

Winnetka Park District - FY 2022 Budget

2022



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

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Winnetka Park District FY 2022 Budget

Board of Commissioners

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Paul Schwartz, *Ice/Platform Tennis Manager*

and the staff of the Winnetka Park District



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

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November 4, 2021

Board of Commissioners,

On behalf of the Winnetka Park District ("WPD") team, please find enclosed the proposed 2022 budget for your consideration, review, and anticipated approval. The staff has developed a plan to maintain a solid foundation through continued fiscal stewardship and accountability for the agency, all while considering critical investments, notably at Elder Lane Park + Beach and Centennial Park + Beach.

The WPD team is proposing appropriate steps to thoughtfully address revenue opportunities and purposefully control costs. The team will not be penny wise and pound foolish - - yet, each proposed operating capital expenditure and major capital expenditure will be reviewed prior to making the budgeted investment to ensure we make the best investment decision at the best time. The 2022 budget considers investments in 2021 and prior years, along with investments identified in the WPD's long range plan, to properly prioritize 2022 investments.

Highlights for the 2022 budget include:

- The WPD is projected to start 2022 in a solid financial position, thanks to the board of commissioners' leadership and engagement and the tireless efforts from each full-time and part-time colleague;
- Operating expenses and operating capital expenses will continue to be actively managed;
- Business unit leaders will continue their work to maintain and increase revenues and manage expenses to achieve 2022 results, all while keeping in mind a long-term perspective;
- The budget contemplates a major financial commitment for the Elder Lane Park + Beach / Centennial Park + Beach project, currently expected to be funded using 2020 bond money, unrestricted reserves, and/or anticipated donations;
- For 2022, 35.63% of proposed revenues are from user fees, 34.96% from taxes, and 29.14% from donations;
- Each Enterprise fund (tennis, ice, and paddle) continues to provide positive financial results and improvement. Notable investments include finalizing the LED lighting in the A.C. Nielsen Tennis Center and working collaboratively with the Winnetka Platform Tennis Club to install two additional platform tennis courts;
- Golf operations will complete 2021 with the second consecutive year of positive results. The team will approach 2022 by properly balancing operations while keeping a watchful eye on the Village of Winnetka's stormwater project, expected to impact the golf courses at various times in 2022; and
- Additional highlights of the 2022 proposed budget will be discussed during the budget presentations.

The board and staff will be required to make decisions regarding major capital projects and determine how best to address the cost(s) for such project(s), be it through using the remaining alternate bond revenue, allocating some of the WPD's unrestricted reserves from the General Fund and/or the Recreation Fund, receiving naming rights donations and general donations, and/or securing capital via financial services firms.

As in the past two years, staff is prepared to take necessary steps to address operating expenses and adjust staffing should the operating environment negatively impact user fee revenues.

The entire staff is grateful to the Park Board for its financial oversight role and budget approval authority. Thank you for your leadership to drive operations to meet the WPD's mission, thoughtfully steward the agency's financial resources, and best serve the community's interests.

Sincerely,

John Peterson, *Executive Director*

Christine Berman, *Superintendent of Finance*

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Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2022

ALL WINNETKA PARK DISTRICT FUNDS COMBINED

	2021 Budget	2021 Estimate	2022 Budget	% Inc/Dec 2021 Bud to 2022	% Inc/Dec 2021 Est to 2022
BEGINNING RESERVES	\$ 14,163,013	\$ 14,163,013	\$ 15,247,859	7.66%	7.66%
REVENUE	\$ 13,900,008	\$ 14,229,309	\$ 17,889,322	28.70%	25.72%
OPERATING EXPENSES	\$ 11,079,861	\$ 10,572,110	\$ 11,361,368	2.54%	7.47%
NET FUND INCOME BEFORE CAPS & TRANS	\$ 2,820,147	\$ 3,657,199	\$ 6,527,954	131.48%	78.50%
CAPITALS	\$ 10,380,350	\$ 2,572,353	\$ 11,560,275	11.37%	349.40%
TOTAL EXPENSE	\$ 21,460,211	\$ 13,144,463	\$ 22,921,643	6.81%	74.38%
OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ -	0.00%	0.00%
NET FUND INCOME/(LOSS)	\$ (7,560,203)	\$ 1,084,846	\$ (5,032,321)	-33.44%	-563.87%
ENDING RESERVES	\$ 6,602,810	\$ 15,247,859	\$ 10,215,538	54.72%	-33.00%

Variance Highlights & Comments: 2021 Budget vs. 2021 Estimated

REVENUES

- Increase of 2.2%; user fees over in a number of areas

OPERATING EXPENSES

- 4.58% overall decrease
- Supplies and Services both realized significant savings
- Salaries under as 1 FT position filled with part-time and other part-time position savings

NET OPERATING INCOME

(before capitals and transfers)

- \$837,052 overall increase
- Provides for the ability to improve overall fund balance

CAPITALS

- Estimated to be under by \$7,807,997. This includes 2020 bond money projects of \$7.49M as well as operating capitals in the amount of \$359K

ENDING RESERVES/FUND BALANCE

- Projected to be \$8,645,049 greater than the 2021 budget due to greater revenues and reduced capitals

Variance Highlights & Comments: 2021 Estimated vs. 2022 Budget

REVENUES

- Increase of 25.7%; includes \$4,695,686 donation for lakefront projects

OPERATING EXPENSES

- 7.47% overall increase
- Many 2021 supply expenses were held off are expected to return to levels equaling past years
- Services include \$60K for Ice and Tennis conceptual design and engineering assessment of ROI projects

NET OPERATING INCOME

(before capitals and transfers)

- \$2,870,755 overall increase; increase in donations totals \$3,695,686
- Provides for the ability to improve overall fund balance as well as fund capital projects

CAPITALS

- Increasing by \$8,987,922 as 2020 bond money projects continue into 2022

ENDING RESERVES/FUND BALANCE

- Projected to decrease by \$5,032,321 as major capitals will be funded with bond money and anticipated donations

Winnetka Park District
SUMMARY - ALL FUNDS COMBINED
2022 Budget Report
(unaudited for discussion)

	ALL FUNDS COMBINED				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 8,781,018	\$ 14,163,013	\$ 14,163,013	\$ 15,247,859	
REVENUE					
Taxes	5,859,628	6,113,671	6,148,991	6,253,976	1.71%
Interest Income	69,833	54,000	9,132	45,000	392.79%
User Fees	4,793,329	5,182,787	5,873,293	5,324,681	-9.34%
Recreation Program Fees	501,261	1,009,344	1,014,827	1,053,443	3.81%
Pro-Shop	135,523	155,394	161,049	154,235	-4.23%
Miscellaneous Income	324,603	1,384,812	1,022,018	5,057,987	394.90%
Other Financing Sources	9,494,840	-	-	-	
TOTAL REVENUE	21,179,017	13,900,008	14,229,309	17,889,322	25.72%
EXPENSE					
General Expenditures					
Salaries & Wages	4,779,314	4,929,181	4,692,042	5,140,912	9.57%
Supplies	496,479	748,798	562,053	759,349	35.10%
Services	2,910,626	3,212,296	3,096,515	3,305,445	6.75%
Repairs & Maintenance	266,508	311,338	272,973	307,285	12.57%
Pro-Shop Merchandise	95,549	110,880	110,444	115,780	4.83%
Utilities	609,903	649,698	728,775	683,537	-6.21%
Contracts Payable	719,428	1,117,670	1,109,308	1,049,060	-5.43%
Other Financing Uses	-	-	-	-	-
Total General Expenditures	9,877,806	11,079,861	10,572,110	11,361,368	7.47%
Net Income Before Caps & Trans	11,301,210	2,820,147	3,657,199	6,527,953	78.50%
Capital Expenditures	5,919,215	10,380,350	2,572,353	11,560,275	349.40%
TOTAL EXPENSE	15,797,021	21,460,211	13,144,463	22,921,643	74.38%
Transfer In	(4,237,293)	(6,215,844)	(4,945,310)	(3,704,335)	-25.09%
Transfer Out	4,237,293	6,215,844	4,945,310	3,704,335	-25.09%
NET INCOME/(LOSS)	5,381,995	(7,560,203)	1,084,846	(5,032,322)	-563.87%
ENDING RESERVES	\$ 14,163,013	\$ 6,602,809	\$ 15,247,859	\$ 10,215,537	
Reserves as a % of expenditures (excludes capital, debt and transfers)	154.65%	66.28%	161.13%	99.06%	

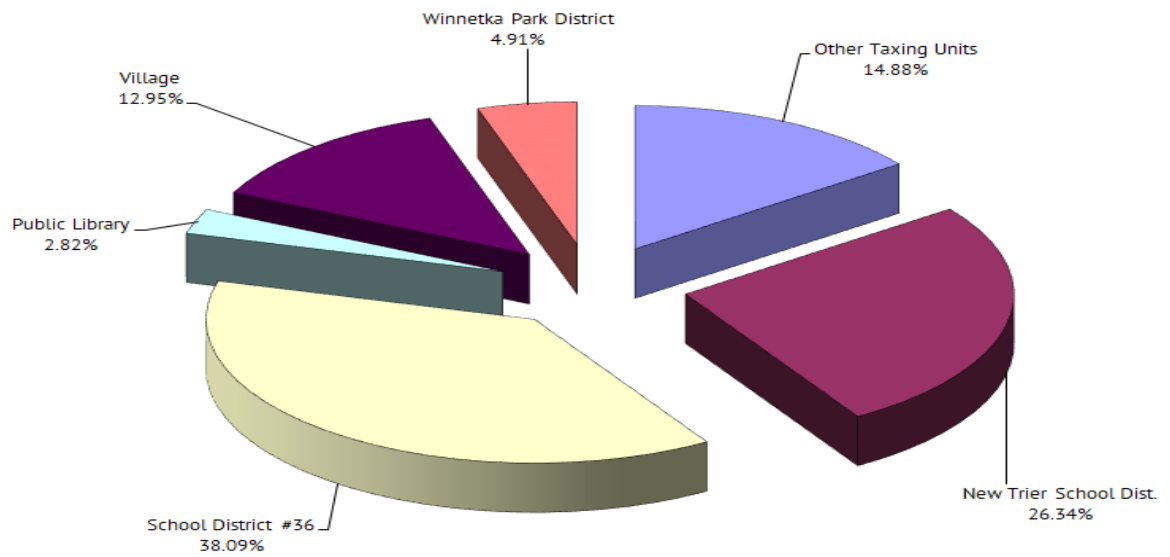
Winnetka Park District
ALL FUNDS ESTIMATED RESERVES
2022 Budget Report
(unaudited for discussion)

	General Fund	Recreation Fund	Golf Fund	Paddle Tennis Fund	Tennis Fund	Ice Arena Fund	Capital Projects Fund	Misc Funds*	Total All Funds
BEGINNING RESERVES	1,955,327	3,394,294	1,064,552	200,850	1,203,997	1,276,382	5,293,439	859,019	15,247,859
REVENUE									
Taxes	3,552,817	1,077,207	-	-	-	-	-	1,623,952	6,253,976
Interest Income	34,125	-	-	-	-	-	10,875	-	45,000
User Fees	6,000	702,731	1,555,000	174,950	2,022,000	864,000	-	-	5,324,681
Recreation Program Fees	-	1,053,443	-	-	-	-	-	-	1,053,443
Pro-Shop	-	-	135,435	300	18,500	-	-	-	154,235
Miscellaneous Income	35,500	113,865	91,496	25	43,415	78,000	4,695,686	-	5,057,987
TOTAL FUND REVENUE	3,628,442	2,947,246	1,781,931	175,275	2,083,915	942,000	4,706,561	1,623,952	17,889,322
EXPENSE									
General Expenditures									
Salaries & Wages	1,724,056	1,005,873	954,697	48,556	1,037,067	347,949	-	22,714	5,140,912
Supplies	242,116	180,239	223,568	5,882	37,428	60,616	-	9,500	759,349
Services	830,627	668,255	227,304	31,688	235,399	116,440	-	1,182,462	3,292,177
Repairs & Maintenance	95,375	48,300	68,310	18,000	31,200	42,100	-	4,000	307,285
Utilities	125,058	42,402	185,875	29,839	109,466	190,897	-	-	683,537
Pro-shop Merchandise	-	-	96,080	200	19,500	-	-	-	115,780
Contracts Payable	575,765	-	-	-	113,693	-	-	359,603	1,049,060
General Admin Allocation	(507,750)	204,102	137,924	17,570	90,093	58,062	-	-	-
Garage Allocation	(164,138)	125,637	4,053	4,053	16,211	14,185	-	-	-
Total General Expenditures	2,921,109	2,274,808	1,897,811	155,788	1,690,057	830,250	-	1,578,278	11,348,100
Net Fund Income Before Caps & Trans	707,333	672,438	(115,880)	19,487	393,858	111,750	4,706,561	45,674	6,541,221
Capital Expenditures	570,861	239,000	158,500	10,000	204,000	150,000	10,080,000	147,914	11,560,275
TOTAL FUND EXPENSE	3,491,970	2,513,808	2,056,311	165,788	1,894,057	980,250	10,080,000	1,726,192	22,908,375
Transfer In	(1,985,323)	(445,411)	(1,177,430)	-	(16,171)	-	(80,000)	-	(3,704,335)
Transfer Out	2,025,323	485,411	1,177,430	-	16,171	-	-	-	3,704,335
Net Transfers	40,000	40,000	-	-	-	-	(80,000)	-	-
NET FUND INCOME/(LOSS)	96,472	393,438	(274,380)	9,487	189,858	(38,250)	(5,293,439)	(102,240)	(5,019,054)
ENDING RESERVES	\$ 2,051,799	\$ 3,787,732	\$ 790,172	\$ 210,337	\$ 1,393,854	\$ 1,238,132	\$ 0	\$ 756,779	\$ 10,228,805
Reserves as a % of expenditures (excludes capital, debt service and transfers)	87.48%	166.51%	41.64%	135.01%	88.42%	149.13%	0.00%	62.10%	99.32%

* Includes Special Recreation, Workers Compensation, IMRF/FICA, Audit, Liability Insurance and Debt Service Funds

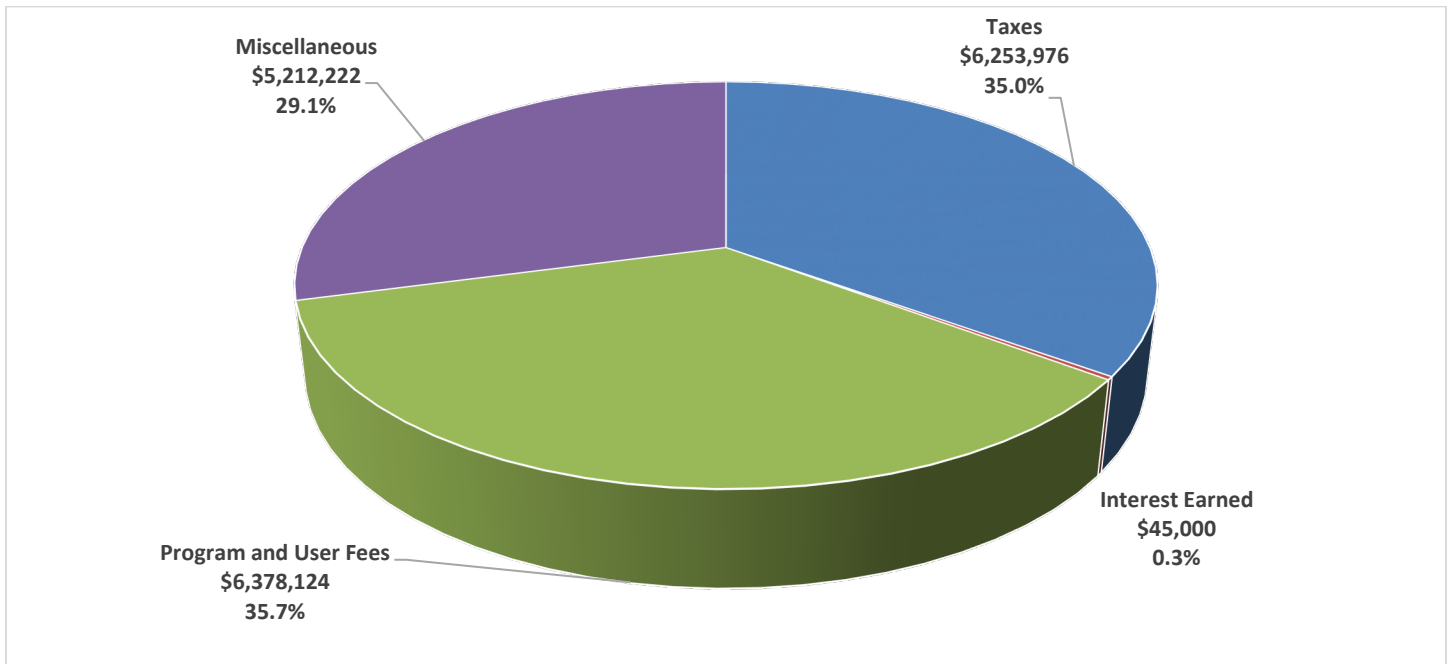
YOUR TAX BILL

TAX LEVY YEAR 2020*



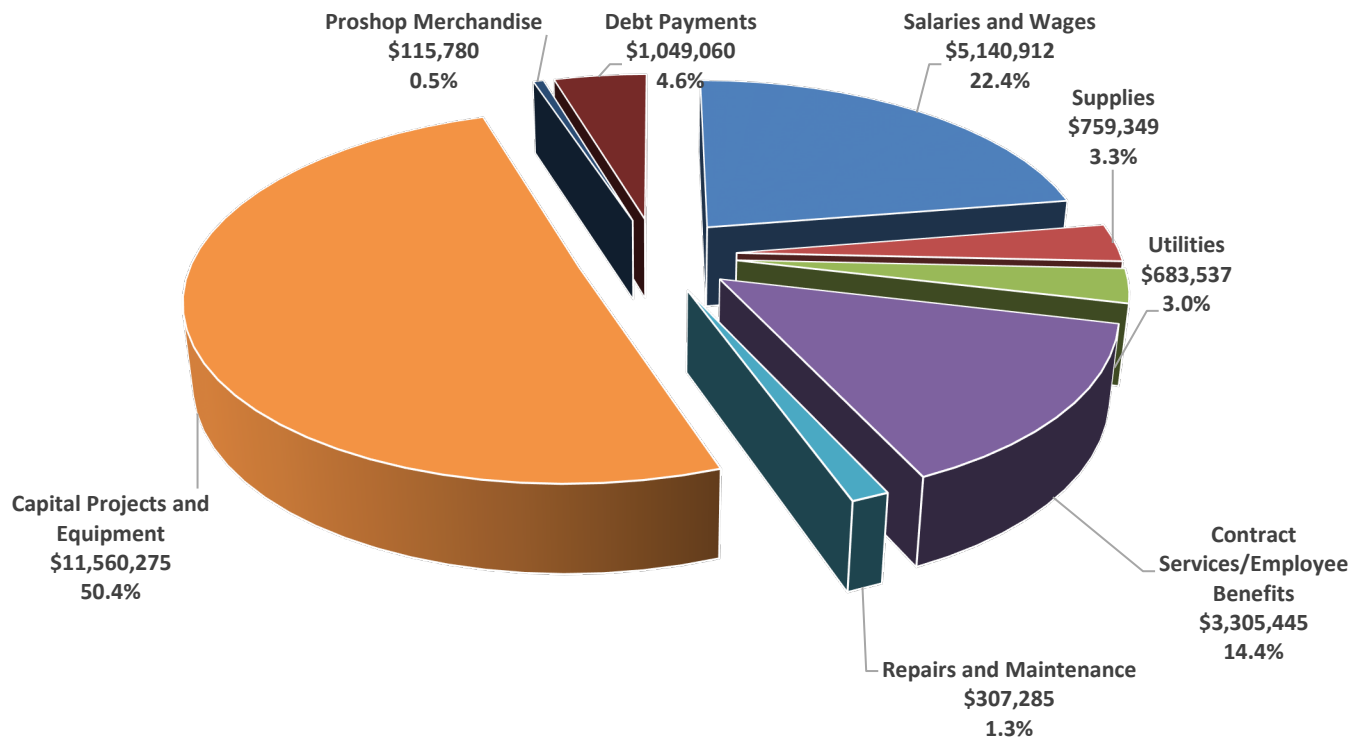
*Tax Levy Year 2020 (collected in 2021) is the most recent year available

2022 SOURCES OF DISTRICT FUNDS*



***Total District Revenue for 2022 = \$17,889,322**

2022 USES OF DISTRICT FUNDS*



***Total District Expenses for 2022 = \$22,921,643**

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WINNETKA PARK DISTRICT FUNDS

<u>Fund</u>	<u>Description</u>
01	General Fund
10	Recreation Fund
20	Golf Fund
23	Paddle Tennis Fund
25	Tennis Fund
27	Indoor Ice Arena Fund
31	Special Recreation Fund
32	Workers Compensation Fund
33	IMRF & FICA Fund
34	Audit Fund
35	Liability Insurance Fund
36	Debt Service Fund
37	Capital Projects Fund



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

01-GENERAL FUND

<u>Org.</u>	<u>Description</u>
0100	General Administration
0200	Corporate Administration
0300	Garage Maintenance
0400	Parks Maintenance



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - GENERAL FUND
2022 Budget Report
(unaudited for discussion)

	GENERAL FUND				% Inc/Dec 2021 Est to 2022 Bud
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	
BEGINNING RESERVES	\$ 2,295,743	\$ 2,199,754	\$ 2,199,754	\$ 1,955,327	
REVENUE					
Taxes	3,282,775	3,463,434	3,498,754	3,552,817	1.55%
Interest Income	61,543	45,000	7,749	34,125	340.36%
User Fees	2,755	5,000	9,180	6,000	-34.64%
Pro Shop					
Miscellaneous Income	60,585	35,000	38,873	35,500	-8.68%
Other Financing Sources					
TOTAL FUND REVENUE	3,407,658	3,548,434	3,554,556	3,628,442	2.08%
EXPENSE					
General Expenditures					
Salaries & Wages	1,693,146	1,689,934	1,637,946	1,724,056	5.26%
Supplies	151,053	221,830	172,433	242,116	40.41%
Services	750,999	863,879	811,031	830,627	2.42%
Repairs & Maintenance	122,605	91,478	84,697	95,375	12.61%
Utilities	107,768	122,341	117,936	125,058	6.04%
Contracts Payable	353,850	648,860	648,860	575,765	-11.27%
General Admin Allocation	(449,978)	(487,164)	(475,473)	(507,750)	6.79%
Garage Allocation	(115,703)	(135,083)	(120,015)	(164,138)	36.77%
Other Financing Uses					
Total General Expenditures	2,613,740	3,016,076	2,877,415	2,921,109	1.52%
Net Fund Income Before Caps & Trans	793,917	532,358	677,141	707,333	4.46%
Capital Expenditures	20,897	365,350	305,614	570,861	86.79%
TOTAL FUND EXPENSE	2,634,637	3,381,426	3,183,029	3,491,970	9.71%
Transfer In	(1,317,095)	(1,699,787)	(1,579,059)	(1,985,323)	25.73%
Transfer Out	2,186,104	3,074,913	2,195,012	2,025,323	-7.73%
NET FUND INCOME/(LOSS)	(95,989)	(1,208,118)	(244,427)	96,472	139.47%
ENDING RESERVES	\$ 2,199,754	\$ 991,636	\$ 1,955,327	\$ 2,051,799	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	97.34%	41.89%	87.74%	87.48%	
RESTRICTED RESERVES		-	-	-	
UNRESTRICTED RESERVES	2,199,754	991,636	1,955,327	2,051,799	
MINIMUM RESERVE PER POLICY	564,973	591,804	557,139	586,336	
TOTAL AVAILABLE RESERVES	1,634,781	399,832	1,398,188	1,465,463	

100-ADMIN

Primarily a fund that incurs budget expenses in the way of providing administrative (staff and services) support functions (AP/AR, payroll, financial, administrative) to the agency and other operating funds; recreation, parks and facilities.

This is an organized method for the accounting recovery of those costs back to the General Fund, where those operating funds show as an administrative “allocation” expense within those budgets as an indirect cost.

2022 Budget Overview

Interest income is expected to be well below the amount budgeted in 2021. The 2022 budget for interest was decreased by 24% from the 2021 budget. Total interest income for the District is split between Fund 01 and Fund 37.

Property Insurance through PDRMA is budgeted in this department.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GENERAL FUND**

Org 100 - General Administration					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
40400 - INTEREST INCOME	61,542.56	45,000.00	7,749.35	34,125.00	340.36%
49000 - MISCELLANEOUS INCOME	22,197.50	500.00	990.45	500.00	-49.52%
TOTAL 100 REVENUES	83,740.06	45,500.00	8,739.80	34,625.00	296.18%
Expense					
50000 - SALARIES & WAGES	487,833.00	412,307.44	417,199.12	426,720.64	2.28%
52000 - SUPPLIES	21,382.53	32,592.00	30,639.70	34,550.00	12.76%
54000 - SERVICES	276,061.05	355,730.38	312,138.96	376,810.67	20.72%
56000 - REPAIRS & MAINTENANCE	31,971.54	36,463.00	30,161.72	32,300.00	7.09%
56500 - UTILITIES	31,630.05	36,776.00	27,090.49	36,958.00	36.42%
63000 - GENERAL ADMIN. ALLOCATION	(765,138.11)	(828,368.82)	(808,490.19)	(872,714.31)	7.94%
TOTAL 100 EXPENSES	83,740.06	45,500.00	8,739.80	34,625.00	296.18%
NET 100 (REV - EXP)	-	-	-	-	-

200-CORPORATE

One of the primary sources of incoming tax revenues for general/corporate purposes. It is also a source for various agency administrative expenses not allocated to other departments.

Due to the significant difference in revenue over expenses, this fund is also a major source of fund transfers to other funds for either operating deficits (if necessary) and/or capital funding deficits (when necessary).

2022 Budget Overview

Services are reduced due to changes in covered employees for insurance as well as a reduction of \$50,000 from the 2021 budget for a fundraising/foundation consultant.

Contracts payable includes principal and interest on the 2011 Debt Certificates and 2020 Alternate Revenue Bonds. Additional debt payments are budgeted in the Tennis Fund (2012 Debt Certificates) and the Debt Service Fund (2014 GO Bonds).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GENERAL FUND**

Org 0200 - Corporate Administration					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
40100 - TAXES	3,282,775.04	3,463,434.00	3,498,753.93	3,552,817.00	1.55%
41000 - USER FEES	-	-	-	-	0.00%
49000 - MISCELLANEOUS INCOME	34,265.00	31,000.00	31,115.00	31,000.00	-0.37%
TOTAL 200 REVENUES	3,317,040.04	3,494,434.00	3,529,868.93	3,583,817.00	1.53%
Expense					
50000 - SALARIES & WAGES	407,003.05	441,148.23	377,224.11	416,564.78	10.43%
52000 - SUPPLIES	32,992.24	57,071.00	33,156.25	71,089.00	114.41%
54000 - SERVICES	241,935.57	236,434.05	276,721.23	170,835.87	-38.26%
56000 - REPAIRS & MAINTENANCE	3,256.37	5,100.00	3,161.72	3,800.00	20.19%
56500 - UTILITIES	33,463.23	33,552.00	33,489.89	33,552.00	0.19%
60000 - CAPITALS	11,457.00	49,600.00	55,851.20	25,361.00	-54.59%
62000 - CONTRACTS PAYABLE	353,850.00	648,860.13	648,860.13	575,765.00	-11.27%
63000 - GENERAL ADMIN. ALLOCATION	130,111.72	140,864.12	137,483.76	146,816.72	6.79%
63100 - GARAGE ALLOCATION	12,855.87	15,009.24	13,334.94	18,237.57	36.77%
63300 - TRANSFERS-OUT	2,186,104.00	3,074,913.26	2,195,012.47	2,025,323.03	-7.73%
TOTAL 200 EXPENSES	3,413,029.05	4,702,552.03	3,774,295.70	3,487,344.97	-7.60%
NET 200 (REV - EXP)	(95,989.01)	(1,208,118.03)	(244,426.77)	96,472.03	139.47%

300-GARAGE

The fund essentially records the Parks Service Center (*vehicle/fleet/equipment/tool*) related expenses and also reflects indirect “allocations” within the expenses of other operating funds. This fund serves the entire agency with some level of maintenance and or repairs as needed through preventive maintenance or as breakdowns of the Districts fleet/equipment occur.

2022 Budget Overview

A very consistent operating expense range of about \$328,000. For 2022, proposed capitals are budgeted at \$77,000 versus \$28,000 in 2021.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GENERAL FUND**

Org 0300 - Garage Maintenance					
	Actual	Budget	Estimated	Budget	% Inc/Dec
Expense	2020	2021	2021	2022	2021 Est to 2022 Bud
50000 - SALARIES & WAGES	171,268.16	175,267.60	177,104.31	182,521.23	3.06%
52000 - SUPPLIES	12,214.31	19,285.00	15,123.77	20,565.00	35.98%
54000 - SERVICES	41,495.35	61,441.35	56,542.59	73,766.21	30.46%
56000 - REPAIRS & MAINTENANCE	9,485.23	4,180.00	2,679.25	4,510.00	68.33%
56500 - UTILITIES	12,554.80	13,721.00	13,997.93	13,936.00	-0.44%
60000 - CAPITALS	9,440.00	28,000.00	-	77,000.00	100.00%
63000 - GENERAL ADMIN. ALLOCATION	29,228.27	31,643.69	30,884.33	32,980.89	6.79%
63100 - GARAGE ALLOCATION	(285,686.12)	(333,538.64)	(296,332.18)	(405,279.33)	36.77%
TOTAL 300 EXPENSES	-	-	-	-	-
NET 300 (REV - EXP)	-	-	-	-	-

400-PARKS

The fund essentially accounts for all the Parks maintenance and repair functions of the District, and is primarily an expense fund. Parks also addresses maintenance operations of all other operations, when needed.

2022 Budget Overview

This fund's operating expenses will be consistent in 2022.

The Parks Department will continue to look for opportunities to reduce contractual and repairs/maintenance costs by the increased skill set training and development of Parks and facilities staff. The goal is to reduce the need for expensive outside trades and other contractor service work and projects.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GENERAL FUND**

Org 0400 - Parks Maintenance					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	2,755.00	5,000.00	9,179.69	6,000.00	-34.64%
49000 - MISCELLANEOUS INCOME	4,122.50	3,500.00	6,767.28	4,000.00	-40.89%
TOAL 400 REVENUES	6,877.50	8,500.00	15,946.97	10,000.00	-37.29%
Expense					
50000 - SALARIES & WAGES	627,042.22	661,211.20	666,418.68	698,249.50	4.78%
52000 - SUPPLIES	84,463.69	112,882.00	93,513.10	115,912.00	23.95%
54000 - SERVICES	191,506.96	210,273.06	165,627.76	217,790.85	31.49%
56000 - REPAIRS & MAINTENANCE	77,891.54	45,735.00	48,694.18	54,765.00	12.47%
56500 - UTILITIES	30,119.89	38,292.00	43,357.69	40,612.00	-6.33%
60000 - CAPITALS	-	287,750.00	249,763.13	468,500.00	87.58%
63000 - GENERAL ADMIN. ALLOCATION	155,820.37	168,697.27	164,648.99	177,728.25	7.94%
63100 - GARAGE ALLOCATION	157,127.37	183,446.23	162,982.69	208,015.30	27.63%
63200 - TRANSFERS-IN	(1,317,094.54)	(1,699,786.76)	(1,579,059.25)	(1,971,572.90)	24.86%
TOTAL 400 EXPENSES	6,877.50	8,500.00	15,946.97	10,000.00	-37.29%
NET 400 (REV - EXP)	-	-	-	-	-

10-RECREATION

<u>Org.</u>	<u>Description</u>
1000	Recreation Administration
1100	Recreation Programs
1200	Athletic Fields
1300	Outdoor Ice Rinks
1400	Jr. Sailing
1500	Swimming Beaches
1600	Boat Launch & Storage

Overall the Recreation Fund has performed very strongly from a financial perspective this past year, with a Net Operating Income (*before capitals and transfers*) of an estimated \$1,943,845. This essentially results in the Recreation Fund being able to continue to build a healthy fund balance and/or support other funds' capital improvements by way of a fund transfer. Total restricted reserves at the end of 2021 are anticipated to be \$712,111; these reserves are designated for future capital projects in the Recreation Fund.

In 2022, we are anticipating a healthy positive Net Operating Income (*before capitals and transfers*). This can primarily be attributed to a reformatting of programs and an increase of user fees to offset increases in operating expenditures.

Note: This year the Recreation Fund is the budgeting source for a significant amount of capitals - \$239,000; including an estimated \$155,000 commitment to lakefront initiatives. The specific proposed items can be found in each of the following orgs: Jr. Sailing (1400), Swimming Beaches (1500), and Boat Launch & Storage (1600).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - RECREATION FUND
2022 Budget Report
(unaudited for discussion)

	RECREATION FUND				% Inc/Dec 2021 Est to 2022 Bud
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	
BEGINNING RESERVES	\$ 2,259,248	\$ 2,124,383	\$ 2,124,383	\$ 3,394,294	
REVENUE					
Taxes	1,000,079	1,082,071	1,082,071	1,077,207	-0.45%
User Fees	419,981	704,337	887,640	702,731	-20.83%
Recreation Program Fees	501,261	1,009,344	1,014,827	1,053,443	3.81%
Pro shop					
Miscellaneous Income	46,822	110,835	785,104	113,865	-85.50%
TOTAL FUND REVENUE	1,968,142	2,906,587	3,769,641	2,947,246	-21.82%
EXPENSE					
General Expenditures					
Salaries & Wages	752,986	940,977	792,071	1,005,873	26.99%
Supplies	74,009	176,844	111,944	180,239	61.01%
Services	271,501	570,630	557,530	668,255	19.86%
Repairs & Maintenance	9,253	58,000	41,189	48,300	17.26%
Utilities	30,573	46,524	40,073	42,402	5.81%
Pro Shop Merchandise					
Contracts Payable	-	-	-	-	-
General Admin Allocation	180,879	195,826	191,127	204,102	6.79%
Garage Allocation	88,563	103,397	91,863	125,637	36.77%
Total General Expenditures	1,407,764	2,092,198	1,825,796	2,274,808	24.59%
Net Fund Income Before Caps & Trans	560,378	814,389	1,943,845	672,438	-65.41%
Capital Expenditures	12,450	260,450	52,986	239,000	351.06%
TOTAL FUND EXPENSE	1,420,214	2,352,648	1,878,782	2,513,808	33.80%
Transfer In	(287,018)	(550,029)	(1,035,283)	(445,411)	-56.98%
Transfer Out	969,811	1,936,307	1,656,231	485,411	-70.69%
NET FUND INCOME/(LOSS)	(134,865)	(832,339)	1,269,911	393,438	-69.02%
ENDING RESERVES	\$ 2,124,383	\$ 1,292,044	\$ 3,394,294	\$ 3,787,732	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	150.90%	61.76%	185.91%	166.51%	
RESTRICTED RESERVES	\$ 46,125	\$ 139,650	\$ 712,111	\$ 806,661	
UNRESTRICTED RESERVES	\$ 2,078,258	\$ 1,152,394	\$ 2,682,183	\$ 2,981,071	
MINIMUM RESERVE PER POLICY	\$ 351,941	\$ 523,050	\$ 456,449	\$ 568,702	
TOTAL AVAILABLE RESERVES	\$ 1,726,317	\$ 629,344	\$ 2,225,734	\$ 2,412,369	

1000-RECREATION ADMINISTRATION

The Recreation Administration budget includes revenues and expenses for the recreation department not directly related to any specific program or facility. Revenue primarily includes property taxes levied for the Recreation fund. Expenses include a percentage of the salaries for full-time supervisors, general office, printing charges and utilities.

Because this is a major source of revenue in comparison to expenses, this fund essentially serves as a source of funding of other operations (as needed): Recreation Programs, Athletic Fields, Outdoor Ice, Jr. Sailing, Swimming Beaches, and Boat Launch & Storage.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

	Org 1000 - Recreation Administration				
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
40100 - TAXES	1,000,078.84	1,082,071.00	1,082,071.00	1,077,207.00	-0.45%
41000 - USER FEES	(948.25)	1,040.00	(3,794.60)	(3,960.00)	4.36%
49000 - MISCELLANEOUS INCOME	1,300.00	-	62,000.00	-	-100.00%
TOTAL REC ADMIN REVENUES	1,000,430.59	1,083,111.00	1,140,276.40	1,073,247.00	-5.88%
Expense					
50000 - SALARIES & WAGES	124,376.63	116,847.50	113,398.98	123,301.62	8.73%
52000 - SUPPLIES	6,388.50	18,990.00	6,886.86	18,405.00	167.25%
54000 - SERVICES	44,438.61	48,216.60	27,975.69	51,526.03	84.18%
56000 - REPAIRS & MAINTENANCE	3,851.16	17,800.00	6,220.45	16,700.00	168.47%
56500 - UTILITIES	3,497.27	4,190.00	3,850.75	4,306.00	11.82%
60000 - CAPITALS	-	45,000.00	8,959.00	40,000.00	100.00%
63000 - GENERAL ADMIN. ALLOCATION	27,315.44	29,572.77	28,863.10	30,822.45	6.79%
63100 - GARAGE ALLOCATION	11,427.47	13,341.55	11,853.29	16,211.17	36.77%
63200 - TRANSFERS-IN	(55,810.43)	(157,407.75)	(1,035,282.88)	(106,874.45)	100.00%
63300 - TRANSFERS-OUT	969,810.83	1,778,899.11	697,639.85	485,411.11	-30.42%
TOTAL REC ADMIN EXPENSES	1,135,295.48	1,915,449.78	(129,634.91)	679,808.93	-624.40%
NET (REV - EXP) REC ADMIN	(134,864.89)	(832,338.78)	1,269,911.31	393,438.07	-69.02%

1100-RECREATION PROGRAMS

The Recreation Programs budget generally represents four program categories: athletic programs, general programs, summer camps, and special events.

2022 Budget Overview

For 2021, Recreation Programs revenue rebounded from the reduced program offerings of 2020 due to COVID-19. Recreation Programs is projected to end the year with a gain of \$165,818, compared to the budgeted gain of \$44,205, an increase of \$121,613. This is due largely to the creative use of outdoor space and the highly successful summer camp program.

Camps and special events will once again be the primary driving forces of the Recreation Programs budget. Camps continue to receive overall high satisfaction rates by participants and their families. The overall goal is to continue to increase participation numbers amidst increasing availability of alternative summer programming.

The COVID-19 pandemic has had an impact on the price of services - resulting in higher costs. Contractual services have been a large driver for positive experiences in our camps and the increase will be justified by positive user experience.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1100 - Recreation Programs					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
45000 - RECREATION PROGRAM FEES	501,260.60	1,009,344.00	1,014,826.65	1,053,443.00	3.81%
49000 - MISCELLANEOUS INCOME	-	-	-	-	-
TOTAL REC PROG REVENUES	501,260.60	1,009,344.00	1,014,826.65	1,053,443.00	3.81%
Expense					
50000 - SALARIES & WAGES	231,966.12	334,892.84	279,994.75	347,952.43	24.27%
52000 - SUPPLIES	30,248.63	90,020.50	51,289.74	91,010.00	77.44%
54000 - SERVICES	192,853.43	455,483.35	435,015.69	492,714.07	13.26%
56000 - REPAIRS & MAINTENANCE	-	-	-	-	0.00%
60000 - CAPITALS	-	-	-	10,000.00	0.00%
63000 - GENERAL ADMIN. ALLOCATION	78,273.63	84,742.13	82,708.55	89,278.68	7.94%
63200 - TRANSFERS-IN	(32,081.21)	-	-	-	0.00%
63300 - TRANSFERS-OUT	-	44,205.18	165,817.92	22,487.82	0.00%
TOTL REC PROGRAM EXPENSES	501,260.60	1,009,344.00	1,014,826.65	1,053,443.00	3.81%
NET (REV - EXP) REC PROGRAMS	-	-	-	-	-

1200-ATHLETIC FIELDS

The purpose of the Athletic Fields budget is to provide the revenue and expense funds for the maintenance and upkeep of the multi-purpose recreation field locations operated by the Park District. Currently those include Skokie Playfields, Little Duke Field, Northfield Park, and Nick Corwin Park.

2022 Budget Overview

For 2022 (excluding capitals and including the increased allocations), Athletic Fields is projected to net \$110,840 compared to the 2021 year-end estimate of \$252,374. The 2021 year-end estimate is a result of field use at a level not previously seen. This includes use of green spaces that have not historically been used for sports programming and will need to rest to preserve quality. Field use estimates for 2022 were made according to historical information as 2021 actual use cannot be guaranteed to repeat.

A significant user group source of revenue has been the lacrosse program partnership with Sports Made Personal (dba Team One Lacrosse). Rental income from North Shore Country Day's use of the turf field has been restricted to fund turf replacement in 2-3 years. In addition, by way of our user fee policy, this fund continues to support a significant amount of discounted user fees to our affiliate partners, KWBA (youth baseball), AYSO (youth soccer), and Northshore Trevians (youth football).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1200 - Athletic Fields					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	203,359.25	206,525.00	308,976.86	231,175.00	-25.18%
49000 - MISCELLANEOUS INCOME	13,638.97	71,000.00	84,497.50	79,000.00	-6.51%
TOTAL ATHLETIC FIELDS REVENUES	216,998.22	277,525.00	393,474.36	310,175.00	-21.17%
Expense					
50000 - SALARIES & WAGES	91,055.92	63,173.73	37,005.44	72,682.54	96.41%
52000 - SUPPLIES	19,510.38	30,325.48	17,799.74	33,850.00	90.17%
54000 - SERVICES	3,421.97	12,253.17	43,777.52	29,561.41	-32.47%
56000 - REPAIRS & MAINTENANCE	999.37	7,250.00	8,782.24	8,950.00	1.91%
56500 - UTILITIES	10,208.20	25,000.00	17,735.52	20,291.00	14.41%
60000 - CAPITALS	12,450.00	36,000.00	16,000.00	34,000.00	112.50%
63000 - GENERAL ADMIN. ALLOCATION	13,542.95	14,662.13	14,310.28	15,447.05	7.94%
63100 - GARAGE ALLOCATION	9,999.00	11,673.85	10,371.63	13,237.34	27.63%
63200 - TRANSFERS-IN	-	-	-	-	0.00%
63300 - TRANSFERS-OUT	55,810.43	77,186.64	227,691.99	82,155.66	0.00%
TOTAL ATHLETIC FIELDS EXPENSES	216,998.22	277,525.00	393,474.36	310,175.00	-21.17%
NET (REV - EXP) ATHLETIC FIELDS	-	-	-	-	-

1300-OUTDOOR ICE RINKS

The purpose of the Outdoor Ice Rinks budget is to provide funds for the maintenance and upkeep of the outdoor ice rinks operated by the Winnetka Park District. Currently, the District maintains rinks at Indian Hill Park and Northfield Park, weather permitting.

2022 Budget Overview

The Outdoor Ice Rinks budget will continue to propose a net subsidy of about (\$73,287).

A large portion of these expenses have and continue to be related to indirect staff and other allocation related costs. Historically these expenses have been attributed to outdoor ice. These costs typically get accounted for in this fund regardless of the length of the actual operational outdoor ice season.

Staff continues to review and analyze the use and associated costs of each outdoor ice facility compared to the use, availability, and schedule capacity of the more dependable outdoor refrigerated rink adjacent to the indoor ice arena.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1300 - Outdoor Ice Rinks					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Expense					
50000 - SALARIES & WAGES	34,694.46	31,028.63	28,888.15	31,534.73	9.16%
52000 - SUPPLIES	168.30	306.20	180.80	245.00	35.51%
54000 - SERVICES	5,048.06	4,606.73	4,400.98	9,558.14	117.18%
56000 - REPAIRS & MAINTENANCE	-	-	-	-	0.00%
56500 - UTILITIES	1,208.71	2,000.00	1,397.77	1,500.00	7.31%
63000 - GENERAL ADMIN. ALLOCATION	7,230.54	7,828.09	7,640.24	8,158.88	6.79%
63100 - GARAGE ALLOCATION	15,712.73	18,344.63	16,298.26	22,290.36	36.77%
63200 - TRANSFERS-IN	(64,062.80)	(64,114.28)	(58,806.20)	(73,287.11)	24.62%
TOTAL OUTDOOR ICE EXPENSES	-	-	-	-	0.00%
NET (REV - EXP) OUTDOOR ICE	-	-	-	-	-

1400-JR. SAILING

The Jr. Sailing budget includes all revenues and expenses for the Winnetka Water Explorers and the Jr. Sailing programs. These programs meet during the summer months at Lloyd Beach House.

2022 Budget Overview

For 2022, staff continues to look at creative ways to increase participation; including the possibility of partnering with a third party vendor with access to ample highly-qualified instructors. Sailing camp will be absorbed by Adventure Camp to increase administrative efficiency, improve offering, and eliminate internal competition.

The program revenue/fees currently cover the direct costs associated with the program, but is projected to be subsidized by the Recreation Administration fund (org. 1000) about (\$71,837), when the indirect costs of administrative and other allocations and capitals are considered.

\$13,000 in capital expenditures is proposed to replace sailboats and paddle vessels.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1400 - Sailing					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	-	59,482.00	64,683.00	11,836.00	-81.70%
49000 - MISCELLANEOUS INCOME	-	-	4,028.69	-	-100.00%
TOTAL SAILING REVENUES	-	59,482.00	68,711.69	11,836.00	-82.77%
Expense					
50000 - SALARIES & WAGES	10,212.81	43,009.12	33,494.86	31,807.72	-5.04%
52000 - SUPPLIES	483.26	3,592.20	1,855.73	3,532.00	90.33%
54000 - SERVICES	1,331.68	3,343.87	1,086.86	4,319.67	297.44%
56000 - REPAIRS & MAINTENANCE	-	1,500.00	-	1,500.00	100.00%
60000 - CAPITALS	-	20,500.00	16,327.33	13,000.00	100.00%
63000 - GENERAL ADMIN. ALLOCATION	9,296.42	10,064.68	9,823.15	10,603.48	7.94%
63100 - GARAGE ALLOCATION	14,284.32	16,676.93	14,816.61	18,910.48	27.63%
63200 - TRANSFERS-IN	(35,608.49)	(39,204.80)	(8,692.85)	(71,837.35)	726.40%
TOTAL SAILING EXPENSES	-	59,482.00	68,711.69	11,836.00	-82.77%
NET (REV - EXP) SAILING	-	-	-	-	-

1500-SWIMMING BEACHES

The 2022 Swimming Beaches budget accounts for all revenues and expenses related to the operation of the District's two swimming beaches: Tower Road and Maple Street. Also included in this fund are the revenues and expenses related to the operation of the Centennial Dog Beach. Typically, the budget for this fund will see variances from budget year to estimated end of year, primarily due to the seasonal nature of weather conditions. Each year the weather significantly affects the amount of participation for events, daily visitors, and staff costs that will affect the budget both positively and negatively. The beach budget traditionally has required a subsidy from the Recreation Administration (org. 1000) fund (before capitals and transfers) in the (\$150,000 - \$200,000) range.

2022 Budget Overview

The swimming beaches continue to be the highest profile facilities for the Recreation Department throughout the summer months. The operations remain amongst the most challenging to professionally and adequately staff and operate, as these facilities are heavily dependent on part-time seasonal staff as well as weather.

During 2021, operations relied on season pass sales with daily fees only permitted Monday - Wednesday. This practice will continue into the 2022 season, which is budgeted to result in increased revenue from the previous year budget. To ensure the safety of season pass holders, additional staff presence and an increase in the hours of operation will continue in 2022. To compete with the shrinking population of available part-time talent, the starting pay for lifeguards and attendants will increase to remain competitive in the market. The budget does not include the costs to operate Elder Lane Beach due to which is often closed due to lake and beach conditions, as well as an anticipated major shoreline protection capital project.

The swimming beaches are budgeted conservatively for an estimated (\$160,551) Net Operating (loss), not including capitals.

The Swimming Beaches budget is proposing a fairly significant amount (\$136,000) for lakefront and swimming beach related capital improvements and projects as identified in the capitals section of the budget. This does not include the shoreline protection project mentioned above.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1500 - Beaches					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	212,900.00	207,265.00	273,096.75	220,400.00	-19.30%
49000 - MISCELLANEOUS INCOME	31,883.00	39,835.00	64,345.46	34,865.00	-45.82%
TOTAL BEACHES REVENUES	244,783.00	247,100.00	337,442.21	255,265.00	-24.35%
Expense					
50000 - SALARIES & WAGES	236,539.29	249,517.11	207,051.56	263,524.77	27.27%
52000 - SUPPLIES	15,654.34	27,876.00	19,880.31	25,141.00	26.46%
54000 - SERVICES	18,841.09	33,981.71	29,962.48	39,444.18	31.65%
56000 - REPAIRS & MAINTENANCE	3,979.36	14,950.00	8,116.51	8,350.00	2.88%
56500 - UTILITIES	11,845.37	11,300.00	12,208.28	11,805.00	-3.30%
60000 - CAPITALS	-	136,950.00	11,700.00	136,000.00	1062.39%
63000 - GENERAL ADMIN. ALLOCATION	29,381.31	31,809.36	31,046.02	33,512.23	7.94%
63100 - GARAGE ALLOCATION	25,711.73	30,018.48	26,669.89	34,038.87	27.63%
63200 - TRANSFERS-IN	(97,169.49)	(289,302.66)	(9,192.84)	(296,551.05)	3125.89%
TOTAL BEACHES EXPENSES	244,783.00	247,100.00	337,442.21	255,265.00	-24.35%
NET (REV - EXP) BEACHES	-	-	-	-	-

1600-BOAT LAUNCH & STORAGE

The purpose of the Boat Launch & Storage budget is to provide funds for the daily operations of the Stepan Family Boat Launch at Lloyd Beach. Lloyd Beach includes both a boat launch facility as well as a non-motorized vessel storage area which is rented each year for sailboats, canoes, paddle boards, and kayaks. Individuals can purchase a season pass or pay a daily fee for use of the boat launch facility (with the exception of daily fees for personal water crafts).

Program revenue/fees currently cover the direct costs associated with the boat launch operation. Annual dredging and the indirect costs of administration and parks/maintenance are considered. The boat launch is subsidized by Recreation Administration (org. 1000).

Similar to Swimming Beaches (org. 1500), the Boat Launch & Storage budget is heavily dependent on seasonal weather conditions that affect season pass sales, daily visits, and staff costs.

2022 Budget Overview

Consistent with the swimming beach operation, Lloyd Beach revenue will consist of season passes, daily fees, rack rental, and boat storage. Boat launch membership fees will increase by 10% to include a Boat Launch Improvement fee. This fee was charged separately in 2021. The total amount due is not changed for 2022. Additional staff will be maintained to ensure effective and safe operations in 2022, similar to 2021. The Boat Launch is expected to remain staffed through the month of September, as it was in 2021.

Prior to capital expenditures, the boat launch is projected to net \$5,742 for 2022. This includes an annual budgeted dredging expense of \$30,000.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
RECREATION FUND**

Org 1600 - Boat Launch & Storage					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	4,670.00	230,025.00	244,677.99	243,280.00	-0.57%
49000 - MISCELLANEOUS INCOME	-	-	570,232.24	-	-100.00%
TOTAL BOAT LAUNCH REVENUES	4,670.00	230,025.00	814,910.23	243,280.00	-70.15%
Expense					
50000 - SALARIES & WAGES	24,141.02	102,507.57	92,237.18	135,069.48	46.44%
52000 - SUPPLIES	1,555.97	5,734.00	14,050.72	8,056.00	-42.66%
54000 - SERVICES	5,566.35	12,744.71	15,310.38	43,918.93	186.86%
56000 - REPAIRS & MAINTENANCE	423.00	16,500.00	18,069.63	12,800.00	-29.16%
56500 - UTILITIES	3,813.54	4,034.00	4,880.31	4,500.00	-7.79%
60000 - CAPITALS	-	22,000.00	-	6,000.00	100.00%
63000 - GENERAL ADMIN. ALLOCATION	15,838.35	17,147.24	16,735.75	18,065.19	7.94%
63100 - GARAGE ALLOCATION	11,427.47	13,341.55	11,853.29	15,128.39	27.63%
63200 - TRANSFERS-IN	(58,095.70)	-	-	(257.99)	100.00%
63300 - TRANSFERS-OUT	-	36,015.93	641,772.97	-	-100.00%
TOTAL BOAT LAUNCH EXPENSES	4,670.00	230,025.00	814,910.23	243,280.00	-70.15%
NET (REV - EXP) BOAT LAUNCH	-	-	-	-	-

20-GOLF

<u>Org.</u>	<u>Description</u>
2000	Course Play
2100	Golf Maintenance

During 2021, the Winnetka Golf Club's course and driving range continued to see increased usage due to certain restrictions regarding the COVID-19 pandemic. The Golf Fund is expected to generate a net income (before capitals) of \$434,497. Overall revenues are projected to be \$437,523 over budget; mainly in user fees. Conversely, operating expenses are projected to be \$18,650 under budget.

2022 Budget Overview

A conservative approach to NOI (before capitals) is projected for a loss of (\$115,880) to the overall golf budget. The approach recognizes this year's results and the heavy influence weather can have on the operation, as well as the anticipated start to the Village's storm water project, which is expected to close the Par 3 course in July. Staff has a continued commitment to maintain the enterprise fund philosophy and provide a high quality public course product and service to the golfing community. Historical trends have proven weather can work "both ways" from a playability and revenue standpoint.

A continued creative and aggressive marketing strategy will further enhance these efforts. In addition, season pass sales revenue has been reduced slightly from 2021 to reflect the downward trend in the industry. Daily fee revenues (38.9% of total revenue) are projected to decrease somewhat proportionately due to the inherent decrease in season pass rounds as well as the growth the golf industry has experienced in the recent past. Further decreases are anticipated due to the storm water project mentioned above.

On the expense side, the maintenance division proposes to maintain an aggressive recruiting effort to be competitive in the part-time, seasonal labor market. Capital improvements totaling \$158,500 are necessary to continue to upgrade infrastructure, equipment and fleet. The 2022 projects are listed in the capital section of the budget document.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - GOLF FUND
2022 Budget Report
(unaudited for discussion)

	GOLF FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES (not including investment in capital)	\$ 751,867	\$ 781,674	\$ 781,674	\$ 1,064,552	
REVENUE					
User Fees	1,933,249	1,565,750	2,002,655	1,555,000	-22.35%
Pro-Shop	115,298	135,435	139,403	135,435	-2.85%
Miscellaneous Income	64,434	86,436	83,086	91,496	10.12%
TOTAL FUND REVENUE	2,112,981	1,787,621	2,225,144	1,781,931	-19.92%
EXPENSE					
General Expenditures					
Salaries & Wages	873,277	917,649	869,090	954,697	9.85%
Supplies	198,995	231,868	211,372	223,568	5.77%
Services	195,202	206,859	181,153	240,572	32.80%
Repairs & Maintenance	60,962	64,810	68,666	68,310	-0.52%
Utilities	189,120	156,364	232,516	185,875	-20.06%
Pro-Shop Merchandise	81,982	96,080	95,731	96,080	0.36%
Contracts Payable	-	-	-	-	0.00%
General Admin Allocation	122,231	132,332	129,156	137,924	6.79%
Garage Allocation	2,857	3,335	2,963	4,053	36.77%
Other Financing Sources/Uses	-	-	-	-	
Total General Expenditures	1,724,625	1,809,297	1,790,647	1,911,079	6.73%
Net Fund Income Before Caps & Trans	388,356	(21,676)	434,497	(129,148)	-129.72%
Capital Expenditures	358,549	86,000	151,619	158,500	4.54%
TOTAL FUND EXPENSE	2,083,174	1,895,297	1,942,266	2,069,579	6.55%
Transfer In	(991,816)	(1,080,032)	(1,068,591)	(1,177,430)	10.19%
Transfer Out	991,816	1,080,032	1,068,591	1,177,430	10.19%
NET FUND INCOME/(LOSS)	29,806	(107,676)	282,878	(287,648)	201.69%
ENDING RESERVES	\$ 781,673.89	\$ 673,998	\$ 1,064,552	\$ 776,904	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	45.32%	37.25%	59.45%	40.65%	
RESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
UNRESTRICTED RESERVES	\$ 781,674	\$ 673,998	\$ 1,064,552	\$ 776,904	
MINIMUM RESERVE PER POLICY	\$ 431,156	\$ 452,324	\$ 447,662	\$ 477,770	
TOTAL AVAILABLE RESERVES	\$ 350,518	\$ 221,673	\$ 616,890	\$ 299,134	

**IMRF & FICA EXPENSES NOT INCLUDED
IN THE GOLF FUND BUDGET**

145,243

2000-COURSE PLAY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GOLF FUND**

	Org 2000 - Course Play				% Inc/Dec
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	1,933,249.06	1,565,750.00	2,002,654.57	1,555,000.00	-22.35%
47000 - PRO-SHOP	115,297.55	135,435.00	139,403.19	135,435.00	-2.85%
49000 - MISCELLANEOUS INCOME	64,434.01	86,436.00	83,086.45	91,496.00	10.12%
TOTAL COURSE PLAY REV	2,112,980.62	1,787,621.00	2,225,144.21	1,781,931.00	-19.92%
Expense					
50000 - SALARIES & WAGES	423,514.93	413,475.29	460,338.09	441,000.84	-4.20%
52000 - SUPPLIES	43,852.76	46,468.00	64,230.64	47,468.00	-26.10%
54000 - SERVICES	92,418.13	102,399.28	96,505.14	111,175.17	15.20%
56000 - REPAIRS & MAINTENANCE	16,690.29	16,810.00	30,354.31	18,310.00	-39.68%
56500 - UTILITIES	37,138.80	46,989.00	44,881.38	47,500.00	5.83%
57000 - PRO-SHOP MERCHANDISE	81,981.89	96,080.00	95,731.36	96,080.00	0.36%
60000 - CAPITALS	341,449.11	34,000.00	24,300.00	68,500.00	181.89%
63000 - GENERAL ADMIN. ALLOCATION	51,455.53	55,707.81	54,370.97	58,061.90	6.79%
63100 - GARAGE ALLOCATION	2,856.86	3,335.39	2,963.32	4,052.79	36.77%
63200 - TRANSFERS-IN	-	-	-	-	0.00%
63300 - TRANSFERS-OUT	991,815.88	1,080,032.44	1,068,590.80	1,177,430.17	10.19%
TOTAL COURSE PLAY EXP	2,083,174.18	1,895,297.21	1,942,266.01	2,069,578.87	6.55%
NET COURSE PLAY (REV - EXP)	29,806.44	(107,676.21)	282,878.20	(287,647.87)	-201.69%

2100-GOLF MAINTENANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
GOLF FUND**

	Org 2100 - Golf Maintenance				
					% Inc/Dec
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	2021 Est to 2022 Bud
Expense					
50000 - SALARIES & WAGES	449,761.74	504,174.09	408,751.44	513,696.01	25.67%
52000 - SUPPLIES	155,142.47	185,400.00	147,140.99	176,100.00	19.68%
54000 - SERVICES	102,784.07	104,459.23	84,647.59	129,397.07	52.87%
56000 - REPAIRS & MAINTENANCE	44,271.25	48,000.00	38,311.54	50,000.00	30.51%
56500 - UTILITIES	151,981.07	109,375.00	187,634.73	138,375.00	-26.25%
60000 - CAPITALS	17,100.00	52,000.00	127,319.16	90,000.00	-29.31%
63000 - GENERAL ADMIN. ALLOCATION	70,775.28	76,624.12	74,785.35	79,862.09	0.00%
63150 - OTHER FINANCING SOURCES	-	-	-	-	-
63200 - TRANSFERS-IN	(991,815.88)	(1,080,032.44)	(1,068,590.80)	(1,177,430.17)	0.00%
TOTAL GOLF MAINT EXP	-	-	-	-	0.00%
NET GOLF MAINT (REV - EXP)	-	-	-	-	0.00%

23-PADDLE TENNIS

The platform tennis facility is intended to operate as an “enterprise” facility, without the use of tax dollars for general and operating purposes. Revenues are derived from participants in programs, rentals and user fees from the WPTC-affiliate group.

2022 Budget Overview

2022 Net Operating Income is proposed to be \$19,487, with the 2021 year estimated to result in \$24,041 NOI.

The District continues to work with the WPTC’s proposed addition of two courts. The WPTC is in the process of raising funds to pay for the project.

Capital improvements proposed this year are \$10,000 for an ice maker and fire alarm system.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - PADDLE TENNIS FUND
2022 Budget Report
(unaudited for discussion)

	PADDLE TENNIS FUND				% Inc/Dec 2021 Est to 2022 Bud
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	
BEGINNING RESERVES (not including investment in capital)	\$ 168,138	\$ 176,809	\$ 176,809	\$ 200,850	
REVENUE					
User Fees	159,351	168,600	175,058	174,950	-0.06%
Pro-Shop	225	300	283	300	5.93%
Miscellaneous Income	20	25	5,025	25	-99.50%
TOTAL FUND REVENUE	159,596	168,925	180,366	175,275	-2.82%
EXPENSE					
General Expenditures					
Salaries & Wages	43,714	49,067	51,478	48,556	-5.68%
Supplies	4,322	5,882	9,465	5,882	-37.86%
Services	18,563	26,806	26,096	31,688	21.43%
Repairs & Maintenance	15,148	18,000	15,001	18,000	19.99%
Utilities	24,580	29,839	34,836	29,839	-14.34%
Pro-Shop Merchandise	-	200	33	200	498.80%
General Admin Allocation	15,571	16,857	16,453	17,570	6.79%
Garage Allocation	2,857	3,335	2,963	4,053	36.77%
Total General Expenditures	124,755	149,986	156,325	155,788	-0.34%
Net Fund Income Before Caps & Trans	34,841	18,939	24,041	19,487	-18.94%
Capital Expenditures	26,171	10,000	-	10,000	100.00%
TOTAL FUND EXPENSE	150,925	159,986	156,325	165,788	6.05%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	8,671	8,939	24,041	9,487	-60.54%
ENDING RESERVES	\$ 176,809	\$ 185,748	\$ 200,850	\$ 210,337	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	141.73%	123.84%	128.48%	135.01%	
RESTRICTED RESERVES	\$ -	\$ -	\$ 20,000	\$ 20,000	
UNRESTRICTED RESERVES	\$ 176,809	\$ 185,748	\$ 180,850	\$ 190,337	
MINIMUM RESERVE PER POLICY	\$ 31,189	\$ 37,497	\$ 39,081	\$ 38,947	
TOTAL AVAILABLE RESERVES	\$ 145,620	\$ 148,251	\$ 141,768	\$ 151,390	

**IMRF & FICA EXPENSES NOT INCLUDED
IN THE PADDLE FUND BUDGET**

6,363

25-TENNIS

<u>Org.</u>	<u>Description</u>
2400	Outdoor Tennis
2500	Indoor Tennis

This fund serves both the outdoor (org. 2400) and indoor (org. 2500) tennis operations of the A.C. Nielsen Tennis Center. While the indoor tennis facility is open and operated year-round, the outdoor courts are used for fee-based programming and open drop-in play during the spring, summer and fall months.

Revenues are generated from group and private lessons, membership sales, USTA tournament, court & facility rentals, women's leagues, junior tournament play, and NTHS teams. Expenses include those listed on the overview budget sheets.

2022 Budget Overview

For 2021, the combined outdoor/indoor fund is estimated to add \$275,003 to the fund balance/reserves.

2022 Net Operating Income (*before capitals*) is projected to be \$393,858, with revenues proposed to be \$2,083,915, which is \$139,390 higher than the 2021 budget. Even though capital projects are budgeted at \$204,000, the Tennis fund will be financially strong enough to increase it's overall fund balance by \$189,858.

On the expense side, Services and Repairs & Maintenance on an aging facility are typically budgeted on the conservative or high side, with a constant eye towards managing those expenses below budget, whenever possible.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - TENNIS FUND
2022 Budget Report
(unaudited for discussion)

	TENNIS FUND				% Inc/Dec 2021 Est to 2022 Bud
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	
BEGINNING RESERVES (not including investment in capital)	\$ 895,573	\$ 936,593	\$ 936,593	\$ 1,203,997	
REVENUE					
User Fees	1,642,214	1,854,100	1,985,329	2,022,000	1.85%
Recreation Program Fees					
Pro-Shop	20,001	19,659	21,363	18,500	-13.40%
Miscellaneous Income	44,557	70,766	67,013	43,415	-35.21%
TOTAL FUND REVENUE	1,706,771	1,944,525	2,073,705	2,083,915	0.49%
EXPENSE					
General Expenditures					
Salaries & Wages	1,063,190	988,085	1,010,390	1,037,067	2.64%
Supplies	23,387	37,008	29,657	37,428	26.20%
Services	182,449	187,733	179,997	235,399	30.78%
Repairs & Maintenance	28,456	30,850	30,211	31,200	3.27%
Utilities	85,247	105,246	117,902	109,466	-7.16%
Pro-Shop Merchandise	13,567	14,600	14,679	19,500	32.84%
Contracts Payable	17,300	116,133	107,770	113,693	5.50%
General Admin Allocation	79,842	86,440	84,366	90,093	6.79%
Garage Allocation	11,427	13,342	11,853	16,211	36.77%
Other Financing Sources/Uses	-	-	-	-	0.00%
Total General Expenditures	1,504,866	1,579,437	1,586,826	1,690,057	6.51%
Net Fund Income Before Caps & Trans	201,906	365,088	486,879	393,858	-19.11%
Capital Expenditures	160,886	365,000	219,475	204,000	-7.05%
TOTAL FUND EXPENSE	1,665,751	1,944,437	1,806,301	1,894,057	4.86%
Transfer In	(89,562)	(124,592)	(25,476)	(16,171)	-36.53%
Transfer Out	89,562	124,592	25,476	16,171	-36.53%
NET FUND INCOME/(LOSS)	41,020	88	267,403	189,858	-29.00%
ENDING RESERVES	\$ 936,593	\$ 936,681	\$ 1,203,997	\$ 1,393,854	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	62.96%	64.01%	81.40%	88.42%	
RESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
UNRESTRICTED RESERVES	\$ 936,593	\$ 936,681	\$ 1,203,997	\$ 1,393,854	
MINIMUM RESERVE PER POLICY	\$ 371,891	\$ 365,826	\$ 369,764	\$ 394,091	
TOTAL AVAILABLE RESERVES	\$ 564,702	\$ 570,855	\$ 834,233	\$ 999,763	

**IMRF & FICA EXPENSES NOT INCLUDED
IN THE TENNIS FUND BUDGET**

153,926

2400-OUTDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
TENNIS FUND**

Org 2400 - Outdoor Tennis					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	389,472.45	228,000.00	307,414.08	292,500.00	-4.85%
49000 - MISCELLANEOUS INCOME	19,000.00	38,000.00	38,095.50	15,000.00	-60.63%
TOTAL REV OUTDOOR TENNIS	408,472.45	266,000.00	345,509.58	307,500.00	-11.00%
Expense					
50000 - SALARIES & WAGES	257,657.33	179,483.84	188,626.61	189,139.24	0.27%
52000 - SUPPLIES	2,260.25	7,480.00	3,333.21	7,400.00	122.01%
54000 - SERVICES	34,045.21	33,730.66	35,114.39	39,874.51	13.56%
56000 - REPAIRS & MAINTENANCE	1,146.80	4,000.00	5,455.21	5,000.00	-8.34%
56500 - UTILITIES	1,470.88	1,480.00	1,864.98	1,700.00	-8.85%
60000 - CAPITALS	-	140,000.00	62,099.72	56,000.00	100.00%
63000 - GENERAL ADMIN. ALLOCATION	19,472.78	21,081.99	20,576.08	22,210.58	7.94%
63100 - GARAGE ALLOCATION	2,856.86	3,335.39	2,963.32	3,782.10	27.63%
63200 - TRANSFERS-IN	-	(124,591.88)	-	(17,606.43)	100.00%
63300 - TRANSFERS-OUT	89,562.34	-	25,476.06	-	-100.00%
TOTAL EXP OUTDOOR TENNIS	408,472.45	266,000.00	345,509.58	307,500.00	-11.00%
NET (REV - EXP) OUTDOOR TENNIS	-	-	-	-	-

2500-INDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET
TENNIS FUND**

Org 2500 - Indoor Tennis					
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
Revenue					
41000 - USER FEES	1,252,741.72	1,626,100.00	1,677,915.40	1,729,500.00	3.07%
47000 - PRO-SHOP	20,000.66	19,659.00	21,362.61	18,500.00	-13.40%
49000 - MISCELLANEOUS INCOME	25,556.56	32,766.00	28,917.00	28,415.00	-1.74%
TOTAL REV INDOOR TENNIS	1,298,298.94	1,678,525.00	1,728,195.01	1,776,415.00	2.79%
Expense					
50000 - SALARIES & WAGES	805,532.69	808,601.48	821,763.56	847,928.03	3.18%
52000 - SUPPLIES	21,126.66	29,528.00	26,324.14	30,028.00	14.07%
54000 - SERVICES	148,403.86	154,002.81	144,882.44	196,993.31	35.97%
56000 - REPAIRS & MAINTENANCE	27,308.93	26,850.00	24,755.91	26,200.00	5.83%
56500 - UTILITIES	83,776.04	103,766.00	116,037.19	107,766.00	-7.13%
57000 - PRO-SHOP MERCHANDISE	13,567.39	14,600.00	14,679.14	19,500.00	32.84%
60000 - CAPITALS	160,885.78	225,000.00	157,375.50	148,000.00	-5.96%
62000 - CONTRACTS PAYABLE	17,300.00	116,132.50	107,770.00	113,692.50	5.50%
63000 - GENERAL ADMIN. ALLOCATION	60,369.39	65,358.30	63,789.88	68,120.20	6.79%
63100 - GARAGE ALLOCATION	8,570.59	10,006.16	8,889.97	12,158.38	36.77%
63150 - OTHER FINANCING SOURCES	-	-	-	-	-
63200 - TRANSFERS-IN	(89,562.34)	-	-	-	-100.00%
63300 - TRANSFERS-OUT	-	124,591.88	(25,476.06)	16,170.92	100.00%
TOTAL EXP INDOOR TENNIS	1,257,278.99	1,678,437.13	1,460,791.67	1,586,557.34	8.61%
NET (REV - EXP) INDOOR TENNIS	41,019.95	87.87	267,403.34	189,857.66	-29.00%

2700-INDOOR ICE ARENA

This fund involves the indoor ice arena and in recent years the outdoor refrigerated rink. The fund is expected to operate financially as an “enterprise” fund without the use of tax dollars.

A majority of the revenue from this fund currently comes from rink rentals; most notably from the Winnetka Hockey Club (*WHC*), an affiliate group of the Winnetka Park District. Additional sources of revenue are other rink rentals, group skating lessons and drop-in skating.

2022 Budget Overview

The ice arena continues to perform very strongly from an enterprise fund perspective.

Rebounding from the COVID-19 pandemic, the fund is estimated to realize a net gain to its 2021 Fund balance of \$163,967.

For 2022, the fund is projected to have a Net Operating Income of \$111,750 and capital improvements of \$150,000 to purchase a new Zamboni. Similar to 2021, the ice arena anticipates being open for the summer season with additional program opportunities.

Revenues are anticipated to drop slightly at just over \$942,000 with the majority made up of contractual rental ice time. Expenses are proposed to increase in the services area, including \$30,000 for a conceptual design and engineering assessment of a possible combined outdoor ice rink and multi-use pavilion.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - INDOOR ICE ARENA FUND
2022 Budget Report
(unaudited for discussion)

	INDOOR ICE ARENA FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES (not including investment in capital)	\$ 1,246,634	\$ 1,112,415	\$ 1,112,415	\$ 1,276,382	
REVENUE					
User Fees	635,779	885,000	813,432	864,000	6.22%
Miscellaneous Income	53,420	81,750	42,917	78,000	81.74%
TOTAL FUND REVENUE	689,199	966,750	856,349	942,000	10.00%
EXPENSE					
General Expenditures					
Salaries & Wages	334,712	328,497	309,578	347,949	12.39%
Supplies	26,388	65,866	22,131	60,616	173.89%
Services	78,307	76,922	65,911	116,440	76.66%
Repairs & Maintenance	28,227	44,200	30,956	42,100	36.00%
Utilities	172,615	189,384	185,513	190,897	2.90%
General Admin Allocation	51,456	55,708	54,371	58,062	6.79%
Garage Allocation	9,999	11,674	10,372	14,185	36.77%
Other Financing Sources/Uses	-	-	-	-	0.00%
Total General Expenditures	701,704	772,251	678,832	830,250	22.31%
Net Fund Income Before Caps & Trans	(12,505)	194,499	177,517	111,750	-37.05%
Capital Expenditures	121,714	15,000	13,550	150,000	100.00%
TOTAL FUND EXPENSE	823,418	787,251	692,382	980,250	41.58%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(134,219)	179,499	163,967	(38,250)	-123.33%
ENDING RESERVES	\$ 1,112,415	\$ 1,291,914	\$ 1,276,382	\$ 1,238,132	
Reserves as a % of expenditures (excludes capital, debt and transfers)	158.53%	167.29%	188.03%	149.13%	
RESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
UNRESTRICTED RESERVES	\$ 1,112,415	\$ 1,291,914	\$ 1,276,382	\$ 1,238,132	
MINIMUM RESERVE PER POLICY	\$ 175,426	\$ 193,063	\$ 169,708	\$ 207,562	
TOTAL AVAILABLE RESERVES	\$ 936,989	\$ 1,098,851	\$ 1,106,674	\$ 1,030,570	
IMRF & FICA EXPENSES NOT INCLUDED IN THE ICE FUND BUDGET				50,601	

31-SPECIAL RECREATION

This fund accounts for our participation with Northern Suburban Special Recreation Association (*NSSRA*), for both the annual member agency contribution and the capital contribution approved for the NSSRA facility project.

This fund also allows the Park District to invest in ADA projects, etc. in Winnetka.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - SPECIAL RECREATION FUND

2022 Budget Report
(unaudited for discussion)

	SPECIAL RECREATION FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 213,401	\$ 243,720	\$ 243,720	\$ 193,959	
REVENUE					
Taxes	278,236	291,234	291,234	304,171	4.44%
TOTAL FUND REVENUE	278,236	291,234	291,234	304,171	4.44%
EXPENSE					
General Expenditures					
Services	247,918	321,454	309,995	207,353	-33.11%
Total General Expenditures	247,918	321,454	309,995	207,353	-33.11%
Net Fund Income Before Caps & Trans	30,318	(30,220)	(18,761)	96,818	-616.07%
Capital Expenditures	-	31,000	31,000	147,914	377.14%
TOTAL FUND EXPENSE	247,918	352,454	340,995	355,267	4.19%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	30,318	(61,220)	(49,761)	(51,096)	2.68%
ENDING RESERVES	\$ 243,720	\$ 182,500	\$ 193,959	\$ 142,863	
Reserves as a % of expenditures (excludes capital, debt and transfers)	98.31%	56.77%	62.57%	68.90%	
RESTRICTED RESERVES	\$ 243,720	\$ 182,500	\$ 193,959	\$ 142,863	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

32-WORKERS COMPENSATION

This fund accounts for tax levy collections related to workers compensation expenses.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - WORKERS COMPENSATION FUND
2022 Budget Report
(unaudited for discussion)

	WORKERS COMPENSATION FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 73,371	\$ 54,093	\$ 54,093	\$ 44,159	
REVENUE					
Taxes	54,436	61,858	61,858	64,606	4.44%
TOTAL FUND REVENUE	54,436	61,858	61,858	64,606	4.44%
EXPENSE					
General Expenditures					
Services	73,714	76,664	71,792	68,830	-4.13%
Total General Expenditures	73,714	76,664	71,792	68,830	-4.13%
Net Fund Income Before Caps & Trans	(19,278)	(14,806)	(9,934)	(4,224)	-57.48%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	73,714	76,664	71,792	68,830	-4.13%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(19,278)	(14,806)	(9,934)	(4,224)	-57.48%
ENDING RESERVES	\$ 54,093	\$ 39,287	\$ 44,159	\$ 39,935	
Reserves as a % of expenditures (excludes capital, debt and transfers)	73.38%	51.25%	61.51%	58.02%	
RESTRICTED RESERVES	\$ 54,093	\$ 39,287	\$ 44,159	\$ 39,935	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

33-IMRF & FICA

The fund is used to record property tax revenues and expenses related to the Illinois Municipal Retirement Fund (*IMRF*) and Social Security.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - IMRF FICA FUND
2022 Budget Report
(unaudited for discussion)

	IMRF & FICA FUND				% Inc/Dec 2021 Est to 2022 Bud
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	
BEGINNING RESERVES	\$ 339,744	\$ 330,532	\$ 330,532	\$ 294,510	
REVENUE					
Taxes	766,778	731,415	731,415	763,905	4.44%
TOTAL FUND REVENUE	766,778	731,415	731,415	763,905	4.44%
EXPENSE					
General Expenditures					
Services	775,990	731,415	767,437	765,897	-0.20%
Total General Expenditures	775,990	731,415	767,437	765,897	-0.20%
Net Fund Income Before Caps & Trans	(9,211)	-	(36,022)	(1,992)	0.00%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	775,990	731,415	767,437	765,897	-0.20%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(9,211)	-	(36,022)	(1,992)	
ENDING RESERVES	\$ 330,532	\$ 330,532	\$ 294,510	\$ 292,518	
Reserves as a % of expenditures (excludes capital, debt and transfers)	42.59%	45.19%	38.38%	38.19%	
RESTRICTED RESERVES	\$ 330,532	\$ 330,532	\$ 294,510	\$ 292,518	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

34-AUDIT

This fund is used to record property taxes and expenses related to the annual external audit requirements. We are currently contracted with the firm of Lauterbach and Amen to conduct our annual audit and comprehensive annual financial report.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - AUDIT FUND
2022 Budget Report
(unaudited for discussion)

	AUDIT FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 24,661	\$ 19,469	\$ 19,469	\$ 16,669	
REVENUE					
Taxes	17,108	20,000	20,000	18,000	-10.00%
TOTAL FUND REVENUE	17,108	20,000	20,000	18,000	-10.00%
EXPENSE					
General Expenditures					
Services	22,300	22,800	22,800	18,000	-21.05%
Total General Expenditures	22,300	22,800	22,800	18,000	-21.05%
Net Fund Income Before Caps & Trans	(5,192)	(2,800)	(2,800)	-	-100.00%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	22,300	22,800	22,800	18,000	-21.05%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(5,192)	(2,800)	(2,800)	-	-100.00%
ENDING RESERVES	\$ 19,469	\$ 16,669	\$ 16,669	\$ 16,669	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	87.31%	73.11%	73.11%	92.61%	
RESTRICTED RESERVES	\$ 19,469	\$ 16,669	\$ 16,669	\$ 16,669	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

35-LIABILITY INSURANCE

This fund is used to record property tax receipts and expenses related to the safety and liability requirements in conjunction with Park District Risk Management Agency (*PDRMA*).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - LIABILITY INSURANCE FUND
2022 Budget Report
(unaudited for discussion)

	LIABILITY INSURANCE FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 230,439	\$ 198,537	\$ 198,537	\$ 170,008	
REVENUE					
Taxes	97,986	102,563	102,563	107,119	4.44%
Miscellaneous Income	5,000	-	-	-	
TOTAL FUND REVENUE	102,986	102,563	102,563	107,119	4.44%
EXPENSE					
General Expenditures					
Salaries & Wages	18,288	14,972	21,488	22,714	5.70%
Supplies	18,325	9,500	5,051	9,500	88.08%
Services	96,417	126,659	102,300	121,907	19.17%
Repairs & Maintenance	1,857	4,000	2,253	4,000	77.53%
Total General Expenditures	134,887	155,130	131,093	158,120	20.62%
Net Fund Income Before Caps & Trans	(31,902)	(52,567)	(28,530)	(51,001)	78.77%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	134,887	155,130	131,093	158,120	20.62%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(31,902)	(52,567)	(28,530)	(51,001)	78.77%
ENDING RESERVES	\$ 198,537	\$ 145,970	\$ 170,008	\$ 119,007	
Reserves as a % of expenditures (excludes capital, debt and transfers)	147.19%	94.10%	129.69%	75.26%	
RESTRICTED RESERVES	\$ 198,537	\$ 145,970	\$ 170,008	\$ 119,007	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

3600-DEBT SERVICE

This fund accounts for our outstanding debt service. In 2014 the District sold up to \$6,200,000 in bonds to refinance \$1,300,000 in outstanding 2004/05 bonds; and issued \$4,900,000 in bonds to be used to help finance projects at the time (*Hubbard Woods, Lakefront, etc*).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - DEBT SERVICE FUND
2022 Budget Report
(unaudited for discussion)

	DEBT SERVICE FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 118,293	\$ 131,770	\$ 131,770	\$ 139,714	
REVENUE					
Taxes	362,230	361,096	361,096	366,151	1.40%
TOTAL FUND REVENUE	362,230	361,096	361,096	366,151	1.40%
EXPENSE					
General Expenditures					
Services	475	475	475	475	0.00%
Contracts Payable	348,278	352,678	352,678	359,603	1.96%
Total General Expenditures	348,753	353,153	353,153	360,078	1.96%
Net Fund Income Before Caps & Trans	13,478	7,944	7,944	6,074	-23.54%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	348,753	353,153	353,153	360,078	1.96%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	13,478	7,944	7,944	6,074	-23.54%
ENDING RESERVES	\$ 131,770	\$ 139,714	\$ 139,714	\$ 145,787	
RESTRICTED RESERVES	\$ 131,770	\$ 139,714	\$ 139,714	\$ 145,787	
UNRESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ -	\$ -	\$ -	\$ -	

3700-CAPITAL PROJECTS

This fund is used to record revenues and expenses related to major capital improvements.

Note: A number of major capital improvement projects completed in the past few years include, but are not limited to: Skokie Playfields, Hubbard Woods, Dwyer Park, Lloyd Beach, and the Golf Service Center.

In 2022, this fund includes \$10,000,000 for major capitals related to shoreline protection at Elder/ Centennial as part of the Lakefront Master Plan, which was previously approved the the Park Board.

See each fund capital line item for amounts in 2022, as well as the Capital listing summary – separate section *(towards the end of the budget packet)*.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Winnetka Park District
SUMMARY - CAPITAL PROJECTS FUND
2022 Budget Report
(unaudited for discussion)

	CAPITAL PROJECTS FUND				
	Actual 2020	Budget 2021	Projected 2021	Budget 2022	% Inc/Dec 2021 Est to 2022 Bud
BEGINNING RESERVES	\$ 163,906	\$ 5,853,264	\$ 5,853,264	\$ 5,293,439	
REVENUE					
Interest Income	8,290	9,000	1,382	10,875	686.74%
Miscellaneous Income	49,765	1,000,000	-	4,695,686	
Other Financing Sources	9,494,840		-		
TOTAL FUND REVENUE	9,552,895	1,009,000	1,382	4,706,561	340392.59%
EXPENSE					
General Expenditures					
Services	196,791	-	-	-	-100%
Other Financing Uses	-	-	-	-	-100%
Total General Expenditures	196,791	-	-	-	-
Net Fund Income Before Caps & Trans	9,356,104	1,009,000	1,382	4,706,561	340392.59%
Capital Expenditures	5,218,548	9,247,550	1,798,108	10,080,000	460.59%
TOTAL FUND EXPENSE	5,415,340	9,247,550	1,798,108	10,080,000	460.59%
Transfer In	(1,551,803)	(2,761,404)	(1,236,901)	(80,000)	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	5,689,358	(5,477,146)	(559,824)	(5,293,439)	
ENDING RESERVES	\$ 5,853,264	\$ 376,117	\$ 5,293,439	\$ 0	
RESTRICTED RESERVES	\$ -	\$ -	\$ -	\$ -	
UNRESTRICTED RESERVES	\$ 5,853,264	\$ 376,117	\$ 5,293,439	\$ 0	
MINIMUM RESERVE PER POLICY	\$ -	\$ -	\$ -	\$ -	
TOTAL AVAILABLE RESERVES	\$ 5,853,264	\$ 376,117	\$ 5,293,439	\$ 0	

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RESERVES/FUND BALANCE

2022 Budget Overview

The attached information lists reserves by fund for the District as proposed with the 2022 budget.

These reserve numbers will be the catalyst to drive the District's 5 year projections contained in the Long Range Plan.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

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**WINNETKA PARK DISTRICT
2022 PROPOSED BUDGET - RESERVES**

	General	Recreation	Golf	Paddle Tennis	Tennis	Indoor Ice	Capital Projects	Funds	
	01	10	20	23	25	27	37	31-36*	Total
Beg Reserves 2021	\$ 2,199,754	\$ 2,124,383	\$ 781,674	\$ 176,809	\$ 936,593	\$ 1,112,415	\$ 5,853,264	\$ 978,122	\$ 14,163,013
End Reserves 2021/Beg Res 2022	\$ 1,955,327	\$ 3,394,294	\$ 1,064,552	\$ 200,850	\$ 1,203,997	\$ 1,276,382	\$ 5,293,439	\$ 859,019	\$ 15,247,859
End Reserves 2022	<u>\$ 2,051,799</u>	<u>\$ 3,787,732</u>	<u>\$ 776,904</u>	<u>\$ 210,337</u>	<u>\$ 1,393,854</u>	<u>\$ 1,238,132</u>	<u>\$ 0</u>	<u>\$ 756,779</u>	<u>\$ 10,215,537</u>
Reserves as a % of expenditures for 2022 (excludes capital, debt service and transfers)	87.48%	166.51%	41.64%	135.01%	88.42%	149.13%			99.32%
* Reserves for Funds 31 - 36 are restricted and therefore are combined here									

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CAPITAL PROJECTS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2021 AND 2022**

	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
<u>Org 100 - General Admin</u>			
<u>Org 200 - Corporate</u>			
Website Re-Design	\$ 39,300	\$ 44,025	
Server Replacement	\$ -	\$ -	\$ 2,044
Switch Replacements (I.T.)	\$ 5,300	\$ 4,837	\$ 13,466
Watchguard Firewall Router			\$ 4,153
WIFI Equipment (indoor)	\$ 5,000	\$ 6,989	\$ 5,700
TOTAL ORG 200 - CORPORATE	\$ 49,600	\$ 55,851	\$ 25,363
<u>Org 300 - Garage</u>			
Cathodic Protection Pump	\$ 8,000	\$ -	
Fuel Pumps	\$ -	\$ -	\$ 17,000
Painting of Parks Service Center	\$ 20,000	\$ -	\$ 30,000
Forklift			\$ 30,000
TOTAL ORG 300 - GARAGE	\$ 28,000	\$ -	\$ 77,000
<u>Org 400 - Parks</u>			
Arboritae Park - Pavers	\$ 7,500	\$ 5,500	
Crow Island Woods			
Pavers	\$ 15,000	\$ 13,000	
Fencing			\$ 8,500
Backstop			\$ 8,000
Green Bay Trail - \$30K for Paving, \$10K for Signage			
Paving	\$ 30,000	\$ 24,500	
Signage	\$ 10,000	\$ 10,000	
Site Furnishings			\$ 13,000
Happ Road Park			
Pavers	\$ 7,000	\$ 5,000	
Site Furnishings			\$ 6,000
Playground			\$ 105,000
Hubbard Woods Park - Painting	\$ 8,000	\$ 8,000	
Indian Hill Shelter - Painting	\$ 5,000	\$ 5,000	
Merrill Park - Pavers	\$ 5,000	\$ 3,000	
Nick Corwin Park			
Pavers	\$ 5,000	\$ 3,000	
Playground			\$ 230,000
Northfield Park			
Fencing/Gates	\$ 21,250	\$ -	\$ 25,000
Backstop			\$ 8,000
Skokie Playfield			
Paving/Pavers	\$ 16,000	\$ 14,000	
Hardscape			\$ 10,000
Station Park - Pavers	\$ 15,000	\$ 14,000	
Equipment			
Ford F-450	\$ 79,000	\$ 81,324	
Toro 4000D Mower	\$ 54,000	\$ 53,439	
Ford F-350			\$ 40,000
Miscellaneous Capitals	\$ 10,000	\$ 10,000	\$ 15,000
TOTAL ORG 400 - PARKS	\$ 287,750	\$ 249,763	\$ 468,500

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2021 AND 2022**

	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
General Capitals	\$ 365,350	\$ 305,614	\$ 570,863
<u>Org 1000 - Rec. Admin.</u>			
Administration Building			
Roof	\$ 30,000	\$ 8,959	
Ejector Pumps	\$ 15,000	\$ -	\$ 15,000
Rec Office Windows			\$ 18,000
Battery Backup (Sub Pump)			\$ 7,000
TOTAL ORG 1000 - REC ADMIN	\$ 45,000	\$ 8,959	\$ 40,000
<u>Org 1100 - Recreation Programing</u>			
Equipment			
Stage			\$ 10,000
TOTAL ORG 1100 - REC PROG	\$ -	\$ -	\$ 10,000
<u>Org 1200 - Fields</u>			
Equipment			
Pony Outfield Padding	\$ 20,000		\$ 22,000
Ball Field Renovations			\$ 12,000
Fencing Replacement	\$ 16,000	\$ 16,000	
Site Amenities	\$ -	\$ -	
TOTAL ORG 1200 - ATHLETIC FIELDS	\$ 36,000	\$ 16,000	\$ 34,000
<u>Org 1300 - Outdoor Ice</u>			
<u>Org 1400 - Sailing</u>			
Boats	\$ 13,000	\$ 11,382	\$ 13,000
Paddle Boards/Kayaks	\$ 7,500	\$ 4,945	
TOTAL ORG 1400 - SAILING	\$ 20,500	\$ 16,327	\$ 13,000
<u>Org 1500 - Beaches</u>			
Tower Road Beach House			
Painting	\$ 12,000	\$ -	
Ejector Pumps	\$ 10,000	\$ -	\$ 10,000
Flooring			\$ 18,000
Tower Road Park			
Plat of Survey	\$ 6,700	\$ 6,700	
Site Furnishings	\$ 5,000	\$ -	
Maple Street Beach House			
Flooring	\$ 20,000	\$ -	
Maple Street Park			
Fencing/Gates	\$ 5,000	\$ 5,000	
Sidewalks/Stairs	\$ 12,000		
Elder Lane Beach House			
Ejector Pumps	\$ 10,000	\$ -	\$ 15,000
Windows			\$ 26,000
Painting			\$ 9,000
Centennial Park - Sidewalks	\$ 56,250	\$ -	\$ 58,000
TOTAL ORG 1500 - BEACHES	\$ 136,950	\$ 11,700	\$ 136,000

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2021 AND 2022**

	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
<u>Org 1600 - Launch</u>			
Lloyd Boat House			
Site Amenities			
Picnic Tables	\$ 10,000	\$ -	
Trash/Recycling Containers	\$ 12,000	\$ -	
Plat of Survey			\$ 6,000
TOTAL ORG 1600 - LAUNCH	\$ 22,000	\$ -	\$ 6,000
Recreation Capitals	\$ 260,450	\$ 52,986	\$ 239,000
<u>Org 3100 - Spec. Rec.</u>			
ADA Capitals	\$ 25,000	\$ 25,000	\$ 147,914
Website Re-Design	\$ 6,000	\$ 6,000	
TOTAL ORG 3100 - SPECIAL RECREATION	\$ 31,000	\$ 31,000	\$ 147,914
Total Taxing Funds Capitals	\$ 656,800	\$ 389,600	\$ 957,777
Enterprise Fund Capitals			
<u>Org 2000 - Golf Course</u>			
Computer Hardware			
Clubhouse			
Tuckpointing	\$ 15,000	\$ 15,000	
Main Room A/C			\$ 7,500
Kitchen/Bar			
Appliances/Equipment			\$ 9,000
Cart Barn			
Exhaust Fan/Air Circulation			\$ 7,000
Roof			\$ 30,000
Electric Panel Replacement			\$ 15,000
Driving Range			
Netting	\$ 5,000	\$ -	
Range Mats	\$ 9,000	\$ 9,300	
Halfway House Renovations			
Gutters	\$ 5,000	\$ -	
TOTAL ORG 2000 - GOLF COURSE	\$ 34,000	\$ 24,300	\$ 68,500
<u>Org 2100 - Golf Maintenance</u>			
Design Work - Stormwater Project	\$ -	\$ 72,000	\$ 25,000
Equipment			
Toro RM 5400D Mower	\$ 52,000	\$ 55,319	
Ford Tractor			\$ 40,000
Buffalo Blower			\$ 10,000
Lily Spreader			\$ 15,000
TOTAL ORG 2100 - GOLF MAINTENANCE	\$ 52,000	\$ 127,319	\$ 90,000
Golf Capitals	\$ 86,000	\$ 151,619	\$ 158,500

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2021 AND 2022**

	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
<u>Org 2300 - Paddle Tennis</u>			
Paddle Hut			
Fire Alarm System			\$ 5,000
Site Amenities			
Backflow Preventers	\$ 10,000	\$ -	
Ice Maker			\$ 5,000
TOTAL ORG 2300 - PADDLE TENNIS	\$ 10,000	\$ -	\$ 10,000
Paddle Tennis Capitals	\$ 10,000	\$ -	\$ 10,000
<u>Org 2400 - Outdoor Tennis</u>			
Paving/Color Coating - Courts 1-7	\$ 100,000	\$ 59,121	
Pathways	\$ 28,000	\$ -	\$ 28,000
Parking Lot /Paving			\$ 8,000
Windscreens	\$ 12,000	\$ 2,978	
Shade Structure			\$ 20,000
TOTAL ORG 2400 - OUTDOOR TENNIS	\$ 140,000	\$ 62,099	\$ 56,000
<u>Org 2500 - Indoor Tennis</u>			
A. C. Nielsen Tennis Center			
Tennis Shack			
Exterior			
Tuckpointing	\$ 15,000	\$ 15,500	
Windows			\$ 50,000
Doors			\$ 18,000
Painting			\$ 30,000
Interior			
Court Lighting	\$ 120,000	\$ 94,696	
Electric Panel Replacement	\$ 10,000	\$ 6,000	\$ 5,000
Paving/Color Coating - Courts 1 - 8	\$ 50,000	\$ 36,540	
Painting	\$ 30,000	\$ 4,640	
Boiler			\$ 15,000
Radiant Heaters			\$ 30,000
TOTAL ORG 2500 - INDOOR TENNIS	\$ 225,000	\$ 157,376	\$ 148,000
Tennis Capitals	\$ 365,000	\$ 219,475	\$ 204,000
<u>Org 2700 - Ice Arena</u>			
Exterior			
Painting	\$ 15,000	\$ 13,550	
Equipment			
Zamboni			\$ 150,000
TOTAL ORG 2700 - ICE ARENA	\$ 15,000	\$ 13,550	\$ 150,000
Ice Arena Capitals	\$ 15,000	\$ 13,550	\$ 150,000
Total Enterprise Fund Capitals	\$ 476,000	\$ 384,644	\$ 522,500
Total Operating Capitals	\$ 1,132,800	\$ 774,244	\$ 1,480,277

WINNETKA PARK DISTRICT

CAPITAL PROJECTS

2021 AND 2022

	2021 BUDGET	2021 ESTIMATE	2022 BUDGET
CAPITAL PROJECTS FUND MAJOR CAPITALS			
<u>Org 3700 Capital Projects</u>			
2020 Bond Money Projects			
Lloyd Shoreline	\$ -	\$ 298,016	
Elder/Centennial	\$ 7,488,310	\$ 263,191	\$ 10,000,000
Driving Range Netting and Poles	\$ 450,000	\$ -	\$ 80,000
Lakefront Renovations	\$ 1,309,240	\$ 1,236,901	
TOTAL ORG 3700 - CAPITAL PROJECTS	\$ 9,247,550	\$ 1,798,108	\$ 10,080,000
 GRAND TOTAL ALL CAPITALS	 \$ 10,380,350	 \$ 2,572,352	 \$ 11,560,277

BUDGET & APPROPRIATION



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

Ordinance #588

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND
APPROPRIATION OF FUNDS FOR WINNETKA PARK
DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2022**

WHEREAS, the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, has caused to be prepared in tentative form a Combined Annual Budget and Appropriation Ordinance, and the Secretary of the Board has made same conveniently available for public inspection for at least thirty (30) days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance at the Winnetka Park District Administrative Offices, located at 540 Hibbard Road, Winnetka, Illinois on the 20th day of January, 2022, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with;

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS, AS FOLLOWS:

Section 1: That the amounts herein set forth, or so much thereof as may be authorized by law and as may be needed are hereby budgeted and appropriated for the corporate purposes of the Winnetka Park District, Cook County, Illinois, to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year.

Section 2: The amounts budgeted and appropriated for each object or purpose is as follows:

GENERAL FUND

	<u>2022 BUDGET</u>	<u>2022 APPROPRIATION</u>
Salaries & Wages.....	1,724,056	2,068,867
Supplies.....	242,116	290,539
Services.....	830,627	996,753
Repairs & Maintenance.....	95,375	114,450
Utilities.....	125,058	150,070
Capitals.....	570,861	685,033
Contracts Payable.....	<u>575,765</u>	<u>575,765</u>
TOTAL GENERAL FUND.....	<u><u>4,163,858</u></u>	<u><u>4,881,477</u></u>

RECREATION FUND

Salaries & Wages.....	1,005,873	1,207,048
Supplies.....	180,239	216,287
Services.....	668,255	801,907
Repairs & Maintenance.....	48,300	57,960
Utilities.....	42,402	50,882
Capitals.....	<u>239,000</u>	<u>286,800</u>
TOTAL RECREATION FUND.....	<u><u>2,184,070</u></u>	<u><u>2,620,884</u></u>

GOLF FUND

Salaries & Wages.....	954,697	1,145,636
Supplies.....	223,568	268,282
Services.....	240,572	288,687
Repairs & Maintenance.....	68,310	81,972
Utilities.....	185,875	223,050
Pro-Shop Merchandise.....	96,080	115,296
Capitals.....	<u>158,500</u>	<u>190,200</u>
TOTAL GOLF FUND.....	<u><u>1,927,602</u></u>	<u><u>2,313,123</u></u>

PLATFORM TENNIS FUND

	<u>2022 BUDGET</u>	<u>2022 APPROPRIATION</u>
Salaries & Wages.....	48,556	58,267
Supplies.....	5,882	7,058
Services.....	31,688	38,026
Repairs & Maintenance.....	18,000	21,600
Utilities.....	29,839	35,807
Pro-Shop Merchandise.....	200	240
Capitals.....	<u>10,000</u>	<u>12,000</u>
TOTAL PLATFORM TENNIS FUND.....	<u>144,165</u>	<u>172,998</u>

TENNIS FUND

Salaries & Wages.....	1,037,067	1,244,481
Supplies.....	37,428	44,914
Services.....	235,399	282,479
Repairs & Maintenance.....	31,200	37,440
Utilities.....	109,466	131,359
Pro-Shop Merchandise.....	19,500	23,400
Capitals.....	204,000	244,800
Contracts Payable.....	<u>113,693</u>	<u>113,693</u>
TOTAL TENNIS FUND.....	<u>1,787,753</u>	<u>2,122,565</u>

INDOOR ICE ARENA FUND

Salaries & Wages.....	347,949	417,539
Supplies.....	60,616	72,739
Services.....	116,440	139,729
Repairs & Maintenance.....	42,100	50,520
Utilities.....	190,897	229,076
Capitals.....	<u>150,000</u>	<u>180,000</u>
TOTAL INDOOR ICE ARENA FUND.....	<u>908,003</u>	<u>1,089,603</u>

SPECIAL RECREATION FUND

	<u>2022 BUDGET</u>	<u>2022 APPROPRIATION</u>
Contribution to the Northern Suburban Special Recreation Association under joint agreement as permitted by applicable provision of the Illinois Park District Code.....	207,353	248,824
Capitals.....	147,914	177,497
TOTAL SPECIAL RECREATION FUND.....	<u>355,267</u>	<u>426,320</u>

WORKERS COMPENSATION FUND

Park District Risk Management Association		
Workmen's Compensation Insurance Premiums.....	68,830	82,596
TOTAL WORKERS COMPENSATION FUND.....	<u>68,830</u>	<u>82,596</u>

IMRF & FICA FUND

Illinois Municipal Retirement Fund Employer's Contribution.....	372,191	446,629
Federal Social Security Fund Employer's Contribution.....	393,706	472,447
TOTAL IMRF & FICA FUND.....	<u>765,897</u>	<u>919,076</u>

AUDIT FUND

Payment of annual audit expenses.....	18,000	21,600
TOTAL AUDIT FUND.....	<u>18,000</u>	<u>21,600</u>

LIABILITY INSURANCE FUND

Salaries & Wages.....	22,714	27,256
Supplies.....	9,500	11,400
Services.....	121,907	146,288
Repairs & Maintenance.....	4,000	4,800
TOTAL LIABILITY INSURANCE FUND	<u>158,120</u>	<u>189,744</u>

DEBT SERVICE FUND

	<u>2022 BUDGET</u>	<u>2022 APPROPRIATION</u>
Services.....	475	570
Issue of December 2, 2014 - (Limited Tax Park Bonds): for the payment of principal and interest as per Bond Ordinance on file with the Cook County Clerk.....	<u>359,603</u>	<u>359,603</u>
TOTAL DEBT SERVICE FUND.....	<u><u>360,078</u></u>	<u><u>360,173</u></u>

CAPITAL PROJECTS FUND

Capitals.....	<u>10,080,000</u>	<u>12,096,000</u>
TOTAL CAPITAL PROJECTS FUND.....	<u><u>10,080,000</u></u>	<u><u>12,096,000</u></u>

SUMMARY OF AMOUNTS BUDGETED AND APPROPRIATED

GENERAL FUND	4,163,858	4,881,477
RECREATION FUND	2,184,070	2,620,884
GOLF FUND	1,927,602	2,313,123
PLATFORM TENNIS FUND	144,165	172,998
TENNIS FUND	1,787,753	2,122,565
INDOOR ICE ARENA FUND	908,003	1,089,603
SPECIAL RECREATION FUND	355,267	426,320
WORKERS COMPENSATION FUND	68,830	82,596
IMRF & FICA FUND	765,897	919,076
AUDIT FUND	18,000	21,600
LIABILITY INSURANCE FUND	158,120	189,744
DEBT SERVICE FUND	360,078	360,173
CAPITAL PROJECTS FUND	<u>10,080,000</u>	<u>12,096,000</u>
TOTAL BUDGETED	<u><u>22,921,643</u></u>	
TOTAL APPROPRIATED		<u><u>27,296,160</u></u>

Section 3. All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2021, and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made

and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

Section 4. Pursuant to law, the following determinations have been made and are hereby made a part hereof:

- (a) Cash and securities on hand at the beginning of the fiscal year are \$17,732,717.
- (b) Estimated cash expected to be received during the fiscal year from all sources is \$17,889,322.
- (c) Estimated expenditures expected for the fiscal year are \$22,921,643.
- (d) Estimated cash and securities expected on hand at the end of the fiscal year are \$12,700,396.
- (e) The estimated amount of taxes to be received by the Winnetka Park District during the fiscal year is \$6,253,976.

Section 5. All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

Section 6. This ordinance is not intended or required to be in support or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2022 and ending December 31, 2022, or any other fiscal year.

Section 7. This ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Cook

County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Winnetka Park District, within thirty (30) days after its passage and approval, as provided by law.

ADOPTED THIS 20TH DAY OF JANUARY, 2022 PURSUANT TO ROLL CALL VOTE.

ROLL CALL VOTE:

AYES: ARCHAMBAULT, CODO, JAMES, RAPP, ROOT, SEAMAN

NAYS: NONE

ABSENT: LUSSEN



Warren A. James, President
Board of Park Commissioners
Winnetka Park District

ATTEST:



John L. Peterson, Secretary
Board of Park Commissioners
Winnetka Park District

STATE OF ILLINOIS

SS.

COUNTY OF COOK

I, **JOHN L. PETERSON** do hereby certify that I am the Secretary of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, and as such, keeper of the records, ordinances, files and seal of said Board, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of **AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2022 AND ENDING ON THE 31ST DAY OF DECEMBER, 2022** adopted at a regular meeting of the Board of Park Commissioners of the Winnetka Park District, held at Winnetka, Illinois, in said District at 6:00 p.m. on the 20th day of January, A.D. 2022.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said regular meeting was duly given and that said meeting was called and held, in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Winnetka, Illinois, this 20th day of January, A.D. 2022.



John L. Peterson, Secretary
Board of Park Commissioners
Winnetka Park District



STATE OF ILLINOIS

SS.


COUNTY OF COOK

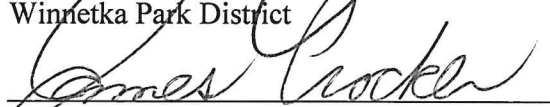
**CERTIFICATION OF ESTIMATE OF REVENUES TO BE RECEIVED IN
CURRENT 2022 FISCAL YEAR BY WINNETKA PARK DISTRICT**

The undersigned, Warren A. James, President of the Board of Commissioners, and James Crocker, Treasurer, both of the Winnetka Park District, Cook County, Illinois, hereby certify as follows:

1. That they are Chief Fiscal Officers of the Corporate, Recreation, Bond and Interest, Audit, Liability Insurance, Special Recreation, Workman's Compensation, I.M.R.F., F.I.C.A., Golf, Tennis, Platform Tennis, Ice, War Memorial and Capital Projects Funds of the Winnetka Park District, Cook County, Illinois.
2. That this Certificate is submitted in connection with the Park District's Fiscal Year commencing January 1, 2022 and ending December 31, 2022.
3. That the Estimate of funds to be received, and the Source thereof by the combined funds for the above indicated Fiscal Year are as follows:
 - A. \$6,213,671 From Cook County Treasurer in distribution of receipts for Real Estate Tax Levy previously filed.
 - B. \$ 40,000 Receipts of distribution from the Personal Property Tax Replacement fund.
 - C. \$6,532,349 Program Fees and Charges.
 - D. \$5,102,987 Other receipts.

Date: January 20, 2022


Warren A. James, President of the Board of Park Commissioners,
Winnetka Park District


James Crocker, Treasurer of the Winnetka Park District



GLOSSARY OF TERMS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2022

GLOSSARY OF TERMS

Audit Report - The report prepared by an auditor covering the audit or investigation made.

Basis of Accounting – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

Board of Commissioners – Independent board of seven individuals elected at large by the residents of the Winnetka Park District.

Bond – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Budget and Appropriation Ordinance – A legal document adopted by the Board authorizing expenditures.

Budget Deficit - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

Budget Surplus - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

Capital Budget - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Program - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

Capital Improvement - Includes any expenditure over \$5,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

Capital Asset (Outlay) - Purchase of an asset with a value greater than \$5,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

Capital Projects Fund - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

Certificate of Deposit - A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

Debt Service - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Debt Service Fund - A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Deficit - The excess of the liabilities of a fund over its assets.

Designated Fund Balance – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

Enterprise Fund - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has four Enterprise Funds; Winnetka Golf Club, Winnetka Platform Tennis, A.C. Nielsen Tennis Center and Winnetka Ice Arena.

Equalization - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier) -The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV) - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Expenditures - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Expense Category - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

Fiscal Year - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fund - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

General Corporate Fund - The fund used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds - When a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Governmental Accounting Standards Board (GASB) - The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA) - An association of public finance professionals that have played a major role in the development and promotion of generally accepted accounting principles (GAAP) for state and local government since its inception in 1906.

Governmental Fund Types - Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

Grant - A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

IAPD - Illinois Association of Park Districts is a nonprofit service, research and education organization that serves park districts, forest preserves, conservation, municipal park and recreation, and special recreation agencies.

IMRF - Illinois Municipal Retirement Fund is a state established retirement fund for municipal workers. Both the employee and the District pay into this defined benefit plan.

IPRA – Illinois Parks and Recreation Association is a statewide organization that provides and promotes exceptional standards of education, networking, and resources for park and recreation professionals.

Inclusion Costs - Expenses associated with the participation of an individual with disabilities in programs.

Income - A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure - Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings - The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments - A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy - (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities - Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Long Term Debt - Debt with a maturity of more than one year from the original date of issuance.

Maintenance - The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis - The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

Net Income - Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, non-operating expenses, and operating transfers-out.

Non-Referendum Bonds - General Obligation Bonds issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

NRPA – National Recreation and Park Association is a non-profit organization dedicated to the advancement of public parks, recreation and conservation.

NSSRA – Northern Suburban Special Recreation Association is an association of north shore park districts and recreation departments that pool resources to serve the recreation needs of adults and children with disabilities.

Operating Budget - A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses - Funds expenses directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures.

Ordinance - A formal legislative enactment by the governing board of the Park District.

PDRMA (Park District Risk Management Agency) - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Program - An instructional or functional activity.

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the Park District.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts - Cash received.

Resources - Total amounts available for appropriation including estimated revenues and beginning fund balances.

Special Revenue Funds - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Special Recreation, Workers Compensation, Illinois Municipal Retirement/FICA, Audit and Liability Insurance.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Undesignated Fund Balance – The balance of net financial resources that are expendable or available for appropriation.

User Fee - The payment of a fee for direct receipt of a service by the party benefitting from the service.

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