



**WILMETTE PARK DISTRICT**  
**Financial Planning & Policy Committee**  
**Meeting Minutes**  
*Monday, May 16, 2022*  
*Village Hall Training Room*

**Present**

---

Commissioners/Committee: Chair Cecilia Clarke, Michael Murdock and Kara Kosloskus

Staff: Superintendent of Finance Sheila Foy

Visitors: Ron Amen, Amen & Lauterbach, Marlon Rodas, Marketing and Communications Manager and Alison Rodes, Communications Specialist

**Absent**

---

Executive Director Steve Wilson

**I. Meeting Called to Order**

---

Meeting was called to order at 6:30 p.m.

**II. Approval of Minutes**

---

**A. March 21, 2022**

Commissioner Kosloskus moved and Commissioner Murdock seconded a motion to approve the minutes of the March 21, 2022 Financial Planning & Policy Committee meeting.

Commissioner Clarke noted the Committee did not meet in April.

By a unanimous voice vote, **motion carried.**

**III. Communication and Correspondence**

---

None.

**IV. Public Comment/Recognition of Visitors**

---

Commissioner Clarke facilitated public comment. The Attendance Sheet will become part of the permanent record.

No one from the public was in attendance.

**V. New Business**

---

**A. Wilmette Park District Comprehensive Annual Report**

Commissioner Clarke initiated the conversation by stating the report was very thorough and congratulated staff and the auditors for their hard work in producing such an audit. Superintendent Foy agreed the results of the annual report were favorable. She noted that because of this, the District will be able to spend more on infrastructure. Commissioner Clarke also appreciated that

the tax levy on residents had gone down in 2021. Superintendent Foy explained this was due to debt repayments resulting in less outstanding debt and a lower CPI, which has gone down from 2.3% in 2020 to 1.4% in 2021. Superintendent Foy then directed the Committee to the Statement of Revenues, Expenditures and Changes in Fund Balances page and specifically, the line item Charges for Services and asked for the Auditor to explain what this line covers. Mr. Ron Amen from Amen & Lauterbach explained this line item refers to charges for services that were administrative overhead services and not the charges that are collected as revenue within the General Fund. The Committee again recognized the hard work that has gone into an audit of this size and is hopeful staff will achieve the Certificate of Achievement for Excellence in Financial Reporting for the fifteenth year in a row. Commissioner Murdock asked where staff is at in terms of CD's or other investment sources. Superintendent Foy advised that in Miscellaneous Revenue, there are some permanent differences. One of them is the \$33,000 that NSSRA paid back to the District. Another permanent difference is the \$13,000 that will be lost because golf isn't collecting their concessionaire's fees until July. The third permanent difference is the interest revenue. The interest income budget for 2022 was about \$3,800 based on rates that were available in October. Right now, Superintendent Foy is projecting that interest is going to come in over \$60,000 this year because she has been able to invest all the bond proceeds at 120 basis points and at least another million in at 190 basis points. She has invested in some CDs. The returns are not as generous as the IPDLAF TERM product. Overall, there will be a permanent difference in miscellaneous revenue close to \$60,000 in interest alone. She also advised that the debt that the District issued this year is at 3%. Commissioner Murdock then shifted the conversation back to fund balances and asked what the District's required fund balance for the Special Recreation fund is. Superintendent Foy advised that for the Special Recreation fund, it is 25% of current year expenditures. The target at yearend was 25% of 2021 expenditures. The District is currently within fund balance ranges for every fund except for the Special Recreation fund, which the District is projecting to be under target. There was a brief discussion regarding the actuals for the Special Recreation fund. Commissioner Murdock requested the 2023 expected spend for the Special Recreation fund, as this will determine the future tax levy.

#### **B. Financial Statements for the Month Ended April 30<sup>th</sup>, 2022**

Commissioner Clarke acknowledged that the District is below budget with respect to membership sales and retail sales. Superintendent Foy advised that retail sales stem from golf, tennis and platform tennis. Low retail revenue at the golf club can be attributed to ongoing renovations there. However, retail revenue has always been a bit of a guess during the budgeting process. It is also not the biggest piece of revenue for the District. With respect to property taxes, the County will not be in a position to bill for the second half of property taxes until January of next year. That is only 45% of about 6.5 million dollars.

This will adversely affect other Park Districts who rely more heavily on property taxes to fund their operations. Commissioner Clarke noted daily fees are under budget but that is due to the pool and beach not being open yet. Superintendent Foy agreed and added that the way the budget was created is that Recreation Supervisors create their target number and spread it across twelve months. However, areas such as the pool and beach are not open twelve months of the year. Superintendent Foy and her staff intend to roll out budget training for the recreation staff so they can tighten their numbers up and create an accurate reflection of revenue and expenses at the time they occur. The Commissioners reiterated their concern with membership fees. Superintendent Foy stated that if the District has any permanent revenue that staff feels will not be able to be captured, this will be reported at the end of June. Commissioner Kosloskus noted that pool memberships have slowly declined over the past ten years and asked that Superintendent Guynn advise on this in a separate meeting. Superintendent Foy added that there is also a combination pool and beach pass which offers better pricing, which may have contributed to a decline in standalone pool memberships. Commissioner Murdock asked what salary and fee increases are going to look like next year, given inflation remains high. Superintendent Foy stated that staff has initiated preliminary discussions regarding capital but that staff feels they are in a good place right now given the fact they were able to fully staff the golf club. The only other permanent difference will be in the bond proceeds. The District issued bonds at a premium and that will be a permanent difference of \$161,000 throughout the remainder of the year.

### **C. Wilmette Park District Capital Expenditure Summary**

Commissioner Kosloskus asked for an update with respect to the west door at Centennial. Superintendent Foy advised that due to ongoing supply chain issues, there is no anticipated installation date at this time. However, it has been ordered. Commissioner Kosloskus asked if the District is responsible for the electricity expenses related to the new car charging stations.

Superintendent Foy advised the District will be responsible for those costs and that they will be rolled up into the District's overall electric bill. The charging station at Village Hall will be paid for by the Village. Commissioner Murdock noted these are the first public car charging station in Wilmette.

## **VI. Unfinished Business**

---

### **A. Communications Update**

Marketing and Communications Manager, Marlon Rodas, provided a high level overview of what the Marketing and Communications Department does for the District. He advised that his Department as a whole is comprised of three individuals, including himself. It was comprised of four individuals prior to the pandemic. Alison Rodes has been promoted to the Communications Specialist and Natalie Heleniak is the Marketing Coordinator. This staff provides marketing and communication for over 65 arts and general recreation classes, 40 sports classes and leagues, 80 summer camps, and 15

summer events for all ten District facilities in a community of over 26,000 residents. Additional responsibilities include:

- Press releases, media relations and copywriting;
- The monthly Board brief;
- The monthly e-newsletter;
- District e-mail marketing;
- Covid related communications;
- Event planning;
- Continual website content management;
- Foundation support;
- Concessions marketing support;
- Surveys;
- Special project support (i.e., St Pathy's Stroll; Gillson Comprehensive Plan, Community Playfields, Lakeview Center Renovation, Maple Park Playground Renovation, West Park Enhancements and the Park District Comprehensive and Strategic Plan);
- Posters, banners, flyers and postcards;
- Integrated marketing programs;
- The Yankee Doodle Dash 5k;
- Five seasonal program guides a year; and
- District photography.

The District's Marketing and Communications Department drives revenue for the District through their work product. They helped the District achieve the first online Park District program guide in Illinois. This has produced a cost savings of over \$70,000 to the District by no longer mailing a physical program guide.

In reviewing registration by the numbers, the District has achieved significant growth over the past five years and a steady increase in enrollment numbers. With respect to current community outreach, the Marketing and Communications Department is committed to full access to meetings and meetings content and offers transparency to the community via online meeting packets and minutes. During the presentation, the Commissioners offered suggestions for improvement such as rental rates, additional community feedback options, e-mail list routine maintenance, and an ongoing list of sustainability achievements.

Looking forward, the Marketing and Communications Department will be creating a new website to enhance the user experience. Staff has been researching other Park Districts to identify best practices.

## **B. Consideration of Procurement Policy Revision**

Superintendent Foy initiated the conversation by advising a law was passed in April that raised the bid number from \$25,000 to \$30,000. Staff is

requesting that the District's policy now be revised so that Director Wilson has the ability to sign to the limit legally allowed by law. Additionally, staff is proposing that the Superintendents spend limit be raised to \$10,000 from \$3,000 and that other staff as outlined in the policy be given nominal spending authority increases as well. Rising costs due to inflation are also a driving factor for this policy change. Commissioner Clarke requested a redline version to be included in the June packet for full Board approval.

**C. Review of 2021-22 Committee Goals**

Commissioner Clarke advised that this will be the last Financial Planning and Policy Committee meeting as the Board has opted for a Committee-of-the-Whole structure moving forward. Looking back, the FPPC was able to update the Board's Organization and Operations Manual. Continued review of Park District operations and areas in which DEI principles can be implemented is an ongoing process. The Committee had also successfully reviewed the District's informal communication policies, issued bonds and investigated grant opportunities.

**VII. Next Meeting**

---

The next meeting of the Financial Planning & Policy Committee will be as a Committee-of-the-Whole at a date to be announced.

**VIII. Adjournment**

---

There being no further business to conduct, Commissioner Kosloskus moved and Commissioner Clarke seconded a motion to adjourn the Financial Planning & Policy Committee meeting at 7:59 p.m.

By a voice vote; **motion carried.**

Minutes Approved by Committee on June 13, 2022.

Respectfully Submitted,

*Catherine Serbin*

Catherine Serbin  
Executive Administrative Assistant