



Wilmette Park District
Financial Planning & Policy Committee Meeting

Monday, August 16th, 2021
6:30 p.m. – Village Hall Training 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. July 28, 2021

III. Communications and Correspondence

IV. Public Comment/Recognition of Visitors

V. Unfinished Business

A. Financing for Solar Panels on Community Recreation Center

VI. New Business

- A. Financial Statements for the Month Ended July 31, 2021
- B. Wilmette Park District 2021 Capital Expenditure Summary
- C. 2021 Projection as of July 31st
- D. 2022 Budget Guidelines Discussion
- E. Prioritization of Goals
- F. Committee Responsibilities

VII. Next Meeting: Monday, September 20th, 2021

VIII. 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

Wednesday, July 28, 2021
Village Hall Training Room

Present

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

Staff: Superintendent of Finance Sheila Foy, Executive Director Steve Wilson and Accounting Manager Lisa Phillips

Visitors: Walter Keats and Mary Lawler

Absent

None

I. Meeting Called to Order

Meeting was called to order at 6:31 p.m.

II. Approval of Minutes

A. June 28, 2021

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

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.

Walter Keats – Mr. Keats suggested that the Park District utilize LinkedIn to help find a Solar Energy Consultant. He stated he is in favor of solar energy and suggested that the Park District look at all other forms of alternative energy as well as implement any energy conversion in phases.

V. Unfinished Business

A. Financing for Solar Panels on Community Recreation Center

Director Wilson reported that staff is still in the information gathering phase. Last month, there were two options presented to Committee. Staff has included an additional option this month. This additional option is one in which the Park

District would pay for installation, which changes the calculations regarding return on investment. While there are only three options presented, there are multiple other ways to achieve this goal. The Committee first needs to decide whether they want to do a solar panel installation at the Community Recreation Center, to what extent and how large of an installation and upon knowing that information, seek proposals from multiple companies and decide which would be the best provider through discussion. Ultimately, the main difference between a Power Purchase Agreement (PPA) and the Park District putting the money upfront is a question of cash flow. He asked the Committee if the funds the Park District has in hand better used in other capacities around the District.

Superintendent Foy stated that she has been in discussion with different energy providers. She advised the Committee that this is something worth considering as the price of natural gas is increasing. She advised the Park District has an overall energy contract through 2023, however, she is not sure if locking in now would be the best thing to do. She questioned the numbers presented as electric bill savings and expressed concern over when the Park District would reap the full benefits of the solar panels in comparison to their life span and the warranty provided. In the estimates provided, the Park District may benefit doubly if paid for upfront. She asked the Committee to consider the next group of people who would inherit this and added she doubts the benefits to the Park District if paid over the life of the solar panels.

Commissioner Kosloskus thanked Superintendent Foy for the update and noted there are intangible benefits to going solar and being greener. She stated she would support solar panels for that reason alone. However, there are things to be considered in terms of financing. Commissioner Clarke added she is concerned about paying for the solar panels upfront because there are a lot of big ticket items in the capital budget. This money could be used to protect the lakefront and noted there will be tradeoffs.

It was agreed that staff would perform a detailed analysis of the estimates provided to determine whether a PPA could be a benefit to the Park District. Commissioner Kosloskus asked if staff has explored other vendors. Director Wilson clarified that this estimate from Verde Solutions was helpful for staff to understand solar energy but that the Park District has not chosen the company as a vendor. Furthermore, if the Park District decided to pay the cost upfront, they would be required to facilitate a public bid process. He advised that Superintendent Solberg has made calls to other vendors and that some of them have asked for payment to provide the level of information that Verde Solutions has provided. He suggested a formal RFP to obtain proposals. Superintendent Foy added she believes that would be appropriate for this process as this would be a huge project.

There was a brief discussion as to why the Community Recreation Center would be the best option for solar panels due to its orientation and sun

exposure. Commissioner Kosloskus asked if there were any scenario where there would be modifications to the structure of the CRC which would cause a problem with the panels with respect to a payback schedule. Director Wilson advised that if there were any future modifications to the CRC, the solar panels would have to be managed within that project. He also highlighted the fact that the panels are movable.

Commissioner Murdock stated that he strongly supports solar energy. He believes the Park District has a responsibility to look at alternative energy sources. He expressed concern over a lack of expertise with respect to solar energy and suggested staff obtain a consultant to clarify available options and help secure the most advantageous. He noted there is tremendous risk involved with a long term commitment and Verde Solutions lack of a downward protection.

There was a subsequent discussion regarding tax benefits at the federal and state level, a buyout provision and funding.

Director Wilson elaborated upon funding in that Superintendent Foy will be meeting with the Park District's Bond Advisor, Eric Anderson, to create a robust presentation for the full Board with respect to the District's bonding authority, bond capacity and current rates. As Commissioner Murdock noted, this is an important aspect to long range financial planning. Director Wilson advised there will be more information available in the upcoming capital Committee-of-the-Whole meetings.

Commissioner Kosloskus asked for clarification regarding the Park District's current energy contract which expires in 2023. Superintendent Foy advised that the current energy contract is for the purchase of the commodity only. The Park District utilizes Nicor and ComEd for the delivery. The delivery cost is between 55-60% of the monthly bill. Commissioner Kosloskus asked if the Park District is currently buying the traditional gas and electric sources to which Superintendent Foy answered affirmatively. Commissioner Kosloskus suggested the Park District purchase renewable sources and whether the Park District has the panels or not, there are still options to buy nontraditional sources on the market. She stated she would be curious to have the consultant research this as well as other options beyond solar panels.

It was agreed that a consultant be brought in by staff to provide information in regards to renewable energy. Director Wilson further committed to reaching out to other Park Districts that have implemented solar installations to gather additional information on their experience.

B. Status of Implementation of DEI principles in Park District Programs

Director Wilson reported that the Park District passed an inclusion statement which is featured on the Park District website. Subsequent to that, the Park

District adopted the Social Equity Policy. Director Wilson advised that he has been working internally with two staff members chosen to be co-chairs and lead the process. Over the last month, these co-chairs had been seeking volunteers for a six person Committee which includes the two co-chairs. There was more interest than there were spots available which is a positive sign. Their first meeting as a Committee is next week and their initial topics will be analyzing the demographics of Wilmette, an internal audit of the current equity position of the Park District itself and seeking to identify local Park organizations to link with to better understand social equity issues. The Social Equity Policy had several initiatives in it and the goal is to address all of them.

VI. New Business

A. Communications Policy

Director Wilson advised that what exists today is not a formal policy voted on and approved by the Board – it is more so how staff operates. It is a constantly evolving process. The Marketing and Communications Manager, Marlon Rodas, gave a presentation a couple months ago to the full Board which included all of the different avenues the District utilizes to communicate with the public such as social media, large e-mail distribution lists, the website and through various monthly e-mails, the Park District newsletter and monthly Board briefs. In response to feedback from the community, staff has reviewed how the Village handles communication. Director Wilson reported that the Village has no in-house communications or marketing staff and outsource 100% of what they provide to the community. The Village spends roughly \$60,000 annually on an outside consultant to manage communications. In regards to higher profile projects, such as the stormwater project, the Village includes a requirement in their RFP's that any consultant hire a public relations communications firm that handles all of their communications on behalf of the construction companies and the Village. Director Wilson advised that he is set to meet with Manager Rodas to discuss resources he would need to perform at a higher level.

There was a brief discussion as to why the Park District has moved away from mailings and printed material. Director Wilson advised that the pandemic has created a new mindset regarding printed materials and that people are consuming the online brochure at a very high level right now. Staff is unsure at this time if they will go back to a printed brochure. The Park District is a user driven entity that attempts to best provide what the community wants. If there were feedback from the community expressing a strong desire to return to a print brochure, the Park District would comply – however, that is tangible money versus a digital version.

Commissioner Clarke asked how the Park District is reaching residents who are new to the Village. Director Wilson advised that staff will review and consider this point. He added that this year has had tremendous turnover and a lot of new families – the preschool capacity is currently full and the Park

District is currently hiring new staff to accommodate. This indicates that community members have sought out the Park District and are utilizing Park District services.

Director Wilson also noted that in the past, the Park District had worked with the Village Water Department to obtain lists of new water bill customers and send them packets and information. Commissioner Clarke asked if the Chamber of Commerce would have a list of new residents. Director Wilson, in his capacity as a recent former member of Chamber of Commerce, did not recall that being one of the annual expenditures. Commissioner Kosloskus stated she would like a survey implemented at some point to determine if residents prefer an electronic or printed brochure. She appreciates that enrollment is very high but believes this may be attributed to the pandemic. Director Wilson agreed and added that it is too early to determine if the online brochure was truly a success. Commissioner Clarke and Commissioner Kosloskus suggested a post card with registration dates as an alternative mailing in lieu of the full brochure.

Commissioner Murdock asked that prioritization of goals be listed as a topic of discussion for next month's Committee meeting.

B. Financial Statements for the Month Ending June 31, 2021

Superintendent Foy reported that the staff feels confident the property tax line item will come in at what was budgeted for the year due to the fact property taxes are based on a levy and Wilmette has good collections. In regards to the daily fees, the June actuals match the budget. Actual has been about 22% ahead in May and June which is related to January through May. The biggest contributors to the daily fee revenue are golf and the lakefront because staff decided to start implementing daily fees as the state opened up, which were not part of the budgeting process. In regards to fee revenue, it was 26.1% ahead of budget in May and now it is 23.8% so as the year is progressing, the financials are aligning closer to budget. Memberships are up in almost every offering that the Park District has. While creating the budget in October and November, staff did not know how the state was going to open up which accounts for this large variance. The rental revenue variance is mainly the sailing beach, however, golf cart rentals are also contributing. The miscellaneous revenue is down –half of that, about \$7,000, is from net interest income. Regarding net interest income, Superintendent Foy advised she is not seeing much difference in returns from investments maturing within 270 days to two years. They are all offering five basis points between a little under a year to over a year. The MaxSafe account was at 8 basis points last month and 7 basis points this month. She stated she does not know whether that will tighten up but that is still better than the 2 basis points from the account that contains property taxes. She advised she is actively trying to obtain extra net interest margin and will update the Committee as to her findings.

Revenue is up 25% based on the budget.

With respect to expenses, staff is expecting expenses to level off with budget. In regards to the projection, that is precisely what happens through the end of 2021. The Park District is coming in at 1% of the budget for operating expenses on the projection. She added that the salaries and wages category is beginning to catch up. Operating expenses in total were under budget by 22.5% in May and now that has dropped to 17.9%.

Some capital was spent towards paying for the roof. While it was under budget last month, it is getting closer to the budgeted cost of \$900,000. Superintendent Foy stated she believes the roof will finish \$24,000 under budget. Commissioner Murdock clarified that so far the project has cost \$785,000 and when it's done it will have cost about \$875,000. Superintendent Foy agreed. The actual year to date income number is 7.4 million. The budget is 2.4 million with a 5 million dollar net variance. The Park District has not spent all of the capital yet so that number will come down. The biggest moving piece on capital during the month of July was the roof. The phone system has been paid off and came in a little under budget.

C. Wilmette Park District 2021 Capital Expenditure Summary

Commissioner Kosloskus observed there is several instances of remaining budget on the capital worksheets. She referred to the first item in Q1, the Center Fitness Club studio equipment replacement and subsequent \$5,000 expense. She asked if this expense was paid in Q1. Superintendent Foy advised that when the state opened up, staff had to get operations going again and work on capital was put on hold. Therefore, the studio equipment for the CRC has been purchased this month which will show up in August. Staff is still waiting on the fire marshal before they can install the fire alarms. Commissioner Murdock stated it is not critical if the spending occurs in Q1 or Q2. He asked Superintendent Foy if there is any reason to believe that the capital spending as reflected in these projects will be substantially different from what is shown here at the end of the year. He also asked if there were anything staff knows cannot be finished in the year. Superintendent Foy advised that the Park District is about a third spent of the capital budget. The roof will be a substantial number. She is unaware of any removals on the capital budget. Staff is also very busy working on the list for capital projects for 2022 and 2023. Director Wilson added that the Shoreline Protection for Langdon is being pursued but will not be spent in this calendar year.

D. 2021 Projection as of June 30th

Commissioner Murdock stated that given there is more work that needs to happen, he is not sure of how helpful it would be for the Committee to conduct a deeper dive on something that will be revised in two weeks. Superintendent Foy commented that the Park District is going to do better than budget this year. Director Wilson clarified that this a preliminary projection in which staff

takes a very conservative line on being reluctant to put too big of a revenue number and too small of an expense number. Director Wilson stated the Park District will do better than budget but how much better is speculation to a certain extent. Superintendent Foy added that staff will have a more refined number at the August capital meeting after the department heads have discussed with their managers and thoroughly reviewed the revenue numbers.

E. Current Mask Policy in the Park District

Director Wilson advised the current mask policy is that if you are unvaccinated, you must wear a mask and if you are vaccinated, a mask is not required for the most part. Campers must wear masks indoors and parents have the option to allow their children to remain masked outdoors as well. He noted that the CDC and APA have revised their policies as of this week. There is an internal Covid task force that consists of managers, department heads and critical employees that process this information and create internal practices. He advised there will be a Covid task force meeting tomorrow at 10:30 a.m. to discuss reverting back to the former mask policy.

F. Current Sexual Harassment Policy in the Park District

In light of the sexual harassment claims made by lakefront employees of the City of Evanston and the City of Chicago, Commissioner Clarke asked that Director Wilson provide a brief overview of the current sexual harassment policy in the Wilmette Park District. Director Wilson advised that the Park District has a sexual harassment policy which has been updated more than any other Park District policy because the laws keep evolving. The State of Illinois requires all government agencies to have a sexual harassment policy which applies to elected officials as well. Last year, the State of Illinois passed a new law that requires every public employee go through annual sexual harassment training. Liz Cox, the Park District's Human Resources and Risk Manager, is responsible for ensuring all employees go through this training. Those are the baseline requirements, however, the Park District strives very hard for a harassment free workplace. Director Wilson stated he has not been aware of anything that needs to be addressed and is confident the Park District does not have issues like the City of Evanston.

VII. Next Meeting

The next meeting of the Financial Planning & Policy Committee will be on August 16, 2021.

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 7:40 p.m.

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

Minutes Approved by Committee on TBD

Respectfully Submitted,

Catherine Serbin

Catherine Serbin
Executive Administrative Assistant

Unofficial



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

Total District					YTD Variance		Total Year Budget 2021
	Actual 2019	Actual 2020	Actual 2021	Budget 2021	Actual to Budget		
					\$	%	
Revenue							
Property Taxes	\$6,199,952	\$5,911,452	4,766,523.15	\$5,781,526	(\$1,015,003)	-17.6%	\$7,909,177
Daily Fees	948,021	818,052	1,163,745	929,416	234,329	25.2%	1,596,782
Fee Revenue	8,030,878	3,413,396	5,998,578	5,068,938	929,640	18.3%	7,957,064
Membership Fees	1,639,674	1,353,329	2,162,954	1,248,978	913,977	73.2%	2,296,121
Rental Revenue	1,425,528	952,386	1,488,052	1,176,261	311,791	26.5%	2,164,411
Retail Sales	135,118	79,941	108,989	100,905	8,083	8.0%	201,495
Miscellaneous Revenue	<u>334,594</u>	<u>133,455</u>	<u>84,910</u>	<u>87,177</u>	<u>(2,268)</u>	-2.6%	<u>160,221</u>
Total Revenue	\$18,713,766	\$12,662,011	\$15,773,750	\$14,393,202	\$1,380,549	9.6%	\$22,285,271
Expenses							
Salaries & Wages	\$5,384,637	\$4,484,342	\$4,567,270	\$4,629,846	(\$62,576)	-1.4%	\$7,985,885
Employee Benefits	1,541,799	1,399,863	1,177,299	1,321,630	(144,331)	-10.9%	2,371,609
Contract Services	2,321,927	1,515,177	1,708,593	1,812,537	(103,944)	-5.7%	3,132,888
Utilities	525,725	417,530	432,081	537,478	(105,397)	-19.6%	998,443
Supplies	781,615	363,538	482,187	583,696	(101,509)	-17.4%	961,241
Repairs	<u>116,588</u>	<u>170,218</u>	<u>158,060</u>	<u>187,659</u>	<u>(29,599)</u>	-15.8%	<u>628,394</u>
Operating Expenses	\$10,672,291	\$8,350,668	\$8,525,491	\$9,072,846	(\$547,355)	-6.0%	\$16,078,460
Operating Surplus (Deficit)	\$8,041,475	\$4,311,344	\$7,248,259	\$5,320,356	\$1,927,903	36.2%	\$6,206,811
Non-Operating Revenue							
Bond Proceeds	\$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>
Total Non-Operating Revenue	\$0	\$0	\$0	\$0	\$0		\$0
Non-Operating Expenses							
Capital	6,022,955	871,759	1,261,209	1,727,926	(466,717)	-27.0%	2,880,176
Capital - Special Recreation	152,269	111,885	3,214	266,070	(262,857)	-98.8%	399,700
Debt Service	0	0	71,971	71,973	(2)	0.0%	2,373,943
Capital Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	N/A	<u>0</u>
Total Non-Operating Expenses	\$6,175,224	\$983,644	\$1,336,393	\$2,065,969	(\$729,576)	-35.3%	\$5,653,819
Net Non-Operating Surplus (Deficit)	(\$6,175,224)	(\$983,644)	(\$1,336,393)	(\$2,065,969)	\$729,576	-35.3%	(\$5,653,819)
Total Expenses	<u>\$16,847,515</u>	<u>\$9,334,311</u>	<u>\$9,861,884</u>	<u>\$11,138,815</u>	<u>(\$1,276,930)</u>	-11.5%	<u>\$21,732,279</u>
Net Surplus (Deficit)	\$1,866,251	\$3,327,700	\$5,911,866	\$3,254,387	\$2,657,479	81.66%	\$552,992

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

Location	Project Name	Project Description	Priority	Budget	YTD Spending	Remaining Budget	Estimated 2021 Quarter for Completion
ADMINISTRATION OFFICE	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	C	70,200	26,618	43,582	Year Long
ADMINISTRATION OFFICE	Computer Software	Computer software (MS Office and etc.)	C	60,000	37,122	22,878	Year Long
WILMETTE GOLF CLUB	Drainage Improvements	Materials for subsurface golf course drainage installs	C	10,000	3,489	6,511	Year Long
CENTER FITNESS CLUB	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	C	5,000	4,494	506	Q1
GILLSON PARK	Storage Building Fire Alarm	Fire Alarm for maintenance building	C	20,000	175	19,825	Q1
WILMETTE GOLF CLUB	Maintenance Fire Alarm	Installation of a fire prevention system	C	20,000	768	19,232	Q1
WILMETTE GOLF CLUB	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	C	10,000	8,000	2,000	Complete
MALLINCKRODT CENTER	Front Door Repair	Front door requires repair	C	13,000	15,835	(2,835)	Complete
ADMINISTRATION OFFICE	Switchvox Telephone System	Replace Village supported phone system obsoleted at the end of 2020	NEW		75,488		
CENTENNIAL TENNIS	Ball Machine	Replace ball machine	C	8,000		8,000	Q2
COMMUNITY REC CENTER	Car Charging Station	Electric Car Charging Station at the CRC	C	12,000		12,000	Q2
COMMUNITY REC CENTER	Roof Replacement	Complete replacement of south building roof	C	900,000	871,027	28,973	Q2
GILLSON PARK	Aquatic Camp Equipment	Updating the equipment used for Aquatics Camp	C	5,000		5,000	Q2
GILLSON PARK	Beach Mat Replacement (5.8 Levy)	Replacement of worn and damaged beach mats	C	7,000		7,000	Q2
GILLSON PARK	Replace Dog Beach Fence	Refencing of the dog beach including gate replacement	C	20,000		20,000	Q2
PARKS DEPARTMENT	Cargo Van (#22)	Replacement of Cargo van	C	35,000		35,000	Q2
PARKS DEPARTMENT	Combination Trash/Recycling Containers (Various Parks)	Ongoing standardization of trash/recycling containers	C	10,000		10,000	Q2
PARKS DEPARTMENT	Dog Park Fencing	Install dog park fencing on ComEd leased prop.	C	50,000	650	49,350	Q2
WILMETTE GOLF CLUB	Cart Path Installation	Fully Connected Cart Paths/Curbing/Drainage	C	382,500	25,445	357,055	Q2
CENTER FITNESS CLUB	Fitness Equipment Replacement	Ongoing replacement of strength and cardio equipment	C	35,000		35,000	Q3
COMMUNITY PLAYFIELD	Tennis Court Resurface/Renovation	Outdoor tennis court resurface / renovation	C	105,000		105,000	Q3
COMMUNITY REC CENTER	Gymnastics Equipment	Updating and Replacing Equipment	C	15,000	1,775	13,225	Q3
GILLSON PARK	Lakeview Design	Full Building Design Plan	C	50,000	21,565	28,435	Q3
GILLSON PARK	Tennis Court Resurface/Renovation	Resurface/improve outdoor courts	C	70,000	70	69,930	Q3
WEST PARK	Pickle Ball Courts		NEW		1,227		
WILMETTE GOLF CLUB	Tree Maintenance	Removal of dead trees and large limbs	C	10,000		10,000	Q3
WILMETTE GOLF CLUB	Approach/Tee Mowers (2)	Replacement - (3) 14 Year Old Machines	L	26,954	26,954	0	Q3
WILMETTE GOLF CLUB	Bank Mower	Replacement - Current Machine is 17 years old	L	9,998	9,998	0	Q3
WILMETTE GOLF CLUB	Fairway Mowers (4)	Replacement - (3) 10 Year Old Machines	L	65,127	65,127	0	Q3
WILMETTE GOLF CLUB	Rough Mower	Replacement - Bunker Rake Machine - 13 Years Old	L	20,215	20,215	0	Q3
WILMETTE GOLF CLUB	Sand Pro	Sand Pro 5040	L	5,748	5,748	0	Q3
WILMETTE GOLF CLUB	Utility Vehicles	Workman HDX - 2WD (Kubota Gas)	L	7,626	7,626	0	Q3
WILMETTE GOLF CLUB	Walking Green Mowers (2)	Cleanup and Collar Mower for Greens	L	8,808	8,808	0	Q3
COMMUNITY REC CENTER	Comp Plan	Comprehensive Plan for Remodel/Interior Upgrades	C	90,000		90,000	Q4
GILLSON PARK	Lakefront Infrastructure Design Work	Comprehensive Plan Development	C	100,000	22,868	77,132	Q4
GILLSON PARK	Lakeview Design Implementation	Full Building Design Plan	C	75,000		75,000	Q4
GILLSON PARK	Sailing Boat Racks	Replace and repair old and damaged sailing racks	C	8,000	120	7,880	Q4
GILLSON PARK	Shoreline Protection - Langdon	Material and Installation	C	500,000		500,000	Q4
PARKS DEPARTMENT	Artificial Turf Field	Replacement of artificial turf in-fill material	C	40,000		40,000	Q4
TOTAL without Special Recreation				2,880,176	1,261,209	1,695,682	
PARKS DEPARTMENT**	ADA Accessibility (5.8 Levy)	ADA improvements	C	150,000	3,214	146,787	Year Long
MAPLE PARK**	Playground Renovation (2015)	Scheduled replacement and ADA update	C	249,700		249,700	Q3
Total Special Recreation				399,700	3,214	396,487	
Total Capital Expenditures				3,279,876	1,264,422	2,092,169	

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



Wilmette Park District
 Revenue and Expense Projections
 Calendar Year 2021
 as of July 31, 2021

Total District			YTD Variance	
	Projected Actuals 2021	Total Year Budget 2021	Actual to Budget	
			\$	%
Revenue				
Property Taxes	\$7,920,717	\$7,909,177	\$11,540	0.1%
Daily Fees	1,778,597	1,596,782	181,815	11.4%
Fee Revenue	9,314,423	7,957,064	1,357,359	17.1%
Membership Fees	2,747,625	2,296,121	451,504	19.7%
Rental Revenue	2,126,738	2,164,411	(37,673)	-1.7%
Retail Sales	198,042	201,495	(3,454)	-1.7%
Miscellaneous Revenue	<u>139,181</u>	<u>160,221</u>	<u>(21,040)</u>	-13.1%
Total Revenue	\$24,225,322	\$22,285,271	\$1,940,051	8.7%
Expenses				
Salaries & Wages	\$7,958,552	\$7,985,885	(\$27,333)	-0.3%
Employee Benefits	2,244,375	2,371,609	(127,234)	-5.4%
Contract Services	3,179,557	3,132,888	46,670	1.5%
Utilities	1,012,479	998,443	14,036	1.4%
Supplies	919,114	961,241	(42,127)	-4.4%
Repairs	<u>597,749</u>	<u>628,393</u>	<u>(30,644)</u>	-4.9%
Operating Expenses	\$15,911,826	\$16,078,459	(\$166,633)	-1.0%
Operating Surplus (Deficit)	\$8,313,496	\$6,206,812	\$2,106,684	33.9%
Non-Operating Revenue				
Bond Proceeds	\$0	\$0	\$0	
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	
Total Non-Operating Revenue	\$0	\$0	\$0	
Non-Operating Expenses				
Capital	2,880,176	2,880,176	0	0.0%
Capital - Special Recreation	399,700	399,700	0	0.0%
Debt Service	2,386,416	2,373,943	12,473	0.5%
Capital Transfer	0	0	0	N/A
Overhead Transfer	<u>0</u>	<u>0</u>	<u>0</u>	N/A
Total Non-Operating Expenses	\$5,666,292	\$5,653,819	\$12,473	0.2%
Net Non-Operating Surplus (Deficit)	(\$5,666,292)	(\$5,653,819)	(\$12,473)	0.2%
Total Expenses	<u>\$21,578,118</u>	<u>\$21,732,278</u>	<u>(\$154,160)</u>	-0.7%
Net Surplus (Deficit)	\$2,647,204	\$552,993	\$2,094,211	378.70%



MEMORANDUM

Date: August 12, 2021

To: Financial Planning & Policy Committee
Commissioner Cecilia Clarke, Chair
Commissioner Kara Kosloskus
Commissioner Mike Murdock

From: Sheila Foy, Superintendent of Finance

Copy: Steve Wilson, Executive Director
Emily Guynn, Superintendent of Recreation
Kristi Solberg, Superintendent of Parks and Planning

Subject: 2022 Budget Guidance Discussion

The 2022 annual budget exercise for the Wilmette Park District is in its final planning phase. A schedule of preliminary due dates has been published and the next matter for discussion is the determination of uniform budget rate changes. The uniform budget rates are used by staff in the development of next year's budget.

Uniform budget rates are determined by projecting next year's revenues and expenses. This includes taxes, fees, salaries, benefits, contract services and all other operating expenses in addition to anticipated capital expenditures. The result of that analysis will enable us to determine the rate of increase to be applied to user fees and salaries. It will be the evaluation of all of these calculations along with comparing proposed rate increases to both the consumer price index (CPI) and comparable Park District's that will assist us in identifying the appropriate guidance for the 2022 budget development process.

This is an iterative process requiring discussions, calculations and choices to determine the 2022 revenues and expenses that should result in a 2022 budget. We will have a financial model at the meeting to assist in the committee's budget discussions with a goal of providing guidance to staff by the end of August.

Let me know if you have any questions,
Sheila