

Winnetka Park District - FY 2025 Budget

2025



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

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Winnetka Park District FY 2025 Budget

Board of Commissioners

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and the staff of the Winnetka Park District



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

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February 16, 2025

Board of Park District Commissioners,

On behalf of the Winnetka Park District team, we are proud to present to you the approved Fiscal Year 2025 budget. Staff, along with your thoughtful guidance, developed this spending plan to ensure another year of successful programming and community engagement. This budget continues our ongoing efforts to maintain a solid financial foundation through continued fiscal stewardship and accountability, all while considering critical investments in and at our various parks and facilities.

Each year the Winnetka Park District team carefully analyzes revenue opportunities and focuses its efforts to control costs. Staff also painstakingly evaluates capital expenditures prior to making the budgeted investment to ensure we make the best investment decision at the best time. The 2025 budget considers investments identified in our long-range capital plan to properly prioritize 2025 expenditures as well as prepare for 2026 and beyond.

Highlights for the 2025 budget include:

- The replacement of the synthetic turf on Skokie Playfield;
- Tower Road Playground replacement;
- Significant investment in resurfacing at Hubbard Woods;
- Platform Tennis will conduct extensive repairs and renovations to the decks and railings around the original six courts;
- Complete paving renovation of outdoor tennis courts 1-7;
- Replacement of windows and other renovations within the A.C. Nielsen Tennis Center as well as the adjoining administration building;
- This budget also contemplates major financial commitments for the Elder Lane Park + Beach and Centennial Park + Beach projects, currently expected to be funded using 2020 bond money and unrestricted reserves;
- Additionally, several sites within our real estate portfolio will receive updated plats of surveys in 2025;
- A full season of operations at the newly re-opened Winnetka Golf Course;
- Installation of an audio/visual system within the Administration Building's community room;
- Enhanced lighting at Maple Road Beach;
- A new beach combing and boat launch tractor;
- The golf course will continue to see capital investment in the kitchen as well as other areas of the course to better enhance the overall golfing experience at the Winnetka Golf Course.

As 2025 gets under way the board and staff will be required to make decisions regarding major capital projects and determine how best to address the costs for such projects. As in the past, staff is prepared to take necessary steps to address operating expenses and adjust staffing should the Board deem such changes necessary.

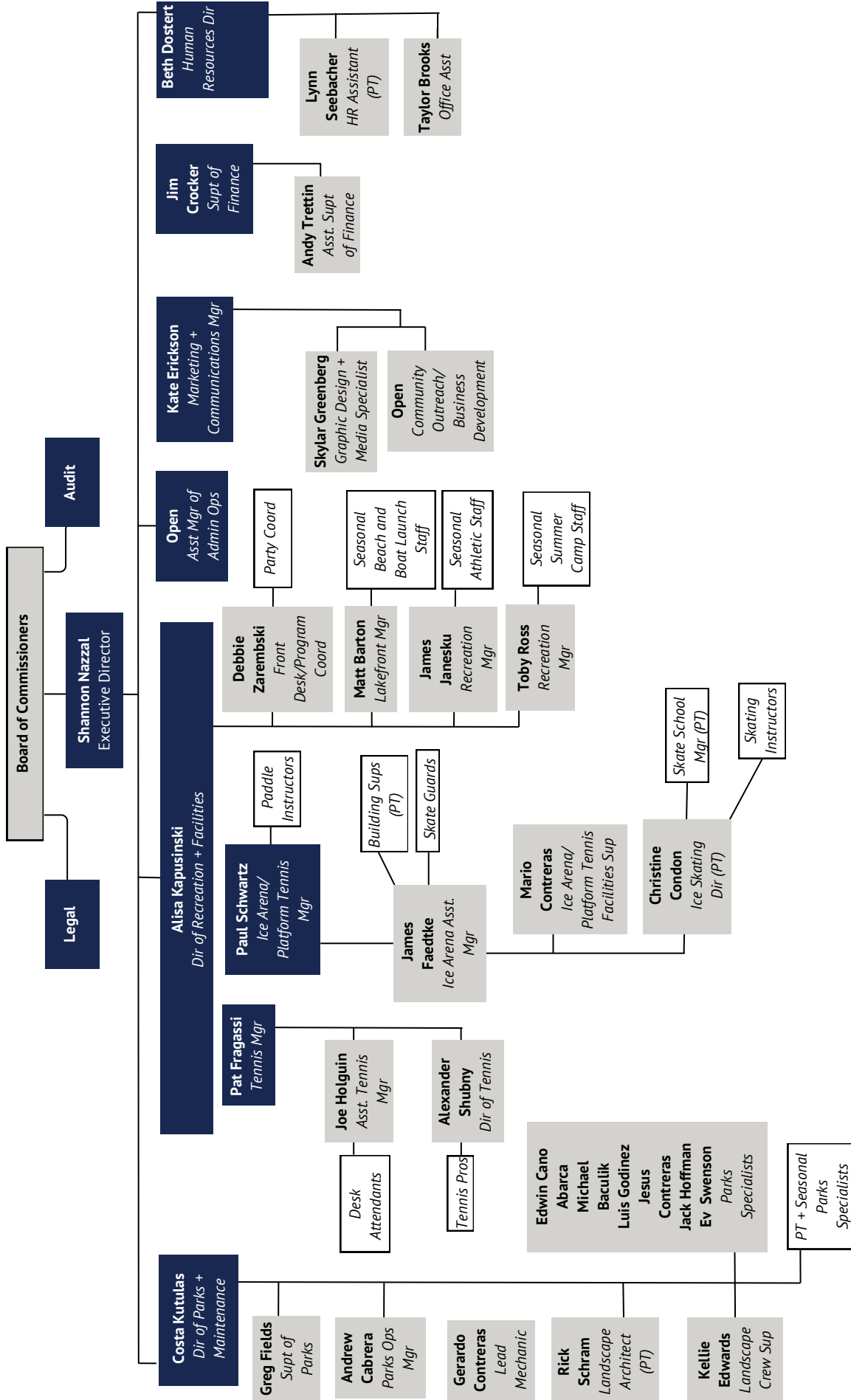
We are grateful to the Park Board for its continued leadership and ongoing financial oversight. Thank you for your efforts as we work together to meet the Winnetka Park District's mission, thoughtfully steward the agency's financial resources, and best serve the community's interests.

Sincerely,

Shannon Q. Nazzari, Executive Director

James Crocker, Superintendent of Finance

Winnetka Park District Organizational Chart Updated 1.27.2025



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Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2025

ALL WINNETKA PARK DISTRICT FUNDS COMBINED

	2023 Budget	2023 Actual	2024 Budget	2025 Budget	% Inc/Dec 2024 Budget to 2025 Budget
BEGINNING RESERVES	\$ 18,970,635	\$ 18,970,635	\$ 23,013,223	\$ 23,438,772	6.7%
REVENUE	\$ 13,571,367	\$ 14,443,302	\$ 14,476,715	\$ 16,446,334	13.6%
OPERATING EXPENSES	\$ 11,361,369	\$ 11,507,736	\$ 13,627,616	\$ 15,334,769	12.5%
NET FUND INCOME BEFORE CAPS & TRANS	\$ 2,209,998	\$ 2,935,566	\$ 849,099	\$ 1,111,565	30.9%
CAPITALS	\$ 11,560,275	\$ 1,892,978	\$ 4,679,582	\$ 20,137,854	330.3%
TOTAL EXPENSE	\$ 22,921,644	\$ 13,400,714	\$ 18,307,198	\$ 35,472,623	93.8%
OTHER FINANCING SOURCES/USES	\$ 3,000,000	\$ 3,000,000	\$ 0	\$ 3,000,000	N/A
NET FUND INCOME/(LOSS)	(\$ 6,350,277)	\$ 4,042,588	(\$ 3,830,483)	(\$ 16,026,289)	318.4%
ENDING RESERVES	\$ 12,620,358	\$ 23,013,223	\$ 19,182,740	\$ 7,412,483	-59.4%

Variance Highlights & Comments: 2024 Budget vs. 2025 Budget

REVENUES

- Increase of 13.6% compared to 2024 budgeted revenues attributed to full season of golf operations.

OPERATING EXPENSES

- 12.5% increase from 2024; down from 19.9% overall increase from 2023 to 2024 budget.
- Salaries, Wages and Medical Insurance saw increases.
- Salaries and Wages higher due to inflationary wage pressure.
(before capitals and transfers)

NET OPERATING INCOME

- 30.9% net income increase from 2024 budget due to full season of golf operations.

CAPITALS

- This includes major projects projected to cost \$15.8M for Elder/Centennial projects as well as operating capitals of \$4.33M.

ENDING RESERVES/FUND BALANCE

- Projected to be lower than 2024 budget due to anticipated increase in capital expenditures.

Winnetka Park District
SUMMARY - ALL FUNDS COMBINED
2025 Budget Report

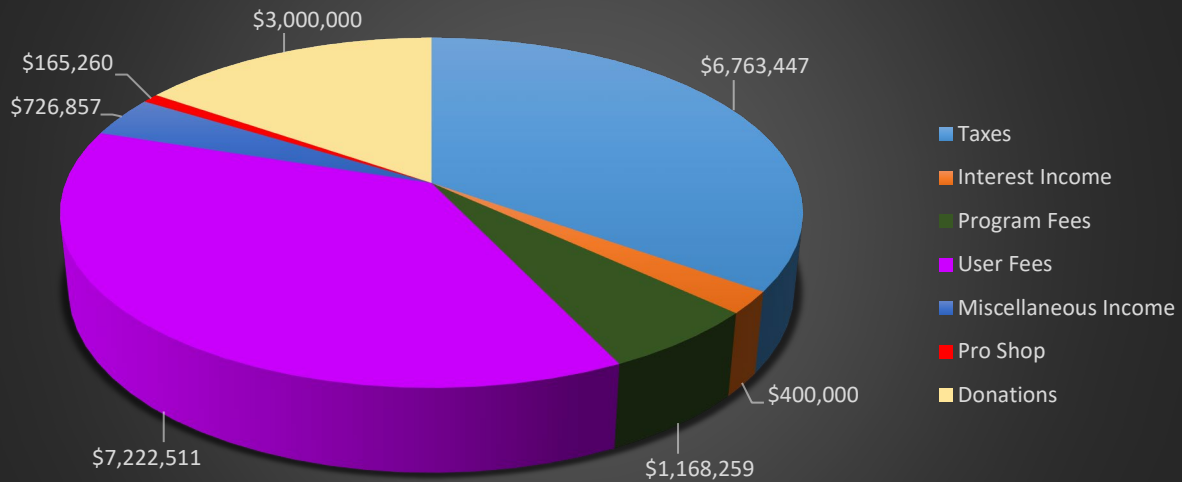
	ALL FUNDS COMBINED				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 Bud to 2025 Bud
BEGINNING RESERVES	\$ 18,970,635	\$ 21,874,552	\$ 21,326,158	\$ 23,438,772	10%
REVENUE					
Taxes	6,637,852	7,590,048	6,572,381	6,763,447	3%
Interest Income	165,953	825,021	655,000	400,000	-39%
User Fees	4,436,052	4,832,906	5,498,416	7,350,611	34%
Recreation Program Fees	1,162,760	1,303,102	1,190,500	1,168,259	-2%
Pro-Shop	55,970	84,433	93,535	165,360	77%
Miscellaneous Income	1,112,780	513,726	466,883	598,657	28%
Other Financing Sources	3,000,000	0	0	3,000,000	N/A
TOTAL REVENUE	16,571,367	15,149,236	14,476,715	19,446,334	34%
EXPENSE					
General Expenditures					
Salaries & Wages	5,358,468	5,138,120	6,024,803	7,089,546	18%
Supplies	684,617	615,030	813,602	985,954	21%
Services	3,703,427	3,724,081	4,198,944	4,995,463	19%
Repairs & Maintenance	284,745	220,444	323,627	270,675	-16%
Pro-Shop Merchandise	49,839	62,130	71,789	50,850	-29%
Utilities	685,603	556,611	751,651	580,649	-23%
Contracts Payable	1,330,749	1,202,059	1,339,881	1,361,631	2%
Total General Expenditures	12,097,448	11,518,475	13,524,297	15,334,768	14%
Net Income Before Caps & Trans	4,473,919	3,630,761	952,418	4,111,566	321%
Capital Expenditures	11,413,122	4,179,155	4,679,582	20,137,854	330%
TOTAL EXPENSE	23,510,570	15,697,630	18,203,879	35,472,622	95%
Transfer In	6,033,640	6,033,640	(4,202,802)	(4,682,274)	11%
Transfer Out	-6,033,609	-6,033,609	4,202,802	4,682,274	11%
NET INCOME/(LOSS)	(6,939,203)	(548,394)	(3,727,164)	(16,026,288)	
ENDING RESERVES	\$ 12,031,432	\$ 21,326,158	\$ 17,598,994	\$ 7,412,483	
Reserves as a % of expenditures (excludes capital, debt and transfers)	99.45%	185.15%	130.13%	48.34%	

Winnetka Park District
ALL FUNDS ESTIMATED RESERVES
2025 Budget Report (unaudited for discussion)

	General Fund	Recreation Fund	Golf Fund	Paddle Tennis Fund	Tennis Fund	Ice Arena Fund	Capital Projects Fund	Misc Funds*	Total All Funds
BEGINNING RESERVES	3,263,732	6,834,847	500,223	243,236	3,611,255	1,783,485	5,724,907	1,477,087	23,438,772
REVENUE									
Taxes	3,948,759	1,002,432	-	-	-	-	-	1,812,256	6,763,447
Interest Income	400,000	-	-	-	-	-	-	-	400,000
User Fees	10,000	1,109,350	2,524,261	200,000	2,553,000	954,000	-	-	7,350,611
Recreation Program Fees	-	1,168,259	-	-	-	-	-	-	1,168,259
Pro-Shop	-	-	141,660	100	23,600	-	-	-	165,360
Miscellaneous Income	33,000	46,850	371,807	-	45,000	102,000	3,000,000	-	3,598,657
TOTAL FUND REVENUE	4,391,759	3,326,891	3,037,728	200,100	2,621,600	1,056,000	3,000,000	1,812,256	19,446,334
EXPENSE									
General Expenditures									
Salaries & Wages	2,390,383	1,275,235	1,608,104	57,409	1,297,569	460,846	-	-	7,089,546
Supplies	314,679	227,462	297,485	9,436	42,978	81,914	-	12,000	985,954
Services	1,406,803	1,167,016	576,715	39,774	300,145	126,610	-	1,378,400	4,995,463
Repairs & Maintenance	86,375	35,200	48,000	20,000	34,000	42,100	-	5,000	270,675
Utilities	110,716	20,760	97,436	53,900	116,938	180,900	-	-	580,650
Pro-shop Merchandise	-	-	33,150	200	17,500	-	-	-	50,850
Contracts Payable	842,565	-	-	-	113,693	-	-	405,373	1,361,631
General Admin Allocation	(689,684)	334,190	12,000	19,840	117,729	67,881	-	138,044	-
Garage Allocation	(119,145)	81,302	3,000	3,871	15,486	15,486	-	-	-
Total General Expenditures	4,342,692	3,141,165	2,675,890	204,430	2,056,038	975,737	-	1,938,817	15,334,769
Net Fund Income Before Caps & Tran	49,067	185,726	361,838	(4,330)	565,562	80,263	3,000,000	(126,561)	4,111,565
Capital Expenditures	490,700	222,800	231,500	140,000	1,201,500	15,000	17,636,354	200,000	20,137,854
TOTAL FUND EXPENSE	4,833,392	3,363,965	2,907,390	344,430	3,257,538	990,737	17,636,354	2,138,817	35,472,623
Transfer In	(2,423,876)	(1,146,698)	(71,000)	0	(40,700)	-	(1,000,000)	-	(4,682,274)
Transfer Out	2,804,876	1,836,698	-	0	40,700	-	-	-	4,682,274
Net Transfers	381,000	690,000	(71,000)	-	-	-	(1,000,000)	-	-
NET FUND INCOME/(LOSS)	(822,633)	(727,074)	201,338	(144,330)	(635,938)	65,263	(13,636,354)	(326,561)	(16,026,289)
ENDING RESERVES	2,441,099	6,107,773	701,561	98,906	2,975,317	1,848,748	(7,911,447)	1,150,526	7,412,483
Reserves as a % of expenditures (excludes capital, debt service transfers)	56.2%	194.4%	26.2%	48.4%	144.7%	189.5%	N/A	59.3%	

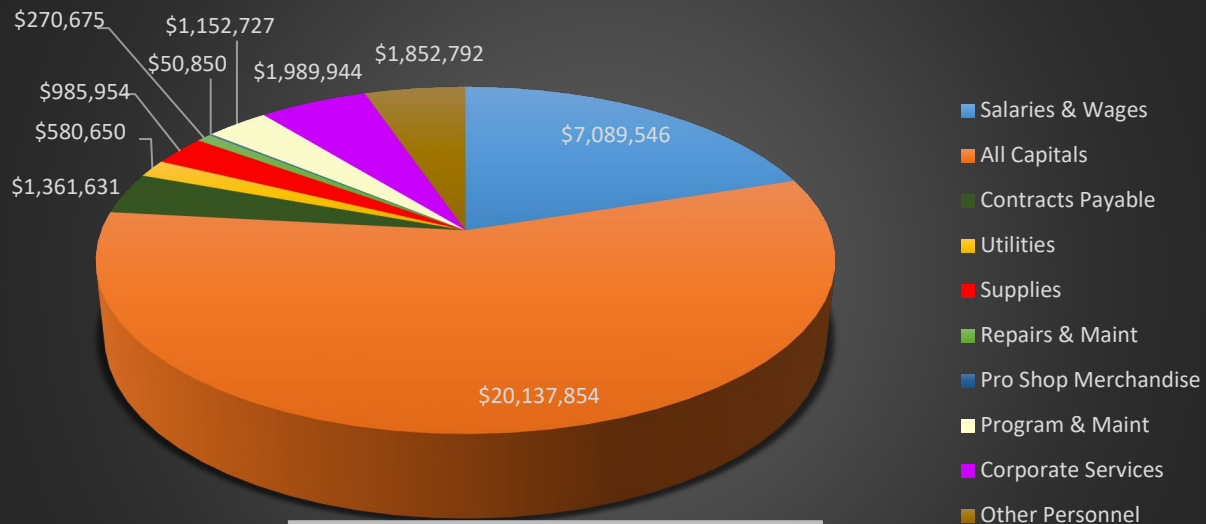
* Includes Special Recreation, Workers Compensation, IMRF/FICA, Audit, Liability Insurance and Debt Service Funds

2025 Sources of Park District Funds



TOTAL: \$19,446,334

2025 Uses of Park District Funds



TOTAL: \$35,472,623

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Fund/Department Tab
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WINNETKA PARK DISTRICT FUNDS

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

01-GENERAL FUND

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

Winnetka Park District
SUMMARY - GENERAL FUND
2025 Budget Report

	GENERAL FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES	\$3,318,747	\$ 3,431,564	\$ 3,869,562	\$ 3,263,732	-16%
REVENUE					
Taxes	5,920,322	4,550,755	3,769,186	3,948,759	5%
Interest Income	89,238	547,769	475,000	400,000	-16%
User Fees	8,000	14,050	7,000	10,000	43%
Miscellaneous Income	920,000	52,997	17,000	33,000	94%
TOTAL FUND REVENUE	6,937,560	5,165,571	4,268,186	4,391,759	3%
EXPENSE					
General Expenditures					
Salaries & Wages	2,015,237	1,905,372	2,052,034	2,390,383	16%
Supplies	265,315	210,391	280,464	314,679	12%
Services	1,238,277	1,077,498	1,295,219	1,406,803	9%
Repairs & Maintenance	109,470	66,294	121,877	86,375	-29%
Utilities	127,229	114,195	134,127	110,716	-17%
Contracts Payable	849,265	849,265	849,265	842,565	-1%
General Admin Allocation	(1,073,787)	(307,564)	(531,601)	(689,684)	30%
Garage Allocation	(167,425)	(141,139)	(202,935)	(131,624)	-35%
Other Financing Uses	0	0	0	0	0%
Total General Expenditures	3,363,582	3,774,312	3,998,450	4,330,213	8%
Net Fund Income Before Caps & Trans	3,573,978	1,391,259	269,736	61,546	-77%
Capital Expenditures	456,180	169,560	671,465	490,700	-27%
TOTAL FUND EXPENSE	3,819,762	3,943,872	4,669,915	4,820,913	3%
Transfer In	(1,937,285)	(1,623,114)	(1,679,640)	(2,467,224)	44%
Transfer Out	4,201,568	2,264,283	1,678,122	2,804,876	67%
NET FUND INCOME/(LOSS)	853,515	580,530	(400,211)	(766,806)	102%
ENDING RESERVES	\$4,871,916	\$ 4,012,094	\$ 3,469,351	\$ 2,496,926	-28%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	166.39%	137.16%	115.10%	74.48%	-35%
RESTRICTED RESERVES	0	310,000	310,000	310,000	
UNRESTRICTED RESERVES	4,871,916	3,702,094	3,159,351	2,186,926	
MINIMUM RESERVE PER POLICY	628,579	731,262	787,296	871,912	
TOTAL AVAILABLE RESERVES	4,139,893	2,970,832	2,372,055	1,315,014	

100-ADMIN

Formerly 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.

2025 Budget Overview

The 2025 Budget consolidated this fund into the Corporate Fund.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED
BUDGET GENERAL FUND**

Org 100 - General Administration					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
40400 - INTEREST INCOME	89,238	547,769	475,000	0	-100%
49000 - MISCELLANEOUS INCOME	1,000	650	1,000	0	-100%
TOTAL 100 REVENUES	90,238	548,419	476,000	0	-100%
Expense					
50000 - SALARIES & WAGES	434,082	503,243	488,935	0	-100%
52000 - SUPPLIES	34,047	10,661	33,810	0	-100%
54000 - SERVICES	543,655	317,599	482,202	0	-100%
56000 - REPAIRS & MAINTENANCE	28,650	4,437	31,462	0	-100%
56500 - UTILITIES	37,848	46,580	37,678	0	-100%
63000 - GENERAL ADMIN. ALLOCATION	(988,044)	(334,101)	(598,087)	0	-100%
TOTAL 100 EXPENSES	90,238	548,419	476,000	0	-100%
NET 100 (REV - EXP)	0	0	0	0	

200-CORPORATE

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).

2025 Budget Overview

The 2025 budget consolidates the former 100 and 200 Funds into the 200 Fund for 2025. This fund reflects a 6% increase in medical insurance. Additionally, this fund will transfer \$310,000 of restricted reserves to Major Capitals to help fund planned projects at Elder Lane Beach and Centennial Beach.

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, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED
BUDGET GENERAL FUND**

Org 0200 - Corporate Administration					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
40100 - TAXES	5,920,322	4,550,755	3,769,186	3,948,759	5%
40400 - INTEREST INCOME	-	-	-	400,000	N/A
41000 - USER FEES	4,000	4,000	5,000	14,000	180%
49000 - MISCELLANEOUS INCOME	915,000	43,250	7,000	29,000	314%
TOTAL 200 REVENUES	6,839,322	4,598,005	3,781,186	4,391,759	16%
Expense					
50000 - SALARIES & WAGES	605,517	446,900	532,102	1,235,647	132%
52000 - SUPPLIES	92,975	75,000	94,950	124,163	31%
54000 - SERVICES	384,601	388,070	449,629	971,134	116%
56000 - REPAIRS & MAINTENANCE	3,800	1,000	3,800	12,350	225%
56500 - UTILITIES	37,465	10,000	36,465	49,600	36%
60000 - CAPITALS	21,180	9,613	11,180	14,000	25%
62000 - CONTRACTS PAYABLE	849,265	849,265	849,265	842,565	-1%
63000 - GENERAL ADMIN. ALLOCATION	(272,001)	(55,832)	(73,037)	(952,355)	1204%
63100 - GARAGE ALLOCATION	57,436	14,999	52,636	42,585	-19%
63300 - TRANSFERS-OUT	4,201,568	2,264,283	1,678,122	2,804,876	67%
TOTAL 200 EXPENSES	5,981,806	4,003,298	3,635,112	5,144,565	42%
NET 200 (REV - EXP)	857,516	594,707	146,074	-752,806	

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.

2025 Budget Overview

For 2025, proposed capitals are budgeted at \$23,000 versus \$103,000 in 2024.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
GENERAL FUND**

Org 0300 - Garage Maintenance					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Expense					
50000 - SALARIES & WAGES	199,440	170,168	213,040	229,768	8%
52000 - SUPPLIES	25,765	12,926	26,010	21,640	-17%
54000 - SERVICES	79,030	83,371	83,050	48,000	-42%
56000 - REPAIRS & MAINTENANCE	5,050	3,912	4,655	5,805	25%
56500 - UTILITIES	15,825	14,340	18,194	15,825	-13%
60000 - CAPITALS	98,000	39,741	103,000	23,000	-78%
63000 - GENERAL ADMIN. ALLOCATION	15,000	15,000	30,324	43,098	42%
63100 - GARAGE ALLOCATION	(438,109)	(339,458)	(478,273)	(387,136)	-19%
TOTAL 300 EXPENSES	0	0	0	0	0%
NET 300 (REV-EXP)	0	0	0	0	

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.

2025 Budget Overview

The Parks Department plans to replace the Tower Rd. playground, perform surfacing work at Hubbard Woods, update park surveys, and perform other needed maintenance and improvement projects throughout the district during 2025.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
GENERAL FUND**

Org 0400 - Parks Maintenance					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
41000 - USER FEES	8,000	14,050	7,000	10,000	43%
49000 - MISCELLANEOUS INCOME	4,000	9,097	4,000	4,000	0%
TOAL 400 REVENUES	12,000	23,147	11,000	14,000	27%
Expense					
50000 - SALARIES & WAGES	776,199	785,061	817,957	924,968	13%
52000 - SUPPLIES	112,528	101,627	125,694	168,876	34%
54000 - SERVICES	230,991	288,458	280,338	387,669	38%
56000 - REPAIRS & MAINTENANCE	71,970	56,945	81,960	68,220	-17%
56500 - UTILITIES	36,091	43,275	41,790	45,291	8%
60000 - CAPITALS	337,000	120,206	557,285	453,700	-19%
63000 - GENERAL ADMIN. ALLOCATION	171,258	67,369	109,199	219,573	101%
63100 - GARAGE ALLOCATION	213,248	183,320	222,702	212,927	-4%
63200 - TRANSFERS-IN	(1,937,285)	(1,623,114)	(1,679,640)	(2,467,224)	44%
TOTAL 400 EXPENSES	12,000	23,147	557,285	14,000	-90%
NET 400 (REV - EXP)	0	0	(546,285)	0	

10-RECREATION

<u>Org.</u>	<u>Description</u>
1000	Recreation Administration
1100	Recreation Programs
1200	Athletic Fields
1300	Outdoor Ice Rinks
1400	Lakefront Programs
1500	Beaches
1600	Boat Launch & Storage
1700	Camps

As in 2024 the District 36 summer capital program in the schools will affect our summer camp indoor space needs. Our budget reflects additional costs for seasonal rental of space to meet camp programming demand.

For 2025 the Recreation Fund will also see a number of capital improvements. The Skokie Playfield synthetic turf will be replaced, portions of the lakefront will see upgraded lighting and the park district plans to acquire a new beach combing and boat launch tractor.

Additionally, the Recreation Fund will transfer \$610,000 to the Major Capital Fund for anticipated work at the Elder Lane and Centennial Park locations.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

Winnetka Park District
SUMMARY - RECREATION FUND
2025 Budget Report

	RECREATION FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/De 2024 to 2025 Budget
BEGINNING RESERVES	\$ 4,485,524	\$ 4,485,524	\$ 5,642,144	\$ 6,834,847	21%
REVENUE					
Taxes	1,526,151	1,233,918	1,135,776	1,002,432	-12%
User Fees	763,610	906,768	874,544	1,109,350	27%
Recreation Program Fees	1,162,760	1,303,102	1,190,500	1,168,259	-2%
Miscellaneous Income	118,100	237,439	151,950	46,850	-69%
Transfers-In	0	0	0	0	100%
TOTAL FUND REVENUE	3,570,621	3,681,227	3,352,770	3,326,891	-1%
EXPENSE					
General Expenditures					
Salaries & Wages	890,316	811,760	1,003,204	1,275,235	27%
Supplies	181,732	147,673	173,221	227,463	31%
Services	614,275	879,506	835,414	1,167,015	40%
Repairs & Maintenance	45,300	20,563	33,350	35,200	6%
Utilities	34,363	17,088	31,084	20,760	-33%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	198,799	78,203	203,482	334,210	64%
Garage Allocation	150,194	103,325	144,194	81,302	-44%
Total General Expenditures	2,114,979	2,058,118	2,423,949	3,141,185	30%
Net Fund Income Before Caps & Trans	1,455,642	1,623,109	928,821	185,706	-80%
Capital Expenditures	394,000	62,810	529,420	222,800	-58%
TOTAL FUND EXPENSE	2,508,979	2,120,928	2,953,369	3,363,985	14%
Transfer In	(1,184,398)	(482,062)	(1,071,983)	(1,146,698)	7%
Transfer Out	851,046	0	946,635	1,836,698	94%
NET FUND INCOME/(LOSS)	1,394,994	2,042,361	524,749	-727,094	-239%
ENDING RESERVES	\$ 5,880,518	\$ 6,527,885	\$ 6,166,893	\$ 6,107,753	-1%
Reserves as a % of expenditures	278.04%	317.18%	254.42%	194.44%	
(excludes capital, debt service and transfers)					
RESTRICTED RESERVES	\$ 712,111	\$ 806,661	\$ 901,211	\$ 901,211	
UNRESTRICTED RESERVES	\$ 2,682,183	\$ 2,981,071	\$ 5,265,682	\$ 5,206,542	
MINIMUM RESERVE PER POLICY	\$ 456,449	\$ 568,702	\$ 605,987	\$ 785,296	
TOTAL AVAILABLE RESERVES	\$ 2,225,734	\$ 2,412,369	\$ 4,659,695	\$ 4,421,246	

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, Lakefront Programs, Swimming Beaches, Boat Launch & Storage, and Camps.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1000 - Recreation Administration					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
40100 - TAXES	1,526,151	1,233,918	1,135,776	1,002,432	-12%
41000 - USER FEES	(13,700)	(315)	(8,700)	(13,600)	56%
49000 - MISCELLANEOUS INCOME	0	1,070	0	0	0%
TOTAL REC ADMIN REVENUES	1,512,451	1,234,673	1,127,076	988,832	-12%
Expense					
50000 - SALARIES & WAGES	149,796	143,941	176,969	158,172	-11%
52000 - SUPPLIES	36,965	32,069	33,761	27,680	-18%
54000 - SERVICES	58,940	64,404	82,982	78,889	-5%
56000 - REPAIRS & MAINTENANCE	10,050	2,407	11,050	9,550	-14%
56500 - UTILITIES	3,772	0	3,217	1,000	-69%
60000 - CAPITALS	37,000	10,687	10,000	65,000	100%
63000 - GENERAL ADMIN. ALLOCATION	30,022	11,810	37,904	40,278	6%
63100 - GARAGE ALLOCATION	45,509	13,332	49,418	11,614	-76%
63200 - TRANSFERS-IN	(334,370)	0	(333,519)	(335,377)	0%
63300 - TRANSFERS-OUT	850,029	0	787,289	1,501,321	91%
TOTAL REC ADMIN EXPENSES	887,713	278,650	859,071	1,558,127	81%
NET (REV - EXP) REC ADMIN	624,738	956,023	268,005	-569,295	-312%

1100-RECREATION PROGRAMS

2025 Budget Overview

Athletic programs and special events will be the primary driving forces of the Recreation Program's budget.

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1100 - Recreation Programs					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
45000 - RECREATION PROGRAM FEES	384,505	605,532	432,305	478,583	11%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
TOTAL REC PROG REVENUES	384,505	605,532	432,305	478,583	11%
Expense					
50000 - SALARIES & WAGES	135,073	147,807	145,019	159,743	10%
52000 - SUPPLIES	69,696	66,917	71,053	43,220	-39%
54000 - SERVICES	416,474	576,031	442,254	122,250	-72%
56000 - REPAIRS & MAINTENANCE	0	0	0	7,150	N/A
56500 - UTILITIES	0	0	0	1,360	N/A
60000 - CAPITALS	10,000	0	0	50,000	N/A
63000 - GENERAL ADMIN. ALLOCATION	86,028	33,842	74,606	113,135	52%
63200 - TRANSFERS-IN	(325,783)	(219,065)	(300,627)	(18,275)	47%
63300 - TRANSFERS-OUT	1,017	0	0	0	0%
TOTL REC PROGRAM EXPENSES	392,505	605,532	432,305	478,583	-87%
NET (REV - EXP) REC PROGRAMS	-8,000	0	0	0	

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.

2025 Budget Overview

For 2025 (excluding capitals and including the increased allocations), Athletic Fields is projected to net \$55,407. This year the Park District is planning to replace the Skokie Playfield synthetic turf. The 2025 budget contains \$1,400,000 for this project.

A significant user group source of revenue has been the lacrosse program partnership with Sports Made Personal (dba Team One Lacrosse). 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, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1200 - Athletic Fields					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
41000 - USER FEES	238,050	377,950	304,900	382,950	26%
49000 - MISCELLANEOUS INCOME	81,000	191,434	118,000	97,400	-17%
TOTAL ATHLETIC FIELDS REVENUES	319,050	569,384	422,900	480,350	14%
Expense					
50000 - SALARIES & WAGES	53,723	62,616	60,044	66,891	11%
52000 - SUPPLIES	48,450	21,810	39,195	43,220	10%
54000 - SERVICES	32,670	93,192	108,475	122,250	13%
56000 - REPAIRS & MAINTENANCE	8,950	2,837	6,500	7,150	10%
56500 - UTILITIES	10,492	317	10,296	1,360	-87%
60000 - CAPITALS	240,000	12,622	100,000	50,000	-50%
63000 - GENERAL ADMIN. ALLOCATION	14,885	5,855	30,324	19,970	-34%
63100 - GARAGE ALLOCATION	13,570	11,666	12,659	15,486	22%
63200 - TRANSFERS-IN	(103,690)	0	0	0	0%
63300 - TRANSFERS-OUT	0	0	150,407	204,023	100%
TOTAL ATHLETIC FIELDS EXPENSES	319,050	210,915	517,900	530,350	2%
NET (REV - EXP) ATHLETIC FIELDS	0	358,469	-95,000	-50,000	

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 rink operated by the Winnetka Park District. Each year the District maintains the rink at Indian Hill Park, weather permitting.

2025 Budget Overview

The Outdoor Ice Rinks budget will be zero for 2025. The Parks department will absorb any costs associated with the outdoor ice rink.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1300 - Outdoor Ice Rinks					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Expense					
50000 - SALARIES & WAGES	36,422	31,893	36,463	0	-100%
52000 - SUPPLIES	245	0	245	0	-100%
54000 - SERVICES	10,519	12,410	12,600	0	-100%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	0%
56500 - UTILITIES	2,000	1,636	1,520	0	-100%
63000 - GENERAL ADMIN. ALLOCATION	7,947	3,126	7,581	0	-100%
63100 - GARAGE ALLOCATION	21,325	18,332	18,687	0	-100%
63200 - TRANSFERS-IN	(78,458)	(67,397)	(77,096)	0	-100%
TOTAL OUTDOOR ICE EXPENSES	0	0	0	0	
NET (REV - EXP) OUTDOOR ICE	0	0	0	0	

1400-Lakefront Programs

The Lakefront Programs budget includes all revenues and expenses for the sailing, rowing, stand-up paddle board and kayak programs. These programs meet during the summer months at Lloyd Beach House with sailing taking place at Wilmette Harbor.

2025 Budget Overview

For 2025, staff continues to look at creative ways to increase participation. The program revenue/fees currently cover the direct costs associated with the program. Even so, these programs will be subsidized by the Recreation Administration fund (org. 1000) by (\$21,990), when the indirect costs of administrative and other allocations and capitals are considered.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1400 - Lakefront Programs					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
Revenue					
41000 - USER FEES	0	36,614	47,274	90,490	91%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
TOTAL REVENUES	0	36,614	47,274	90,490	91%
Expense					
50000 - SALARIES & WAGES	11,000	6,474	28,523	15,456	-46%
52000 - SUPPLIES	325	66	345	1,269	268%
54000 - SERVICES	2,746	33,727	38,292	70,067	83%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	0%
60000 - CAPITALS	13,000	0	13,000	0	100%
63000 - GENERAL ADMIN. ALLOCATION	10,217	4,019	7,581	14,073	86%
63100 - GARAGE ALLOCATION	19,386	16,665	17,897	11,615	-35%
63200 - TRANSFERS-IN	(56,674)	(24,337)	(58,364)	(21,990)	-62%
TOTAL EXPENSES	0	36,614	47,274	90,490	91%
NET (REV - EXP)	0	0	0	0	

1500-SWIMMING BEACHES

The 2025 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.

2025 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.

Operations rely on season pass sales with daily fees only permitted Monday-Friday. This practice will continue into the 2025 season, which is budgeted to expect increased revenue from the previous year budget. To ensure the safety of season pass holders, additional staff presence will continue in 2025. 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 (\$88,800) 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 \$293,989.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1500 - Beaches					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
Revenue					
41000 - USER FEES	252,925	228,240	241,375	278,350	15%
49000 - MISCELLANEOUS INCOME	37,100	44,935	33,950	46,850	0%
TOTAL BEACHES REVENUES	290,025	273,175	275,325	325,200	18%
Expense					
50000 - SALARIES & WAGES	313,448	279,156	399,487	422,704	6%
52000 - SUPPLIES	21,537	21,030	21,603	36,772	70%
54000 - SERVICES	42,591	51,600	74,593	81,625	9%
56000 - REPAIRS & MAINTENANCE	12,050	6,050	8,550	8,750	2%
56500 - UTILITIES	12,999	10,400	11,961	14,400	20%
60000 - CAPITALS	88,000	33,501	392,000	88,800	1000%
63000 - GENERAL ADMIN. ALLOCATION	32,292	12,703	30,324	43,323	43%
63100 - GARAGE ALLOCATION	34,895	29,998	31,215	11,615	-63%
63200 - TRANSFERS-IN	(267,788)	(171,263)	(302,377)	(293,989)	-3%
TOTAL BEACHES EXPENSES	290,024	273,175	667,356	414,000	-38%
NET (REV - EXP) BEACHES	1	0	-392,031	-88,800	

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.

2025 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 2025. The Park District plans to staff the Boat Launch through the month of September, as it was in 2024.

The boat launch experiences an annual budgeted dredging expense of \$75,000.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1600 - Boat Launch & Storage					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
Revenue					
41000 - USER FEES	286,335	264,279	289,695	273,760	-6%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
TOTAL BOAT LAUNCH REVENUES	286,335	264,279	289,695	273,760	-6%
Expense					
50000 - SALARIES & WAGES	190,854	139,873	156,699	154,532	-1%
52000 - SUPPLIES	4,514	5,781	7,019	18,291	161%
54000 - SERVICES	50,335	48,142	76,218	106,124	39%
56000 - REPAIRS & MAINTENANCE	14,250	9,269	7,250	9,750	34%
56500 - UTILITIES	5,100	4,735	4,090	4,000	-2%
60000 - CAPITALS	6,000	0	6,000	19,000	0%
63000 - GENERAL ADMIN. ALLOCATION	17,408	6,848	15,162	24,236	60%
63100 - GARAGE ALLOCATION	15,509	13,332	14,318	11,615	-19%
63200 - TRANSFERS-IN	(17,635)	0	0	(54,788)	0%
63300 - TRANSFERS-OUT	0	0	8,939	0	100%
TOTAL BOAT LAUNCH EXPENSES	286,335	227,980	295,695	292,760	-1%
NET (REV - EXP) BOAT LAUNCH	0	36,299	-6,000	-19,000	

1700-CAMPS

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

2025 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. As in 2024, the summer capital program at school district 36 schools will limit facilities to house camps.

The Park District continues to see higher prices for contractual services such as field trips and busing. These contracted services have been a large driver of positive experiences in our camps and staff expects the cost increased will be justified by positive user experience. Staff expects the camps budget to generate positive net revenue in 2025.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
RECREATION FUND**

Org 1700 - Camps					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
Revenue					
41000 - USER FEES	778,255	697,570	758,195	689,675	-9%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
TOTAL CAMPS REVENUES	778,255	697,570	758,195	689,675	-9%
Expense					
50000 - SALARIES & WAGES	297,268	242,655	294,793	297,737	1%
52000 - SUPPLIES	16,193	16,648	16,460	24,650	50%
54000 - SERVICES	131,441	143,367	161,255	137,382	-15%
56000 - REPAIRS & MAINTENANCE	0	0	0	0	N/A
56500 - UTILITIES	0	0	0	0	N/A
60000 - CAPITALS	0	0	0	0	N/A
63000 - GENERAL ADMIN. ALLOCATION	0	0	2,168	79,195	N/A
63100 - GARAGE ALLOCATION	0	0	0	19,357	N/A
63200 - TRANSFERS-IN	0	0	0	0	N/A
63300 - TRANSFERS-OUT	333,353	294,900	283,519	131,354	-54%
TOTAL CAMPS EXPENSES	778,255	697,570	758,195	689,675	-9%
NET (REV - EXP) CAMPS	0	0	0	0	

20-GOLF

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

The Winnetka Golf Course re-opened in August of 2024 after a multi-year renovation project. Fiscal year 2025 will be the first complete year of full operation for the course since the Park District began its partnership with Kemper Sports Management.

The course is projecting increases in both revenue and expenses over 2024's totals. These increases are expected with a full year of operations anticipated.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**Winnetka Park District
SUMMARY - GOLF FUND
2025 Budget Report**

	GOLF FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025
BEGINNING RESERVES (not including investment in capital)	\$ 1,268,825	\$ 1,268,825	\$ 1,234,266	\$ 500,223	-59%
REVENUE					
User Fees	340,600	389,547	415,142	2,524,261	508%
Pro-Shop	35,600	62,356	27,835	141,660	409%
Miscellaneous Income	57,800	57,344	73,440	371,807	406%
TOTAL FUND REVENUE	434,000	509,247	516,417	3,037,728	488%
EXPENSE					
General Expenditures					
Salaries & Wages	772,283	469,722	821,385	1,608,104	96%
Supplies	145,575	137,169	180,733	297,485	65%
Services	169,262	202,177	169,794	576,715	240%
Repairs & Maintenance	37,516	31,438	37,091	48,000	29%
Utilities	166,686	119,045	212,185	97,436	-54%
Pro-Shop Merchandise	101,715	47,863	46,852	33,150	-29%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	110,027	53,268	35,678	12,000	-66%
Garage Allocation	5,712	3,333	2,715	3,000	10%
Other Financing Sources/Uses	-	-	-	-	0%
Total General Expenditures	1,508,776	1,064,015	1,506,433	2,675,890	78%
Net Fund Income Before Caps & Trans	-1,074,776	(554,768)	(990,016)	361,838	-137%
Capital Expenditures	382,500	40,995	516,811	231,500	-55%
TOTAL FUND EXPENSE	1,891,276	1,105,010	2,023,244	2,907,390	44%
Transfer In	(1,703,013)	(1,164,492)	(1,632,857)	1,403,980	-186%
Transfer Out	1,143,702	605,181	1,452,857	1,332,980	-8%
NET FUND INCOME/(LOSS)	(897,965)	(36,452)	(1,326,827)	201,338	-115%
ENDING RESERVES	\$ 370,860	\$ 1,232,373	-\$ 92,561	\$ 701,561	-860%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	24.58%	115.82%	-6.14%	26.22%	-527%
RESTRICTED RESERVES	0	0	0	0	0%
UNRESTRICTED RESERVES	370,860	1,232,373	-92,561	701,561	-858%
MINIMUM RESERVE PER POLICY	377,194	266,004	376,608	668,973	78%
TOTAL AVAILABLE RESERVES	-6,334	966,369	-469,169	32,589	-107%

2000-COURSE PLAY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
GOLF FUND**

Org 2000 - Course Play					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025
Revenue					
41000 - USER FEES	340,600	389,547	1,268,222	2,524,261	99%
47000 - PRO-SHOP	35,600	62,356	71,885	141,660	97%
49000 - MISCELLANEOUS INCOME	57,800	57,344	100,583	371,807	270%
TOTAL COURSE PLAY REV	434,000	509,247	1,440,690	3,037,728	111%
Expense					
50000 - SALARIES & WAGES	414,680	228,088	313,471	946,437	202%
52000 - SUPPLIES	33,625	18,783	18,547	78,785	325%
54000 - SERVICES	106,775	139,291	129,082	410,040	218%
56000 - REPAIRS & MAINTENANCE	11,516	11,948	5,841	21,000	260%
56500 - UTILITIES	41,311	28,146	26,085	39,998	53%
57000 - PRO-SHOP MERCHANDISE	101,715	47,863	46,852	33,150	-29%
60000 - CAPITALS	0	0	6,194	30,000	384%
63000 - GENERAL ADMIN. ALLOCATION	32,240	22,377	21,600	3,000	-86%
63100 - GARAGE ALLOCATION	5,712	3,333	2,715	12,000	342%
63200 - TRANSFERS-IN	-559,311	-559,311	-180,000	71,000	-139%
63300 - TRANSFERS-OUT	1,143,702	605,181	1,452,857	1,332,980	-8%
TOTAL COURSE PLAY EXP	1,331,965	545,699	1,843,244	2,978,390	62%
NET COURSE PLAY (REV - EXP)	-897,965	-36,452	-402,554	59,338	

2100-GOLF MAINTENANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
GOLF FUND**

	Org 2100 - Golf Maintenance				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025
Expense					
50000 - SALARIES & WAGES	357,603	241,634	507,914	661,667	30%
52000 - SUPPLIES	111,950	118,386	162,186	218,700	35%
54000 - SERVICES	62,487	62,886	40,712	166,675	309%
56000 - REPAIRS & MAINTENANCE	26,000	19,490	31,250	27,000	-14%
56500 - UTILITIES	125,375	90,899	186,100	57,438	-69%
60000 - CAPITALS	382,500	40,995	510,617	201,500	-61%
63000 - GENERAL ADMIN. ALLOCATION	77,787	30,891	14,078	0	-100%
63150 - OTHER FINANCING SOURCES	0	0	0	0	N/A
63200 - TRANSFERS-IN	-1,143,702	-605,181	-1,452,857	-1,332,980	-8%
TOTAL GOLF MAINT EXP	-	-	-	-	
NET GOLF MAINT (REV - EXP)	-	-	-	-	

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.

2025 Budget Overview

In 2023, the District unveiled two new courts thanks to the generosity of the Winnetka Paddle Tennis Club. Capital improvements proposed this year are budgeted at \$120,000 for surface and railing repairs on the original 6 courts and \$20,000 for upgrades to heating units.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

Winnetka Park District
SUMMARY - PADDLE TENNIS FUND
2025 Budget Report

	PADDLE TENNIS FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES (not including investment in capital)	\$ 392,210	\$ 392,210	\$ 431,599	\$ 243,236	-44%
REVENUE					
User Fees	191,500	200,413	195,500	200,000	2%
Pro-Shop	370	150	400	100	-75%
Miscellaneous Income	30	14	5,000	0	100%
TOTAL FUND REVENUE	191,900	200,577	200,900	200,100	0%
Expense					
General Expenditures					
Salaries & Wages	54,207	70,873	66,405	57,409	-14%
Supplies	6,690	5,350	8,815	9,436	7%
Services	41,663	11,777	44,450	39,744	-11%
Repairs & Maintenance	20,000	30,493	20,000	20,000	0%
Utilities	44,202	32,630	51,980	53,900	4%
Pro-Shop Merchandise	200	0	0	200	0%
General Admin Allocation	14,788	6,732	7,581	19,840	162%
Garage Allocation	3,000	3,333	665	3,871	482%
Total General Expenditures	184,750	161,188	199,896	204,400	2%
Net Fund Income Before Caps & Trans	7,150	39,389	1,004	-4,300	-528%
Capital Expenditures	7,150	0	140,000	140,000	0%
TOTAL FUND EXPENSE	191,900	161,188	339,896	344,400	1%
Transfer In	0	0	138,996	0	100%
Transfer Out	0	0	0	0	0%
NET FUND INCOME/(LOSS)	0	39,389	0	-144,300	N/A
ENDING RESERVES	\$ 392,210	\$ 431,599	\$ 431,599	\$ 98,936	-77%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	212.29%	267.76%	215.91%	48.40%	-78%
RESTRICTED RESERVES	0	0	0	0	0%
UNRESTRICTED RESERVES	392,210	431,599	431,599	98,936	-77%
MINIMUM RESERVE PER POLICY	46,188	40,297	49,974	51,100	2%
TOTAL AVAILABLE RESERVES	346,023	391,302	381,625	47,836	-87%

25-TENNIS

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

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

2025 Budget Overview

The 2025 Net Operating Income (*before capitals*) is projected to be \$565,562. The tennis fund projects revenues of \$2,621,600, which is 11% higher than the 2024 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.

This year the Tennis Fund anticipates over \$1.2 million of capital investment. Outdoor courts 1-7 will be completely repaved, removing cracked pavement and providing a safer, smoother playing surface.

Winnetka Park District
SUMMARY - TENNIS FUND
2025 Budget Report
(unaudited for discussion)

	TENNIS FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES (not including investment in capital)	\$ 2,078,048	\$ 2,078,048	\$ 2,835,810	\$ 3,611,255	27%
REVENUE					
User Fees	2,187,000	2,415,549	2,313,000	2,553,000	10%
Recreation Program Fees	-	-	-	-	
Pro-Shop	19,500	21,927	21,250	23,600	11%
Miscellaneous Income	38,500	43,297	32,500	45,000	38%
TOTAL FUND REVENUE	2,245,000	2,480,773	2,366,750	2,621,600	11%
EXPENSE					
General Expenditures					
Salaries & Wages	1,067,782	1,217,323	1,163,689	1,297,569	12%
Supplies	40,103	29,773	39,406	42,978	9%
Services	223,644	237,596	281,250	300,145	7%
Repairs & Maintenance	34,000	21,138	39,000	34,000	-13%
Utilities	116,938	108,711	114,750	116,938	2%
Pro-Shop Merchandise	20,000	14,294	19,000	17,500	-8%
Contracts Payable	113,693	113,693	113,693	113,693	0%
General Admin Allocation	87,752	34,520	100,245	117,729	17%
Garage Allocation	15,509	13,332	19,440	15,486	-20%
Other Financing Sources/Uses	-	-	-	-	
Total General Expenditures	1,719,421	1,790,380	1,890,473	2,056,038	9%
Net Fund Income Before Caps & Trans	525,579	690,393	476,277	565,562	19%
Capital Expenditures	266,000	224,700	0	1,201,500	N/A
TOTAL FUND EXPENSE	1,985,421	2,015,080	1,890,473	3,257,538	72%
Transfer In	-114,492	0	-16,841	(40,700)	0%
Transfer Out	114,492	0	16,841	40,700	0%
NET FUND INCOME/(LOSS)	259,579	465,693	476,277	-635,938	-234%
ENDING RESERVES	\$ 2,337,627	\$ 2,543,741	\$ 3,312,087	\$ 2,975,317	-10%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	145.58%	151.71%	186.41%	153.18%	
RESTRICTED RESERVES	-	-	-	-	
UNRESTRICTED RESERVES	2,337,627	2,543,741	3,312,087	2,975,317	
MINIMUM RESERVE PER POLICY	429,855	447,595	472,618	514,010	
TOTAL AVAILABLE RESERVES	1,907,772	2,096,146	2,839,469	2,461,308	

2400-OUTDOOR TENNIS

This encompasses program fees and wages for summer operations.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
TENNIS FUND**

Org 2400 - Outdoor Tennis					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
Revenue					
41000 - USER FEES	292,500	359,257	323,000	378,000	17%
49000 - MISCELLANEOUS INCOME	15,000	0	0	0	0%
TOTAL REV OUTDOOR TENNIS	307,500	359,257	323,000	378,000	17%
Expense					
50000 - SALARIES & WAGES	190,746	218,945	202,626	264,032	30%
52000 - SUPPLIES	7,470	4,245	7,023	7,638	9%
54000 - SERVICES	40,462	43,049	86,000	104,411	21%
56000 - REPAIRS & MAINTENANCE	8,000	1,897	8,000	8,000	0%
56500 - UTILITIES	2,035	1,931	2,050	2,035	-1%
60000 - CAPITALS	148,000	60,302	0	1,027,000	N/A
63000 - GENERAL ADMIN. ALLOCATION	21,402	8,419	30,324	28,713	-5%
63100 - GARAGE ALLOCATION	3,877	3,333	3,818	3,871	1%
63200 - TRANSFERS-IN	(114,492)	0	(16,841)	(40,700)	0%
63300 - TRANSFERS-OUT	0	0	0		0%
TOTAL EXP OUTDOOR TENNIS NET	307,500	342,121	323,000	1,405,000	335%
(REV - EXP) OUTDOOR TENNIS	0	17,136	0	-1,027,000	

2500-INDOOR TENNIS

This encompasses program fees and wages for winter, spring and fall operations.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 PROPOSED BUDGET
TENNIS FUND**

Org 2500 - Indoor Tennis					
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
Revenue					
41000 - USER FEES	1,894,500	2,056,292	1,990,000	2,175,000	9%
47000 - PRO-SHOP	19,500	21,927	21,250	23,600	11%
49000 - MISCELLANEOUS INCOME	23,500	43,297	32,500	45,000	38%
TOTAL REV INDOOR TENNIS	1,937,500	2,121,516	2,043,750	2,243,600	10%
Expense					
50000 - SALARIES & WAGES	877,036	998,378	961,063	1,033,537	8%
52000 - SUPPLIES	32,633	25,528	32,383	35,340	9%
54000 - SERVICES	183,182	194,547	195,250	195,734	0%
56000 - REPAIRS & MAINTENANCE	26,000	19,241	31,000	26,000	-16%
56500 - UTILITIES	114,903	106,780	112,700	114,903	2%
57000 - PRO SHOP MERCHANDISE	20,000	14,294	19,000	17,500	-8%
60000 - CAPITALS	118,000	164,398	0	174,500	N/A
63000 - CONTRACTS PAYABLE	113,693	113,693	113,693	113,693	0%
63000 - GENERAL ADMIN. ALLOCATION	66,350	26,101	69,921	89,016	27%
63100 - GARAGE ALLOCATION	11,632	9,999	15,622	11,615	-26%
63200 - TRANSFERS-IN	0	0	0	0	0%
63300 - TRANSFERS-OUT	114,492	0	16,841	40,700	0%
TOTAL EXP INDOOR TENNIS NET	1,677,921	1,672,959	1,567,473	1,852,538	18%
(REV - EXP) INDOOR TENNIS	259,579	448,557	476,277	391,062	

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, along with the New Trier Hockey Club. Additional sources of revenue are other rink rentals, group skating lessons and drop-in skating.

2025 Budget Overview

For 2025, we project the fund will generate \$1,056,000 in revenue. Expenses include capital improvements of \$15,000 to replace the lobby sound system. Similar to 2024, the ice arena anticipates being open for the summer season with additional program opportunities.

Operating expenses are anticipated to increase slightly at just over \$975,000 with the majority made up of personnel-related costs.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

Winnetka Park District
SUMMARY - INDOOR ICE ARENA FUND
2025 Budget Report

	INDOOR ICE ARENA FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES	\$1,513,662	\$1,513,662	\$1,544,181	\$1,783,485	15%
REVENUE					
User Fees	905,242	899,656	900,000	954,000	6%
Miscellaneous Income	91,500	117,959	100,000	102,000	2%
TOTAL FUND REVENUE	996,742	1,017,615	1,000,000	1,056,000	6%
EXPENSE					
General Expenditures					
Salaries & Wages	367,879	429,608	391,833	460,846	18%
Supplies	67,992	65,488	81,864	81,914	0%
Services	110,115	109,719	112,150	126,610	13%
Repairs & Maintenance	42,100	49,353	42,100	42,100	0%
Utilities	180,900	167,113	185,310	180,900	-2%
General Admin Allocation	56,554	22,247	60,647	67,881	12%
Garage Allocation	13,570	11,666	10,454	15,486	48%
Other Financing Sources/Uses	-	-	-	-	0%
Total General Expenditures	839,110	855,194	884,358	975,737	10%
Net Fund Income Before Caps & Trans	157,632	162,421	115,642	80,263	-31%
Capital Expenditures	218,000	131,902	102,000	15,000	-85%
TOTAL FUND EXPENSE	1,057,110	987,096	986,358	990,737	0%
Transfer In	-	-	-	-	0%
Transfer Out	-	-	-	-	0%
NET FUND INCOME/(LOSS)	(60,368)	30,519	13,642	65,263	378%
ENDING RESERVES	\$1,453,294	\$1,544,181	\$1,557,824	\$1,848,748	19%
Reserves as a % of expenditures (excludes capital, debt and transfers)	173%	181%	176%	166%	
RESTRICTED RESERVES	-	-	-	-	
UNRESTRICTED RESERVES	1,453,294	1,544,181	1,557,824	1,848,748	
MINIMUM RESERVE PER POLICY	209,778	213,799	221,090	243,934	
TOTAL AVAILABLE RESERVES	1,243,517	1,330,383	1,336,735	1,604,814	

31-SPECIAL RECREATION

This fund accounts for Park District participation with the 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, 2025

Winnetka Park District
SUMMARY - SPECIAL RECREATION FUND
2025 Budget Report

	SPECIAL RECREATION FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES	\$ 330,015	\$ 330,015	\$ 394,869	\$ 357,391	-9%
REVENUE					
Taxes	250,315	250,315	225,325	332,986	48%
TOTAL FUND REVENUE	250,315	250,315	225,325	332,986	48%
EXPENSE					
General Expenditures					
Services	225,315	185,461	202,803	233,265	15%
Total General Expenditures	225,315	185,461	202,803	233,265	15%
Net Fund Income Before Caps & Trans	25,000	64,854	22,522	99,721	343%
Capital Expenditures	60,000	0	60,000	200,000	0%
TOTAL FUND EXPENSE	285,315	185,461	262,803	433,265	65%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
NET FUND INCOME/(LOSS)	(35,000)	64,854	(37,478)	(100,279)	168%
ENDING RESERVES	\$ 295,015	\$ 394,869	\$ 357,391	\$ 257,112	-28%
Reserves as a % of expenditures (excludes capital, debt and transfers)	130.93%	212.91%	176.23%	110.22%	
RESTRICTED RESERVES	295,015	394,869	357,391	257,112	
UNRESTRICTED RESERVES	0	0	0	0	
MINIMUM RESERVE PER POLICY	0	0	0	0	
TOTAL AVAILABLE RESERVES	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, 2025

Winnetka Park District
SUMMARY - WORKERS COMPENSATION FUND
2025 Budget Report

	WORKERS COMPENSATION FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Bud
BEGINNING RESERVES	\$ 72,188	\$ 72,188	\$ 71,771	\$ 71,771	0%
REVENUE					
Taxes	67,163	67,163	76,449	67,580	-12%
TOTAL FUND REVENUE	67,163	67,163	76,449	67,580	-12%
EXPENSE					
General Expenditures					
Services	67,163	67,580	76,449	61,855	-19%
Total General Expenditures	67,163	67,580	76,449	61,855	-19%
Net Fund Income Before Caps & Trans	-	(417)	-	5,725	N/A
Capital Expenditures	-	-	-	-	0%
TOTAL FUND EXPENSE	67,163	67,580	76,449	61,855	-19%
Transfer In	-	-	-	-	0%
Transfer Out	-	-	-	-	0%
NET FUND INCOME/(LOSS)	-	(417)	-	5,725	N/A
ENDING RESERVES	\$ 72,188	\$ 71,771	\$ 71,771	\$ 77,496	8%
Reserves as a % of expenditures (excludes capital, debt and	107.48%	106.20%	93.88%	125.29%	
RESTRICTED RESERVES	72,188	71,771	71,771	77,496	
UNRESTRICTED RESERVES	0	0	0	0	
MINIMUM RESERVE PER POLICY	0	0	0	0	
TOTAL AVAILABLE RESERVES	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, 2025

Winnetka Park District
SUMMARY - IMRF FICA FUND
2025 Budget Report

	IMRF & FICA FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
BEGINNING RESERVES	\$ 314,624	\$ 314,624	\$ 485,000	\$ 486,742	0%
REVENUE					
Taxes	802,100	802,100	769,630	795,797	3%
TOTAL FUND REVENUE	802,100	802,100	769,630	795,797	3%
EXPENSE					
General Expenditures					
Services	892,297	631,724	767,888	869,797	13%
Total General Expenditures	892,297	631,724	767,888	869,797	13%
Net Fund Income Before Caps & Trans	(90,197)	170,376	1,742	(74,000)	-4348%
Capital Expenditures	0	0	0	0	0%
TOTAL FUND EXPENSE	892,297	631,724	767,888	869,797	13%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
NET FUND INCOME/(LOSS)	(90,197)	170,376	1,742	(74,000)	-4348%
ENDING RESERVES	\$ 224,427	\$ 485,000	\$ 486,742	\$ 412,742	-15%
Reserves as a % of expenditures (excludes capital, debt and transfers)	25%	77%	63%	47%	-25%
RESTRICTED RESERVES	224,427	485,000	486,742	412,742	
UNRESTRICTED RESERVES	0	0	0	0	
MINIMUM RESERVE PER POLICY	0	0	0	0	
TOTAL AVAILABLE RESERVES	0	0	0	0	

34-AUDIT

This fund records property taxes and expenses related to the annual external audit requirements. WPD is in the first 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, 2025

**Winnetka Park District
SUMMARY - AUDIT FUND
2025 Budget Report
(unaudited for discussion)**

	AUDIT FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
BEGINNING RESERVES	\$ 18,859	\$ 18,859	\$ 17,661	\$ 17,661	0%
REVENUE					
Taxes	18,000	22,302	31,500	32,000	2%
TOTAL FUND REVENUE	18,000	22,302	31,500	32,000	2%
EXPENSE					
General Expenditures					
Services	18,000	23,500	31,500	32,000	2%
Total General Expenditures	18,000	23,500	31,500	32,000	2%
Net Fund Income Before Caps & Trans	0	0	0	0	0%
Capital Expenditures	0	0	0	0	0%
TOTAL FUND EXPENSE	18,000	23,500	31,500	32,000	2%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
NET FUND INCOME/(LOSS)	0	(1,198)	0	0	N/A
ENDING RESERVES	\$ 18,859	\$ 17,661	\$ 17,661	\$ 17,661	0%
Reserves as a % of expenditures (excludes capital, debt service and	104.77%	75.15%	56.07%	55.19%	-2%
RESTRICTED RESERVES	18,859	17,661	17,661	17,661	
UNRESTRICTED RESERVES	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	

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, 2025

Winnetka Park District
SUMMARY - LIABILITY INSURANCE FUND
2025 Budget Report

	LIABILITY INSURANCE FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
BEGINNING RESERVES	\$ 166,016	\$ 166,016	\$ 74,018	\$ 74,496	1%
REVENUE					
Taxes	100,380	100,380	187,592	193,970	3%
Miscellaneous Income	0	0	0	0	0
TOTAL FUND REVENUE	100,380	100,380	187,592	193,970	3%
EXPENSE					
General Expenditures					
Salaries & Wages	24,498	38,993	28,710	0	-100%
Supplies	12,000	12,361	14,500	12,000	-17%
Services	97,573	141,024	138,904	180,934	30%
Repairs & Maintenance	5,000	0	5,000	5,000	0%
Total General Expenditures	139,071	192,378	187,114	197,934	6%
Net Fund Income Before Caps & Trans	(38,691)	(91,998)	478	(3,964)	929%
Capital Expenditures	-	-	-	-	
TOTAL FUND EXPENSE	139,071	192,378	187,114	197,934	6%
Transfer In	-	-	-	-	
Transfer Out	-	-	-	-	
NET FUND INCOME/(LOSS)	(38,691)	(91,998)	478	(3,964)	929%
ENDING RESERVES	\$ 127,325	\$ 74,018	\$ 74,496	\$ 70,532	-5%
Reserves as a % of expenditures (excludes capital, debt and transfers)	75.26%	38.48%	39.81%	35.63%	
RESTRICTED RESERVES	127,325	74,018	74,496	70,532	
UNRESTRICTED RESERVES	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	

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, 2025

Winnetka Park District
SUMMARY - DEBT SERVICE FUND
2025 Budget Report

	DEBT SERVICE FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
BEGINNING RESERVES	\$ 144,097	\$ 144,097	\$ 118,237	\$ 117,762	0%
REVENUE					
Taxes	366,152	376,923	376,923	389,923	3%
TOTAL FUND REVENUE	366,152	376,923	376,923	389,923	3%
EXPENSE					
General Expenditures					
Services	475	475	475	475	0%
Contracts Payable	365,677	402,308	376,923	405,373	8%
Total General Expenditures	366,152	402,783	377,398	405,848	8%
Net Fund Income Before Caps & Trans	0	-25,860	-475	-15,925	0%
Capital Expenditures	0	0	0	0	0%
TOTAL FUND EXPENSE	366,152	402,783	377,398	405,848	8%
Transfer In	0	0	0	0	0%
Transfer Out	0	0	0	0	0%
NET FUND INCOME/(LOSS)	0	-25,860	-475	-15,925	0%
ENDING RESERVES	\$ 144,097	\$ 118,237	\$ 117,762	\$ 101,837	-14%
RESTRICTED RESERVES	144,097	118,237	117,762	101,837	
UNRESTRICTED RESERVES	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	

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, Happ Road Park, Lloyd Beach, Tower Road Beach, and the Golf Course.

In 2025, this fund includes \$15,806,354 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, 2025

Winnetka Park District
SUMMARY - CAPITAL PROJECTS FUND
2025 Budget Report

	CAPITAL PROJECTS FUND				
	Budget 2023	Actual 2023	Budget 2024	Budget 2025	% Inc/Dec 2024 to 2025 Budget
BEGINNING RESERVES	\$ 4,898,882	\$ 4,898,882	\$ 7,584,974	\$ 5,724,907	-32%
REVENUE					
Interest Income	60,953	277,252	180,000	0	-100%
Miscellaneous Income	0	0	0	0	0%
Other Financing Sources	3,000,000	3,000,000	0	3,000,000	N/A
TOTAL FUND REVENUE	3,060,953	3,277,252	180,000	3,000,000	94%
OPERATING EXPENSE					
General Expenditures					
Services	0	0	0	0	0%
Other Financing Uses	0	0	0	0	0%
Total General Expenditures	0	0	0	0	0%
Net Fund Income Before Caps & Trans	3,060,953	3,277,252	180,000	3,000,000	94%
Capital Expenditures	9,584,972	2,296,132	2,500,000	17,636,354	86%
TOTAL FUND EXPENSE	9,584,972	2,296,132	2,500,000	17,636,354	86%
Transfer In	(1,704,972)	(1,704,972)	0	1,000,000	
Transfer Out	0	0	0	0	
NET FUND INCOME/(LOSS)	(4,819,047)	2,686,092	(2,320,000)	(13,636,354)	83%
ENDING RESERVES	\$ 79,835	\$ 7,584,974	\$ 5,264,974	\$ 0	-100%
RESTRICTED RESERVES	-	-	-	-	
UNRESTRICTED RESERVES	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	

RESERVES/FUND BALANCE

2025 Budget Overview

The attached information lists reserves, by fund, for the Park District as proposed with the 2025 budget.

These reserve numbers will be the catalyst used to drive the Park District's 5-year projections contained in the Long Range Plan elsewhere in this book.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**WINNETKA PARK DISTRICT
2025 BUDGET - RESERVES**

	General 01	Recreation 10	Golf 20	Paddle Tennis 23	Tennis 25	Indoor Ice 27	Capital Project 37	Funds 31-36*	Total
Beginning Reserves 2024	\$ 3,203,928	\$ 5,772,355	\$ 696,779	\$ 301,900	\$ 2,781,766	\$ 1,569,405	\$ 6,326,814	\$ 1,221,605	\$ 21,874,552
End Reserves 2024	\$ 3,263,732	\$ 6,834,847	\$ 500,223	\$ 243,236	\$ 3,611,255	\$ 1,783,485	\$ 5,724,907	\$ 1,477,037	\$ 23,438,722
Projected End Reserves 2025	<u>\$ 2,496,926</u>	<u>\$ 6,107,753</u>	<u>\$ 701,561</u>	<u>\$ 98,936</u>	<u>\$ 2,975,317</u>	<u>\$ 1,848,748</u>	<u>\$-7,967,234</u>	<u>\$1,150,476</u>	<u>\$ 7,412,483</u>
Reserves as a % of expenditures for 2025 (excludes capital, debt service and transfers)	74.48%	194.44%	26.29%	48.40%	153.18%	189.00%	N/A	52.00%	
* Reserves for Funds 31 - 36 are restricted and therefore are combined here									

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Insert **Capital Spending** Tab Here

Insert **Capital Spending** Tab Here

CAPITAL PROJECTS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

**Winnetka Park District
Capital Projects
2024 and 2025**

	2024 Budget	2024 Actual	2025 Budget
<u>Org 100 - General Admin</u>	\$ -	\$ -	\$ -
<u>Org 200 - Corporate</u>			
System Management	\$ -	\$ -	\$ -
Computer Hardware	\$ 11,180	\$ 10,787	\$ 14,000
Admin Bldg HVAC	\$ -	\$ 3,185	\$ -
Comprehensive Master Plan	\$ 199,570	\$ 35,367	\$ -
TOTAL ORG 200 - CORPORATE	\$ 210,750	\$ 49,339	\$ 14,000
<u>Org 300 - Garage</u>			
Cathodic Protection Pump	\$ 8,000	\$ -	\$ 8,000
Fuel Pumps	\$ 20,000	\$ 1,663	\$ 15,000
Painting of Parks Service Center	\$ 45,000	\$ 18,320	\$ -
Forklift	\$ -	\$ -	\$ -
Paving	\$ 30,000	\$ 18,120	\$ -
TOTAL ORG 300 - GARAGE	\$ 103,000	\$ 38,103	\$ 23,000
<u>Org 400 - Parks</u>			
Assorted Park Paths and Paving	\$ 47,000	\$ 40,074	\$ -
Drinking Fountains	\$ 4,500	\$ 4,320	\$ -
<u>Crow Island Woods</u>			
Pavers	\$ -	\$ -	\$ 50,000
Survey	\$ -	\$ -	\$ 30,000
Tuckpointing	\$ -	\$ -	\$ 15,000
<u>Green Bay Trail</u>			
Paving	\$ -	\$ -	\$ 30,000
Signage	\$ -	\$ -	\$ -
Site Furnishings	\$ 8,000	\$ 5,700	\$ -
<u>Happ Road Park</u>			
Basketball Court	\$ 8,200	\$ -	\$ 22,000
Back Stop	\$ -	\$ -	\$ -
Site Furnishings	\$ -	\$ -	\$ -
Playground	\$ 180,000	\$ 137,758	\$ -
<u>Nick Corwin Park</u>			
Playground	\$ -	\$ -	\$ -
<u>Hubbard Woods Park</u>			
Plat of Survey	\$ -	\$ -	\$ 9,000
Park Renovation	\$ -	\$ -	\$ 130,000

Capital Projects 2024 and 2025

Indian Hill Park

Hardscape	\$	-	\$	-	\$	8,000
Roof	\$	-	\$	-	\$	-

Merrill Park

Pavers	\$	-	\$	-	\$	-
Glencoe Park	\$	-	\$	-	\$	-
Fencing/Gates	\$	-	\$	-	\$	-
Backstop	\$	-	\$	-	\$	-
Northfield Park	\$	-	\$	-	\$	-
Fencing/Gates	\$	-	\$	-	\$	-
Basketball Court	\$	-	\$	-	\$	-

Skokie Playfield

Paving/Pavers	\$	-	\$	-	\$	7,000
Plat of Survey	\$	-	\$	-	\$	75,000

Station Park Furnishings	\$	-	\$	-	\$	10,000
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Equipment

Ford F-250	\$	55,000	\$	-	\$	55,500
Trailer Mowing Crew	\$	-	\$	-	\$	16,200
Side Mower	\$	-	\$	-	\$	30,000
Ford F-350 (3)	\$	220,285	\$	176,629	\$	77,000
Replace Furnishings and Fixtures	\$	19,300	\$	17,673		
Miscellaneous Capitals	\$	15,000	\$	5,558	\$	19,000

TOTAL ORG 400 - PARKS	\$	557,285	\$	387,712	\$	583,700
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General Fund Capitals

\$	871,035	\$	475,154	\$	620,700
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Org 1000 - Rec. Admin

Computer Hardware	\$	3,000	\$	1,843	\$	-
Plumbing	\$	-	\$	-	\$	-
Roof	\$	-	\$	-	\$	-
Ejector Pumps	\$	-	\$	-	\$	-
Rec Office Windows	\$	7,000	\$	-	\$	35,000
Community Room A/V System	\$	-	\$	-	\$	30,000

TOTAL ORG 1000 - REC ADMIN	\$	10,000	\$	1,843	\$	65,000
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Org 1100 - Recreation Programing

Equipment

Stage	\$	10,000	\$	-	\$	-
TOTAL ORG 1100 - REC PROG	\$	10,000	\$	-	\$	-

Org 1200 - Fields

Irrigation Systems	\$	100,000	\$	93,090	\$	-
Synthetic Field Groomer	\$	-	\$	-	\$	50,000

Capital Projects 2024 and 2025

Synthetic Turf Replacement	\$	-	\$	-	\$	1,400,000
TOTAL ORG 1200 - ATHLETIC FIELDS	\$	100,000	\$	93,090	\$	1,450,000

Org 1300 - Outdoor Ice

Org 1400 - Sailing

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

Org 1500 - Beaches

Tower Road Beach House						
Furniture and Fixtures	\$	-	\$	-	\$	-
Ejector Pumps	\$	25,000	\$	6,809	\$	-
Painting	\$	17,000	\$	6,650	\$	-
Tower Road Park Renovations	\$	-	\$	-	\$	300,000
Plat of Survey	\$	-	\$	-	\$	12,000
Paving	\$	70,000	\$	51,750	\$	-
Maple Street Beach House	\$	-	\$	-	\$	-
Water Service	\$	-	\$	1,685	\$	12,800
Park Lighting	\$	-	\$	-	\$	30,000
Parking Lot Paving	\$	55,000	\$	33,048	\$	-
Elder Lane Beach House	\$	-	\$	-	\$	-
Ejector Pumps	\$	-	\$	-	\$	15,000
Windows	\$	-	\$	-	\$	-
Playground	\$	225,000	\$	-	\$	-
Beach Tractor	\$	-	\$	-	\$	19,000
TOTAL	\$	392,000	\$	99,942	\$	388,800

Org 1600 - Launch

Lloyd Beach House	\$	-	\$	-	\$	-
Equipment	\$	-	\$	-	\$	19,000
Picnic Tables	\$	-	\$	-	\$	-
Lighting	\$	6,000	\$	2,191	\$	-
Plat of Survey	\$	-	\$	-	\$	-
TOTAL	\$	6,000	\$	2,191	\$	19,000

Recreation Capitals	\$	531,000	\$	197,066	\$	1,922,800
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Org 3100 - Spec. Rec.

ADA Capitals	\$	60,000	\$	-	\$	200,000
Website Re-Design	\$	-	\$	-	\$	-

**Capital Projects
2024 and 2025**

TOTAL ORG 3100 -	\$	60,000	-	\$	200,000
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Total Taxing Funds Capitals	\$	1,462,035	\$	672,220	\$	2,743,500
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Enterprise Fund Capitals

Org 2000 - Golf Course

Paving	\$	10,000	\$	10,000	\$	-
Clubhouse	\$	20,000	\$	-	\$	-
Tuckpointing	\$	-	\$	-	\$	-
Bathrooms	\$	-	\$	-	\$	-
Main Room A/C	\$	7,500	\$	-	\$	-
Kitchen/Bar	\$	-	\$	-	\$	30,000
Appliances/Equipment	\$	-	\$	-	\$	-
Carts and Cart Barn	\$	60,000	\$	-	\$	-
Exhaust Fan/Air	\$	-	\$	-	\$	-
Roof	\$	40,000	\$	26,295	\$	-
Equipment	\$	15,000	\$	3,931	\$	-
Driving Range	\$	-	\$	-	\$	-
Netting	\$	-	\$	-	\$	-
Range Mats	\$	-	\$	-	\$	-
Halfway House Renovations	\$	-	\$	-	\$	-
Gutters	\$	-	\$	-	\$	-
Total ORG 2000 - GOLF COURSE	\$	152,500	\$	40,226	\$	30,000

Org 2100 - Golf Maintenance

Stairs	\$	-	\$	-	\$	-
Greenside Bunker Work	\$	-	\$	-	\$	-
Equipment	\$	510,617	\$	381,644	\$	143,500
Sidewinder	\$	-	\$	-	\$	-
Tractor	\$	-	\$	-	\$	50,000
Buffalo Blower	\$	-	\$	-	\$	-
Pond Fountain	\$	-	\$	-	\$	8,000
TOTAL ORG 2100 - GOLF	\$	510,617	\$	381,644	\$	201,500

Golf Capitals

\$	663,117	\$	421,870	\$	231,500
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Org 2300 - Paddle Tennis

Paddle Hut	\$	-	\$	-	\$	-
Court Heaters	\$	-	\$	54,951	\$	20,000
HVAC A/C Unit	\$	-	\$	-	\$	-
Heating Unit Repairs	\$	-	\$	-	\$	-

Capital Projects 2024 and 2025

Deck and Railings	\$	140,000	\$	-	\$	120,000
TOTAL ORG 2300 - PADDLE	\$	140,000	\$	54,951	\$	140,000

Paddle Tennis Capitals

\$	140,000	\$	54,951	\$	140,000
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Org 2400 - Outdoor Tennis

Paving/Color Coating - Courts 1-7	\$	-	\$	-	\$	495,833
Paving/Color Coating - Courts 8-	\$	-	\$	-	\$	354,167
Outdoor Lighting	\$	-	\$	-	\$	165,000
Equipment	\$	-	\$	-	\$	12,000
Shade Structure	\$	-	\$	-	\$	-
TOTAL ORG 2400 - OUTDOOR	\$	-	\$	-	\$	1,027,000

Org 2500 - Indoor Tennis

A.C. Nielsen Tennis Center

Tennis Shack	\$	-	\$	-	\$	-
Exterior	\$	-	\$	-	\$	-
Tuckpointing	\$	-	\$	-	\$	7,500
Windows/Doors	\$	-	\$	-	\$	120,000
HVAC	\$	-	\$	-	\$	-
Painting	\$	-	\$	-	\$	-
Interior	\$	-	\$	-	\$	-
Computer Upgrades	\$	-	\$	-	\$	4,000
Equipment	\$	-	\$	-	\$	8,000
Paving/Color Coating - Courts	\$	-	\$	-	\$	-
Plumbing	\$	-	\$	-	\$	5,000
Flooring	\$	-	\$	-	\$	5,000
Geothermal Heaters	\$	-	\$	-	\$	25,000
TOTAL ORG 2500 - INDOOR	\$	-	\$	-	\$	174,500

Tennis Capitals

\$	-	\$	-	\$	1,201,500
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Org 2700 - Ice Arena

Exterior						
Painting	\$	-	\$	-	\$	-
Equipment	\$	7,000	\$	7,030	\$	-
Bathroom Renovation	\$	-	\$	-	\$	-
Sound System	\$	75,000	\$	-	\$	15,000
Heaters - East and West	\$	-	\$	-	\$	-
Locker Rooms	\$	20,000	\$	-	\$	-
Zamboni	\$	-	\$	-	\$	-
TOTAL ORG 2700 - ICE ARENA	\$	102,000	\$	7,030	\$	15,000

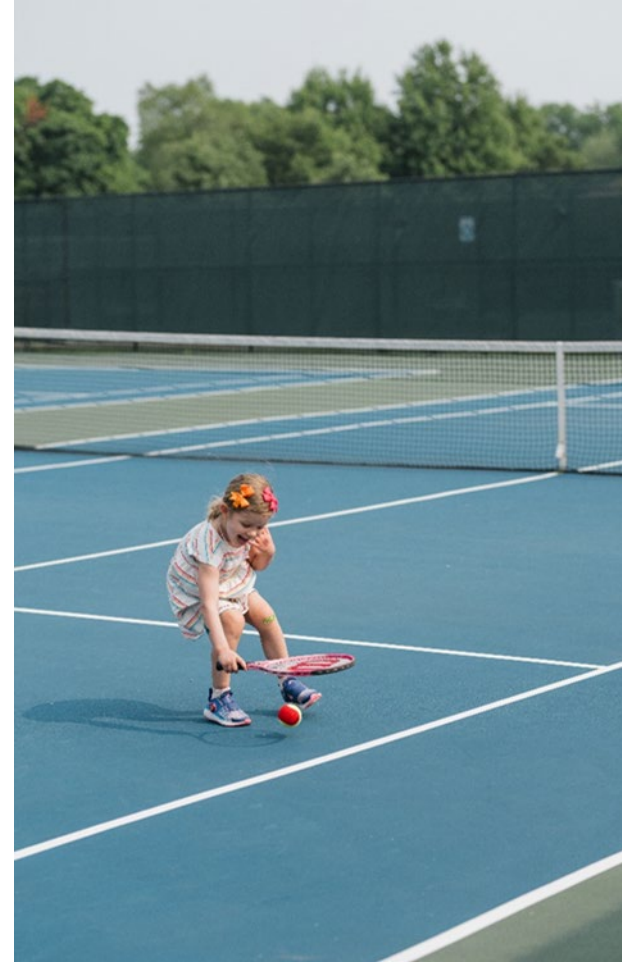
Capital Projects 2024 and 2025

Ice Arena Capitals	\$	102,000	\$	7,030	\$	15,000
Total Enterprise Fund Capitals	\$	905,117	\$	483,851	\$	1,588,000
Total Operating Capitals	\$	2,367,152	\$	1,156,071	\$	4,331,500
CAPITAL PROJECTS FUND MAJOR CAPITALS						
<u>Org 3700 Capital Projects</u>						
2020 Bond Money Project						
Elder Lane Beach	\$	1,250,000	\$	416,345	\$	8,203,605
Centennial Park Beach	\$	1,250,000	\$	416,345	\$	7,602,749
Driving Range Netting and Poles	\$	-	\$	-	\$	-
Golf Course Hardscape	\$	-	\$	-	\$	-
Golf Course Cart Paths	\$	-	\$	-	\$	-
TOTAL ORG 3700 - CAPITAL	\$	2,500,000	\$	832,690	\$	15,806,354
GRAND TOTAL ALL CAPITALS	\$	4,867,152	\$	1,988,761	\$	20,137,854

LONG RANGE CAPITAL PLAN



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025



2025 - 2029 Long Range Plan

OCTOBER 10, 2024

Major and Operating Capitals

OPERATING CAPITALS	2024 BUDGET	2024 YE ESTIMATE	2025 REQUEST	2026 LRP	2027 LRP	2028 LRP	2029 LRP
General Fund	\$674,985	\$475,154	\$490,700	\$217,000	\$215,000	\$190,000	\$199,000
Recreation Fund	\$502,000	\$197,066	\$222,800	\$249,500	\$204,000	\$154,000	\$122,000
Golf Fund	\$454,500	\$421,870	\$231,500				
Platform Tennis	\$140,000	\$54,951	\$20,000	\$115,500	\$22,500	\$12,000	\$5,000
Tennis	\$5,000	\$0	\$86,500	\$99,000	\$15,000	\$0	\$25,000
Ice Arena	\$112,000	\$7,030	\$15,000	\$90,000	\$0	\$0	\$62,000
Special Recreation	\$60,000	\$0	\$200,000	\$60,000	\$60,000	\$60,000	\$60,000
Sub-total Operating Capitals	\$1,948,485	\$1,156,071	\$1,262,500	\$831,000	\$516,500	\$416,000	\$473,000
MAJOR CAPITAL PROJECTS							
Capital Projects	\$2,500,000	\$832,690	\$18,891,354	\$800,000	\$1,300,000	\$300,000	\$2,500,000
GRAND TOTAL ALL CAPITALS	\$4,448,485	\$1,988,761	\$20,153,854	\$1,631,000	\$1,816,500	\$716,000	\$2,973,000

Major Capital Projects

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Corporate Fund Transfers (0200)							
Golf Course Improvements Stormwater Project	\$0	\$152,003	\$0	\$0	\$0	\$0	\$0
Golf Course Cart Paths	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$152,003	\$0	\$0	\$0	\$0	\$0
Corporate Fund Transfers - Parks (0400)							
Elder Lane Playground Replacement	\$0	\$0	\$0	\$600,000	\$0	\$0	\$0
Tower Road Playground Replacement	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0
Glencoe Playground Replacement	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0
Hubbard Woods Surfacing	\$0	\$0	\$130,000	\$0	\$0	\$0	\$0
Indian Hill Playground Replacement	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0
Northfield Playground Replacement	\$0	\$0	\$0	\$0	\$0	\$300,000	\$0
Skokie Playfield Playground Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Village Green Playground Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000
Total	\$0	\$0	\$430,000	\$800,000	\$400,000	\$300,000	\$600,000
Bonds/Donations/Fund Transfers Corporate & Recreation (0200, 1000)							
Elder Lane Park & Beach Project	\$240,000	\$412,930	\$8,203,605	\$0	\$0	\$0	\$0
Centennial Park & Beach Project	\$240,000	\$412,929	\$7,602,749	\$0	\$0	\$0	\$0
Total	\$480,000	\$825,859	\$15,806,354	\$0	\$0	\$0	\$0

Major Capital Projects

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Recreation Fund (1000)							
Skokie Playfield Synthetic Turf Replacement	\$0	\$0	\$1,400,000	\$0	\$0	\$0	\$0
Skokie Playfield LED Lighting upgrade	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Total	\$0	\$0	\$1,400,000	\$0	\$0	\$0	\$300,000
Platform Tennis Fund - (2300)							
Decking Replacement	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0
Outdoor Tennis Fund – (2400)							
LED Lighting Upgrade	\$0	\$0	\$165,000	\$0	\$0	\$0	\$0
Outdoor Court 8-12 Color Coating	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Outdoor Tennis Court paving renovation Courts 1-7	\$0	\$0	\$850,000	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$1,015,000	\$0	\$100,000	\$0	\$0
Indoor Tennis Fund – (2500)							
Window Replacement	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0

5 Year Long Range Plan

Major Capital Projects

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Ice Arena Fund (2700)							
Flooring Replacement (Coils, Boards, Concrete)	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000
Mechanical System (Chiller Dehumidifier)	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Roof Replacement	\$0	\$0	\$0	\$0	\$800,000	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$800,000	\$0	\$1,600,000
Capital Project Summary							
Corporate Fund Transfers (0200)	\$0	\$152,003	\$0	\$0	\$0	\$0	\$0
Corporate Fund Transfers - Parks (0400)	\$0	\$0	\$430,000	\$800,000	\$400,000	\$300,000	\$600,000
Bonds/Donations/Fund Transfers Corporate & Recreation (0200, 1000)	\$2,500,000	\$825,859	\$15,806,354	\$0	\$0	\$0	\$0
Recreation Fund (1000)	\$0	\$0	\$1,400,000	\$0	\$0	\$0	\$300,000
Golf Course Fund (2000)							
Golf Maintenance Fund (2100)							
Platform Tennis Fund - (2300)	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0
Outdoor Tennis Fund – (2400)	\$0	\$0	\$1,015,000	\$0	\$100,000	\$0	\$0
Indoor Tennis Fund – (2500)	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0
Ice Arena Fund (2700)	\$0	\$0	\$0	\$0	\$800,000	\$0	\$1,600,000
Grand Total	\$2,500,000	\$977,862	\$18,891,354	\$800,000	\$1,300,000	\$300,000	\$2,500,000

General Fund Capitals – Corporate Fund

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 200 - CORPORATE							
System Management	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
Server Replacement	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0
Switch Replacements (I.T.)	\$3,500	\$0	\$0	\$0	\$0	\$0	\$0
Watchguard Firewall Router	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Comcast Fiber Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Computer Replacement	\$0	\$0	\$14,000	\$0	\$12,000	\$0	\$12,000
Total ORG 200 - CORPORATE	\$21,500	\$0	\$14,000*	\$0	\$12,000	\$0	\$12,000

*Funding for these projects will come from 2025 Corporate Fund property tax revenues

General Fund Capitals – Garage and Maintenance

	2024	2024	2025	2026	2027	2028	2029
	BUDGET	ESTIMATE	LRP	LRP	LRP	LRP	LRP
Org 300 - GARAGE							
Golf Service Center							
Tuck Pointing	\$0	\$0	\$0	\$8,000	\$0	\$0	\$0
Fuel Pumps	\$20,000	\$20,000	\$15,000	\$0	\$0	\$0	\$0
Cathodic Protection	\$8,000	\$0	\$8,000	\$0	\$0	\$0	\$0
Vetraroo System	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
HVAC	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
Parks Service Center							
HVAC	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
Roof	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
Painting (Exterior)	\$45,000	\$20,000	\$0	\$0	\$0	\$0	\$0
Mezzanine (Storage)	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0
Lighting (LED Retrofit)	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
Hot Water Heater	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0
Parking Lot Paving	\$30,000	\$18,000	\$0	\$0	\$0	\$0	\$0
Total ORG 300 - GARAGE	\$103,000	\$58,000	\$23,000*	\$112,000	\$130,000	\$0	\$30,000

*Funding for these projects will come from 2025 Corporate Fund property tax revenues

General Fund Capitals – Parks Maintenance

	2024 BUDGET	2024 ESTIMATE	2025 LRP		2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 400 - PARKS								
Crow Island Woods								
Crow Island Survey	\$0	\$0	\$30,000		\$0	\$0	\$0	\$0
Paving	\$0	\$0	\$50,000		\$0	\$0	\$0	\$0
Window Replacement	\$0	\$0	\$0		\$0	\$0	\$25,000	\$0
Tuck Pointing	\$0	\$0	\$15,000		\$0	\$0	\$0	\$0
Dwyer Park								
Pavers	\$0	\$0	\$0		\$0	\$0	\$10,000	\$0
Green Bay Trail								
Paving	\$30,000	\$30,000	\$30,000		\$30,000	\$30,000	\$0	\$0
Happ Road Park								
Color Coat Basketball Court	\$8,200	\$0	\$26,000		\$0	\$0	\$0	\$0
Playground Update	\$180,000	\$180,000	\$0		\$0	\$0	\$0	\$0
Hubbard Woods Park								
Plat of Survey	\$0	\$0	\$9,000		\$0	\$0	\$0	\$0
Park Pavilion Painting	\$0	\$0	\$0		\$14,000	\$0	\$0	\$0
Indian Hill Park								
Hardscape	\$0	\$0	\$8,000		\$0	\$0	\$0	\$0
Roof	\$28,000	\$0	\$0		\$0	\$0	\$0	\$0
HVAC	\$0	\$0	\$0		\$15,000	\$0	\$0	\$0
Skokie Playfield								
Paving	\$0	\$0	\$7,000		\$0	\$0	\$0	\$0
Plat of Survey	\$0	\$0	\$75,000		\$0	\$0	\$0	\$0

General Fund Capitals – Parks Maintenance continued

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Station Park							
Site Furnishings	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
West Elm Park							
Site Furnishings	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0
Equipment							
Side Mower	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
#5 Ford F-350 (2011)	\$65,000	\$0	\$77,000	\$0	\$0	\$0	\$0
#10 Ford F-250 (2011)	\$55,000	\$0	\$55,000	\$0	\$0	\$0	\$0
#11 Ford F-350 (2005)	\$81,138.94	\$81,138.94	\$0	\$0	\$0	\$0	\$0
#12 Ford F-150 (2006)	\$0	\$0	\$0	\$31,000	\$0	\$0	\$0
#15 Ford F-350 (2009)	\$74,146.44	\$74,146.44	\$0	\$0	\$0	\$0	\$0
#22 New Holland LX865 (1999)	\$0	\$0	\$0	\$0	\$0	\$0	\$70,000
#35(b)Toro GM328 (2004)	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0
#44 Ford F-250 (2019)	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000
#46 Smithco Sweeper (2011)	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
#61 Trailer Mowing Crew (2009)	\$0	\$0	\$16,200	\$0	\$0	\$0	\$0
#70 Ford F-450 (2005)	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0
#204 JLG Man Lift (2011)	\$0	\$0	\$0	\$0	\$28,000	\$0	\$0
UNFORSEEN CAPITAL	\$15,000	\$17,673	\$19,000	\$15,000	\$15,000	\$15,000	\$15,000
Total ORG 400 - PARKS	\$542,485.38	\$388,958.38	\$453,700*	\$105,000	\$73,000	\$190,000	\$125,000

*Funding for these projects will come from 2025 Corporate Fund property tax revenues

Recreation Fund Capitals – Rec Administration

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 1000 - ADMINISTRATION							
Windows (Rec Office)	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0
Painting	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Carpeting	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
Lighting (Interior)	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
Lighting (Exterior)	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
Ejector Pumps	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
Tuck Pointing	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
Equipment							
Unit #7 15 Passenger Van	\$0	\$0	\$0	\$0	\$44,000	\$0	\$0
Office Furniture / Furniture	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0
A/V System Community Room	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Site Amenities							
Pavers	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
Seal Coating	\$10,000	\$1,843	\$0	\$0	\$0	\$0	\$0
Total ORG 1000 - ADMINISTRATION	\$10,000	\$1,843	\$65,000*	\$35,000	\$117,000	\$50,000	\$0

*Funding for these projects will come from 2025 Recreation Fund property tax revenue and program fees

Recreation Fund Capitals – Recreation Programming

	2024	2024	2025		2026	2027	2028	2029
	BUDGET	ESTIMATE	LRP		LRP	LRP	LRP	LRP
Org 1100 - RECREATION PROGRAMING	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Stage Replacement	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Total ORG 1100 - RECREATION PROGRAMING	\$0	\$0	\$0		\$0	\$0	\$0	\$0

Recreation Fund Capitals – Athletic Fields

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 1200 - FIELDS							
Ball Field Renovations	\$0	\$0	\$0	\$38,000	\$0	\$0	\$0
Picnic Tables	\$0	\$0	\$0	\$6,000	\$0	\$0	\$0
Irrigation Systems	\$100,000	\$95,000	\$0	\$0	\$0	\$0	\$0
Equipment							
Synthetic Field Groomer	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Field Cruiser	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
Truck #8	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
Club Car	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
Ball Field Rake	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
Total ORG 1200 - FIELDS	\$100,000	\$95,000	\$50,000*	\$44,000	\$12,000	\$45,000	\$14,000

*Funding for these projects will come from 2025 Recreation Fund property tax revenue and program fees

Recreation Fund Capitals – Lakefront Programs

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 1400 - SAILING							
Sailboats (2)	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0
Avon Vessels (2)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total ORG 1400 - SAILING	\$13,000	\$0	\$0	\$0	\$0	\$0	\$0

Recreation Fund Capitals – Beaches

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 1500 - BEACHES							
Tower							
Site Furnishings	\$0	\$0	\$0	\$0	\$0	\$5,000	\$5,000
Ejector Pumps	\$10,000	\$8,000	\$0	\$0	\$0	\$0	\$0
Plat of Survey	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
Painting	\$17,000	\$10,000	\$0	\$0	\$0	\$0	\$0
Paving	\$70,000	\$50,000	\$0	\$0	\$0	\$10,000	\$0
WiFi	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
Maple							
Roof	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Water Service	\$0	\$0	\$12,800	\$0	\$0	\$0	\$0
Ejector Pumps	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0
Park Lighting	\$0	\$0	\$30,000	\$0	\$0	\$0	\$0
Paving Parking Lot	\$55,000	\$33,048	\$0	\$0	\$0	\$0	\$0

Recreation Fund Capitals – Beaches Continued

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Elder							
Windows	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0
Painting	\$0	\$0	\$0	\$18,000	\$0	\$0	\$0
Ejector Pumps	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$0
Elder Playground	\$225,000	\$0	\$0	\$0	\$0	\$0	\$0
Centennial (none)							
Equipment							
Beach Tractor (50% split 1500/1600)	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0
Large Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
HBarber Surf Comb	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0
Ford F150 #9 (50% Split 1500/1600)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0
Total ORG 1500 - BEACHES	\$392,000	\$101,048	\$88,800*	\$143,000	\$0	\$59,000	\$55,000

*Funding for these projects will come from 2025 Beaches user and program fees
Note: Elder Lane Playground was not spent in 2024 and has been reallocated as a major capital expense.

Recreation Fund Capitals – Boat Launch

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 1600 - BOAT LAUNCH							
Lloyd							
Lloyd Beach House Roof	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000
Lloyd Beach House Windows	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
Building Lighting	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
Park Lighting	\$0	\$2,191	\$0	\$40,000	\$0	\$0	\$0
Launch Lights	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0
Equipment							
Beach Tractor (50% split 1500/1600)	\$0	\$0	\$19,000	\$0	\$0	\$0	\$0
Large Beach Tractor (50% split 1500/1600)	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
Ford F150 #9 (50% Split 1500/1600)	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0
Total ORG 1600 - BOAT LAUNCH	\$6,000	\$2,191	\$19,000*	\$75,000	\$0	\$24,000	\$55,000

*Funding for these projects will come from 2025 Boat Launch program and user fees

Golf Fund Capitals – Course Play

	2023	2023	2024		2025	2026	2027	2028
	BUDGET	ESTIMATE	LRP		LRP	LRP	LRP	LRP
Org 2000 - GOLF COURSE								
Clubhouse Furniture	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Men's Locker Room Renovations	\$0	\$0	\$0		\$0	\$200,000	\$0	\$0
Men's Locker Room A/C	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Women's Locker Room Renovations	\$0	\$0	\$0		\$0	\$200,000	\$0	\$0
Women's Locker Room A/C	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Halfway House Renovations	\$0	\$0	\$7,500		\$0	\$0	\$150,000	\$0
Pro Room A/C	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Main Room Furnace	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Main Room A/C	\$7,500	\$7,500	\$0		\$0	\$0	\$0	\$0
Replace Push Carts	\$0	\$0	\$0		\$0	\$13,000	\$0	\$0
Doors	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Clubhouse Painting	\$0	\$0	\$0		\$0	\$20,000	\$0	\$0
Carpet Replacement	\$0	\$0	\$0		\$0	\$15,000	\$0	\$0

Golf Fund Capitals – Course Play Continued

	2023	2023	2024		2025	2026	2027	2028
	BUDGET	ESTIMATE	LRP		LRP	LRP	LRP	LRP
Trash Receptacles	\$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	\$0	\$0
Paving (Seal Coating)	\$0	\$0	\$10,000		\$0	\$0	\$10,000	\$0
Appliances/Equipment Kitchen	\$0	\$0	\$20,000		\$30,000	\$0	\$0	\$0
Top Tracer System Infrastructure	\$0	\$0	\$0		\$0	\$5,000	\$0	\$0
Range Ball Dispenser	\$0	\$0	\$15,000		\$25,000	\$0	\$0	\$0
Top Tracer Range System	\$0	\$0	\$0		\$0	\$600,000	\$0	\$0
Cart Barn Fire Panel	\$0	\$0	\$40,000		\$22,000	\$0	\$0	\$0
Electrical (Electric Golf Fleet Infrastructure)	\$0	\$0	\$60,000		\$0	\$0	\$0	\$0
Cart Barn Fire Suppression System	\$0	\$0	\$0		\$95,500	\$0	\$0	\$0
Ball Washers	\$0	\$0	\$0		\$0	\$20,000	\$0	\$0
Roof		\$0	\$0		\$0	\$0	\$0	\$0
Driving Range Netting	\$0	\$0	\$0		\$0	\$300,000	\$0	\$0
Total ORG 2000 - GOLF COURSE	\$17,500	\$17,500	\$152,500		\$172,500*	\$1,373,000	\$160,000	\$0

*Funding for these projects will come from 2025 Golf Fund user and program fees

Golf Fund Capitals – Course Maintenance

	2023 BUDGET	2023 ESTIMATE	2024 LRP	2025 LRP	2026 LRP	2027 LRP	2028 LRP
Org 2100 - GOLF COURSE MAINTENANCE							
HVAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Painting	\$0	\$0	\$0	\$0	\$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
Replace 2 Pumps and Control Panels	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
East Pit Pump 2	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18 Pond Fountain	\$0	\$0	\$0	\$9,000	\$0	\$0	\$0
On-Course Water Fountain Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Golf Fund Capitals – Course Maintenance Continued

	2023	2023	2024	2025	2026	2027	2028
Equipment	BUDGET	ESTIMATE	LRP	LRP	LRP	LRP	LRP
#16 Ford Tractor (88)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#18b Vertidrain (97)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#21 Kubota Tractor (93)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
# 26 Club Car (02)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
# 27 Cushman (07)	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
# 28 Cushman (08)	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
# 30 Cushman (07)	\$0	\$0	\$0	\$0	\$0	\$0	\$30,000
3 Toro SandPros	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
#41B John Deer Sprayer (10)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#42A Buffalo Blower (05)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ventrac Attachments (Grinder, Seeder, Sod Cutter or Trencher)	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
#52C Toro ProCore (NEW)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#59 Brouwer Roller (88)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#74 John Deer Mower (05) (Toro Sidewinder)	\$0	\$0	\$48,000	\$50,000	\$0	\$0	\$0
#86 Toro Gang Mowers (79)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Toro Blowers (x3)	\$0	\$0	\$0	\$0	\$0	\$30,000	\$0
Groundmaster 4700 Rough Mowers (x2)	\$0	\$0	\$0	\$0	\$0	\$0	\$240,000
#160 John Deer 2500E (06)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
#161 John Deer 2500E (06)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lely Spreader	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0
Total ORG 2100 - GOLF COURSE MAINTENANCE	\$256,000	\$325,000	\$302,000	\$59,000	\$122,000	\$30,000	\$330,000

*Funding for these projects will come from 2025 Golf Fund user and program fees

Platform Tennis Fund Capitals – Platform Tennis

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 2300 - PLATFORM TENNIS							
HVAC Furnace	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Court Heaters	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
HVAC A/C Unit	\$	\$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
Security Cameras	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0
Tuck Pointing	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Deck And Railings (viewing and court #5)	\$140,000	\$30,000	\$0	\$0	\$0	\$0	\$0
Court Painting	\$0	\$0	\$0	\$16,500	\$17,500	\$12,000	\$0
Total ORG 2300 - PLATFORM TENNIS	\$140,000	\$30,000	\$20,000*	\$111,500	\$22,500	\$12,000	\$5,000

*Funding for these projects will come from 2025 Platform Tennis user fees

Tennis Fund Capitals – Outdoor Tennis

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 2400 - OUTDOOR TENNIS							
Security Cameras	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
Wind Screens Courts 1-7	\$0	\$0	\$12,000	\$0	\$0	\$0	\$0
Total ORG 2400 - OUTDOOR TENNIS	\$0	\$0	\$12,000*	\$5,000	\$0	\$0	\$0

*Funding for these projects will come from 2025 Tennis Fund user and program fees

Tennis Fund Capitals – Indoor Tennis

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 2500 - INDOOR TENNIS							
Tennis Center							
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	\$0	\$15,000	\$0	\$0
Radiant Heaters (5-8)	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0
Tuck Pointing	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0
Doors	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
Lift Station (Plumbing)	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
Painting (Interior)	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
Carpet/Flooring	\$0	\$0	\$5,000	\$0	\$0	\$0	\$20,000
Ball Machine (2)	\$0	\$0	\$8,000	\$0	\$0	\$0	\$0
Security Alarm	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
Tennis Shack							
A/C Unit	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
Heater	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
Flooring	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
Total ORG 2500 - INDOOR TENNIS	\$5,000	\$0	\$70,500*	\$94,000	\$15,000	\$0	\$25,000

*Funding for these projects will come from 2025 Tennis Fund user and program fees

Ice Arena Fund Capitals – Ice Arena

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 2700 - ICE ARENA							
Seal Coating	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0
Sound System Replacement	\$75,000	\$0	\$15,000	\$0	\$0	\$0	\$0
Security Cameras	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0
Fire Alarm System	\$0	\$0	\$0	\$45,000	\$0	\$0	\$0
Bathrooms	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
Flooring	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Floor Scrubber	\$7,000	\$7,030	\$0	\$0	\$0	\$0	\$0
Hot Water Heater East	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
Hot Water Heater West	\$0	\$0	\$0	\$0	\$0	\$0	\$6,000
Total ORG 2700 - ICE ARENA	\$112,000	\$17,030	\$15,000*	\$90,000	\$0	\$0	\$62,000

*Funding for these projects will come from 2025 Ice Arena Fund user and program fees

Special Recreation Fund Capitals – Special Recreation

	2024 BUDGET	2024 ESTIMATE	2025 LRP	2026 LRP	2027 LRP	2028 LRP	2029 LRP
Org 3100 - SPECIAL REC							
ADA Capitals	\$60,000	\$0	\$200,000	\$60,000	\$60,000	\$60,000	\$60,000
Total ORG 3100 - SPECIAL REC	\$60,000	\$0	\$200,000*	\$60,000	\$60,000	\$60,000	\$60,000

*Funding for these projects will come from 2025 Special Recreation Fund property tax revenue

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BUDGET & APPROPRIATION ORDINANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

2025 BUDGET AND APPROPRIATION ORDINANCE

Ordinance #2025-001

**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, 2025 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2025**

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 16th day of January 2025, 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>2025 BUDGET</u>	<u>2025 APPROPRIATION</u>
Salaries & Wages.....	2,390,383	2,868,460
Supplies.....	314,679	377,615
Services.....	1,406,803	1,688,164
Repairs & Maintenance.....	86,375	103,650
Utilities.....	110,716	132,859
Capitals.....	490,700	588,840
Contracts Payable.....	<u>842,565</u>	<u>842,565</u>
TOTAL GENERAL FUND.....	<u>5,642,221</u>	<u>6,602,152</u>

RECREATION FUND

Salaries & Wages.....	1,275,235	1,530,282
Supplies.....	227,462	272,954
Services.....	1,167,016	1,400,419
Repairs & Maintenance.....	35,200	42,240
Utilities.....	20,760	24,912
Capitals.....	<u>222,800</u>	<u>267,360</u>
TOTAL RECREATION FUND.....	<u>2,948,473</u>	<u>3,538,168</u>

GOLF FUND

Salaries & Wages.....	1,608,104	1,929,725
Supplies.....	297,485	356,982
Services.....	576,715	692,058
Repairs & Maintenance.....	48,000	57,600
Utilities.....	97,436	116,923
Pro-Shop Merchandise.....	33,150	39,780
Capitals.....	<u>231,500</u>	<u>277,800</u>
TOTAL GOLF FUND.....	<u>2,892,390</u>	<u>3,470,868</u>

PLATFORM TENNIS FUND

	<u>2025 BUDGET</u>	<u>2025 APPROPRIATION</u>
Salaries & Wages.....	57,409	68,891
Supplies.....	9,436	11,323
Services.....	39,774	47,729
Repairs & Maintenance.....	20,000	24,000
Utilities.....	53,900	64,680
Pro-Shop Merchandise.....	200	240
Capitals	<u>140,000</u>	<u>168,000</u>
TOTAL PLATFORM TENNIS FUND	<u>320,719</u>	<u>384,863</u>

TENNIS FUND

Salaries & Wages.....	1,297,569	1,557,083
Supplies.....	42,978	51,574
Services.....	300,145	360,174
Repairs & Maintenance.....	34,000	40,800
Utilities.....	116,938	140,326
Pro-Shop Merchandise.....	17,500	21,000
Capitals.....	1,201,500	1,441,800
Contracts Payable	<u>113,693</u>	<u>113,693</u>
TOTAL TENNIS FUND	<u>3,124,323</u>	<u>3,726,449</u>

INDOOR ICE ARENA FUND

Salaries & Wages.....	460,846	553,015
Supplies.....	81,914	98,297
Services.....	126,610	151,932
Repairs & Maintenance.....	42,100	50,520
Utilities.....	180,900	217,080
Capitals	<u>15,000</u>	<u>18,000</u>
TOTAL INDOOR ICE ARENA FUND	<u>907,370</u>	<u>1,088,844</u>

SPECIAL RECREATION FUND

	<u>2025 BUDGET</u>	<u>2025 APPROPRIATION</u>
Contribution to the Northern Suburban Special Recreation Association under joint agreement as permitted by applicable provision of the Illinois Park District Code.....	233,265	279,918
Capitals.....	200,000	240,000
TOTAL SPECIAL RECREATION FUND.....	<u>433,265</u>	<u>519,918</u>

WORKERS COMPENSATION FUND

Park District Risk Management Association		
Workmen's Compensation Insurance Premiums.....	61,855	74,226
TOTAL WORKERS COMPENSATION FUND.....	<u>61,855</u>	<u>74,226</u>

IMRF & FICA FUND

Illinois Municipal Retirement Fund Employer's Contribution and Federal Social Security Fund Employer's Contribution.....	869,797	1,043,756
TOTAL IMRF & FICA FUND.....	<u>869,797</u>	<u>1,043,756</u>

AUDIT FUND

Payment of annual audit expenses.....	32,000	38,400
TOTAL AUDIT FUND.....	<u>32,000</u>	<u>38,400</u>

LIABILITY INSURANCE FUND

Salaries & Wages.....	0	0
Supplies.....	12,000	14,400
Services.....	180,934	217,121
Repairs & Maintenance.....	5,000	6,000
TOTAL LIABILITY INSURANCE FUND	<u>197,934</u>	<u>237,521</u>

DEBT SERVICE FUND

	<u>2025 BUDGET</u>	<u>2025 APPROPRIATION</u>
Services.....	0	0
Issue of December 2, 2014 - (Limited Tax Park Bonds): for the payment of principal and interest as per Bond Ordinance on file with the Cook County Clerk.....	<u>405,923</u>	<u>487,108</u>
TOTAL DEBT SERVICE FUND.....	<u>405,923</u>	<u>487,108</u>

CAPITAL PROJECTS FUND

Capitals	<u>17,636,354</u>	<u>21,163,625</u>
TOTAL CAPITAL PROJECTS FUND	<u>17,636,354</u>	<u>21,163,625</u>

SUMMARY OF AMOUNTS BUDGETED AND APPROPRIATED

GENERAL FUND	5,642,221	6,602,152
RECREATION FUND	2,948,473	3,538,168
GOLF FUND	2,892,390	3,470,868
PLATFORM TENNIS FUND	320,719	384,863
TENNIS FUND	3,124,323	3,726,449
INDOOR ICE ARENA FUND	907,370	1,088,844
SPECIAL RECREATION FUND	433,265	519,918
WORKERS COMPENSATION FUND	61,855	74,226
IMRF & FICA FUND	869,797	1,043,756
AUDIT FUND	32,000	38,400
LIABILITY INSURANCE FUND	197,934	237,521
DEBT SERVICE FUND	405,923	487,108
CAPITAL PROJECTS FUND	<u>17,636,354</u>	<u>21,163,625</u>
TOTAL BUDGETED	<u>35,472,624</u>	
TOTAL APPROPRIATED		<u>42,375,897</u>

Section 3. All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2024, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated 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 \$23,462,858
- (b) Estimated cash expected to be received during the fiscal year from all sources is \$19,446,334
- (c) Estimated expenditures expected for the fiscal year are \$35,472,624
- (d) Estimated cash and securities expected on hand at the end of the fiscal year are \$7,436,568
- (e) The estimated amount of taxes to be received by the Winnetka Park District during the fiscal year is \$6,763,447

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, 2024 and ending December 31, 2024, or any other fiscal year.

Section 7. This ordinance shall be in full force and effect immediately upon its passage and approval according to law. A certified copy of the Ordinance shall be filed with the County Clerk of Cook County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Winnetka Park District, within thirty (30) days after its passage and approval, as provided by law.

ADOPTED THIS 16TH DAY OF JANUARY, 2025 PURSUANT TO ROLL CALL VOTE.

ROLL CALL VOTE:

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

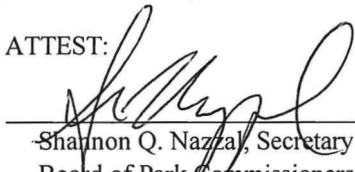
NAYS: Ø

ABSENT: Ø



Christina Codo, President
Board of Park Commissioners
Winnetka Park District

ATTEST:



Shannon Q. Nazza, Secretary
Board of Park Commissioners
Winnetka Park District



STATE OF ILLINOIS

SS.

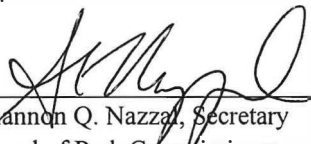
COUNTY OF COOK

I, **SHANNON Q. NAZZAL** 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, 2025 AND ENDING ON THE 31ST DAY OF DECEMBER, 2025** 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 16th day of January A.D. 2025.

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 16th day of January A.D. 2025.


Shannon Q. Nazzal, Secretary
Board of Park Commissioners
Winnetka Park District

(SEAL)
STATE OF ILLINOIS
COUNTY OF COOK

SS.

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

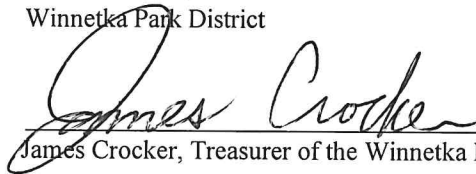
The undersigned, Christina Codo, President of the Board of Commissioners, and James Crocker, Treasurer, both of the Winnetka Park District, Cook County, Illinois, hereby certify as follows:

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, 2025 and ending December 31, 2025.
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. \$6,763,447 From Cook County Treasurer in distribution of receipts for 2024 Real Estate Tax Levy and 2024 Supplemental Tax Levy previously filed.
 - B. \$8,390,770 Program Fees and Charges.
 - C. \$4,682,117 Other receipts.

Date: January 16, 2025



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



James Crocker, Treasurer of the Winnetka Park District



2024 TAX LEVY & SUPPLEMENTAL TAX LEVY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025



Winnetka Park District
540 Hibbard Road
Winnetka, IL 60093
(847) 501-2040
winpark.org

ORDINANCE # 2024-007

AN ORDINANCE FOR THE LEVY OF TAXES FOR THE WINNETKA PARK DISTRICT FOR 2024

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

SECTION 1. In compliance with Section 18-60 of the Property Tax Code, the Winnetka Park District staff did propose to the Board of Park Commissioners an estimate of levy at the Regular Board meeting on October 24, 2024. The estimate of levy determined the proposed aggregate levy represents a 3.4% increase over the 2023 extension of the corporate or special purpose taxes that were levied or abated. Based on the estimate of levy and the percentage of change the Board of Park Commissioners determined it did not need to convene a Truth in Taxation Hearing.

SECTION 2. The sum of Six Million, Seven Hundred Two Thousand, Seven Hundred Ninety-Five Dollars (\$6,702,795), 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 2024. 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; P.A. 97-974).

Salaries	\$1,871,111
Supplies	289,774
Services	1,030,036
Repairs and Maintenance	126,021
Utilities	138,687
Capital Projects	433,000
Debt Service	406,000

Total Levy for Corporate Fund: \$4,294,030

- II. The amount to be raised by Tax Levy for Recreation Purposes:
(Authority 70 ILCS 1205/5-2; P.A. 97-974).

Salaries	\$482,454
Supplies	42,980
Services	413,564
Repairs and Maintenance	32,350
Utilities	31,084
Capital Projects	0

Total Levy for Recreation Fund: \$1,002,432

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

Worker's Compensation Insurance	67,580
Liability Insurance	103,970

Total Levy for Insurance:	\$ 171,550
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IV. The amount to be raised by Tax Levy for Audit Expenses:
(Authority 50 ILCS 310/9).

Audit Expenses	\$32,000
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Total Levy for Audit Fund:	\$ 32,000
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V. The amount to be raised by Tax Levy for Illinois Municipal
Retirement Purposes: (Authority 40 ILCS 5/7-171).

IMRF Contribution	\$426,664
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Total Levy for Illinois Municipal Retirement Fund:	\$ 426,664
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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	\$443,133
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Total Levy for Employer's Social Security Contributions:	\$ 443,133
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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	\$ 332,986
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Total Levy for Handicapped Fund:	<u>\$ 332,986</u>
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TOTAL AMOUNT LEVIED	<u>\$6,702,795</u>
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SUMMARY

Total Tax Levy for General Corporate Purposes:		4,294,030
Total Tax Levy for Recreation Purposes:		1,002,432
Total Tax Levy for Insurance Purposes:		
Worker's Compensation Insurance	67,580	
Liability Insurance	103,970	171,550
Total Tax Levy for Audit Expenses:		32,000
Total Tax Levy for Illinois Municipal Retirement Purposes:		426,664
Total Tax Levy for Employer's Social Security Contributions:		443,133
Total Tax Levy for Special Recreation Purposes:		332,986
TOTAL AMOUNT LEVIED:		<u>\$6,702,795</u>

SECTION 3. 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, 2024 and ending December 31, 2024 nor any other budget and appropriation ordinance is intended or required to be in support of the tax levy made in this ordinance.

The unexpended balance of any item or items levied in and by this ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance. The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provided the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the Park District.

SECTION 4. 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 and to the extent permitted by law, as so provided by law.

SECTION 5. This Ordinance shall be in full force and effect immediately on and after its adoption as required by law.

ADOPTED this 21st day of November 2024, pursuant to a roll call vote as follows:

AYES: Codo, James, Lussen, Rapp, Tyson

NAYS: Hemmings, Root

ABSTENTIONS: Ø

ABSENT AND NOT VOTING: Ø

APPROVED this 21st day of November 2024.



President, Board of Park Commissioners

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. 2024-006 levying and assessing taxes of the Winnetka Park District for the levy year 2024 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 21st day of November 2024.



President, Board of Park Commissioners





Ordinance No. 2024-008

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 2024 is equal to \$403,682.17 (the "*2024 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 2023 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 the year 2024 the supplemental amount 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. A schedule showing the aggregate of the taxes levied in the Bond Ordinance 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, for the year 2024, to 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 2024 for park purposes, in order to raise the respective amounts aforesaid and 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 21, 2024.

Ayes: Code, James, Lussen, Rapp, Root, Tyson

Nays: Hemmings



President, Board of Park Commissioners

Attest:


Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois (the "*Board*"), and that as such official I am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete transcript of the ordinance as presented at the meeting of the Board of Commissioners held on the 21st day of November, 2024.

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.

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 meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 24 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 24-hour period preceding said meeting, 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, this 5th day of December, 2024.



Secretary, Board of Park Commissioners

[SEAL]

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION OF ORDINANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois (the "Board"), and that as such official I am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete transcript of the ordinance as presented at the meeting of the Board of Commissioners held on the 21st day of November, 2024.

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.

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 meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 24 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 24-hour period preceding said meeting, 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, this 5th day of December, 2024.



Secretary, Board of Park Commissioners

[SEAL]

GLOSSARY OF TERMS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2025

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.