



## Finance Committee Meeting Minutes

December 2, 2024

6:00 - 7:30 pm

**Present:** Commissioners Jeffery, Gramann, Bird, Parisi, and Sokolowski.  
Staff: Executive Director Rini, Directors Bachewicz, Hamilton, Quinn, and Scumaci, Superintendent Anderson, Finance Supervisor Nge and Executive Assistant Greninger

**Topic:** Presentation of the Proposed 2025 Budget

Director Scumaci presented the budget for fiscal year 2025. During this meeting, we will provide an overview of the proposed budget and highlight key areas. At the January 13, 2025 meeting, we will request the Board's formal approval of the 2025 Budget and Appropriation Ordinance, the 2025 Organizational Chart, and 2025 Full-Time and Part-Time Wage Scales.

Commissioner Sokolowski asked about the increase to the budget for wages. Is this a result of the Fair Labor Standards Act (FLSA) law? Executive Director Rini said the appeals court already squashed the proposed changes, but the budget does include contingency of approximately \$58,000 should the ruling be reintroduced, or to make some salary adjustments to remain competitive with other agencies. Commissioner Sokolowski asked about the recent salary survey. Executive Director Rini explained the salary study confirmed our salary grades and ranges; several park districts have already increased their wages in anticipation of the mandatory increase from FLSA, or one that will be reintroduced in the near future. We have learned that many agencies are higher closer to the midpoint of a salary range even for new graduates. Commissioner Jeffery asked about the change in child labor laws. Executive Director Rini said all staff under 15 must be supervised at all times by a 21-year-old adult on premise at all times; that makes it impractical for us. We believe there will be trailer legislation introduced in 2025 to amend that law. Commissioner Powers sent in a question asking how this new law affects our ability to hire 15-year-old referees and umpires; Executive Director Rini said all our sports officials are hired through a contracted assigner; none are our employees.

Director Scumaci resumed the presentation adding that we are presenting a balanced budget for 2025, designed to capture growth in strong areas. We will continue to fund our capital improvements with earned revenues. Commissioner Sokolowski asked how many projects we have scheduled for 2025. Executive Director Rini said four right now; Pleasant Hill or Appomattox Park, Spring Trail pathway, the Simkus gym floor, and capping the well that needs to be addressed at Coyote Crossing Mini Golf after McCaslin was annexed into the Village of Carol Stream. Commissioner Sokolowski asked how much we will be able to transfer to the Capital Fund. Director Scumaci said we conservatively projected \$350,000, depending on where we finish the year.

Director Scumaci reviewed the Recreation Fund and the Repair & Replacement sub-fund. This year will be the first major equipment replacement for Fountain View Fitness. Commissioner Jeffery asked how many pieces of equipment are scheduled to be replaced in 2025. Director Bachewicz explained that the cost of equipment varies. We will plan to replace about \$50,000 each year for the next few years. Director Scumaci continued by explain that inclusion costs continue to reach historical highs and we have budgeted accordingly. Commissioner Gramann asked how these costs have grown over the years. Director Scumaci provided some historical information reflecting costs as low as \$25,000 to our 2024 forecast of \$145,000. Commissioner Bird asked how that compares to the other districts. Executive Director Rini said of the 9 member districts at WDSRA, our inclusion costs are the highest. Director Bachewicz added that the programs with the most inclusion support are Camp and Before & After Care.

Director Scumaci said recreation pricing was reviewed across all lines of programming to account for the impact of inflationary increases for goods and services and the increase in minimum wage from \$14 to \$15 per hour. Commissioner Sokolowski asked about the price increases. Director Bachewicz explained that recreation staff dig deep into comparisons between districts for our programming costs and carefully manage increases. Commissioner Gramann asked about the prices for concessions. Director Bachewicz said the same philosophy applies; the District even hosts an Annual Concessions Roundtable meeting with all the surrounding park districts to compare costs and menus, and carefully increase costs to keep our prices affordable.

Director Scumaci reviewed the departmental goals that were accomplished this year. Commissioner Gramann asked about the progress to annex Judith and Rivera. Executive Director said we are making progress and hope it to be completed in 2025. Director Scumaci continued to explain the breakdown of revenue received from taxes and the percentage of our operations relying on tax revenue. Commissioner Powers sent in a question asking what is excluded in that analysis. Executive Director Rini explained we don't count the Special Recreation Levy or the Bond and Interest Levy because they are considered restricted funds. Commissioner Gramann remembers that 10 years ago, we depended on 60% of our revenue to come from taxes. Now we only depend on 40% of our revenue to come from taxes. How do we compare to other park districts? Executive Director Rini explained that more and more park districts are moving to this split; it was the result of discussions about government consolidation and tax freezes that caused the change. Commissioner Sokolowski asked if our Bond Interest budget has decreased. Director Scumaci said she would have to look it up, but Executive Director Rini explained the while the outstanding debt goes down each year, the the amount we budget in that fund will be consistent for the next few years – reminding that board that we had done some refinancing several years ago to smooth out the spikes in the District's repayment schedule. As the District's overall EAV rises, the tax rate for the Bond and Interest fund will go down because that consistent payment becomes a smaller percentage of the taxes collected.

Director Scumaci that moved to the section that included the proposed budget for 2025. She included forecasted performance for each fund for the coming year. She reviewed forecasted ending balances, provided statistical information on the growth of each fund including the Operational Repair & Replacement Funds. Commissioner Sokolowski commented that we have come a long way with our ability in maintaining our parks and facilities through the repair funds.

Commissioner Gramann commended staff for a job well done in putting the proposed budget presentation together. All the Commissioners agreed. There being no further questions, the committee meeting was adjourned at 7:30 pm.

Respectfully submitted by:

A handwritten signature in cursive script that reads "Lisa Scumaci".

Lisa Scumaci  
Director of Finance and IT