



2024 Budget Presentation

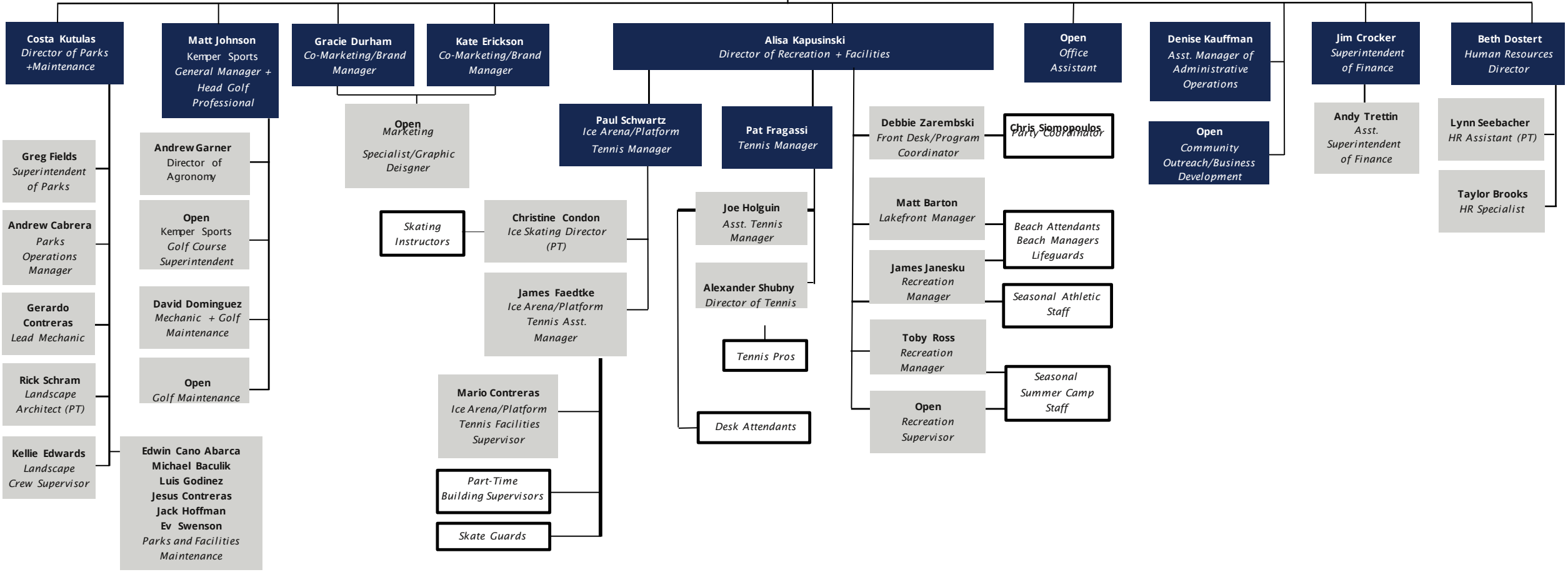
October 17, 2023

Board of Commissioners

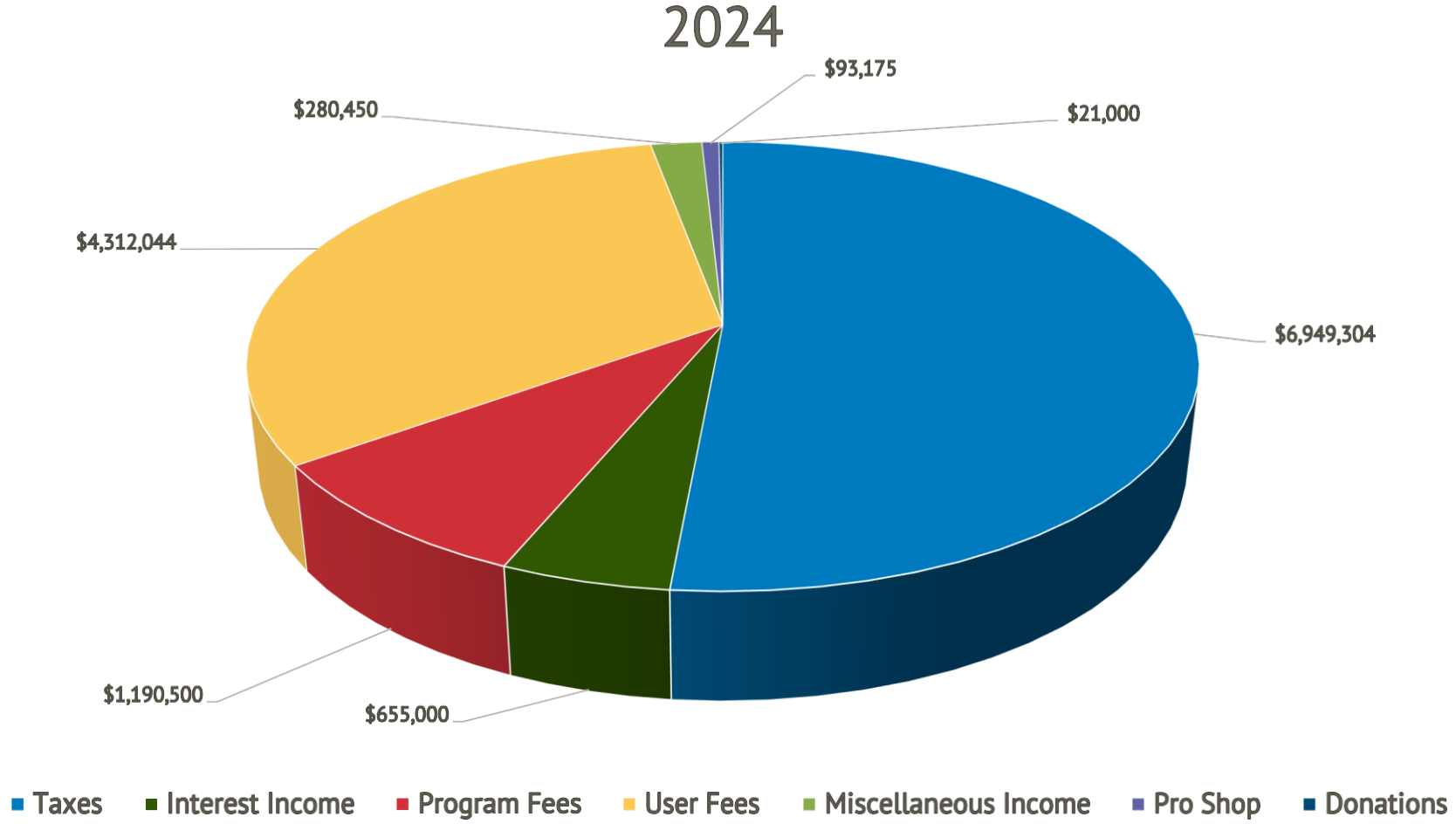
Legal

John Peterson
Executive Director

Audit



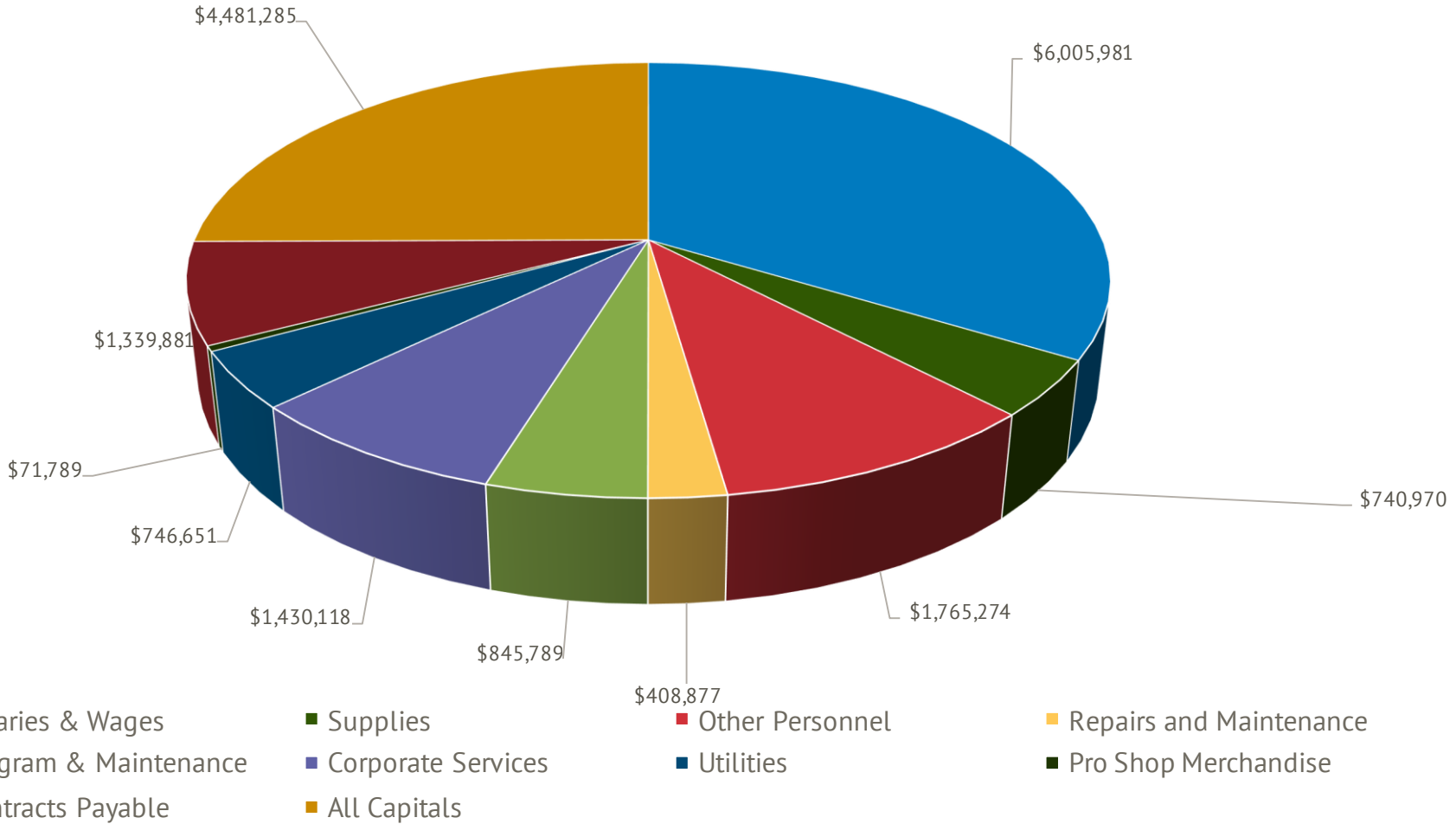
Revenue



Total: \$13,501,473

Expenses

2024



Total: \$17,836,615

2024 Budget Presentation

All Funds Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget	Reason(s) for Variance
Beginning Reserves	\$ 18,970,635	\$ 18,970,635	\$ 21,784,654	\$ 2,814,019	15%	<ul style="list-style-type: none"> • Due primarily to deferred capital expenses
Revenue	\$ 13,571,367	\$ 14,124,788	\$ 13,501,473	\$ (69,894)	-1%	<ul style="list-style-type: none"> • Tax increase of 3.7% tied to CPI vs. 4.99% in 2023; golf revenue
Operating Expenses	\$ 12,193,229	\$ 10,677,594	\$ 13,164,441	\$ 13,355,330	\$ 1,162,101	<ul style="list-style-type: none"> • Inflationary pressure on wages, supplies, services
Net Operating Income / (Loss) (before capitals and other)	\$ 1,378,138	\$ 3,447,194	\$ 337,032	\$ 146,143	\$ (1,231,995)	
Capital Expenses	\$ 11,184,302	\$ 3,633,175	\$ 4,481,285	\$ 4,481,285	\$ (6,703,017)	<ul style="list-style-type: none"> • Deferral of major capitals from 2023 include shoreline protection at Elder and Centennial
Other Sources / Uses	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 0	\$ (3,000,000)	<ul style="list-style-type: none"> • No external sources of revenue 2023 or 2024
Net Fund Income / Loss	\$ (6,806,164)	\$ 2,814,019	\$ (4,144,253)	\$ (4,335,142)	\$ 2,471,022	<ul style="list-style-type: none"> • Use of 2020 bond money in 2024 for major capitals
Ending Reserves	\$ 12,164,471	\$ 21,784,654	\$ 17,640,401	\$ 17,449,512	\$ 5,285,041	<ul style="list-style-type: none"> • Use of 2020 bond money in 2024 for major capitals

Reserves + Fund Balances

Category	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 18,970,635	\$ 18,970,635	\$ 21,784,654	\$ 2,814,019	15%
Revenues	\$ 13,571,367	\$ 14,124,788	\$ 13,501,473	\$ (69,894)	-1%
Expenditures	\$ 23,377,531	\$ 14,310,769	\$ 17,836,615	\$ (5,540,916)	-24%
External Funding	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ (3,000,000)	-100%
Ending Reserves	\$ 12,164,471	\$ 21,784,654	\$ 17,449,512	\$ 5,285,041	43%
Restricted Reserves	\$ 2,565,122	\$ 2,575,846	\$ 2,157,710	\$ (407,412)	-16%
Unrestricted Reserves	\$ 9,599,349	\$ 19,208,808	\$ 15,291,802	\$ 5,692,453	59%
Minimum Reserve (Policy) 25% of Operating Expenses	\$ 2,802,753	\$ 2,802,753	\$ 3,338,833	\$ 536,080	19%
Available Reserves	\$ 6,796,596	\$ 16,406,055	\$ 11,952,969	\$ 5,156,373	76%

Operating Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Taxes	\$ 8,695,202	\$ 6,748,623	\$ 6,949,304	\$ (1,745,898)	-20%
Interest Income	\$ 165,953	\$ 816,987	\$ 655,000	\$ 489,047	295%
User Fees	\$ 4,405,110	\$ 4,581,633	\$ 4,312,044	\$ (93,066)	-2%
Recreation Program Fees	\$ 1,162,760	\$ 1,122,621	\$ 1,190,500	\$ 27,740	2%
Donations	\$ 150,191	\$ 380,000	\$ 21,000	\$ (129,191)	-86%
Miscellaneous Income	\$ 1,530,051	\$ 453,924	\$ 280,450	\$ (1,249,601)	-82%
Pro Shop	\$ 26,065	\$ 21,000	\$ 93,175	\$ 67,110	257%
Total Operating Revenues	\$ 16,135,332	\$ 14,124,788	\$ 13,501,473	\$ (2,633,859)	-16%

Reasons for Variance(s):

- **Taxes:** The 2023 taxes budget reflected expected receipt of 2022 second installment tax disbursement in 2023. CPI increase rate of 3.7% included in 2024 budget.
- **Interest Income:** 2024 revenue higher due to better interest rate environment
- **Rec Program fees:** Optimistic approach to camp and special event revenues
- **Miscellaneous Income:** 2024 budget does not include expected one-time receipts, such as the sale of Library Park

Operating Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 5,477,700	\$ 4,642,157	\$ 6,005,981	\$ 528,281	10%
Supplies	\$ 746,055	\$ 510,940	\$ 740,970	\$ (5,085)	-1%
Other Personnel	\$ 1,729,814	\$ 1,609,678	\$ 1,765,274	\$ 35,460	2%
Repair & Maintenance	\$ 303,730	\$ 262,546	\$ 408,877	\$ 105,147	35%
Program & Maintenance Services	\$ 744,971	\$ 693,233	\$ 845,789	\$ 100,818	14%
Corporate Services	\$ 1,151,762	\$ 1,071,772	\$ 1,430,118	\$ 278,356	24%
Utilities	\$ 680,862	\$ 485,850	\$ 746,651	\$ 65,789	10%
Pro Shop Merchandise	\$ 25,004	\$ 64,120	\$ 71,789	\$ 46,785	187%
Contracts Payable	\$ 1,333,331	\$ 1,337,298	\$ 1,339,881	\$ 6,550	0%
Total Operating Expenses	\$ 12,193,229	\$ 10,677,594	\$ 13,355,330	\$ 1,162,101	10%

Reasons for Variance(s):

- **Salaries + Wages:** Higher due to full staffing, seasonal staffing and golf operations contracted to KemperSports Management
- **Corporate Services:** Includes increase for strategic planning consulting services as well as KemperSports Management fee

WINNETKA PARKS FOUNDATION

FOUNDATION BALANCES	AMOUNT	ACCOUNT
Stepan Family Boat Launch	\$ 262,020	Stepan Family Boat Launch
Dwyer Park Gazebo	\$ 100,000	Dwyer Park Gazebo
Tower Road Pavilion	\$ 45,000	Parks & Park Maintenance
Green Bay Trail	\$ 40,000	Green Bay Trail
Winnetka Platform Tennis Club	\$ 26,100	Enterprise Funds
Beaches and Launch Storage Lottery	\$ 19,600	Beaches and Launch Storage
Memorials (Bench, Tree, Stone, etc.)	\$ 13,365	Memorials
Parks	\$ 4,100	Parks & Park Maintenance
A.C. Nielsen Tennis Center (Schmidt Memorial)	\$ 2,473	Enterprise Funds
Unrestricted Funds	\$ 50,573	
TOTAL	\$ 563,231	

General Fund Org's 100-400

- 100: General Administration
- 200: Corporate Administration
- 300: Garage
- 400: Parks



2024 Budget Highlights

- The General Fund is positioned to provide strategic direction, fiscal management, risk management, performance evaluation and resource allocation throughout the Park District.
- Operating revenues are projected to exceed operating expenses despite an expected reduction in miscellaneous revenue due to lack of one-time revenue events such as the sale of Library Park.
- Overall fund balance shows a slight decrease, due primarily to operating capitals in Parks Maintenance as well as \$135,000 transfer out to support capital projects in Platform Tennis.

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 2,431,564	\$ 2,431,564	\$ 2,637,760	\$ 206,196	8%
Revenue	\$ 6,879,409	\$ 4,862,634	\$ 4,634,109	\$ (2,245,300)	-33%
Operating Expenses	\$ 3,931,156	\$ 3,400,705	\$ 4,224,774	\$ 293,618	7%
Net Operating Income (before capitals)	\$ 2,948,253	\$ 1,461,929	\$ 409,335	\$ (2,538,918)	-86%
Capital Expenses	\$ 456,180	\$ 230,613	\$ 671,465	\$ 215,285	47%
Transfers In / (Out)	\$ 2,264,283	\$ 1,025,120	\$ 135,000	\$ (2,129,283)	-94%
Total Expenses	\$ 6,651,619	\$ 4,656,438	\$ 5,031,239	\$ (1,620,380)	-24%
Net Fund Income	\$ 227,790	\$ 206,196	\$ (397,130)	\$ (624,920)	-274%
Ending Reserves	\$ 2,659,354	\$ 2,637,760	\$ 2,240,630	\$ (418,724)	-16%

0100: General Administration



2024 Budget Comments, Trends + Risks

- 2024 budget for interest income increased from 2023 estimate in anticipation of continued high interest rates.
- Medical insurance premium costs are essentially flat compared to 2023.

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Interest Income	\$ 105,000	\$ 525,000	\$ 475,000	\$ 370,000	329%
Miscellaneous Income	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0%
Total Operating Revenues	\$ 106,000	\$ 526,000	\$ 476,000	\$ 370,000	325%

Reasons for Variance(s):

- **Interest Income:** Anticipate continuation of high interest rates in 2024

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 434,082	\$ 484,827	\$ 488,687	\$ 54,605	13%
Supplies	\$ 34,047	\$ 16,000	\$ 33,810	\$ (237)	-1%
Repair & Maintenance	\$ 28,650	\$ 24,000	\$ 31,462	\$ 2,812	10%
Program & Maintenance Services	\$ 414,655	\$ 420,675	\$ 482,202	\$ 67,547	16%
Utilities	\$ 37,848	\$ 37,848	\$ 37,678	\$ (170)	0%
Allocations	\$ (843,282)	\$ (500,000)	\$ (597,839)	\$ 245,443	-29%
Total Operating Expenses	\$ 106,000	\$ 483,350	\$ 476,000	\$ 370,000	349%

Reasons for Variance(s):

- **Salaries + Wages:** compensation survey led to general wage adjustment included in 2024 budget
- **Services:** Increase for more extensive background checks for seasonal employees

0200: Corporate Administration



Marketing Goals

- Increase marketing team
- Expand digital footprint
- Update signage
- Enhance digital and social media advertising



Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Property Taxes	\$ 5,820,322	\$ 3,933,184	\$ 4,056,122	\$ (1,764,200)	-30%
Replacement Taxes	\$ 100,000	\$ 100,000	\$ 89,987	\$ (10,013)	100%
Miscellaneous Income	\$ 824,450	\$ 299,450	\$ 7,000	\$ (817,450)	200%
Donations	\$ 4,000	\$ 4,000	\$ 5,000	\$ 1,000	300%
Total Operating Revenues	\$ 6,748,772	\$ 4,336,634	\$ 4,158,109	\$ (2,590,663)	-38%

Reasons for Variance(s):

- **Taxes:** 2024 budget includes a 3.4% tax levy increase, based on 2023 CPI.
- **Misc. Income:** Reduced due to lack of one-time receipts such as Library Park sale proceeds, and E.R.C. funds.

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 605,517	\$ 446,900	\$ 501,352	\$ (104,165)	-17%
Supplies	\$ 92,975	\$ 75,000	\$ 94,950	\$ 1,975	2%
Repair & Maintenance	\$ 3,800	\$ 1,000	\$ 3,800	\$ 0	0%
Program & Maintenance Services	\$ 309,601	\$ 388,070	\$ 449,629	\$ 140,028	45%
Utilities	\$ 37,465	\$ 10,000	\$ 36,465	\$ (1,000)	-3%
Capitals	\$ 21,180	\$ 9,613	\$ 11,180	\$ (10,000)	-47%
Contracts Payable	\$ 849,265	\$ 849,265	\$ 849,265	\$ 0	0%
Allocations	\$ 200,437	\$ 122,000	\$ 133,673	\$ (66,764)	-33%
Transfers-Out	\$ 2,264,283	\$ 1,025,120	\$ 1,679,640	\$ (584,643)	-26%
Total Operating Expenses	\$ 4,384,523	\$ 2,926,968	\$ 3,748,774	\$ (635,749)	-14%

Reasons for Variance(s):

- **Salaries + Wages:** Elimination of vacant accounting position as well as reduction in part-time personnel costs
- **Services:** increase in marketing for various promotions related to golf re-opening; increase for seasonal employee background checks
- **Capitals:** Includes IT related switches and fiber optic charges
- **Transfers-Out:** To Parks Maintenance to offset expenses

0300: Garage Maintenance



0300: Garage Maintenance

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 199,439	\$ 175,000	\$ 213,040	\$ 13,601	7%
Supplies	\$ 25,765	\$ 9,500	\$ 26,010	\$ 245	1%
Repair & Maintenance	\$ 4,475	\$ 2,500	\$ 4,655	\$ 180	4%
Program & Maintenance Services	\$ 79,030	\$ 75,000	\$ 83,050	\$ 4,020	5%
Utilities	\$ 15,825	\$ 15,825	\$ 18,194	\$ 2,369	15%
Admin Allocation	\$ 32,124	\$ 15,000	\$ 30,324	\$ (1,800)	100%
Garage Allocation	\$ (356,658)	\$ (292,825)	\$ (375,273)	\$ (18,615)	5%
Total Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%

Reasons for Variance(s):

* Does not include capitals

- **Salaries and Wages:** Wages and salaries reflect cost of living adjustments and salary adjustments based on compensation survey
- **Repairs + Maintenance:** Projected increase due to costs for parts and availability in the industry

Capitals



Parking Lot Paving



Parks Service Center Painting

Painting of the Parks Service Center exterior Deferred due to stormwater construction (hauling) 2022

Category	2023 Budget	2023 Estimate	2024 Budget	Variance (2023 to 2024 Budget)
Capitals	\$98,000	\$0	\$103,000	\$5,000

0400: Parks Maintenance



2023 Highlights

- Purchase of new equipment (3 Trucks and a Skid Steer Trailer)
- Planning/implementation of Long Range Plan (LRP) projects district-wide
- Fencing Replacements (Crow Island Woods, Happ Road Park, Glencoe Park)



2024 Highlights

- Small park projects as Identified in the LRP
- Value engineering
- Happ Road Playground Renovation
- Woodland and Bluff Management



Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 728,371	\$ 845,943	\$ 817,957	\$ 89,586	12%
Supplies	\$ 112,528	\$ 105,000	\$ 125,694	\$ 13,166	12%
Repair & Maintenance	\$ 71,970	\$ 62,000	\$ 81,960	\$ 9,990	14%
Program & Maintenance Services	\$ 230,991	\$ 250,000	\$ 280,338	\$ 49,347	21%
Utilities	\$ 36,091	\$ 44,000	\$ 41,790	\$ 5,699	16%
Allocations	\$ 384,506	\$ 208,000	\$ 331,901	\$ (52,605)	-14%
Transfers In	\$ (1,564,457)	\$ (1,514,943)	\$ (1,679,640)	\$ (115,183)	7%
Total Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%

* Does not include capitals

Reasons for Variance(s):

- **Services:** Anticipated rise in healthcare costs as and conferences and education
- **Salaries + Wages:** Part-Time hourly wage increase
- **Repairs + Maintenance:** Increase for supplies required to maintain equipment

Capitals



Paving

Sections of Green Bay Trail (Maintenance)

Equipment Replacement

Units # 5, 10, 11, 15

Fencing

Furniture + Fixtures

Park Benches, Picnic Tables, Waste Receptacles

Category	2023 Budget	2023 Estimate	2024 Budget	Variance (2023 to 2024 Budget)
Capitals	\$337,000	\$221,000	\$557,285	\$220,285 Increase in Operating Capitals Projected for 2024

Recreation Department Fund 10





Fund 10: Recreation

Fund 10 Orgs

- Org 1000: Recreation Administration
- Org 1100: Recreation Programming
- Org 1200: Athletic Fields
- Org 1300: Outdoor Ice
- Org 1400: Junior Sailing
- Org 1500: Swimming Beaches
- Org 1600: Lloyd Boat Launch
- Org 1700: Camps

2023 Highlights

- Athletic field rentals and partnership with community organizations
- Success of Fall Fest
- Lloyd Beach storage revenue
- Increase in camp participation – specifically Kiddie Kamp and Middle School Madness
- Extended camps in late August due to later start of school for D36





Fund 10: Recreation

2024 Highlights

- Identify technology to promote efficiency and improve data quality
- Implement comprehensive survey medium to inform program and facility needs/offering
- Strengthening Wednesdays in the Woods series to feature “high interest” talents
- Reimagine special events to allow opportunity for larger number of participants
- Increase in part-time hourly rate to strengthen work force

2024 Budget Comments + Trends

- Operating expenses are projected to increase by \$456,567 (15%) compared to 2023 budget
- The budget does not currently include a transfer to the capital projects fund as the 2023 budget did
- At the end of 2024, we project the Recreation Fund will represent a healthy fund balance of \$4,952,629

Top Three Risks

1

Access to suitable indoor programming space

2

Seasonal and part-time staff availability

3

Mother nature and loss of rental revenue

Fund 10: Recreation

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 4,485,524	\$ 4,485,524	\$ 5,076,384	\$ 590,860	13%
Revenue	\$ 3,600,621	\$ 3,285,647	\$ 3,810,329	\$ 209,708	6%
Operating Expenses	\$ 2,956,517	\$ 2,673,745	\$ 3,413,084	\$ 456,567	15%
Net Operating Income (before capitals)	\$ 644,104	\$ 611,902	\$ 397,245	\$ (246,859)	-38%
Capital Expenses	\$ 394,000	\$ 21,042	\$ 521,000	\$ 127,000	32%
Interfund Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 3,350,517	\$ 2,694,787	\$ 3,934,084	\$ 583,667	17%
Net Fund Income	\$ 250,104	\$ 590,860	\$ (123,755)	\$ (373,859)	-149%
Ending Reserves	\$ 4,735,628	\$ 5,076,384	\$ 4,952,629	\$ 217,001	5%

Fund 10: Recreation

Overall Capital Expenditures

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Recreation Administration	\$ 37,000	\$ 8,420	\$ 10,000	\$ (27,000)	-73%
Recreation Programming	\$ 10,000	\$ 0	\$ 0	\$ (10,000)	-100%
Athletic Fields	\$ 240,000	\$ 12,622	\$ 100,000	\$ (140,000)	-58%
Junior Sailing	\$ 13,000	\$ 0	\$ 13,000	\$ 13,000	100%
Swimming Beaches	\$ 88,000	\$ 0	\$ 392,000	\$ 304,000	345%
Lloyd Boat Launch	\$ 6,000	\$ 0	\$ 6,000	\$ 6,000	100%
Camps	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Capital Expenditures	\$ 394,000	\$ 21,042	\$ 521,000	\$ 127,000	32%

Recreation Administration

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Taxes	\$ 1,526,151	\$ 1,100,558	\$ 1,135,776	\$ (390,375)	-26%
User Fees	\$ 1,300	\$ 1,300	\$ (8,700)	\$ (10,000)	-769%
Donations	\$ 15,000	\$ 2,000	\$ 0	\$ (15,000)	-100%
Intrafund Transfers In	\$ 0	\$ 0	\$ 479,559	\$ 479,559	100%
Total Operating Revenues	\$ 1,542,451	\$ 1,103,858	\$ 1,606,635	\$ 64,184	4%

Reasons for Variance(s):

- 2023 Budget reflected expectation second installment of 2022 tax revenue would not be received from Cook County until 2023; tax funds were received before end of first quarter then properly allocated to 2022 revenue.
- Budget represents \$8,700 in scholarships for community members requesting assistance

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 149,796	\$ 145,000	\$ 176,999	\$ 27,203	18%
Supplies	\$ 38,065	\$ 29,500	\$ 33,761	\$ (4,304)	-11%
Repair & Maintenance	\$ 10,050	\$ 2,000	\$ 11,050	\$ 1,000	10%
Program & Maintenance Services	\$ 58,940	\$ 64,000	\$ 82,982	\$ 24,042	41%
Utilities	\$ 3,772	\$ 950	\$ 3,217	\$ (555)	-15%
Allocations	\$ 75,531	\$ 28,000	\$ 87,322	\$ 11,791	16%
Transfers Out	\$ 850,029	\$ 433,882	\$ 787,559	\$ (62,470)	-7%
Total Operating Expenses	\$ 1,186,183	\$ 703,332	\$ 1,182,890	\$ (3,293)	0%

* Does not include capitals

Reasons for Variance(s):

- Salaries + Wages increase reflects rising cost of employing part-time employees
- Services increase allows for investment in technology to facilitate business processes and community feedback
- Repairs + Maintenance limited to immediate, necessary work as a cost saving measure

Fund 10: Recreation Programs

1100 Recreation Programs

- Increase in expenses due to rising inflation
- Increase in special events reflects growing participation by younger community members
- Expenses for some programs hosted through third-party vendor Northwest Passage moved to other recreation bureaus, e.g. sailing
- Strong partnerships and participation with contract service providers



1100: Recreation Programs

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Recreation Program Fees	\$ 1,162,760	\$ 431,381	\$ 432,305	\$ (730,455)	-63%
Total Operating Revenues	\$ 1,162,760	\$ 431,381	\$ 432,305	\$ (730,455)	-63%

Reasons for Variance(s):

- Camp-related Program Fee revenue shifted to new section 1700 (Camps)
- Availability of suitable indoor space for programming is nearly exhausted
- Agreement with D36 for Crow Island school space will benefit future programs and lead to additional revenue opportunities in the future
- Programming fees will include some increases to offset additional expenditures and address rising expense of services

1100: Recreation Programs

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 424,993	\$ 128,000	\$ 145,019	\$ (279,974)	-66%
Supplies	\$ 53,158	\$ 65,500	\$ 71,053	\$ 17,895	34%
Repair & Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	0%
Program & Maintenance Services	\$ 539,915	\$ 581,250	\$ 442,254	\$ (97,661)	-18%
Allocations	\$ 86,028	\$ 37,000	\$ 90,971	\$ 4,943	6%
Transfers In	\$ (325,783)	\$ (115,000)	\$ (312,492)	\$ 13,291	-4%
Total Operating Expenses	\$ 778,311	\$ 696,750	\$ 436,805	\$ (341,506)	-44%

Reasons for Variance(s):

- Decrease in salaries and wages reflects move of seasonal camp counselors to section 1700 (Camps)
- Decrease in services also reflects movement of expenses to section 1700 (Camps)



Fund 10: Recreation

1200 Athletic Fields

- Revenue driven by field rental
- Affiliate Groups (AYSO, NTYF, and KWBA) receive a discounted rate
- Expanding reach to additional users (New Trier Feeder, Adult Softball) to fill unused hours
- NSCD field rental revenue is allocated to User Fees and restricted to fund turf replacement in 1-2 years

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
User Fees (Rental Groups)	\$ 238,050	\$ 388,122	\$ 214,900	\$ (23,150)	-10%
Miscellaneous Income (Affiliate Groups)	\$ 81,000	\$ 207,000	\$ 208,000	\$ 127,000	157%
Total Operating Revenues	\$ 319,050	\$ 510,122	\$ 422,900	\$ 103,850	33%

Reasons for Variance(s):

- Facility rental income will be impacted because of need to preserve field quality at Nick Corwin Park
- Space restrictions exist and will continue at Indian Hill, Nick Corwin + Little Duke
- Opportunity for winter use for lacrosse will be dictated by winter weather

1200: Athletic Fields

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 53,723	\$ 53,723	\$ 60,044	\$ 6,321	12%
Supplies	\$ 48,450	\$ 28,000	\$ 44,195	\$ (4,255)	-9%
Repair & Maintenance	\$ 8,950	\$ 2,000	\$ 0	\$ (8,950)	-100%
Program & Maintenance Services	\$ 32,670	\$ 27,000	\$ 108,475	\$ 75,805	232%
Utilities	\$ 10,492	\$ 5,000	\$ 10,296	\$ (196)	-2%
Allocations	\$ 28,456	\$ 15,400	\$ 42,983	\$ 14,527	51%
Transfers In	\$ (103,690)	\$ 0	\$ 0	\$ 103,690	-100%
Transfers Out	\$ 0	\$ 0	\$ 156,097	\$ 156,097	100%
Total Operating Expenses	\$ 79,051	\$ 131,123	\$ 422,900	\$ 128,849	163%

* Does not include capitals

Reasons for Variance(s):

- Increase in Program and Maintenance Services reflects move of 70/30 split with third party vendors from facility rentals to group lessons in the budget

1300 Outdoor Ice

- Currently this fund represents outdoor ice at Indian Hill Park
- Use of outdoor ice is limited by weather and consistent temperatures below freezing
- Indian Hill is planned to have staffing



1300: Outdoor Ice

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 36,422	\$ 29,500	\$ 36,463	\$ 41	0%
Supplies	\$ 245	\$ 0	\$ 245	\$ 0	0%
Repair & Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	0%
Program & Maintenance Services	\$ 10,519	\$ 10,519	\$ 12,600	\$ 2,081	20%
Utilities	\$ 2,000	\$ 1,900	\$ 1,520	\$ (480)	-24%
Allocations	\$ 29,272	\$ 17,500	\$ 26,268	\$ (3,004)	-10%
Transfers In	\$ (78,458)	\$ (59,419)	\$ (77,096)	\$ 1,362	-2%
Total Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%

Reasons for Variance(s):

- Operating expenses are zero due to funds transferred in from recreation administration
- Salaries are in anticipation of a full season of outdoor ice - weather permitting
- Increase in services due to medical insurance for full-time staff
- Costs estimated to be consistent with recent years (dictated by weather)



Fund 10: Recreation

1400 Junior Sailing

- \$47,000 projected revenue through Sheridan Shores and The Northwest Passage sailing programs
- Supplies and equipment expenses included to address repairs of current equipment
- Staff is exploring how to leverage existing equipment to meet needs of community and strengthen programming through partnership with community entities

1400: Junior Sailing

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
User Fees	\$ 0	\$ 36,199	\$ 47,274	\$ 47,274	472%
Donations	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Operating Revenues	\$ 0	\$ 36,199	\$ 47,274	\$ 47,274	472%

Reasons for Variance(s):

- Program offerings through third-party providers Sheridan Shores and Northwest Passage

1400: Junior Sailing

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 11,000	\$ 8,800	\$ 28,523	\$ 17,523	159%
Supplies	\$ 325	\$ 115	\$ 345	\$ 20	6%
Repair & Maintenance	\$ 0	\$ 0	\$ 0	\$ 0	0%
Program & Maintenance Services	\$ 2,746	\$ 32,700	\$ 38,292	\$ 35,546	1294%
Utilities	\$ 0	\$ 0	\$ 0	\$ 0	0%
Allocations	\$ 29,604	\$ 15,060	\$ 25,478	\$ (4,126)	-14%
Transfers In	\$ (56,675)	\$ (20,476)	\$ (45,364)	\$ 11,311	100%
Total Operating Expenses	\$ 0	\$ 36,199	\$ 47,274	\$ 40,274	100%

Reasons for Variance(s):

- Salaries include only distribution of Recreation full-time staff
- Maintenance services will be directed towards on-going maintenance of existing fleet of sailboats

1500 Beaches

- Season pass sale revenue has normalized and is expected to continue at a reliable level in 2024
- Includes revenue from full year dog beach passes
- Salary increase for returning beach staff and lifeguards to attract and retain quality seasonal talent



1500: Swimming Beaches

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Season Passes	\$ 221,850	\$ 201,000	\$ 211,900	\$ (9,950)	-4%
Dog Beach Season Passes	\$ 24,475	\$ 22,695	\$ 24,475	\$ 0	0%
Daily Fees, Guest Cards	\$ 39,900	\$ 33,242	\$ 35,150	\$ (4,750)	-12%
Miscellaneous	\$ 3,800	\$ 3,865	\$ 3,800	\$ 0	0%
Total Operating Revenues	\$ 290,025	\$ 227,695	\$ 275,325	\$ 22,400	9%

Reasons for Variance(s):

- Swimming beach season pass sales are expected to decrease slightly
- Dog beach season pass sales will remain steady relative to 2023 estimate because pricing will reflect full season of use
- Guest card and daily fees will remain consistent with 2023 year end projections

1500: Swimming Beaches

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 313,448	\$ 297,000	\$ 399,456	\$ 86,008	27%
Supplies	\$ 21,537	\$ 22,500	\$ 21,603	\$ 66	0%
Repair & Maintenance	\$ 12,050	\$ 6,500	\$ 8,550	\$ (3,500)	-29%
Program & Maintenance Services	\$ 41,391	\$ 56,000	\$ 74,593	\$ 33,202	80%
Utilities	\$ 12,999	\$ 11,000	\$ 11,961	\$ (1,038)	-8%
Allocations	\$ 67,187	\$ 37,000	\$ 61,539	\$ (5,648)	-8%
Transfers In	\$ (267,788)	\$ (202,305)	\$ (302,377)	\$ (34,589)	13%
Total Operating Expenses*	\$ 200,824	\$ 227,695	\$ 275,325	\$ 74,501	10%

* Does not include capitals

Reasons for Variance(s):

- Increase in seasonal staff starting salaries for lifeguards, attendants, and managers to compete with local market + build staff numbers
- Increase in cost of services resulting from inflation



Fund 10: Recreation

1600 Boat Launch

- Full use of all Stand Up Paddleboards/kayak/mast up storage spots
- Maintaining strong staff presence to facilitate positive user experience
- Income from annual fenced-in boat storage lottery and sealed bid event is added in addition to budgeted revenue
- \$30,000 allocated for annual dredging expense

1600: Lloyd Boat Launch

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Season Passes	\$ 76,945	\$ 73,700	\$ 98,525	\$ 21,580	28%
Rack Rentals	\$ 191,170	\$ 165,160	\$ 179,680	\$ (11,490)	-6%
Daily Fees	\$ 18,220	\$ 13,000	\$ 11,490	\$ (6,730)	-37%
Donations	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Operating Revenues	\$ 286,335	\$ 251,860	\$ 289,695	\$ 3,360	1%

- Budget numbers will fluctuate pending lake conditions

1600: Lloyd Boat Launch

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 190,764	\$ 140,000	\$ 155,755	\$ (35,009)	-18%
Supplies	\$ 4,514	\$ 6,400	\$ 7,019	\$ 2,505	55%
Repair & Maintenance	\$ 14,250	\$ 12,000	\$ 0	\$ (14,250)	-100%
Program & Maintenance Services	\$ 50,335	\$ 55,000	\$ 76,218	\$ 25,883	51%
Utilities	\$ 5,100	\$ 5,100	\$ 4,090	\$ (1,010)	0%
Allocations	\$ 32,917	\$ 18,200	\$ 29,480	\$ (3,437)	-10%
Transfers In	\$ (17,635)	\$ 0	\$ 0	\$ 17,635	-100%
Transfers Out	\$ 0	\$ 0	\$ 17,133	\$ 17,133	100%
Total Operating Expenses	\$ 280,245	\$ 236,700	\$ 289,695	\$ 9,450	3%

* Does not include capitals

Reasons for Variance(s):

- \$30,000 is budgeted annually in services for dredging – cost may increase as sand continues to collect in launch and is used on beach
- Salaries lower because some camp supervisor wages moved to section 1700
- Use of early and late season staff to allow for addition daily fee revenue opportunity



Fund 10: Recreation

1700 Camps

- New section to budgeting process
- Camp participation has been the largest revenue driver for recreation programs
- Quality of camp and ability to sustain current participant numbers is linked to availability of suitable indoor space

1700: Camps Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Rec Program Fees	\$ 0	\$ 691,240	\$ 758,195	\$ (20,060)	-3%
Miscellaneous Income	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Operating Revenues	\$ 0	\$ 691,240	\$ 758,195	\$ (20,060)	-3%

- Attempting to remain consistent with rising expenses without drastically raising prices
- Nominal increases for full day options with slightly higher Increases to half day and a la carte options

1700: Camps Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 0	\$ 242,655	\$ 294,793	\$ 294,793	100%
Supplies	\$ 0	\$ 10,850	\$ 11,210	\$ 11,210	100%
Repair & Maintenance	\$ 0	\$ 294	\$ 250	\$ 250	100%
Program & Maintenance Services	\$ 0	\$ 133,167	\$ 161,255	\$ 161,255	100%
Uniforms	\$ 0	\$ 4,931	\$ 5,000	\$ 5,000	100%
Allocations	\$ 0	\$ -	\$ 2,168	\$ 2,168	100%
Transfer-Out	\$ 0	\$ 299,353	\$ 283,519	\$ 283,519	100%
Total Operating Expenses	\$ 0	\$ 691,250	\$ 758,195	\$ 758,195	100%

- Salary costs rising to remain competitive with surrounding park districts and other seasonal employers
- Inflation is impacting all aspects of expenditures, but adjusting accordingly to remain competitive without sacrificing quality

**2400: Outdoor
Tennis**

**2500: Indoor
Tennis**



2023 Highlights

- Outdoor Resurfacing Courts 8 - 12



June 28



July 10



July 17

2023 Highlights

- 7 Indoor Ladies Travel Teams (2 Champs, 2 Finalists)



2023 Highlights

- Play for Parkinson's Fundraiser (Over \$100K+ raised)



2024 Highlights

- Continued community organization relationships (NT, NSCD, GLASA, NSSRA, D36, WPD Parks Foundation)
- 4 years and \$300K remaining on \$1.5 million debt service from 2013 facility renovations
- Planning phase for 2025 major capitals that includes reconstruction of outdoor courts 1-7 and converting lighting to LED



2023 Budget Comments + Trends

- Fall Program Resident Demographics
393 Juniors (69% are residents)
327 Adults (67% are residents)
- 2023 and 2024 delayed school opening schedule will slightly decrease group lesson revenues
- Weekend Jr. Tennis Competitive Events (2/month)
- Growth of Adult USTA Tennis Teams



Top Three Risks

1

Retaining/Recruiting/Replacing Instructors

2

Competition from Platform and Pickleball

3

Inflation and Demographic Changes



Fund 25: Tennis

Fee Changes

- Indoor/Outdoor Group Lessons: 3%
- Indoor/Outdoor Private Lessons: 3%
- Member/Non-Member Prime Court: 3%
Member rate increase (\$34-\$35/hr)

Combined Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 2,078,048	\$ 2,078,048	\$ 2,749,087	\$ 671,039	32%
Revenue	\$ 2,245,000	\$ 2,393,000	\$ 2,366,750	\$ 121,750	5%
Operating Expenses	\$ 1,716,838	\$ 1,628,659	\$ 1,868,473	\$ 151,635	9%
Net Operating Income (before capitals)	\$ 528,162	\$ 764,341	\$ 498,277	\$ (29,885)	-6%
Capital Expenses	\$ 266,000	\$ 93,302	\$ 22,000	\$ (244,000)	-92%
Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 1,982,838	\$ 1,721,961	\$ 1,890,473	\$ (92,365)	-6%
Net Fund Income	\$ 262,162	\$ 671,039	\$ 476,277	\$ 214,115	90%
Ending Reserves	\$ 2,340,210	\$ 2,749,087	\$ 3,225,364	\$ 885,154	39%

Outdoor Tennis

2400: Outdoor Tennis

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Season Passes	\$ 35,000	\$ 37,000	\$ 35,000	\$ 0	0%
Daily Fees	\$ 39,500	\$ 39,000	\$ 38,000	\$ (1,500)	-4%
Private Lessons	\$ 93,000	\$ 114,000	\$ 100,000	\$ 7,000	8%
Group Lessons	\$ 125,000	\$ 160,000	\$ 150,000	\$ 25,000	20%
Miscellaneous Income	\$ 15,000	\$ 0	\$ 0	\$ (15,000)	-100%
Total Operating Revenues	\$ 307,500	\$ 350,000	\$ 323,000	\$ 15,500	5%

Reasons for Variance(s):

- **Daily/Member Fees:** Increase is the result of moving high school tennis revenue to Daily/User Fees from Miscellaneous Income
- **Group and Private Revenue:** Anticipate more revenue due to the absence of the Pro Tournament

2400: Outdoor Tennis

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 190,746	\$ 228,699	\$ 202,626	\$ 11,880	6%
Supplies	\$ 7,470	\$ 5,800	\$ 7,023	\$ (447)	-6%
Repair & Maintenance	\$ 8,000	\$ 2,800	\$ 8,000	\$ 0	0%
Program & Maintenance Services	\$ 40,462	\$ 40,462	\$ 86,000	\$ 45,538	113%
Utilities	\$ 2,035	\$ 2,000	\$ 2,050	\$ 15	0%
Allocations	\$ 25,279	\$ 11,600	\$ 34,142	\$ 8,863	35%
Transfers In	\$ (114,492)	\$ 0	\$ (4,841)	\$ 109,651	-96%
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Operating Expenses	\$ 159,500	\$ 291,361	\$ 335,000	\$ 175,500	110%

* Does not include capitals

Indoor Tennis

2500: Indoor Tennis

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Season Passes	\$ 80,000	\$ 104,000	\$ 104,000	\$ 24,000	30%
Daily Fees	\$ 230,000	\$ 245,000	\$ 236,000	\$ 6,000	3%
Private Lessons	\$ 550,000	\$ 610,000	\$ 620,000	\$ 70,000	13%
Group Lessons	\$ 1,030,000	\$ 1,030,000	\$ 1,030,000	\$ 0	0%
Pro Shop Merchandise	\$ 19,500	\$ 21,000	\$ 21,250	\$ 1,750	9%
Miscellaneous Income	\$ 28,000	\$ 33,000	\$ 32,500	\$ 4,500	16%
Total Operating Revenues	\$ 1,937,500	\$ 2,043,000	\$ 2,043,750	\$ 106,250	5%

Reasons for Variance(s):

- **Season Pass Sales:** Anticipate with normal operation (no tournaments), memberships will be purchased due to typical usage.
- **Private Lessons:** Conservative yet considerably higher than 2023 budget as demand continues to be strong.
- **Group Lessons:** Trend continues to show strong participation in adult and junior programs.

2500: Indoor Tennis

Expenses

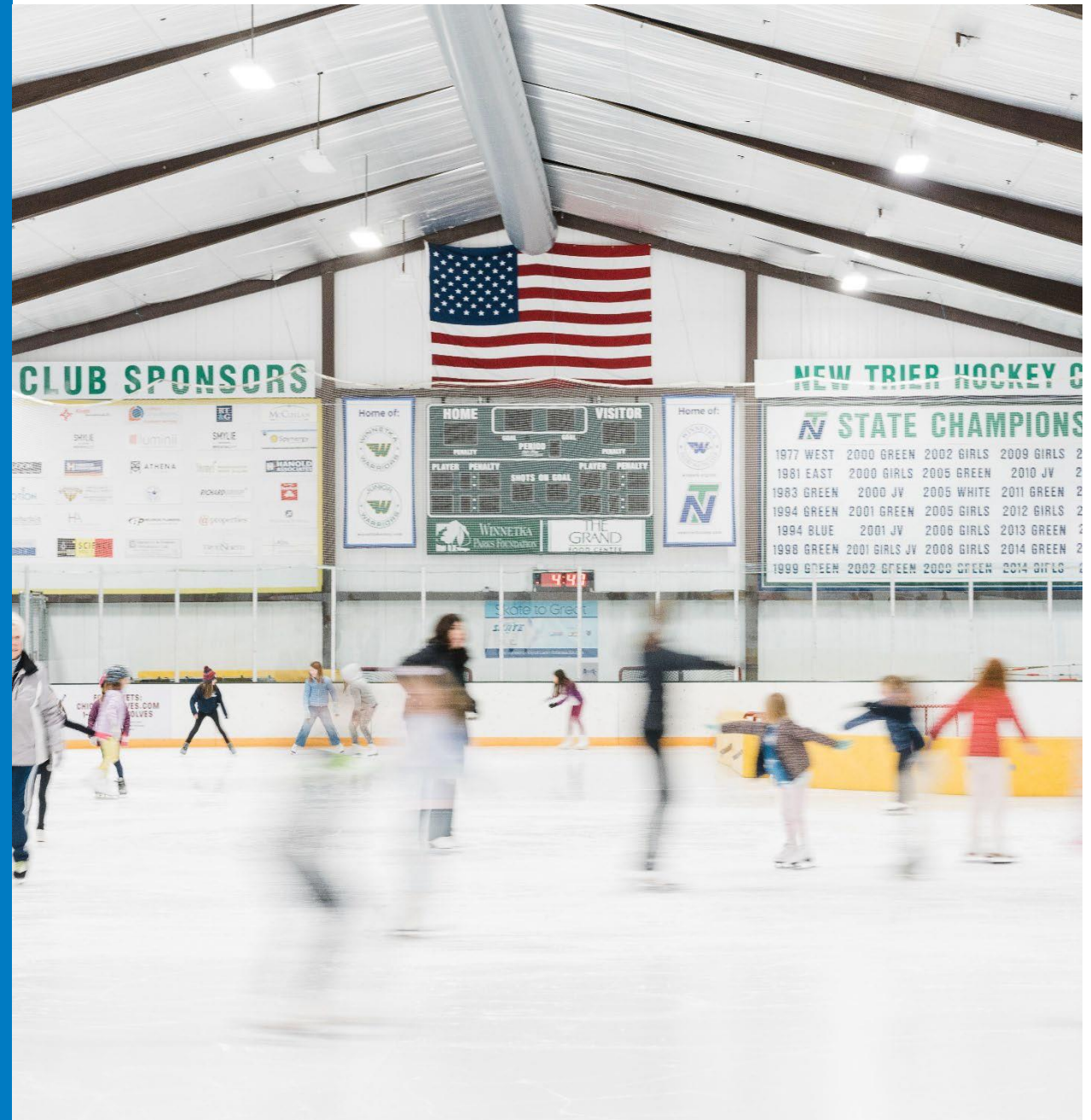
	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 877,036	\$ 935,345	\$ 961,063	\$ 84,027	10%
Supplies	\$ 32,633	\$ 30,030	\$ 32,383	\$ (250)	-1%
Repair & Maintenance	\$ 26,000	\$ 22,000	\$ 31,000	\$ 5,000	19%
Program & Maintenance Services	\$ 183,182	\$ 166,159	\$ 195,250	\$ 12,068	7%
Utilities	\$ 114,903	\$ 99,155	\$ 112,700	\$ (2,203)	-2%
Pro Shop Merchandise	\$ 20,000	\$ 13,500	\$ 19,000	\$ (1,000)	-5%
Contracts Payable	\$ 111,110	\$ 111,110	\$ 113,693	\$ 2,583	2%
Allocations	\$ 77,982	\$ 34,000	\$ 85,543	\$ 7,561	10%
Transfers Out	\$ 114,492	\$ 0	\$ 4,841	\$ (109,651)	-96%
Total Operating Expenses	\$ 1,557,338	\$ 1,411,298	\$ 1,555,473	\$ (1,865)	0%

* Does not include capitals

Reasons for Variance(s):

- Salaries and Wages reflect inflationary pressure as well as need for more hours for instructors based on patron demand

2700: Indoor Ice Arena



2023 Highlights

- Exceeded Group Lesson Revenue by \$25,000
- New Assistant Manager James Faedtke
- New electric Zamboni!!
- 50th Anniversary Ice Show “Blades of Gold”



2024 Highlights

- New sheet of ice in June 2024
- Upgraded sound system
- Transition to new Learn to Skate program presented by ISI Ice Sports Industry



2024 Budget Comments + Trends

- Large portion of ice rental remains as contracted youth programming
- Group lesson participation exceeding goals
- Summer programs continue to succeed
- Capital projects under budget

Top Three Risks

1

Hockey participation of younger players on downtrend for WPD and WHC

2

LRP upcoming needs will deplete reserves

3

Aging infrastructure (51-year-old building)



2700: Indoor Ice Arena

Fee Changes

- Winnetka Hockey Club ice to \$361 per hour from \$354 per hour starting Aug 1st
- New Trier Hockey Club ice to \$359 from \$352 per hour starting July 31st
- Non-contract ice to \$380 per hour from \$370 per hour starting August 1st
- Market value increase per hour for all group lessons starting January 2024

Fund 27: Indoor Ice Arena

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 1,513,662	\$ 1,513,662	\$ 1,620,573	\$ 106,911	7%
Revenue	\$ 996,500	\$ 1,089,368	\$ 1,000,000	\$ 3,500	0%
Operating Expenses	\$ 839,110	\$ 827,707	\$ 884,358	\$ 45,248	5%
Net Operating Income (before capitals)	\$ 157,390	\$ 261,662	\$ 115,642	\$ (41,748)	-27%
Capital Expenses	\$ 218,000	\$ 154,751	\$ 102,000	\$ (116,000)	-53%
Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 1,057,110	\$ 982,458	\$ 986,358	\$ (70,752)	100%
Net Fund Income	\$ (60,610)	\$ 106,911	\$ 13,642	\$ 74,252	-123%
Ending Reserves	\$ 1,453,052	\$ 1,620,573	\$ 1,634,215	\$ 181,163	12%

Capitals



2700: Indoor Ice Arena

Category	2023 Budget	2023 Estimate	2024 Budget	Variance (2023 Estimate to 2024 Budget)
Capitals	\$218,000	\$154,617.95	\$102,000	\$52,617.95

2700: Indoor Ice Arena

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Contract Rentals	\$ 620,242	\$ 620,000	\$ 590,000	\$ (30,242)	-5%
User Fees	\$ 285,000	\$ 352,915	\$ 310,000	\$ 25,000	9%
Miscellaneous Income	\$ 91,500	\$ 116,453	\$ 100,000	\$ 8,500	9%
Total Operating Revenues	\$ 996,742	\$ 1,089,368	\$ 1,000,000	\$ 3,258	0%

Reasons for Variance(s):

- **Ice Rentals:** Expected reduction in spring/summer ice rental from Winnetka Hockey Club and Impact Hockey
- **User Fees:** Increase in private and group lessons
- **Miscellaneous:** Increased usage due to Ice Show and skate rental

2700: Indoor Ice Arena

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 367,879	\$ 375,053	\$ 391,833	\$ 23,954	7%
Supplies	\$ 67,992	\$ 64,500	\$ 81,864	\$ 13,872	20%
Repair & Maintenance	\$ 42,100	\$ 60,408	\$ 42,100	\$ 0	0%
Program & Maintenance Services	\$ 110,115	\$ 110,432	\$ 112,150	\$ 2,035	2%
Utilities	\$ 180,900	\$ 180,900	\$ 185,310	\$ 4,410	2%
Allocations	\$ 70,124	\$ 36,414	\$ 71,101	\$ 977	1%
Total Operating Expenses	\$ 839,110	\$ 827,707	\$ 884,358	\$ 45,248	5%

* Does not include capitals

Reasons for Variance(s):

- **Salaries + Wages:** Increase in staff and COLA adjustments
- **Supplies:** Increase in prices for cleaning, equipment for programming, rink supplies/tools
- **Utilities:** Rising Utility Usage

2300: Platform Tennis



2023 Highlights

- Courts 7 + 8 operating at capacity
- Continued facility use agreement with North Shore Country Day School (NSCDS) = \$7,000 in revenue - 2022-23
- Facility rentals continue to be popular



2024 Highlights

- Stable revenue from WPTC contract provides 66% of total revenue
- \$128,500 revenue from WPTC in 2024





2300: Platform Tennis

Fee Changes

- WPTC yearly rent \$128,500
- Adjustment to new courts in 2024
- Group Lesson fee increases to market value

Fund 23: Platform Tennis

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 194,660	\$ 194,660	\$ 59,900	\$ (134,761)	-69%
Revenue	\$ 191,900	\$ 209,406	\$ 200,900	\$ 9,000	5%
Operating Expenses	\$ 184,750	\$ 196,638	\$ 199,896	\$ 15,146	8%
Net Operating Income (before capitals)	\$ 7,150	\$ 12,769	\$ 1,004	\$ (6,146)	-86%
Capital Expenses	\$ 7,150	\$ 147,529	\$ 140,000	\$ 132,850	1858%
Transfers In / (Out)	\$ 0	\$ 0	\$ 130,000	\$ 130,000	0%
Total Expenses	\$ 191,900	\$ 344,167	\$ 339,896	\$ 147,996	77%
Net Fund Income	\$ 0	\$ (134,761)	\$ (8,996)	\$ (8,996)	-100%
Ending Reserves	\$ 194,660	\$ 59,900	\$ 50,904	\$ (143,757)	-74%

Top Three Risks

1

Addition of courts increases utilities expenses.

2

Increase in Repair + Maintenance of equipment due to age (court heaters, paddle screens, decking)

3

LRP upcoming needs will deplete reserves

Revenues

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Contract Rentals (WPTC)	\$ 128,500	\$ 128,500	\$ 128,500	\$ 0	0%
User Fees	\$ 63,000	\$ 80,750	\$ 67,000	\$ 4,000	6%
Miscellaneous Income	\$ 400	\$ 156	\$ 400	\$ 0	0%
Donations	\$ 0	\$ 0	\$ 5,000	\$ 5,000	100%
Total Operating Revenues	\$ 191,900	\$ 209,406	\$ 200,900	\$ 9,000	5%

Reasons for Variance(s):

- **North Shore Country Day:** After school programming \$7,000 for 10 weeks of use
- **WPTC:** Increase in yearly revenue to \$128,500, year two of a 3-year agreement

2300: Platform Tennis

Expenses

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Salaries & Wages	\$ 54,206	\$ 72,612	\$ 66,405	\$ 12,199	23%
Supplies	\$ 6,690	\$ 4,220	\$ 8,815	\$ 2,125	32%
Repair & Maintenance	\$ 20,000	\$ 32,244	\$ 20,000	\$ 0	0%
Program & Maintenance Services	\$ 41,663	\$ 42,710	\$ 44,450	\$ 2,787	7%
Utilities	\$ 44,202	\$ 35,172	\$ 51,980	\$ 7,778	18%
Pro Shop Merchandise	\$ 200	\$ 80	\$ 0	\$ (200)	100%
Allocations	\$ 17,789	\$ 9,600	\$ 8,246	\$ (9,543)	-54%
Total Operating Expenses*	\$ 184,750	\$ 196,638	\$ 199,896	\$ 15,146	8%

* Does not include capitals

Reasons for Variance(s):

- **Services:** Increased due to additional cleaning/maintenance needed for two new courts at facility
- **Utilities:** Increase due to addition of two new platforms and rates raising

3100: Special Recreation



2024 Comments, Trends + Risks

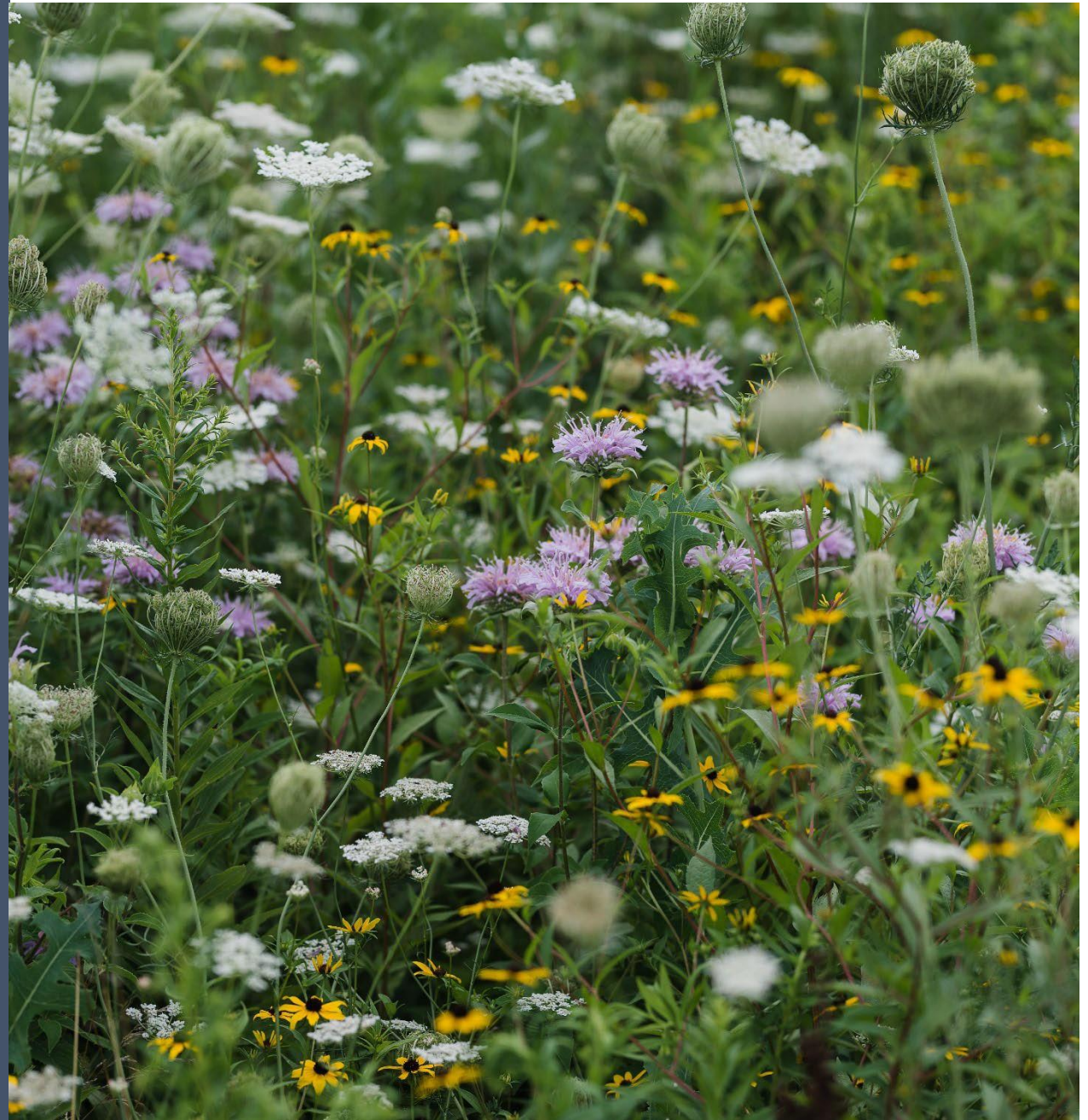
- The District has yet to receive the final budget from NSSRA; therefore the numbers tonight may be different than those included in the final budget.
- 2024 projected expenses lower than 2023 due to unused 2023 contribution balance carried forward into 2024.

Fund 31: Special Recreation

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 330,015	\$ 330,015	\$ 384,980	\$ 54,965	17%
Revenue	\$ 389,312	\$ 250,315	\$ 225,325	\$ (163,987)	-42%
Operating Expenses	\$ 225,315	\$ 195,350	\$ 202,803	\$ (22,512)	-10%
Net Operating Income (before capitals)	\$ 163,997	\$ 54,965	\$ 22,522	\$ (141,475)	-86%
Capital Expenses	\$ 60,000	\$ 0	\$ 60,000	\$ 0	0%
Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 285,315	\$ 195,350	\$ 262,803	\$ (22,512)	100%
Net Fund Income	\$ 103,997	\$ 54,965	\$ (37,478)	\$ (141,475)	-136%
Ending Reserves	\$ 434,012	\$ 384,980	\$ 347,502	\$ (86,510)	-20%

3200: Workers Compensation



Fund 32: Workers Compensation Fund

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 72,188	\$ 72,188	\$ 70,521	\$ (1,667)	-2%
Revenue	\$ 82,163	\$ 67,163	\$ 76,449	\$ (5,714)	-7%
Operating Expenses	\$ 67,163	\$ 68,830	\$ 76,449	\$ 9,286	14%
Net Operating Income (before capitals)	\$ 15,000	\$ (1,667)	\$ 0	\$ (15,000)	-100%
Capital Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 67,163	\$ 68,830	\$ 76,449	\$ 9,286	100%
Net Fund Income	\$ 15,000	\$ (1,667)	\$ 0	\$ (15,000)	-100%
Ending Reserves	\$ 87,188	\$ 70,521	\$ 70,521	\$ (16,667)	-19%

3300: IMRF + FICA



2024 Comments, Trends + Risks

- The Winnetka Park District IMRF budget is based on IMRF eligible salaries and wages across all funds.
- The IMRF employer rate for 2024 will be 8.70%, per IMRF.
- FICA budget is based on 7.65% of salaries for the entire District.

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 314,624	\$ 314,624	\$ 415,050	\$ 100,426	32%
Revenue	\$ 1,187,621	\$ 802,100	\$ 769,630	\$ (417,991)	-35%
Operating Expenses	\$ 937,297	\$ 701,675	\$ 767,888	\$ (169,409)	-18%
Net Operating Income	\$ 250,324	\$ 100,426	\$ 1,742	\$ (248,582)	-99%
Capital Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Transfers In / (Out)	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 937,297	\$ 701,675	\$ 767,888	\$ (169,409)	100%
Net Fund Income	\$ 250,324	\$ 100,426	\$ 1,742	\$ (248,582)	-99%
Ending Reserves	\$ 564,948	\$ 415,050	\$ 416,792	\$ (148,157)	-26%

3400: Audit



2024 Comments, Trends + Risks

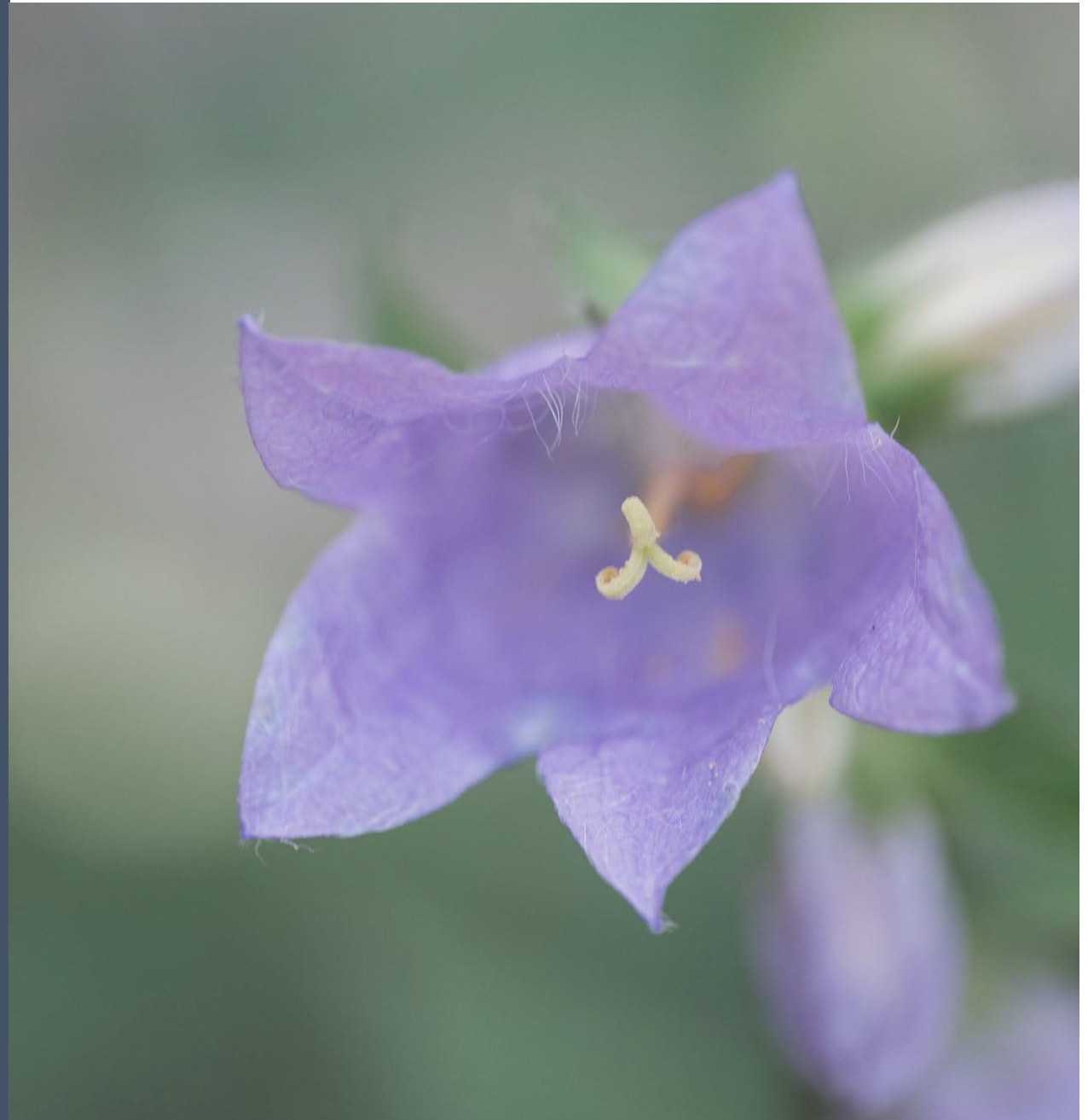
- 2024 is the third year of a three-year contract with Lauterbach and Amen for audit services
- 2024 increase includes funding for third-party consulting and construction invoice review

Fund 34: Audit Fund

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 18,859	\$ 18,859	\$ 15,359	\$ (3,500)	-19%
Revenue	\$ 24,657	\$ 18,000	\$ 31,500	\$ 6,843	28%
Operating Expenses	\$ 18,000	\$ 21,500	\$ 31,500	\$ 13,500	75%
Net Operating Income	\$ 6,657	\$ (3,500)	\$ 0	\$ (6,657)	-100%
Capital Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 18,000	\$ 21,500	\$ 31,500	\$ 13,500	100%
Net Fund Income	\$ 6,657	\$ (3,500)	\$ 0	\$ (6,657)	-100%
Ending Reserves	\$ 25,516	\$ 15,359	\$ 15,359	\$ (10,157)	-40%

3500: Liability Insurance



2023 Comments, Trends + Risks

- Unemployment expenses increased \$43,000 in 2023 due to termination of golf employees
- Overall insurance costs through PDRMA will increase \$6,975 or 3.5%
- Property insurance will increase \$5,076 or 6.6%
- General liability will increase \$2,149 or 5.75%

Fund 35: Liability Insurance Fund

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 166,016	\$ 166,016	\$ 98,120	\$ (67,896)	-41%
Revenue	\$ 149,330	\$ 100,380	\$ 187,592	\$ 38,262	26%
Operating Expenses	\$ 125,380	\$ 168,276	\$ 187,114	\$ 61,734	49%
Net Operating Income	\$ 23,950	\$ (67,896)	\$ 478	\$ (23,472)	-98%
Capital Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 125,380	\$ 168,276	\$ 187,114	\$ 61,734	200%
Net Fund Income	\$ 23,950	\$ (67,896)	\$ 478	\$ (23,472)	-98%
Ending Reserves	\$ 189,966	\$ 98,120	\$ 98,598	\$ (91,368)	-48%

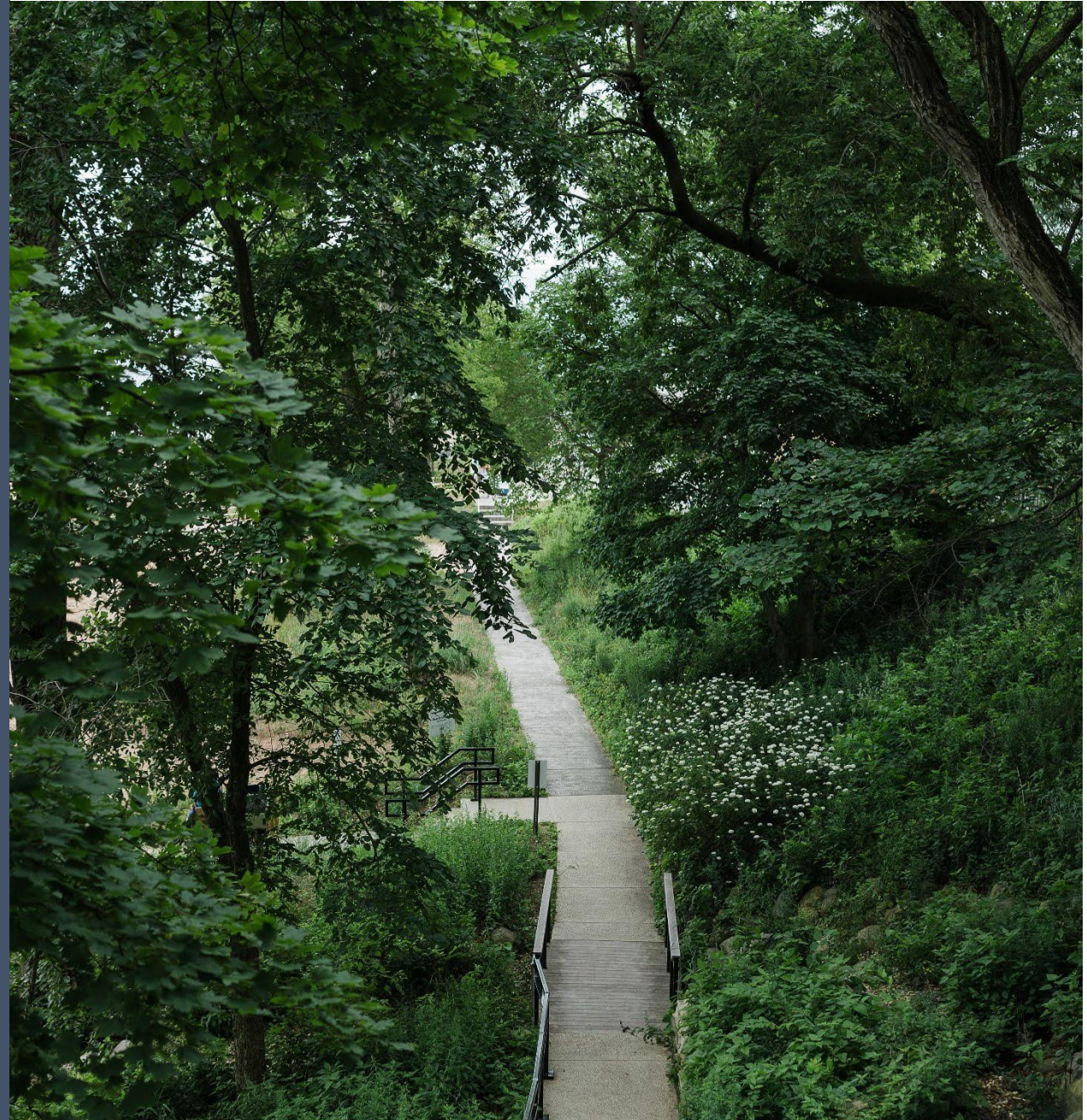
3600: Debt Service

This fund accounts for outstanding debt service on the 2014 GO Bonds.

\$6.2M sold to refinance \$1.3M in 2004 bonds and an additional \$4.9M to finance projects (*Hubbard Woods, Lakefront, etc.*)

Please Note

Other funds currently carry debt service (corporate and tennis)



Fund 36: Debt Service Fund

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 144,097	\$ 144,097	\$ 144,097	\$ 0	0%
Revenue	\$ 538,278	\$ 376,923	\$ 376,923	\$ (161,355)	-30%
Operating Expenses	\$ 376,923	\$ 376,923	\$ 376,923	\$ 0	0%
Net Operating Income	\$ 161,355	\$ 0	\$ 0	\$ (161,355)	-100%
Capital Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Total Expenses	\$ 376,923	\$ 376,923	\$ 376,923	\$ 0	0%
Net Fund Income	\$ 161,355	\$ 0	\$ 0	\$ (161,355)	-100%
Ending Reserves	\$ 305,452	\$ 144,097	\$ 144,097	\$ (161,355)	-53%

3700: Capital Projects



Comments

- Most 2024 capital expenditures are budgeted in their respective fund/org as they include repair and/or replacement of existing equipment or facilities.
- 2024 budget for Elder Lane + Centennial shoreline restoration is \$2,500,000.
- Possibility of \$3,000,000 donation toward lakefront improvement projects. This donation is not built into the 2024 budget.

Fund 37: Capital Projects Fund

Fund Overview

	2023 Budget	2023 YE Estimate	2024 Budget	\$ Variance 2023 Budget to 2024 Budget	% Variance 2023 Budget to 2024 Budget
Beginning Reserves	\$ 4,898,882	\$ 4,898,882	\$ 7,077,177	\$ 2,178,295	44%
Revenue	\$ 3,060,953	\$ 3,291,987	\$ 180,000	\$ (2,880,953)	-94%
Operating Expenses	\$ 0	\$ 0	\$ 0	\$ 0	0%
Net Operating Income (before capitals)	\$ 3,060,953	\$ 3,291,987	\$ 180,000	\$ (2,880,953)	-94%
Capital Expenses	\$ 9,584,972	\$ 2,818,664	\$ 2,500,000	\$ (7,084,972)	-74%
Total Expenses	\$ 9,584,972	\$ 2,818,664	\$ 2,500,000	\$ (7,084,972)	-74%
Transfers - In	\$ 1,704,972	\$ 1,704,972	\$ 0	\$ (1,704,972)	-100%
Net Fund Income	\$ (4,819,047)	\$ 2,178,295	\$ (2,320,000)	\$ 2,499,047	-52%
Ending Reserves	\$ 79,835	\$ 7,077,177	\$ 4,757,177	\$ 4,677,342	5859%