

# Winnetka Park District - FY 2024 Budget

# 2024



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

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# Winnetka Park District FY 2024 Budget

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## **Presented by:**

Shannon Nazzal, *Current Executive Director*

James Crocker, *Superintendent of Finance*



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

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January 16, 2024

Board of Commissioners,

On behalf of the Winnetka Park District (“WPD”) team, please find enclosed the approved 2024 budget. The staff, along with your thoughtful guidance, developed a plan to maintain a solid financial foundation through continued fiscal stewardship and accountability, all while considering critical investments, notably at Elder Lane and Centennial.

The WPD team is proposing appropriate steps through this budget to thoughtfully address revenue opportunities and purposefully control costs. Staff will analyze proposed capital expenditures prior to making the budgeted investment to ensure we make the best investment decision at the best time. The 2024 budget considers investments identified in the WPD’s long-range plan, to properly prioritize 2024 investments and accurately prepare for 2025 and beyond.

Highlights for the 2024 budget include:

- The WPD is projected to start 2024 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 our collective proposed goals 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 and unrestricted reserves;
- For 2024 revenues, 42% of proposed revenues are from program and user fees compared to 50% from taxes;
- Each Enterprise fund (tennis, ice, and paddle) continues to provide positive financial results and improvement.
- Notable 2023 investments include two new paddle tennis courts and working collaboratively with Kemper Sports Management to renovate and enhance the Winnetka Park Golf Course.
- Recreation staff expects another full slate of camps and programming.
- In response to District 36’s planned summer capital programs within school buildings, Recreation leaders are working with School District 36 and local churches to identify indoor space to house summer camps during inclement weather.
- Golf operations will complete 2024 with the second consecutive year of negative results due to construction. However, reopening the course in August will start the drive for positive financial results in 2025.
- Platform Tennis will conduct extensive repairs and renovations to the decks and railings around the original six courts.
- After acquiring a new Zamboni in 2023 the Ice Arena plans to install a new sound system throughout the building in 2024.

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, general donations, and/or securing capital via financial services firms. As in the past, 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*

James Crocker, *Superintendent of Finance*

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# Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2024

## ALL WINNETKA PARK DISTRICT FUNDS COMBINED

	2023 Budget	2023 Actual	2024 Budget	% Inc/Dec 2023 Budget to 2024 Budget
<b>BEGINNING RESERVES</b>	\$ 18,970,635	\$ 18,970,635	\$ 23,013,223	21.3%
<b>REVENUE</b>	\$ 13,571,367	\$ 14,443,302	\$ 14,476,715	6.7%
<b>OPERATING EXPENSES</b>	\$ 11,361,369	\$ 11,507,736	\$ 13,627,616	19.9%
<b>NET FUND INCOME BEFORE CAPS &amp; TRANS</b>	\$ 2,209,998	\$ 2,935,566	\$ 849,099	-61.6%
<b>CAPITALS</b>	\$ 11,560,275	\$ 1,892,978	\$ 4,679,582	-59.5%
<b>TOTAL EXPENSE</b>	\$ 22,921,644	\$ 13,400,714	\$ 18,307,198	-20.1%
<b>OTHER FINANCING SOURCES/USES</b>	\$ 3,000,000	\$ 3,000,000	\$ 0	100.0%
<b>NET FUND INCOME/(LOSS)</b>	(\$ 6,350,277)	\$ 4,042,588	(\$ 3,830,483)	-39.7%
<b>ENDING RESERVES</b>	\$ 12,620,358	\$ 23,013,223	\$ 19,182,740	52.0%

### Variance Highlights & Comments: 2023 Budget vs. 2024 Budget

#### REVENUES

- Increase of 6.7% compared to 2023 budgeted revenues attributed to higher interest rates and reopening of golf course late summer 2024.

#### OPERATING EXPENSES

- 19.9% overall increase from 2023 budget.
  - Supplies, Services and expected Repairs and Maintenance saw increases.
  - Salaries and Wages higher due to inflationary wage pressure.
- (before capitals and transfers)*

#### NET OPERATING INCOME

- \$1.36M overall decrease from 2023 budget due to higher operating expenses.

#### CAPITALS

- This includes major projects projected to cost \$2.5M for Elder/Centennial projects as well as operating capitals of \$2.18M.

#### ENDING RESERVES/FUND BALANCE

- Projected to be \$3.83M lower than 2023 budget due to anticipated increase in capital expenditures.

**Winnetka Park District**  
**SUMMARY - ALL FUNDS COMBINED**  
**2024 Budget Report**

	ALL FUNDS COMBINED				
	Actual 2022	Budget 2023	Projected 2023	Budget 2024	% Inc/Dec 2023 Bud to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 15,483,255	\$ 18,970,635	\$ 18,970,635	\$ 22,708,677	20%
<b>REVENUE</b>					
Taxes	5,367,417	6,637,852	6,271,700	6,572,381	-0.99%
Interest Income	191,721	165,953	761,842	655,000	295%
User Fees	5,964,336	4,436,052	5,236,890	5,498,416	24%
Recreation Program Fees	1,335,087	1,162,760	1,292,510	1,190,500	2%
Pro-Shop	153,477	55,970	83,375	93,535	67%
Miscellaneous Income	1,321,728	1,112,780	796,985	466,883	-58%
Other Financing Sources	0	3,000,000	3,000,000	0	-100%
<b>TOTAL REVENUE</b>	14,333,766	16,571,367	17,443,302	14,476,715	-12%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	4,656,594	5,358,468	5,168,624	6,024,803	17%
Supplies	509,462	684,617	574,693	813,602	42%
Services	3,537,199	3,703,427	3,768,942	4,198,944	11%
Repairs & Maintenance	185,307	284,745	251,213	323,627	29%
Pro-Shop Merchandise	119,351	49,839	60,314	71,789	19%
Utilities	644,080	685,603	524,747	751,651	43%
Contracts Payable	1,106,340	1,330,749	1,330,749	1,339,881	1%
<b>Total General Expenditures</b>	10,758,333	12,097,448	11,679,282	13,524,297	16%
<b>Net Income Before Caps &amp; Trans</b>	3,575,433	4,473,919	5,764,020	952,418	-83%
<b>Capital Expenditures</b>	88,053	11,413,122	2,025,978	4,679,582	131%
<b>TOTAL EXPENSE</b>	10,846,386	23,510,570	13,705,260	18,203,879	33%
<b>Transfer In</b>	(3,704,335)	6,033,640	6,033,640	(4,202,802)	-170%
<b>Transfer Out</b>	3,704,335	-6,033,609	-6,033,609	4,202,802	-170%
<b>NET INCOME/(LOSS)</b>	3,487,380	(6,939,203)	3,738,042	(3,727,164)	
<b>ENDING RESERVES</b>	\$ 18,970,635	\$ 12,031,432	\$ 22,708,677	\$ 18,981,513	
Reserves as a % of expenditures (excludes capital, debt and transfers)	176.33%	99.45%	194.44%	140.35%	

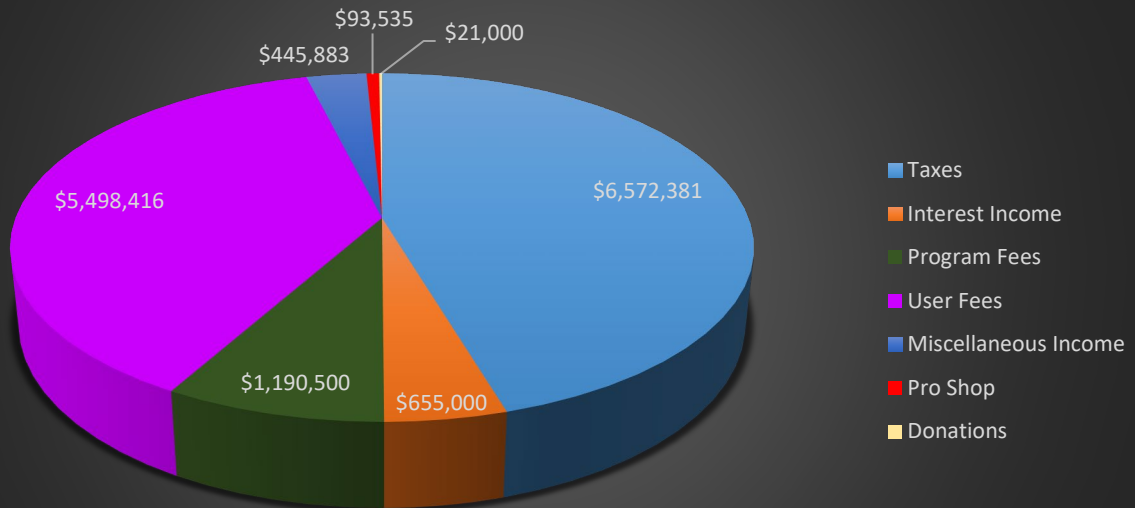


**Winnetka Park District**  
**ALL FUNDS ESTIMATED RESERVES**  
**2024 Budget Report**  
**(unaudited for discussion)**

	General Fund	Recreation Fund	Golf Fund	Paddle Tennis Fund	Tennis Fund	Ice Arena Fund	Capital Projects Fund	Misc Funds*	Total All Funds
<b>BEGINNING RESERVES</b>	\$ 3,869,562	\$5,642,144	\$579,955	\$72,869	\$2,835,810	\$1,554,615	\$6,929,171	\$ 1,224,550	\$ 22,708,676
<b>REVENUE</b>									
Taxes	3,769,186	1,135,776	-	-	-	-	-	1,667,419	6,572,381
Interest Income	475,000	-	-	-	-	-	180,000	-	655,000
User Fees	7,000	814,694	1,268,222	195,500	2,313,000	900,000	-	-	5,498,416
Recreation Program Fees	-	1,190,500	-	-	-	-	-	-	1,190,500
Pro-Shop	-	-	71,885	400	21,250	-	-	-	93,535
Miscellaneous Income	17,000	211,800	100,583	5,000	32,500	100,000	-	-	466,883
<b>TOTAL FUND REVENUE</b>	<b>4,268,186</b>	<b>3,352,770</b>	<b>1,440,690</b>	<b>200,900</b>	<b>2,366,750</b>	<b>1,000,000</b>	<b>180,000</b>	<b>1,667,419</b>	<b>14,476,715</b>
<b>EXPENSE</b>									
<b>General Expenditures</b>									
Salaries & Wages	2,071,036	1,297,997	1,005,133	66,405	1,163,689	391,833	-	28,710	6,024,803
Supplies	280,464	189,431	199,122	8,815	39,406	81,864	-	14,500	813,602
Services	1,295,219	996,669	251,187	44,450	281,250	112,150	-	1,218,019	4,198,944
Repairs & Maintenance	121,877	33,600	62,050	20,000	39,000	42,100	-	5,000	323,627
Utilities	134,127	36,084	229,400	51,980	114,750	185,310	-	0	751,651
Pro-shop Merchandise	-	-	52,789	0	19,000	-	-	0	71,789
Contracts Payable	849,265	-	-	-	113,693	-	-	376,923	1,339,881
General Admin Allocation	(358,116)	198,615	28,156	6,855	103,184	57,342	-	-	36,036
Garage Allocation	(119,098)	151,229	3,501	1,391	16,501	13,759	-	-	67,283
<b>Total General Expenditures</b>	<b>4,274,774</b>	<b>2,903,625</b>	<b>1,831,338</b>	<b>199,896</b>	<b>1,890,473</b>	<b>884,358</b>	<b>0</b>	<b>1,643,152</b>	<b>13,627,616</b>
<b>Net Fund Income Before Caps &amp; Tran</b>	<b>-6,588</b>	<b>449,145</b>	<b>-390,648</b>	<b>1,004</b>	<b>476,277</b>	<b>115,642</b>	<b>180,000</b>	<b>24,267</b>	<b>849,099</b>
<b>Capital Expenditures</b>	<b>671,465</b>	<b>521,000</b>	<b>663,117</b>	<b>140,000</b>	<b>22,000</b>	<b>102,000</b>	<b>2,500,000</b>	<b>60,000</b>	<b>4,679,582</b>
<b>TOTAL FUND EXPENSE</b>	<b>4,946,239</b>	<b>3,424,625</b>	<b>2,494,455</b>	<b>339,896</b>	<b>1,912,473</b>	<b>986,358</b>	<b>2,500,000</b>	<b>1,703,152</b>	<b>18,307,198</b>
<b>Transfer In</b>	<b>(1,679,640)</b>	<b>(738,464)</b>	<b>(1,632,857)</b>	<b>(135,000)</b>	<b>(16,841)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-4,202,802</b>
<b>Transfer Out</b>	<b>1,994,640</b>	<b>738,464</b>	<b>1,452,857</b>	<b>-</b>	<b>16,841</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,202,833</b>
<b>Net Transfers</b>	<b>315,000</b>	<b>0</b>	<b>(180,000)</b>	<b>(135,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET FUND INCOME/(LOSS)</b>	<b>-993,053</b>	<b>-71,855</b>	<b>-873,765</b>	<b>-3,996</b>	<b>454,277</b>	<b>13,642</b>	<b>-2,320,000</b>	<b>-35,733</b>	<b>-3,830,483</b>
<b>ENDING RESERVES</b>	<b>\$ 2,876,509</b>	<b>\$ 5,570,289</b>	<b>-\$ 293,810</b>	<b>\$ 68,873</b>	<b>\$ 3,290,087</b>	<b>\$ 1,568,257</b>	<b>\$ 4,609,171</b>	<b>\$ 1,188,817</b>	<b>\$ 18,878,193</b>
Reserves as a % of expenditures (excludes capital, debt service and transfers)	67.3%	191.8%	-16.0%	34.5%	174.0%	177.3%	N/A	72.3%	

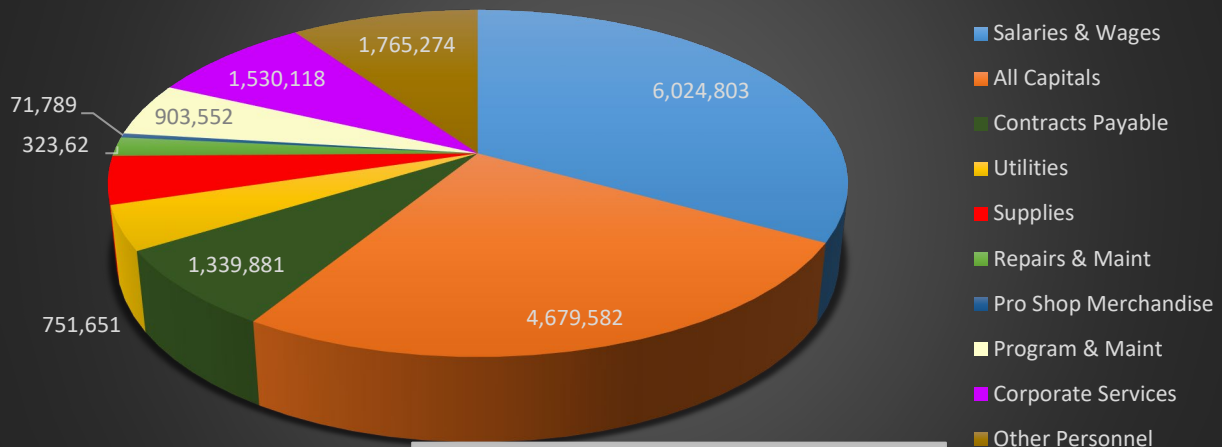
\* Includes Special Recreation, Workers Compensaion, IMRF/FICA, Audit, Liability Insurance and Debt Service Funds

## 2024 Sources of Park District Funds



**TOTAL: \$14,476,715**

## 2024 Uses of Park District Funds



**TOTAL: \$18,203,879**

# WINNETKA PARK DISTRICT FUNDS

<b><u>Fund</u></b>	<b><u>Description</u></b>
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 Debt
36	Service Fund
37	Capital Projects Fund



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

# 01-GENERAL FUND

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - GENERAL FUND**  
**2024 Budget Report**

	GENERAL FUND				
	Actual 2022	Budget 2023	2023 YE Estimate	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 2,199,754	\$ 3,318,747	\$ 3,431,564	\$ 3,869,562	13%
<b>REVENUE</b>					
Taxes	3,659,525	5,920,322	4,033,184	3,769,186	-7%
Interest Income	137,740	105,000	525,000	475,000	-10%
User Fees	13,993	5,835	14,897	7,000	-53%
Miscellaneous Income	774,609	825,747	305,450	17,000	-94%
<b>TOTAL FUND REVENUE</b>	4,585,867	6,856,904	4,878,531	4,268,186	-13%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	1,675,363	1,975,247	1,952,670	2,052,036	5%
Supplies	171,298	265,315	215,677	280,464	30%
Services	957,448	1,034,277	1,133,745	1,295,219	14%
Repairs & Maintenance	68,316	108,895	89,500	121,877	36%
Utilities	121,805	127,229	107,673	134,127	25%
Contracts Payable	531,289	1,219,639	849,265	849,265	0%
General Admin Allocation	(414,739)	(496,899)	(296,000)	(358,366)	21%
Garage Allocation	(141,333)	(85,974)	(151,825)	(119,098)	-22%
Other Financing Uses	0	0	0	0	0%
<b>Total General Expenditures</b>	2,969,447	4,147,729	3,900,705	4,255,524	9%
<b>Net Fund Income Before Caps &amp; Trans</b>	1,616,420	2,709,175	977,826	12,662	-99%
<b>Capital Expenditures</b>	169,813	456,180	230,613	671,465	191%
<b>TOTAL FUND EXPENSE</b>	3,139,260	4,603,909	4,131,318	4,926,989	19%
<b>Transfer In</b>	(1,657,710)	(1,564,457)	(1,514,943)	(1,679,640)	11%
<b>Transfer Out</b>	1,985,323	2,264,283	1,025,120	1,814,640	77%
<b>NET FUND INCOME/(LOSS)</b>	1,118,993	1,553,169	1,237,036	-793,803	-164%
<b>ENDING RESERVES</b>	\$ 3,318,747	\$ 4,871,916	\$ 4,668,600	\$ 3,075,759	-34%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	136.12%	166.39%	153.00%	94.02%	-39%
<b>RESTRICTED RESERVES</b>	0	0	310,000	310,000	
<b>UNRESTRICTED RESERVES</b>	3,318,747	4,871,916	4,358,600	2,765,759	
<b>MINIMUM RESERVE PER POLICY</b>	609,540	732,023	762,860	851,565	
<b>TOTAL AVAILABLE RESERVES</b>	2,709,207	4,139,893	3,595,740	1,914,194	

# 100-ADMIN

Primarily a fund that incurs budget expenses in the way of providing administrative support functions (AP/AR, payroll, financial, information systems) to items affecting the entire agency.

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.

### **2024 Budget Overview**

Interest income is expected to remain strong in 2024. The 2024 budget for interest was increased by \$370,000 from the 2023 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, 2024

**WINNETKA PARK DISTRICT  
2024 PROPOSED  
BUDGET GENERAL FUND**

<b>Org 100 - General Administration</b>					
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
40400 - INTEREST INCOME	137,740	105,000	525,000	475,000	-10%
49000 - MISCELLANEOUS INCOME	699,895	1,000	1,000	1,000	0%
<b>TOTAL 100 REVENUES</b>	<b>837,635</b>	<b>106,000</b>	<b>526,000</b>	<b>476,000</b>	<b>-10%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	392,554	434,082	484,827	488,935	1%
52000 - SUPPLIES	9,372	34,047	16,000	33,810	111%
54000 - SERVICES	319,380	414,655	420,675	482,202	15%
56000 - REPAIRS & MAINTENANCE	14,944	28,650	24,000	31,462	31%
56500 - UTILITIES	33,147	37,848	37,848	37,678	0%
63000 - GENERAL ADMIN. ALLOCATION	-769,397	-843,282	-500,000	-598,087	20%
<b>TOTAL 100 EXPENSES</b>	<b>0</b>	<b>106,000</b>	<b>483,350</b>	<b>476,000</b>	<b>-2%</b>
<b>NET 100 (REV - EXP)</b>	<b>837,635</b>	<b>0</b>	<b>42,650</b>	<b>0</b>	

# 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).

## **2024 Budget Overview**

Services are increased due to additional covered employees for insurance as well as an increase of \$150,000 from the 2022 budget for anticipated legal expenses.

Contracts payable includes principal and interest on the 2011 Debt Certificates, 2020 Alternate Revenue Bonds and 2021 Debt Certificates. 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, 2024**



**WINNETKA PARK DISTRICT  
2024 PROPOSED  
BUDGET GENERAL FUND**

	<b>Org 0200 - Corporate Administration</b>				<b>% Inc/Dec 2023 to 2024 Bud</b>
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	
<b>Revenue</b>					
40100 - TAXES	3,659,525	5,920,322	4,033,184	3,769,186	-7%
41000 - USER FEES	0	4,000	4,000	5,000	25%
49000 - MISCELLANEOUS INCOME	58,935	824,450	299,450	7,000	-98%
<b>TOTAL 200 REVENUES</b>	<b>3,718,460</b>	<b>6,748,772</b>	<b>4,336,634</b>	<b>3,781,186</b>	<b>-13%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	392,554	613,355	446,900	532,102	19%
52000 - SUPPLIES	44,546	92,975	75,000	94,950	27%
54000 - SERVICES	311,851	309,601	388,070	449,629	16%
56000 - REPAIRS & MAINTENANCE	2,546	3,800	1,000	3,800	280%
56500 - UTILITIES	22,997	37,465	10,000	36,465	265%
60000 - CAPITALS	38,486	21,180	9,613	11,180	16%
62000 - CONTRACTS PAYABLE	531,289	1,219,639	849,265	849,265	0%
63000 - GENERAL ADMIN. ALLOCATION	145,124	143,001	90,000	73,037	-19%
63100 - GARAGE ALLOCATION	12,295	57,436	32,000	52,636	64%
63300 - TRANSFERS-OUT	1,985,323	2,264,283	1,025,120	1,678,122	64%
<b>TOTAL 200 EXPENSES</b>	<b>3,487,011</b>	<b>4,762,735</b>	<b>2,926,968</b>	<b>3,781,186</b>	<b>29%</b>
<b>NET 200 (REV - EXP)</b>	<b>231,449</b>	<b>1,986,037</b>	<b>1,409,666</b>	<b>0</b>	

# 300-GARAGE

This section essentially records the Parks Service Center (*vehicle/fleet/equipment/tools*) related expenses and 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 District’s fleet/equipment occur.

**2024 Budget Overview**

For 2024, proposed capitals are budgeted at \$103,000 versus \$98,000 in 2023.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
GENERAL FUND**

	Org 0300 - Garage Maintenance				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>Expense</b>					
50000 - SALARIES & WAGES	191,239	199,439	175,000	213,040	22%
52000 - SUPPLIES	7,388	25,765	9,500	26,010	174%
54000 - SERVICES	60,524	79,030	75,000	83,050	11%
56000 - REPAIRS & MAINTENANCE	2,768	4,475	2,500	4,655	86%
56500 - UTILITIES	14,726	15,825	15,825	18,194	15%
60000 - CAPITALS	0	98,000	0	103,000	100%
63000 - GENERAL ADMIN. ALLOCATION	31,806	32,124	15,000	30,324	102%
63100 - GARAGE ALLOCATION	-303,905	-356,658	-292,825	-375,273	28%
<b>TOTAL 300 EXPENSES</b>	<b>4,546</b>	<b>98,000</b>	<b>0</b>	<b>103,000</b>	
<b>NET 300 (REV-EXP)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# 400-PARKS

This department 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.

## **2024 Budget Overview**

This fund's operating expenses will be consistent in 2024.

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, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
GENERAL FUND**

	<b>Org 0400 - Parks Maintenance</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023</b>
<b>Revenue</b>					
41000 - USER FEES	13,993	5,835	14,897	7,000	-53%
49000 - MISCELLANEOUS INCOME	15,779	297	5,000	4,000	-20%
<b>TOAL 400 REVENUES</b>	<b>29,772</b>	<b>6,132</b>	<b>19,897</b>	<b>11,000</b>	<b>-45%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	699,016	728,371	845,943	817,957	-3%
52000 - SUPPLIES	109,992	112,528	105,000	125,694	20%
54000 - SERVICES	265,693	230,991	250,000	280,338	12%
56000 - REPAIRS & MAINTENANCE	48,058	71,970	62,000	81,960	32%
56500 - UTILITIES	50,935	36,091	44,000	41,790	-5%
60000 - CAPITALS	131,327	337,000	221,000	557,285	152%
63000 - GENERAL ADMIN. ALLOCATION	177,728	171,258	99,000	109,199	10%
63100 - GARAGE ALLOCATION	150,277	213,248	109,000	222,702	104%
63200 - TRANSFERS-IN	-1,657,710	-1,564,457	-1,514,943	-1,678,122	11%
<b>TOTAL 400 EXPENSES</b>	<b>-24,684</b>	<b>337,000</b>	<b>221,000</b>	<b>558,803</b>	<b>153%</b>
<b>NET 400 (REV - EXP)</b>	<b>54,456</b>	<b>-330,868</b>	<b>-201,103</b>	<b>-547,803</b>	

# 10-RECREATION

<b><u>Org.</u></b>	<b><u>Description</u></b>
1000	Recreation Administration
1100	Recreation Programs
1200	Athletic Fields
1300	Outdoor Ice Rinks
1400	Jr. Sailing Swimming
1500	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 2023 are to be \$806,661; the Park District has designated these reserves for future capital projects in the Recreation Fund.

In 2024, we are anticipating a healthy positive Net Operating Income (*before capitals and transfers*). Staff largely attributes this to additional program offerings and an extended camp season to offset increases in operating expenditures.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**Winnetka Park District**  
**SUMMARY - RECREATION FUND**  
**2024 Budget Report**

	RECREATION FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 3,250,562	\$ 4,485,524	\$ 4,485,524	\$ 5,642,144	26%
<b>REVENUE</b>					
Taxes	1,110,945	1,526,151	1,100,558	1,135,776	3%
User Fees	700,666	811,910	849,603	814,694	-4%
Recreation Program Fees	1,335,087	1,162,760	1,122,621	1,190,500	6%
Miscellaneous Income	86,356	99,800	212,865	211,800	-1%
Transfers-In	0	0	0	0	100%
<b>TOTAL FUND REVENUE</b>	3,233,054	3,600,621	3,285,647	3,352,770	2%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	907,930	1,180,146	802,023	1,297,997	62%
Supplies	122,320	166,294	152,015	189,431	25%
Services	791,745	736,517	826,469	996,669	21%
Repairs & Maintenance	19,361	46,250	22,500	33,600	49%
Utilities	38,038	34,613	23,950	36,084	51%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	190,067	199,904	95,550	198,615	108%
Garage Allocation	84,701	149,090	72,610	151,229	108%
<b>Total General Expenditures</b>	2,154,162	2,512,814	1,995,117	2,903,625	46%
<b>Net Fund Income Before Caps &amp; Trans</b>	1,078,892	1,087,807	1,290,530	449,145	-65%
<b>Capital Expenditures</b>	7,948	394,000	21,042	521,000	2376%
<b>TOTAL FUND EXPENSE</b>	2,162,110	2,906,814	2,016,159	3,424,625	70%
<b>Transfer In</b>	(164,018)	(843,939)	(462,682)	(738,464)	60%
<b>Transfer Out</b>	0	850,029	397,200	738,464	86%
<b>NET FUND INCOME/(LOSS)</b>	1,234,962	687,717	1,334,970	-71,855	-105%
<b>ENDING RESERVES</b>	\$ 4,485,524	\$ 5,173,241	\$ 5,820,494	\$ 5,570,289	-4%
Reserves as a % of expenditures	208.23%	205.87%	291.74%	191.84%	
(excludes capital, debt service and transfers)					
<b>RESTRICTED RESERVES</b>	\$ 712,111	\$ 806,661	\$ 901,211	\$ 901,211	
<b>UNRESTRICTED RESERVES</b>	\$ 2,682,183	\$ 2,981,071	\$ 4,919,283	\$ 4,669,078	
<b>MINIMUM RESERVE PER POLICY</b>	\$ 456,449	\$ 568,702	\$ 498,779	\$ 725,906	
<b>TOTAL AVAILABLE RESERVES</b>	\$ 2,225,734	\$ 2,412,369	\$ 4,420,504	\$ 3,943,172	

# 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, Boat Launch & Storage, and Camps.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024



**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	<b>Org 1000 - Recreation Administration</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
40100 - TAXES	1,110,945	1,526,151	1,100,558	1,135,776	3%
41000 - USER FEES	-15,904	1,300	1,300	-8,700	-769%
49000 - MISCELLANEOUS INCOME	3,647	15,000	2,000	0	-100%
63200 - TRANSFERS-IN	0	0	0	0	100%
<b>TOTAL REC ADMIN REVENUES</b>	<b>1,098,688</b>	<b>1,542,451</b>	<b>1,103,858</b>	<b>1,127,076</b>	<b>2%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	127,293	149,796	145,000	176,969	22%
52000 - SUPPLIES	8,051	38,065	29,500	33,761	14%
54000 - SERVICES	44,747	58,940	64,000	82,982	30%
56000 - REPAIRS & MAINTENANCE	2,958	10,050	2,000	11,050	453%
56500 - UTILITIES	646	3,772	950	3,217	239%
60000 - CAPITALS	0	37,000	0	10,000	100%
63000 - GENERAL ADMIN. ALLOCATION	29,722	30,022	11,000	37,904	245%
63100 - GARAGE ALLOCATION	10,929	45,509	17,000	49,418	191%
63200 - TRANSFERS-IN	0	0	0	-283,519	0%
63300 - TRANSFERS-OUT	0	850,029	397,200	787,559	98%
<b>TOTAL REC ADMIN EXPENSES</b>	<b>224,346</b>	<b>1,223,183</b>	<b>666,650</b>	<b>909,341</b>	<b>36%</b>
<b>NET (REV - EXP) REC ADMIN</b>	<b>874,342</b>	<b>319,268</b>	<b>437,208</b>	<b>217,735</b>	<b>-50%</b>

# 1100-RECREATION PROGRAMS

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

## **2024 Budget Overview**

Recreation Programs ended the year with a gain of \$252,774 compared to the budgeted gain of \$38,616, an increase of \$214,158. This is due in part to the creative use of day camps on no-school holidays as well as a highly successful extended summer camp season.

Camps and special events will once again be the primary driving forces of the Recreation Programs budget. Camps continue to increase participation numbers amidst increasing availability of alternative summer programming.

Contractual services have been a large cost driver for positive experiences in our camps and the increase will be justified by positive user experience.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	<b>Org 1100 - Recreation Programs</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
45000 - RECREATION PROGRAM FEES	1,335,087	1,162,760	431,381	432,305	0%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
<b>TOTAL REC PROG REVENUES</b>	<b>1,335,087</b>	<b>1,162,760</b>	<b>431,381</b>	<b>432,305</b>	<b>0%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	349,908	424,993	128,000	145,019	13%
52000 - SUPPLIES	61,782	53,158	65,500	71,053	8%
54000 - SERVICES	608,591	539,915	581,250	442,254	-24%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	0%
60000 - CAPITALS	0	10,000	0	0	0%
63000 - GENERAL ADMIN. ALLOCATION	86,895	86,028	37,000	74,606	102%
63200 - TRANSFERS-IN	0	-325,783	-115,000	-300,627	161%
63300 - TRANSFERS-OUT	0	0	0	0	0%
<b>TOTL REC PROGRAM EXPENSES</b>	<b>1,107,176</b>	<b>788,311</b>	<b>696,750</b>	<b>432,305</b>	<b>-38%</b>
<b>NET (REV - EXP) REC PROGRAMS</b>	<b>227,911</b>	<b>374,449</b>	<b>-265,369</b>	<b>0</b>	

# 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.

## **2023 Budget Overview**

For 2023 (excluding capitals and including the increased allocations), Athletic Fields is projected to net \$103,690 compared to the 2022 year-end estimate of \$253,288.

The 2022 year-end estimate is a result of continued field use at levels not previously seen prior to the pandemic. This includes use of historically unused green spaces for sports programming. These fields will need to rest to preserve turf quality. Staff made field use estimates for 2023 according to information gathered in 2021 and 2022 in case increased actual use repeats.

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, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	<b>Org 1200 - Athletic Fields</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	201,685	238,050	303,122	304,900	1%
49000 - MISCELLANEOUS INCOME	30,180	81,000	207,000	118,000	-43%
<b>TOTAL ATHLETIC FIELDS REVENUES</b>	<b>231,865</b>	<b>319,050</b>	<b>510,122</b>	<b>422,900</b>	<b>-17%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	54,878	53,723	53,723	60,044	12%
52000 - SUPPLIES	27,755	48,450	28,000	39,195	40%
54000 - SERVICES	41,630	32,670	27,000	108,475	302%
56000 - REPAIRS & MAINTENANCE	7,639	8,950	2,000	6,500	225%
56500 - UTILITIES	19,005	10,492	5,000	10,296	106%
60000 - CAPITALS	7,948	240,000	12,622	100,000	692%
63000 - GENERAL ADMIN. ALLOCATION	12,000	14,885	8,400	30,324	261%
63100 - GARAGE ALLOCATION	9,563	13,570	7,000	12,659	81%
63200 - TRANSFERS-IN	0	-103,690	0	0	0%
63300 - TRANSFERS-OUT	0	0	0	55,407	100%
<b>TOTAL ATHLETIC FIELDS EXPENSES</b>	<b>180,418</b>	<b>319,050</b>	<b>143,745</b>	<b>422,900</b>	<b>194%</b>
<b>NET (REV - EXP) ATHLETIC FIELDS</b>	<b>51,447</b>	<b>0</b>	<b>366,377</b>	<b>0</b>	

# 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. Each year the District maintains rinks at Indian Hill Park, weather permitting.

## **2024 Budget Overview**

The Outdoor Ice Rinks budget will continue to propose a subsidy of (\$78,458).

A large portion of these expenses have been, 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.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	Org 1300 - Outdoor Ice Rinks				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>Expense</b>					
50000 - SALARIES & WAGES	31,864	36,422	29,500	36,463	24%
52000 - SUPPLIES	0	245	0	245	0%
54000 - SERVICES	8,233	10,519	10,519	12,600	20%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	0%
56500 - UTILITIES	2,159	2,000	1,900	1,520	-20%
63000 - GENERAL ADMIN. ALLOCATION	4,079	9,272	6,500	7,581	17%
63100 - GARAGE ALLOCATION	15,028	20,000	11,000	18,687	70%
63200 - TRANSFERS-IN	-61,363	-78,458	-59,419	-77,096	30%
<b>TOTAL OUTDOOR ICE EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET (REV - EXP) OUTDOOR ICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# 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.

## **2024 Budget Overview**

For 2024, staff continues to look at creative ways to increase participation. Sailing camp will continue to be absorbed by Adventure Camp to increase administrative efficiency, improve offerings, 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) by (\$45,364), when the indirect costs of administrative and other allocations and capitals are considered.

The Park District proposes \$13,000 in capital expenditures to replace sailboats and paddle vessels.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024



**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

<b>Org 1400 - Sailing</b>					
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	699	0	36,199	47,274	31%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
<b>TOTAL SAILING REVENUES</b>	<b>699</b>	<b>0</b>	<b>36,199</b>	<b>47,274</b>	<b>31%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	9,794	11,000	8,800	28,523	224%
52000 - SUPPLIES	1,207	325	115	345	200%
54000 - SERVICES	2,049	2,746	32,700	38,292	17%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	0%
60000 - CAPITALS	0	13,000	0	13,000	100%
63000 - GENERAL ADMIN. ALLOCATION	9,196	9,340	6,000	7,581	26%
63100 - GARAGE ALLOCATION	13,661	20,264	9,060	17,897	98%
63200 - TRANSFERS-IN	-24,834	-56,675	-20,476	-58,364	185%
<b>TOTAL SAILING EXPENSES</b>	<b>11,073</b>	<b>0</b>	<b>36,199</b>	<b>47,274</b>	<b>31%</b>
<b>NET (REV - EXP) SAILING</b>	<b>-10,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# 1500-SWIMMING BEACHES

The 2024 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 that relate to the operation of the Centennial Dog Beach. The budget for this fund will see variances from budget year to estimated end of year, primarily due to the unpredictable 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.

## **2024 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 2023, operations relied on season pass sales with daily fees only permitted Monday - Wednesday. This practice will continue into the 2024 season, which is budgeted to expect 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 2024. 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, which remains closed due to unsafe beach conditions, as well as an anticipated major shoreline protection capital project.

The Swimming Beaches budget is proposing (\$88,000) 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. The beach budget traditionally has required a subsidy from the Recreation Administration (org. 1000) fund (before capitals and transfers). This year it is \$267,788.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	Org 1500 - Beaches				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>Revenue</b>					
41000 - USER FEES	221,911	286,225	257,122	241,375	-6%
49000 - MISCELLANEOUS INCOME	52,529	3,800	3,865	33,950	0%
<b>TOTAL BEACHES REVENUES</b>	<b>274,440</b>	<b>290,025</b>	<b>260,987</b>	<b>275,325</b>	<b>5%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	198,959	313,448	297,000	399,487	35%
52000 - SUPPLIES	14,037	21,537	22,500	21,603	-4%
54000 - SERVICES	37,470	41,392	56,000	74,593	33%
56000 - REPAIRS & MAINTENANCE	6,314	13,000	6,500	8,550	32%
56500 - UTILITIES	12,003	13,249	11,000	11,961	9%
60000 - CAPITALS	0	88,000	0	392,000	1000%
63000 - GENERAL ADMIN. ALLOCATION	33,154	32,292	16,450	30,324	84%
63100 - GARAGE ALLOCATION	24,591	34,895	20,550	31,215	52%
63200 - TRANSFERS-IN	-77,821	-267,788	-267,787	-302,377	13%
<b>TOTAL BEACHES EXPENSES</b>	<b>248,707</b>	<b>290,025</b>	<b>162,213</b>	<b>667,356</b>	<b>311%</b>
<b>NET (REV - EXP) BEACHES</b>	<b>25,733</b>	<b>0</b>	<b>98,774</b>	<b>-392,031</b>	

# 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 patrons can rent each year for sailboats, canoes, paddleboards, 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 watercraft).

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. The boat launch is subsidized by the Recreation Administration fund (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.

## **2024 Budget Overview**

Consistent with the swimming beach operation, Lloyd Beach revenue will consist of season passes, daily fees, rack rental, and boat storage. The Park District plans to maintain additional staff to ensure effective and safe operations in 2024, similar to 2023. The Park District plans to staff the Boat Launch through the month of September, as it was in 2023.

The boat launch experiences an annual budgeted dredging expense of \$30,000.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

Org 1600 - Boat Launch & Storage					
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>Revenue</b>					
41000 - USER FEES	292,275	286,335	251,860	289,695	15%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
<b>TOTAL BOAT LAUNCH REVENUES</b>	<b>292,275</b>	<b>286,335</b>	<b>251,860</b>	<b>289,695</b>	<b>15%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	135,234	190,764	140,000	156,699	12%
52000 - SUPPLIES	9,488	4,514	6,400	7,019	10%
54000 - SERVICES	49,025	50,335	55,000	76,218	39%
56000 - REPAIRS & MAINTENANCE	2,450	14,250	12,000	7,250	-40%
56500 - UTILITIES	4,225	5,100	5,100	4,090	-20%
60000 - CAPITALS	0	0	0	6,000	0%
63000 - GENERAL ADMIN. ALLOCATION	15,021	18,065	10,200	15,162	49%
63100 - GARAGE ALLOCATION	10,929	14,852	8,000	14,318	79%
63200 - TRANSFERS-IN	0	-11,545	0	0	0%
63300 - TRANSFERS-OUT	0	0	0	2,939	100%
<b>TOTAL BOAT LAUNCH EXPENSES</b>	<b>226,372</b>	<b>286,335</b>	<b>236,700</b>	<b>289,695</b>	<b>22%</b>
<b>NET (REV - EXP) BOAT LAUNCH</b>	<b>65,903</b>	<b>0</b>	<b>15,160</b>	<b>0</b>	

# 1700-CAMPS

The Camps budget provides funds for the daily operations of the various summer and other seasonal camp offerings of the Park District.

## **2024 Budget Overview**

Park District camps continue to receive overall high satisfaction rates by participants and their families and staff strives for increased participation numbers amidst increasing availability of alternative summer programming. This summer, the summer capital program at school district 36 locations will challenge staff to identify alternative sites for use during inclement weather days.

The Park District continues to see higher prices for contractual services. These contracted services have been a larger driver of positive experiences in our camps and staff expects the cost increase will be justified by positive user experience. Despite the projected cost increase, staff still expects the camps budget to generate a positive net revenue in 2024.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
RECREATION FUND**

	Org 1700 - Camps				% Inc/Dec 2023 to 2024 Bud
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	
<b>Revenue</b>					
41000 - USER FEES	0	0	691,240	758,195	10%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
<b>TOTAL CAMPS REVENUES</b>	<b>0</b>	<b>0</b>	<b>691,240</b>	<b>758,195</b>	<b>10%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	0	0	242,655	294,793	21%
52000 - SUPPLIES	0	0	10,850	11,210	3%
54000 - SERVICES	0	0	133,167	161,255	21%
56000 - REPAIRS & MAINTENANCE	0	0	294	250	-15%
56500 - UTILITIES	0	0	4,931	5,000	0%
60000 - CAPITALS	0	0	0	0	0%
63000 - GENERAL ADMIN. ALLOCATION	0	0	0	2,168	100%
63100 - GARAGE ALLOCATION	0	0	0	0	0%
63200 - TRANSFERS-IN	0	0	0	0	0%
63300 - TRANSFERS-OUT	0	0	299,343	283,519	
<b>TOTAL CAMPS EXPENSES</b>	<b>0</b>	<b>0</b>	<b>691,240</b>	<b>758,195</b>	<b>10%</b>
<b>NET (REV - EXP) CAMPS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



# 20-GOLF

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

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).

**2024 Budget Overview**

Services are increased due to additional covered employees for insurance as well as an increase of \$150,000 from the 2022 budget for anticipated legal expenses.

Contracts payable includes principal and interest on the 2011 Deb Certificates, 2020 Alternate Revenue Bonds and 2021 Debt Certificates. 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, 2024**

**GOLF FUND**  
**2024 Budget Report**

	GOLF FUND				
	Actual 2022	Budget 2023	YE Estimate 2023	Budget 2024	% Inc/Dec 2023 to 2024
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 1,326,134	\$ 1,268,825	\$ 1,268,825	\$ 1,234,266	-3%
<b>REVENUE</b>					
User Fees	480,236	340,600	415,142	1,268,222	205%
Pro-Shop	130,624	35,600	27,835	71,885	158%
Miscellaneous Income	79,405	57,800	73,440	100,583	37%
<b>TOTAL FUND REVENUE</b>	690,265	434,000	516,417	1,440,690	179%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	755,822	664,709	516,163	1,005,133	95%
Supplies	118,555	133,913	122,441	199,122	63%
Services	228,712	256,389	150,607	251,187	67%
Repairs & Maintenance	38,922	28,500	56,643	62,050	10%
Utilities	163,248	171,721	114,327	229,400	101%
Pro-Shop Merchandise	101,715	29,638	46,852	52,789	13%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	13,569	134,340	51,422	28,156	-45%
Garage Allocation	32,240	3,877	2,715	3,501	29%
Other Financing Sources/Uses	-	-	-	-	0%
<b>Total General Expenditures</b>	1,452,783	1,423,087	1,061,170	1,831,338	73%
<b>Net Fund Income Before Caps &amp; Trans</b>	-762,518	(989,087)	(544,753)	(390,648)	-28%
<b>Capital Expenditures</b>	0	432,500	43,901	663,117	1410%
<b>TOTAL FUND EXPENSE</b>	1,452,783	1,855,587	1,105,071	2,494,455	126%
<b>Transfer In</b>	(705,209)	(1,798,013)	(1,188,995)	(1,732,857)	46%
<b>Transfer Out</b>	0	1,143,702	534,684	1,452,857	172%
<b>NET FUND INCOME/(LOSS)</b>	(57,309)	(767,276)	65,657	(773,765)	-1278%
<b>ENDING RESERVES</b>	\$ 1,268,825	\$ 501,549	\$ 1,334,482	\$ 460,501	-65%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	87.34%	35.24%	125.76%	25.15%	-80%
<b>RESTRICTED RESERVES</b>	0	0	0	0	0%
<b>UNRESTRICTED RESERVES</b>	1,268,825	501,549	1,334,482	460,501	-65%
<b>MINIMUM RESERVE PER POLICY</b>	363,196	355,772	265,293	457,835	73%
<b>TOTAL AVAILABLE RESERVES</b>	905,629	145,777	1,069,190	2,667	-100%

# 2000-COURSE PLAY



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GOLF FUND**

	<b>Org 2000 - Course Play</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>YE Estimate 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024</b>
<b>Revenue</b>					
41000 - USER FEES	480,236	340,600	390,440	1,268,222	225%
47000 - PRO-SHOP	130,624	35,600	61,518	71,885	17%
49000 - MISCELLANEOUS INCOME	79,405	57,800	56,217	100,583	79%
<b>TOTAL COURSE PLAY REV</b>	<b>690,265</b>	<b>434,000</b>	<b>508,175</b>	<b>1,440,690</b>	<b>184%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	414,680	307,106	313,471	497,219	59%
52000 - SUPPLIES	33,625	21,963	18,547	36,936	99%
54000 - SERVICES	106,775	193,902	129,082	210,475	63%
56000 - REPAIRS & MAINTENANCE	11,516	2,500	5,841	30,800	427%
56500 - UTILITIES	41,311	46,346	26,085	43,300	66%
57000 - PRO-SHOP MERCHANDISE	101,715	29,638	46,852	52,789	13%
60000 - CAPITALS	0	50,000	6,194	152,500	100%
63000 - GENERAL ADMIN. ALLOCATION	5,712	56,553	21,600	14,078	-35%
63100 - GARAGE ALLOCATION	32,240	3,877	2,715	3,501	29%
63200 - TRANSFERS-IN	0	-654,311	-654,311	-180,000	100%
63300 - TRANSFERS-OUT	0	1,143,702	534,684	1,452,857	172%
<b>TOTAL COURSE PLAY EXP</b>	<b>747,574</b>	<b>1,201,276</b>	<b>450,760</b>	<b>2,314,455</b>	<b>413%</b>
<b>NET COURSE PLAY (REV - EXP)</b>	<b>-57,309</b>	<b>-767,276</b>	<b>57,415</b>	<b>-873,765</b>	

# 2100-GOLF MAINTENANCE



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GOLF FUND**

	<b>Org 2100 - Golf Maintenance</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>YE Estimate 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	341,142	357,603	202,692	507,914	151%
52000 - SUPPLIES	84,930	111,950	103,894	162,186	56%
54000 - SERVICES	121,937	62,487	21,525	40,712	89%
56000 - REPAIRS & MAINTENANCE	27,406	26,000	50,802	31,250	-38%
56500 - UTILITIES	121,937	125,375	88,242	186,100	111%
60000 - CAPITALS	0	382,500	37,707	510,617	1254%
63000 - GENERAL ADMIN. ALLOCATION	7,857	77,787	29,822	14,078	-53%
63150 - OTHER FINANCING SOURCES	0	0	0	0	0%
63200 - TRANSFERS-IN	-705,209	-1,143,702	-534,684	-1,452,857	172%
<b>TOTAL GOLF MAINT EXP</b>	-	-	-	-	
<b>NET GOLF MAINT (REV - EXP)</b>	-	-	-	-	

# 23-PADDLE TENNIS

The platform tennis facility operates as an enterprise facility without the use of tax dollars for general and operating purposes. The fund derives revenues from participants in programs, rentals and user fees from the WPTC-affiliate group.

**2024 Budget Overview**

The proposed 2024 Net Operating Income is \$1,004.

In 2023, the District unveiled two new courts thanks to the generosity of the Winnetka Paddle Tennis Club. These courts will generate additional revenue for the paddle tennis fund.

Capital improvements proposed this year are budgeted at \$140,000 for surface and railing repairs on the original 6 courts.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**Winnetka Park District  
SUMMARY - PADDLE TENNIS FUND  
2024 Budget Report**

	PADDLE TENNIS FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 213,077	\$ 194,660	\$ 194,660	\$ 72,869	-63%
<b>REVENUE</b>					
User Fees	189,838	191,500	209,250	195,500	-7%
Pro-Shop	315	370	156	400	156%
Miscellaneous Income	376,516	30	0	5,000	100%
<b>TOTAL FUND REVENUE</b>	566,669	191,900	209,406	200,900	-4%
<b>Expense</b>					
<b>General Expenditures</b>					
Salaries & Wages	62,853	54,207	72,612	66,405	-9%
Supplies	8,841	6,690	4,220	8,815	109%
Services	84,329	41,663	42,710	44,450	4%
Repairs & Maintenance	10,540	20,000	32,244	20,000	-38%
Utilities	31,486	44,202	35,172	51,980	48%
Pro-Shop Merchandise	0	200	80	0	-100%
General Admin Allocation	13,893	14,788	7,981	6,855	-14%
Garage Allocation	2,732	3,000	1,619	1,391	-14%
<b>Total General Expenditures</b>	214,674	184,750	196,638	199,896	2%
<b>Net Fund Income Before Caps &amp; Trans</b>	351,995	7,150	12,768	1,004	-92%
<b>Capital Expenditures</b>	370,412	7,150	147,529	140,000	-5%
<b>TOTAL FUND EXPENSE</b>	585,086	191,900	344,167	339,896	-1%
<b>Transfer In</b>	0	0	0	138,996	100%
<b>Transfer Out</b>	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	-18,417	0	-134,761	0	-100%
<b>ENDING RESERVES</b>	\$ 194,660	\$ 194,660	\$ 59,899	\$ 72,869	22%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	90.68%	105.36%	30.46%	36.45%	20%
<b>RESTRICTED RESERVES</b>	0	0	0	0	0%
<b>UNRESTRICTED RESERVES</b>	194,660	194,660	59,899	72,869	22%
<b>MINIMUM RESERVE PER POLICY</b>	53,669	46,188	49,160	49,974	2%
<b>TOTAL AVAILABLE RESERVES</b>	140,992	148,473	10,740	22,895	113%



# 25-TENNIS

<b><u>Org.</u></b>	<b><u>Description</u></b>
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 autumn months. Revenues stem from group and private lessons, membership sales, court & facility rentals, women's leagues, junior tournament play, and NTHS teams. Expenses include those listed on the overview budget sheets.

**2024 Budget Overview**

For 2024, the Park District projects to add \$454,277 to the combined outdoor/indoor fund balance/reserves.

The 2024 Net Operating Income (*before capitals*) is projected to be \$476,277. The tennis fund projects revenues of \$2,366,750, which is \$121,750 higher than the 2023 budget.

On the expense side, Services as well as Repairs & Maintenance for 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, 2024**

**Winnetka Park District**  
**SUMMARY - TENNIS FUND**  
**2024 Budget Report**  
**(unaudited for discussion)**

	TENNIS FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 1,330,469	\$ 2,078,048	\$ 2,078,048	\$ 2,835,810	36%
<b>REVENUE</b>					
User Fees	2,430,938	2,182,500	2,339,000	2,313,000	-1%
Recreation Program Fees	-	-	-	-	
Pro-Shop	24,249	19,500	21,000	21,250	1%
Miscellaneous Income	51,879	43,000	33,000	32,500	-2%
<b>TOTAL FUND REVENUE</b>	2,507,066	2,245,000	2,393,000	2,366,750	-1%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	1,118,880	1,067,782	1,164,044	1,163,689	0%
Supplies	29,821	40,103	35,830	39,406	10%
Services	193,877	223,644	206,621	281,250	36%
Repairs & Maintenance	27,339	34,000	24,800	39,000	57%
Utilities	105,555	116,938	101,155	114,750	13%
Pro-Shop Merchandise	15,661	20,000	13,500	19,000	41%
Contracts Payable	113,520	111,110	111,110	113,693	2%
General Admin Allocation	73,859	87,752	38,763	103,184	166%
Garage Allocation	10,929	15,509	6,237	16,501	165%
Other Financing Sources/Uses	-	-	-	-	
<b>Total General Expenditures</b>	1,689,441	1,716,838	1,702,060	1,890,473	11%
<b>Net Fund Income Before Caps &amp; Trans</b>	817,625	528,162	690,940	476,277	-31%
<b>Capital Expenditures</b>	70,046	266,000	93,302	22,000	-76%
<b>TOTAL FUND EXPENSE</b>	1,759,487	1,982,838	1,795,362	1,912,473	7%
<b>Transfer In</b>	0	(114,492)	0	(16,841)	0%
<b>Transfer Out</b>	0	114,492	0	16,841	0%
<b>NET FUND INCOME/(LOSS)</b>	747,579	262,162	597,638	454,277	-24%
<b>ENDING RESERVES</b>	\$ 2,078,048	\$ 2,340,210	\$ 2,675,686	\$ 3,290,087	23%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	131.86%	145.74%	168.18%	185.17%	
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	2,078,048	2,340,210	2,675,686	3,290,087	
<b>MINIMUM RESERVE PER POLICY</b>	425,360	429,210	425,515	472,618	
<b>TOTAL AVAILABLE RESERVES</b>	1,652,533	1,911,001	2,250,171	2,817,469	

# 2400-OUTDOOR TENNIS



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
TENNIS FUND**

	<b>Org 2400 - Outdoor Tennis</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	325,254	292,500	350,000	323,000	-8%
49000 - MISCELLANEOUS INCOME	15,978	15,000	0	0	0%
<b>TOTAL REV OUTDOOR TENNIS</b>	<b>341,232</b>	<b>307,500</b>	<b>350,000</b>	<b>323,000</b>	<b>-8%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	190,275	190,746	228,699	202,626	-11%
52000 - SUPPLIES	4,907	7,470	5,800	7,023	21%
54000 - SERVICES	34,726	40,462	40,462	86,000	113%
56000 - REPAIRS & MAINTENANCE	7,770	8,000	2,800	8,000	186%
56500 - UTILITIES	1,805	2,035	2,000	2,050	3%
60000 - CAPITALS	1,500	148,000	88,302	0	-100%
63000 - GENERAL ADMIN. ALLOCATION	27,085	21,402	9,625	30,324	215%
63100 - GARAGE ALLOCATION	2,732	3,877	1,375	3,818	178%
63200 - TRANSFERS-IN	0	-114,492	0	-16,841	0%
63300 - TRANSFERS-OUT	0	0	0	0	0%
<b>TOTAL EXP OUTDOOR TENNIS</b>	<b>270,800</b>	<b>307,500</b>	<b>379,063</b>	<b>323,000</b>	<b>-15%</b>
<b>NET (REV - EXP) OUTDOOR TENNIS</b>	<b>70,432</b>	<b>0</b>	<b>-29,063</b>	<b>0</b>	

# 2500-INDOOR TENNIS



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**WINNETKA PARK DISTRICT  
2024 PROPOSED BUDGET  
TENNIS FUND**

	<b>Org 2500 - Indoor Tennis</b>				
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>% Inc/Dec 2023 to 2024 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	2,105,684	1,890,000	1,989,000	1,990,000	0%
47000 - PRO-SHOP	24,249	19,500	21,000	21,250	1%
49000 - MISCELLANEOUS INCOME	35,901	28,000	33,000	32,500	-2%
<b>TOTAL REV INDOOR TENNIS</b>	<b>2,165,834</b>	<b>1,937,500</b>	<b>2,043,000</b>	<b>2,043,750</b>	<b>0%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	928,605	877,036	935,345	961,063	3%
52000 - SUPPLIES	24,914	32,633	30,030	32,383	8%
54000 - SERVICES	159,151	183,182	166,159	195,250	18%
56000 - REPAIRS & MAINTENANCE	19,569	26,000	22,000	31,000	41%
56500 - UTILITIES	103,750	114,903	99,155	112,700	14%
57000 - PRO SHOP MERCHANDISE	15,661	20,000	13,500	19,000	41%
60000 - CAPITALS	68,546	118,000	5,000	0	-100%
63000 - CONTRACTS PAYABLE	113,520	111,110	111,110	113,693	2%
63000 - GENERAL ADMIN. ALLOCATION	46,774	66,350	29,138	73,310	152%
63100 - GARAGE ALLOCATION	8,197	11,632	4,862	12,233	152%
63200 - TRANSFERS-IN	0	0	0	0	0%
63300 - TRANSFERS-OUT	0	114,492	0	16,841	0%
<b>TOTAL EXP INDOOR TENNIS</b>	<b>1,488,687</b>	<b>1,675,338</b>	<b>1,416,299</b>	<b>1,567,473</b>	<b>11%</b>
<b>NET (REV - EXP) INDOOR TENNIS</b>	<b>677,147</b>	<b>262,162</b>	<b>626,701</b>	<b>476,277</b>	

# 2700-INDOOR ICE ARENA

This fund involves the indoor ice arena. The fund operates financially as an enterprise fund without the use of tax dollars. A majority of the revenue within 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.

## **2024 Budget Overview**

For 2024, we project the fund will generate \$1,000,000 in revenue. Expenses include capital improvements of \$102,000 to replace the sound system and upgrade bathrooms. Similar to 2023, the ice arena anticipates being open for the summer season with additional program opportunities.

Operating expenses are anticipated to increase slightly at just over \$884,000 with the majority made up of personnel-related costs.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - INDOOR ICE ARENA FUND**  
**2024 Budget Report**

	INDOOR ICE ARENA FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 1,276,382	\$ 1,513,662	\$ 1,513,662	\$ 1,554,615	3%
<b>REVENUE</b>					
User Fees	909,476	905,242	972,915	900,000	-7%
Miscellaneous Income	101,357	91,500	116,453	100,000	-14%
<b>TOTAL FUND REVENUE</b>	<b>1,010,833</b>	<b>996,742</b>	<b>1,089,368</b>	<b>1,000,000</b>	<b>-8%</b>
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	332,045	367,879	375,053	391,833	4%
Supplies	61,016	67,992	64,500	81,864	27%
Services	90,384	110,115	110,432	112,150	2%
Repairs & Maintenance	52,759	42,100	60,408	42,100	-30%
Utilities	180,693	180,900	180,900	185,310	2%
General Admin Allocation	47,093	56,554	29,367	57,342	95%
Garage Allocation	9,563	13,570	7,047	13,759	95%
Other Financing Sources/Uses	0	0	0	0	0%
<b>Total General Expenditures</b>	<b>773,553</b>	<b>839,110</b>	<b>827,707</b>	<b>884,358</b>	<b>7%</b>
<b>Net Fund Income Before Caps &amp; Trans</b>	<b>237,280</b>	<b>157,632</b>	<b>261,661</b>	<b>115,642</b>	<b>-56%</b>
<b>Capital Expenditures</b>	<b>0</b>	<b>218,000</b>	<b>154,751</b>	<b>102,000</b>	<b>-34%</b>
<b>TOTAL FUND EXPENSE</b>	<b>773,553</b>	<b>1,057,110</b>	<b>982,458</b>	<b>986,358</b>	<b>0%</b>
<b>Transfer In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Transfer Out</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>NET FUND INCOME/(LOSS)</b>	<b>237,280</b>	<b>(60,368)</b>	<b>106,910</b>	<b>13,642</b>	<b>-87%</b>
<b>ENDING RESERVES</b>	<b>\$ 1,513,662</b>	<b>\$ 1,453,294</b>	<b>\$ 1,620,572</b>	<b>\$ 1,568,258</b>	<b>-85%</b>
Reserves as a % of expenditures (excludes capital, debt and transfers)	195.68%	173.19%	195.79%	177.33%	
<b>RESTRICTED RESERVES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNRESTRICTED RESERVES</b>	<b>1,513,662</b>	<b>1,453,294</b>	<b>1,620,572</b>	<b>1,568,258</b>	
<b>MINIMUM RESERVE PER POLICY</b>	<b>193,388</b>	<b>209,778</b>	<b>206,927</b>	<b>221,090</b>	
<b>TOTAL AVAILABLE RESERVES</b>	<b>1,320,274</b>	<b>1,243,517</b>	<b>1,413,645</b>	<b>1,347,169</b>	



# 31-SPECIAL RECREATION

This fund accounts for Park District participation with Northern Suburban Special Recreation Association (*NSSRA*), for both the annual member agency contribution to *NSSRA* and other ADA-related capital projects throughout the Winnetka Park District.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - SPECIAL RECREATION FUND**  
**2024 Budget Report**

	SPECIAL RECREATION FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 224,419	\$ 330,015	\$ 330,015	\$ 455,171	38%
<b>REVENUE</b>					
Taxes	312,949	250,315	250,315	225,325	-10%
<b>TOTAL FUND REVENUE</b>	312,949	250,315	250,315	225,325	-10%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	207,353	225,315	185,350	202,803	9%
<b>Total General Expenditures</b>	207,353	225,315	185,350	202,803	9%
<b>Net Fund Income Before Caps &amp; Trans</b>	105,596	25,000	64,965	22,522	-65%
<b>Capital Expenditures</b>	0	60,000	0	60,000	0%
<b>TOTAL FUND EXPENSE</b>	207,353	285,315	185,350	262,803	42%
<b>Transfer In</b>	0	0	0	0	0%
<b>Transfer Out</b>	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	105,596	(35,000)	64,965	(37,478)	-158%
<b>ENDING RESERVES</b>	\$ 330,015	\$ 295,015	\$ 394,980	\$ 417,693	6%
Reserves as a % of expenditures (excludes capital, debt and transfers)	159.16%	130.93%	213.10%	205.96%	
<b>RESTRICTED RESERVES</b>	330,015	295,015	394,980	417,693	
<b>UNRESTRICTED RESERVES</b>	0	0	0	0	
<b>MINIMUM RESERVE PER POLICY</b>	0	0	0	0	
<b>TOTAL AVAILABLE RESERVES</b>	0	0	0	0	

# 32-WORKERS COMPENSATION

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - WORKERS COMPENSATION FUND**  
**2024 Budget Report**

	WORKERS COMPENSATION FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 78,990	\$ 72,188	\$ 72,188	\$ 69,463	-4%
<b>REVENUE</b>					
Taxes	63,509	67,163	67,163	76,449	14%
<b>TOTAL FUND REVENUE</b>	63,509	67,163	67,163	76,449	14%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	70,311	67,163	68,677	76,449	11%
<b>Total General Expenditures</b>	70,311	67,163	68,677	76,449	11%
<b>Net Fund Income Before Caps &amp; Trans</b>	(6,802)	0	(1,514)	0	-100%
<b>Capital Expenditures</b>	0	0	0	0	0%
<b>TOTAL FUND EXPENSE</b>	70,311	67,163	68,677	76,449	11%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	(6,802)	0	(1,514)	0	-100%
<b>ENDING RESERVES</b>	\$ 72,188	\$ 72,188	\$ 70,674	\$ 69,463	-2%
Reserves as a % of expenditures (excludes capital, debt and	102.67%	107.48%	102.91%	90.86%	
<b>RESTRICTED RESERVES</b>	72,188	72,188	70,674	69,463	
<b>UNRESTRICTED RESERVES</b>	0	0	0	0	
<b>MINIMUM RESERVE PER POLICY</b>	0	0	0	0	
<b>TOTAL AVAILABLE RESERVES</b>	0	0	0	0	

## 33-IMRF & FICA

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - IMRF FICA FUND**  
**2024 Budget Report**

	IMRF & FICA FUND				% Inc/Dec 2023 to 2024 Bud
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	
<b>BEGINNING RESERVES</b>	\$ 294,510	\$ 314,624	\$ 314,624	\$ 433,173	38%
<b>REVENUE</b>					
Taxes	750,932	802,100	802,100	769,630	-4%
<b>TOTAL FUND REVENUE</b>	750,932	802,100	802,100	769,630	-4%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	730,818	892,297	683,551	767,888	12%
<b>Total General Expenditures</b>	730,818	892,297	683,551	767,888	12%
<b>Net Fund Income Before Caps &amp; Trans</b>	20,114	(90,197)	118,549	1,742	-99%
<b>Capital Expenditures</b>	0	0	0	0	0%
<b>TOTAL FUND EXPENSE</b>	730,818	892,297	683,551	767,888	12%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	20,114	(90,197)	118,549	1,742	-99%
<b>ENDING RESERVES</b>	\$ 314,624	\$ 224,427	\$ 433,173	\$ 434,915	0%
Reserves as a % of expenditures (excludes capital, debt and transfers)	43%	25%	63%	57%	-11%
<b>RESTRICTED RESERVES</b>	314,624	224,427	433,173	434,915	
<b>UNRESTRICTED RESERVES</b>	0	0	0	0	
<b>MINIMUM RESERVE PER POLICY</b>	0	0	0	0	
<b>TOTAL AVAILABLE RESERVES</b>	0	0	0	0	

# 34-AUDIT

This fund records property taxes and expenses related to the annual external audit requirements. WPD is in the third year of a three-year contract with the firm of Lauterbach and Amen to conduct our annual audit and annual comprehensive financial report (ACFR).



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

**Winnetka Park District  
SUMMARY - AUDIT FUND  
2024 Budget Report  
(unaudited for discussion)**

	AUDIT FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 16,325	\$ 18,859	\$ 18,859	\$ 16,683	-12%
<b>REVENUE</b>					
Taxes	20,534	18,000	18,000	31,500	75%
<b>TOTAL FUND REVENUE</b>	20,534	18,000	18,000	31,500	75%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	18,000	18,000	21,500	31,500	47%
<b>Total General Expenditures</b>	18,000	18,000	21,500	31,500	47%
<b>Net Fund Income Before Caps &amp; Trans</b>	0	0	0	0	0%
<b>Capital Expenditures</b>	0	0	0	0	0%
<b>TOTAL FUND EXPENSE</b>	18,000	18,000	21,500	31,500	47%
<b>Transfer In</b>	0	0	0	0	0%
<b>Transfer Out</b>	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	2,534	0	(3,500)	0	-100%
<b>ENDING RESERVES</b>	\$ 18,859	\$ 18,859	\$ 15,359	\$ 16,683	9%
Reserves as a % of expenditures (excludes capital, debt service and	104.77%	104.77%	71.44%	52.96%	-26%
<b>RESTRICTED RESERVES</b>	18,859	18,859	15,359	16,683	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	



# 35-LIABILITY INSURANCE

The Park District uses this fund 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, 2024

**Winnetka Park District**  
**SUMMARY - LIABILITY INSURANCE FUND**  
**2024 Budget Report**

	LIABILITY INSURANCE FUND				% Inc/Dec 2023 to 2024 Bud
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	
<b>BEGINNING RESERVES</b>	\$ 139,681	\$ 166,016	\$ 166,016	\$ 88,244	-47%
<b>REVENUE</b>					
Taxes	135,627	100,380	100,380	187,592	87%
Miscellaneous Income	0	0	0	0	0
<b>TOTAL FUND REVENUE</b>	135,627	100,380	100,380	187,592	87%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	26,251	24,498	42,090	28,710	-32%
Supplies	2,738	12,000	7,328	14,500	98%
Services	78,651	97,573	134,960	138,904	3%
Repairs & Maintenance	1,653	5,000	0	5,000	100%
<b>Total General Expenditures</b>	109,292	139,071	184,378	187,114	1%
<b>Net Fund Income Before Caps &amp; Trans</b>	26,335	(38,691)	(83,998)	478	101%
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	109,292	139,071	184,378	187,114	1%
<b>Transfer In</b>	-	-	-	-	
<b>Transfer Out</b>	-	-	-	-	
<b>NET FUND INCOME/(LOSS)</b>	26,335	(38,691)	(83,998)	478	101%
<b>ENDING RESERVES</b>	\$ 166,016	\$ 127,325	\$ 82,018	\$ 88,722	8%
Reserves as a % of expenditures (excludes capital, debt and transfers)	129.69%	75.26%	44.48%	47.42%	
<b>RESTRICTED RESERVES</b>	166,016	127,325	82,018	88,722	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 3600-DEBT SERVICE

This fund accounts for 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, 2024

**Winnetka Park District  
SUMMARY - DEBT SERVICE FUND  
2024 Budget Report**

	DEBT SERVICE FUND				
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 133,444	\$ 144,097	\$ 144,097	\$ 161,817	12%
<b>REVENUE</b>					
Taxes	370,731	366,152	376,923	376,923	0%
<b>TOTAL FUND REVENUE</b>	370,731	366,152	376,923	376,923	0%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	475	475	475	475	0%
Contracts Payable	359,603	365,677	376,448	375,873	0%
<b>Total General Expenditures</b>	360,078	366,152	376,923	376,348	0%
<b>Net Fund Income Before Caps &amp; Trans</b>	10,653	0	0	575	0%
<b>Capital Expenditures</b>	0	0	0	0	0%
<b>TOTAL FUND EXPENSE</b>	360,078	366,152	376,923	376,348	0%
<b>Transfer In</b>	0	0	0	0	0%
<b>Transfer Out</b>	0	0	0	0	0%
<b>NET FUND INCOME/(LOSS)</b>	10,653	0	0	575	0%
<b>ENDING RESERVES</b>	##### ###	\$ 144,097	\$ 144,097	\$ 162,392	13%
<b>RESTRICTED RESERVES</b>	144,097	144,097	144,097	162,392	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 3700-CAPITAL PROJECTS

This fund records 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 the Skokie Playfields, Hubbard Woods, Dwyer Park, Lloyd Beach, Tower Road Beach, and the Golf Service Center.

In 2024, this fund includes \$2,500,000 for major capitals related to shoreline protection at Elder/ Centennial as part of the Lakefront Master Plan, previously approved by the Park Board.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2024

**Winnetka Park District**  
**SUMMARY - CAPITAL PROJECTS FUND**  
**2024 Budget Report**

CAPITAL PROJECTS FUND					
	Actual 2022	Budget 2023	Actual 2023	Budget 2024	% Inc/Dec 2023 to 2024 Bud
<b>BEGINNING RESERVES</b>	\$ 5,293,439	\$ 4,898,882	\$ 4,898,882	\$ 6,929,171	29%
<b>REVENUE</b>					
Interest Income	39,233	60,953	277,252	180,000	-54%
Miscellaneous Income	-	0	0	0	0%
Other Financing Sources	-	3,000,000	3,000,000	0	100%
<b>TOTAL FUND REVENUE</b>	39,233	3,060,953	3,277,252	180,000	-1721%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	0	0	0	0	0%
Other Financing Uses	0	0	0	0	0%
<b>Total General Expenditures</b>	0	0	0	0	0%
<b>Net Fund Income Before Caps &amp; Trans</b>	39,233	3,060,953	3,277,252	180,000	-1721%
<b>Capital Expenditures</b>	433,791	9,584,972	2,951,935	2,500,000	-18%
<b>TOTAL FUND EXPENSE</b>	433,791	9,584,972	2,951,935	2,500,000	-18%
<b>Transfer In</b>	0	(1,704,972)	(1,704,972)	0	
<b>Transfer Out</b>	0	0	0	0	
<b>NET FUND INCOME/(LOSS)</b>	(394,557)	(4,819,047)	2,030,289	(2,320,000)	188%
<b>ENDING RESERVES</b>	\$ 4,898,882	\$ 79,835	\$ 6,929,171	\$ 4,609,171	-33%
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

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# CAPITAL SPENDING



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**



**Winnetka Park District  
Capital Projects  
2023 and 2024**

	<b>2023 Budget</b>		<b>2024 Budget</b>	
<u>Org 100 - General Admin</u>	\$	-	\$	-
<u>Org 200 - Corporate</u>				
System Management	\$	10,000	\$	-
Computer Hardware	\$	11,180	\$	15,473
<b>TOTAL ORG 200 - CORPORATE</b>	<b>\$</b>	<b>21,180</b>	<b>\$</b>	<b>15,473</b>
			<b>\$</b>	<b>11,180</b>
<u>Org 300 - Garage</u>				
Cathodic Protection Pump	\$	10,000	\$	-
Fuel Pumps	\$	18,000	\$	-
Painting of Parks Service Center	\$	30,000	\$	-
Forklift	\$	40,000	\$	39,741
Paving	\$	-	\$	-
<b>TOTAL ORG 300 - GARAGE</b>	<b>\$</b>	<b>98,000</b>	<b>\$</b>	<b>39,741</b>
			<b>\$</b>	<b>103,000</b>
<u>Org 400 - Parks</u>				
Assorted Park Paths and Paving	\$	25,000	\$	-
Drinking Fountains	\$	-	\$	-
Crow Island Woods	\$	-	\$	-
Pavers	\$	-	\$	-
Fencing	\$	-	\$	-
Backstop	\$	-	\$	-
Green Bay Trail	\$	-	\$	-
Paving	\$	25,000	\$	-
Signage	\$	-	\$	-
Site Furnishings	\$	-	\$	-
Happ Road Park	\$	-	\$	-
Basketball Court	\$	7,000	\$	-
Back Stop	\$	-	\$	-
Site Furnishings	\$	-	\$	-
Playground	\$	7,500	\$	-
Nick Corwin Park	\$	-	\$	-
Playground	\$	-	\$	-
Hubbard Woods Park - Painting	\$	-	\$	-
Indian Hill Park and Shelter	\$	-	\$	-
Pavers	\$	-	\$	-
Merrill Park	\$	-	\$	-
Pavers	\$	-	\$	-

**Capital Project  
2023 and 2024**

Glencoe Park	\$	-	\$	-	\$	-
Fencing/Gates	\$	-	\$	-	\$	-
Backstop	\$	9,500	\$	-	\$	-
Northfield Park	\$	38,000	\$	37,725	\$	-
Fencing/Gates	\$	-	\$	-	\$	-
Basketball Court	\$	-	\$	-	\$	8,200
Skokie Playfield	\$	-	\$	-	\$	-
Paving/Pavers	\$	-	\$	-	\$	-
Hardscape	\$	-	\$	-	\$	-
Miscellaneous Park Furnishings, Fencing, Gates	\$	20,000	\$	24,969	\$	19,300
Equipment	\$	-	\$	-	\$	-
Ford F-250	\$	55,000	\$	-	\$	-
Skid Steer Trailer	\$	30,000	\$	26,649	\$	275,285
Ford F-350 (2)	\$	105,000	\$	-	\$	-
Miscellaneous Capitals	\$	15,000	\$	7,068	\$	15,000
<b>TOTAL ORG 400 - PARKS</b>	<b>\$</b>	<b>337,000</b>	<b>\$</b>	<b>96,411</b>	<b>\$</b>	<b>557,285</b>

**General Fund Capitals**

<b>\$</b>	<b>456,180</b>	<b>\$</b>	<b>151,625</b>	<b>\$</b>	<b>671,465</b>
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Org 1000 - Rec. Admin

Computer Hardware	\$	10,000	\$	8,420	\$	3,000
Plumbing	\$	12,000	\$	-	\$	-
Roof	\$	-	\$	-	\$	-
Ejector Pumps	\$	-	\$	-	\$	-
Rec Office Windows	\$	15,000	\$	-	\$	7,000
Battery Backup (Sub Pump)	\$	-	\$	-	\$	-
<b>TOTAL ORG 1000 - REC ADMIN</b>	<b>\$</b>	<b>37,000</b>	<b>\$</b>	<b>8,420</b>	<b>\$</b>	<b>10,000</b>

Org 1100 - Recreation Programing

Equipment						
Stage	\$	10,000	\$	-	\$	-
<b>TOTAL ORG 1100 - REC PROG</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

Org 1200 - Fields

Equipment						
Pony Outfield Padding						
Ball Field Renovations	\$	100,000	\$	12,622	\$	100,000
Lightning Protection	\$	140,000	\$	-	\$	-
<b>TOTAL ORG 1200 - ATHLETIC FIELDS</b>	<b>\$</b>	<b>240,000</b>	<b>\$</b>	<b>12,622</b>	<b>\$</b>	<b>100,000</b>

Org 1300 - Outdoor Ice

**Capital Project  
2023 and 2024**

Org 1400 - Sailing

Boats	\$ 13,000	\$ -	\$ 13,000
Paddle Boards/Kayaks	\$ -	\$ -	\$ -
<b>TOTAL ORG 1400 - SAILING</b>	<b>\$ 13,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>

Org 1500 - Beaches

Tower Road Beach House			
Furniture and Fixtures	\$ -	\$ -	\$ 225,000
Ejector Pumps	\$ 28,000	\$ -	\$ 25,000
Flooring	\$ -	\$ -	\$ -
Tower Road Park	\$ -	\$ -	\$ -
Plat of Survey	\$ -	\$ -	\$ -
Site Furnishings	\$ -	\$ -	\$ -
Maple Street Beach House	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -
Exterior Painting	\$ 14,000	\$ 24,700	\$ -
Flooring	\$ -	\$ -	\$ -
Elder Lane Beach House	\$ -	\$ -	\$ -
Ejector Pumps	\$ -	\$ -	\$ -
Windows	\$ 26,000	\$ -	\$ -
Painting	\$ -	\$ -	\$ 17,000
Paths and Paving	\$ -	\$ -	\$ 125,000
<b>TOTAL ORG 1500 -</b>	<b>\$ 68,000</b>	<b>\$ 24,700</b>	<b>\$ 392,000</b>

Org 1600 - Launch

Lloyd Beach House	\$ -	\$ -	\$ -
Equipment	\$ 20,000	\$ 7,767	\$ -
Picnic Tables	\$ -	\$ -	\$ -
Lighting	\$ -	\$ -	\$ 6,000
Plat of Survey	\$ 6,000	\$ -	\$ -
<b>TOTAL ORG 1600 -</b>	<b>\$ 26,000</b>	<b>\$ 7,767</b>	<b>\$ 6,000</b>

**Recreation Capitals**

<b>\$ 394,000</b>	<b>\$ 53,509</b>	<b>\$ 521,000</b>
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Org 3100 - Spec. Rec.

ADA Capitals	\$ 60,000	\$ -	\$ 60,000
Website Re-Design	\$ -	\$ -	\$ -
<b>TOTAL ORG 3100 - SPECIAL</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>

**Total Taxing Funds Capitals**

<b>\$ 910,180</b>	<b>\$ 205,134</b>	<b>\$ 1,252,465</b>
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## Capital Project 2023 and 2024

### Enterprise Fund Capitals

#### Org 2000 - Golf Course

Computer Hardware	\$	-	\$	-	\$	-
Clubhouse	\$	50,000	\$	6,194	\$	20,000
Tuckpointing	\$	-	\$	-	\$	-
Bathrooms	\$	-	\$	-	\$	-
Main Room A/C	\$	-	\$	-	\$	7,500
Kitchen/Bar	\$	-	\$	-	\$	10,000
Appliances/Equipment	\$	-	\$	-	\$	-
Carts and Cart Barn	\$	-	\$	-	\$	60,000
Exhaust Fan/Air	\$	-	\$	-	\$	-
Roof	\$	-	\$	-	\$	40,000
Equipment	\$	-	\$	-	\$	15,000
Driving Range	\$	-	\$	-	\$	-
Netting	\$	-	\$	-	\$	-
Range Mats	\$	-	\$	-	\$	-
Halfway House Renovations	\$	-	\$	-	\$	-
Gutters	\$	-	\$	-	\$	-
<b>Total ORG 2000 - GOLF COURSE</b>	<b>\$</b>	<b>50,000</b>	<b>\$</b>	<b>6,194</b>	<b>\$</b>	<b>152,500</b>

#### Org 2100 - Golf Maintenance

Stairs	\$	-	\$	-	\$	-
Greenside Bunker Work	\$	432,500	\$	-	\$	-
Equipment	\$	-	\$	-	\$	510,617
Sidewinder	\$	-	\$	37,707	\$	-
Ford Tractor	\$	-	\$	-	\$	-
Buffalo Blower	\$	-	\$	-	\$	-
Lily Spreader	\$	-	\$	-	\$	-
<b>TOTAL ORG 2100 - GOLF MAINTENANCE</b>	<b>\$</b>	<b>432,500</b>	<b>\$</b>	<b>37,707</b>	<b>\$</b>	<b>510,617</b>

### Golf Capitals

<b>\$</b>	<b>482,500</b>	<b>\$</b>	<b>43,901</b>	<b>\$</b>	<b>663,117</b>
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#### Org 2300 - Paddle Tennis

Paddle Hut	\$	-	\$	-	\$	-
Fire Alarm System	\$	-	\$	-	\$	-
HVAC A/C Unit	\$	7,150	\$	-	\$	-
Backflow Preventers	\$	-	\$	-	\$	-
Deck and Railings	\$	-	\$	-	\$	140,000
<b>TOTAL ORG 2300 - PADDLE TENNIS</b>	<b>\$</b>	<b>7,150</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>140,000</b>

**Capital Project  
2023 and 2024**

**Paddle Tennis Capitals** **\$ 7,150    \$ -    \$ 140,000**

Org 2400 - Outdoor Tennis

Paving/Color Coating - Courts 1-7	\$ 60,000	\$ 29,302	\$ -
Paving/Color Coating - Courts 8-12	\$ 60,000	\$ 31,000	\$ -
Pathways	\$ 28,000	\$ -	\$ -
Parking Lot /Paving	\$ -	\$ -	\$ -
Shade Structure	\$ -	\$ -	\$ -
<b>TOTAL ORG 2400 - OUTDOOR TENNIS</b>	<b>\$ 148,000</b>	<b>\$ 60,302</b>	<b>\$ -</b>

Org 2500 - Indoor Tennis

A.C. Nielsen Tennis Center

Tennis Shack	\$ 5,000	\$ 7,761	\$ -
Exterior	\$ -	\$ -	\$ -
Tuckpointing	\$ -	\$ -	\$ -
Windows/Doors	\$ 68,000	\$ -	\$ -
HVAC	\$ 45,000	\$ -	\$ -
Painting	\$ -	\$ -	\$ -
Interior	\$ -	\$ -	\$ -
Court Lighting	\$ -	\$ -	\$ -
Electric Panel Replacement	\$ -	\$ -	\$ -
Paving/Color Coating - Courts 1-8	\$ -	\$ -	\$ -
Painting	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -
Radiant Heaters Courts 5-8	\$ -	\$ -	\$ -
<b>TOTAL ORG 2500 - INDOOR TENNIS</b>	<b>\$ 118,000</b>	<b>\$ 7,761</b>	<b>\$ -</b>

**Tennis Capitals** **\$ 266,000    \$ 68,063    \$ -**

Org 2700 - Ice Arena

Exterior			
Painting	\$ 15,000	\$ 14,900	\$ -
Equipment	\$ -	\$ -	\$ 7,000
Bathroom Renovation	\$ 45,000	\$ -	\$ -
Sound System	\$ -	\$ -	\$ 75,000
Heaters - East and West	\$ 15,000	\$ -	\$ -
Locker Rooms	\$ -	\$ -	\$ 20,000
Zamboni	\$ 143,000	\$ 141,318	\$ -
<b>TOTAL ORG 2700 - ICE ARENA</b>	<b>\$ 218,000</b>	<b>\$ 156,218</b>	<b>\$ 102,000</b>

**Ice Arena Capitals** **\$ 218,000    \$ 156,218    \$102,000**

**Capital Project  
2023 and 2024**

<b>Total Enterprise Fund Capitals</b>	<b>\$ 973,650</b>	<b>\$ 268,182</b>	<b>\$ 905,117</b>
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<b>Total Operating Capitals</b>	<b>\$ 1,883,830</b>	<b>\$ 473,316</b>	<b>\$ 2,157,582</b>
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**CAPITAL PROJECTS FUND MAJOR CAPITALS**

Org 3700 Capital Projects

2020 Bond Money Project

Elder Lane Beach	\$ 6,750,000	\$ -	\$ 2,500,000
Centennial Park Beach	\$ 1,090,000	\$ -	\$ -
Driving Range Netting and Poles	\$ 40,000	\$ 21,053	\$ -
Golf Course Hardscape Renovations	\$ 364,283	\$ 583,363	\$ -
Golf Course Cart Paths	\$ 1,340,689	\$ 1,340,689	\$ -

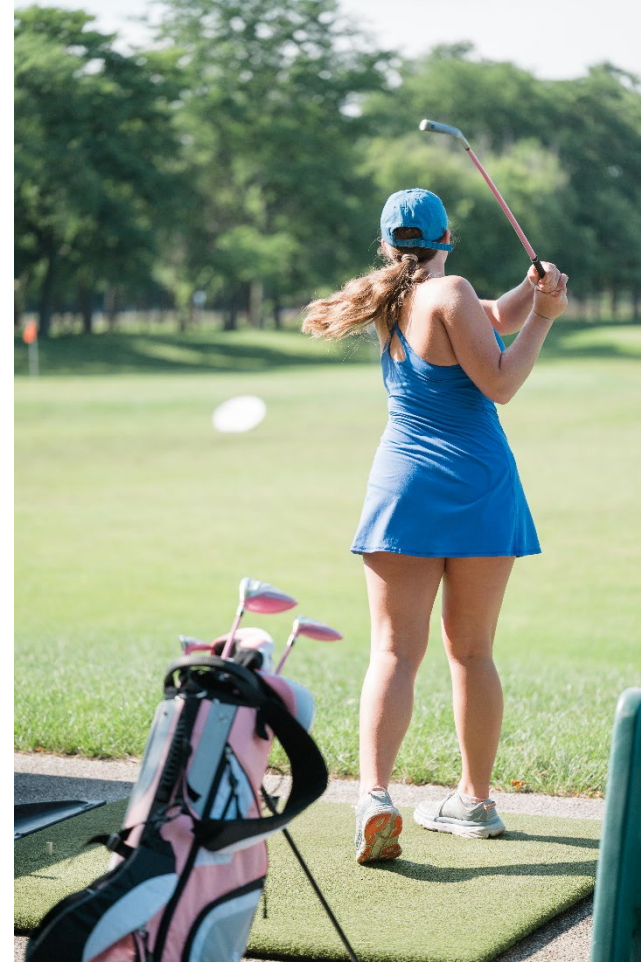
<b>TOTAL ORG 3700 - CAPITAL PROJECTS</b>	<b>\$ 9,584,972</b>	<b>\$ 1,945,105</b>	<b>\$ 2,500,000</b>
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<b>GRAND TOTAL ALL CAPITALS</b>	<b>\$ 11,468,802</b>	<b>\$ 2,418,421</b>	<b>\$ 4,657,582</b>
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# LONG RANGE CAPITAL PLAN



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**



# 2024 - 2028 Long Range Plan

OCTOBER 5, 2023



# Alternate Revenue Bond Sources and Uses

	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL	2024 BUDGET
<b><u>SOURCES:</u></b>					
Bond Proceeds	\$ 9,050,000	\$ 0	\$ 0	\$ 0	\$ 0
Bond Advance Payment	\$ 248,049	\$ 0	\$ 0	\$ 0	\$ 0
Interest Earned	\$ 0	\$ 0	\$ 8,923	\$ 255,987	\$ 180,000
Transfer in from Corporate Fund	\$ 0	\$ 0	\$ 0	\$ 1,740,972	\$ 0
2021 Debt Certificates - Series B	\$ 0	\$ 0	\$ 0	\$ 3,000,000	\$ 0
<b>TOTAL REVENUE</b>	<b>\$ 9,298,049</b>	<b>\$ 0</b>	<b>\$ 8,923</b>	<b>\$ 4,996,959</b>	<b>\$ 180,000</b>
<b><u>USES:</u></b>					
Lloyd Shoreline	\$ 3,254,571	\$ 256,794	\$ 199,772	\$ 0	\$ 0
Elder /Centennial Shoreline	\$ 44,650	\$ 143,612	\$ 99,849	\$ 480,000	\$ 2,500,000
Other Renovations (Corwin Park)	\$ 0	\$ 0	\$ 52,034	\$ 308,447	\$ 0
Golf Course - Stormwater	\$ 0	\$ 0	\$ 0	\$ 2,030,217	\$ 0
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,299,221</b>	<b>\$ 400,406</b>	<b>\$ 351,655</b>	<b>\$ 2,818,664</b>	<b>\$ 2,500,000</b>
<b>BOND FUNDS REMAINING</b>	<b>\$ 5,998,828</b>	<b>\$ 5,598,422</b>	<b>\$ 5,255,690</b>	<b>\$ 7,077,177</b>	<b>\$ 4,757,117</b>

Sources of funding for additional needs for Elder/Centennial will include donations, interest earnings, grant opportunities and transfers from operating funds reserves.

# Operating Funds Reserves

		2023 BUDGET	2023 Y.E. ESTIMATE	2024 BUDGET
01 - General Fund Beginning Reserves		\$ 2,431,564	\$ 2,842,760	\$ 2,842,760
	Restricted Reserves	\$ 310,000	\$ 310,000	\$ 310,000
	Unrestricted Reserves	\$ 2,121,564	\$ 2,532,760	\$ 2,532,760
	Minimum Reserve per Policy	\$ 982,789	\$ 982,789	\$ 948,135
	Total Available Reserves	\$ 1,138,775	\$ 1,549,971	\$ 1,584,625
10 - Recreation Fund Beginning Reserves		\$ 4,485,524	\$ 5,277,819	\$ 5,277,819
	Restricted Reserves	\$ 806,661	\$ 806,661	\$ 806,661
	Unrestricted Reserves	\$ 3,678,863	\$ 4,471,158	\$ 4,471,158
	Minimum Reserve per Policy	\$ 739,129	\$ 739,129	\$ 822,396
	Total Available Reserves	\$ 2,939,734	\$ 3,732,029	\$ 3,648,762
20 - Golf Fund Beginning Reserves		\$ 1,268,825	\$ 1,268,825	\$ 926,746
	Restricted Reserves	\$ 0	\$ 0	\$ 0
	Unrestricted Reserves	\$ 1,268,825	\$ 1,268,825	\$ 926,746
	Minimum Reserve per Policy	\$ 342,079	\$ 342,079	
	Total Available Reserves	\$ 926,746	\$ 926,746	\$ 926,746
23 - Platform Tennis Fund Beginning Reserves		\$ 194,660	\$ 207,429	\$ 207,429
	Restricted Reserves	\$ 0	\$ 0	\$ 0
	Unrestricted Reserves	\$ 194,660	\$ 207,429	\$ 207,429
	Minimum Reserve per Policy	\$ 47,975	\$ 49,974	\$ 49,974
	Total Available Reserves	\$ 146,685	\$ 157,455	\$ 157,455
25 - Tennis Fund Beginning Reserves		\$ 2,078,048	\$ 2,905,336	\$ 2,905,336
	Restricted Reserves	\$ 0	\$ 0	\$ 0
	Unrestricted Reserves	\$ 2,078,048	\$ 2,905,336	\$ 2,905,336
	Minimum Reserve per Policy	\$ 496,355	\$ 415,665	\$ 465,868
	Total Available Reserves	\$ 1,581,693	\$ 2,489,672	\$ 2,439,468
27 - Ice Arena Fund Beginning Reserves		\$ 1,513,662	\$ 1,747,575	\$ 1,747,575
	Restricted Reserves	\$ 0	\$ 0	\$ 0
	Unrestricted Reserves	\$ 1,513,662	\$ 1,747,575	\$ 1,747,575
	Minimum Reserve per Policy	\$ 264,278	\$ 177,426	\$ 195,590
	Total Available Reserves	\$ 1,249,385	\$ 1,570,149	\$ 1,551,986

Projected Year End  
unrestricted reserves  
are \$13,133,083.

2023 Year End  
Projected Available  
Reserves are  
\$10,426,022.

# Major and Operating Capitals

<b>OPERATING CAPITALS</b>	<b>2023 BUDGET</b>	<b>2023 YE ESTIMATE</b>	<b>2024 REQUEST</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
General Fund	\$456,180	\$164,592	\$671,785	\$363,500	\$520,500	\$148,000	\$477,000
Recreation Fund	\$394,000	\$59,500	\$521,000	\$2,166,500	\$209,000	\$93,000	\$163,000
Golf Fund	\$256,000	\$342,500	\$454,500	\$165,000	\$477,000	\$293,000	\$144,500
Platform Tennis	\$7,150	\$0	\$140,000	\$80,000	\$0	\$5,000	\$0
Tennis	\$266,000	\$93,302	\$22,000	\$793,000	\$57,000	\$0	\$0
Ice Arena	\$218,000	\$154,618	\$112,000	\$90,000	\$150,000	\$800,000	\$158,000
Special Recreation	\$60,000	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Sub-total Operating Capitals</b>	<b>\$1,657,330</b>	<b>\$814,512</b>	<b>\$1,981,285</b>	<b>\$3,718,000</b>	<b>\$1,473,500</b>	<b>\$1,399,000</b>	<b>\$1,002,500</b>
<b>MAJOR CAPITAL PROJECTS</b>							
Capital Projects	\$9,584,972	\$2,818,664	\$2,500,000	\$11,000,000	\$0	\$0	\$0
<b>GRAND TOTAL ALL CAPITALS</b>	<b>\$11,242,302</b>	<b>\$3,633,176</b>	<b>\$4,481,285</b>	<b>\$14,718,000</b>	<b>\$1,473,500</b>	<b>\$1,399,000</b>	<b>\$1,002,500</b>

# General Fund Capitals – Corporate Fund

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 200 - Corporate</b>							
System Management	\$10,000	\$9,626	\$10,000	\$0	\$0	\$0	\$0
Server Replacement	\$7,680	\$0	\$8,000	\$0	\$0	\$0	\$0
Switch Replacements (I.T.)	\$3,500	\$0	\$3,500	\$0	\$0	\$0	\$0
Watchguard Firewall Router	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comcast Fiber Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total ORG 200 - CORPORATE</b>	<b>\$21,180</b>	<b>\$9,626</b>	<b>\$21,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# General Fund Capitals – Garage and Maintenance

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 300 - GARAGE</b>							
<b>Golf Service Center</b>							
Tuck Pointing	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
Fuel Pumps	\$20,000	\$0	\$20,000	\$0	\$0	\$0	\$0
Cathodic Protection	\$8,000	\$0	\$8,000	\$0	\$0	\$0	\$0
Vetraroo System	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
<b>Parks Service Center</b>							
HVAC	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0
Roof	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Painting (Exterior)	\$30,000	\$0	\$45,000	\$0	\$0	\$0	\$0
Mezzanine (Storage)	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
Lighting (LED Retrofit)	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
Hot Water Heater	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
Parking Lot Paving	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Forklift	\$40,000	\$39,741	\$0	\$0	\$0	\$0	\$0
<b>Total ORG 300 - GARAGE</b>	<b>\$98,000</b>	<b>\$39,741</b>	<b>\$103,000</b>	<b>\$65,000</b>	<b>\$52,000</b>	<b>\$120,000</b>	<b>\$0</b>

# General Fund Capitals – Parks Maintenance

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 400 - PARKS</b>							
<b>CROW ISLAND WOODS</b>							
Crow Island Survey	\$0	\$0	\$0	\$16,000	\$0	\$0	\$0
Fencing/Gates	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0
Paving	\$0	\$0	\$0	\$38,000	\$0	\$0	\$0
Window Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Tuck Pointing	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
<b>DWYER PARK</b>							
Pavers	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
<b>GLENCOE PARK</b>							
Back Stop	\$9,500	\$9,500	\$0	\$0	\$0	\$0	\$0
Playground Update	\$0	\$0	\$0	\$125,000	\$0	\$0	\$0
<b>GREEN BAY TRAIL</b>							
Paving	\$25,000	\$0	\$30,000	\$0	\$0	\$0	\$0
Site Furnishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>HAPP ROAD PARK</b>							
Back Stop	\$7,500	\$0	\$0	\$0	\$0	\$0	\$0
Color Coat Basket Ball Court	\$7,000	\$0	\$10,000	\$0	\$0	\$0	\$0
Playground Update	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0
Site Furnishing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>HUBBARD WOODS PARK</b>							
Pavers	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
<b>INDIAN HILL PARK / SHELTER</b>							
Hardscape	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0
Pavers	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Playground Update	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0
Roof	\$0	\$0	\$28,000	\$0	\$0	\$0	\$0
HVAC	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0

# General Fund Capitals – Parks Maintenance continued

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>NORTHFIELD PARK</b>							
Fencing/Gates	\$30,000	\$38,724.51	\$0	\$0	\$0	\$0	\$0
Color Coat Basket Ball Court	\$8,000	\$0	\$8,000	\$0	\$0	\$0	\$0
Playground Update	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
<b>SKOKIE PLAYFIELD</b>							
Plat of Survey	\$0	\$0	\$0	\$65,000	\$0	\$0	\$0
Hardscape	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Pavers	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0
<b>STATION PARK</b>							
Site Furnishings	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
<b>WEST ELM PARK</b>							
Site Furnishings	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0
<b>EQUIPMENT</b>							
#2 Ford F-150 (2009)	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000
#5 Ford F-350 (2011)	\$48,000	\$0	\$65,000	\$0	\$0	\$0	\$0
#10 Ford F-250 (2011)	\$45,000	\$0	\$55,000	\$0	\$0	\$0	\$0
#11 Ford F-350 (2005)	\$53,000	\$0	\$81,138.94	\$0	\$0	\$0	\$0
#12 Ford F-150 (2006)	\$0	\$0	\$0	\$0	\$31,000	\$0	\$0
#15 Ford F-350 (2009)	\$0	\$0	\$74,146.44	\$0	\$0	\$0	\$0
#35(b)Toro GM328 (2004)	\$0	\$0	\$0	\$0	\$0	\$0	\$45,000
#46 Smithco Sweeper (2011)	\$0	\$0	\$0	\$0	\$22,500	\$0	\$0
#61 Trailer Mowing Crew (2009)	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0
#70 Ford F-450 (2005)	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000
#204 JLG Man Lift (2011)	\$0	\$0	\$0	\$0	\$0	\$28,000	\$0
#205 Skid Steer Trailer (2011)	\$14,000	\$14,000	\$0	\$0	\$0	\$0	\$0
Tree Spade	\$30,000	\$28,000	\$0	\$0	\$0	\$0	\$0
<b>Total ORG 400 - PARKS</b>	<b>\$322,000</b>	<b>\$115,224.51</b>	<b>\$557,285.38</b>	<b>\$298,500</b>	<b>\$468,500</b>	<b>\$28,000</b>	<b>\$477,000</b>

# Recreation Fund Capitals – Rec Administration

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 1000 - ADMINISTRATION</b>							
Windows (Rec Office)	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
Painting	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
Carpeting	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
Lighting (Interior)	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
Lighting (Exterior)	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
Ejector Pumps	\$15,000	\$0	\$0	\$15,000	\$0	\$0	\$0
Fire Alarm Panel Replacement	\$7,500	\$7,500	\$0	\$0	\$0	\$0	\$0
Tuck Pointing	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Pavers	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0
<b>EQUIPMENT</b>							
Unit #7 15 Passenger Van	\$0	\$0	\$0	\$37,500	\$0	\$0	\$0
Office Furniture / Furniture	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
<b>SITE AMENITIES</b>							
Pavers	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0
Seal Coating	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
<b>Total ORG 1000 - ADMINISTRATION</b>	<b>\$22,500</b>	<b>\$7,500</b>	<b>\$10,000</b>	<b>\$112,500</b>	<b>\$20,000</b>	<b>\$51,000</b>	<b>\$50,000</b>



# Recreation Fund Capitals – Recreation Programming

	2023	2023	2024		2025	2026	2027	2028
	BUDGET	ESTIMATE	LRP		LRP	LRP	LRP	LRP
<b>Org 1100 - RECREATION PROGRAMING</b>	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Stage Replacement	\$10,000	\$10,000	\$0		\$0	\$0	\$0	\$0
<b>Total ORG 1100 - RECREATION PROGRAMING</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Recreation Fund Capitals – Athletic Fields

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 1200 - FIELDS</b>							
Ball Field Renovations	\$0	\$0	\$0	\$30,000	\$8,000	\$0	\$0
Picnic Tables	\$0	\$0	\$0	\$0	\$6,000	\$0	\$0
Musco Lighting System	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0
Turf Replacement	\$0	\$0	\$0	\$1,000,000	\$0	\$0	\$0
Irrigation Systems	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0
<b>EQUIPMENT</b>							
Synthetic Field Groomer	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
Field Cruiser	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
Truck #8	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Club Car	\$0	\$0	\$0	\$0	\$0	\$12,000	\$0
<b>Total ORG 1200 - FIELDS</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$1,385,000</b>	<b>\$14,000</b>	<b>\$12,000</b>	<b>\$30,000</b>

# Recreation Fund Capitals – Sailing

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 1400 - SAILING</b>							
Sailboats (2)	\$0	\$0	\$13,000	\$0	\$13,000	\$0	\$13,000
Avon Vessels (2)	\$0	\$0	\$0	\$0	\$15,000	\$0	\$5,000
<b>Total ORG 1400 - SAILING</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,000</b>	<b>\$0</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$18,000</b>

# Recreation Fund Capitals – Beaches

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 1500 - BEACHES</b>							
<b>TOWER</b>							
Site Furnishings	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Ejector Pumps	\$10,000	\$0	\$10,000	\$0	\$0	\$0	\$0
Fire Alarm System	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0
Painting	\$0	\$0	\$17,000	\$0	\$0	\$0	\$0
Paving	\$0	\$0	\$70,000	\$0	\$0	\$0	\$10,000
WiFi	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Playground Update	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0
<b>MAPLE</b>							
Roof	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
Painting	\$14,000	\$14,000	\$0	\$0	\$0	\$0	\$0
Flooring	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
Ejector Pumps	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Park Lighting	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
Paving Parking Lot	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0

# Recreation Fund Capitals – Beaches Continued

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>ELDER</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Windows	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0
Painting	\$0	\$0	\$0	\$14,000	\$0	\$0	\$0
Ejector Pumps	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0
Fire Alarm Panel	\$8,000	\$8,000	\$0	\$0	\$0	\$0	\$0
Pavers	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
Playground Update	\$0	\$0	\$225,000	\$225,000	\$0	\$0	\$0
<b>CENTENNIAL</b>							
Pavers	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>EQUIPMENT</b>							
Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0
Large Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0
HBarber Surf Comb	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
Ford F150 #9 (50% Split 1500/1600)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
<b>Total ORG 1500 - BEACHES</b>	<b>\$87,000</b>	<b>\$42,000</b>	<b>\$392,000</b>	<b>\$641,500</b>	<b>\$85,000</b>	<b>\$30,000</b>	<b>\$54,000</b>

# Recreation Fund Capitals – Boat Launch

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 1600 - BOAT LAUNCH</b>							
<b>LLOYD</b>							
Building Lighting	\$0	\$0	\$6,000	\$0	\$0	\$0	\$0
Park Lighting	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
Launch Lights	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Ejector Pump	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
<b>EQUIPMENT</b>							
Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0
Large Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0
Ford F150 #9 (50% Split 1500/1600)	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
<b>Total ORG 1600 - BOAT LAUNCH</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$27,500</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$24,000</b>

# Golf Fund Capitals – Course Play

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2000 - GOLF COURSE</b>							
Clubhouse	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Men's Locker Room Furnace	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Men's Locker Room A/C	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Women's Locker Room Furnace	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Women's Locker Room A/C	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Pro Room Furnace	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0
Pro Room A/C	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Main Room Furnace	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
Main Room A/C	\$7,500	\$7,500	\$0	\$0	\$0	\$0	\$0
Roof (Entire Structure)	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0
Doors	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Flooring	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
Counter	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0

# Golf Fund Capitals – Course Play Continued

	2023	2023	2024	2025	2026	2027	2028
	BUDGET	ESTIMATE	LRP	LRP	LRP	LRP	LRP
Ceiling	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0
Lighting	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$0
Fixtures	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
Paving (Seal Coating)	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Appliances/Equipment Kitchen	\$0	\$0	\$20,000	\$0	\$10,000	\$0	\$0
Security Cameras	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0
Ball Dispenser	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
Exhaust fan/Air Circulation Cart Barn	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0
Cart Barn Roof	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0
Electrical (Electric Golf Fleet Infrastructure)	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0
Cart Barn Sprinkler System	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
Range Mats	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000
Remodel (Roof, Doors, Bathrooms) Halfway House	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0
Tuck Pointing	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500
<b>Total ORG 2000 - GOLF COURSE</b>	<b>\$17,500</b>	<b>\$17,500</b>	<b>\$152,500</b>	<b>\$18,000</b>	<b>\$217,000</b>	<b>\$165,000</b>	<b>\$29,500</b>



# Golf Fund Capitals – Course Maintenance

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2100 - GOLF COURSE MAINTENANCE</b>							
HVAC	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Painting	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Greenside Bunker Project	\$238,500	\$315,000	\$0	\$0	\$0	\$0	\$0
Fencing by Clubhouse	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0
Hardscape/Stairs (14/18 Tee)	\$17,500	\$10,000	\$10,000	\$0	\$0	\$0	\$0
Bridge #2 Tee	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
Tee Signs	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0
East Pit Pump 1	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
East Pit Pump 2	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
17 Pump 1	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
17 Pump 2	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0

# Golf Fund Capitals – Course Maintenance Continued

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>EQUIPMENT</b>							
#16 Ford Tractor (88)	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
#18b Vertidraind (97)	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
#21 Kubota Tractor (93)	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
# 26 Club Car (02)	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
# 27 Cushman (07)	\$0	\$0	\$0	\$0	\$33,000	\$0	\$0
# 28 Cushman (08)	\$0	\$0	\$0	\$0	\$0	\$33,000	\$0
# 30 Cushman (07)	\$0	\$0	\$0	\$0	\$33,000	\$0	\$0
# 34A Toro GM 328D (16)	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
#41B John Deer Sprayer (10)	\$0	\$0	\$0	\$0	\$55,000	\$0	\$0
#42A Buffalo Blower (05)	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
#50 Vermeer Trencher (92)	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0
#52C Toro ProCore (NEW)	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
#59 Brouwer Roller (88)	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
#74 John Deer Mower (05) (Toro Sidewinder)	\$0	\$0	\$48,000	\$0	\$0	\$0	\$0
#86 Toro Gang Mowers (79)	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0
#87 Jacobsen Tractor Blower (82)	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0
#94 Toro Gang Mowers (83)	\$0	\$0	\$0	\$0	\$24,000	\$0	\$0
#160 John Deer 2500E (06)	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
#161 John Deer 2500E (06)	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
Lely Spreader	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0
<b>Total ORG 2100 - GOLF COURSE MAINTENANCE</b>	<b>\$256,000</b>	<b>\$325,000</b>	<b>\$302,000</b>	<b>\$147,000</b>	<b>\$260,000</b>	<b>\$128,000</b>	<b>\$115,000</b>

# Platform Tennis Fund Capitals – Platform Tennis

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2300 - PLATFORM TENNIS</b>							
HVAC Furnace	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0
HVAC A/C Unit	\$7,150	\$0	\$0	\$10,000	\$0	\$0	\$0
Roof	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
Doors	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Painting (Exterior)	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0
Deck And Railings ( viewing and court #5)	\$0	\$0	\$140,000	\$0	\$0	\$0	\$0
<b>Total ORG 2300 - PLATFORM TENNIS</b>	<b>\$7,150</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>

# Tennis Fund Capitals – Outdoor Tennis

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2400 - OUTDOOR TENNIS</b>							
Court Lighting Exterior	\$0	\$0	\$0	\$130,000	\$0	\$0	\$0
Security Cameras	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Courts 8-12 Outdoor	\$75,000	\$60,301.50	\$0	\$0	\$0	\$0	\$0
Paving Courts 1-7	\$0	\$0	\$0	\$400,000	\$0	\$0	\$0
Wind Screens Courts 1-7	\$0	\$0	\$0	\$12,000	\$0	\$0	\$0
Pathways	\$28,000	\$28,000	\$0	\$0	\$0	\$0	\$0
Shade Structure	\$45,000	\$0	\$17,000	\$32,000	\$0	\$0	\$0
<b>Total ORG 2400 - OUTDOOR TENNIS</b>	<b>\$148,000</b>	<b>\$88,301.50</b>	<b>\$17,000</b>	<b>\$574,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>

# Tennis Fund Capitals – Indoor Tennis

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2500 - INDOOR TENNIS</b>							
<b>Tennis Center</b>							
HP102 (Front Lobby)	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
HP107 (Lounge)	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
HP100 (First Floor East Hallway)	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
HP103 (Front Admin Office)	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0
HP126 (Men's Locker Room)	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0
HP121 (Women's Locker Room)	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0
HP200 (Second Floor East Gallery)	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0
HP201 (Second Floor South Hallway)	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0
Boiler	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
Radiant Heaters (5-8)	\$45,000	\$0	\$0	\$0	\$30,000	\$0	\$0
Windows	\$68,000	\$0	\$0	\$100,000	\$0	\$0	\$0
Doors	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Lift Station (Plumbing)	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
Painting (Interior)	\$0	\$0	\$0	\$22,000	\$0	\$0	\$0
Ball Machine	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0
<b>Tennis Shack</b>							
A/C Unit	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Heater	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Flooring	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0	\$0
<b>Total ORG 2500 - INDOOR TENNIS</b>	<b>\$118,000</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$219,000</b>	<b>\$52,000</b>	<b>\$0</b>	<b>\$0</b>

# Ice Arena Fund Capitals – Ice Arena

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 2700 - ICE ARENA</b>							
Heater (1) West	\$7,500	\$6,650	\$0	\$0	\$0	\$0	\$0
Heater (1) East	\$7,500	\$6,650	\$0	\$0	\$0	\$0	\$0
Seal Coating	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
Dehumidifier	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Roof Replacement	\$0	\$0	\$0	\$0	\$0	\$800,000	\$0
Sound System Replacement	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
Security Cameras	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000
Fire Alarm System	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
Bathrooms	\$45,000	\$0	\$20,000	\$0	\$0	\$0	\$0
Painting	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
Flooring	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0
Bleachers	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0
Floor Scrubber	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0
Ice Edger	\$7,400	\$7,210.15	\$0	\$0	\$0	\$0	\$0
Zamboni 500	\$150,000	\$134,107.80	\$0	\$0	\$0	\$0	\$0
<b>Total ORG 2700 - ICE ARENA</b>	<b>\$232,400</b>	<b>\$154,617.95</b>	<b>\$112,000</b>	<b>\$90,000</b>	<b>\$150,000</b>	<b>\$800,000</b>	<b>\$158,000</b>

# Special Recreation Fund Capitals – Special Recreation

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 3100 - SPECIAL REC</b>							
ADA Capitals	\$60,000	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Total ORG 3100 - SPECIAL REC</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>

# Capital Projects Fund - Major Capital Projects

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
<b>Org 3700 - MAJOR CAPITALS</b>							
Driving Range Netting	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
Golf Course Improvements Stormwater Project	\$364,282.97	\$608,282.04	\$0	\$0	\$0	\$0	\$0
Golf Course Cart Paths	\$1,340,689.41	\$1,730,382.38	\$0	\$0	\$0	\$0	\$0
Elder Lane & Centennial Beach Project	\$7,840,000	\$480,000	\$2,500,000	\$11,000,000	\$0	\$0	\$0
<b>Total ORG 3700 - MAJOR CAPITALS</b>	<b>\$9,584,972.38</b>	<b>\$2,818,664.42</b>	<b>\$2,500,000</b>	<b>\$11,000,000</b>			



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# BUDGET & APPROPRIATION ORDINANCE



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**



Ordinance #600

**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,  
2024 AND ENDING ON THE 31ST DAY OF  
DECEMBER, 2024**

**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 14th day of December, 2023, 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>2024 BUDGET</u>	<u>2024 APPROPRIATION</u>
Salaries & Wages.....	2,052,036	2,462,443
Supplies.....	280,464	336,557
Services.....	1,295,219	1,554,263
Repairs & Maintenance.....	121,877	146,252
Utilities.....	134,127	160,952
Capitals.....	671,465	805,758
Contracts Payable.....	849,265	849,265
TOTAL GENERAL FUND.....	<u>5,404,453</u>	<u>6,315,491</u>

RECREATION FUND

Salaries & Wages.....	1,297,052	1,556,462
Supplies.....	189,431	227,317
Services.....	996,416	1,195,699
Repairs & Maintenance.....	19,850	23,820
Utilities.....	31,084	37,301
Capitals.....	521,000	625,200
TOTAL RECREATION FUND.....	<u>3,054,833</u>	<u>3,665,800</u>

GOLF FUND

Salaries & Wages.....	1,005,133	1,206,160
Supplies.....	199,122	238,946
Services.....	251,187	301,424
Repairs & Maintenance.....	62,050	74,460
Utilities.....	229,400	275,280
Pro-Shop Merchandise.....	52,789	63,347
Capitals.....	663,117	795,740
TOTAL GOLF FUND.....	<u>2,462,798</u>	<u>2,955,358</u>

PLATFORM TENNIS FUND

	<u>2024 BUDGET</u>	<u>2024 APPROPRIATION</u>
Salaries & Wages.....	66,405	79,686
Supplies.....	8,815	10,578
Services.....	44,450	53,340
Repairs & Maintenance.....	20,000	24,000
Utilities.....	51,980	62,376
Pro-Shop Merchandise.....	0	0
Capitals.....	<u>140,000</u>	<u>168,000</u>
TOTAL PLATFORM TENNIS FUND.....	<u>331,650</u>	<u>397,980</u>

TENNIS FUND

Salaries & Wages.....	1,163,689	1,396,427
Supplies.....	39,585	47,502
Services.....	271,230	325,476
Repairs & Maintenance.....	39,000	46,800
Utilities.....	114,750	137,700
Pro-Shop Merchandise.....	19,000	22,800
Capitals.....	22,000	26,400
Contracts Payable.....	<u>113,693</u>	<u>113,693</u>
TOTAL TENNIS FUND.....	<u>1,782,947</u>	<u>2,116,798</u>

INDOOR ICE ARENA FUND

Salaries & Wages.....	391,833	470,200
Supplies.....	81,864	98,237
Services.....	112,150	134,580
Repairs & Maintenance.....	42,100	50,520
Utilities.....	185,310	222,372
Capitals.....	<u>102,000</u>	<u>122,400</u>
TOTAL INDOOR ICE ARENA FUND.....	<u>915,257</u>	<u>1,098,308</u>

SPECIAL RECREATION FUND

	<u>2024 BUDGET</u>	<u>2024 APPROPRIATION</u>
Contribution to the Northern Suburban Special Recreation Association under joint agreement as permitted by applicable provision of the Illinois Park District Code.....	202,803	243,364
Capitals.....	<u>60,000</u>	<u>72,000</u>
TOTAL SPECIAL RECREATION FUND.....	<u><u>262,803</u></u>	<u><u>315,364</u></u>

WORKERS COMPENSATION FUND

Park District Risk Management Association		
Workmen's Compensation Insurance Premiums.....	<u>76,449</u>	<u>91,739</u>
TOTAL WORKERS COMPENSATION FUND.....	<u><u>76,449</u></u>	<u><u>91,739</u></u>

IMRF & FICA FUND

Illinois Municipal Retirement Fund Employer's Contribution.....	412,328	494,794
Federal Social Security Fund Employer's Contribution.....	<u>355,560</u>	<u>426,672</u>
TOTAL IMRF & FICA FUND.....	<u><u>767,888</u></u>	<u><u>921,466</u></u>

AUDIT FUND

Payment of annual audit expenses.....	<u>31,500</u>	<u>37,800</u>
TOTAL AUDIT FUND.....	<u><u>31,500</u></u>	<u><u>37,800</u></u>

LIABILITY INSURANCE FUND

Salaries & Wages.....	28,710	34,452
Supplies.....	14,500	17,400
Services.....	138,904	166,685
Repairs & Maintenance.....	<u>5,000</u>	<u>6,000</u>
TOTAL LIABILITY INSURANCE FUND.....	<u><u>187,114</u></u>	<u><u>224,537</u></u>

DEBT SERVICE FUND

	<u>2024 BUDGET</u>	<u>2024 APPROPRIATION</u>
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.....	376,923	452,308
<b>TOTAL DEBT SERVICE FUND.....</b>	<b><u>376,923</u></b>	<b><u>452,308</u></b>

CAPITAL PROJECTS FUND

Capitals.....	2,500,000	3,000,000
<b>TOTAL CAPITAL PROJECTS FUND.....</b>	<b><u>2,500,000</u></b>	<b><u>3,000,000</u></b>

SUMMARY OF AMOUNTS BUDGETED AND APPROPRIATED

GENERAL FUND	5,404,453	6,315,491
RECREATION FUND	3,054,833	3,665,800
GOLF FUND	2,462,798	2,955,358
PLATFORM TENNIS FUND	331,650	397,980
TENNIS FUND	1,782,947	2,116,798
INDOOR ICE ARENA FUND	915,257	1,098,308
SPECIAL RECREATION FUND	262,803	315,364
WORKERS COMPENSATION FUND	76,449	91,739
IMRF & FICA FUND	767,888	921,466
AUDIT FUND	31,500	37,800
LIABILITY INSURANCE FUND	187,114	224,537
DEBT SERVICE FUND	376,923	452,308
CAPITAL PROJECTS FUND	<u>2,500,000</u>	<u>3,000,000</u>
<b>TOTAL BUDGETED</b>	<b><u>18,154,615</u></b>	<b><u>21,592,946</u></b>
<b>TOTAL APPROPRIATED</b>		

**Section 3.** All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2023, 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 \$22,610,703
- (b) Estimated cash expected to be received during the fiscal year from all sources is \$13,501,833
- (c) Estimated expenditures expected for the fiscal year are \$18,154,615
- (d) Estimated cash and securities expected on hand at the end of the fiscal year are \$17,899,473
- (e) The estimated amount of taxes to be received by the Winnetka Park District during the fiscal year is \$6,572,381

**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, 2023 and ending December 31, 2023, 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.

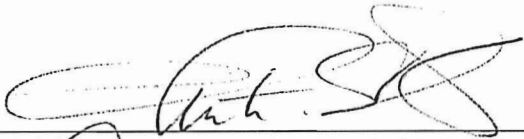


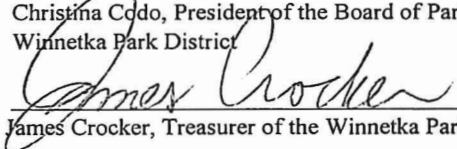
**CERTIFICATION OF ESTIMATE OF REVENUES TO BE  
RECEIVED IN CURRENT 2023 FISCAL YEAR BY  
WINNETKA PARK DISTRICT**

The undersigned, Christina Codo, 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, 2024 and ending December 31, 2024.
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. \$6,572,381 From Cook County Treasurer in distribution of receipts for 2023 Real Estate Tax Levy and 2023 Supplemental Tax Levy previously filed.
  - B. \$5,502,544 Program Fees and Charges.
  - C. \$1,049,985 Other receipts.

Date: December 14, 2023

  
\_\_\_\_\_  
Christina Codo, President of the Board of Park Commissioners,  
Winnetka Park District

  
\_\_\_\_\_  
James Crocker, Treasurer of the Winnetka Park District

(SEAL)




I, JOHN 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, 2024 AND ENDING ON THE 31ST DAY OF DECEMBER, 2024 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 14th day of December, A.D. 2023.

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 14th day of December, A.D. 2023.

  
\_\_\_\_\_  
John Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

(SEAL)  
STATE OF ILLINOIS  
COUNTY OF COOK

SS.

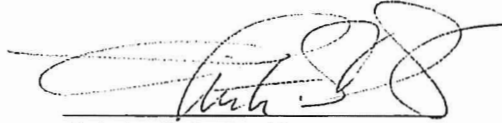
ADOPTED THIS 14TH DAY OF DECEMBER, 2023 PURSUANT TO ROLL CALL VOTE.

ROLL CALL VOTE:

AYES: Codo, Hemmings, James, Lussen, Rapp, Root, Tyson

NAYS: Ø

ABSENT: Ø



Christina Codo, President  
Board of Park Commissioners  
Winnetka Park District

ATTEST:



John Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

STATE OF ILLINOIS

SS.

COUNTY OF COOK

# 2023 TAX LEVY & SUPPLEMENTAL TAX LEVY



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**



## ORDINANCE # 598

### AN ORDINANCE FOR THE LEVY OF TAXES FOR THE WINNETKA PARK DISTRICT FOR 2023

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

**SECTION 1.** The sum of Six Million, Four Hundred Eighty Two Thousand, Three Hundred Ninety-Four Dollars (\$6,482,394), or so much money as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes specified against all taxable property within the limits of the Winnetka Park District at full, fair cash value as the same is assessed and equalized for State and County purposes, for 2023. Hereafter set forth are the specific amounts levied for each object and purpose:

**I. The amount to be raised by Tax Levy for Corporate Purposes:  
(Authority 70 ILCS 1205/5-1).**

Salaries	\$1,727,036
Supplies	280,246
Services	965,219
Repairs and Maintenance	121,877
Utilities	134,127
Capital Projects	461,466
Debt Service	366,151

Total Levy for Corporate Fund: \$4,056,122

**II. The amount to be raised by Tax Levy for Recreation Purposes:  
(Authority 70 ILCS 1205/5-2).**

Salaries	\$555,798
Supplies	102,980
Services	413,564
Repairs and Maintenance	32,350
Utilities	31,084
Capital Projects	0

Total Levy for Recreation Fund: \$1,135,776

III. The amount to be raised by Tax Levy for Insurance:  
(Authority 745 ILCS 10/9-107).

Worker's Compensation Insurance	76,449
Liability Insurance	187,592

Total Levy for Insurance: \$ 264,041

IV. The amount to be raised by Tax Levy for Audit Expenses:  
(Authority 50 ILCS 310/9).

Audit Expenses	\$31,500
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Total Levy for Audit Fund: \$ 31,500

V. The amount to be raised by Tax Levy for Illinois Municipal  
Retirement Purposes: (Authority 40 ILCS 5/7-171).

IMRF Contribution	\$406,485
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Total Levy for Illinois Municipal Retirement Fund: \$ 406,485

VI. The amount to be raised by Tax Levy for Employer's Social Security  
Contributions: (Authority 40 ILCS 5/7-171 and 40 ILCS 5/21-110).

FICA Contribution	\$363,145
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Total Levy for Employer's Social Security Contributions: \$ 363,145

VII. The amount to be raised by Tax Levy for Handicapped  
Purposes: (Authority 70 ILCS 1205/5-8).

Payment of Park District's share of the expense for the Northern Suburban Special Recreation Association	\$ 225,325
--	------------

Total Levy for Handicapped Fund: \$ 225,325

TOTAL AMOUNT LEVIED \$6,482,394

## SUMMARY

Total Tax Levy for General Corporate Purposes:		4,056,122
Total Tax Levy for Recreation Purposes:		1,135,776
Total Tax Levy for Insurance Purposes:		
Worker's Compensation Insurance	76,449	
Liability Insurance	187,592	264,041
Total Tax Levy for Audit Expenses:		31,500
Total Tax Levy for Illinois Municipal Retirement Purposes:		406,485
Total Tax Levy for Employer's Social Security Contributions:		363,145
Total Tax Levy for Special Recreation Purposes:		225,325
<b>TOTAL AMOUNT LEVIED:</b>		<b><u>\$6,482,394</u></b>

**SECTION 2.** Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4), neither the Budget and Appropriation Ordinance of the District for the fiscal year beginning January 1, 2023 and ending December 31, 2023 nor any other budget and appropriation ordinance is intended or required to be in support of the tax levy made in this ordinance.

**SECTION 3.** That forthwith upon the passage of this ordinance, it shall be the duty of the Secretary of this Board to file in the Office of the County Clerk of Cook County, Illinois, a copy of this ordinance properly certified by said Secretary as to its enactment accompanied by the certificate of the presiding officer as to compliance with the Truth in Taxation Law, all within the time specified by law, and said County Clerk is hereby directed to extend the tax to produce the amounts levied herein, as provided by law.

**SECTION 4.** This Ordinance shall be in full force and effect immediately on and after its adoption as required by law.

**ADOPTED** this 16<sup>th</sup> day of November 2023, pursuant to a roll call vote as follows:

AYES: Codo, Hemmings, James, Lussen, Rapp, Root, Tyson

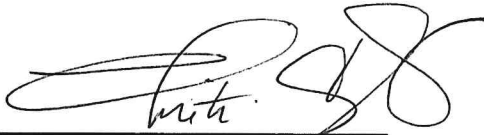
NAYS: None

ABSTENTIONS: None -----

ABSENT AND NOT VOTING: None

**APPROVED** this 16<sup>th</sup> day of November 2023.

**ATTEST:**



Board of Park Commissioners  
Winnetka Park District

[Seal]





## CERTIFICATE OF PRESIDING OFFICER

I, Christina Codo, hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of Ordinance No. 598 levying and assessing taxes of the Winnetka Park District for the levy year 2023 was adopted pursuant to, and in all respects in compliance with the applicable provisions of Sections 18-55 through 18-100 of the Truth in Taxation Law (35ILCS 200/18-55 et seq.).

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Winnetka Park District at the Village of Winnetka, Illinois, this 16<sup>th</sup> day of December 2023.

[Seal]



A handwritten signature in black ink, appearing to read "Christina Codo", is written over a horizontal line.

Christina Codo, President  
Board of Park Commissioners  
Winnetka Park District



**ORDINANCE NO. 599**

AN ORDINANCE authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the Winnetka Park District, Cook County, Illinois.

\* \* \*

WHEREAS, the Winnetka Park District, Cook County, Illinois (the "*District*"), is a duly organized and existing Park District created under the provisions of the laws of the State of Illinois, and is now operating under the provisions of the Park District Code of the State of Illinois, and all laws amendatory thereof and supplementary thereto (the "*Act*"); and

WHEREAS, the District has heretofore issued and has outstanding its General Obligation Limited Tax Park Bonds, Series 2014 (the "*Bonds*"); and

WHEREAS, the Bonds were issued as limited bonds pursuant to and in accordance with the provisions of Section 15.01 of the Local Government Debt Reform Act of the State of Illinois, as amended (the "*Debt Reform Act*"); and

WHEREAS, pursuant to an ordinance adopted by the Board of Park Commissioners of the District (the "*Board*") on the 13th day of November, 2014, as supplemented by a notification of sale (the "*Bond Ordinance*"), and in accordance with the provisions of the Act and the Debt Reform Act, the District has heretofore levied taxes upon all of the taxable property within the District to pay the principal of and interest on the Bonds as set forth in Column (B) of the schedule attached hereto as *Exhibit A*; and

WHEREAS, the Bond Ordinance has been filed with the County Clerk of The County of Cook, Illinois (the "*County Clerk*"); and

WHEREAS, pursuant to the Bond Ordinance, the District directed the County Clerk to extend the taxes levied in the Bond Ordinance to pay principal of and interest on the Bonds in accordance with the terms of the Bond Ordinance; and

WHEREAS, although the obligation of the District to pay the Bonds is a general obligation under the Act and all taxable property in the District is subject to the levy of taxes to pay the Bonds without limitation as to rate, the amount of said taxes that will be extended to pay the Bonds is limited by the Property Tax Extension Limitation Law of the State of Illinois, as amended (the “*Tax Extension Limitation Law*”); and

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the “*Base*”), which is an amount equal to that portion of the extension of the District for the 1991 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2023 is equal to \$376,922.50 (the “*2023 Base*”); and

WHEREAS, the principal of and interest due on the Bonds is set forth in Column (A) of *Exhibit A* and in certain levy years exceeds the taxes levied in the Bond Ordinance; and

WHEREAS, in accordance with the Act, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2022 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year, whichever is less (including principal of and interest due on the Bonds in excess of the taxes levied in prior levy years); and

WHEREAS, the Board has heretofore determined and does hereby determine that it is necessary and in the best interests of the District that the District adopt a supplemental tax levy to pay the principal of and interest on the Bonds as further described herein:

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, as follows:

*Section 1.* The preambles to this Ordinance are hereby found and determined to be true, correct and complete and are hereby incorporated into this Ordinance by this reference.

*Section 2.* The District does hereby levy for each of the years 2023 to 2038, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Ordinance, as supplemented. A schedule showing the aggregate of the taxes levied and on file with the County Clerk and the taxes levied in this Ordinance is set forth in Column (D) of *Exhibit A*.

*Section 3.* Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2023 to 2038, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of *Exhibit A*, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for park purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated in

the Bond Ordinance as the “Park Bond and Interest Fund of 2014”, which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

*Section 4.* If any section, paragraph, clause or provision of this Ordinance shall be held to be invalid or unenforceable for any reason, the invalidity or unenforceability of such section, paragraph, clause or provision shall not affect any of the remaining provisions of this Ordinance.

*Section 5.* All ordinances, resolutions or parts thereof in conflict herewith be and the same are hereby repealed and that this Ordinance shall be in full force and effect forthwith upon its adoption.

Adopted November 16, 2023.



Christina Codo, President  
Board of Park Commissioners  
Winnetka Park District

Attest:



John Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

[Seal

**EXHIBIT A**

**SUPPLEMENTAL AND TOTAL TAXES LEVIED AND TO BE EXTENDED**

YEAR OF LEVY	(A) DEBT SERVICE ON THE BONDS	(B) TAXES PREVIOUSLY LEVIED	(C) SUPPLEMENTAL TAX LEVY	(D) TOTAL TAXES TO BE EXTENDED TO PRODUCE
2018	\$342,177.50	\$327,364.64	\$ N/A	\$327,364.64
2019	348,277.50	352,977.81	N/A	352,977.81
2020	352,677.50	361,096.29	N/A	361,096.29
2021	359,602.50	366,151.63	N/A	366,151.63
2022	366,002.50	366,151.63	N/A	366,151.63
2023	376,922.50	366,151.63	10,770.87	376,922.50
2024	382,390.00	366,151.63	16,238.37	382,390.00
2025	392,320.00	366,151.63	18,307.58	384,459.21
2026	401,545.00	366,151.63	18,307.58	384,459.21
2027	410,132.50	366,151.63	18,307.58	384,459.21
2028	418,052.50	366,151.63	18,307.58	384,459.21
2029	425,275.00	366,151.63	18,307.58	384,459.21
2030	434,475.00	366,151.63	18,307.58	384,459.21
2031	442,875.00	366,151.63	18,307.58	384,459.21
2032	450,475.00	366,151.63	18,307.58	384,459.21
2033	462,275.00	366,151.63	18,307.58	384,459.21
2034	473,075.00	366,151.63	18,307.58	384,459.21
2035	477,875.00	366,151.63	18,307.58	384,459.21
2036	491,875.00	366,151.63	18,307.58	384,459.21
2037	497,525.00	366,151.63	18,307.58	384,459.21
2038	512,050.00	366,151.63	18,307.58	384,459.21

**EXHIBIT B**

		<b>Universal DSEB calculator</b>		
Original DSEB:	\$ 295,078.13	<b>Base</b>		
2008 DSEB is equal to:	\$ 295,078.13			
2008 CPI-u Factor	0.10%			
Amount of Increase	295.07			
2009 DSEB is equal to:	\$ 295,373.20			
2009 CPI-u Factor	2.70%			
Amount of Increase	7,975.07			
2010 DSEB is equal to:	\$ 303,348.27			
2010 CPI-u Factor	1.50%			
Amount of Increase	4,550.22			
2011 DSEB is equal to:	\$ 307,898.49			
2011 CPI-u Factor	3.00%			
Amount of Increase	9,236.95			
2012 DSEB is equal to:	\$ 317,135.44			
2012 CPI-u Factor	1.70%			
Amount of Increase	5,391.30			
2013 DSEB is equal to:	\$ 322,526.74			
2013 CPI-u Factor	1.50%			
	4,837.90			
2014 DSEB is equal to:	\$ 327,364.64			
2014 CPI-u Factor	0.80%			
	2,618.91			
2015 DSEB is equal to:	\$ 329,983.55			
2015 CPI-u Factor	0.70%			
	2,309.88			
2016 DSEB is equal to:	\$ 332,293.43			
2016 CPI-u Factor	2.10%			
	6,978.16			

2017 DSEB is equal to:	\$	<b>339,271.59</b>			
2017 CPI-u Factor		2.10%			
		7,124.70			
2018 DSEB is equal to:	\$	<b>346,396.29</b>			
		1.90%			
2018 CPI-u Factor		6,581.52			
2019 DSEB is equal to:	\$	<b>352,977.81</b>			
		2.30%			
2019 CPI-u Factor		8,118.48			
2020 DSEB is equal to:	\$	<b>361,096.29</b>			
		1.40%			
2020 CPI-u Factor		5,055.34			
2021 DSEB is equal to:	\$	<b>366,151.63</b>			
		5.00%			
2021 CPI-u Factor		18,307.58			
2022 DSEB is equal to:	\$	<b>384,459.21</b>			



# GLOSSARY OF TERMS



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2024**

## **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.

**NPRA** – National Parks and Recreation 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** - Fund 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 benefiting from the service.