFICE	Administration	Critical	Facility Condition Assessment Process	Implement assessment - including ADA access to tennis courts	100,000		(100,000)	-		Building - Improvements	Moved to 2026
CENTENNIAL COMPLEX	Aquatics	Critical	9 New lane lines and reel cover		12,500			10,104	2,396	Equipment	Invoices are coming

WILMETTE PARK DISTRICT
SUMMARY OF CAPITAL SPENDING
THROUGH JULY 31, 2025

Location	Add location Here	SNLC -	Project Name	Project Description	2025 Budget	Carryover from 2024	2025 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Updates for July
GILLSON PARK	Lakeview	Critical	HVAC Unit Replacement	Upstairs	30,000			26,238	3,762	Equipment	Invoices are coming
GILLSON PARK	Picnic Groves	Semi Critical	Picnic Tables	Replace wood. Reuse frames	5,000			-	5,000	Equipment	Invoices are coming
PARKS DEPARTMENT	Vehicles	Semi Critical	Electric Gator		35,000			-	35,000	Vehicle	Invoices are coming
WILMETTE GOLF CLUB	Maintenance Building	Not Critical	Golf Course Improvements	Rework the office area to add more offices, replace bay doors, add maintenance garage storage space	7,500		2,064	9,564	-	Building Improvements	\$2,000 is going back to operating
CENTENNIAL COMPLEX	Ice	Critical	Replacement Rental Ice Skates (100 pairs)		10,000		265	10,265	-	Equipment	Complete
ADMINISTRATION OFFICE	Marketing		MarCom Office Buildout	Building Improvement			6,082	6,082	-	Building Improvements	Complete
COMMUNITY REC CENTER	General Building	Semi Critical	Ice Machine	Current unit is 8 years old	3,700		(148)	3,552	-	Equipment	Complete
PARKS DEPARTMENT	Parks	Critical	Parks Salt Spreader	Emergency purchase			6,585	6,585	-	Equipment	Complete
WILMETTE GOLF CLUB	General Building	Critical	Clubhouse Water Heaters (2)	replace 22 year old equipment	97,000		(10,821)	86,179	-	Equipment	Complete
WILMETTE GOLF CLUB	Restaurant	Critical	Undercounter kitchen refrigerator	Past it's life span (2003) - Is this the low boy coolers? Adam - \$9k	7,000		470	7,470	-	Equipment	Complete
WILMETTE GOLF CLUB	Vehicles	Semi Critical	Medium / Lite Duty Utility Vehicles	People movers/ tools / leaf material / grass clippings/ etc.	48,000		(2,720)	45,280	-	Vehicle	Complete
PARKS DEPARTMENT	Equipment	Semi Critical	Carpet Extractor	current unit is 20 yrs old	7,000		(632)	6,368	-	Equipment	Complete
PARKS DEPARTMENT	Equipment	Critical	Line Painter	Both line painters went out in 2024, we need a new one	25,000		896	25,896	-	Equipment	Complete
CENTENNIAL COMPLEX	Aquatics	Semi Critical	Diving Well	Replace gutter grates	10,000		(366)	9,634	-	Equipment	Complete
GILLSON PARK	Wallace Bowl	Critical	Theater Barn Garage Door		5,500		(25)	5,475	-	Equipment	Complete
GILLSON PARK	Equipment	Critical	Kubota	Utility vehicle to replace 1 Gator	30,000		(7,075)	22,925	-	Vehicle	Complete
CENTENNIAL COMPLEX	Aquatics	Critical	Boilers	3 boilers to be replaced (22 yrs)	81,000		(6,150)	74,850	-	Equipment	Complete
PARKS DEPARTMENT	Equipment	Not Critical	Aerator		55,000		(13,710)	41,290	-	Equipment	Complete
PARKS DEPARTMENT	Equipment	Semi Critical	Walk behind floor scrubber		10,000		428	10,428	-	Equipment	Complete
PARKS DEPARTMENT	Vehicles	Semi Critical	Salt Truck Dump Body Truck	Salt Truck Replacement Purchase Dump Body Truck		26,646	(3,564)	23,082	-	Vehicle	Complete
WILMETTE GOLF CLUB	Equipment	Semi Critical	Turbine Blowers	Replacement - (2) 15 Year Old Machines	30,000		(11,650)	18,350	-	Equipment	Complete
PARKS DEPARTMENT	Vehicles	Critical	School Bus		-	-	181,298	181,298	-	Vehicle	Complete
PARKS DEPARTMENT	Community Playfields/Shorewood	Critical	Resurfacing CPF and Shorewood		100,000		(12,543)	87,457	-	Land Improvements	Complete
Totals					7,186,225	999,946	(53,314)	4,162,517	3,970,340		
PARKS DEPARTMENT**	Various Locations	Critical	ADA Accessibility (5.8 Levy)	ADA improvements	100,000			92,011	7,989	Equipment	Ordered faucets in January and delivery keeps getting pushed
Totals					7,286,225	999,946	(53,314)	4,254,527	3,978,329		

Memorandum

Date: August 22, 2025
To: Board of Park Commissioners
From: Chris Lindgren, Executive Director
Re: Reserve Policy Discussion



At the August 11 Finance COW Meeting, we briefly discussed some key budget topics to provide staff some guidance for the upcoming budget season. A discussion on the agency's current reserve policy was brought up to be updated to reflect the current and more importantly future needs of the District.

Our Fund Balance/Net Assets Policy is attached for your review. The current policy states a total of \$4,000,000 as the minimum fund balance along with guidelines for each individual fund balance. This policy was put in place in 2011 and is in need of adjustment based on our current/future capital needs and a fiscal climate that is much different due to the rising costs for our operational needs. Under "Other Considerations" in the policy it speaks to reasons for readdressing the current fund balance levels that have changed since this policy was approved.

One important thing to note is that our bond rating can be affected by the amount of reserves and that the guidance from Moody's is a recommended minimum of 15% of non-restricted fund balance. With the current number at \$4 million, that would put us at 10.98 % in 2024. Moving us to the recommended minimum from Moody's would mean a \$5,500,000 fund balance total. There are other factors that play into bond rating to be mindful. The inflation adjustment (2.58%/yr average) for \$4 million in 2011 to 2025 is \$5.7 million dollars.

I have talked with surrounding agencies at Northbrook and Glencoe that are currently at a 50% general fund balance. Glenview handles it a little differently with fund balance targets and Capital Replacement Funds & Capital Development Funds that result in a significant reserve for managing their assets. This is just for discussion and not necessarily the right path for our agency.



**Wilmette Park District
Fund Balance/Net Assets Policy
2011**

Purpose

A Fund Balance/Net Assets Policy establishes a minimum level at which the projected end-of-year fund balance/net assets must observe; as a result of the constraints imposed upon the resources reported by the governmental and proprietary funds. This policy is established to provide financial stability, cash flow for operations, and the assurance that the Wilmette Park District will be able to respond to emergencies with fiscal strength. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of funds balance/net assets to mitigate current and future risks and to ensure tax rates. Fund balance/net asset levels are also crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance/net assets and unassigned fund balance in the General Fund to evaluate the Park District's continued creditworthiness. **To these ends the Board of Park Commissioners establishes an overall minimal fund balance of \$4.0 million. Individual funds will have established balances based upon guidelines defined in the Minimal Unrestricted Fund Balance Level of this policy.**

Definitions

Governmental Funds

The fund balance will be composed of three primary categories:

- 1) Nonspendable Fund Balance – portion of a Governmental Fund's fund balance that are not available to be spent, either in the short-term or long-term, or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).
- 2) Restricted Fund Balance – portion of a Governmental Fund's fund balance that are subject to external enforceable legal restrictions (e.g., grantor, contributor and property tax levies).
- 3) Unrestricted Fund Balance – is made up of three components:

A) Committed Fund Balance – the portion of a Governmental Fund’s fund balance with self-imposed constraints or limitations that have been placed at the highest level of decision making through formal Board action. The same action is required to remove the commitment of fund balance.

B) Assigned Fund Balance – the portion of a Governmental Fund’s fund balance to denote an intended use of resources but with no formal Board action.

C) Unassigned Fund Balance – available expendable financial resources in a governmental fund that is not the object of tentative management plan.

Some funds are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). The Park District assumes that the order of spending fund balance is as follows: restricted, committed, assigned, unassigned.

Proprietary Funds

Proprietary funds include enterprise and internal service funds. The net assets will be composed of three primary categories:

- 1) Invested in Capital Assets, Net of Related Debt – portion of a proprietary fund’s net assets that reflects the fund’s net investment in capital assets less any amount of outstanding debt related to the purchase/acquisition of said capital assets. Related debt, for this purpose, includes the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of capital assets of the Park District.
- 2) Restricted Net Assets – portion of a proprietary fund’s net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributor and bond covenants).
- 3) Unrestricted Net Assets – portion of a proprietary fund’s net assets that is neither restricted nor invested in capital assets (net of related debt).

Authority

Governmental Funds

Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance or resolution of the Board. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year. The dollar amount of the commitment can be determined after year end.

Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Park District’s intent to use fund balance for a specific purpose. The authority may be delegated to members of the management team by the Board.

Minimum Unrestricted Fund Balance Levels

Governmental Funds

General Fund

Purpose – Is a major fund and the general operating fund of the Park District. It is used to account for all activities that are not described in another fund. This fund includes Administration and Parks and Planning expenditures.

Financing – General or Corporate fund are provided by a specific annual property tax levy and other unrestricted and/or non-committed revenue source. Financing may be received from other charges or fee based services.

Fund Balance – Unrestricted fund balance targets should represent no less than **two months and no more than six months** of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.

Recreation Fund

Purpose – Is a major fund and the recreation operating fund of the Park District. It is used to account for all activities that are recreation related. This fund includes Recreation and Special Revenue Facilities expenditures.

Financing – Recreation fund is provided by a specific annual property tax levy and other unrestricted and/or non-committed revenue source. Financing will be received from fee based services.

Fund Balance – Unrestricted fund balance targets should represent no **less than one month and no more than four months** of operating expenditures. Balances above the maximum are transferred to other funds or to capital projects at the Board's discretion.

Special Revenue Fund

Purpose - Used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects.

Financing – Special revenue funds are provided by a specific annual property tax levy or other restricted and/or committed revenue source. Financing may also be received from other charges for services, etc.

Fund Balance – Derived from property taxes (other another restricted revenue source); therefore, legally restricted. The portion of fund balance derived from property taxes will be legally restricted. The remaining fund balance amount (restricted and/or committed) will be targeted at **a minimum level of 25% of annual budgeted expenditures**. This will be adjusted annually with the adoption of the annual budget and is calculated at a

minimum of three months of expenditures not including capital, debt service and transfers.

Debt Service Fund

Purpose – Established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Financing – The municipality levies an amount or transfers in an amount close to the principal and interest that is anticipated to be paid.

Fund Balance –Derived from property taxes; therefore, legally restricted. Any fund balance accumulation should be targeted at a **minimum of the next interest payment and a maximum of the next principal and interest payment due.**

Capital Projects Fund

Purpose - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds.

Financing – Debt financing, grants, or interfund transfers are used to finance projects.

Fund Balance – Considered segregated for maintenance, construction and/or development; therefore, considered committed, restricted, or assigned depending on the intended source/use of the funds.

Other Considerations

In establishing the above policies for unrestricted fund balance/net asset levels, the Park District considered the following factors:

- The predictability of the Park District's revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile)
- The Park District's perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts)
- The potential drain upon General Fund resources from other funds as well as the availability of resources in other funds (i.e., deficits in other funds may require a higher level of unrestricted fund balance be maintained in the General Fund, just as, the availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the General Fund)
- Liquidity (i.e., a disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained)

- Commitments and assignments (i.e., Park District may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the Park District for a specific purpose)

If any of the above factors change, the Park District should readdress current unrestricted fund balance/net asset levels to ensure amounts are appropriate.

2025 Tax Levy Summary - DRAFT
5% increase in NSSRA contributions
3% increase in NSSRA aides
\$100,000 Special Recreation capital budget

<u>Wilmette Park District</u>	2024 ESTIMATED Tax Levy Extension*	2025 ESTIMATED Tax Levy	% Change	<u>Comments</u>
Tax Capped Funds ⁽¹⁾	\$ 5,987,199	\$ 6,160,828	2.90%	Subject to tax cap limitations
Special Recreation Fund ⁽²⁾	644,343	635,000	-1.45%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2024-R-5 ⁽³⁾	6,631,542	6,795,828	2.48%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,157,327	1,187,517	2.61%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 ⁽⁴⁾	-	-		estimated
Total Proposed Tax Levy Ordinance 2025-O-X	<u>7,788,869</u>	<u>7,983,345</u>	2.50%	Total estimated tax levy and % increase

* These amounts include 2% automatically added by the County for possible losses in tax collections.

The 2025 Tax Levy Ordinance does not include the 2% added for possible loss in tax collections.

⁽¹⁾ Corporate, Recreation, Liability Insurance, IMRF/Social Security, Audit and Security Funds.

⁽²⁾ Special Recreation taxes (a non-tax cap fund) used to fund NSSRA Contributions and ADA improvements.

⁽³⁾ The Resolution or Ordinance does not include the 2% automatically added by the County for possible loss and costs in collection.

⁽⁴⁾ Automatic Levy increase created from Public Act 102-0519 representing the aggregate property tax refunds paid by a the taxing district in the prior year for certain types of refunds.

2025 Tax Levy Summary - DRAFT
5% increase in NSSRA contributions
3% increase in NSSRA aides
\$150,000 Special Recreation capital budget

<u>Wilmette Park District</u>	2024 ESTIMATED Tax Levy Extension*	2025 ESTIMATED Tax Levy	% Change	<u>Comments</u>
Tax Capped Funds ⁽¹⁾	\$ 5,987,199	\$ 6,160,828	2.90%	Subject to tax cap limitations
Special Recreation Fund ⁽²⁾	644,343	700,000	8.64%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2024-R-5 ⁽³⁾	6,631,542	6,860,828	3.46%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,157,327	1,187,517	2.61%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 ⁽⁴⁾	-	-		estimated
Total Proposed Tax Levy Ordinance 2025-O-X	<u>7,788,869</u>	<u>8,048,345</u>	3.33%	Total estimated tax levy and % increase

* These amounts include 2% automatically added by the County for possible losses in tax collections.

The 2025 Tax Levy Ordinance does not include the 2% added for possible loss in tax collections.

⁽¹⁾ Corporate, Recreation, Liability Insurance, IMRF/Social Security, Audit and Security Funds.

⁽²⁾ Special Recreation taxes (a non-tax cap fund) used to fund NSSRA Contributions and ADA improvements.

⁽³⁾ The Resolution or Ordinance does not include the 2% automatically added by the County for possible loss and costs in collection.

⁽⁴⁾ Automatic Levy increase created from Public Act 102-0519 representing the aggregate property tax refunds paid by a the taxing district in the prior year for certain types of refunds.

2025 Tax Levy Summary - DRAFT
5% increase in NSSRA contributions
3% increase in NSSRA aides
\$200,000 Special Recreation capital budget

<u>Wilmette Park District</u>	2024 ESTIMATED Tax Levy Extension*	2025 ESTIMATED Tax Levy	% Change	<u>Comments</u>
Tax Capped Funds ⁽¹⁾	\$ 5,987,199	\$ 6,160,828	2.90%	Subject to tax cap limitations
Special Recreation Fund ⁽²⁾	644,343	760,000	17.95%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2024-R-5 ⁽³⁾	6,631,542	6,920,828	4.36%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,157,327	1,187,517	2.61%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 ⁽⁴⁾	-	-		estimated
Total Proposed Tax Levy Ordinance 2025-O-X	<u>7,788,869</u>	<u>8,108,345</u>	4.10%	Total estimated tax levy and % increase

* These amounts include 2% automatically added by the County for possible losses in tax collections.

The 2025 Tax Levy Ordinance does not include the 2% added for possible loss in tax collections.

⁽¹⁾ Corporate, Recreation, Liability Insurance, IMRF/Social Security, Audit and Security Funds.

⁽²⁾ Special Recreation taxes (a non-tax cap fund) used to fund NSSRA Contributions and ADA improvements.

⁽³⁾ The Resolution or Ordinance does not include the 2% automatically added by the County for possible loss and costs in collection.

⁽⁴⁾ Automatic Levy increase created from Public Act 102-0519 representing the aggregate property tax refunds paid by a the taxing district in the prior year for certain types of refunds.

Memorandum

Date: August 25, 2025
To: Board of Park Commissioners
From: Josh Wallace, Superintendent of Parks and Planning
Re: Centennial Lobby and Ramp Floor Replacement



Background

The lobby and ramp flooring at Centennial Recreation is at the end of its useful life and has been identified for replacement. We have funds identified in the capital budget approved by the Board for this project. The public bid was sent out on August 20, 2025, with submissions due by September 3, 2025. We intend to bring forward a bid recommendation for award at the September Board meeting.

The scope of work includes the removal and disposal of the existing flooring, minor floor preparation, and installation of Vulca-NO! Skate flooring. This is specialized flooring designed specifically for ice rinks and high-traffic recreation areas that offers slip resistance along with impact protection.

Pending bid review and evaluation, staff anticipates awarding the contract in September with installation to be completed later this year.

Memorandum

Date: August 25, 2025
To: Board of Park Commissioners
From: Josh Wallace, Superintendent of Parks and Planning
Re: Project Updates



Gillson Park Comprehensive Plan

Gewalt Hamilton still needs to provide complete As-Builts to the Village and close out the permit with MWRD, including submission of the Plat of Easements. The landscape contractor will be back this fall to finish the landscape work.

Langdon Shoreline Protection Project

The contractor is finalizing small punch list items on the guard hut. Work is also underway to install the new sail fence for added safety at the beach.

CRC Solar Panels

We are currently waiting on ComEd to provide us with a scheduled shutdown date, to perform the cutover to switch out the current transformer cabinet.

CRC Reconstruction

Staff have reviewed the resubmitted reconstruction quote and submitted the quote to LJ Shaw for final review. We are currently waiting for another contractor to submit their reconstruction quote.

Hibbard Park

The pickleball courts have cured, and the contractor is lining up painting of the pickle ball courts. The new shade structure is almost complete. Once the work is completed at the North baseball field, they will transition to the South baseball field. The contractor has started demolition of the playground, and will continue with demolition work at the playground, followed by the installation of the new equipment which is expected to take five weeks.