



**WILMETTE PARK DISTRICT
Committee of the Whole (Finance)
Meeting Minutes**

*Monday, October 13, 2025
5:30 p.m. – Village Hall*

PRESENT

Commissioners: Vice President Allison Frazier, Patrick Duffy, Cecilia Clarke, Julia Goebel, Mike Murdock (arrives 6:30 p.m.) (Please note there are only 6 active commissioners at the time of this meeting.)

Secretary/Executive Director: Chris Lindgren

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

Visitors: Alan Golden, Walter Keats, Mary Lawlor

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 BUDGET DISCUSSIONS

Director Lindgren explains that one of the bigger differences the board will notice is that on the facilities side there is a larger increase. This increase represents pulling salaries from the CRC to the Parks and Planning Department. This allows the control to be with the Superintendent of Parks, Josh Wallace and his team, and it will also allow us to manage overtime better.

5.1.1 OPERATIONS

Commissioner Clarke asks about the training and education expenses. Superintendent Foy explains that there are two pieces to that. We did not do as much training in 2025 as we had budgeted, but we want to do more in 2026. In addition, we would like the board to be more involved in some of the training opportunities we have available. Director Lindgren explains that we are budgeting for two board members to join us at the NRPA conference as well as the state conference.

There is money in the budget to continue the district sustainability plan. Commissioner Goebel asks why the Report It Hotline, which was in place to give staff a way to contact HR, is being discontinued. Superintendent Thomas explains that because the number of reports and the quality of the reports coming in were determined to be minimal, the HR and management team decided that concerns could be addressed through a conversation with HR or supervisor.

Vice President Frazier asks for an update on the after-hours phone line. Superintendent Wallace explains that we have a phone tree for staff to use on weekends. Additionally, we are working with our IT department to modify and update our after-hours recorded message to provide more information.

Commissioner Clarke asks about the facility rental line. Superintendent Foy explains that line is for garden plots. Commissioner Clarke asks about the location of expenses for each facility for gas, water and electric. Superintendent Foy explains that each building has utilities items pushed to it from the top. You will see water, electricity and gas pushed out to each facility in each facility's line items. The line items for water, electricity and gas under Parks and Planning are for the labor and materials costs to service those items.

5.1.2 PARKS AND PLANNING

Superintendent Wallace points out that the memorial benches and trees came in higher this year than we had expected. Commissioner Clarke asks about money under donations. Superintendent Foy explains that checks for donations along with benches, trees and plaques, the remainder of those items after costs to the district is moved over to the scholarship fund.

Superintendent Wallace explains that we are making our next order of trees. We weren't able to plant late in the summer because it was too hot and would put too much stress on the trees. Superintendent Wallace says we have around 50 trees we still have to plant, which includes the replacement trees.

Superintendent Wallace explains to the board that staff in his department have gone through projects to identify those that have the possibility of being funded by grant money. We also get a list of grant opportunities every few weeks from one of our vendors.

Lastly, Superintendent Wallace points out the increase in refuse cost for the district. He says the district is exploring opportunities to do more recycling throughout the district.

5.1.3 ADMINISTRATION (EXECUTIVE, FINANCE)

Superintendent Foy fields questions about the finance and executive budgets.

Commissioner Duffy asks whether all of our insurance and policies go through PDRMA. Superintendent Foy answers that all of our insurance, including health insurance, goes through PDRMA and is paid via ACH.

Commissioner Duffy asks about staffing the parking area of the lakefront after the season is over. He asks if the park district assumes liability if the beach is not being staffed but the parking area is. Director Lindgren says he will ask PDRMA about liability regarding all lakefront after the season ends.

Commissioner Goebel asks about the cameras available to be installed. Superintendent Foy answers they will all be installed by the end of this year.

5.1.4 ALL OTHER FUNDS EXCEPT RECREATION AND GOLF

Special Recreation Fund

Commissioner Goebel says that the aid expense was over budget this year, so the projection for 2026 is reflected in the budget. Budget is off the projected aid spending. Commissioner Duffy says we are spending an extra \$75,000, which is part of the levy. Superintendent Foy explains that the expense increase from last year to this year was related to capital. Then, we had projected a 5% increase in the member contribution and 3% increase on aids because that was the salary increase we agreed to. The levy includes capital and operations spending for ADA.

In 2017-2018, we were spending around \$240,000 on aids per year. However, when covid happened we saw a dip and it has been building back up every year since.

Superintendent Foy summarizes that the budget discussed this evening covers 8 out of 10 of our funds. The other two funds are capital and recreation, which make up 31.3% of our budget and 42.08% of our budget, respectively. The total revenue talked about this evening was 28.42%, made up of mostly property taxes and interest income.

5.2 DRAFT 2025 TAX LEVY SUMMARY

Superintendent Foy explains that we mostly talked about the tax levy approach as it relates to special rec. This document is the same document we've used over the last couple of years to talk about the truth in taxation rate. If the tax cap funds plus the special rec fund are over 5%, then we have to hold a hearing. Based on the projections that we've made and the budget that we've planned so far for this year, it is not over 5%. We have declining debt service, bringing us down to a 4.1% increase in the tax levy from 2024 to 2025, to be collected in 2026. Commissioner Duffy asks when the debt from Big Tree Lane rolls off; that will be in 2026. There are two more years of paying off debt at Centennial. The board asks to see the chart of debt payments again to understand more about where we stand. The board asks to look at the two-year history of the tax levy.

5.3 TRUTH IN TAXATION RESOLUTION DISCUSSION

Superintendent Foy explains that she will ask the board to consider the Truth in Taxation Resolution at the November board meeting. If the Truth in Taxation amount is less than 5% including debt service, we are not legally required to hold a hearing.

6.0 ADJOURNMENT

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

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

Minutes Approved on **January 12, 2026.**