



WILMETTE PARK DISTRICT

Committee of the Whole

Meeting Minutes

Monday, August 25, 2025

6:30 p.m. – Mallinckrodt

PRESENT

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

Executive Director/Secretary: Chris Lindgren

Staff: Superintendent Sheila Foy, Superintendent Dave Merrill, Superintendent Josh Wallace, Superintendent Lindsay Thomas, Adam Kwiatkoski

Visitors: Julie Adrianopoli, Aly Jiwani, Paula Acuna, Mary Lawlor, Walter Keats, Javier Santacruz

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

Vice President Frazier says there was a nice compliment about the operation at the lakefront.

3.0 PUBLIC COMMENT/RECOGNITION OF VISITORS

None.

4.0 OLD BUSINESS

None.

5.0 NEW BUSINESS

5.1 JULY 2025 FINANCIAL UPDATE

Superintendent Foy explains that the income statement through July has us at \$2.8M in actuals versus a \$2.4M budget, with a difference of about \$300,000, which is the tightest the budget has ever been. Staff did a really good job doing their budget distributions and matching up when revenue was going to come in. We are behind budget in property taxes. The difference in miscellaneous revenue is a permanent difference due to interest income and everything we add to interest income at this point will be permanent. We are still off in utilities, and Superintendent Foy is working on projections for electricity for the district. Capital expenses are about \$1M behind budget.

Commissioner Duffy asks about how Superintendent Foy estimates how we will receive real estate taxes. Superintendent Foy states that we receive most of the taxes in two lump sums throughout the year. A short conversation is had about deferred revenue.

Vice President Frazier asks why we spend time talking about parts of the finances we don't have control over, like property taxes. Commissioner Murdock says on reason we talk about these topics is to try and figure out where we will end up at the end of the year. In property taxes we have collected \$4.052M, we expect \$5.8M, and at the end of the year it's all going to work out. We are currently about \$500,000 behind on operating surplus, but we are \$1.75M ahead on taxes, that means we are actually \$1.25M ahead, which is a good problem to have. Then we ask if we will see where that extra income is coming from at the end of the year or will it even out. Vice President Frazier expresses her appreciation of the narrative and asks Superintendent Foy if she could update with a narrative moving forward.

Commissioner Goebel points out that we are within 5.4% of total revenue and within 4.8% of operating expenses, which she sees as exceptional. We would like to understand the utility savings we are seeing.

Superintendent Foy says that Q2 variance memo does not indicate that we will be behind or ahead of target.

5.2 RESERVE POLICY DISCUSSION

Director Lindgren explains the memo he sent to the board:

Our Fund Balance/Net Assets Policy is attached for your review. The current policy states a total of \$4,000,000 as the minimum fund balance along with guidelines for each individual fund balance. This policy was put in place in 2011 and is in need of adjustment based on our current/future capital needs and a fiscal climate that is much different due to the rising costs for our operational needs. Under "Other Considerations" in the policy it speaks to reasons for readdressing the current fund balance levels that have changed since this policy was approved.

One important thing to note is that our bond rating can be affected by the amount of reserves and that the guidance from Moody's is a recommended minimum of 15% of non-restricted fund balance. With the current number at \$4 million, that would put us at 10.98 % in 2024. Moving us to the recommended minimum from Moody's would mean a \$5,500,000 fund balance total. There are other factors that play into bond rating to be mindful. The inflation adjustment (2.58%/yr average) for \$4 million in 2011 to 2025 is \$5.7 million dollars.

Director Lindgren explains that he has talked with surrounding agencies at Northbrook and Glencoe that are currently at a 50% general fund balance. Glenview handles it a little differently with fund balance targets and Capital Replacement Funds & Capital Development Funds that result in a significant reserve for managing their assets. This is just for discussion and not necessarily the right path for our agency.

Commissioner Duffy asks about how Moody's looks at our fund balances against our policies. He asks if they will look at a combination of all our funds or just the reserve fund. Director Lindgren states they will look at our policy and ensure our funds match the policy. They also look at tax base, and the tax base here works in our favor.

President Lahey believes that the policy needs to be revisited and updated. Under the operating expense standard, we are missing the reserve policy because we are \$26M operating expenses and we would need \$4.2M plus inflation. We do have some money in the long-term capital model to increase the \$4M number.

In terms of the Capital replacement plans, President Lahey looked at the plans of Winnetka and found they have the following information: expiration date, useful life statistic, and a mechanism where we would put in the same percentage of money every year.

Commissioner Murdock says that he likes the idea of having a replacement schedule and funding it. He is also in favor of a 10-year capital plan (five individual years and 5-10 year bucket).

Vice President Frazier states that there are two conversations going on: 1) the 10-15% of the \$4M number the board needs to discuss; and 2) how we divvy up the funds and saving mechanisms. She suggests the board start with the \$4M conversation. Commissioner Clarke says she has spoken with Superintendent Foy about what Moody's will be looking for in terms of reserves. Superintendent Foy says that Moody's will be looking for 15% of the three non-limited funds: General, Recreation and Capital Replacement Fund. In order to keep the Aaa rating, they would be looking for 15% reserve and only getting credit for the 15% out of those three funds, because the other funds are all limited to what we can do with the money in them.

Commissioner Murdock states that he and Superintendent Foy went to a meeting with S&P. Moody's is bit nebulous about how they determine ratings. S&P has gone to great lengths to define the factors on which they base ratings.

Commissioner Murdock says he believes that the entire board is in favor of increasing our reserves. He asks if we are trying to increase reserves to earmark for a potential Big Tree Lane project or is it general. If we go through this long process to increase reserves from \$4M to \$5.5M and then try to go to referendum, he thinks this could be disastrous. He believes the district will need to set aside a large amount of money if the plan is to go to the voters with a referendum in the future. Commissioner Murdock doesn't think we should be overly concerned about the rating agencies because we are in good shape with S&P. Superintendent Foy states that we have not asked S&P for our rating, only Moody's.

President Lahey asks if we have \$250,000 in the 2026 budget to be put in reserves. Superintendent Foy says that the budgeted fund balance for the end of 2025 is \$4.4M. Her goal is to add another \$250,000. Commissioner Clarke is concerned that if we don't add more to our reserves this year that Moody's will look unfavorably at that. The board overall would like to increase fund balances. Vice President Frazier speaks for herself when she says she would like to set aside serious dollars into an appropriately named fund. She asks Director Lindgren to talk with the board about where we can start to put dollars aside for a potential project at Big Tree Lane. Director Lindgren says it can be in any capital fund. The capital fund for deferred maintenance is 1/20th of the capital budget

and specific to issues we know will be replaced. The more we push off deferred maintenance, the more it will cost the district in the future. Identifying a separate operational plan is putting money where it should go, while not putting off maintenance which will cost the agency more in the long term.

Commissioner Murdock asks how hard it would be to come to a number that the agency will need to set aside certain projects like water mains. Director Lindgren says we have rough numbers that are not all-inclusive. He explains that one avenue would be having a general contractor do a study of every facility, which he did when he was in Oak Park, who could help determine the cost of future repairs. This is what he based his capital spending and planning on that. Commissioner Duffy says that within our capital budget we have a fund for future projects and one for replacements, which are not titled as such. He would like to see them titled for more transparency in how we are saving money.

5.3 BUDGET GUIDELINES DISCUSSION

Director Lindgren states that in the Finance COW, the board gave staff direction on 3% salary increase and 5% fee increase as a general pool on which staff will begin basing their budgets.

5.3.1 TRUTH IN TAXATION DISCUSSION

As the conversation begins, Commissioner Duffy states that last year, we tried to make up a shortcoming all in one year in the special recreation fund. In 2023, the special rec fund was \$382,000 that we were taxing. Then, in 2024, the proposed levy was \$657,000 to get us back to where we wanted the fund balance to be (\$155,000). Commissioner Duffy thought we would be falling back in special rec levy this year. Superintendent Foy explains that the expenses in special rec fund had been around \$657,000. We had not been levying to that level. The expenses are going to be at this level next year, so we need to levy because while the fund balance has been replenished but we need to levy to cover the expenses. Commissioner Duffy asks how we got the balance back up after spending \$657,000 last year. Superintendent Foy explains that the increase in the tax and there was around \$20,000 added to the balance. Last year, we planned to spend \$100,000 in capital and we spent \$90,000, so there was an extra \$10,000. Then, we collected an extra \$10,000 in back taxes, which led us to an adjustment of \$20,000 related to fund balance at the end of last year that carried over to this year. Commissioner Murdock says the numbers balance for this year, but understands there are still questions about last year.

Commissioner Murdock says we spend more money on NSSRA services than the 13 member group and we certainly want to continue that. He asks if we are falling behind on capital spending, since he's always had the \$100,000 of capital spending number in his head based on an assessment that was done six years ago. We are considering going up to \$150,000-\$200,000. Director Lindgren says that costs are rising for construction and materials. There are also items we have pushed off that we would like to get done. We have an ADA transition plan that guides what projects we need to complete. We have six critical items in the plan for next year to be completed. Commissioner Clarke asks staff to list some of the items on the plan for 2026. Superintendent Wallace cites his list: Lakeview

Center: installing automatic ADA doors with locks on the first floor to access restrooms and classrooms; The Cove and Langdon: ADA accessible mats; Early Childhood: ADA automatic doors for the north entrance to the playground; resurfacing a path to the east side of the pickleball and sports shed to maintain ADA compliance; automated ADA faucets district-wide (60 faucets); continuing with ADA paper towel dispensers district-wide. These would be the six items for next year that staff have identified. Vice President Frazier says that the third proposal is the one recommended by staff and asks what the purpose was for putting out the other two proposals. Director Lindgren states the purpose was to show the impact on the levy, where the dollar figure is relatively small in the grand scheme of the total levy. Director Lindgren says that we can still move forward with \$100,000 in capital, but the increase would allow everyone to be able to wash and dry their hands in all of our locations.

Commissioner Murdock says the board is in favor of making sure we continue to provide all these services. He reminds everyone that we had a large tax increase last year (in terms of percentage) and he will struggle if the 2-year average increase is greater than 5%. He would like to see the extra money come out of another fund, which would potentially have some negative impacts on PTELL because we can't catch up in future years. But, for us to have a 7.5% increase last year and another 6% (potentially) for this year, it will be problematic for him.

Commissioner Clarke states that Lakeview Center is barely ADA compliant, so doing some of the larger projects at that building may be irrelevant. She may be in favor of a larger project in the future at that building, and planning for a lower number in 2026 for capital projects.

President Lahey says we are increasing fees by 5% so he is not intimidated by a 4.1%-5% increase in the levy. We have a levy which raises by CPI, which is 99% what we should do. Now, he wants to look at special rec, where we have our expenses which we have a statutory and moral obligation to meet, and staff says \$200,000 is what we need for ADA capital. Our top line number that goes in the record doesn't matter because we are filling our special rec requirements. He understands that a \$20,000 project at Lakeview might not be the entire project, but it's the law. Vice President Frazier says that even if we don't do the Lakeview door project now, there will always be another project to fill that space. President Lahey thinks this is a prudent number and he trusts staff. The park district has the lowest percentage of the Wilmette tax bill since 1988. Commissioner Murdock says that is true, but we have had the highest percent increase in our raises over what we as a park district have done for decades since PTELL. President Lahey says we could argue that we should have done that sooner. Commissioner Goebel says no one wants excessive tax increases, and we also need to do some work. With respect to ADA, she finds it interesting that an Act that was passed in 1990 is not complete yet. She believes the ADA doors and features at Lakeview was an oversight. In addition, Langdon was just finished and the mat should have been purchased with that project. These items should be wrapped into the large construction projects and the special rec fund can be used to fund them. Commissioner Duffy asks for clarification on the cost of the ADA projects in 2026. Director Lindgren says we haven't properly bid anything out

yet, but the probably cost is around \$190,000.

Commissioner Duffy points out that he has done some quick math and if we increase the special rec fund by \$100,000 instead of \$120,000, it would make our tax levy come down to 3.84%, instead of 4.1%. Commissioner Murdock says he would rather we take the \$20,000 from elsewhere in the budget than go to the taxpayers for it. President Lahey says he would like to listen to staff and act on what staff has recommended, levying 4.1%.

5.4 CENTENNIAL FLOORING DISCUSSION

Superintendent Wallace states that as part of the approved capital budget for this year, we identified funds to replace the lobby floor and ramp at Centennial, which is beyond its useful life. We sent out a public bid on August 20th, with submissions due September 3rd. Once we review and evaluate the bids, we will make a recommendation for award at the September board meeting. The scope of work is to remove and dispose of existing floor, do some floor preparations and install specialized flooring that is more conducive to a skate arena environment. Commissioner Clarke asks about the chance there could be asbestos involved, which would add to the cost of the project. Staff answers that we have met with the vendors and expressed the concern about the change in scope if there is asbestos. They are all professional companies with the ability to follow proper procedures for asbestos, if needed. Commissioner Goebel asks if we have specified this brand of flooring in our bid. Superintendent Wallace states it was specified in the bid materials for having a longer life.

6.0 ONGOING DISTRICT PROJECTS

Superintendent Wallace gives the update on ongoing district projects to the board.

6.1 GILLSON PARK COMPREHENSIVE PLAN

Gewalt Hamilton still needs to provide complete As-Builts to the Village and close out the permit with MWRD, including submission of the Plat of Easements. The landscape contractor will be back this fall to finish the landscape work.

6.2 LANGDON SHORELINE PROTECTION PROJECT

The contractor is finalizing small punch list items on the guard hut. Staff completed the install of the sail fence with a small list of punch list items to finish up.

6.3 SOLAR PANEL PROJECT AT CRC

We got a date from ComEd to perform the cutover to switch out the current transformer cabinet. Vice President Frazier asks if Superintendent Wallace could explain what a cutover is. Superintendent Wallace says ComEd will come out to change over some electrical change gear; they will come out, shut down the power at the CRC and once that is complete the vendor will finish the solar project.

6.4 CRC RESTORATION

Staff have reviewed the resubmitted reconstruction quote and submitted the quote to LJ Shaw for final review. We are currently waiting for another contractor to submit their reconstruction quote for comparison of two quotes.

6.5 HIBBARD PARK OSLAD DEVELOPMENT

The pickleball courts have cured, and the contractor is lining up painting of the pickle ball courts later this week. The new shade structure is almost complete. Once the work is completed at the north baseball field, they will transition to the south baseball field. The contractor has started demolition of the ECC playground, and will continue with demolition work at the playground, followed by the installation of the new equipment which is expected to take five weeks.

7.0 ADJOURNMENT TO CLOSED SESSION 2(c)5 AND 2(c)6

There being no further business to conduct, Commissioner Duffy moves and Commissioner Murdock seconds a motion to adjourn to Closed Session.

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

Minutes Approved on **November 10, 2025.**