



Wilmette Park District
Financial Planning & Policy Committee Meeting

Monday, April 12, 2021

6:30 p.m. – Online¹

AGENDA

I. Meeting Called to Order

Members of Committee:

Commissioner Julia Goebel, Chair

Commissioner Bryan Abbott

Commissioner Todd Shissler

Staff:

Superintendent Sheila Foy

II. Approval of Minutes

A. March 16, 2021

III. Communications and Correspondence

IV. Public Comment/Recognition of Visitors

V. Unfinished Business

VI. New Business

A. Financial Statements for the Month Ended March 31, 2021 (Unofficial)

VII. Next Meeting: Monday, May 17, 2021

VIII. Adjournment

¹This meeting will also be held remotely via Zoom. To participate via Zoom on the phone, please call 312-626-6799 and enter meeting ID #834 5517 3312 and passcode #647245. If you wish to participate via the Zoom software, please use the same meeting number and passcode. Public Comment will be facilitated on Zoom during the meeting.

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, March 16, 2021
Virtual Meeting via "Zoom"

Present

Commissioners/Committee: Chair Julia Goebel, Bryan Abbott and Todd Shissler
Staff: Sheila Foy

Staff: Executive Director Steve Wilson

I. Meeting Called to Order

Meeting was called to order at 6:32 p.m.

II. Approval of Minutes

A. February 15, 2021

Commissioner Abbott moved and Commissioner Shissler seconded a motion to approve the minutes of the February 15, 2021 Financial Planning & Policy Committee meeting.

By a roll call vote, voting Yes, Commissioners: Abbott, Shissler, and Goebel.
Voting No, none. *Absent*, none; **motion carried**.

III. Communication and Correspondence

None

IV. Public Comment/Recognition of Visitors

Attendance Sheet will become part of the permanent record.

V. Unfinished Business

None

VI. New Business

A. February 2021 Income Statement

Superintendent Foy reported that the financial statements reflects a change in how Property Tax Revenue is allocated and as you can see the year to date actual is now very close to the year to date budget. She then noted that Fee Revenue is running below budget by about \$650,000 and the majority of this is due to timing differences in the registration for camps and summer programs in 2021 due to COVID. She then noted a shortfall in Membership Revenue of about \$165,000 year to date and noted that this is mainly because of not beginning sales for beach passes. She turned her attention to expenses and noted that Salaries and Wages along with Employee benefits are under budget. She then spoke about how Contractual Services is under budget by about

\$235,000 which is partially due to PDRMA Health refunding a portion of the District's fund balance in the health program to help during COVID, along with not having independent contractors administering as many classes currently. Commissioner Goebel asked staff about the current thinking about the interest in programs and anticipated revenue when things like camp are available to be registered for. Director Wilson stated that the soccer program is well enrolled and that is an indicator that when the camps are available that enrollment will get closer to historical levels than in 2020.

B. February 2021 Capital Expenditure Summary

Superintendent Foy then walked the Committee through the Capital Project worksheet and explained how the projection of when the projects will be executed is displayed. She then walked the committee through many projects and the related specifics. Commissioner Abbott asked about the spending for the Golf Cart Path Project and highlighted that while about \$182,000 was spent in 2020, that much more is anticipated to be spent in 2021.

VII. Phone System Proposal

A. Director Wilson introduced the memo in the packet outlining the history of the phone system efforts with the Village of Wilmette and the current circumstance the District is in necessitating a new phone system very soon. He also highlighted a table that outlined the anticipated cost of ownership of the various proposals over 1, 5, and 10 years. He explained the work performed by staff to vet the various options and outlined the recommended solution. He then noted that the expense is unbudgeted and therefore wants to make sure the board is aware of this fact. He outlined the upfront costs, operational costs, and the operational savings that the new phone system would deliver. Ultimately, the return on the initial investment is about one year and three months. Therefore, staff feels that this is an expense worth making now to begin achieving savings sooner. Commissioner Shissler asked when the phone system will not function any more, and Director Wilson said it will function but the support for the system is no longer available. Commissioner Shissler asked about functionality to ensure that the solution was properly sized for the organization and staff agreed that there is nothing lacking nor is it more sophisticated than needed. Commissioner Goebel asked if staff could look into whether or not refurbished equipment is available to reduce the upfront cost even further. Staff agreed to look into that option. Commissioner Shissler made a motion to recommend the staff recommendation to the Board of Park Commissioners and Commissioner Abbott seconded the motion.

By a roll call vote, voting Yes, Commissioners: Abbott, Shissler, and Goebel.
Voting No, none. *Absent*, none; **motion carried.**

VIII. Next Meeting

The next meeting of the Financial Planning & Policy Committee is scheduled for April 19, 2021.

IX. Adjournment

There being no further business to conduct, Commissioner Shissler moved and Commissioner Abbott seconded a motion to adjourn the Financial Planning & Policy Committee meeting at 7:17 pm.

By a roll call vote, voting Yes, Commissioners: Abbott, Shissler, and Goebel.
Voting *No*, none. *Absent*, none; **motion carried.**

Minutes Approved by Committee on: TBD

UNOFFICIAL



Wilmette Park District
Revenue and Expense Statement
Calendar Year 2021
For Month End March 31, 2021

Total District	Through the end of March			YTD Variance		Total Year Budget 2021
	Actual 2020	Actual 2021	Budget 2021	Actual to Budget		
				\$	%	
Revenue						
Property Taxes	\$4,364,842	3,901,406.59	\$3,935,143	(\$33,737)	-0.9%	\$7,909,177
Daily Fees	102,304	51,499	65,099	(13,600)	-20.9%	1,596,782
Fee Revenue	3,917,848	3,206,875	2,788,208	418,667	15.0%	7,957,064
Membership Fees	379,420	640,814	500,684	140,130	28.0%	2,296,121
Rental Revenue	684,079	785,637	532,517	253,119	47.5%	2,164,411
Retail Sales	34,021	24,809	26,682	(1,873)	-7.0%	201,495
Miscellaneous Revenue	<u>118,619</u>	<u>29,544</u>	<u>29,071</u>	<u>474</u>	1.6%	<u>160,221</u>
Total Revenue	\$9,601,133	\$8,640,585	\$7,877,405	\$763,180	9.7%	\$22,285,271
Expenses						
Salaries & Wages	\$1,810,778	\$1,439,508	\$1,746,100	(\$306,591)	-17.6%	\$7,985,885
Employee Benefits	576,625	361,154	524,658	(163,504)	-31.2%	2,371,609
Contract Services	726,630	407,053	667,969	(260,916)	-39.1%	3,132,888
Utilities	195,663	183,641	197,668	(14,027)	-7.1%	998,443
Supplies	140,320	66,811	174,459	(107,648)	-61.7%	961,241
Repairs	<u>59,424</u>	<u>39,304</u>	<u>73,068</u>	<u>(33,763)</u>	-46.2%	<u>322,276</u>
Operating Expenses	\$3,509,439	\$2,497,472	\$3,383,921	(\$886,449)	-26.2%	\$15,772,342
Operating Surplus (Deficit)	\$6,091,694	\$6,143,113	\$4,493,484	\$1,649,629	36.7%	\$6,512,929
Non-Operating Revenue						
Bond Proceeds	\$0	\$0	\$0	\$0		\$0
Capital Reimbursement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total Non-Operating Revenue	\$0	\$0	\$0	\$0		\$0
Non-Operating Expenses						
Capital	213,523	70,099	48,050	22,049	45.9%	2,880,176
Capital - Special Recreation	0	0	114,030	(114,030)	-100.0%	705,818
Debt Service	0	0	0	0	N/A	2,373,943
Capital Transfer	0	0	(54,927)	54,927	-100.0%	0
Overhead Transfer	<u>0</u>	<u>0</u>	<u>16</u>	<u>(16)</u>	-100.0%	<u>0</u>
Total Non-Operating Expenses	\$213,523	\$70,099	\$107,170	(\$37,071)	-34.6%	\$5,959,937
Net Non-Operating Surplus (Deficit)	(\$213,523)	(\$70,099)	(\$107,170)	\$37,071	-34.6%	(\$5,959,937)
Total Expenses	<u>\$3,722,963</u>	<u>\$2,567,571</u>	<u>\$3,491,090</u>	<u>(\$923,520)</u>	-26.5%	<u>\$21,732,279</u>
Net Surplus (Deficit)	\$5,878,170	\$6,073,014	\$4,386,314	\$1,686,700		\$552,992