

**Winnetka Park District
Staff Recommended Budget**

2027

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Winnetka Park District 2027 Staff Budget

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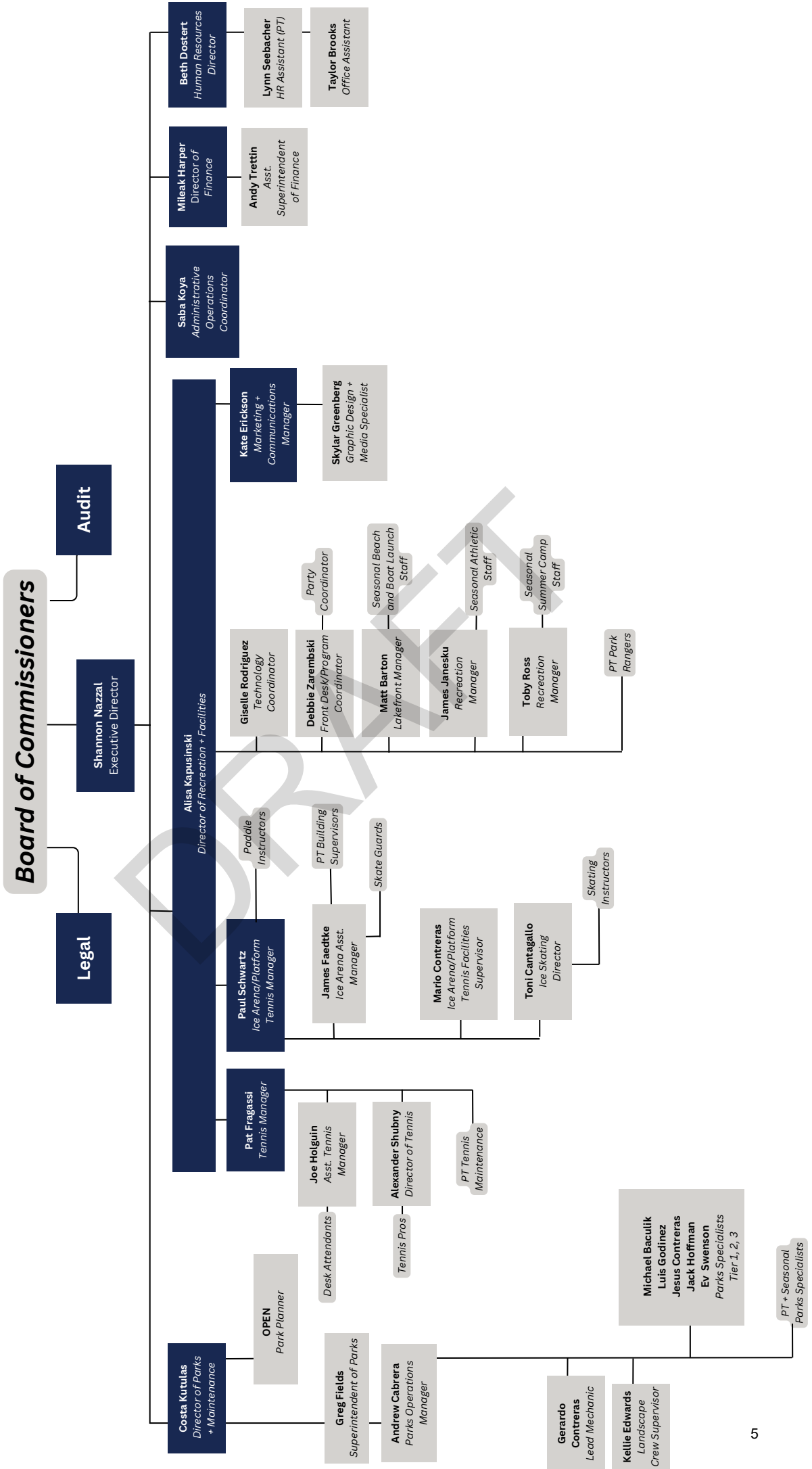
Taylor Brooks, *Office Assistant*

and the staff of the Winnetka Park District

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Winnetka Park District Organization Chart



MISSION, VISION, & VALUES

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Mission

Our mission is to provide a balance of quality recreation and leisure opportunities while protecting assets, natural resources, and open space to benefit present and future generations.

Vision

Improve to enrich our community by preserving natural resources and open spaces, providing quality recreational opportunities, and maintaining recreational spaces that support healthy, active lifestyles for residents of all ages and abilities.

Values: CARES

C: Community

We actively engage with our community to understand evolving needs, ensure equitable access, and deliver inclusive programs, services, and spaces that enhance quality of life.

A: Accountability

We operate with integrity, transparency, and responsibility, making informed decisions, communicating openly, and holding ourselves accountable for outcomes and stewardship of resources.

R: Respect

We foster a culture of respect and inclusion by valuing diverse perspectives, creating welcoming environments, and treating all individuals with dignity and professionalism.

E: Excellence

We deliver high-quality services through innovation, continuous improvement, professional expertise, and responsiveness to community needs.

S: Sustainability

We practice responsible stewardship of our parks, facilities, and environment to support long-term financial sustainability, ecological health, and the well-being of present and future generations.

2027 PRIORITIES

Derived from the 2025 Comprehensive Master Plan, the following focus areas were compiled to identify themes and planning considerations for the delivery of park and recreation services.

These elements were informed by public input, system assessment, and best practices and are intended to guide future decision-making across the District's facilities, programs, and operations. 2027 Priorities are summarized in the following section. They can be explored in greater detail in the 2025 Comprehensive Master Plan.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2027

Parks

FOCUS AREA #1: Improve Beachfront Parks

FOCUS AREA #2: Improve Non-Vehicular Connectivity

FOCUS AREA #3: Provide In-Demand Park Amenities

FOCUS AREA #4: Replace Amenities Beyond Their Useful Life and/or in Poor Condition (Maintain Current Assets)

FOCUS AREA #5: Maintain and Improve Upon Park Aesthetics and Natural Areas

FOCUS AREA #6: Improve Park Access for Underserved Areas

FOCUS AREA #7: Enabling Park Development and Improvements Procedures

Facilities

FOCUS AREA #8: Master Plan and Conduct a Feasibility Study for a Potential Redesign of the District's Main Campus (Administrative Office, Skokie Playfield, Ice, Tennis, and Platform Tennis).

FOCUS AREA #9: Conduct a Feasibility Study for a New Pool Facility

FOCUS AREA #10: Update the District's ADA Transition Plan

FOCUS AREA #11: Assess the Overall Programmatic Needs of the Golf Club and Plan Renovations to Better Support the Programs of This Facility, and to Potentially Use Available Space to Support Additional Golf-related Programming

FOCUS AREA #12: Address Immediate Need for Programming Spaces

Operations

FOCUS AREA #13: Evaluate Program Administration

FOCUS AREA #14: Enhance Programming

FOCUS AREA #15: Monitor and Assess the Cost Recovery Rate and Address Projections

FOCUS AREA #16: Evaluate the Need for Additional Recreation Staff Support

FOCUS AREA #17: Foster a Collaborative and Trust-building Board Culture

FOCUS AREA #18: Following the Approval of the District's Comprehensive Master Plan, Update the District's Strategic Plan



Focus Areas and Planning Considerations

From the Winnetka Park District comprehensive Master Plan

BUDGET GUIDE

This Budget Guide serves as an introduction to and summary of the information contained in the Winnetka Park District's Fiscal Year 2027 Budget. The budget is a policy and planning document that reflects how financial resources are allocated to advance the District's mission, vision, and strategic priorities.

The FY 2027 Budget represents the first full-year implementation budget aligned with the District's 2025 Comprehensive Master Plan, which serves as the District's vision document and establishes focus areas to guide decision-making, investment, and service delivery. Throughout the budget, operating and capital investments are presented as tools to advance those focus areas while maintaining long-term financial sustainability.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2027

Budget Guide

State Law Requirements and Budget Adoption

The Winnetka Park District's annual budget is prepared and adopted in accordance with applicable provisions of the Illinois Park District Code and other state laws governing local government finance.

Under Illinois law, the District annually adopts:

- A **Budget and Appropriation Ordinance**, which establishes legal spending authority by fund, and
- A **Property Tax Levy Ordinance**, which authorizes the collection of property taxes to support District operations and capital needs.

The proposed Budget and Appropriation Ordinance is made available for public inspection prior to adoption, and a public hearing is held to provide residents and stakeholders the opportunity to review and comment on the proposed budget. The budget and levy are formally adopted by the Board of Park Commissioners at public meetings.

The Budget and Appropriation Ordinance, as adopted by the Board of Park Commissioners on January 22, 2026, constitutes the District's legal spending authority. This budget book is provided for information and transparency purposes.

Financial Policies & Budget Framework

The Winnetka Park District's budgeting and financial management practices are guided by Board-adopted policies contained in the District's Board Policy Manual. These policies establish the framework for fiscal responsibility, long-term sustainability, and transparency in the use of public resources.

Budget Philosophy and Guidelines

The District prepares and adopts an annual budget in accordance with Board policy and applicable Illinois law. The budget serves as both a financial plan and a policy document, authorizing expenditures necessary to deliver services and implement the priorities identified in the Comprehensive Master Plan.

Departmental budgets are developed through an internal review process that considers operational needs, service levels, historical trends, and anticipated revenues. The proposed budget is reviewed by the Board of Park Commissioners and made available for public inspection prior to adoption.

Fund Reserves Policy

The Board of Park Commissioners has adopted a fund reserves policy to ensure the District maintains adequate fund balance to:

- Support cash flow needs
- Address unforeseen events and emergencies
- Stabilize operations during economic fluctuations
- Protect the District's long-term financial health

Minimum reserve targets are established by fund type and are reflected in the reserve tables included in this budget. Reserve levels are reviewed annually as part of the budget process and monitored throughout the fiscal year. Planned use of reserves or deviations from target levels are evaluated in the context of one-time expenditures, capital investment timing, or other strategic considerations.

Transfers and Cost Allocations

The Winnetka Park District uses transfers and cost allocations as distinct financial tools to align funding sources with service delivery and ensure equitable distribution of shared costs.

Transfers are used to intentionally support services or activities that advance District-wide priorities but are not intended to be fully self-supporting through direct revenues. Transfers may occur:

- Within a fund (for example, within the General Fund to support parks maintenance functions), or
- Between funds (for example, from the General Fund to the Recreation Fund to support free or community-wide programs and events).

Transfers represent planned investment decisions approved through the annual budget process and reflect policy-driven choices about how public resources are used to advance the District's mission and Comprehensive Master Plan priorities.

Cost allocations, by contrast, are used to recover the cost of centralized services provided by the General Fund, such as administrative support, facility operations, or fleet and garage services, from other operating funds that benefit from those services. Allocations are calculated based on established methodologies intended to reflect relative usage or benefit and are designed to promote transparency and accountability across funds.

Transfers and allocations serve different purposes and are applied intentionally to ensure the budget accurately reflects both service delivery objectives and the true cost of operations.

Alignment with the Comprehensive Master Plan

The 2025 Comprehensive Master Plan identifies key focus areas related to asset stewardship, recreation and program excellence, community access and inclusion, partnerships, and financial sustainability. The District's FY 2027 budget translates those planning priorities into actionable investments.

The goals presented in this budget reflect early implementation priorities derived from the Comprehensive Master Plan and are intended to guide:

- Operating investments
- Capital improvements
- Tax-supported funding decisions
- Reserve and debt management

Certain core services such as parks and beach maintenance, asset preservation, and community-wide infrastructure are intentionally supported through property tax revenues and planned transfers. These transfers represent policy-driven investments that support community-wide benefit rather than stand-alone revenue-generating operations.

Budgetary Accounting and the Budget Process

The District's budget reflects anticipated revenues, planned expenditures, and transfers across all District funds and serves as a comprehensive financial plan for the fiscal year. Budgetary oversight is employed throughout the year as a management control tool to ensure expenditures remain consistent with Board authorization.

The District's operating and special revenue fund budgets are prepared using the modified accrual basis of accounting, consistent with governmental budgeting practices. The District's annual financial statements are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Differences between budgetary and financial reporting primarily relate to the treatment of encumbrances and timing of revenue recognition.

Capital projects are budgeted to reflect the timing and scale of major investments, with annual appropriations representing planned expenditures for the fiscal year within the District's longer-term capital planning framework.

Budget Development and Engagement

The FY 2027 Budget was developed through a collaborative internal process involving administrative and departmental staff. Departments prepared budget requests aligned with operational needs, capital priorities, and Comprehensive Master Plan implementation goals.

The proposed budget was reviewed by the Board of Park Commissioners and made available for public inspection prior to adoption. A public hearing was held to provide residents and stakeholders the opportunity to review and comment on the proposed budget before final Board action.

Description of Funds and Budget Structure

The Winnetka Park District uses fund accounting to ensure transparency, accountability, and compliance with legal and financial requirements. Each fund represents a distinct purpose and funding source.

I. Governmental Funds

Governmental Funds are those funds that receive tax revenue. Within the Winnetka Park District the Governmental Funds include the General Fund, the Recreation Fund and the Special Revenue Funds.

1. General Fund

The General Fund is the primary operating fund of the Winnetka Park District. It receives most of the tax revenue for the Park District. This fund is responsible for revenues and expenses not attributable to other funds. This fund also has the authority, with the prior approval of the Board of Commissioners, to transfer some of that tax revenue to other funds within the Park District should the need arise. The General Fund is composed of three departments:

a. Corporate Department

This is the executive and administrative portion of the Park District. It contains administrative functions including Finance, Human Resources, Information Technology, and Marketing.

b. Garage Maintenance Department

This department contains the staff who repair and maintain Park District vehicles and equipment.

c. Parks Department

This is the largest full-time staffed department, containing the teams who maintain all the parks. This includes not only playground equipment and other man-made features, but also the natural elements and landscapes of all the district parks. This staff also performs repairs and maintenance on Park District buildings and fixed assets.

2. Recreation Fund

The Recreation Fund is responsible for most of the seasonal programs, special events, and outdoor activities run by the Park District. It contains seven departments:

a. Recreation Administration Department

This department receives some annual tax revenue. It houses the administrative aspects of the Recreation Fund including contractual services for the administration office and staff expenses such as professional education and memberships.

b. Recreation Programming Department

This department includes most of the recreation programs offered for the district including instructional programs such as youth athletics, swimming and cheer, athletic leagues such as youth basketball and softball, teen programs, no school trips, and most of the district's special events such as Fourth of July, Fall Fest and the holiday events. All revenue and expenses for these programs fall within this department.

c. Athletic Fields Department

This department manages the use of all Park District's athletic fields as well as managing the usage contracts for organizations who rent field space from the Park District.

d. Beaches Department

This department includes the revenue and expenses for the swimming and dog beaches including sales of passes, daily admission and beach special events revenue and expenses associated with the beaches including staff wages and special event supplies and services.

e. Boat Launch Department

This department is the operation of Lloyd Beach including pass sales, daily admission and storage at Lloyd Beach and expenses associated with the Lloyd operation including staff wages and services.

f. Camps Department

This department includes the revenue and expenses with operating the summer day camp programs

3. Enterprise Funds

The District maintains four enterprise funds – Golf, Platform Tennis, Tennis, and Indoor Ice. The principal operating revenue of the District's enterprise funds are charges to customers for sales and services, not property taxes.

a. Golf Fund

This fund is used to account for the management of the Winnetka Golf Club including clubhouse and course operations, user fees, and staffing.

b. Platform Tennis Fund

This is a non-major enterprise fund that manages the operating income, financial position, and cash flows for the Platform Tennis facility and its operations.

c. Tennis Fund

The Tennis Fund is organized by season, Indoor Tennis (2500) and Outdoor Tennis (2400), and includes the revenue and expenses associated with the various seasonal operations of the A.C. Nielsen Tennis Center.

d. Indoor Ice Arena Fund

This fund manages the revenues and expenses associated with the operations of the Winnetka Ice Arena.

4. Special Revenue Funds

These are used to account for revenues that are legally restricted to specific purposes, except for capital projects and bond and interest funds. These revenues must be accounted for separately from the General Fund for a variety of reasons. The District's Special Revenue Funds are:

a. Special Recreation Fund

This fund is used to provide for the allowance of people with special needs to participate in Park District programs and pay for the acquisition of specialized playground or assistance equipment for those with special needs. Additionally, this fund is used to pay for aspects of larger projects that require compliance and compatibility with the Americans With Disabilities Act.

b. Worker's Compensation Fund

This fund pays for the Park District's contribution to worker's compensation programs as well as paying for any worker's compensation claims against the Park District

c. Retirement (IMRF and FICA) Fund

This fund pays for the employer's portion of the Park District employees' retirement contributions and Social Security withholdings.

d. Audit Fund

This pays for the Park District's legally required annual audit by an independent auditing firm.

e. Liability Fund

This pays for all the Park District's various liability insurances.

f. Debt Service Fund

This fund pays the principal and interest on Park District bond issuances.

g. Capital Projects Fund

This fund pays for large-scale projects that may span multiple fiscal years.

Policy References

Detailed financial policies, including the Budget Philosophy & Guidelines, Fund Reserves Policy, and related fiscal governance provisions, are contained in the Winnetka Park District Board Policy Manual. These policies guide budget preparation, adoption, and administration and provide a consistent framework for financial decision-making. The Policy Manual can be accessed using the link below.

Winnetka Park District Board Policy Manual:

<https://public.powerdms.com/WinnetkaLParks>

Annual Implementation Plan

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2027 ANNUAL IMPLEMENTATION PLAN

Strategic Plan Goals & Objectives

FY2027–2031 Strategic Plan — Year One Implementation

The Winnetka Park District Board of Park Commissioners adopted the FY2027–2031 Strategic Plan on July 23, 2026 to guide District priorities, investments, and service delivery over the five-year planning period. Consistent with Board Policy 5.01, this section constitutes the District’s Annual Implementation Plan and identifies the Strategic Plan objectives active in 2027, the lead staff position for each objective, and the performance measures that will be used to evaluate implementation. The 2027 Annual Implementation Plan includes 32 active objectives across all six strategic categories, with three objectives scheduled for completion in 2027.

The objective titles and Comprehensive Master Plan (CMP) alignments shown below are carried forward from the Board-approved Strategic Plan. Lead assignments, implementation timing, and performance measures reflect the District’s staff implementation matrix and translate the adopted objectives into annual work. Progress will be reported to the Board quarterly, with a year-end evaluation of implementation progress and objective completion.

Implementation timing and annual work may be adjusted when funding, staffing, regulatory requirements, or project conditions change. Annual implementation commitments are subject to approved appropriations and available resources; any such adjustments do not change the Board-adopted Strategic Plan objectives.

CATEGORY 1 — MEET PRESENT & FUTURE NEEDS OF THE COMMUNITY

1.1.1 — Expand program offerings in priority growth areas, including through partnerships (2027–2028)

Lead: Director of Recreation & Facilities | **CMP:** #3, #12, #13, #14

Performance Measure: Launch at least one new program per seasonal brochure, including at least one new daytime program annually; a majority of new programs reach 75%+ average capacity within two seasons; partnerships add daytime program hours.

1.2.1 — Optimize use of existing program space through scheduling and operational improvements (2027–2028)

Lead: Director of Recreation & Facilities | **CMP:** #12, #13, #14

Performance Measure: Documented 5-10% increase in weekly usable program hours across two or more facilities.

1.3.1 — Develop and begin implementation of the Skokie Playfield Campus Master Plan *(Completes 2027)*

Lead: Director of Parks & Maintenance | **CMP:** #7, #8, #12, #18

Performance Measure: Master plan completed with at least three viable development scenarios; Board acceptance; initial implementation steps identified and underway.

1.3.3 — Update the District's ADA Transition Plan for full regulatory compliance *(Completes 2027)*

Lead: Director of Parks & Maintenance | **CMP:** #4, #10

Performance Measure: Updated ADA Transition Plan adopted, cataloging all deficiencies with short-, mid-, and long-term remediation steps; coordination checkpoint with 5.1.2 digital compliance documented.

1.3.6 — Maintain alignment across District planning efforts and capital priorities *(Ongoing through 2031)*

Lead: Executive Director | **CMP:** #1, #7, #15, #18

Performance Measure: Annual planning crosswalk (Strategic Plan / CMP / Long Range Plan / Waterfront 2030 / CIP) presented to the Board.

CATEGORY 2 — ENHANCE SERVICES & FACILITIES

2.1.1 — Enhance and maintain a districtwide asset management and condition tracking system *(2027–2028)*

Lead: Director of Parks & Maintenance | **CMP:** #4, #7, #10

Performance Measure: 100% of major assets tracked in the platform with condition ratings; top 10 replacement priorities updated annually and tied to capital planning.

2.1.2 — Develop a multi-year preventive maintenance schedule *(2027–2028)*

Lead: Superintendent of Parks | **CMP:** #4, #5

Performance Measure: Preventive maintenance schedule completed for 100% of major asset categories, documenting recurring tasks, frequency, seasonal timing, responsible position, and required certifications; schedule incorporated into asset management/work-order practices and reviewed annually.

2.3.1 — Improve infrastructure reliability and facility user experience at major facilities *(2027–2028)*

Lead: Director of Recreation & Facilities | **CMP:** #2, #4, #8, #10, #16

Performance Measure: Maintain a prioritized facility issue log for major facilities; all life-safety and operational-continuity issues have documented corrective actions and timelines; annual facility reviews document completed improvements in both infrastructure reliability

and user-experience areas such as signage, lighting, cleanliness, accessibility, comfort, or atmosphere.

2.3.2 — Evaluate Golf Club performance and future operational needs (2027–2028)

Lead: Executive Director | **CMP:** #11, #13, #14, #15

Performance Measure: Programmatic and operational assessment completed with recommendations; management agreement review completed with legal counsel and recommendations to Board ahead of contract decision points.

CATEGORY 3 — IMPROVE PROCESSES & EFFICIENCIES

3.1.1 — Evaluate and improve the District's registration system and platform strategy (2027–2028)

Lead: Director of Recreation & Facilities | **CMP:** #10, #13, #16

Performance Measure: Platform enhance-vs.-replace go/no-go decision completed by Q3 2027; platform assessment completed; implement a minimum of one user-experience improvement OR replacement recommendation with cost and timeline delivered to leadership.

3.1.3 — Implement the affiliate group framework and standardize affiliate data collection (Ongoing through 2031)

Lead: Director of Recreation & Facilities | **CMP:** #12, #13, #14, #15

Performance Measure: 100% of affiliates meet policy requirements; standardized data received from all affiliates annually.

3.2.1 — Update fee structure and the cost recovery framework (2027–2028)

Lead: Finance Director | **CMP:** #15, #18

Performance Measure: Cost recovery framework completed and applied across all program categories and enterprise operations; direct and indirect cost allocation methodology documented; each category assigned a cost recovery tier and target; annual fee recommendations prepared using the framework, with exceptions documented.

3.2.3 — Maintain long-term financial sustainability through reserve planning, trend monitoring, and policy alignment (2027–2031)

Lead: Finance Director | **CMP:** #6, #15, #18

Performance Measure: Annual reserve, financial trend, and sustainability analysis presented to the Board; reserve levels monitored against Audited Financial Statements; recommendations provided regarding reserves, pricing, cost recovery, capital funding, and long-term financial sustainability.

3.3.1 — Reevaluate and strengthen IT support and service delivery District-wide (2027–2028)

Lead: Technology Coordinator | **CMP:** #16

Performance Measure: Deliver an IT needs assessment identifying at least three priority improvements for implementation within the first year.

3.3.3 — Integrate the Strategic Plan into annual operations, performance management, and accountability reporting (Ongoing through 2031)

Lead: Executive Director | **CMP:** #15, #16, #17, #18

Performance Measure: KPI framework operational; Strategic Plan goal progress reported to the Board quarterly; annual progress report published to Board and community; 100% of departments with plan-aligned goals; SP goals incorporated in staff evaluations.

3.3.5 — Strengthen and maintain cybersecurity, system lifecycle, and digital risk management practices (Ongoing through 2031)

Lead: Technology Coordinator | **CMP:** #13, #16, #18

Performance Measure: Annual cybersecurity review completed with findings addressed; technology lifecycle plan maintained and updated annually; 95% of staff completed cybersecurity trainings annually.

3.4.1 — Achieve and maintain CAPRA and Illinois Distinguished Accreditation (2027–2028)

Lead: Executive Director | **CMP:** #16, #17, #18

Performance Measure: CAPRA and Illinois Distinguished Accreditation achieved by 2028; ongoing compliance maintained.

3.4.3 — Complete Policy Manual update, clarify governance structure, and establish a recurring review cycle (Completes 2027)

Lead: Executive Director | **CMP:** #16, #17, #18

Performance Measure: Policy Manual update completed and Board-adopted by 2027; governance distinction formally documented; SOPs and Operations Manuals updated for 100% of departments; biennial review cycle implemented beginning 2029.

CATEGORY 4 — DEVELOP COLLABORATIVE SOLUTIONS

4.1.1 — Align District capital planning with Village regulatory, zoning, and infrastructure processes (2027–2028)

Lead: Executive Director | **CMP:** #7, #18

Performance Measure: Develop and implement a standardized Village coordination checklist. For 100% of applicable capital projects, complete the checklist to identify and document required Village regulatory, zoning, stormwater, easement, utility, and land-use

coordination during project planning and before final scope and budget approval. The checklist will include review of existing and proposed Village zoning requirements, including the proposed Open Space Institutional Zoning District and any subsequent zoning changes affecting District property or projects.

4.1.4 — Establish structured intergovernmental coordination, communication, and planning processes (2027–2028)

Lead: Executive Director | **CMP:** #1, #7, #18

Performance Measure: Quarterly coordination meetings with documented summaries; annual planning alignment session held; standardized review process.

4.2.1 — Expand shared-use of school facilities to increase program capacity (2027–2028)

Lead: Recreation Manager - Athletics | **CMP:** #6, #12, #13, #14

Performance Measure: Shared-use agreement reviewed annually with mutual goal of securing additional summer usage.

4.2.3 — Maintain structured partnership evaluation and coordination (Ongoing through 2031)

Lead: Recreation Manager - Athletics | **CMP:** #12, #13, #14

Performance Measure: Biannual partnership coordination meetings documented with agreed-upon action items.

4.4.1 — Maintain and support governance policies and practices that guide Board operations (2027–2028)

Lead: Executive Director | **CMP:** #17, #18

Performance Measure: Board policies reviewed and updated as needed; at least one governance-related training or facilitated session offered annually.

CATEGORY 5 — ENHANCE COMMUNITY ENGAGEMENT

5.1.1 — Develop a comprehensive District-wide Marketing, Communications, and Community Engagement Plan (2027–2028)

Lead: Marketing & Communications Manager | **CMP:** #16, #18

Performance Measure: District-wide Marketing, Communications, and Community Engagement Plan completed and implemented by 2028, covering external marketing, public information, internal communications, community engagement, public education, and crisis communication; roles, protocols, and measurable annual priorities established; plan reviewed annually.

5.1.2 — Maintain and improve clarity and accessibility of program information and digital content (2026–2028)

Lead: Marketing & Communications Manager | **CMP:** #10, #13, #14, #16

Performance Measure: 1) Platform enhance-vs.-replace go/no-go decision completed by Q3 2027 in coordination with Objective 3.1.1. 2) WCAG 2.1 Level AA compliance verified for website, mobile apps, registration system, and digital content BEFORE the April 26, 2028 federal deadline. 3) Compliance strategy, staff training schedule, and monthly milestones established with key staff. 4) Website assessment completed for effectiveness and customer/staff usability.

5.1.5 — Strengthen communications during lakefront and storm-related conditions (Ongoing through 2031)

Lead: Marketing & Communications Manager | **CMP:** #1, #5, #7

Performance Measure: Joint communication protocol with Village partners adopted, outlining decision-making criteria, roles and responsibilities, notification channels, and standardized messaging; response times for significant incidents tracked to identify gaps; protocol reviewed every 6 months with stakeholders and staff.

CATEGORY 6 — BUILD THE TEAM / DEVELOP SKILLS

6.1.1 — Develop and maintain a District-wide staff training and development framework (Ongoing through 2031)

Lead: Human Resources Director | **CMP:** #16, #18

Performance Measure: Framework adopted and 100% of full-time staff complete required training annually; annual training update reviewed by senior leadership.

6.1.2 — Expand training access, specialized instruction, and professional certification across all staff levels (2027–2028)

Lead: Human Resources Director | **CMP:** #16, #18

Performance Measure: 75% of PT/seasonal staff complete at least one structured training module per season; 25% of full-time staff will hold various professional certifications.

6.2.1 — Improve internal communication and cross-department collaboration (Ongoing through 2031)

Lead: Human Resources Director | **CMP:** #16, #18

Performance Measure: Implement and utilize standardized communication protocols for staff updates, policy reminders, and project notifications 90% of the time, with a review for effectiveness; complete at least 3 documented cross-departmental collaborative initiatives annually; share internal recognition highlights through the Executive Director's weekly staff update at least quarterly.

6.3.1 — Expand recruitment pipelines for specialized and seasonal roles (2027–2028)

Lead: Human Resources Director | **CMP:** #16

Performance Measure: Establish and maintain partnerships with at least 3 universities, workforce organizations, or training academies, and maintain relationships with professional associations annually to expand recruitment opportunities for hard-to-fill positions. Track applicants, qualified candidates, and hires generated through recruitment partnerships and conduct an annual review of partnership effectiveness. Achieve at least 80% satisfaction at 60- and 90-day check-in meetings with full-time hires.

6.4.1 — Expand safety training frequency and maintain compliance (2027–2028)

Lead: Human Resources Director | **CMP:** #16

Performance Measure: 100% of full-time staff complete required safety training annually; seasonal staff training completion tracked and reported.

6.5.2 — Align staffing and organizational structure with long-term facility and program expansion (Ongoing through 2031)

Lead: Executive Director | **CMP:** #8, #9, #11, #12, #16, #18

Performance Measure: Staffing recommendations provided in five year Staffing Plan aligned with facility planning timelines included in annual budgets; annual organizational alignment review with leadership recommendations.

2027 OBJECTIVES BY LEAD AREA

The following index provides a quick cross-reference to the staff position accountable for each 2027 objective. Objective numbers can also be used in departmental narratives and capital project descriptions to connect budget requests directly to Strategic Plan implementation.

Lead Area	Count	2027 Objective Numbers
Executive Director	9	1.3.6, 2.3.2, 3.3.3, 3.4.1, 3.4.3, 4.1.1, 4.1.4, 4.4.1, 6.5.2
Finance Director	2	3.2.1, 3.2.3
Human Resources Director	5	6.1.1, 6.1.2, 6.2.1, 6.3.1, 6.4.1
Marketing & Communications Manager	3	5.1.1, 5.1.2, 5.1.5

Lead Area	Count	2027 Objective Numbers
Technology Coordinator	2	3.3.1, 3.3.5
Director of Parks & Maintenance	3	1.3.1, 1.3.3, 2.1.1
Superintendent of Parks	1	2.1.2
Director of Recreation & Facilities	5	1.1.1, 1.2.1, 2.3.1, 3.1.1, 3.1.3
Recreation Manager - Athletics	2	4.2.1, 4.2.3

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Budget Overview and Highlights

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**WINNETKA PARK DISTRICT
2027 BUDGET**

All Funds Combined

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$ 21,848,212	\$ 27,539,020	\$ 21,913,731	\$ 21,913,731	\$ 24,543,321	(11%)
REVENUE						
Taxes	6,439,196	6,953,484	7,337,189	4,891,460	8,236,939	18%
Interest Income	661,283	400,000	586,021	390,681	688,801	72%
User Fees	7,599,076	7,711,259	8,080,802	6,053,868	7,975,960	3%
Recreation Program Fees	1,346,567	1,328,012	1,542,880	1,228,587	1,427,456	7%
Pro-Shop	155,887	155,766	175,564	127,043	150,113	(4%)
Miscellaneous Income	730,836	959,700	1,024,586	683,057	762,563	(21%)
Other Financing Sources	12,500	3,000,000	-	-	-	N/A
TOTAL REVENUE	16,945,344	20,508,221	18,747,043	13,374,695	19,241,832	(6%)
EXPENSE						
General Expenditures						
Salaries & Wages	6,242,717	7,367,623	7,392,951	4,928,634	7,386,868	0%
Supplies	754,993	958,829	979,534	653,023	713,369	(26%)
Services	4,402,020	4,995,754	4,839,889	3,226,592	4,481,234	(10%)
Repairs & Maintenance	257,439	355,335	397,914	265,276	335,609	(6%)
Pro-Shop Merchandise	114,192	111,044	134,299	89,533	107,241	(3%)
Utilities	616,610	615,979	660,766	440,511	597,908	(3%)
Contracts Payable	1,067,840	1,297,205	424,225	282,817	1,448,335	12%
Total General Expenditures	13,455,811	15,701,769	14,829,579	9,886,386	15,070,564	(4%)
Net Income Before Capitals and Transfers	3,489,533	4,806,452	3,917,463	3,488,309	4,171,268	(13%)
Capital Expenditures	3,424,013	17,114,815	1,288,078	858,719	16,976,034	(1%)
TOTAL EXPENSE	16,879,825	32,816,584	16,117,657	10,745,105	32,046,598	(2%)
Transfer In	3,950	-	-	-	(4,540,884)	
Transfer Out	-	-	-	-	4,540,884	
NET INCOME/(LOSS)	65,520	(12,308,363)	2,629,385	2,629,590	(12,804,766)	
ENDING RESERVES	\$21,913,732	\$15,230,657	\$24,543,116	\$24,543,321	\$11,738,555	
Reserves as a % of expenditures (excludes capital, debt and transfers)	162.86%	97.00%	165.50%	248.25%	77.89%	

*2026 Actuals as of 9.18.2026

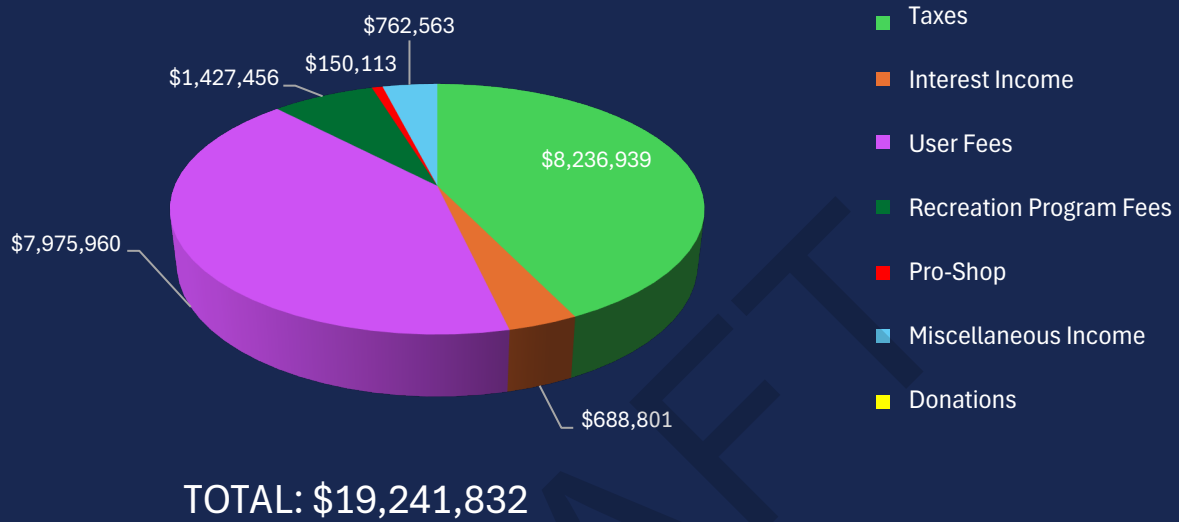
WINNETKA PARK DISTRICT
2027 BUDGET REPORT (unaudited)

ALL FUNDS ESTIMATED RESERVES

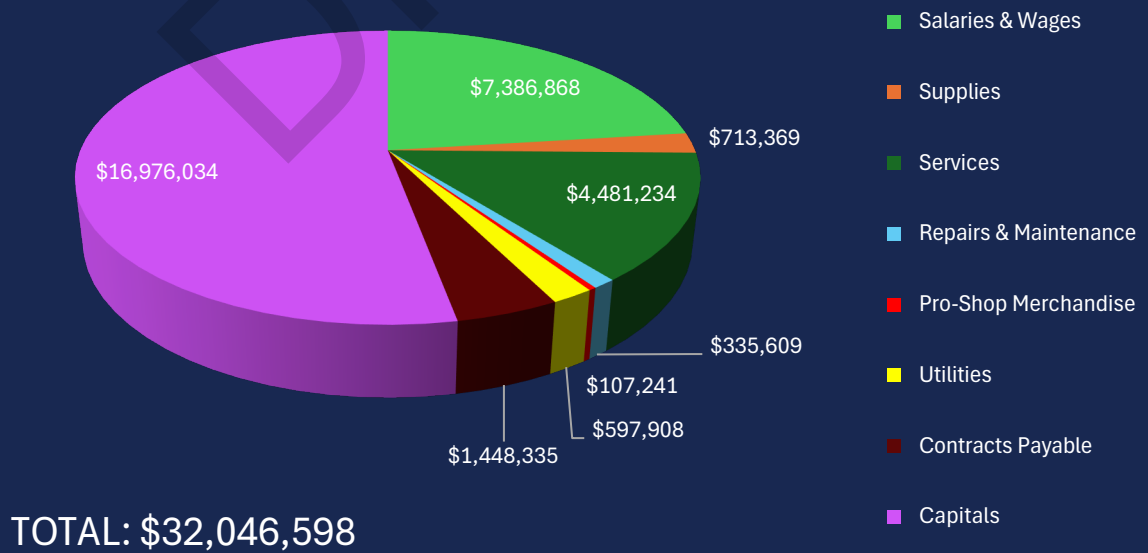
	General Fund	Recreation Fund	Golf Fund	Paddle Tennis Fund	Tennis Fund	Ice Arena Fund	Capital Projects Fund	Misc Funds*	Total All Funds
BEGINNING RESERVES	\$4,483,766	\$9,609,403	\$1,558,189	\$435,390	\$4,112,314	\$1,977,681	\$(138,260)	\$4,288,860	\$26,327,343
REVENUE									
Taxes	5,265,000	1,034,097	-	-	-	-	-	1,937,842	8,236,939
Interest Income	470,000	497,300	-	-	-	-	218,801	-	1,186,101
User Fees	13,000	650,930	2,575,808	195,490	2,644,200	1,038,000	-	-	7,117,428
Recreation Program Fees	-	1,427,456	-	-	-	-	-	-	1,427,456
Pro-Shop	-	-	132,413	100	17,600	-	-	-	150,113
Medical Insurance Withholding	-	-	-	-	-	-	-	-	-
Miscellaneous Income	47,245	79,490	520,818	10	4,000	109,000	-	-	760,563
Other Financing Sources	-	-	-	-	-	-	-	-	-
TOTAL FUND REVENUE	5,795,245	3,689,273	3,229,039	195,600	2,665,800	1,147,000	218,801	1,937,842	18,878,600
EXPENSE									
General Expenditures									
Salaries & Wages	2,589,778	1,320,365	1,518,957	50,358	1,352,207	495,590	-	-	7,327,255
Supplies	85,165	178,341	320,633	8,539	29,734	79,709	-	11,250	713,372
Miscellaneous	-146,290	-22,931	-	-	-29,163	-11,910	-	-	-
Services	1,268,077	1,199,548	390,594	38,669	191,162	121,137	-	1,272,047	4,481,234
Repairs & Maintenance	99,920	74,950	79,739	13,000	20,000	48,000	-	-	335,609
Utilities	150,784	17,147	127,856	41,381	66,687	192,054	-	-	595,908
Pro-shop Merchandise	-	-	90,293	100	15,000	-	-	-	105,393
Contracts Payable	828,015	-	-	-	215,775	-	-	404,545	1,448,335
General Admin Allocation	(532,644.81)	226,374	90,017	36,752	95,343	84,158	-	-	-
Garage Allocation	(299,864.99)	206,462	3,000	940	52,751	23,308	-	-	(13,403)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Total General Expenditures	4,042,939	3,200,255	2,621,089	189,740	2,009,497	1,032,047	-	1,687,842	14,993,703
Net Fund Income Before Capitals & Transfers	1,752,306	489,018	607,950	5,860	656,303	114,953	218,801	250,000.00	4,095,191
Capital Expenditures	327,500	224,500	37,700	76,000	50,000	50,000	15,960,334	250,000	16,976,034
TOTAL FUND EXPENSE	4,370,439	3,424,755	2,658,789	265,740	2,059,497	1,082,047	15,960,334	1,937,842	31,969,737
Transfer In	(2,111,294)	(1,038,091)	-	-	-	-	-	-	(3,149,385)
Transfer Out	2,111,294	1,038,091	-	-	-	-	-	-	3,149,385
Net Transfers	-	-	-	-	-	-	-	-	-
NET FUND INCOME/(LOSS)	1,424,806	264,518	570,250	(70,140)	606,303	64,953	(15,741,533)	-	(12,880,843)
ENDING RESERVES	\$5,908,573	\$9,873,921	\$2,128,439	\$365,250	\$4,718,617	\$2,042,635	\$(15,879,794)	\$4,288,860	\$13,446,501
Reserves as a % of expenditures (excludes capital, debt service and transfers)	140.9%	353.9%	84.2%	240.2%	281.7%	218.1%	N/A	334.2%	

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

2027 Budgeted Sources of Revenue



2027 Budgeted Expenses



WINNETKA PARK DISTRICT FUNDS

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2027

01-GENERAL FUND

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

**Winnetka Park District
2027 Budget**

GENERAL FUND

	Actual 2025	Budget 2026	Year End Estimate 2026	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING FUND						
BALANCE	\$ 35,625,452	\$ 3,375,880	\$ 4,483,766	\$ 4,483,766	\$ 5,131,587	
REVENUE						
Taxes	3,851,549	4,601,936	4,601,936	3,237,786	5,265,000	14.4%
Interest Income	466,513	400,000	400,000	279,529	470,000	17.5%
User Fees	44,270	43,500	43,500	13,720	46,095	6.0%
Medical Insurance						
Withholding	-	207,102	95,403	53,453	-	(100.0%)
Miscellaneous Income	103,631	30,000	22,000	1,379	14,150	(52.8%)
TOTAL FUND REVENUE	4,465,963	5,282,538	5,162,839	3,585,868	5,795,245	9.7%
EXPENSE						
General Expenditures						
Salaries & Wages	2,165,388	2,586,362	2,410,869	1,607,246	2,589,778	0.1%
Supplies	196,805	254,012	238,518	159,012	231,455	(8.9%)
Services	1,022,987	1,474,063	1,629,709	1,086,473	1,268,077	(14.0%)
Miscellaneous	-	-	-	-	(146,290)	N/A
Repairs & Maintenance	76,703	139,085	104,291	69,527	99,920	(28.2%)
Utilities	138,375	138,522	165,250	110,167	150,784	8.9%
Contracts Payable	605,430	828,140	1,263,848	842,565	828,015	(0.0%)
General Admin						
Allocation	-	(425,544)	(461,263)	(876,880)	(532,645)	25.2%
Garage Allocation	(104,781)	(74,302)	(59,064)	(55,163)	(299,865)	303.6%
Total General Expenditures	4,100,907	4,920,338	5,292,158	2,942,947	4,189,229	(14.9%)
Net Fund Income Before Capitals, Debt, & Transfers	365,056	362,200	(129,319)	642,920	1,606,016	343.4%
Capital Expenditures	505,961	362,200	88,680	59,120	327,500	(9.6%)
TOTAL FUND EXPENSE	4,606,869	5,282,538	5,380,839	3,002,068	4,516,729	(14.5%)
Transfer In	-	(2,282,160)	(1,852,339)	-	(2,111,294)	(7.5%)
Transfer Out	-	2,282,160	2,282,160	2,349,527	2,111,294	(7.5%)
NET FUND INCOME/(LOSS)	(140,905)	-	(647,821)	(1,765,727)	1,278,516	N/A
ENDING RESERVES	\$ 35,766,357.26	\$ 3,375,879.93	\$ 5,131,587.09	\$ 6,249,493.44	\$ 3,853,071.19	
Reserves as a % of expenditures (excludes capital, debt service, and transfers)	872.2%	68.6%	97.0%	212.4%	92.0%	
RESTRICTED RESERVES	310,000	310,000	310,000	310,000	310,000	
UNRESTRICTED RESERVES	35,456,357	3,065,880	4,821,587	5,939,493	3,543,071	
MINIMUM RESERVE PER POLICY	1,025,227	1,230,085	1,323,040	735,737	1,047,307	
TOTAL AVAILABLE RESERVES	34,431,130	1,835,795	3,498,547	5,203,757	2,495,764	

*2026 Actuals as of 9.18.2026

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).

**WINNETKA PARK DISTRICT
2026 BUDGET - GENERAL FUND**

Org 0200 - Corporate Administration

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Taxes	3,851,549	4,601,936	4,601,936	3,237,786	5,265,000	14%
Interest Income	466,513	400,000	400,000	279,529	470,000	18%
User Fees	31,500	31,500	31,500	-	33,095	5%
Medical Insurance	-	155,378	75,378	40,103	-	N/A
Miscellaneous Income	58,673	22,000	22,000	1,379	-	(100%)
TOTAL 200 REVENUES	4,408,235	5,210,814	5,130,814	3,558,798	5,768,095	11%
Expense						
Salaries & Wages	1,018,844	1,274,347	1,148,313	765,542	1,287,618	1%
Supplies	67,385	76,490	114,624	76,416	81,984	7%
Services	637,196	959,105	1,222,658	815,105	753,675	(21%)
Miscellaneous	-	-	-	-	(101,271)	N/A
Repairs & Maintenance	30,758	45,750	59,925	39,950	13,000	(72%)
Utilities	52,470	62,322	74,400	49,600	75,059	20%
Capitals	129,021	103,200	21,000	14,000		(100%)
Contracts Payable	605,430	828,140	1,263,848	842,565	828,015	(0%)
General Admin. Allocation	-	(461,263)	(461,263)	(876,880)	(754,703)	64%
Garage Allocation	11,642	40,563	40,563	11,255	-	(100%)
Transfers-Out	-	2,282,160	2,282,160	2,349,527	2,111,294	(7%)
TOTAL 200 EXPENSES	2,552,747	5,210,814	5,766,227	4,087,080	4,294,671	(18%)
NET 200 (REV - EXP)	1,855,488	-	(635,413)	(528,282)	1,473,424	N/A

*2026 Actuals as of 9.18.2026

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.

**WINNETKA PARK DISTRICT
2026 BUDGET - GENERAL FUND**

Org 0300 - Garage Maintenance

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Medical Insurance Withholding	-	5,305	2,054	1,369	-	N/A
	-	5,305	2,054	1,369	-	-
Expense						
Salaries & Wages	157,073	166,005	179,997	119,998	167,220	1%
Supplies	18,073	24,553	14,400	9,600	24,053	(2%)
Services	44,318	48,652	30,931	20,620	54,970	13%
Miscellaneous	-	-	-	-	(1,221)	N/A
Repairs & Maintenance	2,004	5,805	6,047	4,031	6,400	10%
Utilities	16,703	16,600	16,250	10,833	15,943	(4%)
Capitals	22,900	14,000	1,628	1,086	32,500	132%
General Admin. Allocation	-	13,448	-	-	-	(100%)
Garage Allocation	(258,718)	(283,758)	(234,792)	(156,528)	(299,865)	6%
TOTAL 300 EXPENSES	2,352	5,305	14,462	9,641	-	(100%)
NET 300 (REV-EXP)	(2,352)	-	(12,408)	(8,272)	-	0%

*2026 Actuals as of 9.18.2026

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.

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**WINNETKA PARK DISTRICT
2027 BUDGET - GENERAL FUND**

Org 0400 - Parks Maintenance

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
User Fees	12,770	12,000	12,000	13,720.00	13,000	8%
Medical Insurance		46,419	17,971	11,981	-	N/A
Miscellaneous Income	44,958	8,000	-	-	14,150	77%
TOTAL 400 REVENUES	57,728	66,419	29,971	25,701	27,150	(59%)
Expense						
Salaries & Wages	989,471	1,146,010	1,082,560	721,706	1,134,940	(1%)
Supplies	111,348	152,969	109,494	72,996	125,418	(18%)
Services	341,474	466,306	376,121	250,747	459,432	(1%)
Miscellaneous			-	-	(43,799)	N/A
Repairs & Maintenance	43,940	87,530	38,320	25,546	80,520	(8%)
Utilities	69,201	59,600	74,600	49,733	59,783	0%
Capitals	354,040	245,000	66,052	44,035	295,000	20%
General Admin. Allocation	-	22,271	-	-	-	(100%)
Garage Allocation	142,295	168,893	135,165	90,110	-	(100%)
Transfers-In	-	(2,282,160)	(1,852,339)	-	(2,111,294)	(7%)
TOTAL 400 EXPENSES	2,051,769	66,419	29,971	1,254,874	-	(100%)
NET 400 (REV - EXP)	(1,994,041)	-	-	(1,229,173)	27,150	N/A

*2026 Actuals as of 9.18.2026

10-RECREATION FUND

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

**Winnetka Park District
2027 Budget**

RECREATION FUND

	Actual 2025	Budget 2026	Year End Estimate 2026	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING FUND BALANCE	\$ 7,345,690.83	\$ 8,172,183.00	\$ 9,609,402.66	\$ 9,609,402.66	\$ 9,612,815.78	18%
REVENUE						
Taxes	908,882	739,742	739,742	520,207	1,034,097	39.8%
User Fees	1,896,360	1,856,127	1,870,198	1,669,785	1,940,162	4.5%
Recreation Program Fees	605,595	575,850	724,158	482,772	635,524	10.4%
Medical Insurance Withholding	-	28,375	10,985	7,324	-	(100.0%)
Miscellaneous Income	124,390	52,300	78,420	117,628	79,490	52.0%
TOTAL FUND REVENUE	3,535,227	3,252,394	3,423,503	2,797,715	3,689,273	13.4%
EXPENSE						
General Expenditures						
Salaries & Wages	1,100,993	1,255,655	1,265,057	987,216	1,320,365	5.2%
Supplies	161,015	212,880	174,585	116,390	201,272	(5.5%)
Services	1,164,043	1,146,688	1,190,712	808,367	1,199,548	4.6%
Repairs & Maintenance	26,608	60,000	81,816	54,544	74,950	24.9%
Utilities	17,764	19,200	14,634	9,756	17,147	(10.7%)
General Admin Allocation	-	138,580	93,296	-	226,374	63.4%
Garage Allocation	53,037	39,030	50,034	33,356	206,462	429.0%
Total General Expenditures	2,523,460	2,872,033	2,870,133	2,009,629	3,246,118	13.0%
Net Fund Income Before Capitals, Debt, & Transfers	1,011,767	380,361	553,370	788,086	443,155	16.5%
Capital Expenditures	102,235	264,800	69,583	7,084	224,500	(15.2%)
TOTAL FUND EXPENSE	2,625,695	3,136,833	2,939,716	2,016,714	3,470,618	10.6%
Transfer In	-	(1,040,945)	(821,824)	-	(1,023,177)	(1.7%)
Transfer Out	-	1,058,163	1,302,198	-	1,023,177	(3.3%)
NET FUND INCOME/(LOSS)	909,532	98,343	3,413	781,001	218,655	122.3%
ENDING RESERVES	\$ 8,255,223.22	\$ 8,270,526.00	\$ 9,612,815.78	\$ 10,390,403.87	\$ 9,831,471.12	
Reserves as a % of expenditures (excludes capital, debt service, and transfers	327.1%	288.0%	334.9%	517.0%	302.9%	
RESTRICTED RESERVES						
UNRESTRICTED RESERVES	8,255,223	8,270,526	9,612,816	10,390,404	9,831,471	
MINIMUM RESERVE PER POLICY	630,865	718,008	717,533	502,407	811,529	
TOTAL AVAILABLE RESERVES	7,624,358	7,552,518	8,895,282	9,887,997	9,019,942	

*2026 Actuals as of 9.18.2026

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 needs, 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 for the following operations (as needed): Recreation Programs, Athletic Fields, Lakefront Programs, Swimming Beaches, Boat Launch & Storage, and Camps.

**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1000 - Recreation Administration

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Taxes	908,882	739,742	739,742	520,207	1,034,097	40%
User Fees	(5,513)	(8,600)	(8,600)	(7,508)	(7,500)	(13%)
Medical Insurance Withholding	-	8,484	3,285	2,190	-	N/A
Miscellaneous Income	5,241	-	-	(37)	-	N/A
TOTAL ORG 1000 REVENUES	908,611	739,626	734,427	514,851	1,026,597	39%
Expense						
Salaries & Wages	148,470	156,721	168,238	112,159	174,976	12%
Supplies	4,342	17,906	11,939	7,959	20,518	N/A
Miscellaneous	-	-	-	-	(7,229)	N/A
Services	59,621	76,568	60,477	40,318	79,128	3%
Repairs & Maintenance	2,563	21,500	21,916	14,610	18,000	(16%)
Utilities	-	-	-	-	-	N/A
Capitals	-	88,800	29,886	19,924	60,000	(32%)
General Admin. Allocation	-	7,278	-	-	39,948	449%
Garage Allocation	10,349	5,189	4,877	3,251	115,255	2121%
Transfers-In	-	(405,067)	(405,067)	-	(369,381)	(9%)
Transfers-Out	-	653,096	842,161	-	653,795	0%
TOTAL ORG 1000 EXPENSES	225,345	621,991	734,427	198,222	785,010	26%
NET ORG 1000 (REV - EXP)	683,266	117,635	-	316,630	241,587	105%

*2026 Actuals as of 9.18.2026

1100-RECREATION PROGRAMS

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

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**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1100 - Recreation Programs

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Recreation Program Fees	605,595	575,850	724,158	482,772	635,524	10%
Medical Insurance Withholding	-	7,648	2,961	1,974	-	N/A
Miscellaneous Income	-	-	-	-	-	N/A
TOTAL ORG 1100 REVENUES	605,595	583,498	727,119	484,746	635,524	9%
Expense						
Salaries & Wages	143,649	169,928	181,696	121,131	175,278	3%
Supplies	47,330	57,201	42,962	28,642	55,559	(3%)
Miscellaneous	-	-	-	-	(10,052)	N/A
Services	589,694	596,819	674,825	449,883	646,470	8%
Repairs & Maintenance	-	-	-	-	-	N/A
Utilities	-	-	-	-	-	N/A
Capitals	-	-	-	-	-	N/A
General Admin. Allocation	-	7,278	7,278	-	37,285	
Garage Allocation	-	-	-	-	28,814	N/A
Transfers-In	-	(247,728)	(179,643)	-	(297,830)	26%
Transfers-Out	-	-	-	-	-	N/A
TOTAL ORG 1100 EXPENSES	780,673	583,498	727,119	599,656	635,524	9%
NET ORG 1100 (REV - EXP)	(175,078)	-	-	(114,910)	-	N/A

*2026 Actuals as of 9.18.2026

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.

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**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1200 - Athletic Fields

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
User Fees	605,057	509,050	523,121	348,747	497,300	(2%)
Medical Insurance Withholding	-	3,679	1,424	950	-	N/A
Miscellaneous Income	52,825	-	9,188	6,125	-	N/A
TOTAL ORG 1200 REVENUES	657,882	512,729	533,733	355,822	497,300	(3%)
Expense						
Salaries & Wages	64,893	87,470	83,973	55,982	76,931	(12%)
Supplies	34,874	52,320	38,771	25,847	53,040	1%
Miscellaneous	-	-	-	-	-	N/A
Services	108,029	88,791	83,961	55,974	66,322	(25%)
Repairs & Maintenance	6,854	8,750	15,606	10,404	21,000	140%
Utilities	359	1,400	421	280	364	(74%)
Capitals	50,326	34,000	9,696	6,464	64,500	90%
General Admin. Allocation	-	17,270	-	-	37,285	202%
Garage Allocation	9,055	7,612	7,691	5,127	28,814	279%
Transfers-In	-	-	-	-	-	N/A
Transfers-Out	-	224,762	293,615	-	149,044	(40%)
TOTAL ORG 1200 EXPENSES	274,390	522,375	533,733	160,078	497,300	
NET ORG 1200 (REV - EXP)	383,492	(9,646)	-	195,743	-	(100%)

*2026 Actuals as of 9.18.2026

1500-SWIMMING BEACHES

The Swimming Beaches budget accounts for all revenues and expenses related to the operation of the District's swimming beaches: Tower Road, Maple Street and Elder Lane. 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.

**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1500 - Beaches

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
User Fees	275,178	302,725	302,725	298,650	353,250	17%
Medical Insurance Withholding	-	3,126	1,210	807	-	N/A
Miscellaneous Income	63,355	52,300	69,233	61,540	59,490	14%
TOTAL ORG 1500 REVENUES	338,532	358,151	373,168	360,997	412,740	15%
Expense						
Salaries & Wages	358,270	397,876	397,876	354,472	434,482	9%
Supplies	36,878	43,258	40,225	26,817	39,480	(9%)
Miscellaneous	-	-	-	-	-	N/A
Services	92,710	89,290	97,669	65,113	105,447	18%
Repairs & Maintenance	10,796	14,550	8,421	5,614	14,350	(1%)
Utilities	14,066	14,100	8,954	5,969	13,177	(7%)
Capitals	34,213	107,000	30,000	(19,304)	92,500	(14%)
General Admin. Allocation	-	9,823	9,823	-	37,285	431%
Garage Allocation	23,284	8,743	17,314	11,543	3,218	(63%)
Transfers-In	-	(326,489)	(237,114)	-	(342,113)	5%
TOTAL ORG 1500 EXPENSES	570,216	358,151	373,168	450,223	412,740	15%
NET ORG 1500 (REV - EXP)	(231,684)	-	-	(89,226)	-	N/A

*2026 Actuals as of 9.18.2026

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.

**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1600 - Boat Launch & Storage

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
User Fees	280,666	300,790	300,790	284,081	305,180	1%
Medical Insurance Withholding	-	2,807	1,087	724	-	N/A
Miscellaneous Income	2,969	-	-	50,000	20,000	N/A
TOTAL ORG 1600 REVENUES	283,635	303,597	301,877	334,805	325,180	7%
Expense						
Salaries & Wages	115,940	141,915	131,528	87,686	144,724	2%
Supplies	15,521	16,360	5,193	3,462	16,850	3%
Miscellaneous	-	-	-	-	(5,650)	N/A
Services	182,770	133,250	111,810	74,540	126,484	(5%)
Repairs & Maintenance	6,395	15,200	35,874	23,916	21,600	42%
Utilities	3,340	3,700	5,259	3,506	3,606	(3%)
Capitals	17,696	35,000	-	-	7,500	(79%)
General Admin. Allocation	-	20,736	-	-	37,285	152%
Garage Allocation	10,349	8,743	8,799	5,866	1,548	(82%)
Transfers-In	-	(61,661)	-	-	(43,681)	(29%)
Transfers-Out	-	-	-	-	-	N/A
TOTAL ORG 1600 EXPENSES	352,012	313,243	298,463	198,975	325,180	4%
NET ORG 1600 (REV - EXP)	(68,377)	(9,646)	3,414	135,830	-	(100%)

*2026 Actuals as of 9.18.2026

1700-CAMPS

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

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**WINNETKA PARK DISTRICT
2027 BUDGET - RECREATION FUND**

Org 1700 - Camps

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
User Fees	740,972	752,162	752,162	745,815	791,932	5%
Medical Insurance Withholding	-	2,631	1,019	679	-	N/A
Miscellaneous Income	-	-	-	-	-	0%
TOTAL ORG 1700 REVENUES	740,972	754,793	753,181	746,494	791,932	5%
Expense						
Salaries & Wages	269,772	301,745	301,745	255,787	313,974	4%
Supplies	22,069	25,835	35,496	23,664	15,825	(39%)
Services	131,219	161,970	161,970	122,539	175,698	8%
Repairs & Maintenance	-	-	-	-	-	N/A
Utilities	-	-	-	-	-	N/A
Capitals	-	-	-	-	-	N/A
General Admin. Allocation	-	76,195	76,195	-	37,285	(31%)
Garage Allocation	-	8,743	11,353	7,569	28,814	230%
Transfers-In	-	-	-	-	-	N/A
Transfers-Out	-	180,305	166,422	-	205,423	14%
TOTAL ORG 1700 EXPENSES	423,059	754,793	753,181	409,560	791,932	5%
NET ORG 1700 (REV - EXP)	317,913	-	-	-	-	N/A

*2026 Actuals as of 9.18.2026

20-GOLF FUND

<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 2027 will be the third complete year of full operation for the course since the Park District began its partnership with Kemper Sports Management.

**Winnetka Park District
2027 BUDGET**

GOLF FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$ 322,696	\$ 764,749	\$ 1,558,189	\$ 1,558,189	\$ 2,082,350	172%
(not including investment in capital)						
REVENUE						
User Fees	2,599,160	2,729,359	3,086,271	2,190,847	2,937,040	8%
Pro-Shop	134,237	132,066	153,072	115,381	132,413	0%
Miscellaneous Income	269,605	398,188	316,870	211,247	522,818	31%
TOTAL FUND REVENUE	3,003,002	3,259,613	3,556,213	2,517,476	3,592,271	10%
EXPENSE						
General Expenditures						
Salaries & Wages	1,167,784	1,605,422	1,522,522	1,015,015	1,578,570	(2%)
Supplies	298,167	333,258	436,639	291,093	320,633	(4%)
Services	469,365	619,052	500,626	333,751	390,594	(37%)
Repairs & Maintenance	63,093	64,750	120,515	80,343	79,739	23%
Utilities	107,704	110,732	141,504	94,336	127,856	15%
Pro-Shop Merchandise	99,468	91,444	119,866	79,911	92,141	1%
General Admin Allocation	-	12,000	-	-	90,017	650%
Garage Allocation	-	12,000	-	-	16,403	37%
Other Financing Sources/Uses	-	-	-	-	-	N/A
Total General Expenditures	2,205,581	2,848,658	2,841,673	1,894,449	2,695,954	(5%)
Net Fund Income Before Capitals & Transfers	797,421	410,955	714,540	623,027	896,317	25%
Capital Expenditures	227,476	194,000	148,299	98,866	37,700	(81%)
TOTAL FUND EXPENSE	2,433,057	3,042,658	2,989,972	1,993,315	2,733,654	(10%)
Transfer In	-	(1,445,776)	(1,309,685)	-	(1,391,499)	(4%)
Transfer Out	-	1,445,776	-	-	1,391,499	N/A
NET FUND INCOME/(LOSS)	569,945	216,955	1,875,927	524,161	(1,924,381)	(987%)
ENDING RESERVES	\$ 892,641	\$ 981,704	\$ 3,434,116	\$ 2,082,350	\$ 157,970	(84%)
Reserves as a % of expenditures (excludes capital, debt service and transfers)	40.47%	34.46%	120.85%	109.92%	5.86%	(83%)
RESTRICTED RESERVES	-	-	-	-	-	
UNRESTRICTED RESERVES	892,641	981,704	3,434,116	2,082,350	157,970	
MINIMUM RESERVE PER POLICY	551,395	712,165	710,418	473,612	673,988	
TOTAL AVAILABLE RESERVES	341,246	269,539	2,723,698	1,608,738	(516,019)	

*2026 Actuals as of 9.18.2026

2000-COURSE PLAY

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**WINNETKA PARK DISTRICT
2027 PROPOSED BUDGET
GOLF FUND**

Org 2000 - Golf Fund

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
41000 - USER FEES	2,599,160	2,729,359	3,086,271	2,190,847	2,937,040	8%
47000 - PRO-SHOP	134,237	132,066	153,072	115,381	132,413	0%
49000 - MISCELLANEOUS INCOME	269,605	398,188	316,870	211,247	522,818	31%
TOTAL COURSE PLAY REV	3,003,002	3,259,613	3,556,213	2,517,476	3,592,271	10%
Expense						
50000 - SALARIES & WAGES	585,615	841,792	881,965	587,976	791,578	(6%)
52000 - SUPPLIES	79,205	79,760	121,231	80,820	61,316	(23%)
54000 - SERVICES	421,010	425,561	436,899	291,266	197,352	(54%)
56000 - REPAIRS & MAINTENANCE	34,387	20,000	48,649	32,432	25,497	27%
56500 - UTILITIES	54,422	54,325	71,678	47,785	62,650	15%
57000 - PRO-SHOP MERCHANDISE	99,468	91,444	119,866	79,911	92,141	1%
60000 - CAPITALS	-	60,000	-	-	5,200	(91%)
63000 - GENERAL ADMIN. ALLOCATION	-	12,000	-	-	90,017	650%
63100 - GARAGE ALLOCATION	2,587	3,000	2,385	1,590	16,403	447%
63200 - TRANSFERS-IN	-	-	-	-	-	N/A
63300 - TRANSFERS-OUT	-	1,445,776	-	-	1,391,499	(4%)
TOTAL COURSE PLAY EXP	1,276,694	3,033,658	1,682,672	1,121,781	2,733,654	(9%)
NET COURSE PLAY (REV - EXP)	1,726,308	225,955	1,873,541	1,395,694	858,617	264%

*2026 Actuals as of 9.18.2026

2100-COURSE MAINTENANCE

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**WINNETKA PARK DISTRICT
2027 PROPOSED BUDGET
GOLF FUND**

Org 2100 - Golf Maintenance

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Expense						
50000 - SALARIES & WAGES	582,169	763,630	640,557	427,038	786,992	3%
52000 - SUPPLIES	218,961	253,498	315,409	210,272	259,317	2%
54000 - SERVICES	48,355	193,491	63,727	42,485	193,242	0%
56000 - REPAIRS & MAINTENANCE	28,707	44,750	71,866	47,911	54,242	21%
56500 - UTILITIES	53,282	56,407	69,827	46,551	65,206	16%
60000 - CAPITALS	227,476	134,000	148,299	98,866	32,500	-76%
GENERAL ADMIN. ALLOCATION	-	-	-	-	-	N/A
OTHER FINANCING SOURCES	-	-	-	-	-	N/A
63200 - TRANSFERS-IN	-	(1,445,776)	(1,309,685)	-	(1,391,499)	-4%
TOTAL GOLF MAINT EXP	1,158,950	-	-	873,123	-	N/A
NET GOLF MAINT (REV - EXP)	(1,158,950)	-	-	(873,123)	-	N/A

*2026 Actuals as of 9.18.2026

23-PADDLE TENNIS FUND

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

Winnetka Park District

2026 BUDGET

PADDLE TENNIS FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES (not including investment in capital)	\$ 361,321	\$ 406,843	\$ 435,390	\$ 435,390	\$ 467,746	15%
REVENUE						
User Fees	188,136	203,700	160,897	107,265	195,490	(4%)
Pro-Shop	90	100	23	15	100	0%
Medical Insurance Withholding	-	1,807	700	466	-	N/A
Miscellaneous Income	39,608	10	37,502	25,001	10	0%
TOTAL FUND REVENUE	227,834	205,617	199,121	132,747	195,600	(5%)
Expense						
General Expenditures						
Salaries & Wages	56,271	63,081	53,861	35,907	50,358	(20%)
Supplies	3,913	8,839	9,869	6,579	8,539	(3%)
Services	29,199	40,127	30,442	20,295	38,669	(4%)
Repairs & Maintenance	50,165	13,000	8,035	5,356	13,000	0%
Utilities	40,176	49,900	46,015	30,677	41,381	(17%)
Pro-Shop Merchandise	-	100	-	-	100	0%
General Admin Allocation	-	5,521	-	-	36,752	566%
Garage Allocation	2,587	2,912	2,365	1,577	940	(68%)
Total General Expenditures	182,311	183,480	150,587	100,391	189,740	3%
Net Fund Income Before Capitals & Transfers	45,523	22,137	48,534	32,356	5,860	(103%)
Capital Expenditures		12,000	-	-	76,000	533%
TOTAL FUND EXPENSE	182,311	195,480	150,587	100,391	265,740	36%
Transfer In	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	45,523	10,137	48,534	32,356	(70,140)	(792%)
ENDING RESERVES	\$ 406,844	\$ 416,980	\$ 483,924	\$ 467,746	\$ 397,606	(5%)
Reserves as a % of expenditures (excludes capital, debt service and transfers)	223%	227%	321%	466%	210%	(8%)
RESTRICTED RESERVES	-	-	-	-	-	
UNRESTRICTED RESERVES	406,844	416,980	483,924	467,746	397,606	
MINIMUM RESERVE PER POLICY	45,578	45,870	37,647	25,098	47,435	
TOTAL AVAILABLE RESERVES	361,266	371,110	446,277	442,648	350,171	

*2026 Year End Estimate is unaudited

25-TENNIS FUND

<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.

Winnetka Park District

2026 BUDGET

TENNIS FUND SUMMARY

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES (not including investment in capital)	\$3,379,544	\$3,252,281	\$4,112,314	\$4,112,314	\$4,706,716	45%
REVENUE						
User Fees	2,540,097	2,580,000	3,092,896	2,061,930	2,589,200	0%
Pro-Shop	21,560	23,600	17,469	11,646	17,600	(25%)
Medical Insurance Withholding	-	34,115	-	-	-	N/A
Miscellaneous Income	59,669	53,500	210,877	140,585	4,000	(93%)
TOTAL FUND REVENUE	2,621,326	2,691,215	3,321,242	2,214,161	2,610,800	(3%)
Expense						
General Expenditures						
Salaries & Wages	1,266,780	1,314,544	1,389,939	926,626	1,352,207	3%
Supplies	29,720	51,975	56,518	37,679	29,734	(43%)
Services	290,428	269,913	219,912	146,608	191,162	(29%)
Repairs & Maintenance	21,975	31,500	15,892	10,595	20,000	(37%)
Utilities	125,982	119,425	122,099	81,399	68,687	(42%)
Pro-Shop Merchandise	14,725	19,500	14,433	9,622	15,000	(23%)
Miscellaneous	-	-	-	-	(29,163)	N/A
Contracts Payable	79,063	63,693	39,377	26,251	215,774	239%
General Admin Allocation	-	111,729	-	-	95,343	(15%)
Garage Allocation	10,349	11,881	9,512	6,342	52,751	344%
Total General Expenditures	1,839,021	1,994,160	1,867,683	1,245,122	2,011,496	1%
Net Fund Income Before Capitals & Transfers	782,305	697,055	1,453,559	969,039	599,304	(427%)
Capital Expenditures	912,490	94,000	561,955	374,636	50,000	(47%)
TOTAL FUND EXPENSE	2,751,511	2,088,160	2,429,637	1,619,758	2,061,496	(1%)
Transfer In	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	(130,185)	603,055	891,605	594,403	549,304	(9%)
ENDING RESERVES	\$3,249,359	\$3,855,336	\$5,003,918	\$4,706,716	\$5,256,021	36%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	177%	193%	268%	378%	261%	35%
RESTRICTED RESERVES	-	-	-	-	-	
UNRESTRICTED RESERVES	3,249,359	3,855,336	5,003,918	4,706,716	5,256,021	
MINIMUM RESERVE PER POLICY	459,755	498,540	466,921	311,280	502,874	
TOTAL AVAILABLE RESERVES	2,789,604	3,356,796	4,536,998	4,395,436	4,753,147	

*2026 Actuals as of 9.18.2026

2400-OUTDOOR TENNIS

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**WINNETKA PARK DISTRICT
2027 BUDGET - TENNIS FUND**

Org 2400 - Outdoor Tennis

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Season Passes	39,708	40,000	55,727	37,151	40,000	0%
Daily Fees	32,205	35,000	23,873	15,915	41,000	17%
Private Lessons	180,672	175,000	249,201	166,134	160,000	(9%)
Group Lessons	150,588	145,000	177,689	118,460	123,600	(15%)
Medical Insurance Withholding	-	8,529	-	-	-	100%
Miscellaneous Income	-	-	3,302	2,201	-	0%
TOTAL ORG 2400 REVENUES	403,173	403,529	509,792	339,861	364,600	(10%)
Expense						
Salaries & Wages	253,073	257,352	304,669	203,113	261,302	2%
Supplies	5,183	9,819	13,044	8,696	9,642	(2%)
Miscellaneous	-	-	-	-	-	-
Services	106,405	48,478	34,198	22,799	43,666	(10%)
Repairs & Maintenance	2,849	13,000	1,620	1,080	5,000	(62%)
Utilities	2,244	2,150	2,244	1,496	-	(100%)
Capitals	873,885	-	451,255	300,837	-	N/A
General Admin. Allocation	-	25,713	-	-	-	(100%)
Garage Allocation	2,587	3,028	2,391	1,594	713	(76%)
Transfers-In	-	-	-	-	-	N/A
Transfers-Out	-	-	-	-	-	N/A
TOTAL ORG 2400 EXPENSES	1,246,226	359,540	809,420	539,614	320,323	(11%)
NET (REV - EXP) OUTDOOR TENNIS	(843,052)	43,989	(299,628)	(199,752)	44,277	1%

*2026 Actuals as of 9.18.2026

2500 - INDOOR TENNIS

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**WINNETKA PARK DISTRICT
2027 BUDGET - TENNIS FUND**

Org 2500 - Indoor Tennis

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
Revenue						
Season Passes	107,778	120,000	159,267	106,178	113,000	(6%)
Lottery (Perm Court Time)	5,060	5,000	8,453	5,635	5,600	12%
Daily Fees	78,505	57,000	91,672	61,115	78,000	37%
Member Fees	205,180	190,000	211,247	140,832	205,000	8%
Private Lessons	669,041	680,000	661,094	440,729	680,000	0%
Group Lessons	1,071,360	1,133,000	1,454,673	969,782	1,143,000	1%
Pro-Shop Merchandise	21,560	23,600	17,469	11,646	17,600	(25%)
Medical Insurance Withholding	-	25,586	-	-	-	N/A
Miscellaneous Income	59,669	53,500	207,575	138,383	4,000	(93%)
TOTAL ORG 2500 REVENUES	2,218,152	2,287,686	2,811,450	1,874,300	2,246,200	(2%)
Expense						
Salaries & Wages	1,013,708	1,057,192	1,085,270	723,513	1,090,905	3%
Supplies	24,537	42,156	43,474	28,983	20,093	(52%)
Miscellaneous	-	-	-	-	(29,163)	N/A
Services	184,023	221,435	185,714	123,809	147,496	(33%)
Repairs & Maintenance	19,126	18,500	14,272	9,515	15,000	(19%)
Utilities	123,738	117,275	119,855	79,904	68,687	(41%)
Pro-Shop Merchandise	14,725	19,500	14,433	9,622	15,000	(23%)
Capitals	38,606	94,000	110,700	73,800	50,000	(47%)
Contracts Payable	79,063	63,693	39,377	26,251	215,774	239%
General Admin. Allocation	-	86,016	-	-	95,343	55%
Garage Allocation	7,762	8,853	7,121	4,747	52,038	488%
Transfers-In	-	-	-	-	-	N/A
Transfers-Out	-	-	-	-	-	N/A
TOTAL ORG 2500 EXPENSES	1,505,285	1,728,620	1,620,217	1,080,145	1,741,173	3%
NET ORG 2500 (REV - EXP)	712,867	559,066	1,191,233	794,155	505,027	(16%)

*2026 Actuals as of 9.18.2026

27-INDOOR ICE ARENA FUND

This fund involves the indoor ice arena. The fund operates financially as an enterprise fund without the use of tax dollars. A majority of the revenue within this fund currently comes from rink rentals, most notably from the Winnetka Hockey Club (*WHC*), an affiliate group of the Winnetka Park District. Additional sources of revenue are other rink rentals, group skating lessons and drop-in skating.

**WINNETKA PARK DISTRICT
2027 BUDGET**

INDOOR ICE ARENA FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$1,552,956	\$1,831,727	\$1,977,681	\$1,977,681	\$2,080,128	14%
REVENUE						
User Fees	1,030,421	1,016,440	1,034,664	689,776	1,038,000	2%
Medical Insurance Withholding		16,590				
Miscellaneous Income	110,933	105,200	178,998	119,332	109,000	4%
TOTAL FUND REVENUE	1,141,354	1,138,230	1,213,662	809,108	1,147,000	1%
EXPENSE						
General Expenditures						
Salaries & Wages	467,522	525,947	516,830	344,554	495,590	(6%)
Supplies	58,934	86,616	99,285	66,190	79,706	(8%)
Miscellaneous		-			(11,910)	N/A
Services	111,288	138,212	115,352	76,902	121,137	(12%)
Repairs & Maintenance	15,387	43,000	60,197	40,131	48,000	12%
Utilities	186,523	178,200	208,550	139,033	192,054	8%
General Admin Allocation		5,000			84,158	1583%
Garage Allocation	9,055	8,736	7,946	5,297	23,308	167%
Other Financing Sources/Uses		-				N/A
Total General Expenditures	848,708	985,711	1,008,160	672,107	1,032,044	5%
Net Fund Income Before Capitals & Transfers	292,646	152,519	205,502	137,002	114,956	(25%)
Capital Expenditures	13,875	49,000	51,832	34,555	50,000	2%
TOTAL FUND EXPENSE	862,583	1,034,711	1,059,992	706,661	1,082,044	5%
						N/A
Transfer In	-	-	-	-	-	
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	278,771	103,519	153,671	102,447	64,956	(37%)
ENDING RESERVES	\$1,831,727	\$1,935,246	\$2,131,352	\$2,080,128	\$2,145,085	11%
Reserves as a % of expenditures (excludes capital, debt and transfers)	216%	196%	211%	309%	208%	
RESTRICTED RESERVES	-	-	-	-	-	
UNRESTRICTED RESERVES	1,831,727	1,935,246	2,131,352	2,080,128	2,145,085	
MINIMUM RESERVE PER POLICY	212,177	246,428	252,040	168,027	258,011	
TOTAL AVAILABLE RESERVES	1,619,550	1,688,819	1,879,312	1,912,102	1,887,074	

*2026 Actuals as of 9.18.2026

31-SPECIAL RECREATION FUND

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.

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Winnetka Park District
2027 BUDGET

SPECIAL RECREATION FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$227,096	\$296,431	\$296,431	\$296,431	\$166,729	(44%)
REVENUE						
Taxes	299,830	229,698	242,295	161,530	476,293	107%
TOTAL FUND REVENUE	299,830	229,698	242,295	161,530	476,293	107%
EXPENSE						
General Expenditures						
Services	230,495	238,756	335,141	223,427	476,293	99%
Total General Expenditures	230,495	238,756	335,141	223,427	476,293	99%
Net Fund Income Before Capitals & Transfers	69,335	(9,058)	(92,846)	(61,897)	-	(100%)
Capital Expenditures	-	100,000	36,856	24,570	250,000	150%
TOTAL FUND EXPENSE	230,495	338,756	371,997	247,998	726,293	114%
Transfer In	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	69,335	(109,058)	(129,702)	(86,468)	(250,000)	129%
ENDING RESERVES	\$296,431	\$187,373	\$166,729	\$209,963	\$(83,271)	(144%)
Reserves as a % of expenditures (excludes capital, debt and	129%	78%	50%	94%	-17%	
RESTRICTED RESERVES	296,431	187,373	166,729	209,963	(83,271)	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER POLICY	57,624	59,689	83,785	55,857	119,073	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

32-WORKERS COMPENSATION FUND

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

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**WINNETKA PARK DISTRICT
2027 BUDGET**

WORKERS COMPENSATION FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$ 47,250	\$ 7,413	\$ 36,113	\$ 36,113	\$ 17,189	132%
REVENUE						
Taxes	59,213	34,000	35,865	23,910	75,969	123%
TOTAL FUND REVENUE	59,213	34,000	35,865	23,910	75,969	123%
EXPENSE						
General Expenditures						
Services	99,049	71,366	54,789	36,526	75,969	6%
Total General Expenditures	99,049	71,366	54,789	36,526	75,969	6%
Net Fund Income Before Capitals & Transfers	(39,836)	(37,366)	(18,924)	(12,616)	-	(100%)
Capital Expenditures	-	-	-	-	-	
TOTAL FUND EXPENSE	99,049	71,366	54,789	36,526	75,969	6%
Transfer In	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	(39,836)	(37,366)	(18,924)	(12,616)	-	(100%)
ENDING RESERVES	\$ 7,413	\$(29,953)	\$ 17,189	\$ 23,497	\$ 17,189	(157%)
Reserves as a % of expenditures (excludes capital, debt and transfers)	7%	-42%	31%	64%	23%	
RESTRICTED RESERVES	7,413	(29,953)	17,189	23,497	17,189	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

33 – IMRF & FICA Fund

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

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**WINNETKA PARK DISTRICT
2027 BUDGET**

IMRF & FICA FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$595,939	\$655,939	\$371,845	\$378,031	\$364,853	(44%)
REVENUE						
Taxes	740,037	729,797	729,797	513,213	736,525	1%
TOTAL FUND REVENUE	740,037	729,797	729,797	513,213	736,525	1%
EXPENSE						
General Expenditures						
Services	680,037	736,789	736,789	524,594	736,525	(0%)
Total General Expenditures	680,037	736,789	736,789	524,594	736,525	(0%)
Net Fund Income Before Capitals & Transfers	60,000	(6,992)	(6,992)	(11,381)	-	(100%)
Capital Expenditures	-	-	-	-	-	N/A
TOTAL FUND EXPENSE	680,037	736,789	736,789	524,594	736,525	(0%)
Transfer In	-	-	-	-	-	N/A
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	60,000	(6,992)	(6,992)	(11,381)	-	(100%)
ENDING RESERVES	\$655,939	\$648,947	\$364,853	\$366,650	\$364,853	(44%)
Reserves as a % of expenditures (excludes capital, debt and transfers)	96%	88%	50%	70%	50%	(44%)
RESTRICTED RESERVES	655,939	648,947	364,853	366,650	364,853	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER POLICY	170,009	184,197	184,197	131,149	184,131	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

34-AUDIT FUND

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

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**WINNETKA PARK DISTRICT
2027 BUDGET
AUDIT FUND**

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$10,923	\$10,923	\$18,841	\$18,841	\$18,841	72%
REVENUE						
Taxes	30,446	34,650	36,550	24,367	34,650	0%
TOTAL FUND REVENUE	30,446	34,650	36,550	24,367	34,650	0%
EXPENSE						
General Expenditures						
Services	23,790	34,650	36,550	30,000	34,650	0%
Total General Expenditures	23,790	34,650	36,550	30,000	34,650	0%
Net Fund Income Before Capitals & Transactions	-	-	-	-	-	
Capital Expenditures	-	-	-	-	-	
TOTAL FUND EXPENSE	23,790	34,650	36,550	30,000	34,650	0%
Transfer In	-	-	-	-	-	
Transfer Out	-	-	-	-	-	
NET FUND INCOME/(LOSS)	6,656	-	0	(5,633)	-	
ENDING RESERVES	\$17,579	\$10,923	\$18,841	\$13,208	\$18,841	72%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	73.89%	31.52%	51.55%	44.03%	54.38%	
RESTRICTED RESERVES	17,579	10,923	18,841	13,208	18,841	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

35-LIABILITY FUND

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*).

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**WINNETKA PARK DISTRICT
2027 BUDGET**

LIABILITY INSURANCE FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	*Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$201,187	\$136,577	\$42,380	\$42,380	\$75,752	(45%)
REVENUE						
Taxes	180,432	178,288	188,066	125,377	209,951	18%
Miscellaneous Income		-				N/A
TOTAL FUND REVENUE	180,432	178,288	188,066	125,377	209,951	18%
EXPENSE						
General Expenditures						
Salaries & Wages	3,690	-				N/A
Supplies	6,111	11,250	5,528	3,685	11,250	0%
Services	231,730	178,038	147,576	98,384	198,701	12%
Repairs & Maintenance	3,510	4,000	1,770	1,180		(100%)
Total General Expenditures	245,041	193,288	154,874	103,250	209,951	9%
Net Fund Income Before Capitals & Transfers	(64,609)	(15,000)	33,192	22,127	-	(100%)
Capital Expenditures	-	-	-	-	-	N/A
TOTAL FUND EXPENSE	245,041	193,288	154,874	103,250	209,951	9%
Transfer In	-	-	-	-	-	
Transfer Out	-	-	-	-	-	
NET FUND INCOME/(LOSS)	(64,609)	(15,000)	33,192	22,127	-	(100%)
ENDING RESERVES	\$136,577	\$121,577	\$75,572	\$64,507	\$75,752	(38%)
Reserves as a % of expenditures (excludes capital, debt and transfers)	56%	63%	49%	62%	36%	
RESTRICTED RESERVES	136,577	121,577	75,572	64,507	75,752	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER POLICY	-	-	-	-	-	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

36-DEBT SERVICE FUND

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.*).

**WINNETKA PARK DISTRICT
2027 BUDGET**

DEBT SERVICE FUND

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$339,963	\$325,423	\$325,423	\$325,423	\$616,287	89%
REVENUE						
Taxes	368,806	405,373	427,604	285,069	404,545	(0%)
TOTAL FUND REVENUE	368,806	405,373	427,604	285,069	404,545	(0%)
EXPENSE						
General Expenditures						
Services	-	-	-	-	-	N/A
Contracts Payable	383,347	405,373	136,740	91,160	404,545	(0%)
Total General Expenditures	383,347	405,373	136,740	91,160	404,545	(0%)
Net Fund Income Before Capitals & Transfers	(14,541)	-	290,864	193,909	-	N/A
Capital Expenditures	-	-	-	-	-	N/A
TOTAL FUND EXPENSE	383,347	405,373	136,740	91,160	404,545	(0%)
						N/A
Transfer In	-	-	-	-	-	
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	(14,541)	-	290,864	193,909	-	NA
ENDING RESERVES	\$ 325,423	\$325,423	\$ 616,287	\$ 519,332	\$ 616,287	89%
RESTRICTED RESERVES	325,423	325,423	616,287	519,332	616,287	
UNRESTRICTED RESERVES	-	-	-	-	-	
MINIMUM RESERVE PER	95,837	101,343	34,185	22,790	101,136	
TOTAL AVAILABLE RESERVES	-	-	-	-	-	

*2026 Actuals as of 9.18.2026

37-CAPITAL PROJECTS FUND

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.

**WINNETKA PARK DISTRICT
2027 BUDGET
CAPITAL PROJECTS FUND**

	Actual 2025	Budget 2026	2026 Year End Estimate	Actual 2026	Budget 2027	% Inc/Dec 2026 Budget to 2027 Budget
BEGINNING RESERVES	\$1,486,578	\$19,372	\$19,372	\$19,372	\$(138,261)	N/A
REVENUE						
Interest Income	194,770	50,000	166,727	111,152	218,801	338%
Miscellaneous Income		-	-	-		N/A
Other Financing Sources		3,000,000	-	-		(100%)
TOTAL FUND REVENUE	194,770	3,050,000	166,727	111,152	218,801	(93%)
OPERATING EXPENSE						
General Expenditures						N/A
Services	-	-	-	-	-	N/A
Other Financing Uses	-	-	-	-	-	N/A
Total General Expenditures	-	-	-	-	-	N/A
Net Fund Income Before Capitals & Transfers	194,770	3,050,000	166,727	111,152	218,801	(93%)
Capital Expenditures	1,661,976	17,636,354	304,988	203,325	15,960,334	(10%)
TOTAL FUND EXPENSE	1,661,976	17,636,354	304,988	203,325	15,960,334	(10%)
						(100%)
Transfer In		(1,704,972)				
Transfer Out	-	-	-	-	-	N/A
NET FUND INCOME/(LOSS)	(1,467,206)	(12,881,382)	(138,261)	(92,174)	(15,741,533)	22%
						N/A
ENDING RESERVES	\$19,372	\$ -	\$(118,889)	\$(72,802)	\$(15,879,794)	
RESTRICTED RESERVES	-	-	-		-	
UNRESTRICTED RESERVES	-	-	-		-	
MINIMUM RESERVE PER POLICY	-	-	-		-	
TOTAL AVAILABLE RESERVES	-	-	-		-	

*2026 Actuals as of 9.18.2026

RESERVES/FUND BALANCE

The attached information lists reserves, by fund, for the Park District as proposed with the 2027 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.

**WINNETKA PARK DISTRICT
2027 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 2026	\$ 3,375,880	\$ 8,172,183	\$ 764,749	\$ 406,843	\$ 3,252,281	\$ 1,831,727	\$ -	\$ 4,110,067	\$ 21,913,731
End Reserves 2026	\$ 4,483,766	\$ 9,609,403	\$ 1,558,189	\$ 435,390	\$ 4,112,314	\$ 1,977,681	\$ (138,260)	\$ 4,288,860	\$ 26,327,343
Projected End Reserves 2026	\$ 4,483,766	\$ 9,609,403	\$ 1,558,189	\$ 435,390	\$ 4,112,314	\$ 1,977,681	\$ (138,260)	\$ 4,288,860	\$ 26,327,343
* Reserves for Funds 31 - 36 are restricted and therefore are combined here									

CAPITAL SPENDING

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	Budget 2026	*Actual 2026	Requested Budget 2027
<u>Org 200 - Corporate</u>			
COMPUTER HARDWARE	\$ -	\$ -	\$ -
FLOORING- CARPET/TILE	\$ 3,200	\$ 3,200	\$ -
Parking lot Lights	\$ -	\$ -	\$ 5,000
Flooring Vestibule Area	\$ -	\$ -	\$ 5,000
Ceiling Tile Replacements	\$ -	\$ -	\$ 5,000
PARK DISTRICT MASTER PLANS	\$ 100,000	\$ 150,200	\$ -
TOTAL ORG 200 - CORPORATE	\$ 103,200	\$ 153,400	\$ 15,000

<u>Org 300 - Garage</u>			
PUMP	\$ -	\$ -	\$ -
Cathodic Protection	\$ 5,000	\$ -	\$ -
Fuel Tank Monitoring System	\$ -	\$ -	\$ 25,000
Fuel System Repairs	\$ 7,500	\$ 5,000	\$ 7,500
Hot Water Heater	\$ 9,000	\$ 9,000	\$ -
PLUMBING			\$ -
TOTAL ORG 300 - GARAGE	\$ 21,500	\$ 14,000	\$ 32,500

<u>Org 400 - Parks</u>			
FLOORING	\$ -	\$ -	\$ 10,000
FENCING	\$ -	\$ -	\$ 8,500
PARK PROPERTY SURVEYS	\$ 40,000	\$ 7,000	\$ -
HUBBARD WOODS RENOVATION			
PLAYGROUND	\$ 30,000	\$ 8,000	\$ -
PAVING GREENBAY TRAIL	\$ 35,000	\$ -	\$ -
Survey - 60009 HILL ROAD	\$ -	\$ -	\$ 10,000
FURNITURE & FIXTURES	\$ 10,000	\$ 10,000	\$ -
DRINKING FOUNTAINS	\$ 4,500	\$ 4,500	\$ 9,000
Park Pavilion Painting/Siding	\$ 20,000	\$ 20,000	\$ -
Siding Repairs	\$ 10,000	\$ 10,000	\$ -
PARK PATHS & PAVING	\$ -		\$ -
INDIAN HILL HARDSCAPE	\$ 8,000	\$ 5,000	\$ -
HVAC	\$ 15,000	\$ 15,000	\$ -
FIXTURES AND FURNITURE - Indian Hill Park	\$ -	\$ -	\$ 5,000
DRAINAGE	\$ -	\$ -	\$ 15,000
SURVEY NICK CORWIN PARK	\$ -	\$ -	\$ 35,000
Site Furnishings	\$ 10,000		\$ -
Drinking Fountain Station Park	\$ 4,500	\$ 4,500	\$ -
Pavers Station Park	\$ 3,500	\$ 3,500	\$ -
GUARD RAIL	\$ 30,000		\$ -
SURVEY Station Park	\$ -	\$ -	\$ 15,000

Misc. Locations - 60041	\$	-	\$	-	\$	25,000
Sealcoating – 60095	\$	-	\$	-	\$	30,000
TUCK POINT	\$	15,000	\$	15,000	\$	-
12 Ford F-150 (2015) – 60247	\$	45,000	\$	45,000	\$	-
49 Toro 4000D Mower (2011) – 60247	\$	-	\$	-	\$	105,000
Pressure Washing Rig – 60247	\$	7,500	\$	7,500		
Ranger Vehicle	\$	-	\$	-	\$	7,500
UNFORESEEN CAPITAL – 60075	\$	15,000	\$	-	\$	15,000
TOTAL ORG 400 - PARKS	\$	303,000	\$	155,000	\$	290,000

GENERAL FUND CAPITALS

\$	427,700	\$	322,400	\$	337,500
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Org 1000 - Rec. Admin

COMMUNITY ROOM FLOORING	\$	12,800	\$	12,800	\$	-
ROOF REPLACEMENT					\$	60,000
FURNITURE & FIXTURES	\$	-			\$	5,000
WINDOWS	\$	70,000	\$	70,000		
PAVING	\$	6,000	\$	6,000		
TOTAL ORG 1000 - REC ADMIN	\$	88,800	\$	88,800	\$	65,000

Org 1200 - Fields

BALL FIELD RENOVATIONS	\$	-	\$	-	\$	20,000
PARK FENCES & GATES	\$	30,000	\$	30,000	\$	32,000
DUGOUT CANOPIES	\$	4,000	\$	4,000	\$	5,000
EQUIPMENT	\$	-	\$	-	\$	-
TOTAL ORG 1200 - ATHLETIC FIELDS	\$	34,000	\$	34,000	\$	57,000

Org 1500 - Beaches

PARK PROPERTY SURVEYS TOWER	\$	35,000	\$	9,000	\$	-
PARK PROPERTY SURVEYS Maple	\$	25,000	\$	5,000	\$	-
Pavers	\$	5,000	\$	5,000	\$	-
LAKEFRONT WATER SERVICE	\$	-			\$	-
WINDOWS	\$	-	\$	-	\$	70,000
PUMP	\$	12,000	\$	-	\$	15,000
PAVERS ELDER	\$	20,000	\$	20,000	\$	-
PAVERS CENTENNIAL	\$	10,000	\$	10,000	\$	-
PUMP REPAIR	\$	12,000	\$	-	\$	-
RANGER VEHICLE	\$	-	\$	-	\$	7,500
PARK LIGHTING	\$	-			\$	-
TOTAL ORG 1500 - BEACHES	\$	119,000	\$	49,000	\$	92,500

Org 1600 - Launch

PARK PROPERTY SURVEYS	\$	35,000	\$	12,000	\$	-
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Flooring	\$	-	\$	-	\$	15,000
Drainage	\$	-	\$	-	\$	15,000
Lloyd Beach Bathroom	\$	-	\$	-	\$	20,000
Ranger Vehicle	\$	-	\$	-	\$	7,500
TOTAL ORG 1600 - LAUNCH	\$	35,000	\$	12,000	\$	57,500

RECREATION CAPITALS

\$	276,800	\$	183,800	\$	272,000
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Org 3100 - Special Recreation

ADA CAPITALS	\$	100,000	\$	40,000	\$	150,000
TOTAL ORG 3100 - SPECIAL REC.	\$	100,000			\$	150,000

TAXING FUND CAPITALS

\$	804,500		\$	759,500
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Org 2000 Golf Course

CLUBHOUSE RENOVATIONS
 REPLACE UTILITY CARTS
 PARK PATHS & PAVING
 PUMP
 EQUIPMENT
 GOLF COURSE POND RENOVATION

TOTAL ORG 2000 - GOLF COURSE	\$	-	\$	-	\$	-
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GOLF CAPITALS

\$	-	\$	-	\$	-
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Org 2300 - Paddle Tennis

FURNITURE & FIXTURES	\$	-		\$	-	
Deck and Railings	\$	-		\$	50,000	
PLATFORM TENNIS COURTS	\$	12,000	\$	12,000	\$	26,000
TOTAL ORG 2300 - PADDLE TENNIS	\$	12,000	\$	12,000	\$	76,000

Org 2400 - Outdoor Tennis

EQUIPMENT	\$	-	\$	-	\$	-
OUTDOOR COURTS RENOVATIONS	\$	-	\$	-	\$	-
OUTDOOR LIGHTS	\$	-	\$	-	\$	-
TOTAL ORG 2400 - OUTDOOR TENNIS	\$	-	\$	-	\$	-

Org 2500 - Indoor Tennis

COMPUTER HARDWARE	\$	-		\$	-
PARK PATHS & PAVING	\$	12,000	\$	10,000	
WINDOWS/DOORS	\$	-		\$	-
Parking Lot Lights	\$	-	\$	-	\$ 35,000
TENNIS CENTER CARPETING	\$	-		\$	15,000
TENNIS CENTER RENOVATION	\$	82,000	\$	76,000	

**Winnetka Park District
Capital Projects
2026 and 2027**

PLUMBING	\$	-		\$	-
Ball Machine	\$	-		\$	6,000
TOTAL ORG 2500 - INDOOR TENNIS	\$	94,000	\$	86,000	\$ 56,000

Org 2700 - Ice Arena

Seal Coating	\$	16,000	\$	7,703	\$	-
SOUND SYSTEM	\$	15,000	\$	14,907	\$	-
Parking Lot Light Poles	\$	-	\$	-	\$	50,000
Water Chiller	\$	18,000	\$	11,945	\$	-
TOTAL 2700 - ICE ARENA	\$	49,000	\$	34,555	\$	50,000

ENTERPRISE FUND CAPITALS

\$	155,000	\$	132,555	\$	182,000
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TOTAL OPERATION CAPITALS

\$	959,500	\$	132,555	\$	941,500
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Org 3700 - Capital Projects

HUBBARD WOODS RENOVATION	\$	-		\$	-	
SKOKIE PLAYFIELD RENOVATION	\$	-	\$	337,688	\$	-
TOWER ROAD PLAYGROUND	\$	450,000			\$	450,000
A.C. Nielsen Outdoor Tennis Courts			\$	566,334		
Elder Lane & Centennial Beach Project	\$	-	\$	295,980	\$	-
2020 BOND EXPENSES - ELDER/CENT	\$	15,588,815			\$	15,588,815
TOTAL ORG 3700 - CAPITAL PROJECTS	\$	16,038,815	\$	1,200,002	\$	16,038,815

GRAND TOTAL ALL CAPITALS

\$	16,998,315	\$	1,332,557	\$	16,980,315
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*2026 Actuals as of 9.18.2026

LONG RANGE PLAN

DRAFT

MAJOR CAPITAL IMPROVEMENT PLAN

DRAFT



FOR FISCAL YEAR-ENDING DECEMBER 31, 2027

WINNETKA PARK DISTRICT

MAJOR CAPITAL IMPROVEMENT PLAN

Project Description Worksheet

FY2027-FY2031 Long Range Planning

September 2026

Project Summary

ID	Project	Planned Year	Planning Cost	Funding
MC-01	Elder Lane & Centennial Beach Project	FY2027- FY2029 (estimated)	\$15,292,834	Bonds / Donations / Fund Transfers
MC-02	Elder Lane Park Playground Replacement	FY2028	\$600,000	Corporate Fund Transfers
MC-03	Tower Road Playground Replacement	FY2027	\$367,500 (Total Project \$517,500)	Corporate Fund Transfers
MC-04	Glencoe Playground Replacement	FY2030	\$200,000	Corporate Fund Transfers
MC-05	Indian Hill Playground Replacement	FY2029	\$400,000	Corporate Fund Transfers
MC-06	Northfield Playground Replacement	FY2027	\$400,000	Corporate Fund Transfers
MC-07	Skokie Playfield Playground Replacement	FY2030	\$300,000	Corporate Fund Transfers
MC-08	Village Green Playground Replacement	FY2029	\$400,000	Corporate Fund Transfers
MC-09	Skokie Playfield LED Lighting Upgrade	FY2030	\$1,000,000	Recreation Fund 1200
MC-10	Platform Tennis Decking Replacement	FY2027 – FY2028	\$50,000 - \$180,000	Platform Tennis Fund 2300
MC-11	Outdoor Tennis Courts 8-12 Color Coating	FY2028	\$180,000	Outdoor Tennis Fund 2400
MC-12	Ice Arena Floor Replacement: Coils, Boards & Concrete	FY2029	\$2,600,000	Ice Arena Fund 2700
MC-13	Ice Arena Mechanical Systems: Chiller & Dehumidifier	FY2029	\$735,000	Ice Arena Fund 2700
MC-14	Ice Arena Roof Replacement	FY2029	\$800,000	Ice Arena Fund 2700

Note: project timing, funding labels, and planning-level allocations are based on the District's Long Range Plan and are updated yearly.

Elder Lane & Centennial Beach Project

LOCATION	Elder Lane Beach / Centennial Park & Beach	PLANNED YEAR	FY2027-FY2029 (estimated)
STATUS	Planning / Design / Permitting	PLANNING COST	\$15,292,834
FUNDING SOURCE	Bonds / Donations / Fund Transfers		

PROJECT DESCRIPTION

A comprehensive lakefront capital improvement project addressing long-term infrastructure, shoreline, recreation, access, and site needs at Elder Lane Beach and Centennial Park & Beach. The project is intended to coordinate improvements across the two adjoining lakefront properties through a public planning engagement process.

EXISTING CONDITIONS / PROJECT NEED

The lakefront sites have complex and interrelated needs involving bluff and shoreline conditions, aging site infrastructure, circulation and access, recreation use, stormwater, and regulatory requirements. Continued planning is needed to establish a coordinated long-term improvement program while protecting the District's infrastructure and natural resources.

PRELIMINARY SCOPE

- Advance master planning and preliminary design for the Elder Lane/Centennial lakefront improvements as outlined in the Winnetka Waterfront 2030 Master Plan and Park Board approved direction.
- Coordinate bluff restoration and landscape/ecological improvements with other planned site work.
- Evaluate circulation, parking, access, recreation, and supporting infrastructure improvements.
- Coordinate required Village, County, State, and Federal permitting and approvals.
- Develop phasing, cost estimates, funding strategy, bid packages, and construction sequencing as scope is refined.

PROJECT BENEFIT

Protects and renews two of the District's most significant lakefront assets while improving long-term safety, resiliency, accessibility, recreation use, and stewardship of the lakefront.

PLANNING & REGULATORY CONSIDERATIONS

Project scope remains subject to Park Board direction, master planning, detailed design, cost estimating, funding availability, and regulatory approvals. Coordination may include the Village of Winnetka, Cook County, IDNR, IEPA, USACE, and other agencies depending on final improvements.

OPERATIONAL IMPACT

Construction will likely require phased closures or restricted access to portions of the lakefront. Scheduling should consider peak beach season, public access, special events, and maintenance operations.

SUPPORTING PLANS / STUDIES

Elder Lane/Centennial master planning; bluff restoration planning; lakefront traffic/parking study; applicable shoreline and regulatory permits.

LONG RANGE PROJECT ALLOCATION

	FY2026 (+ prior)	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Planning	\$2,661,045	\$400,000	\$200,000				\$3,261,045
Permitting	\$13,360		\$15,000				\$28,360
Construction	\$138,750			\$14,677,834			\$14,816,584
						Total	\$18,105,989

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Elder Lane Playground Replacement

LOCATION	Elder Lane Park / Beach	PLANNED YEAR	FY2028
STATUS	Long-Range Planning	PLANNING COST	\$600,000
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Elder Lane playground and site features as part of the District's scheduled long range planning efforts. This playground has been deferred due to the capital planning of the Elder Lane Beach Project.

EXISTING CONDITIONS / PROJECT NEED

The playground is identified for future replacement based on its age, lifecycle, condition, and the District's long-range capital planning. Replacement provides an opportunity to renew play value, accessibility, safety surfacing, and supporting site amenities.

PRELIMINARY SCOPE

- Remove and replace existing playground equipment and safety surfacing with a fully adaptive playground.
- Provide age-appropriate (2-5 & 5-12 structures) and inclusive play opportunities within the table land park area.
- Review accessible routes, seating, drainage, landscaping, and related site amenities.
- Coordinate the playground design with other Elder Lane lakefront improvements where applicable.

PROJECT BENEFIT

Maintains a safe, attractive, accessible neighborhood and lakefront play amenity while renewing an aging District asset.

PLANNING & REGULATORY CONSIDERATIONS

Final scope, equipment, layout, and budget will be developed through design and community engagement. Coordination with broader Elder Lane planning may affect timing or limits of work. Approvals with the Village of Winnetka as it relates to possible special use permitting requirements.

OPERATIONAL IMPACT

Temporary closure of the playground and adjacent work area during construction; try to complete the replacement during lakefront development construction if possible. Schedule the replacement during the shoulder seasons when possible.

SUPPORTING PLANS

Long Range Plan; future playground condition assessment and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
	\$600,000				\$600,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances with approvals.



Tower Road Playground Replacement

LOCATION	Tower Road Park / Beach	PLANNED YEAR	FY2027
STATUS	Design / Village Review	PLANNING COST	\$517,500 (\$367,500; 3700 Org./\$150,000 3100 Org)
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Tower Road playground with updated play equipment, safety surfacing, shade, and related site improvements.

EXISTING CONDITIONS / PROJECT NEED

The existing playground is due for replacement as part of the District's lifecycle program. The project also provides an opportunity to improve play value, accessibility, shade, and the overall user experience at this heavily used lakefront park.

PRELIMINARY SCOPE

- Remove and replace existing playground equipment and surfacing.
- Install new play structures serving appropriate age groups (2-5 & 5-12).
- Incorporate proposed shade canopies and supporting site amenities.
- Address accessible routes and connections within the playground area.
- Complete required Village zoning/design review and permitting.

PROJECT BENEFIT

Renews a high-use lakefront playground with contemporary, accessible play opportunities and improved comfort for families.

PLANNING & REGULATORY CONSIDERATIONS

Current design includes shade structures and play elements that require Village zoning relief and/or amendment of existing approvals for Special Use Permitting. Final scope is subject to Village review, IDNR, IEPA and USACE permitting requirements.

OPERATIONAL IMPACT

Playground closure during construction with coordination needed around beach-season operations and public access. Spring 2027 is anticipated.

SUPPORTING PLANS

Community engagement completed in 2026; design development and Village zoning/design review.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
\$517,500					\$517,500

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Glencoe Playground Replacement

LOCATION	Glencoe Park	PLANNED YEAR	FY2030
STATUS	Long-Range Planning	PLANNING COST	\$200,000
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing playground, surfacing and site amenities at Glencoe Park as part of the District's scheduled playground replacement program.

EXISTING CONDITIONS / PROJECT NEED

The project is programmed as a future lifecycle replacement to maintain safe, functional, and engaging play opportunities as the existing equipment ages. The current playground was installed in 2001, and will have 29 years of service to the community.

PRELIMINARY SCOPE

- Evaluate existing equipment, surfacing, drainage, and accessibility.
- Develop a replacement playground within the established capital budget.
- Provide accessible play opportunities and routes.
- Replace or improve related furnishings and landscape restoration as needed.

PROJECT BENEFIT

Preserves the District's playground system through planned lifecycle replacement and improves accessibility and community recreation.

PLANNING & REGULATORY CONSIDERATIONS

Planning-level budget and year are subject to community input, Village of Glencoe permitting review and Board approval.

OPERATIONAL IMPACT

Temporary playground closure during construction.

SUPPORTING PLANS / STUDIES

Long Range Plan and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
			\$200,000		\$200,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Indian Hill Playground Replacement

LOCATION	Indian Hill Park	PLANNED YEAR	FY2029
STATUS	Long-Range Planning	PLANNING COST	\$400,000
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Indian Hill playground, last renovated in 2009, with updated equipment decks, surfacing, accessibility, and related site improvements. The playground will have served the community for 20 years based on the proposed replacement cycle.

EXISTING CONDITIONS / PROJECT NEED

The playground is scheduled for lifecycle replacement based on age and long-range asset planning. The future project will address equipment condition, play value, accessibility, and site needs.

PRELIMINARY SCOPE

- Remove and replace playground equipment and safety surfacing.
- Evaluate inclusive and age-appropriate play components.
- Improve accessible routes and supporting amenities.
- Address drainage, landscaping, seating, and restoration as needed.

PROJECT BENEFIT

Provides a planned renewal of an aging neighborhood playground and supports safe, accessible recreation.

PLANNING & REGULATORY CONSIDERATIONS

Final scope and budget will be refined through condition assessment, design, community engagement, Village of Winnetka permitting requirements and Board review.

OPERATIONAL IMPACT

Temporary playground closure during construction.

SUPPORTING PLANS / STUDIES

Long Range Plan and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
		\$400,000			\$400,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Northfield Playground Replacement

LOCATION	Northfield Park	PLANNED YEAR	FY2027
STATUS	Capital Planning	PLANNING COST	\$400,000 (\$300,000; 3700 Org./\$100,000 3100 Org)
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Northfield Park playground, renovated in 2013, with new equipment, safety surfacing, accessibility, and related site improvements while repurposing the structural pole and supports which were repainted at the time.

EXISTING CONDITIONS / PROJECT NEED

The project is identified in the Major Capital Long Range Plan to renew the playground as it approaches the District's planned replacement cycle.

PRELIMINARY SCOPE

- Complete condition and site assessment.
- Remove and replace playground equipment and surfacing.
- Incorporate inclusive and accessible play opportunities.
- Evaluate routes, seating, drainage, landscaping, and other supporting improvements.

PROJECT BENEFIT

Maintains a safe, accessible, high-quality playground and supports systematic renewal of District asset while supporting the small neighborhood that is land locked by the expressway and forest preserve district.

PLANNING & REGULATORY CONSIDERATIONS

The FY2027 allocation is a planning-level budget based on size and scale of the structures. Permitting for this playground will be done through the Village of Northfield due to its location in the Park District boundaries.

OPERATIONAL IMPACT

Temporary closure of the playground and immediate construction area.

SUPPORTING PLANS / STUDIES

Long Range Plan; future design and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
\$400,000					\$400,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Skokie Playfield Playground Replacement

LOCATION	Skokie Playfield	PLANNED YEAR	FY2030
STATUS	Master Planning / Long-Range Planning	PLANNING COST	\$300,000
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Skokie Playfield playground, renovated in 2013, as part of the future implementation of improvements at the Skokie Playfield campus.

EXISTING CONDITIONS / PROJECT NEED

The playground is programmed for lifecycle replacement and should be coordinated with the broader Skokie Playfield Campus Master Plan to avoid conflicts with future circulation, drainage, recreation, or facility improvements.

PRELIMINARY SCOPE

- Coordinate replacement with the adopted/future campus master plan.
- Remove and replace equipment and safety surfacing.
- Improve accessibility and inclusive play opportunities.
- Coordinate related site furnishings, drainage, landscaping, and circulation.
- Review of netting requirements for the existing netting.

PROJECT BENEFIT

Renews a major campus recreation amenity while aligning capital investment with long-term Skokie Playfield planning. This playground supports District after camp programs around the Skokie Playfield Campus.

PLANNING & REGULATORY CONSIDERATIONS

Timing and final location/scope should be coordinated with the Skokie Playfield Campus Master Plan and other future campus improvements. Special Use Permitting with the Village of Winnetka will need to be considered.

OPERATIONAL IMPACT

Temporary playground closure; construction sequencing should consider field and campus programming.

SUPPORTING PLANS / STUDIES

Skokie Playfield Campus Master Plan; Long Range Plan and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
			\$300,000		\$300,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Village Green Playground Replacement

LOCATION	Village Green Park	PLANNED YEAR	FY2029
STATUS	Long-Range Planning	PLANNING COST	\$400,000
FUNDING SOURCE	Corporate Fund Transfers		

PROJECT DESCRIPTION

Replace the existing Village Green playground, renovated in 2011, with updated equipment, surfacing, accessibility, and related site improvements.

EXISTING CONDITIONS / PROJECT NEED

The playground is scheduled for future lifecycle replacement to maintain the condition and quality of a prominent community park amenity.

PRELIMINARY SCOPE

- Remove and replace playground equipment and surfacing.
- Evaluate inclusive and age-appropriate play opportunities.
- Improve accessible routes and supporting amenities.
- Coordinate design with the character and event use of Village Green Park.

PROJECT BENEFIT

Renews a highly visible community playground and supports safe, accessible recreation in the District.

PLANNING & REGULATORY CONSIDERATIONS

Final design should consider the park's civic character, mature landscape, event use, community engagement, and future site needs. Construction will require Special Use Permitting review with the Village of Winnetka.

OPERATIONAL IMPACT

Temporary playground closure; construction should be coordinated around major Village Green events where practical (Fall construction preferred).

SUPPORTING PLANS / STUDIES

Long Range Plan and community engagement.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
		\$400,000			\$400,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Skokie Playfield LED Lighting Upgrade

LOCATION	Skokie Playfield	PLANNED YEAR	FY2030
STATUS	Master Planning / Long-Range Planning	PLANNING COST	\$1,000,000
FUNDING SOURCE	Recreation Fund 1200 Transfer/Capital Reserves		

PROJECT DESCRIPTION

Upgrade existing athletic field lighting at Skokie Playfield to modern LED technology and associated controls/infrastructure.

EXISTING CONDITIONS / PROJECT NEED

The project is intended to renew aging lighting infrastructure, improve lighting performance and controls, reduce energy use and maintenance demands, and support long-term athletic field operations. Consideration for expansion to light field #4 should be reviewed and considered.

PRELIMINARY SCOPE

- Evaluate existing poles, fixtures, electrical service, controls, and foundations.
- Develop photometric and electrical design.
- Replace or retrofit field lighting with LED fixtures and modern controls, proposed Musco Lighting System with full LED Replacement.
- Coordinate permitting, utility requirements, and restoration.

PROJECT BENEFIT

Improves field lighting quality and reliability while reducing energy consumption and long-term maintenance requirements. New technology also help focus the lighting and with additional uplighting will help with ball tracking which is not currently supported with the existing fixtures. Reduction of light output to neighbors along Sunset to the north of the campus.

PLANNING & REGULATORY CONSIDERATIONS

Final scope should be coordinated with the Skokie Playfield Campus Master Plan, Village requirements, photometric criteria, neighborhood impacts, and any pole/foundation limitations. Special Use Permitting will be required if lighting design changes with increased field operations.

OPERATIONAL IMPACT

Short-term field closures and possible evening programming impacts during installation of the new fixtures.

SUPPORTING PLANS / STUDIES

Skokie Playfield Campus Master Plan; preliminary lighting options; Long Range Plan.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
			\$1,000,000		\$1,000,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Platform Tennis Decking Replacement

LOCATION	Winnetka Platform Tennis Club	PLANNED YEAR	FY2027 – FY2028
STATUS	Future Capital Planning	PLANNING COST	\$50,000 - \$180,000 Range
FUNDING SOURCE	Platform Tennis Fund 2300		

PROJECT DESCRIPTION

Replace aging platform tennis composite decking and associated components as condition and lifecycle needs warrant.

EXISTING CONDITIONS / PROJECT NEED

Platform tennis decking is aging out of its useful life cycle due to the ice melt and other deicing products used to keep the decks clear for winter play. Planned replacement with aluminum decking which will be heated will alleviate the majority of the concerns with deicing requirements during the winter months of programming.

PRELIMINARY SCOPE

- Assess decking, framing/support conditions, fasteners, transitions, and related components.
- Define replacement limits and material/system requirements.
- Coordinate work with court operations and other planned Platform Tennis improvements.
- Complete restoration and safety review before reopening.

PROJECT BENEFIT / JUSTIFICATION

Maintains safe, reliable court access and extends the useful life of the Platform Tennis facility.

PLANNING & REGULATORY CONSIDERATIONS

FY2027-FY2028 is the anticipated schedule for the deck replacement. Please note, that a current donation request from the WPTC will be considered in the near future which could negate the need for the deck replacement since it will be replace in their new facility design. Village of Winnetka building permit will be required for this construction project.

OPERATIONAL IMPACT

Court or deck closures will be required and should be scheduled during the off season of play for the WPTC.

SUPPORTING PLANS / STUDIES

Long Range Plan and WPTC design Plans.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
\$50,000	\$130,000				\$180,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Outdoor Tennis Courts 8-12 Color Coating

LOCATION	A.C. Nielsen Tennis Center - Outdoor Courts 8-12	PLANNED YEAR	FY2028
STATUS	Long-Range Planning	PLANNING COST	\$180,000
FUNDING SOURCE	Outdoor Tennis Fund 2400		

PROJECT DESCRIPTION

Repair as needed and apply a new acrylic color coating system and armor crack repair to Outdoor Tennis Courts 8-12 to renew the playing surface and court markings.

EXISTING CONDITIONS / PROJECT NEED

Periodic resurfacing/color coating is necessary to maintain play quality, appearance, traction, and protection of the asphalt court system.

PRELIMINARY SCOPE

- Evaluate court surface and crack conditions.
- Complete required crack repair and surface preparation.
- Apply acrylic resurfacer/color coats and new line markings.
- Address minor related court hardware or perimeter restoration as needed.

PROJECT BENEFIT

Maintains consistent, safe playing conditions and extends the service life of the outdoor court surfaces.

PLANNING & REGULATORY CONSIDERATIONS

Final treatment should be based on pavement condition at time of the project; structural asphalt failures, if identified, will require work beyond color coating.

OPERATIONAL IMPACT

Courts 8-12 will be closed during preparation, coating, curing, and striping; schedule should minimize disruption to outdoor tennis programming. Due to the seasonal installation requirements with temperature, courts will be offline during the outdoor tennis season.

SUPPORTING PLANS / STUDIES

Long Range Plan; court condition review.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
	\$180,000				\$180,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Ice Arena Floor Replacement: Coils, Boards & Concrete

LOCATION	Winnetka Ice Arena	PLANNED YEAR	FY2029
STATUS	Long-Range Planning / Due Diligence	PLANNING COST	\$2,600,000
FUNDING SOURCE	Ice Arena Fund 2700		

PROJECT DESCRIPTION

Replace the existing ice rink floor system, including in-floor refrigeration piping/coils, concrete slab, dasher boards and glass, and related components required for a complete rink-floor renewal.

EXISTING CONDITIONS / PROJECT NEED

The rink floor and embedded refrigeration system are major building assets with significant operational consequences if they fail. Planned replacement allows the District to address the system proactively and coordinate work with other major Ice Arena capital needs. Considerations for the Flood Plain requirements must be reviewed and could cause a delay in the project timeline.

PRELIMINARY SCOPE

- Complete engineering and site investigation as required.
- Review with a Mechanical Engineering firm.
- Remove existing boards/glass and rink floor.
- Replace refrigeration piping/coils and associated connections.
- Install new concrete rink slab and finish system.
- Install new boards/glass and coordinate startup, testing, commissioning, and restoration.

PROJECT BENEFIT

Protects continuity of ice operations, renews critical infrastructure, improves reliability, and reduces the risk of unplanned major failure.

PLANNING & REGULATORY CONSIDERATIONS

The project will require detailed engineering, sequencing, and coordination with the planned chiller, dehumidification, and other major Ice Arena improvements. An extended facility shutdown will be required to complete the work.

The project schedule and cost will also be influenced by permitting requirements from the Village of Winnetka and the Metropolitan Water Reclamation District of Greater Chicago (MWRD), including applicable floodplain requirements. Property appraisals are anticipated to be required as part of the permitting and agency review process. A Village of Winnetka building permit will also be required prior to construction.

The District is also evaluating a potential donation from the Winnetka Hockey Club toward improvements at the Ice Arena. The scope, timing, and conditions associated with any future donation may influence the final project scope, schedule, funding strategy, and overall project cost.

OPERATIONAL IMPACT

Major operational shutdown of the rink during construction. Programming, rentals, user groups, and revenue impacts will require advance planning.

SUPPORTING PLANS / STUDIES

2024 Ice Arena feasibility study; facility appraisal work; Long Range Plan.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
		\$2,600,000			\$2,600,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Ice Arena Mechanical Systems: Chiller & Dehumidifier

LOCATION	Winnetka Ice Arena	PLANNED YEAR	FY2029
STATUS	Long-Range Planning / Due Diligence	PLANNING COST	\$735,000
FUNDING SOURCE	Ice Arena Fund 2700		

PROJECT DESCRIPTION

Replace major Ice Arena mechanical systems, including the refrigeration chiller and dehumidification equipment, together with associated pumps, controls, piping, electrical, and support work as required.

EXISTING CONDITIONS / PROJECT NEED

The refrigeration and dehumidification systems are critical to ice quality, building conditions, energy performance, and reliable arena operations. Replacement is planned to address age, lifecycle, and risk of equipment failure.

PRELIMINARY SCOPE

- Confirm existing equipment condition, capacity, and replacement requirements.
- Engineer replacement chiller/refrigeration and dehumidification systems.
- Replace associated pumps, controls, piping, electrical, and ancillary components as required.
- Test and commission new systems and coordinate with rink-floor improvements.

PROJECT BENEFIT / JUSTIFICATION

Improves reliability of critical arena systems, supports consistent ice/building conditions, and reduces risk associated with aging mechanical infrastructure.

PLANNING & REGULATORY CONSIDERATIONS

System design should be coordinated with the rink floor project, electrical capacity, refrigerant/code requirements, energy efficiency, phasing, and long-term arena plans. The project will require detailed engineering, sequencing, and coordination. An extended facility shutdown will be required to complete the work.

The project schedule and cost will also be influenced by permitting requirements from the Village of Winnetka and the Metropolitan Water Reclamation District of Greater Chicago (MWRD), including applicable floodplain requirements. Property appraisals are anticipated to be required as part of the permitting and agency review process. A Village of Winnetka building permit will also be required prior to construction.

The District is also evaluating a potential donation from the Winnetka Hockey Club toward improvements at the Ice Arena. The scope, timing, and conditions associated with any future donation may influence the final project scope, schedule, funding strategy, and overall project cost.

OPERATIONAL IMPACT

Mechanical shutdown and construction will affect ice operations; work should be coordinated with the larger arena shutdown strategy.

SUPPORTING PLANS / STUDIES

2024 Ice Arena feasibility study; facility due diligence/appraisal work; Long Range Plan.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
		\$735,000			\$735,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



Ice Arena Roof Replacement

LOCATION	Winnetka Ice Arena	PLANNED YEAR	FY2029
STATUS	Long-Range Planning / Due Diligence	PLANNING COST	\$800,000
FUNDING SOURCE	Ice Arena Fund 2700		

PROJECT DESCRIPTION

Replace the existing Winnetka Ice Arena roofing system and address associated insulation, flashing, drainage, penetrations, and rooftop interface conditions as required.

EXISTING CONDITIONS / PROJECT NEED

The roof is a major building-envelope asset scheduled for lifecycle replacement. Proactive replacement protects the facility and interior systems from water intrusion and avoids compounding damage to other capital investments.

PRELIMINARY SCOPE

- Complete roof condition verification and design.
- Remove existing roofing materials as required.
- Repair substrate/deck deficiencies identified during construction.
- Install new roofing, insulation, flashings, drainage components, and penetration details.
- Coordinate rooftop mechanical work and warranty requirements.

PROJECT BENEFIT

Protects the Ice Arena building envelope, reduces leak risk, and safeguards other planned investments in the facility.

PLANNING & REGULATORY CONSIDERATIONS

Roof work should be coordinated with mechanical equipment replacement, structural conditions, drainage, insulation/energy requirements, and overall arena project sequencing.

The project schedule and cost will also be influenced by permitting requirements from the Village of Winnetka and the Metropolitan Water Reclamation District of Greater Chicago (MWRD), including applicable floodplain requirements. Property appraisals are anticipated to be required as part of the permitting and agency review process. A Village of Winnetka building permit will also be required prior to construction.

The District is also evaluating a potential donation from the Winnetka Hockey Club toward improvements at the Ice Arena. The scope, timing, and conditions associated with any future donation may influence the final project scope, schedule, funding strategy, and overall project cost.

OPERATIONAL IMPACT

Arena may remain partially operational depending on final phasing, but staging, noise, roof access, and mechanical coordination may affect operations.

SUPPORTING PLANS / STUDIES

2024 Ice Arena feasibility study; facility due diligence/appraisal work; Long Range Plan.

LONG RANGE PROJECT ALLOCATION

FY2027	FY2028	FY2029	FY2030	FY2031	Total
		\$800,000			\$800,000

NOTE: Scope, schedule, and cost are preliminary planning assumptions and will be updated as the project advances.



GLOSSARY OF TERMS

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FOR FISCAL YEAR-ENDING DECEMBER 31, 2027

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 Accepted Accounting Principles - A set of rules for standardized financial reporting that help ensure accuracy and transparency.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Operating Expenses - 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.

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