



## **WILMETTE PARK DISTRICT Committee of the Whole (Finance)**

### **Meeting Minutes**

*Monday, May 12, 2025*

*6:30 p.m. – Village Hall*

#### **PRESENT**

**Commissioners:** President Kara Kosloskus, Vice President Patrick Duffy, Cecilia Clarke, Allison Frazier, Julia Goebel and Patrick Lahey, Mike Murdock

**Secretary/Interim Executive Director:** Margaret Resnick

**Staff:** Superintendent Sheila Foy, Superintendent Dave Merrill, Superintendent Josh Wallace, Superintendent Thomas

**Visitors:** Alan Golden, Mary Smoley, Walter Keats

#### **1.0 MEETING CALLED TO ORDER**

The meeting was called to order at 6:30 p.m.

##### **A. ROLL CALL TAKEN**

#### **2.0 COMMUNICATIONS AND CORRESPONDENCE**

None.

#### **3.0 PUBLIC COMMENT/RECOGNITION OF VISITORS**

None.

#### **4.0 OLD BUSINESS**

None.

#### **5.0 NEW BUSINESS**

##### **5.1 DISCUSS TIMING OF 2024 AUDIT**

Superintendent Foy states that the IMRF report (GASB) was delayed this year and we only received it on May 3. Because of this, we are behind in getting the audit to the board. Staff hope to have the audit to the board with enough time to review for a Finance COW on June 9, so the board could potentially pass the audit at the June 9 Regular Board Meeting. Director Resnick adds that this is no fault of the park district. If the board is not comfortable passing the audit at that time, we will file an extension or call a special meeting of the board.

##### **5.2 REVIEW OF Q1 REVENUE AND EXPENSE**

Interim Director Resnick talks about the report provided to the board to explain any variances on the budget per quarter. She explains her thought process behind the report and in giving staff instructions. She was looking for more detail than staff provided, but staff will work on the explanation of revenue variances moving forward. Director Resnick

asks if the board would like anything different in the report moving forward. Commissioner Goebel expresses her appreciation for the report and where it is heading. Commissioners Clarke and Murdock ask about some discrepancies in the report. Director Resnick explains those discrepancies. President Kosloskus asks if property taxes will catch up. Superintendent Foy explains that the budget is set up this year based on how we have made property tax collections in previous years. We expect to collect 55% in the first half of the year and 45% in the second half of the year.

Commissioner Murdock asks if early childhood revenue is for the 2024-2025 class year revenue, or if it is revenue for 2025-2026 class year. Superintendent Merrill answers that camp is included in Early Childhood; we also collected camp money earlier this year, so that is showing up in Early Childhood. Some of this money is comprised of monthly installment billing for this year, some is payments for next school year. In the Performing Arts department, last year staff made the case of turning a part-time position into a full-time position. Commissioner Murdock asks if some of the revenue in the Performing Arts area is a direct result of that position. Superintendent Merrill answers that the staffing change only took place a week ago, so he can't really say that there was a direct correlation. We saw an opportunity to offer more sections and new programs, which have been popular. Lastly, Commissioner Murdock asks about Fitness revenue and why it is so much higher than last year. Superintendent Merrill states that revenue is higher because of a combination of several things: more memberships, more personal training, more popular group exercise classes. Staff are looking into more specific answers.

### **5.3 LONG-TERM OPERATIONS CAPITAL BUDGET MODEL BALANCE**

In looking at the new Capital Model with 2 categories for "Operational" versus "Non-Operational," Commissioner Clarke asks Director Resnick how operational versus non-operational is defined on this report. Director Resnick answers that things that have a useful life, like cars, machines, equipment, etc., are considered operational. Beautifying a space is looked at as non-operational, unless there is a safety concern. The Parks and Planning Department has a schedule for replacement of most of these items for the district. They continue with a conversation about specific projects and how they were categorized a certain way.

Commissioner Frazier asks Commissioner Lahey to explain what the original intent was in asking staff to separate the projects into operational versus non-operational lists. Commissioner Lahey answers that he was looking for a clearer picture of what were the necessities of 2026-2029, in terms of capital projects. For example, the Zamboni is five years past-due to be replaced, however we have been pushing it back each year. Park replacements are another good example because they have a defined "useful life" and there is a schedule of park replacements for each year. The board goes on to point out more inconsistencies and confusing items in the report and makes suggestions on how to improve it. Commissioner Murdock expresses concern that if we define two different groups, we may only ever have money for the one group. Director Resnick states that it's very important how the board gives direction to the next director regarding capital. She explains her process from a previous district. Vice President Duffy asks that moving

forward the board has more information than only the specific item/project on the list. For example, he would like to know how old things are, how they are running, etc. Commissioner Frazier adds that she does not want the non-operational items to be overlooked because those are the things that make people want to return to our programs. Commissioner Clarke adds that the beach house replacement project would have been marked as non-operational, but if you ask anyone about the old one, they will answer that we needed a new one. Superintendent Foy explains that we carried over almost \$1M in projects that were budgeted for 2024 to 2025.

#### **5.4 RESERVES DISCUSSION**

Commissioner Lahey explains that at the next meeting we will discuss what our neighboring districts have in their reserves, along with the 5-Year Capital Model. Director Resnick suggests letting the public know what the top three resident priorities are for the district, along with their price tags, and speeding up the reserves. This topic will be discussed further at an upcoming meeting.

#### **5.0 ADJOURNMENT**

---

There being no further business to conduct, Vice President Duffy moves and President Kosloskus seconds a motion to adjourn the Committee of the Whole - Finance.

By a voice vote; **Motion Carried.**

Minutes Approved on **July 14, 2025.**