

TENTATIVE 2026 BUDGET AND APPROPRIATION ORDINANCE
ORDINANCE #2025-011

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND
APPROPRIATION OF FUNDS FOR WINNETKA PARK
DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2026 AND
ENDING ON THE 31ST DAY OF DECEMBER, 2026**

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

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance at the Winnetka Park District Administrative Offices, located at 540 Hibbard Road, Winnetka, Illinois on the 18th day of December 2025, notice of said hearing having been given by publication at least one (1) week prior thereto in the Winnetka Voice as required by law and all other legal requirements having been complied with;

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

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

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

GENERAL FUND

	<u>2026 BUDGET</u>	<u>2026 APPROPRIATION</u>
Salaries & Wages.....	2,586,362	3,103,634
Supplies.....	254,012	304,814
Services.....	1,474,063	1,768,876
Repairs & Maintenance.....	139,085	166,902
Utilities.....	138,522	166,226
Capitals.....	362,200	434,640
Contracts Payable.....	<u>828,140</u>	<u>828,140</u>
TOTAL GENERAL FUND.....	<u><u>5,782,384</u></u>	<u><u>6,773,233</u></u>

RECREATION FUND

Salaries & Wages.....	1,286,735	1,544,082
Supplies.....	212,880	255,456
Services.....	1,194,787	1,433,744
Repairs & Maintenance.....	60,000	72,000
Utilities.....	19,200	23,040
Capitals.....	<u>264,800</u>	<u>317,760</u>
TOTAL RECREATION FUND.....	<u><u>3,038,402</u></u>	<u><u>3,646,082</u></u>

GOLF FUND

Salaries & Wages.....	1,605,422	1,926,506
Supplies.....	333,258	399,910
Services.....	619,052	742,862
Repairs & Maintenance.....	64,750	77,700
Utilities.....	110,732	132,878
Pro-Shop Merchandise.....	91,444	109,733
Capitals.....	<u>194,000</u>	<u>232,800</u>
TOTAL GOLF FUND.....	<u><u>3,018,658</u></u>	<u><u>3,622,390</u></u>

PLATFORM TENNIS FUND

	<u>2026 BUDGET</u>	<u>2026 APPROPRIATION</u>
Salaries & Wages.....	63,081	75,697
Supplies.....	8,839	10,607
Services.....	40,127	48,152
Repairs & Maintenance.....	13,000	15,600
Utilities.....	49,900	59,880
Pro-Shop Merchandise.....	100	120
Capitals.....	12,000	14,400
TOTAL PLATFORM TENNIS FUND.....	<u>187,047</u>	<u>224,456</u>

TENNIS FUND

Salaries & Wages.....	1,314,544	1,577,453
Supplies.....	51,974	62,369
Services.....	269,914	323,897
Repairs & Maintenance.....	31,500	37,800
Utilities.....	119,425	143,310
Pro-Shop Merchandise.....	19,500	23,400
Capitals.....	94,000	112,800
Contracts Payable.....	63,693	63,693
TOTAL TENNIS FUND.....	<u>1,964,550</u>	<u>2,344,721</u>

INDOOR ICE ARENA FUND

Salaries & Wages.....	525,947	631,136
Supplies.....	86,616	103,939
Services.....	138,212	165,854
Repairs & Maintenance.....	43,000	51,600
Utilities.....	178,200	213,840
Capitals.....	49,000	58,800
TOTAL INDOOR ICE ARENA FUND.....	<u>1,020,975</u>	<u>1,225,170</u>

SPECIAL RECREATION FUND

	<u>2026 BUDGET</u>	<u>2026 APPROPRIATION</u>
Contribution to the Northern Suburban Special Recreation Association under joint agreement as permitted by applicable provision of the Illinois Park District Code.....	238,756	286,507
Capitals.....	100,000	120,000
TOTAL SPECIAL RECREATION FUND.....	<u>338,756</u>	<u>406,507</u>

WORKERS COMPENSATION FUND

Park District Risk Management Association		
Workmen's Compensation Insurance Premiums.....	71,366	85,639
TOTAL WORKERS COMPENSATION FUND.....	<u>71,366</u>	<u>85,639</u>

IMRF & FICA FUND

Illinois Municipal Retirement Fund Employer's Contribution.....	409,590	491,508
Federal Social Security Fund Employer's Contribution.....	327,199	392,639
TOTAL IMRF & FICA FUND.....	<u>736,789</u>	<u>884,147</u>

AUDIT FUND

Payment of annual audit expenses.....	34,650	41,580
TOTAL AUDIT FUND.....	<u>34,650</u>	<u>41,580</u>

LIABILITY INSURANCE FUND

Salaries & Wages.....	0	0
Supplies.....	11,250	13,500
Services.....	178,038	213,646
Repairs & Maintenance.....	4,000	4,800
TOTAL LIABILITY INSURANCE FUND	<u>193,288</u>	<u>231,946</u>

DEBT SERVICE FUND

	<u>2026 BUDGET</u>	<u>2026 APPROPRIATION</u>
Services.....		0
Issue of December 2, 2014 - (Limited Tax Park Bonds): for the payment of principal and interest as per Bond Ordinance on file with the Cook County Clerk.....	<u>405,373</u>	<u>405,373</u>
TOTAL DEBT SERVICE FUND.....	<u><u>405,373</u></u>	<u><u>405,373</u></u>

CAPITAL PROJECTS FUND

Capitals.....	<u>16,038,815</u>	<u>19,246,578</u>
TOTAL CAPITAL PROJECTS FUND.....	<u><u>16,038,815</u></u>	<u><u>19,246,578</u></u>

SUMMARY OF AMOUNTS BUDGETED AND APPROPRIATED

GENERAL FUND	5,782,384	6,773,233
RECREATION FUND	3,038,402	3,646,082
GOLF FUND	3,018,658	3,622,390
PLATFORM TENNIS FUND	187,047	224,456
TENNIS FUND	1,964,550	2,344,721
INDOOR ICE ARENA FUND	1,020,975	1,225,170
SPECIAL RECREATION FUND	338,756	406,507
WORKERS COMPENSATION FUND	71,366	85,639
IMRF & FICA FUND	736,789	884,147
AUDIT FUND	34,650	41,580
LIABILITY INSURANCE FUND	193,288	231,946
DEBT SERVICE FUND	405,373	405,373
CAPITAL PROJECTS FUND	<u>16,038,815</u>	<u>19,246,578</u>
TOTAL BUDGETED	<u><u>32,831,053</u></u>	
TOTAL APPROPRIATED		<u><u>39,137,822</u></u>

Section 3. All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2025, and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

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

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

- (a) Cash on hand at the beginning of the fiscal year are \$21,079,234
- (b) Estimated cash expected to be received during the fiscal year from all sources is \$20,508,221
- (c) Estimated expenditures expected for the fiscal year are \$32,769,184
- (d) Estimated cash expected on hand at the end of the fiscal year are \$8,818,272
- (e) The estimated amount of taxes to be received by the Winnetka Park District during the fiscal year is \$6,953,484

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

Section 6. This ordinance is not intended or required to be in support or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2025 and ending December 31, 2025, or any other fiscal year.

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

ADOPTED THIS _____ DAY OF _____, _____ PURSUANT TO ROLL CALL VOTE.

ROLL CALL VOTE:

AYES:

NAYS:

ABSTAIN:

ABSENT:

Elise Gibson, President
Board of Park Commissioners
Winnetka Park District

ATTEST:

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

STATE OF ILLINOIS
SS.
COUNTY OF COOK

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of AN
ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF
FUNDS FOR WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING ON THE 1ST DAY OF JANUARY, 2026 AND ENDING ON THE 31ST
DAY OF DECEMBER, 2026 adopted at a regular meeting of the Board of Park Commissioners of the
Winnetka Park District, held at Winnetka, Illinois, in said District at 6:00 p.m. on the ____ day of
_____, A.D. _____.

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

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

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

(SEAL)
STATE OF ILLINOIS
COUNTY OF COOK

SS.

**CERTIFICATION OF ESTIMATE OF REVENUES TO BE RECEIVED IN
2026 FISCAL YEAR BY WINNETKA PARK DISTRICT**

The undersigned, James Crocker, Treasurer, of the
Winnetka Park District, Cook County, Illinois, hereby certify as follows:

1. That he is Chief Fiscal Officer of the Winnetka Park District
2. That this Certificate is submitted in connection with the Park District's Fiscal Year commencing January 1, 2026 and ending December 31, 2026.
3. That the Estimate of funds to be received, and the Source thereof by the combined funds for the above indicated Fiscal Year are as follows:
 - A. General Fund - \$4,601,936 From Cook County Treasurer and Illinois State Comptroller in distribution of receipts for 2025 Real Estate Tax Levy and 2025 Supplemental Tax Levy previously filed as well as State of Illinois Personal Property Replacement Taxes
- \$400,000 From Interest Income
- \$280,602 From Fees and Charges
 - B. Recreation Fund - \$739,742 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy
- \$2,579,460 From Program Fees and Charges
 - C. Golf Fund - \$3,259,613 From Program Fees and Charges.
 - D. Tennis Fund - \$2,691,215 From Program Fees and Charges.
 - E. Platform Tennis Fund - \$205,617 From Program Fees and Charges.
 - F. Ice Arena Fund - \$1,138,230 From Program Fees and Charges
 - G. Special Recreation Fund - \$229,698 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - H. Workers Comp Fund - \$34,000 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - J. Pension Fund - \$729,797 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - K. Audit Fund - \$34,650 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - L. Liability Fund - \$178,288 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - M. Debt Service Fund - \$405,373 From Cook County Treasurer in distribution of receipts for 2025 Real Estate Tax Levy.
 - N. Capital Projects Fund - \$3,000,000 from donations.

Date:

James Crocker, Treasurer of the Winnetka Park District