



Wilmette Park District
Financial Planning & Policy Committee Meeting

Monday, September 20th, 2021
6:30 p.m. – Village Hall Committee Meeting Room

AGENDA

- I. Meeting Called to Order
Members of Committee:
Commissioner Cecilia Clarke, Chair
Commissioner Mike Murdock
Commissioner Kara Kosloskus
Staff:
Superintendent Sheila Foy
- II. Approval of Minutes
A. August 16, 2021
- III. Communications and Correspondence
- IV. Public Comment/Recognition of Visitors
- V. New Business
A. Financial Statements for the Month Ended August 31, 2021
B. Wilmette Park District 2021 Capital Expenditure Summary
- VI. Next Meeting: Monday, October 25th, 2021
- VII. Adjournment

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 regular meeting is 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 should raise their hands and be recognized by the President/Chairperson prior to speaking.
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.
4. Questions are to be directed to the entire Board/Committee.
5. Park Board members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. A Board/Committee meeting is not a forum for complaints against individual employees. Such matters are handled by directly contacting the Executive Director. Complaints against the Executive Director should be handled by directly contacting the President of the Board of Park Commissioners.
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 remarks, 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 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 present.



WILMETTE PARK DISTRICT
Financial Planning & Policy Committee
Meeting Minutes

Monday, August 16, 2021
Village Hall Training Room

Present

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

Staff: Superintendent of Finance Sheila Foy and Executive Director Steve Wilson

Visitors: Walter Keats and Mary Lawler

Absent

None

I. Meeting Called to Order

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

II. Approval of Minutes

A. July 28, 2021

Commissioner Kosloskus moved and Commissioner Murdock seconded a motion to approve the minutes of the July 28, 2021 Financial Planning & Policy Committee meeting.

Commissioner Clarke stated she had a question but would e-mail Executive Administrative Assistant Catherine separately for clarification as her question does not affect the minutes.

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

III. Communication and Correspondence

None

IV. Public Comment/Recognition of Visitors

Attendance Sheet will become part of the permanent record.

No one from the public chose to comment.

V. Unfinished Business

A. Financing for Solar Panels on Community Recreation Center

Superintendent Foy reported that last week, she attended an IAPD presentation on solar farms which gave her additional insight into the Verde Solutions proposal. If the Park District were to install and own the solar panels,

they would also be responsible for year round maintenance related to them. If, for example, the roof is full of snow, then there would be no solar energy. Staff would have to frequently maintain the panels. Alternatively, there is leasing. There is also a program available in which the Park District can buy into a solar farm – The solar farm would be responsible for all solar panel maintenance. Superintendent Foy advised that she has a contact if anyone wants any additional information related to solar farms. She cautioned that the solar farm program is filling up fast. Commissioner Murdock asked if this was the same concept as community solar. Director Wilson stated that if the objective of the solar project is to strictly be a financial tool to save money by using renewable energy, then solar farms are worth considering. Commissioner Clarke asked for an update regarding a solar energy consultant. Director Wilson advised that it has been a challenge to find someone who presents themselves as an energy consultant who is not representing an energy company. As such, he has not found a consultant yet and the search continues. Commissioner Clarke asked if staff has consulted with other Park Districts. Director Wilson confirmed that he has consulted with other Park Districts and that the two primary Park Districts in the area that have implemented solar are Skokie and Oak Park. Oak Park gave the presentation on solar energy that Superintendent Foy attended. In discussions with Skokie and Oak Park, Director Wilson reported that if cash flow wasn't a concern, most Park Districts would elect to pay for the solar panels themselves and reap the full financial benefits. However, the financial circumstances will dictate which option chosen. At Skokie, they have implemented both a PPA (Purchase Power Agreement) and installed solar panels directly. These decisions came down to other competing needs within their District and their financial position. Commissioner Kosloskus asked how many solar panels they have implemented at Skokie. Director Wilson recommended that the Committee keep both options in mind as the Board goes through the budgeting process for next year. Commissioner Murdock requested that staff obtain one more iteration from Verde Solutions in which the Park District has the option to buy the solar panels after all of the tax benefits have been fully realized by the company, which is after assumingly five to six years.

VI. New Business

Prior to discussing New Business, Commissioner Clarke stated that in the past, the Committee has left the option open to amend existing goals. Commissioner Murdock has since advised that he does have additional goals he would like the Committee to consider and which Commissioner Clarke finds appropriate. She asked that he share these goals at this time.

Commissioner Murdock stated that one of the Committee goals should be to review and update the resident/non-resident fee structure and access. This is often requested by residents with respect to the garden plots and sailing beach. It is of Commissioner Murdock's understanding that staff expects as many as 50 men will not be able to join a weeknight paddle team because of

access limitations. Therefore, it is worth reviewing what has been implemented in the past, understanding what flexibility staff has in terms of non-resident fees and premiums and updating the policy.

Secondly, Commissioner Murdock would like the Committee to review and update overhead transfers. Specifically, the administrative and capital transfers among operations.

He would also like the Committee to review and update the Memorial Tree Policy in light of the new landscaping plans.

Furthermore, Commissioner Murdock would like the Committee to review the Park District technology. He suggested that in lieu of physical ID cards, the Park District implement a system in which smart phones could somehow be used instead. In his experience, when there are long lines at the pool, it is usually because someone has lost their ID. Going digital could potentially eliminate this problem as well as provide a cost saving the District.

Superintendent Foy commented that she is currently in the process of revamping how the Park District allocates overhead. She will be meeting with the District's auditors next week to gain insight as to what other Park District's do. Commissioner Murdock asked for Superintendent Foy's initial reaction with respect to the overhead allocations and if there are any areas that need recalibration. Superintendent Foy advised that she is still in the process and gathering background information about the current allocations. Commissioner Kosloskus thanked Superintendent Foy for her due diligence.

A. Financial Statements for the Month Ending July 31, 2021

Superintendent Foy reported that the year to date income through the end of July is 5.9 million dollars which is down from 7.4 million dollars last month. She explained that this is the month where expenses will start to catch up with the income that was collected. She reminded the Committee that the Park District requires consumers to pay upfront for programming and the expenses incur throughout the length of the programming. Superintendent Foy then highlighted the property tax line item – which is the biggest negative variance on the revenue side – and advised that normally, when residents pay property tax, they pay 54% for the first half of the year and 46% the second half of the year. The Park District has received over 60% collection through the first 7 months of the year. Some of that is from last year. There has also been a delay in billing for the second half, in part due to the Cook County Assessor's office. Superintendent Foy has confidence that this line item will fall in line with what was budgeted, if not over what was budgeted. If one were to remove this variance, the Park District year to date variance in revenue is 2.38 million dollars. Furthermore, the Park District is still ahead in revenue for the year and in analyzing the projections, the Park District will keep most of that revenue because staff is anticipating that expenses will

come in at or a little under budget. With respect to employee benefits, they are running behind budget because the District is not fully staffed. PDRMA also gave the Park District back a substantial rebate. Therefore, this line item will trail behind budget for the remainder of the year.

Commissioner Clarke asked if Superintendent Foy foresees the payment date for the second installment pushed back. Superintendent Foy advised that the County anticipates the due date to be October, although, some people may choose to pay their taxes later and the County may hold off on implementing any late fees until November. Some people pay their taxes on time because they pay through escrow and the bank dictates when to make payment. Therefore, Superintendent Foy does not anticipate an issue with receiving the property taxes. She would just like to note that there is a variance every month related to property taxes.

B. Wilmette Park District 2021 Capital Expenditure Summary

Superintendent Foy reported that the Park District has a capital budget of 3.279 in which the Park District has already spent 1.264. The numbers match to the financial statement in July. She advised that there are some projects in the capital expenditure summary that will not be completed this year. It was decided this conversation would be elaborated upon in the upcoming Committee-of-the-Whole meeting.

C. 2021 Projection as of July 31st

Superintendent Foy reported that staff asked all of the managers to review their revenues and expenses at the end of June and come up with a projection number to discuss capital or any expenses in general. The initial budget was about a half of million fund surplus for 2021. The first iteration came back at about 1.5 million. Staff then asked managers to take a second look at the numbers in light of the fall program registration. The number that has come back is more in line at about 2.6 million for the year. Therefore, the Park District will be keeping most of that revenue and expenses are coming in closer to budget. Superintendent Foy added the only reason why she left capital spend at budget is so that the Commissioners could see the difference as a result of operations. Commissioner Murdock stated he believed this was an important exercise because staff knew they were so far ahead, especially going into the capital meeting. He was cognizant of the fact that in order for staff to do a good job at these forecasts, it takes a fair amount of time. He asked that the Committee refer to these projections for the remainder of the year so that it does not unnecessarily burden staff with more calculations. Superintendent Foy agreed and stated that if there is any change to the projections, they will come out during the budget discussions and that is when the projection numbers can be trued up if they need to be trued up at all.

D. 2022 Budget Guidelines Discussion

Before Superintendent Foy could initiate the discussion of what is different this year from past years, Commissioner Murdock asked why staff has this discussion now from a process standpoint. Director Wilson advised that the reason why it is important the Committee discuss at this time of the year is because staff needs guidance to put together a budget for their areas of responsibility. In November and December, those budgets will be presented to their respective Committees. Staff has determined there are two areas of focus: User fees and salaries and wages as these are the two things in which the Board has autonomy over. Commissioner Murdock stated that historically, this has not been a complicated topic of discussion and that fees have gone up by roughly 3% and salaries have gone up roughly a little less than that. Director Wilson agreed and Commissioner Murdock added there is more uncertainty with respect to inflation this year. Director Wilson advised that while no one can precisely determine inflation, trusted sources estimate it will be north of 3 and south of 5. There was a brief discussion as to estimates of the inflation rate. Commissioner Murdock asked what staff recommends in terms of fee increases and salary increases. Director Wilson stated the recommendation with respect to fee increases would be somewhere in the 4-5% range. However, this would be the general guidance. The responsibility of the staff is to then assess their focus area and all competing markets and determine if the fee increase would be applicable to them. For example, if there is a 200 person waiting list for SUP's and staff believes it should be more than a 5% fee increase or if staff is struggling to regenerate the theater program and believes there should be no fee increase. Commissioner Clarke asked if staff compares their fees to other Park Districts in the area when contemplating a fee increase. Director Wilson advised that staff does compare fees with respect to golf and fitness. However, it is not always easy to do so with things like generalized programming where there is a decent delta between resident and nonresident rates. Commissioner Kosloskus asked for baseline comparison purposes what last year's increase was. Director Wilson answered generally 2-3% because staff wants the revenue to offset the expenses. Furthermore, there must always be a slight fee increase so that consumers are not caught off guard by a major increase. Essentially, this is a \$12 increase in camp fees. Commissioner Kosloskus recognized this has not been a typical year and that inflation is unquestionably on the rise so a number higher than 3% certainly makes sense. Superintendent Foy commented there were no fee increases last year and that the last fee increase was in 2019. Director Wilson clarified that 2020 was flat in most areas due to the uncertainty surrounding Covid. Commissioner Clarke stated that the area in which there was a fee increase was at 3% and asked if staff has taken that into consideration for 2022. Director Wilson advised that in particular, this is with respect to lakefront fees. Staff increased sailing fees, beach passes and daily admission fees because this area became more of a desired location during the pandemic. He anticipates the same increase to lakefront fees despite the increase in 2021. Commissioner Clarke asked if staff would consider a smaller increase. Director Wilson stated he is open to ideas.

Commissioner Murdock asked Director Wilson the fee increase with respect to wages. Director Wilson advised that similar to user fees, there were no salary increases in 2021. He explained that Wilmette and Buffalo Grove were the only two Park Districts in the area that did not have any salary increases. As a result, the Wilmette Park District is now losing staff to the same position at other Park Districts. His recommendation would be a 5% salary increase over multiple years. Commissioner Clarke stated there was a salary study conducted in 2018 and asked if there was a salary increase suggested in that study. Director Wilson advised that there were multiple ways one could go about maintaining that data and growing it for inflation every year. However, staff was unable to do this because staff has been busy dealing with Covid ramifications since solidifying the study. Liz Cox, the HR Manager, is currently refreshing that data with other Park Districts and is in the process of turning it over to Sheila Foy, the Superintendent of Finance. Superintendent Foy added that the ranges that came out of the compensation study do not take into consideration what people can be paid elsewhere, not just other Park Districts. For example, when hiring for camp counselors the Park District is also competing with Target. She further advised that there must be another minimum wage discussion in the near future as that rate will keep adjusting up.

On a separate but related note, Superintendent Foy stated the Park District's gas and electric commodity rates for next year will not increase despite inflation. Also, due to good planning, communication costs will be much less next year because of a contract renegotiation with AT&T and implementing a new phone system.

Commissioner Kosloskus asked if PDRMA provides estimates as to what they are anticipating with respect to benefits. Director Wilson answered affirmatively but that staff has not received those estimates yet. Commissioner Kosloskus asked if those estimates have been historically consistent. Director Wilson advised that because PDRMA is a risk pool, it allows them to do rate stabilization for the Park District. Therefore, the Park District does not see the full rate increase that the rest of the health insurance market sees as we are all operating from this position of having equity within the plan. During the Committee-of-the-Whole meeting next week, there will be an overall financial model. He proceeded to give a brief overview of the financial model and emphasized the importance of having guidance for staff by the end of that meeting.

Commissioner Murdock stated that if it turns out that inflation is 5% this year, a 5% increase just keeps people steady in terms of purchasing power and does not address what happened last year. He asked Director Wilson what this Committee has done historically with respect to inflation and wage increases. Director Wilson advised that for a handful of years, 2020 notwithstanding, there was a 3% steady increase for wages seen in other Districts and that Wilmette was always a notch below at 2.5% or 2.75%. This was largely Board driven.

Last year, when salary increases were froze, that was a staff recommendation by Director Wilson due to the uncertainty surrounding the pandemic and the lack of fee increases. From the projections, it is obvious that it has been managed at a high level to the success of the financial outcomes. Commissioner Murdock recalled the rationalization behind freezing the salaries was not to undercut the market but that as long as the Park District would not lose staff, there would be no harm. Director Wilson agreed. Commissioner Murdock stated the fact of the matter is that now the Park District is losing staff and there has been a consequence to freezing salaries. He stated if the perception is that the Park District is underperforming the market and losing staff, now would be a good time to catch up so that we do not lose more staff. Director Wilson advised that there are multiple ways to do this and suggested one way could be done in the form of a bonus. Another option would be some sort of salary adjustment which would be built in over multiple years.

Commissioner Kosloskus asked if historically, there was an annual bonus pool that the District awards and distributes. Director Wilson advised that there were multiple bonus concepts in the past but that staff were not scientific in the ways bonuses were allocated through those systems. Director Wilson advised there was also an incentive program created by the Board to generate new revenue ideas or cost savings ideas. Bonuses were done away with in 2018 in an attempt to cut ties with an entitlement concept in which some people thought of it as part of their compensation. Commissioner Kosloskus asked if there was any Covid-related bonus. Director Wilson advised that there has not been any Covid-related bonus. Commissioner Kosloskus stated that the concept of a Covid-related bonus is a common one and something that she has seen in her field. The District has performed superbly and she stated this is certainly a conversation worth exploring. There was a brief discussion regarding the budget and appropriations. Director Wilson advised that there is room to do these bonuses and not exceed the appropriations number, which is the legal spending authority within that category. Superintendent Foy also advised the District could file an amendment as well.

It was agreed that this conversation be deferred to the full Board during the Committee-of-the-Whole meeting on Monday night.

E. Prioritization of Goals - Deferred

It was agreed that this conversation be deferred to next month. Commissioner Kosloskus suggested this agenda item be renamed scheduling of goals so there is a timeline as to when each goal be tackled. Commissioner Clarke agreed and added that the number one priority should remain completing the update of the Board Manual. It was also requested that staff include the goals listed in the packet moving forward.

F. Committee Responsibilities - Deferred

It was agreed that this conversation be deferred to next month.

VII. Next Meeting

The next meeting of the Financial Planning & Policy Committee is to be determined.

VIII. Adjournment

There being no further business to conduct, Commissioner Murdock moved and Commissioner Kosloskus seconded a motion to adjourn the Financial Planning & Policy Committee meeting at 7:23 p.m.

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

Minutes Approved by Committee on TBD

Respectfully Submitted,

Catherine Serbin

Catherine Serbin
Executive Administrative Assistant



Wilmette Park District
Revenue and Expense Statement
Calendar Year 2021
For the Month Ending August 31, 2021

Total District					YTD Variance		Total Year Projection 2021	Total Year Budget 2021
	Actual 2019	Actual 2020	Actual 2021	Budget 2021	Actual to Budget			
					\$	%		
Revenue								
Property Taxes	\$8,324,185	\$7,174,836	4,772,206.52	\$5,781,526	(\$1,009,319)	-17.5%	\$7,920,717	\$7,909,177
Daily Fees	1,291,376	1,140,422	1,521,799	1,274,810	246,989	19.4%	1,778,597	1,596,782
Fee Revenue	9,443,899	3,571,593	6,856,756	5,869,080	987,676	16.8%	9,314,423	7,957,064
Membership Fees	1,714,295	1,466,165	2,304,594	1,479,685	824,909	55.7%	2,747,625	2,296,121
Rental Revenue	1,552,662	1,114,366	1,632,781	1,365,962	266,819	19.5%	2,126,738	2,164,411
Retail Sales	164,583	103,716	139,907	124,413	15,494	12.5%	198,042	201,495
Miscellaneous Revenue	<u>370,909</u>	<u>144,017</u>	<u>105,758</u>	<u>102,894</u>	<u>2,863</u>	2.8%	<u>139,181</u>	<u>160,221</u>
Total Revenue	\$22,861,910	\$14,715,116	\$17,333,802	\$15,998,371	\$1,335,431	8.3%	\$24,225,323	\$22,285,271
Expenses								
Salaries & Wages	\$6,654,162	\$5,151,692	\$5,343,391	\$5,397,504	(\$54,113)	-1.0%	\$7,958,552	\$7,985,885
Employee Benefits	1,833,718	1,594,033	1,367,249	1,511,951	(144,703)	-9.6%	2,244,375	2,371,609
Contract Services	2,723,498	1,537,222	1,957,320	2,140,703	(183,383)	-8.6%	3,179,557	3,132,888
Utilities	614,174	487,341	497,372	613,470	(116,098)	-18.9%	1,012,479	998,443
Supplies	894,906	451,229	564,941	674,411	(109,471)	-16.2%	919,114	961,241
Repairs	<u>134,347</u>	<u>212,172</u>	<u>188,449</u>	<u>221,953</u>	<u>(33,504)</u>	-15.1%	<u>597,749</u>	<u>628,394</u>
Operating Expenses	\$12,854,802	\$9,433,689	\$9,918,721	\$10,559,992	(\$641,271)	-6.1%	\$15,911,826	\$16,078,460
Operating Surplus (Deficit)	\$10,007,108	\$5,281,426	\$7,415,081	\$5,438,379	\$1,976,702	36.3%	\$8,313,497	\$6,206,811
Non-Operating Revenue								
Bond Proceeds	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Non-Operating Revenue	\$0	\$0	\$0	\$0	\$0		\$0	\$0
Non-Operating Expenses								
Capital	6,340,137	1,096,410	1,342,178	1,782,526	(440,348)	-24.7%	2,880,176	2,880,176
Capital - Special Recreation	152,269	111,885	19,763	304,079	(284,316)	-93.5%	399,700	399,700
Debt Service	0	0	71,971	71,973	(2)	0.0%	2,386,416	2,373,943
Capital Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total Non-Operating Expenses	\$6,492,407	\$1,208,295	\$1,433,912	\$2,158,578	(\$724,666)	-33.6%	\$5,666,292	\$5,653,819
Net Non-Operating Surplus (Deficit)	(\$6,492,407)	(\$1,208,295)	(\$1,433,912)	(\$2,158,578)	\$724,666	-33.6%	(\$5,666,292)	(\$5,653,819)
Total Expenses	<u>\$19,347,209</u>	<u>\$10,641,984</u>	<u>\$11,352,632</u>	<u>\$12,718,570</u>	<u>(\$1,365,938)</u>	-10.7%	<u>\$21,578,118</u>	<u>\$21,732,279</u>
Net Surplus (Deficit)	\$3,514,701	\$4,073,131	\$5,981,169	\$3,279,801	\$2,701,368	82.36%	\$2,647,205	\$552,992

**WILMETTE PARK DISTRICT
2021 CAPITAL EXPENDITURE SUMMARY
THROUGH AUGUST 31, 2021**

Location	Project Name	Project Description	Priority	Original Budget	YTD Spending	Remaining	Project Codes	GL Account Number	Estimated 2021 Quarter for Completion
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	C	70,200	33,870	36,330	21101015	70-11-100-5850	Year Long
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	C	60,000	43,850	16,150	21101020	70-11-100-5870	Year Long
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	3,489	6,511	21203325	70-11-100-5810	Year Long
CENTER FITNESS CLUB	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	C	5,000	4,704	296	21204210	70-11-100-5850	Complete
GILLSON PARK	Storage Building Fire Alarm	Fire Alarm for maintenance building	C	20,000	1,626	18,374	21204310	70-11-100-5830	Q1
WILMETTE GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system	C	20,000	798	19,202	21203335	70-11-100-5830	Q1
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	C	10,000	8,000	2,000	21203340	70-11-100-5880	Complete
MALLINCKRODT CENTER	Front Door Repair	Front door requires repair	C	13,000	15,835	(2,835)	21204410	70-11-100-5830	Complete
ADMINISTRATION OFFICE	Switchvox Telephone System	Replace Village supported phone system obsolete at the end of 2020	NEW		75,488		21101015	70-11-100-5850	Complete
CENTENNIAL TENNIS	Ball Machine	Replace ball machine	C	8,000		8,000	21203210	70-11-100-5850	Q2
COMMUNITY REC CENTER	Car Charging Station	Electric Car Charging Station at the CRC	C	12,000		12,000	21204120	70-11-100-5830	Q2
COMMUNITY REC CENTER	Roof Replacement	Complete replacement of south building roof	C	900,000	871,027	28,973	21204135	70-11-100-5830	Complete
GILLSON PARK	Aquatic Camp Equipment	Updating the equipment used for Aquatics Camp	C	5,000		5,000	21204330	70-11-100-5880	Q2
GILLSON PARK	Beach Mat Replacement (5.8 Levy)	Replacement of worn and damaged beach mats	C	7,000		7,000	21204335	70-11-100-5880	Cancelled
GILLSON PARK	Replace Dog Beach Fence	Refencing of the dog beach including gate replacement	C	20,000			21204340	70-11-100-5880	Q2
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	C	35,000	31,903	3,097	21102410	70-11-100-5840	Complete
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	C	10,000		10,000	21102245	70-11-100-5880	Q2
PARKS DEPARTMENT	Dog Park Fencing	Install dog park fencing on ComEd leased prop.	C	50,000	650	49,350	21102240	70-11-100-5880	Q2
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/Curbing/Drainage	C	382,500	44,434	338,066	20203320	70-11-100-5800	Q2
CENTER FITNESS CLUB	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	C	35,000		35,000	21204215	70-11-100-5850	Q3
COMMUNITY PLAYFIELD	Tennis Court Resurface/Renovation	Outdoor tennis court resurface / renovation	C	105,000		105,000	21204160	70-11-100-5810	Q3
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	C	15,000	1,775	13,225	21204130	70-11-100-5850	Q3
GILLSON PARK	Lakeview Design	Full Building Design Plan	C	50,000	21,565	28,435	21204316	70-11-100-5830	Q3
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	C	70,000	70	69,930	21204160	70-11-100-5810	Q3
WEST PARK	Pickle Ball Courts		NEW		1,227		21102250	70-11-100-5800	Q3
WILMETTE GOLF CLUB	Tree Maintenance	Removal of dead trees and large limbs	C	10,000		10,000	21203310	70-11-100-5810	Q3
WILMETTE GOLF CLUB	Approach/Tee Mowers (2)	Replacement - (3) 14 Year Old Machines	L	26,954	26,954	0	21203370	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	9,998	9,998	0	21203315	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Fairway Mowers (4)	Replacement - (3) 10 Year Old Machines	L	65,127	65,127	0	21203330	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Rough Mower	Replacement - Bunker Rake Machine - 13 Years Old	L	20,215	20,215	0	21203355	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Sand Pro	Sand Pro 5040	L	5,748	5,748	0	21203360	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Utility Vehicles	Workman HDX - 2WD (Kubota Gas)	L	7,626	7,626	0	21203375	70-11-100-5880	Complete
WILMETTE GOLF CLUB	Walking Green Mowers (2)	Cleanup and Collar Mower for Greens	L	8,808	8,808	0	21203380	70-11-100-5880	Complete
COMMUNITY REC CENTER	Comp Plan	Comprehensive Plan for Remodel/Interior Upgrades	C	90,000		90,000	21204140	70-11-100-5830	Q4
GILLSON PARK	Lakefront Infrastructure Design Work	Comprehensive Plan Development	C	100,000	37,274	62,726	20204315	70-11-105-5810	Q4
GILLSON PARK	Lakeview Design Implementation	Full Building Design Plan	C	75,000		75,000	21204317	70-11-100-5830	Q4
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	8,000	120	7,880	21204325	70-11-100-5880	Q4
GILLSON PARK	Shoreline Protection - Langdon	Material and Installation	C	500,000		500,000	21204345	70-11-105-5810	Q4
PARKS DEPARTMENT	Artificial Turf Field	Replacement of artificial turf in-fill material	C	40,000		40,000	21102215	70-11-100-5810	Q4
TOTAL without Special Recreation				2,880,176	1,342,178	1,614,713			
PARKS DEPARTMENT**	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	11,193	138,808	21901010	90-11-100-5850	Year Long
MAPLE PARK**	Playground Renovation (2015)	Scheduled replacement and ADA update	C	249,700	8,570	241,130	21901110	90-11-100-5850	Q3
Total Special Recreation				399,700	19,763	379,937			
Total Capital Expenditures				3,279,876	1,361,940	1,994,651			

Priority Code =
C = Critical
S = Semi Critical
N = Non Critical
L = Lease Payment