



## MINUTES

Committee of the Whole Meeting of the West Chicago Board of Park Commissioners  
in the Park District ARC Center Meeting Room 106  
201 W National Street, West Chicago, IL 60185.

Tuesday, June 1, 2021  
6:00 p.m.

**I. Call to Order and Roll Call**

The meeting was called to order at 6:00 p.m. Present were Commissioners Carreno, Lenertz, Spencer, Voelz and Zaputil, Director Major and Superintendent Hoffmann.

**II. Pledge of Allegiance**

**III. Public Comment**

There were no members of the public present.

**IV. Approve Meeting Agenda**

Commissioner Voelz motioned to approve the meeting agenda. Commissioner Zaputil seconded the motion which carried by voice vote.

**V. Finance Department – Leslie Hoffmann, Superintendent of Finance**

Superintendent Hoffman and finance/human resource staff presented to the Board on the following topics (Appendix A):

- FAQ's regarding funds
- General Ledger Account Structure
- 2021 Financial Highlights
- Fund Balance Goals
- Hiring Projection

**VI. Miscellaneous**

There were no Miscellaneous items discussed.

**VII. Closed Session**

Commissioner Zaputil motioned to convene to Closed Session at 6:37 p.m. for the purpose of:

- A. Discussion of the appointment, employment, compensation, discipline, performance and dismissal of specific employees or legal counsel (5 ILCS 120/2(c)(1)); and/or
- B. Collective bargaining matters between the park district and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees (5 ILCS 120/2(c)(2)).

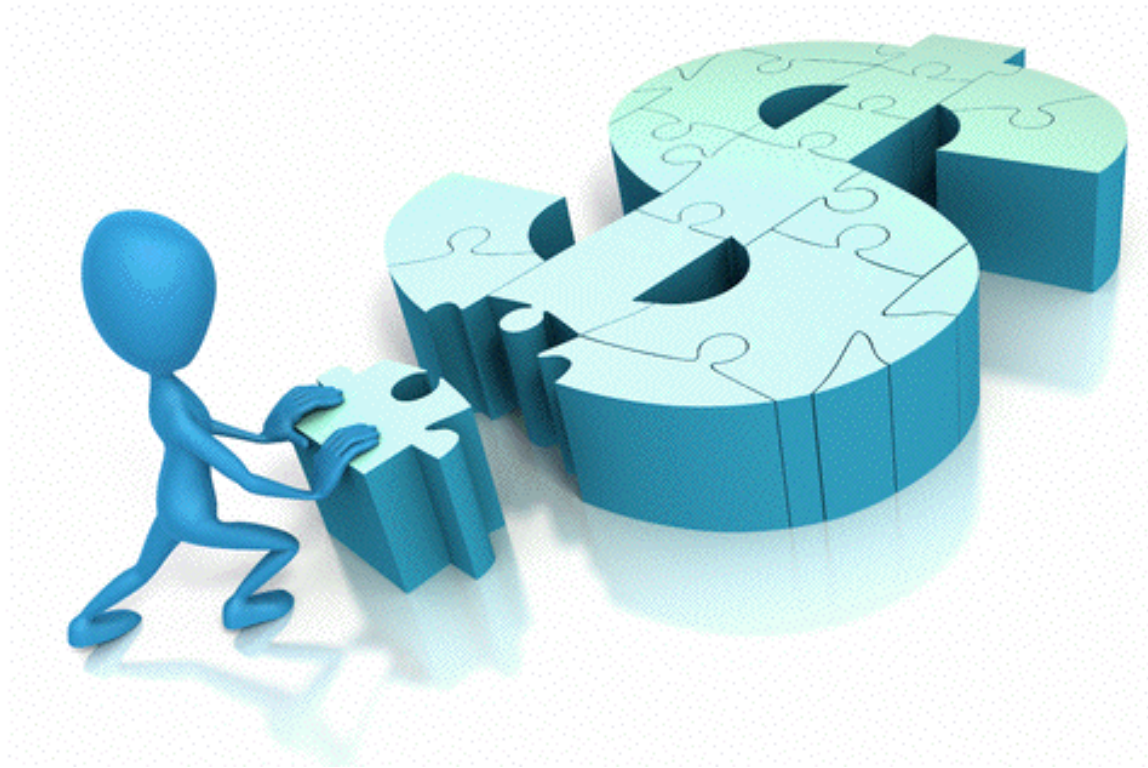
Commissioner Voelz seconded the motion which carried by voice vote.

**VIII. Open Meeting / Call to Order / Roll Call**

Commissioner Zaputil motioned to rise from Closed Session at 7:14 p.m. Commissioner Spencer seconded the motions which carried by voice vote. Present were Commissioners Carreno, Lenertz, Spencer, Voelz and Zaputil.

**IX. Adjourn Open Meeting**

Commissioner Zaputil motioned to adjourn at 7:15 p.m. Commissioner Spencer seconded the motion which carried by voice vote.



Finance and Human Resources  
Committee of the Whole

June 1st, 2021

# Let's answer some FAQs!

- What are these funds you are always mentioning?
- Why do we have funds?
- Do we have separate checking accounts for each fund?
- How are ending fund balances calculated?
- Why do we calculate ending fund balances?
- Why do revenue and expense “zero out” each year?
- Why don't programs or facilities “keep” their net income from year to year?
- Why do programs have to share net income with one another?

# WCPD General Ledger Account Structure

- All accounts are made up of 10 digits with 3 sections: AA-BB-CCCCCC
- AA is the fund number. Each fund has its own set of assets, liabilities, revenues and expenses.
- The recreation fund, 20 is the largest operational fund and houses all programs, facilities, etc. Thus, all share the same cash and investment accounts.
- BB is the department number
  - 10-administration
  - 20-parks department
  - 30-programming
  - 40-aquatics (indoor and outdoor)
  - 50-Zone 250
  - 70-ARC
- CCCCCC is the account code-the unique identifier that defines the account:
  - The first number tells you what kind of account you are looking at:
    - 1 is an asset (cash)
    - 2 is a liability (taxes payable)
    - 3 is fund balance (finance dept use)
    - 4 is a revenue
    - 5 is an expense

# 2021 Financial Highlights

(estimates as of May 26<sup>th</sup>, unaudited)

## Corporate Fund

- Additional Replacement Tax of \$70,000 received.
- Expenditures totaling \$1,084,523-14.75% below budget.
- Add about \$197,000 to fund balance.

## Recreation Fund

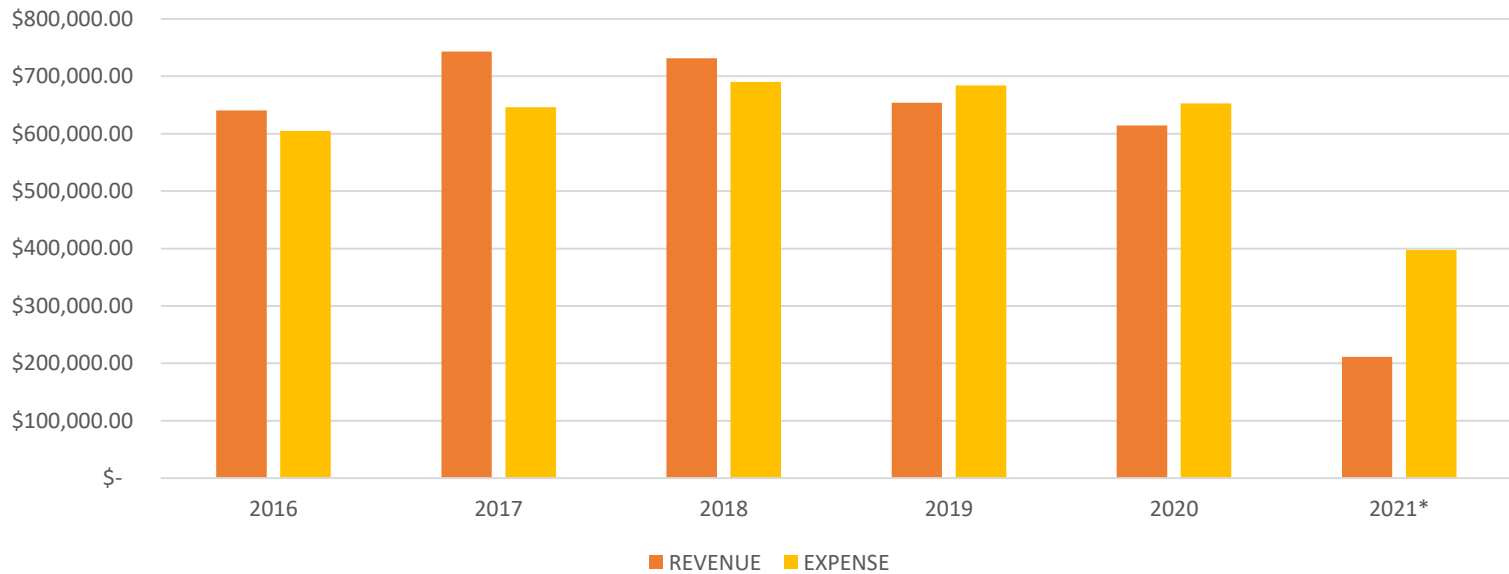
- Total Revenue of \$1,162,492.03
- Of that revenue **only \$402,899.67** came from services and fees.
- Still able to add about \$31,600 to fund balance.





# ARC Center 6 Year History

ARC 6 YEAR HISTORY



	2016	2017	2018	2019	2020	2021*(estimate)
REVENUE	\$ 640,353.85	\$ 743,050.48	\$ 731,489.72	\$ 653,745.62	\$ 614,294.29	\$ 211,465.19
EXPENSE	\$ 604,886.73	\$ 646,406.20	\$ 690,077.01	\$ 683,948.08	\$ 653,113.27	\$ 397,312.42

# 6-year Revenue Analysis

Tax Revenue vs. Total Revenue  
(corporate and recreation funds)



	2016	2017	2018	2019	2020	2021*
TAX	\$1,606,619.00	\$1,568,938.00	\$1,797,518.00	\$1,867,386.00	\$2,034,603.00	\$1,872,224.64
TOTAL	\$3,015,658.00	\$3,310,731.00	\$3,481,512.00	\$3,634,473.00	\$3,669,621.00	\$2,474,957.55
%	53.28%	47.39%	51.63%	51.38%	55.44%	75.65%

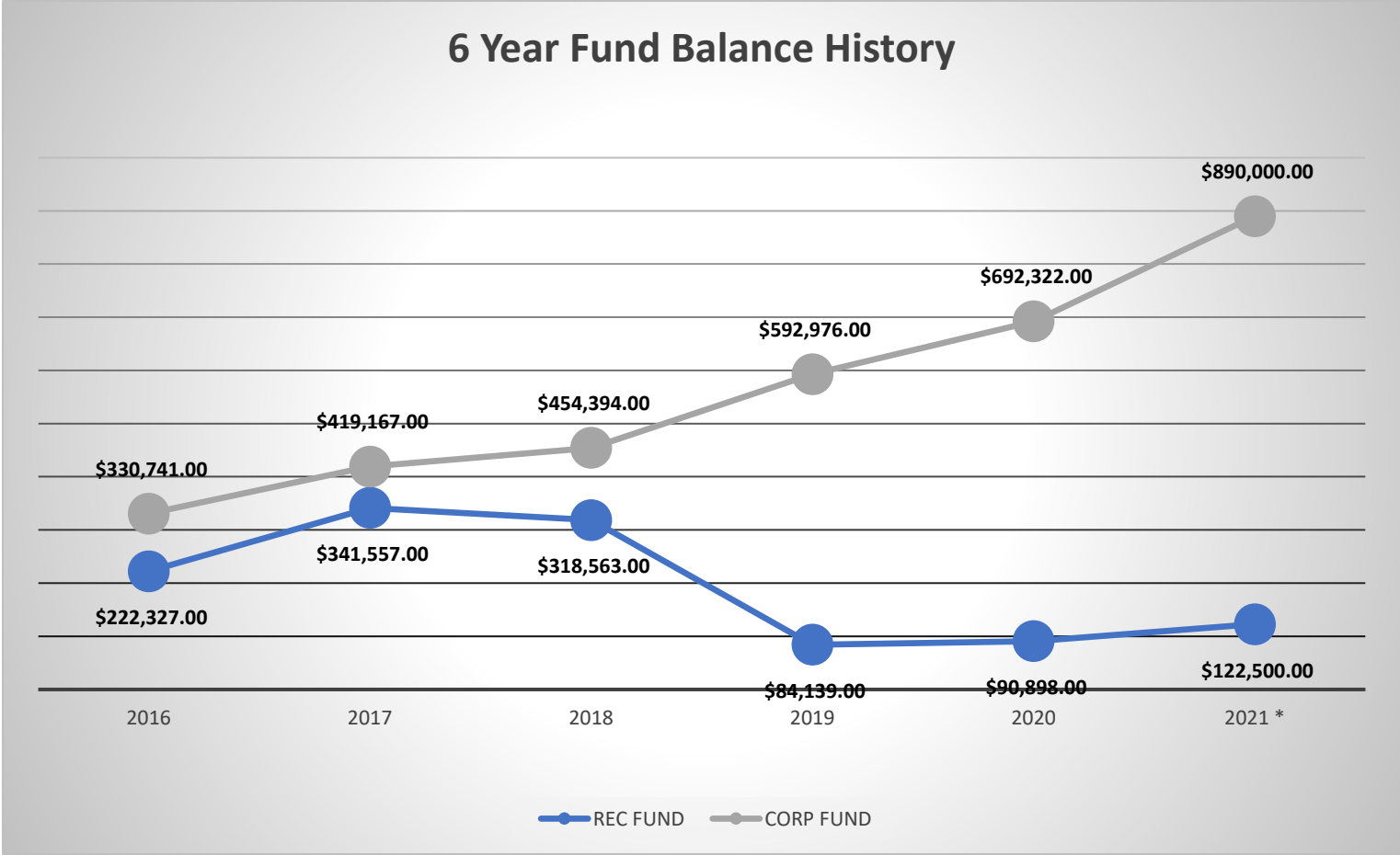
PLEASE NOTE THAT THE YEAR IS THE TAX YEAR!



# Fund Balance Goals

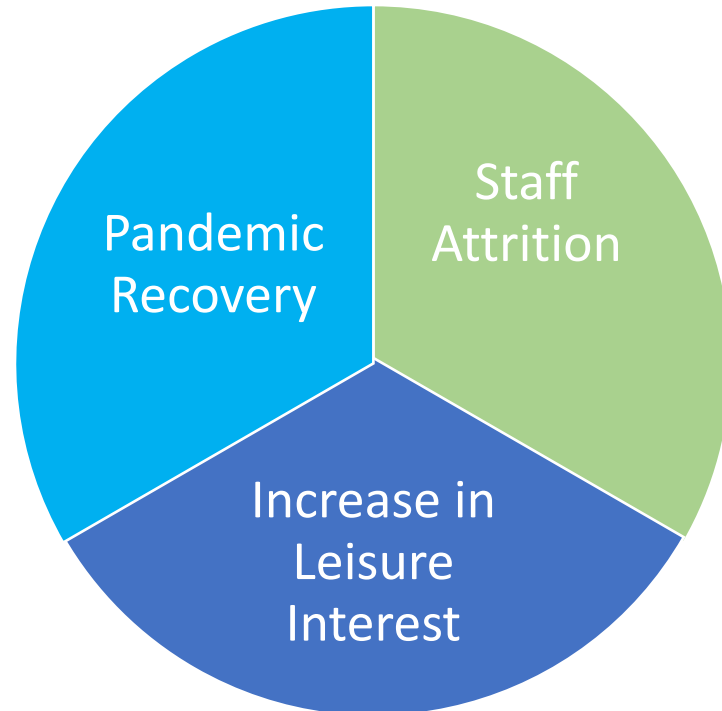
- Adopted by Board Resolution in 2015
- Corporate Fund – the unrestricted fund balance target should represent three months of operating expenditures (total expenditures minus capital and debt service). Balances above the target may be transferred to the capital projects department.
- Recreation Fund – the unrestricted fund balance target should represent 10% of the annual property tax levy. Any funds in excess of the target will be used to fund future recreation needs.
- Capital Projects Department – capital projects are funded through the capital projects department in the General Fund. Amounts set aside for capital will be considered restricted, committed or assigned depending on the intended source/use of the funds within the General Fund balance.

# 6 years of Fund Balances



# Human Resources Hiring Projection

## Two Year Projection



# Human Resources Hiring Projection

## Part Time and Seasonal

Current	2022	2023
117	218	235

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## Full Time

Current	2022	2023
12+1	14	14

# Human Resources Hiring Projection

## Parks



Retirements

Attrition

Contracted Staff

## Recreation



Pandemic Recovery

Reorganization

# Human Resources Hiring Projection



## Increases

Incremental Minimum Wage

Longevity Increases

Merit and Cost of Living

Questions?



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*Thank  
You*