



WILMETTE PARK DISTRICT
Committee-of-the-Whole
Meeting Minutes

Wednesday, December 9, 2020
Virtual Meeting via "Zoom"

Present

Commissioners: President Gordon Anderson, Vice President Julia Goebel, Bryan Abbott, Cecilia Clarke, Mike Murdock, Todd Shissler, Amy Wolfe,
Secretary/Executive Director: Steve Wilson

Staff: Libby Baker, Kimberly Barton, Doug Bundy, Sheila Foy, Emily Guynn, Carol Heafey, Marlon Rodas, Julie Nichols, Sarah Sekki, Kristi Solberg, Lisa Sullivan, Liz Worthey

Visitors: Mark Schumacher, Mary Lawlor, Patrick Duffy, Kara Kosloskus, Walter Keats, Rich DeLeo

Absent

None

I. Meeting Called to Order

The meeting was called to order at 6:40 pm.
A. Roll call taken

II. Communications and Correspondence

None

III. Public Comment/Recognition of Visitors

The Attendance Sheet will become part of the permanent record.

IV. New Business

A. 2021 Budget Review

Director Wilson recognized the staff who were in attendance and introduced the superintendents. He reflected on 2020 and thanked the board and staff for their support.

He then reviewed the projected financial results for 2020, noting the impact COVI-19 had on the District:

- Projected total revenue: \$18.7 million
- Projected total operating expenses: \$14.5 million
- Projected \$4.2 million operating surplus
- Projected capital expenditures: \$1.85 million
- Projected \$2.95 million in debt payments
- Overall net surplus: \$227,000

Following the 2020 review, he presented the 2021 budget. He began by saying the budget shows little to no fee increases, and no salary increases. He also

explained that 2021 capital expenditures have been managed to make sure they do not overwhelm the anticipated less than normal operating revenue and expenses of the district.

Director Wilson provided a historical look at revenue and expenses, then gave an overview of the proposed revenues and expenses by division. He reviewed the current debt repayment schedule, and gave an explanation of the tax levy, noting there will be an overall decline in the levy of about 9%.

Following his presentation, Director Wilson responded to questions and the committee discussed specific items.

Commissioner Wolfe inquired about the increase in repair costs. Director Wilson explained that the need for repairs in 2020 decreased with the lack of usage, therefore prior year budget numbers were used for 2021 so that adequate funds would be available if necessary.

Commissioner Clarke inquired about the increase in membership fees. Director Wilson responded that the increase is in anticipation of having a better understanding of operations and capturing pool and beach members sooner, along with changes in the fitness membership model. Superintendent Guynn added that some memberships had been paused in 2020 which caused a difference in the 2020 budget.

Commissioner Goebel recognized the thoughtful and deliberated discussions and decision about keeping the tax rate low.

Commissioner Abbott acknowledged the budget surplus for 2020, and inquired about the impact of the cart path project. Director Wilson explained that the budget recognizes all the bond revenue received in 2020, but only the expenses paid to date. He noted that if the project were removed from the capital plan, there would be a budget deficit.

Commissioner Abbott also asked if the budget is sufficient in the event district operations are able to return to normal, and does better than expected. Director Wilson explained that the budget is an internal document used to manage operations, and the appropriation is the legal spending authority. He noted that the appropriation ordinance will be larger than usual to provide the district with the legal spending authority to provide services to the community if things return to normal. This will be discussed further in January when the ordinance is presented.

Commissioner Abbott acknowledged the staff recommendation to the Lakefront Committee to increase fees at the lakefront, and the committee's decision to approve the recommendation. He said he does not support the increase and wanted to make the board aware. Commissioner Abbott said he does not feel it is the time for enhancing revenue at the lakefront. Commissioner Clarke

noted the fee increase to the paid beach is nominal and the rest of the park would still be open and free. No changes were made to the proposed fees.

Commissioner Anderson commented on the possible cumulative effect of raising or not raising the fees. Commissioner Shissler pointed out that the board could have raised fees in response to the tight budget, but has not. He also noted that this specific increase is not a drastic one that would have a significant impact on a family. In response to Commissioner Anderson's comments, Commissioner Murdock disagreed, saying there could be other ways to capture the cumulative effect if the board chose to do so.

Commissioner Abbott reflected on the \$4 million reserve target, and inquired about revisiting the target fund amount. Commissioner Wolfe reminded the board that the fund balance number had been discussed about 4 years ago and at that time it was determined to be a sufficient amount, based on credit ratings at that time. Commissioner Murdock noted that part of the motivation for the previous high fund balance target amount had to do with the credit agencies liking large reserves. He added that a previous board did stress tests and found that the district's revenues held up, and therefore the reserves were spent down to make several improvements.

Commissioner Goebel commented on the importance of reviewing this information periodically and noted that it was discussed recently in both the golf and finance committees.

Commissioner Murdock commented on the appropriation ordinance, saying it makes sense to have flexibility. He reminded the board that several capital items were deferred, and suggested that if revenues recover, an effort should be made to catch up with capital projects.

In response to a question about rental revenue, Superintendent Guynn explained that staff anticipates an increase in usage including fields, Lakeview Center, Gillson Park, and pool operations.

Commissioner Anderson concluded by sharing his observations of the budget, noting that excluding property taxes, projections show an aggressive 50% increase in program revenue compared to 2020. He also pointed out the debt payment schedule, noting that when the 2009 bonds are retired, the district will have the ability to borrow up to the debt service capacity and still have a lower tax levy.

V. Adjournment

There being no further business to conduct, Commissioner Shissler moved and Commissioner Abbott seconded a motion to adjourn the Committee of the Whole meeting at 7:28 p.m.

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

Secretary

President

Minutes Approved on _____

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