

Winnetka Park District - FY 2026 Budget

2026



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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Winnetka Park District FY 2026 Budget

Board of Commissioners

Elise Gibson, *President*

Jeff Tyson, *Vice President*

Christina Codo

Scott Corley

Cynthia Rapp

Colleen Root

David Seaman

Prepared and Presented by:

Shannon Q. Nazzal, *Executive Director*

Elizabeth Dostert, *Human Resources Director*

Costa Kutulas, *Director of Parks & Maintenance*

Alisa Kapusinski, *Director of Recreation and Facilities*

Andy Trettin, *Assistant Superintendent of Finance*

Pat Fragassi, *Tennis Center Manager*

Paul Schwartz, *Ice/Platform Tennis Manager*

Taylor Brooks, *Office Assistant*

and the staff of the Winnetka Park District



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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March 26, 2026

Board of Commissioners,

On behalf of the Winnetka Park District team, we are proud to present to you the approved Fiscal Year 2026 budget. Staff, along with your thoughtful guidance, developed this spending plan to ensure another year of successful programming and community engagement. This document is intended to serve not only as a financial plan, but also as an accountability tool that reflects the Board priorities, adopted plans and commitment to best practices in public park and recreation administration. This budget continues our ongoing efforts to maintain a solid financial foundation through continued fiscal stewardship and accountability, all while considering critical investments in and at our various parks and facilities.

Each year, the Winnetka Park District team carefully analyzes revenue opportunities and focuses its efforts to control costs. Staff also evaluates capital expenditures prior to making budgeted investments to ensure resources are allocated strategically and responsibly. The FY 2026 budget incorporates priorities identified in the District's long-range capital planning efforts and the Comprehensive Master Plan adopted in 2025, aligning financial resources with identified system needs, service levels, and long-term sustainability goals.

Highlights for the 2026 budget include:

- The addition of two full-time positions: Systems Analyst and Park Planner;
- Development of a 2026-2030 Strategic Plan;
- Update to ADA Transition Plan;
- Creation of Skokie Playfield Campus Master Plan;
- Utilization of the newly constructed Crow Island gym for additional recreational programming;
- Opening of Elder Lane Beach for a full season of swimming;
- The completion of A.C. Nielsen's outdoor court construction and LED lighting improvements;
- Conclusion of the synthetic turf replacement on Skokie Playfield;

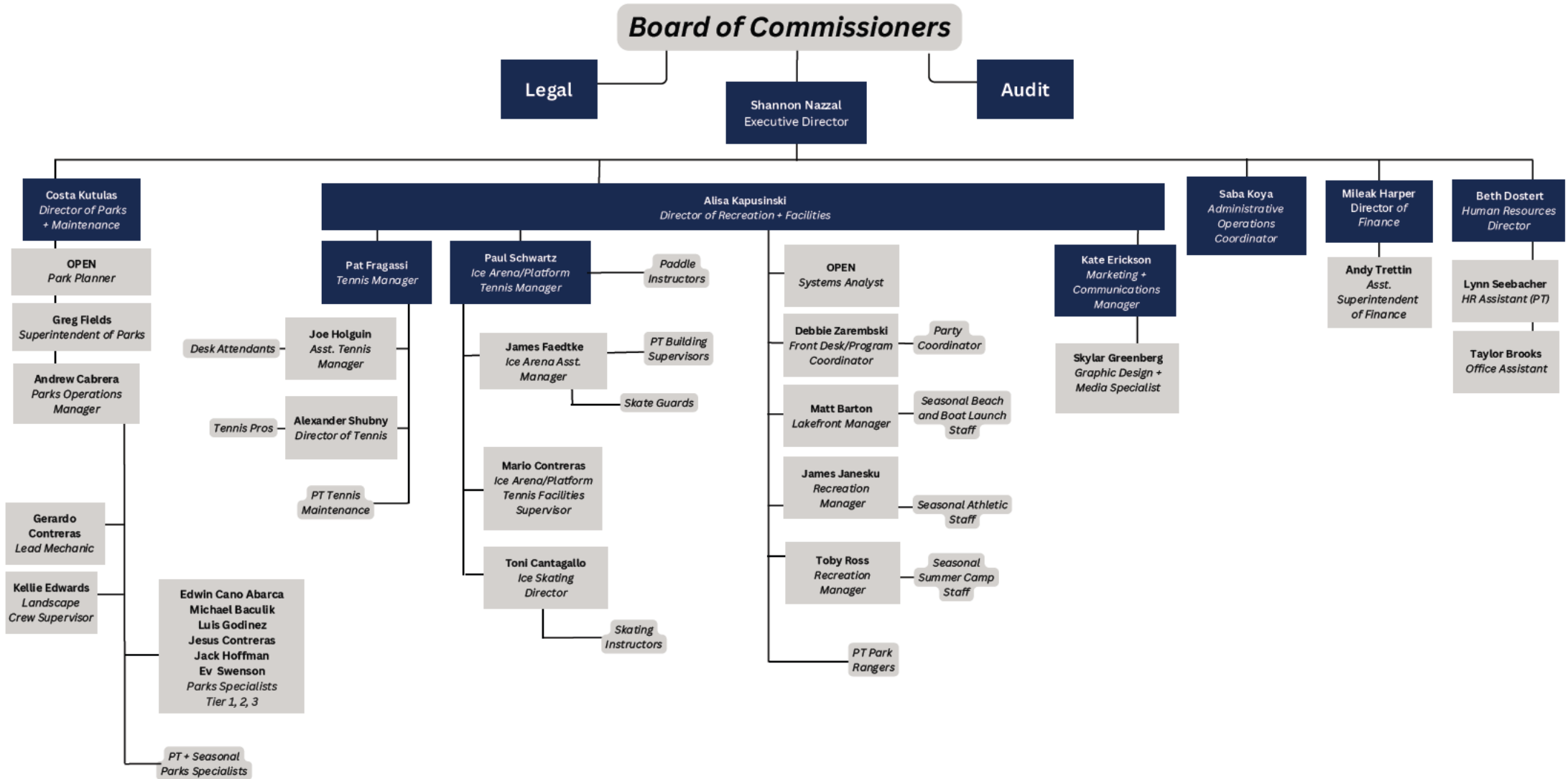
As 2026 gets under way, the Winnetka Park District Board and staff will continue to evaluate major capital initiatives and associated financial impacts to ensure decisions remain aligned with adopted plans and available resources. As in the past, staff is prepared to take necessary steps to address operating expenses and adjust staffing should the Board deem such changes necessary.

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

Sincerely,

Shannon Q. Nazzal, *Executive Director*

Winnetka Park District Organization Chart



MISSION & VISION

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

We help build an active, vibrant community identity and a sustainable environment by promoting healthy lifestyles for residents of all ages and abilities through quality recreation services, parks, facilities, programs, and partnerships that meet the highest standards of excellence.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

2026 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. 2026 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, 2026

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 2026 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 2026 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, 2026

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 2026 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 2026 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. Lakefront Programming Department

This section manages the programs offered on the lakefront which include adult fitness (yoga and spin classes) and the lakefront summer camps.

e. 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.

f. 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.

e. 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>

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Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2026

ALL WINNETKA PARK DISTRICT FUNDS COMBINED

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|-----------------|------------------------------|----------------|-----------------|--|
| BEGINNING RESERVES | \$ 27,908,723 | \$ 29,106,756 | \$ 29,106,756 | \$ 27,848,841 | \$ 27,536,020 | (5.4%) |
| REVENUE | \$ 15,260,519 | \$ 19,485,365 | \$ 19,962,603 | \$ 16,943,869 | \$ 20,508,221 | 5.2% |
| OPERATING EXPENSES | \$ 11,396,639 | \$ 15,490,262 | \$ 15,188,731 | \$ 13,723,965 | \$ 15,701,769 | 1.4% |
| NET FUND INCOME BEFORE CAPITALS & TRANSFERS | \$ 3,863,880 | \$ 3,995,103 | \$ 4,773,872 | \$ 3,219,904 | \$ 4,806,452 | 20.3% |
| CAPITALS | \$ 2,665,847 | \$ 20,720,008 | \$ 4,074,032 | \$ 3,528,775 | \$ 17,114,815 | (17.4%) |
| TOTAL EXPENSE | \$ 14,062,486 | \$ 36,210,270 | \$ 19,262,763 | \$ 17,252,740 | \$ 32,816,584 | (9.4%) |
| OTHER FINANCING SOURCES | \$ 318 | \$ 3,026,404 | \$ 3,000,000 | \$ 0 | \$ 3,000,000 | (0.9%) |
| NET FUND INCOME/(LOSS) | \$ 1,198,033 | (\$ 17,533,925) | \$ 1,448,344 | (\$ 312,821) | (\$ 12,308,363) | (29.8%) |
| ENDING RESERVES | \$ 29,106,756 | \$ 11,572,831 | \$ 30,555,100 | \$ 27,536,020 | \$ 15,227,657 | 31.6% |

*2025 Year End Estimate and 2025 Actual is unaudited

Variance Highlights & Comments: 2025 Budget vs. 2026 Budget

REVENUES

- Increase of 4.7%, which includes 2.9% increase in property tax levy as well as some increases in user and program fees.

OPERATING EXPENSES

- Salaries, Wages saw 3.3% increase due to inflationary pressure and addition of new positions.
- Medical Insurance saw 9.27% increase.
(before capitals and transfers)

NET OPERATING INCOME

- Projected increase from 2025 due to increases in tax revenue, user fees, recreation program fees and other revenue sources.

CAPITALS

- This includes major projects projected to cost \$15.588M for Elder/Centennial projects as well as operating capitals of \$1,562,815.

ENDING RESERVES/FUND BALANCE

- Projected to be due to Elder/Centennial capital expenses.

OTHER FINANCING SOURCES

- Previously budgeted in 2025, the donation funding of \$3,000,000 is contingent upon execution of a formal agreement and receipt of funds. No donation revenue is recognized until

**WINNETKA PARK DISTRICT
2026 BUDGET
ALL FUNDS COMBINED**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 27,908,723 | 29,106,756 | 29,106,756 | 27,848,841 | 27,536,020 | |
| REVENUE | | | | | | |
| Taxes | 7,029,721 | 6,763,447 | 6,763,447 | 6,439,196 | 6,953,484 | 3% |
| Interest Income | 232,525 | 400,000 | 457,400 | 661,283 | 400,000 | 0% |
| User Fees | 6,860,302 | 8,040,314 | 8,196,981 | 8,351,073 | 8,494,921 | 6% |
| Recreation Program Fees | 505,876 | 478,583 | 566,752 | 605,595 | 575,850 | 20% |
| Pro-Shop | 99,191 | 165,360 | 165,365 | 155,887 | 155,766 | (6%) |
| Medical Insurance Withholding | - | - | - | - | 289,002 | N/A |
| Miscellaneous Income | 532,586 | 611,257 | 812,658 | 730,836 | 639,198 | 5% |
| Other Financing Sources | 318 | 3,026,404 | 3,000,000 | - | 3,000,000 | (1%) |
| TOTAL REVENUE | 15,260,519 | 19,485,365 | 19,962,603 | 16,943,869 | 20,508,221 | 5% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 5,101,992 | 7,062,222 | 6,976,442 | 6,273,187 | 7,367,622 | 4% |
| Supplies | 677,156 | 985,955 | 903,759 | 765,339 | 960,867 | (3%) |
| Services | 3,448,731 | 5,111,355 | 5,013,537 | 4,407,218 | 4,993,716 | (2%) |
| Repairs & Maintenance | 392,369 | 337,599 | 306,125 | 257,438 | 355,335 | 5% |
| Pro-Shop Merchandise | 61,628 | 50,850 | 52,850 | 114,192 | 111,044 | 118% |
| Utilities | 503,898 | 580,650 | 574,387 | 616,610 | 615,979 | 6% |
| Contracts Payable | 1,210,865.00 | 1,361,631.00 | 1,361,631.00 | 1,289,980.50 | 1,297,206.00 | (5%) |
| Total General Expenditures | 11,396,639 | 15,490,262 | 15,188,731 | 13,723,965 | 15,701,769 | 1% |
| Net Income Before Capitals and Transfers | 3,863,880 | 3,995,103 | 4,773,872 | 3,219,904 | 4,806,452 | 20% |
| Capital Expenditures | 2,665,847 | 20,720,008 | 4,074,032 | 3,528,775 | 17,114,815 | (17%) |
| TOTAL EXPENSE | 14,062,486 | 36,210,270 | 19,262,763 | 17,252,740 | 32,816,584 | (9%) |
| Transfer In | 0 | (3,873,254) | (5,104,566) | 3,950 | (4,786,099) | 24% |
| Transfer Out | 0 | 4,682,274 | 4,356,062 | - | 4,786,099 | 2% |
| NET INCOME/(LOSS) | 1,198,033 | (17,533,925) | 1,448,344 | (312,821) | (12,308,363) | (30%) |
| ENDING RESERVES | \$29,106,756 | \$11,572,831 | \$30,555,100 | \$27,536,020 | \$15,227,657 | 32% |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 255.40% | 74.71% | 201.17% | 200.64% | 96.98% | 2312.92% |

*2025 Year End Estimate and 2025 Actual is unaudited

**WINNETKA PARK DISTRICT
2026 BUDGET REPORT (unaudited)**

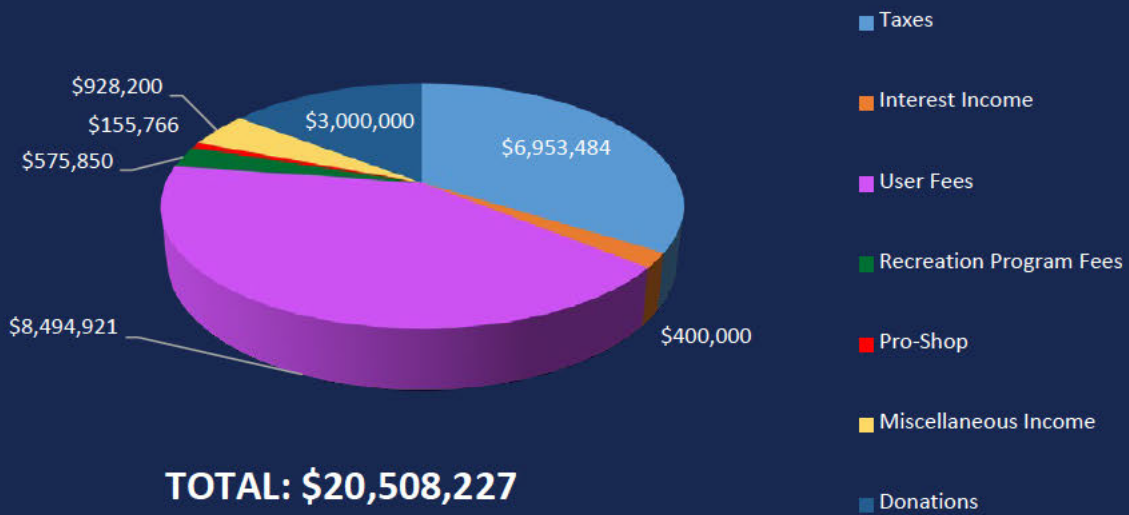
ALL FUNDS ESTIMATED RESERVES

| | General Fund | Recreation Fund | Golf Fund | Paddle Tennis Fund | Tennis Fund | Ice Arena Fund | Capital Projects Fund | Misc Funds* | Total All Funds |
|--|------------------|------------------|------------------|--------------------|------------------|------------------|-----------------------|------------------|---------------------|
| BEGINNING RESERVES | 6,436,113 | 8,149,018 | 3,535,821 | 878,747 | 3,963,716 | 3,157,258 | 19,372 | 1,407,497 | \$27,547,543 |
| REVENUE | | | | | | | | | |
| Taxes | 4,601,936 | 739,742 | - | - | - | - | - | 1,611,806 | 6,953,484 |
| Interest Income | 400,000 | - | - | - | - | - | - | - | 400,000 |
| User Fees | 43,500 | 1,921,922 | 2,729,359 | 203,700 | 2,580,000 | 1,016,440 | - | - | 8,494,921 |
| Recreation Program Fees | - | 575,850 | - | - | - | - | - | - | 575,850 |
| Pro-Shop | - | - | 132,066 | 100 | 23,600 | - | - | - | 155,766 |
| Medical Insurance Withholding | 207,102 | 29,388 | - | 1,807 | 34,115 | 16,590 | - | - | 289,002 |
| Miscellaneous Income | 30,000 | 52,300 | 398,188 | 10 | 53,500 | 105,200 | - | - | 639,198 |
| Other Financing Sources | - | - | - | - | - | - | 3,000,000 | - | 3,000,000 |
| TOTAL FUND REVENUE | 5,282,538 | 3,319,202 | 3,259,613 | 205,617 | 2,691,215 | 1,138,230 | 3,000,000 | 1,611,806 | 20,508,221 |
| EXPENSE | | | | | | | | | |
| General Expenditures | | | | | | | | | |
| Salaries & Wages | 2,586,362 | 1,272,266 | 1,605,422 | 63,081 | 1,314,544 | 525,947 | - | - | 7,367,622 |
| Supplies | 256,049 | 212,880 | 333,258 | 8,839 | 51,975 | 86,616 | - | 11,250 | 960,867 |
| Services | 1,472,026 | 1,194,787 | 619,052 | 40,127 | 269,913 | 138,212 | - | 1,259,599 | 4,993,716 |
| Repairs & Maintenance | 139,085 | 60,000 | 64,750 | 13,000 | 31,500 | 43,000 | - | 4,000 | 355,335 |
| Utilities | 138,522 | 19,200 | 110,732 | 49,900 | 119,425 | 178,200 | - | - | 615,979 |
| Pro-shop Merchandise | - | - | 91,444 | 100 | 19,500 | - | - | - | 111,044 |
| Contracts Payable | 828,140 | - | - | - | 63,693 | - | - | 405,373 | 1,297,206 |
| General Admin Allocation | (283,403.00) | 149,153 | 12,000 | 5,521 | 111,729 | 5,000 | - | - | - |
| Garage Allocation | (74,302.00) | 47,773 | 3,000 | 2,912 | 11,881 | 8,736 | - | - | - |
| Other Financing Uses | - | - | - | - | - | - | - | - | - |
| Total General Expenditures | 5,062,479 | 2,956,059 | 2,839,658 | 183,480 | 1,994,160 | 985,711 | - | 1,680,222 | 15,701,769 |
| Net Fund Income Before Capitals & Transfers | 220,059 | 363,143 | 419,955 | 22,137 | 697,055 | 152,519 | 3,000,000 | (68,416.00) | 4,806,452 |
| Capital Expenditures | 362,200 | 264,800 | 194,000 | 12,000 | 94,000 | 49,000 | 16,038,815 | 100,000 | 17,114,815 |
| TOTAL FUND EXPENSE | 5,424,679 | 3,220,859 | 3,033,658 | 195,480 | 2,088,160 | 1,034,711 | 16,038,815 | 1,780,222 | 32,816,584 |
| Transfer In | (2,282,160) | (1,058,163) | (1,445,776) | - | - | - | - | - | (4,786,099) |
| Transfer Out | 2,282,160 | 1,058,163 | 1,445,776 | - | - | - | - | - | 4,786,099 |
| Net Transfers | - | - | - | - | - | - | - | - | - |
| NET FUND INCOME/(LOSS) | (142,141) | 98,343 | 225,955 | 10,137 | 603,055 | 103,519 | (13,038,815) | (168,416) | (12,308,363) |
| ENDING RESERVES | 6,293,972 | 8,247,361 | 3,761,776 | 888,884 | 4,566,771 | 3,260,777 | (13,019,443) | 1,239,081 | \$15,239,180 |
| Reserves as a % of expenditures (excludes capital, debt service and transfers) | 137.1% | 298.9% | 133.2% | 507.8% | 252.7% | 335.5% | N/A | 97.2% | |

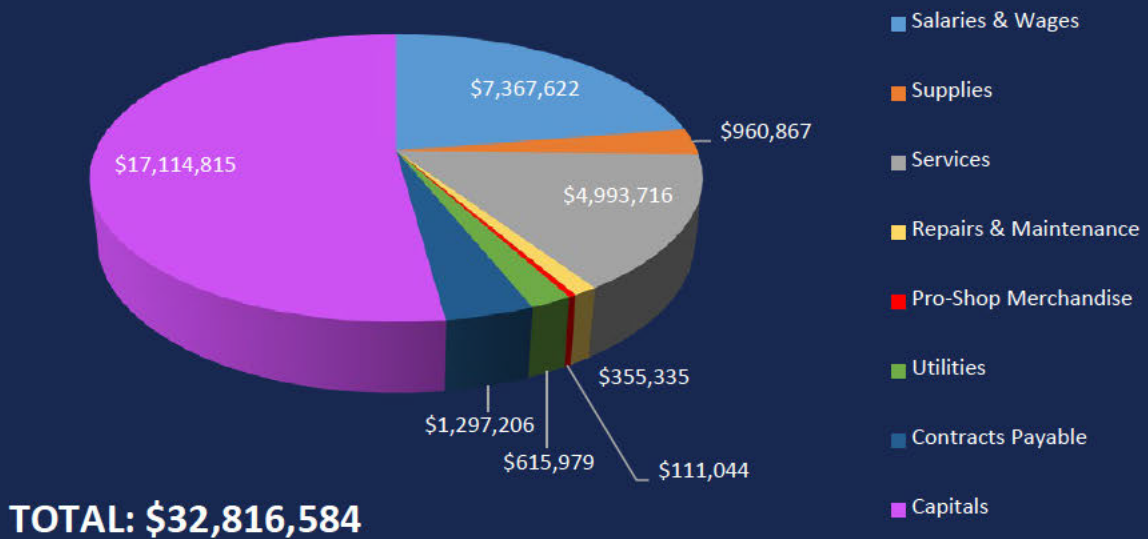
* Includes Special Recreation, Workers Compensation, IMRF/FICA, Audit, Liability Insurance and Debt Service Funds

2026 Budgeted Park District Sources and Uses

2026 Budgeted Sources of Revenue



2026 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, 2026

01-GENERAL FUND

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

GENERAL FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|--|-------------------|-------------------|------------------------------|-------------------|---------------------|--|
| BEGINNING FUND BALANCE | 6,989,707 | 7,425,080 | 7,425,080 | 6,857,416 | 6,436,113 | |
| REVENUE | | | | | | |
| Taxes | 4,197,839 | 3,948,759 | 3,948,759 | 3,851,549 | 4,601,936 | 17% |
| Interest Income | - | 400,000 | 457,400 | 466,513 | 400,000 | 0% |
| User Fees | 52,192 | 10,027 | 37,000 | 12,770 | 43,500 | 334% |
| Medical Insurance Withholding | - | - | - | - | 207,102 | N/A |
| Miscellaneous Income | 54,546 | 6,000 | 71,000 | 126,631 | 30,000 | 400% |
| TOTAL FUND REVENUE | 4,304,577 | 4,364,786 | 4,514,159 | 4,457,463 | 5,282,538 | 21% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 1,469,123 | 2,363,059 | 2,284,983 | 2,166,318 | 2,586,362 | 9% |
| Supplies | 185,966 | 314,679 | 281,929 | 200,845 | 256,049 | (19%) |
| Services | 660,723 | 1,406,803 | 1,290,003 | 1,022,988 | 1,472,026 | 5% |
| Repairs & Maintenance | 67,377 | 113,699 | 108,044 | 76,702 | 139,085 | 22% |
| Utilities | 76,229 | 110,716 | 110,716 | 138,462 | 138,522 | 25% |
| Contracts Payable | 825,956 | 842,565 | 842,565 | 827,571 | 828,140 | (2%) |
| General Admin Allocation | 133,224 | (689,684) | (689,684) | - | (283,403) | (59%) |
| Garage Allocation | (129,555) | (131,624) | (131,624) | (104,781) | (74,302) | (44%) |
| Total General Expenditures | 3,289,043 | 4,330,213 | 4,096,932 | 4,328,105 | 5,062,479 | 17% |
| Net Fund Income Before Capitals, Debt & Transfers | 1,015,534 | 34,573 | 417,227 | 129,358 | 220,059 | 537% |
| Capital Expenditures | 580,161 | 490,700 | 470,700 | 550,661 | 362,200 | (26%) |
| TOTAL FUND EXPENSE | 3,869,204 | 4,820,913 | 4,567,632 | 4,878,766 | 5,424,679 | 13% |
| Transfer In | - | (2,423,876) | (2,423,876) | - | (2,282,160) | (6%) |
| Transfer Out | - | 2,804,876 | 2,423,876 | - | 2,282,160 | (19%) |
| NET FUND INCOME/(LOSS) | 435,373 | (837,127) | (53,473) | (421,303) | (142,141) | (83%) |
| ENDING RESERVES | 7,425,080 | 6,587,953 | 7,371,607 | 6,436,113 | 6,293,972 | (4%) |
| Reserves as a % of expenditures (excludes capital, debt, & transfers) | 226% | 152% | 180% | 149% | 124% | (26%) |
| RESTRICTED RESERVES | 310,000 | 310,000 | 310,000 | 310,000 | 310,000 | |
| UNRESTRICTED RESERVES | 7,115,080 | 6,277,953 | 7,061,607 | 6,126,113 | 5,983,972 | |
| MINIMUM RESERVE PER POLICY | 615,771.75 | 871,912.00 | 813,591.75 | 875,133.40 | 1,058,584.75 | |
| TOTAL AVAILABLE RESERVES | 6,499,308 | 5,406,041 | 6,248,015 | 5,250,980 | 4,925,387 | |

*2025 Year End Estimate and 2025 Actual is unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense lines.

Restricted Reserves:

- \$310,000 is restricted for Elder Lane + Centennial Beach Improvements. This was acquired through the sale of Library Park to the Winnetka-Northfield Public Library.

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).

2026 Budget Overview

The 2026 budget reflects a 9.27% increase in medical insurance. Contracts payable includes principal and interest on the 2011 Debt Certificates, 2020 Alternate Revenue Bonds and 2021 Debt Certificates. Additional debt payments are budgeted in the Tennis Fund (2012 Debt Certificates) and the Debt Service Fund (2014 GO Bonds).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - GENERAL FUND
Org 0200 - Corporate Administration**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|-------------------------------|------------------|------------------|---------------------------|------------------|------------------|--|
| Revenue | | | | | | |
| Taxes | 4,197,839 | 3,948,759 | 3,948,759 | 3,851,549 | 4,601,936 | 17% |
| Interest Income | - | 400,000 | 457,400 | 466,513 | 400,000 | 0% |
| User Fees | 40,564 | 27 | 27,000 | - | 31,500 | 116567% |
| Medical Insurance Withholding | - | - | - | - | 155,378 | N/A |
| Miscellaneous Income | 41,446 | 2,000 | 67,000 | 90,173 | 22,000 | 1000% |
| TOTAL 200 REVENUES | 4,279,849 | 4,350,786 | 4,500,159 | 4,408,235 | 5,210,814 | 20% |
| Expense | | | | | | |
| Salaries & Wages | 420,483 | 1,208,323 | 1,131,247 | 1,018,844 | 1,274,347 | 5% |
| Supplies | 54,007 | 124,163 | 92,863 | 71,160 | 78,527 | (37%) |
| Services | 322,392 | 971,134 | 861,634 | 637,196 | 957,068 | (1%) |
| Repairs & Maintenance | 542 | 39,674 | 34,674 | 30,758 | 45,750 | 15% |
| Utilities | 8,192 | 49,600 | 49,600 | 52,478 | 62,322 | 26% |
| Capitals | 94,343 | 14,000 | 4,000 | 129,021 | 103,200 | 637% |
| Contracts Payable | 825,956 | 842,565 | 842,565 | 827,571 | 828,140 | (2%) |
| General Admin. Allocation | 45,777 | (952,355) | (952,355) | - | (319,122) | (66%) |
| Garage Allocation | 14,395 | 42,585 | 42,585 | 11,642 | 40,563 | (5%) |
| Transfers-Out | - | 2,804,876 | 2,423,876 | - | 2,282,160 | (19%) |
| TOTAL 200 EXPENSES | 1,786,087 | 5,144,565 | 4,530,689 | 2,778,670 | 5,352,955 | 4% |
| NET 200 (REV - EXP) | 2,493,762 | (793,779) | (30,530) | 1,629,565 | (142,141) | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Org 0100 and Org 0200 were combined in 2025.
- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.
- In 2025, \$27,674 was transferred into 56000 - Repairs and Maintenance to pay monthly copier expenses.

Reasons for Variance(s):

- **Salaries + Wages:** 2 new full-time positions added to Administration (Park Planner, Systems Analyst) plus 4% merit and 0.5% discretionary pool. Portion of wages for new part-time Park Ranger position(s) are allocated here.
- **Program and Maintenance Services:** 9.27% increase in medical insurance costs.
- **Transfers-Out:** To Parks Maintenance to offset expenses.

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.

2026 Budget Overview

For 2026, proposed capitals are budgeted at \$14,000 versus \$23,000 in 2025.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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

Org 0300 - Garage Maintenance

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|-------------------------------|----------------|----------------|------------------------------|----------------|----------------|--|
| Revenue | | | | | | |
| Medical Insurance Withholding | - | - | - | - | 5,305 | N/A |
| | - | - | - | - | 5,305 | N/A |
| Expense | | | | | | |
| Salaries & Wages | 153,944 | 229,768 | 228,768 | 157,073 | 166,005 | (28%) |
| Supplies | 19,667 | 21,640 | 20,240 | 18,277 | 24,553 | 13% |
| Services | 77,007 | 48,000 | 47,900 | 44,318 | 48,652 | 1% |
| Repairs & Maintenance | 1,327 | 5,805 | 5,150 | 2,004 | 5,805 | 0% |
| Utilities | 14,271 | 15,825 | 15,825 | 16,703 | 16,600 | 5% |
| Capitals | 38,103 | 23,000 | 23,000 | 22,900 | 14,000 | (39%) |
| General Admin. Allocation | 19,006 | 43,098 | 43,098 | - | 13,448 | (69%) |
| Garage Allocation | (319,890) | (387,136) | (387,136) | (258,718) | (283,758) | (27%) |
| TOTAL 300 EXPENSES | 3,435 | - | (3,155) | 2,557 | 5,305 | |
| NET 300 (REV-EXP) | (3,435) | - | 3,155 | (2,557) | - | 0% |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

- **Salaries + Wages:** Wages and salaries reflect 4% merit pool adjustments.
- **Program and Maintenance Services:** Projected increase due to costs for parts and availability in industry.

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.

2026 Budget Overview

The Parks Department plans to replace the Tower Rd. playground, perform surfacing work at Hubbard Woods, update park surveys, and perform other needed maintenance and improvement projects throughout the district during 2026.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - GENERAL FUND
Org 0400 - Parks Maintenance**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|-------------------------------|--------------------|-----------------|---------------------------|---------------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 11,628 | 10,000 | 10,000 | 12,770 | 12,000 | 20% |
| Medical Insurance Withholding | - | - | - | - | 46,419 | N/A |
| Miscellaneous Income | 13,100 | 4,000 | 4,000 | 36,458 | 8,000 | 100% |
| TOAL 400 REVENUES | 24,728 | 14,000 | 14,000 | 49,228 | 66,419 | 374% |
| Expense | | | | | | |
| Salaries & Wages | 894,696 | 924,968 | 924,968 | 990,401 | 1,146,010 | 24% |
| Supplies | 112,292 | 168,876 | 168,826 | 111,408 | 152,969 | (9%) |
| Services | 261,324 | 387,669 | 380,469 | 341,474 | 466,306 | 20% |
| Repairs & Maintenance | 65,508 | 68,220 | 68,220 | 43,940 | 87,530 | 28% |
| Utilities | 53,766 | 45,291 | 45,291 | 69,281 | 59,600 | 32% |
| Capitals | 447,715 | 453,700 | 443,700 | 398,740 | 245,000 | (46%) |
| General Admin. Allocation | 68,441 | 219,573 | 219,573 | - | 22,271 | (90%) |
| Garage Allocation | 175,940 | 212,927 | 212,927 | 142,295 | 168,893 | (21%) |
| Transfers-In | - | (2,423,876) | (2,423,876) | - | (2,282,160) | (6%) |
| TOTAL 400 EXPENSES | 2,079,682 | 57,348 | 40,098 | 2,097,539 | 66,419 | 16% |
| NET 400 (REV - EXP) | (2,054,954) | (43,348) | (26,098) | (2,048,311) | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Parks Maintenance is a tax-supported operating function. Operating expenses are offset by transfers-in from tax levy funds; therefore net activity is budgeted to zero.
- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

- **Salaries + Wages:** Addition of full-time Park Planner position as well as 4% merit pool adjustments. Portion of wages for new part-time Park Ranger position(s) are allocated here.
- **Services:** 9.27% increase in medical insurance costs and anticipated increases in conference and educaiton fees.
- **Repairs + Maintenance:** Increase for supplies required to maintain equipment.

10-RECREATION FUND

| <u>Org</u> | <u>Description</u> |
|-------------------|---------------------------|
| 1000 | Recreation Administration |
| 1100 | Recreation Programs |
| 1200 | Athletic Fields |
| 1400 | Lakefront Programs |
| 1500 | Beaches |
| 1600 | Boat Launch & Storage |
| 1700 | Camps |



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET
RECREATION FUND**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|--|-------------------|-------------------|------------------------------|-------------------|-------------------|--|
| BEGINNING FUND BALANCE | 6,641,331 | 7,498,567 | 7,498,567 | 7,311,500 | 8,149,018 | 9% |
| REVENUE | | | | | | |
| Taxes | 1,133,368 | 1,002,432 | 1,002,432 | 908,882 | 739,742 | (26%) |
| User Fees | 1,706,247 | 1,799,026 | 1,951,041 | 1,977,467 | 1,921,922 | 7% |
| Recreation Program Fees | 505,876 | 478,583 | 566,752 | 605,595 | 575,850 | 20% |
| Medical Insurance Withholding | - | - | - | - | 29,388 | N/A |
| Miscellaneous Income | 211,000 | 46,850 | 169,052 | 124,390 | 52,300 | 12% |
| TOTAL FUND REVENUE | 3,556,491 | 3,326,891 | 3,689,277 | 3,616,334 | 3,319,202 | (0%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 1,003,478 | 1,275,235 | 1,258,954 | 1,117,822 | 1,272,266 | (0%) |
| Supplies | 131,222 | 227,463 | 194,120 | 167,714 | 212,880 | (6%) |
| Services | 1,074,973 | 1,282,908 | 1,292,952 | 1,220,639 | 1,194,787 | (7%) |
| Repairs & Maintenance | 71,405 | 35,200 | 33,781 | 26,608 | 60,000 | 70% |
| Utilities | 16,755 | 20,760 | 14,497 | 17,764 | 19,200 | (8%) |
| General Admin Allocation | 122,783 | 334,210 | 334,210 | - | 149,153 | (55%) |
| Garage Allocation | 81,573 | 81,302 | 81,302 | 65,973 | 47,773 | (41%) |
| Total General Expenditures | 2,502,189 | 3,257,078 | 3,209,816 | 2,616,520 | 2,956,059 | (9%) |
| Net Fund Income Before Capitals and Transfers | 1,054,302 | 69,813 | 479,461 | 999,815 | 363,143 | 420% |
| Capital Expenditures | 197,066 | 275,800 | 108,362 | 162,296 | 264,800 | (4%) |
| TOTAL FUND EXPENSE | 2,699,255 | 3,532,878 | 3,318,178 | 2,778,816 | 3,220,859 | (9%) |
| Transfer In | - | (1,146,698) | (1,091,910) | - | (1,058,163) | (8%) |
| Transfer Out | - | 1,836,698 | 1,891,486 | - | 1,058,163 | (42%) |
| NET FUND INCOME/(LOSS) | 857,236 | (895,987) | (428,477) | 837,518 | 98,343 | (111%) |
| ENDING RESERVES | 7,498,567 | 6,602,580 | 7,070,090 | 8,149,018 | 8,247,361 | 25% |
| Reserves as a % of expenditures (excludes capital, debt service, and transfers) | 299.68% | 202.71% | 220.26% | 311.44% | 279.00% | |
| RESTRICTED RESERVES | 901,211 | 901,211 | 901,211 | 901,211 | - | |
| UNRESTRICTED RESERVES | 6,597,356 | 5,701,369 | 6,168,879 | 7,247,807 | 8,247,361 | |
| MINIMUM RESERVE PER POLICY | 625,547.25 | 814,269.50 | 802,454.00 | 654,129.95 | 739,014.75 | |
| TOTAL AVAILABLE RESERVES | 5,971,809 | 4,887,100 | 5,366,425 | 6,593,677 | 7,508,346 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Restricted Reserves:

- \$901,211 was restricted for the Skokie Playfield synthetic turf project.

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.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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

Org 1000 - Recreation Administration

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|------------------|------------------|---------------------------|----------------|----------------|--|
| Revenue | | | | | | |
| Taxes | 1,133,368 | 1,002,432 | 1,002,432 | 908,882 | 739,742 | (26%) |
| User Fees | (2,945) | (13,600) | (8,400) | 5,513 | (8,600) | (37%) |
| Medical Insurance Withholding | - | - | - | - | 8,484 | N/A |
| Miscellaneous Income | 5,587 | - | 3,500 | 5,241 | - | N/A |
| TOTAL ORG 1000 REVENUES | 1,136,010 | 988,832 | 997,532 | 919,637 | 739,626 | (25%) |
| Expense | | | | | | |
| Salaries & Wages | 145,493 | 158,172 | 156,712 | 148,470 | 156,721 | (1%) |
| Supplies | 21,362 | 27,680 | 15,834 | 6,243 | 17,906 | (35%) |
| Services | 59,170 | 78,889 | 72,812 | 59,621 | 76,568 | (3%) |
| Repairs & Maintenance | 58,864 | 9,550 | 4,500 | 2,563 | 21,500 | 125% |
| Utilities | 667 | 1,000 | - | - | - | (100%) |
| Capitals | 1,843 | 65,000 | 62,062 | 60,062 | 88,800 | 37% |
| General Admin. Allocation | 23,757 | 40,278 | 40,278 | - | 7,278 | (82%) |
| Garage Allocation | 12,796 | 11,614 | 11,614 | 10,349 | 5,189 | (55%) |
| Transfers-In | - | (335,377) | (335,377) | - | (405,067) | 21% |
| Transfers-Out | - | 1,501,321 | 1,501,321 | - | 653,096 | (56%) |
| TOTAL ORG 1000 EXPENSES | 323,952 | 1,558,127 | 1,529,756 | 287,307 | 621,991 | (60%) |
| NET ORG 1000 (REV - EXP) | 812,058 | (569,295) | (532,224) | 632,329 | 117,635 | (121%) |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- Taxes:** Reduction in Property Tax Revenue due to tax revenue allocated to Corporate Fund.
- User Fees:** \$10,000 in scholarships for community members requiring assistance.

Expenses

- Salaries & Wages:** Portion of wages for the new part-time Park Ranger position are allocated here.
- Services:** Increase in medical insurance and entire rec fund marketing + advertising expenses allocated to this department.
- Repairs & Maintenance:** Increase due to anticipated ceiling work.
- Capitals:** Flooring, windows, paving.

1100-RECREATION PROGRAMS

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

2026 Budget Overview

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

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - RECREATION FUND
Org 1100 - Recreation Programs**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|------------------|----------------|---------------------------|------------------|----------------|--|
| Revenue | | | | | | |
| Recreation Program Fees | 505,876 | 478,583 | 566,752 | 605,595 | 575,850 | 20% |
| Medical Insurance Withholding | - | - | - | - | 7,648 | N/A |
| TOTAL ORG 1100 REVENUES | 505,876 | 478,583 | 566,752 | 605,595 | 583,498 | 22% |
| Expense | | | | | | |
| Salaries & Wages | 137,242 | 159,743 | 151,907 | 146,189 | 169,928 | 6% |
| Supplies | 47,399 | 75,581 | 60,630 | 51,800 | 57,201 | (24%) |
| Services | 590,626 | 570,679 | 624,543 | 596,682 | 596,819 | 5% |
| Repairs & Maintenance | - | - | - | - | - | #DIV/0! |
| Utilities | - | - | - | - | - | #DIV/0! |
| Capitals | - | - | - | - | - | #DIV/0! |
| General Admin. Allocation | 46,760 | 113,135 | 113,135 | - | 7,278 | (94%) |
| Transfers-In | - | (440,554) | (440,554) | - | (247,728) | (44%) |
| TOTAL ORG 1100 EXPENSES | 822,027 | 478,584 | 509,661 | 794,672 | 583,498 | 22% |
| NET ORG 1100 (REV - EXP) | (316,151) | (1) | 57,091 | (189,078) | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- Budgeted 2026 revenues consistent with 2025 projected actuals.

Expenses

- Services:** Dow due to slight decrease in Contractual Program revenue, decrease in Credit Card Services (based on 5yr average).

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.

2026 Budget Overview

A significant user group source of revenue has been the lacrosse program partnership with Sports Made Personal (dba Team One Lacrosse). In addition, by way of our user fee policy, this fund continues to support a significant amount of discounted user fees to our affiliate partners, KWBA (youth baseball), AYSO (youth soccer), and Northshore Trevians (youth football).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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

Org 1200 - Athletic Fields

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|----------------|------------------|---------------------------|----------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 495,174 | 480,350 | 604,133 | 605,057 | 509,050 | 6% |
| Medical Insurance Withholding | - | - | - | - | 3,679 | N/A |
| Miscellaneous Income | 149,142 | - | 2,500 | 52,825 | - | #DIV/0! |
| TOTAL ORG 1200 REVENUES | 644,316 | 480,350 | 606,633 | 657,882 | 512,729 | 7% |
| Expense | | | | | | |
| Salaries & Wages | 72,318 | 66,891 | 72,247 | 64,893 | 87,470 | 31% |
| Supplies | 24,854 | 43,220 | 43,220 | 34,874 | 52,320 | 21% |
| Services | 141,537 | 122,250 | 112,842 | 108,029 | 88,791 | (27%) |
| Repairs & Maintenance | 6,442 | 7,150 | 7,281 | 6,854 | 8,750 | 22% |
| Utilities | 337 | 1,360 | 360 | 359 | 1,400 | 3% |
| Capitals | 93,090 | 103,000 | - | 50,326 | 34,000 | (67%) |
| General Admin. Allocation | 19,006 | 19,970 | 19,970 | - | 17,270 | (14%) |
| Garage Allocation | 11,196 | 15,486 | 15,486 | 9,055 | 7,612 | (51%) |
| Transfers-Out | - | 204,023 | 204,023 | - | 224,762 | 10% |
| TOTAL ORG 1200 EXPENSES | 368,780 | 583,350 | 475,429 | 274,390 | 522,375 | (10%) |
| NET ORG 1200 (REV - EXP) | 275,536 | (103,000) | 131,204 | 383,492 | (9,646) | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- **User Fees** (field rentals): 2026 budget is conservative with possible decrease due to less park field rentals.
- Group Lesson decrease due to shorter summer season (school resuming earlier in 2026).

Expenses

- **Salaries & Wages:** Portion of wages for new part-time Park Ranger position are allocated here.
- **Services:** Decrease in contractual program revenue equates to a decrease in contractual services expense.
- **Supplies:** Increase due to field supply pricing and new field sprayer.
- **Capitals:** Field fencing and canopies.

1400 - LAKEFRONT PROGRAMS

The Lakefront Programs budget includes all revenues and expenses for the Winnetka Water Explorers and the Lakefront Sailing programs. These programs meet during the summer months at Lloyd Beach House.

2026 Budget Overview

For 2026, staff continues to look at creative ways to increase participation.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - RECREATION FUND
Org 1400 - Lakefront Programs**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|----------------|----------------|---------------------------|----------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 79,964 | 90,490 | 62,379 | 70,082 | 65,795 | (27%) |
| Medical Insurance Withholding | - | - | - | - | 1,013 | N/A |
| TOTAL ORG 1400 REVENUES | 79,964 | 90,490 | 62,379 | 70,082 | 66,808 | (26%) |
| Expense | | | | | | |
| Salaries & Wages | 6,544 | 15,456 | 15,456 | 14,288 | 16,611 | 7% |
| Supplies | - | 1,269 | 500 | 328 | - | N/A |
| Services | 57,370 | 70,067 | 56,624 | 49,608 | 48,099 | (31%) |
| General Admin. Allocation | 4,751 | 14,073 | 14,073 | - | 10,573 | (25%) |
| Garage Allocation | 15,995 | 11,615 | 11,615 | 12,936 | 8,743 | (25%) |
| Transfers-In | - | (21,990) | (21,990) | - | (17,218) | (22%) |
| TOTAL ORG 1400 EXPENSES | 84,660 | 90,490 | 76,278 | 77,160 | 66,808 | (26%) |
| NET ORG 1400 (REV - EXP) | (4,696) | - | (13,899) | (7,078) | - | |

*2025 Year End Estimate and 2025 Actual is unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- Revenue budgeted consistent with 2025 year end estimate.

Expenses

- **Services:** Contractual program expenses budgeted near year end estimate.

1500-SWIMMING BEACHES

The 2026 Swimming Beaches budget accounts for all revenues and expenses related to the operation of the District's swimming beaches: Tower Road and Maple Street. Also included in this fund are the revenues and expenses that relate to the operation of Elder Lane Beach and 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.

2026 Budget Overview

The swimming beaches continue to be the highest profile facilities for the Recreation Department throughout the summer months. Daily fees will be permitted everyday in 2026 which is expected to increase revenue from the previous year budget.

The Swimming Beaches budget is proposing \$107,000 for lakefront and swimming beach related capital improvements and projects as identified in the capitals section of the budget.

This does not include the shoreline protection project mentioned above. The beach budget traditionally has required a subsidy from the Recreation Administration (org. 1000) fund (before capitals and transfers).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - RECREATION FUND
Org 1500 - Beaches**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|------------------|------------------|---------------------------|------------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 247,897 | 278,350 | 274,748 | 275,178 | 302,725 | 9% |
| Medical Insurance Withholding | - | - | - | - | 3,126 | N/A |
| Miscellaneous Income | 52,019 | 46,850 | 56,691 | 63,355 | 52,300 | 12% |
| TOTAL ORG 1500 REVENUES | 299,916 | 325,200 | 331,439 | 338,532 | 358,151 | 10% |
| Expense | | | | | | |
| Salaries & Wages | 289,338 | 422,704 | 435,245 | 358,270 | 397,876 | (6%) |
| Supplies | 20,175 | 36,772 | 35,178 | 36,878 | 43,258 | 18% |
| Services | 56,685 | 94,125 | 98,184 | 92,710 | 89,290 | (5%) |
| Repairs & Maintenance | 4,460 | 8,750 | 13,500 | 10,796 | 14,550 | 66% |
| Utilities | 12,580 | 14,400 | 14,100 | 14,066 | 14,100 | (2%) |
| Capitals | 99,942 | 88,800 | 27,300 | 34,213 | 107,000 | 20% |
| General Admin. Allocation | 19,006 | 43,323 | 43,323 | - | 9,823 | (77%) |
| Garage Allocation | 28,790 | 11,615 | 11,615 | 23,284 | 8,743 | (25%) |
| Transfers-In | - | (293,989) | (293,989) | - | (326,489) | 11% |
| TOTAL ORG 1500 EXPENSES | 530,976 | 426,500 | 384,456 | 570,216 | 358,151 | (16%) |
| NET ORG 1500 (REV - EXP) | (231,060) | (101,300) | (53,017) | (231,684) | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- User Fees:** Season Pass and Daily Admission revenue budgeted consistent with year end estimates.
- Special events revenue decreased due to offering more free events.
- Donation will be requested from Winnetka Parks Foundation

Expenses

- Salaries:** 2025 included a percentage of additional full-time Recreation Supervisor. Decrease in 2026 includes a percentage of only the Lakefront Manager. Portion of wages for the new part-time Park Ranger position are allocated here. Also includes Elder Lane Beach operations.

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.

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.

2026 Budget Overview

Consistent with the swimming beach operation, Lloyd Beach revenue will consist of season passes, daily fees, rack rental, and boat storage. The Park District plans to maintain additional staff to ensure effective and safe operations in 2026. The Park District plans to staff the Boat Launch through the month of September, as it was in 2025.

The boat launch experiences an annual budgeted dredging expense of \$100,000.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - RECREATION FUND
Org 1600 - Boat Launch & Storage**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|----------------|------------------|---------------------------|-----------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 274,550 | 273,760 | 277,216 | 280,666 | 300,790 | 10% |
| Medical Insurance Withholding | - | - | - | - | 2,807 | N/A |
| Miscellaneous Income | - | - | 106,361 | 2,969 | - | N/A |
| TOTAL ORG 1600 REVENUES | 274,550 | 273,760 | 383,577 | 283,635 | 303,597 | 11% |
| Expense | | | | | | |
| Salaries & Wages | 134,759 | 154,532 | 154,532 | 115,940 | 141,915 | (8%) |
| Supplies | 5,316 | 18,291 | 16,100 | 15,521 | 16,360 | (11%) |
| Services | 62,853 | 209,516 | 190,222 | 182,770 | 133,250 | (36%) |
| Repairs & Maintenance | 1,639 | 9,750 | 8,500 | 6,395 | 15,200 | 56% |
| Utilities | 3,171 | 4,000 | 37 | 3,340 | 3,700 | (8%) |
| Capitals | 2,191 | 19,000 | 19,000 | 17,696 | 35,000 | 84% |
| General Admin. Allocation | 9,503 | 24,236 | 24,236 | - | 20,736 | (14%) |
| Garage Allocation | 12,796 | 11,615 | 11,615 | 10,349 | 8,743 | (25%) |
| Transfers-In | - | (54,788) | - | - | (61,661) | 13% |
| Transfers-Out | - | - | 54,788 | - | - | N/A |
| TOTAL ORG 1600 EXPENSES | 232,228 | 396,152 | 479,030 | 352,012 | 313,243 | (21%) |
| NET ORG 1600 (REV - EXP) | 42,322 | (122,392) | (95,453) | (68,377) | (9,646) | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- 2026 budget consistent with 2025 year end actual estimates.
- 2025 miscellaneous income is the Winnetka Parks Foundation transfer of prior years storage lottery revenue.

Expenses

- **Salaries:** 2025 included a percentage of additional full-time Recreation Supervisor. Decrease in 2026 includes a percentage of only the Lakefront Manager. Portion of wages for the new part-time Park Ranger position(s) are allocated here.
- **Services:** 2025 year end estimate has \$103,000 expense - paid to the Winnetka Parks Foundation.
- **Capitals:** 2025 capitals included one tractor. 2026 capitals includes another tractor and property survey.

1700-CAMPS

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

2026 Budget Overview

Park District camps continue to receive overall high satisfaction rates by participants and their families and staff strives for increased participation numbers amidst increasing availability of alternative summer programming.

The Park District continues to see higher prices for contractual services. These contracted services have been a large driver of positive experiences in our camps and staff expects the cost increase will be justified by positive user experience. Despite the projected cost increase, staff still expect the camps budget to generate a positive net revenue in 2026.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - RECREATION FUND
Org 1700 - Camps**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|----------------|----------------|---------------------------|----------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 611,607 | 689,676 | 740,965 | 740,972 | 752,162 | 9% |
| Medical Insurance Withholding | - | - | - | - | 2,631 | N/A |
| Miscellaneous Income | 4,252 | - | - | - | - | 0% |
| TOTAL ORG 1700 REVENUES | 615,859 | 689,676 | 740,965 | 740,972 | 754,793 | 9% |
| Expense | | | | | | |
| Salaries & Wages | 217,784 | 297,737 | 272,855 | 269,772 | 301,745 | 1% |
| Supplies | 12,116 | 24,650 | 22,658 | 22,069 | 25,835 | 5% |
| Services | 106,732 | 137,382 | 137,725 | 131,219 | 161,970 | 18% |
| General Admin. Allocation | - | 79,195 | 79,195 | - | 76,195 | (4%) |
| Garage Allocation | - | 19,357 | 19,357 | - | 8,743 | (55%) |
| Transfers-Out | - | 131,354 | 131,354 | - | 180,305 | 37% |
| TOTAL ORG 1700 EXPENSES | 336,632 | 689,675 | 663,144 | 423,059 | 754,793 | 9% |
| NET ORG 1700 (REV - EXP) | 279,227 | 1 | 77,821 | 317,913 | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- 2026 budget consistent with 2025 year end actual estimates.

Expenses

- **Services:** Increase due to transportation and field trip costs.

20-GOLF

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

The Winnetka Golf Course re-opened in August of 2024 after a multi-year renovation project. Fiscal year 2026 will be the second complete year of full operation for the course since the Park District began its partnership with Kemper Sports Management.

The course is projecting increases in both revenue and expenses over 2025's totals. The golf course club house also expects to provide expanded food and beverage options in 2026.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**Winnetka Park District
2026 BUDGET**

GOLF FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 3,669,870 | 2,865,051 | 2,865,051 | 2,968,463 | 3,535,821 | 4% |
| REVENUE | | | | | | |
| User Fees | 1,362,308 | 2,524,261 | 2,524,261 | 2,599,160 | 2,729,359 | 3% |
| Pro-Shop | 69,299 | 141,660 | 141,660 | 134,237 | 132,066 | (5%) |
| Miscellaneous Income | 87,859 | 371,807 | 371,807 | 269,605 | 398,188 | (27%) |
| TOTAL FUND REVENUE | 1,519,466 | 3,037,728 | 3,037,728 | 3,003,002 | 3,259,613 | (1%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 913,178 | 1,608,104 | 1,608,104 | 1,167,784 | 1,605,422 | (27%) |
| Supplies | 225,888 | 297,485 | 297,485 | 298,167 | 333,258 | 0% |
| Services | 255,335 | 576,715 | 576,715 | 469,365 | 619,052 | (19%) |
| Repairs & Maintenance | 121,941 | 48,000 | 48,000 | 63,093 | 64,750 | 31% |
| Utilities | 87,841 | 97,436 | 97,436 | 107,704 | 110,732 | 11% |
| Pro-Shop Merchandise | 46,150 | 33,150 | 33,150 | 99,468 | 91,444 | 200% |
| General Admin Allocation | 17,883 | 12,000 | 12,000 | - | 12,000 | (100%) |
| Garage Allocation | 3,199 | 3,000 | 3,000 | 2,587 | 3,000 | (14%) |
| Total General Expenditures | 1,671,415 | 2,675,890 | 2,675,890 | 2,208,168 | 2,839,658 | (17%) |
| Net Fund Income Before Capitals & Transfers | (151,949) | 361,838 | 361,838 | 794,834 | 419,955 | 120% |
| Capital Expenditures | 652,870 | 231,500 | 231,500 | 227,476 | 194,000 | (2%) |
| TOTAL FUND EXPENSE | 2,324,285 | 2,907,390 | 2,907,390 | 2,435,644 | 3,033,658 | (16%) |
| Transfer In | - | (1,261,980) | (858,080) | - | (1,445,776) | (100%) |
| Transfer Out | - | - | - | - | 1,445,776 | N/A |
| NET FUND INCOME/(LOSS) | (804,819) | 1,392,318 | 988,418 | 567,358 | 225,955 | (59%) |
| ENDING RESERVES | 2,865,051 | 4,257,369 | 3,853,469 | 3,535,821 | 3,761,776 | (17%) |
| Reserves as a % of expenditures (excludes capital, debt service and transfers) | 171.41% | 159.10% | 144.01% | 160.12% | 132.47% | 1% |
| RESTRICTED RESERVES | - | - | - | - | - | |
| UNRESTRICTED RESERVES | 2,865,051 | 4,257,369 | 3,853,469 | 3,535,821 | 3,761,776 | |
| MINIMUM RESERVE PER POLICY | 417,854 | 668,973 | 668,973 | 552,042 | 709,915 | |
| TOTAL AVAILABLE RESERVES | 2,447,198 | 3,588,397 | 3,184,497 | 2,983,779 | 3,051,862 | |

*2025 Year End Estimate and 2025 Actual is unaudited

Reasons for Variance(s):

Expenses:

- **Capitals:** 2026 proposed capitals include utility carts, verticutting reels, parking lot seal coating, range mats, replacement pump and control panel on hole #17, and clubhouse furniture.

2000-COURSE PLAY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - GOLF FUND
Org 2000 - Course Play**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|------------------|------------------|---------------------------|------------------|------------------|--|
| Revenue | | | | | | |
| User Fees | 1,362,308 | 2,524,261 | 2,524,261 | 2,599,160 | 2,729,359 | 8% |
| Pro-Shop | 69,299 | 141,660 | 141,660 | 134,237 | 132,066 | (7%) |
| Miscellaneous Income | 87,859 | 371,807 | 371,807 | 269,605 | 398,188 | 7% |
| TOTAL ORG 2000 REVENUES | 1,519,466 | 3,037,728 | 3,037,728 | 3,003,002 | 3,259,613 | 7% |
| Expense | | | | | | |
| Salaries & Wages | 446,917 | 946,437 | 946,437 | 585,615 | 841,792 | (11%) |
| Supplies | 55,703 | 78,785 | 78,785 | 79,205 | 79,760 | 1% |
| Services | 208,758 | 410,040 | 410,040 | 421,010 | 425,561 | 4% |
| Repairs & Maintenance | 81,723 | 21,000 | 21,000 | 34,387 | 20,000 | (5%) |
| Utilties | 34,592 | 39,998 | 39,998 | 54,422 | 54,325 | 36% |
| Pro-Shop Merchandise | 46,150 | 33,150 | 33,150 | 99,468 | 91,444 | 176% |
| Capitals | 390,999 | 30,000 | 30,000 | - | 60,000 | 100% |
| General Admin. Allocation | 8,824 | 12,000 | 12,000 | - | 12,000 | 0% |
| Garage Allocation | 3,199 | 3,000 | 3,000 | 2,587 | 3,000 | 0% |
| Transfers-In | - | 71,000 | 71,000 | - | - | (100%) |
| Transfers-Out | - | - | - | - | 1,445,776 | N/A |
| TOTAL ORG 2000 EXPENSES | 1,276,865 | 1,645,410 | 1,645,410 | 1,276,694 | 3,033,658 | 84% |
| NET ORG 2000 (REV - EXP) | 242,601 | 1,392,318 | 1,392,318 | 1,726,308 | 225,955 | |

*2025 Year End Estimate and 2025 Actual are unaudited

2100-COURSE MAINTENANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - GOLF FUND
Org 2100 - Golf Maintenance**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|--------------------|----------------|---------------------------|--------------------|----------------|--|
| Revenue | | | | | | |
| Miscellaneous Income | 36,882 | - | - | - | - | N/A |
| TOTAL ORG 2100 REVENUES | 36,882 | - | - | - | - | N/A |
| Expense | | | | | | |
| Salaries & Wages | 466,261 | 661,667 | 661,667 | 582,169 | 763,630 | 15% |
| Supplies | 170,185 | 218,700 | 218,700 | 218,961 | 253,498 | 16% |
| Services | 46,577 | 166,675 | 166,675 | 48,355 | 193,491 | 16% |
| Repairs & Maintenance | 40,218 | 27,000 | 27,000 | 28,707 | 44,750 | 66% |
| Utilities | 53,249 | 57,438 | 57,438 | 53,282 | 56,407 | (2%) |
| Capitals | 261,871 | 201,500 | 201,500 | 227,476 | 134,000 | (53%) |
| General Admin. Allocation | 9,059 | - | - | - | - | N/A |
| Transfers-In | - | (1,332,980) | (929,080) | - | (1,445,776) | 8% |
| TOTAL ORG 2100 EXPENSES | 1,047,420 | - | 403,900 | 1,158,950 | - | |
| NET ORG 2100 (REV - EXP) | (1,010,538) | - | (403,900) | (1,158,950) | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

23-PADDLE TENNIS

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.

2026 Budget Overview

Capital improvements proposed this year are budgeted at \$120,000 for surface and railing repairs on the original 6 courts and \$20,000 for upgrades to heating units.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**Winnetka Park District
2026 BUDGET
Paddle Tennis Fund**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 916,391 | 833,227 | 833,227 | 833,224 | 878,747 | 5% |
| REVENUE | | | | | | |
| User Fees | 174,696 | 200,000 | 195,456 | 188,136 | 203,700 | 2% |
| Pro-Shop | 30 | 100 | 105 | 90 | 100 | 0% |
| Medical Insurance Withholding | - | - | - | - | 1,807 | N/A |
| Miscellaneous Income | 3 | 39,600 | 39,609 | 39,608 | 10 | (100%) |
| TOTAL FUND REVENUE | 174,729 | 239,700 | 235,170 | 227,834 | 205,617 | (14%) |
| Expense | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 58,793 | 57,409 | 58,937 | 56,271 | 63,081 | 10% |
| Supplies | 7,025 | 9,436 | 6,700 | 3,913 | 8,839 | (6%) |
| Services | 39,879 | 39,774 | 38,509 | 29,199 | 40,127 | 1% |
| Repairs & Maintenance | 24,065 | 59,600 | 53,500 | 50,165 | 13,000 | (78%) |
| Utilities | 40,073 | 53,900 | 53,900 | 40,176 | 49,900 | (7%) |
| Pro-Shop Merchandise | - | 200 | 200 | - | 100 | (50%) |
| General Admin Allocation | 4,751 | 19,840 | 19,840 | - | 5,521 | (72%) |
| Garage Allocation | 3,199 | 3,871 | 3,871 | 2,587 | 2,912 | (25%) |
| Total General Expenditures | 177,785 | 244,030 | 235,457 | 182,311 | 183,480 | (25%) |
| Net Fund Income Before Capitals & Transfers | (3,056) | (4,330) | (287) | 45,523 | 22,137 | (611%) |
| Capital Expenditures | 80,109 | 140,000 | - | - | 12,000 | (91%) |
| TOTAL FUND EXPENSE | 257,894 | 384,030 | 235,457 | 182,311 | 195,480 | (49%) |
| Transfer In | - | - | - | - | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | (83,165) | (144,330) | (287) | 45,523 | 10,137 | (107%) |
| ENDING RESERVES | 833,227 | 688,897 | 832,940 | 878,747 | 888,884 | 29% |
| Reserves as a % of expenditures (excludes capital, debt service and transfers) | 469% | 282% | 354% | 482% | 484% | |
| RESTRICTED RESERVES | - | - | - | - | - | |
| UNRESTRICTED RESERVES | 833,227 | 688,897 | 832,940 | 878,747 | 888,884 | |
| MINIMUM RESERVE PER POLICY | 44,446 | 61,008 | 58,864 | 45,578 | 45,870 | |
| TOTAL AVAILABLE RESERVES | 788,780 | 627,889 | 774,075 | 833,170 | 843,014 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- 2026 budget based on prior years actuals.
- **Contract Rentals** (WPTC): WPTC rental rate increased by 3.1% (current CPI).
- **User Fees:** Includes hut rentals, court rentals, and group lessons.

Expenses

- **Repair & Maintenance:** Refinishing of two courts.

25-TENNIS

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

This fund serves both the outdoor (org. 2400) and indoor (org. 2500) tennis operations of the A. C. Nielsen Tennis Center. While the indoor tennis facility is open and operated year-round, the outdoor courts are used for fee-based programming and open drop-in play during the spring, summer and autumn months. Revenues stem from group and private lessons, membership sales, court & facility rentals, women's leagues, junior tournament play, and NTHS teams. Expenses include those listed on the overview budget sheets.

2026 Budget Overview

The 2026 Net Operating Income (*before capitals*) is projected to be \$697,055. The Tennis Fund projects revenues of \$2,691,215 which is 3% higher than the 2025 budget. On the expense side, Services as well as Repairs & Maintenance for an aging facility are typically budgeted on the conservative or high side, with a constant eye towards managing those expenses below budget, whenever possible.

This year, the Tennis Fund anticipates of \$90,000 of capital investment. Outdoor courts 1-7 were completely repaved in 2025 and will re-open for use in spring 2026 with a safe, smoother playing surface.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**Winnetka Park District
2026 BUDGET
TENNIS FUND**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|------------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 3,311,574 | 4,096,194 | 4,096,194 | 4,090,815 | 3,963,716 | (3%) |
| REVENUE | | | | | | |
| User Fees | 2,561,065 | 2,553,000 | 2,500,673 | 2,543,119 | 2,580,000 | 1% |
| Pro-Shop Merchandise | 29,862 | 23,600 | 23,600 | 21,560 | 23,600 | 0% |
| Medical Insurance Withholding | - | - | - | - | 34,115 | N/A |
| Miscellaneous Income | 61,375 | 45,000 | 53,500 | 59,669 | 53,500 | 19% |
| TOTAL FUND REVENUE | 2,652,302 | 2,621,600 | 2,577,773 | 2,624,347 | 2,691,215 | 3% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 1,206,959 | 1,297,569 | 1,283,901 | 1,266,780 | 1,314,544 | 1% |
| Supplies | 32,848 | 42,978 | 40,813 | 29,655 | 51,975 | 21% |
| Services | 227,388 | 300,145 | 301,645 | 290,428 | 269,913 | (10%) |
| Repairs & Maintenance | 32,117 | 34,000 | 28,700 | 21,975 | 31,500 | (7%) |
| Utilities | 115,626 | 116,938 | 116,938 | 125,982 | 119,425 | 2% |
| Pro-Shop Merchandise | 15,478 | 17,500 | 19,500 | 14,725 | 19,500 | 11% |
| Contracts Payable | 7,038 | 113,693 | 113,693 | 79,063 | 63,693 | (44%) |
| General Admin Allocation | 62,830 | 117,729 | 117,729 | - | 111,729 | (5%) |
| Garage Allocation | 12,796 | 15,486 | 15,486 | 10,349 | 11,881 | (23%) |
| Total General Expenditures | 1,713,080 | 2,056,038 | 2,038,405 | 1,838,955 | 1,994,160 | (3%) |
| Net Fund Income Before Capitals & Transfers | 939,222 | 565,562 | 539,368 | 785,392 | 697,055 | 23% |
| Capital Expenditures | 154,602 | 1,704,250 | 1,538,741 | 912,490 | 94,000 | (94%) |
| TOTAL FUND EXPENSE | 1,867,682 | 3,760,288 | 3,577,146 | 2,751,446 | 2,088,160 | (44%) |
| Transfer In | - | (40,700) | (40,700) | - | - | (100%) |
| Transfer Out | - | 40,700 | 40,700 | - | - | (100%) |
| NET FUND INCOME/(LOSS) | 784,620 | (1,138,688) | (999,373) | (127,098) | 603,055 | (153%) |
| ENDING RESERVES | 4,096,194 | 2,957,506 | 3,096,821 | 3,963,716 | 4,566,771 | 54% |
| Reserves as a % of expenditures (excludes capital, debt service and transfers) | 239% | 144% | 152% | 216% | 229% | |
| RESTRICTED RESERVES | - | - | - | - | - | |
| UNRESTRICTED RESERVES | 4,096,194 | 2,957,506 | 3,096,821 | 3,963,716 | 4,566,771 | |
| MINIMUM RESERVE PER POLICY | 428,270 | 514,010 | 509,601 | 459,739 | 498,540 | |
| TOTAL AVAILABLE RESERVES | 3,667,924 | 2,443,496 | 2,587,220 | 3,503,978 | 4,068,231 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

2400-OUTDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - TENNIS FUND
Org 2400 - Outdoor Tennis**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------------|----------------|--------------------|---------------------------|------------------|----------------|--|
| Revenue | | | | | | |
| User Fees | 396,746 | 378,000 | 406,573 | 406,173 | 395,000 | 4% |
| Pro-Shop Merchandise | - | - | - | - | - | #DIV/0! |
| Medical Insurance Withholding | - | - | - | - | 8,529 | 100% |
| Miscellaneous Income | 6,417 | - | - | - | - | 0% |
| TOTAL ORG 2400 REVENUES | 403,162 | 378,000 | 406,573 | 406,173 | 403,529 | 7% |
| Expense | | | | | | |
| Salaries & Wages | 261,227 | 264,032 | 263,032 | 253,073 | 257,352 | (3%) |
| Supplies | 5,297 | 7,638 | 7,173 | 5,183 | 9,819 | 29% |
| Services | 38,663 | 104,411 | 105,911 | 106,405 | 48,478 | (54%) |
| Repairs & Maintenance | 4,468 | 8,000 | 2,700 | 2,849 | 13,000 | 63% |
| Utilities | 2,049 | 2,035 | 2,035 | 2,244 | 2,150 | 6% |
| Capitals | - | 1,529,750 | 1,432,241 | 873,885 | - | (100%) |
| General Admin. Allocation | 19,006 | 28,713 | 28,713 | - | 25,713 | (10%) |
| Garage Allocation | 3,199 | 3,871 | 3,871 | 2,587 | 3,028 | (22%) |
| Transfers-In | - | (40,700) | (40,700) | - | - | (100%) |
| Transfers-Out | - | - | - | - | - | N/A |
| TOTAL ORG 2400 EXPENSES | 333,909 | 1,907,750 | 1,804,976 | 1,246,226 | 359,540 | (81%) |
| NET (REV - EXP) OUTDOOR TENNIS | 69,253 | (1,529,750) | (1,398,403) | (840,052) | 43,989 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues:

- Much of the 2026 budget is based on 2025 year end actuals.
- 2026 Group Lesson revenue is expected to continue upward trend from 2025 budget despite reduced programming weeks in 2026.

Expenses:

- Supply:** Increase includes miscellaneous court supplies for new courts.
- Services:** 2025 Budget and 2025 Year End Estimate had court project engineer expenses.
- Repair & Maintenance:** Increased due to re-allocation of expenses that were previously in capital (which are not capitals).
- Transfers-In:** Reduced due to fewer expenses related to court construction project.

2500-INDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET - TENNIS FUND
Org 2500 - Indoor Tennis**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---------------------------------|------------------|------------------|---------------------------|------------------|------------------|--|
| Revenue | | | | | | |
| User Fees | 2,164,320 | 2,175,000 | 2,094,100 | 2,136,945 | 2,185,000 | 0% |
| Pro-Shop Merchandise | 29,862 | 23,600 | 23,600 | 21,560 | 23,600 | 0% |
| Medical Insurance Withholding | - | - | - | - | 25,586 | N/A |
| Miscellaneous Income | 54,958 | 45,000 | 53,500 | 59,669 | 53,500 | 19% |
| TOTAL ORG 2500 REVENUES | 2,249,140 | 2,243,600 | 2,171,200 | 2,218,174 | 2,287,686 | 2% |
| Expense | | | | | | |
| Salaries & Wages | 945,732 | 1,033,537 | 1,020,869 | 1,013,708 | 1,057,192 | 2% |
| Supplies | 27,551 | 35,340 | 33,640 | 24,472 | 42,156 | 19% |
| Services | 188,725 | 195,734 | 195,734 | 184,023 | 221,435 | 13% |
| Repairs & Maintenance | 27,649 | 26,000 | 26,000 | 19,126 | 18,500 | (29%) |
| Utilities | 113,577 | 114,903 | 114,903 | 123,738 | 117,275 | 2% |
| Pro-Shop Merchandise | 15,478 | 17,500 | 19,500 | 14,725 | 19,500 | 11% |
| Capitals | 154,602 | 174,500 | 106,500 | 38,606 | 94,000 | (46%) |
| Contracts Payable | 7,038 | 113,693 | 113,693 | 79,063 | 63,693 | (44%) |
| General Admin. Allocation | 43,824 | 89,016 | 89,016 | - | 86,016 | (3%) |
| Garage Allocation | 9,597 | 11,615 | 11,615 | 7,762 | 8,853 | (24%) |
| Transfers-In | - | - | - | - | - | N/A |
| Transfers-Out | - | 40,700 | 40,700 | - | - | (100%) |
| TOTAL ORG 2500 EXPENSES | 1,533,773 | 1,852,538 | 1,772,170 | 1,505,220 | 1,728,620 | (7%) |
| NET ORG 2500 (REV - EXP) | 715,367 | 391,062 | 399,030 | 712,954 | 559,066 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

Reasons for Variance(s):

Revenues

- Much of the 2026 budget is based on 2025 year end actuals.
- **Miscellaneous Income:** Increase is due in part to USTA Teams that drive additional revenue playing indoors during the summer months.

Expenses

- **Services:** Increase due to medical insurance and credit card services.
- **Repairs & Maintenance:** Reduced based on historically lower actuals.
- **Contracts Payable:** Principal payment decreases \$50,000 in 2026.
- **Capitals:** Replacement of windows, tuck pointing, and painting.

2700-INDOOR ICE ARENA

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

2026 Budget Overview

For 2026, we project the fund will generate \$1,138,320 in revenue. Similar to 2025, the ice arena anticipates being open for the summer season with additional program opportunities.

Operating expenses are anticipated to increase slightly at just over \$985,000 with the majority made up of personnel-related costs.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

INDOOR ICE ARENA FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|------------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 2,797,485 | 2,879,348 | 2,879,348 | 2,878,487 | 3,157,258 | 10% |
| REVENUE | | | | | | |
| User Fees | 1,003,794 | 954,000 | 988,550 | 1,030,421 | 1,016,440 | 7% |
| Medical Insurance Withholding | - | - | - | - | 16,590 | |
| Miscellaneous Income | 112,703 | 102,000 | 107,690 | 110,933 | 105,200 | 3% |
| TOTAL FUND REVENUE | 1,116,497 | 1,056,000 | 1,096,240 | 1,141,354 | 1,138,230 | 8% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 401,369 | 460,846 | 481,563 | 467,522 | 525,947 | 14% |
| Supplies | 83,876 | 81,914 | 79,712 | 58,934 | 86,616 | 6% |
| Services | 107,281 | 126,610 | 132,747 | 111,288 | 138,212 | 9% |
| Repairs & Maintenance | 71,720 | 42,100 | 33,100 | 15,387 | 43,000 | 2% |
| Utilities | 167,374 | 180,900 | 180,900 | 186,523 | 178,200 | (1%) |
| General Admin Allocation | 38,011 | 67,881 | 67,881 | - | 5,000 | (93%) |
| Garage Allocation | 11,196 | 15,486 | 15,486 | 9,055 | 8,736 | (44%) |
| Total General Expenditures | 880,827 | 975,737 | 991,389 | 848,708 | 985,711 | 1% |
| Net Fund Income Before Captials & Transfers | 235,670 | 80,263 | 104,851 | 292,646 | 152,519 | 90% |
| Capital Expenditures | 153,807 | 15,000 | 13,875 | 13,875 | 49,000 | 227% |
| TOTAL FUND EXPENSE | 1,034,634 | 990,737 | 1,005,264 | 862,583 | 1,034,711 | 4% |
| Transfer In | - | - | - | - | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | 81,863 | 65,263 | 90,976 | 278,771 | 103,519 | 59% |
| ENDING RESERVES | 2,879,348 | 2,944,611 | 2,970,324 | 3,157,258 | 3,260,777 | 11% |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 327% | 302% | 300% | 372% | 331% | |
| RESTRICTED RESERVES | - | - | - | - | - | |
| UNRESTRICTED RESERVES | 2,879,348 | 2,944,611 | 2,970,324 | 3,157,258 | 3,260,777 | |
| MINIMUM RESERVE PER POLICY | 220,207 | 243,934 | 247,847 | 212,177 | 246,428 | |
| TOTAL AVAILABLE RESERVES | 2,659,141 | 2,700,676 | 2,722,476 | 2,945,081 | 3,014,350 | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Employee medical insurance contributions are recorded as revenue to offset the District's medical insurances expenses. These amounts represent payroll withholdings from employees and are not external revenue. Medical insurance expenses are included in the Services expense line.

31-SPECIAL RECREATION

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**Winnetka Park District
2026 BUDGET**

SPECIAL RECREATION FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|------------------------|------------------------|-----------------------------------|------------------------|------------------------|---|
| BEGINNING RESERVES | 253,051 | 259,348 | 259,348 | 227,096 | 296,431 | 14% |
| REVENUE | | | | | | |
| Taxes | 230,393 | 332,986 | 332,986 | 299,830 | 229,698 | (31%) |
| TOTAL FUND REVENUE | 230,393 | 332,986 | 332,986 | 299,830 | 229,698 | (31%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | 224,096 | 233,265 | 232,655 | 230,495 | 238,756 | 2% |
| Total General Expenditures | 224,096 | 233,265 | 232,655 | 230,495 | 238,756 | 2% |
| Net Fund Income Before Capitals & Transfers | 6,297 | 99,721 | 100,331 | 69,335 | (9,058) | (109%) |
| Capital Expenditures | - | 200,000 | - | - | 100,000 | (50%) |
| TOTAL FUND EXPENSE | 224,096 | 433,265 | 232,655 | 230,495 | 338,756 | (22%) |
| Transfer In | - | - | - | - | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | 6,297 | (100,279) | 100,331 | 69,335 | (109,058) | 9% |
| ENDING RESERVES | 259,348 | 159,069 | 359,679 | 296,431 | 187,373 | 18% |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 116% | 68% | 155% | 129% | 78% | |
| RESTRICTED RESERVES | 259,348 | 159,069 | 359,679 | 296,431 | 187,373 | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Notes:

- Staff projects 2026 expenses will be higher due to \$100,000 budgeted for ADA transition plan, which is a requirement for accreditation.

32-WORKERS COMPENSATION

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

WORKERS COMPENSATION FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|------------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 46,728 | 58,005 | 58,005 | 47,250 | 7,413 | (87%) |
| REVENUE | | | | | | |
| Taxes | 76,806 | 67,580 | 67,580 | 59,213 | 34,000 | (50%) |
| TOTAL FUND REVENUE | 76,806 | 67,580 | 67,580 | 59,213 | 34,000 | (50%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | 65,529 | 61,855 | 68,475 | 99,049 | 71,366 | 15% |
| Total General Expenditures | 65,529 | 61,855 | 68,475 | 99,049 | 71,366 | 15% |
| Net Fund Income Before Capitals & Transfers | 11,277 | 5,725 | (895) | (39,836) | (37,366) | (753%) |
| Capital Expenditures | - | - | - | - | - | |
| TOTAL FUND EXPENSE | 65,529 | 61,855 | 68,475 | 99,049 | 71,366 | 15% |
| Transfer In | - | - | - | - | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | 11,277 | 5,725 | (895) | (39,836) | (37,366) | (753%) |
| ENDING RESERVES | 58,005 | 63,730 | 57,110 | 7,413 | (29,953) | (147%) |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 89% | 103% | 83% | 7% | (42%) | |
| RESTRICTED RESERVES | 58,005 | 63,730 | 57,110 | 7,413 | (29,953) | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 End of Year Estimate and 2025 Actual are unaudited

Notes:

- Park Board directed staff to short fund these accounts.

33-IMRF & FICA

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET
IMRF + FICA FUND**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 614,921 | 703,496 | 703,496 | 595,939 | 657,729 | (7%) |
| REVENUE | | | | | | |
| Taxes | 768,187 | 795,797 | 795,797 | 740,037 | 729,797 | (8%) |
| TOTAL FUND REVENUE | 768,187 | 795,797 | 795,797 | 740,037 | 729,797 | (8%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | 679,612 | 869,797 | 869,797 | 678,247 | 736,789 | (15%) |
| Total General Expenditures | 679,612 | 869,797 | 869,797 | 678,247 | 736,789 | (15%) |
| Net Fund Income Before Capitals & Transfers | 88,575 | (74,000) | (74,000) | 61,790 | (6,992) | (91%) |
| Capital Expenditures | - | - | - | - | - | N/A |
| TOTAL FUND EXPENSE | 679,612 | 869,797 | 869,797 | 678,247 | 736,789 | (15%) |
| Transfer In | - | - | - | 3,950 | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | 88,575 | (74,000) | (74,000) | 61,790 | (6,992) | (91%) |
| ENDING RESERVES | 703,496 | 629,496 | 629,496 | 657,729 | 650,737 | 3% |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 104% | 72% | 72% | 97% | 88% | |
| RESTRICTED RESERVES | 703,496 | 629,496 | 629,496 | 657,729 | 650,737 | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

Reasons for Variance(s):

- The IMRF employer rate for 2026 is 9.65%, per IMRF.
- FICA budget is based on 7.65% of salaries for the entire District.

34-AUDIT

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).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET
AUDIT FUND**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|--|----------------|----------------|------------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 15,034 | 15,382 | 15,382 | 10,923 | 10,923 | -29% |
| REVENUE | | | | | | |
| Taxes | 31,848 | 32,000 | 32,000 | 30,446 | 34,650 | 8% |
| TOTAL FUND REVENUE | 31,848 | 32,000 | 32,000 | 30,446 | 34,650 | 8% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | 31,500 | 32,000 | 30,000 | 23,790 | 34,650 | 8% |
| Total General Expenditures | 31,500 | 32,000 | 30,000 | 23,790 | 34,650 | 8% |
| Net Fund Income Before Capitals & Transactions | 348 | - | 2,000 | 6,656 | - | N/A |
| Capital Expenditures | - | - | - | - | - | N/A |
| TOTAL FUND EXPENSE | 31,500 | 32,000 | 30,000 | 23,790 | 34,650 | 8% |
| Transfer In | - | - | - | - | - | |
| Transfer Out | - | - | - | - | - | |
| NET FUND INCOME/(LOSS) | 348 | | | | | N/A |
| ENDING RESERVES | 15,382 | 15,382 | 15,382 | 10,923 | 10,923 | -29% |
| Reserves as a % of expenditures (excludes capital, debt service and transfers) | 48.83% | 48.07% | 51.27% | 45.91% | 31.52% | |
| RESTRICTED RESERVES | 15,382 | 15,382 | 15,382 | 10,923 | 10,923 | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate is unaudited

Reasons for Variance(s):

* Cost increase of \$2,650 due to switch to new auditing firm

35-LIABILITY INSURANCE

The Park District uses this fund to record property tax receipts and expenses related to the safety and liability requirements in conjunction with Park District Risk Management Agency (*PDRMA*).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

LIABILITY INSURANCE FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 185,706 | 227,419 | 227,419 | 201,187 | 109,578 | (52%) |
| REVENUE | | | | | | |
| Taxes | 187,295 | 193,970 | 193,970 | 180,432 | 178,288 | (8%) |
| Miscellaneous Income | - | - | - | - | - | N/A |
| TOTAL FUND REVENUE | 187,295 | 193,970 | 193,970 | 180,432 | 178,288 | (8%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Salaries & Wages | 49,092 | - | - | 30,690 | - | N/A |
| Supplies | 10,331 | 12,000 | 3,000 | 6,111 | 11,250 | (6%) |
| Services | 82,415 | 180,934 | 179,490 | 231,730 | 178,038 | (2%) |
| Repairs & Maintenance | 3,744 | 5,000 | 1,000 | 3,510 | 4,000 | (20%) |
| Total General Expenditures | 145,582 | 197,934 | 183,490 | 272,041 | 193,288 | (2%) |
| Net Fund Income Before Capitals & Transfers | 41,713 | (3,964) | 10,480 | (91,609) | (15,000) | 278% |
| Capital Expenditures | - | - | - | - | - | N/A |
| TOTAL FUND EXPENSE | 145,582 | 197,934 | 183,490 | 272,041 | 193,288 | (2%) |
| Transfer In | - | - | - | - | - | |
| Transfer Out | - | - | - | - | - | |
| NET FUND INCOME/(LOSS) | 41,713 | (3,964) | 10,480 | (91,609) | (15,000) | 278% |
| ENDING RESERVES | 227,419 | 223,455 | 237,899 | 109,578 | 94,578 | (58%) |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 156% | 113% | 130% | 40% | 49% | |
| RESTRICTED RESERVES | 227,419 | 223,455 | 237,899 | 109,578 | 94,578 | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

3600-DEBT SERVICE

This fund accounts for outstanding debt service. In 2014, the District sold up to \$6,200,000 in bonds to refinance \$1,300,000 in outstanding 2004/05 bonds and issued \$4,900,000 in bonds to be used to help finance projects at the time (*Hubbard Woods, Lakefront, etc.*).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

DEBT SERVICE FUND

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|------------------------|------------------------|-----------------------------------|------------------------|------------------------|---|
| BEGINNING RESERVES | 370,738 | 396,534 | 396,534 | 339,963 | 325,423 | (18%) |
| REVENUE | | | | | | |
| Taxes | 403,985 | 389,923 | 389,923 | 368,806 | 405,373 | 4% |
| TOTAL FUND REVENUE | 403,985 | 389,923 | 389,923 | 368,806 | 405,373 | 4% |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | - | 549 | 549 | - | - | N/A |
| Contracts Payable | 377,871 | 405,373 | 405,373 | 383,347 | 405,373 | 0% |
| Other Financing Sources | 318 | - | - | - | - | |
| Total General Expenditures | 378,189 | 405,922 | 405,922 | 383,347 | 405,373 | (0%) |
| Net Fund Income Before Capitals & Transfers | 25,796 | (15,999) | (15,999) | (14,541) | - | (100%) |
| Capital Expenditures | - | - | - | - | - | N/A |
| TOTAL FUND EXPENSE | 378,189 | 405,922 | 405,922 | 383,347 | 405,373 | (0%) |
| Transfer In | - | - | - | - | - | N/A |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | 25,796 | (15,999) | (15,999) | (14,541) | - | (100%) |
| ENDING RESERVES | 396,534 | 380,535 | 380,535 | 325,423 | 325,423 | (14%) |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | 105% | 94% | 94% | 85% | 80% | |
| RESTRICTED RESERVES | 396,534 | 380,535 | 380,535 | 325,423 | 325,423 | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

3700-CAPITAL PROJECTS

This fund records revenues and expenses related to major capital improvements.

Note: A number of major capital improvement projects completed in the past few years include but are not limited to the Skokie Playfields, Hubbard Woods, Dwyer Park, Happ Road Park, Lloyd Beach, Tower Road Beach, and the Golf Course.

In 2026, this fund includes \$15,088,354 for major capitals related to shoreline protection at Elder/ Centennial as part of the Lakefront Master Plan, previously approved by the Park Board.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET
CAPITAL PROJECTS FUND**

| | Actual 2024 | Budget 2025 | Year End Estimate 2025 | Actual 2025 | Budget 2026 | % Inc/Dec 2025 Budget to 2026 Budget |
|---|----------------|----------------|---------------------------|----------------|----------------|--|
| BEGINNING RESERVES | 2,096,185 | 1,486,578 | 1,486,578 | 1,486,578 | 19,372 | (99%) |
| REVENUE | | | | | | |
| Interest Income | 232,525 | - | - | 194,770 | - | 0% |
| Miscellaneous Income | 5,100 | - | - | - | - | 0% |
| Other Financing Sources | - | 3,026,404 | 3,000,000 | - | 3,000,000 | (1%) |
| TOTAL FUND REVENUE | 237,625 | 3,026,404 | 3,000,000 | 194,770 | 3,000,000 | (1%) |
| EXPENSE | | | | | | |
| General Expenditures | | | | | | |
| Services | - | - | - | - | - | N/A |
| Other Financing Uses | - | - | - | - | - | N/A |
| Total General Expenditures | - | - | - | - | - | N/A |
| Net Fund Income Before Capitals & Transfers | 237,625 | 3,026,404 | 3,000,000 | 194,770 | 3,000,000 | (1%) |
| Capital Expenditures | 847,232 | 17,662,758 | 1,710,854 | 1,661,976 | 16,038,815 | (9%) |
| TOTAL FUND EXPENSE | 847,232 | 17,662,758 | 1,710,854 | 1,661,976 | 16,038,815 | (9%) |
| Transfer In | | 1,000,000 | (690,000) | - | | (100%) |
| Transfer Out | - | - | - | - | - | N/A |
| NET FUND INCOME/(LOSS) | (609,607) | (15,636,354) | 1,979,146 | (1,467,206) | (13,038,815) | (17%) |
| ENDING RESERVES | 1,486,578 | (14,149,776) | 3,465,724 | 19,372 | (13,019,443) | 0% |
| Reserves as a % of expenditures (excludes capital, debt and transfers) | N/A | N/A | N/A | N/A | N/A | |
| RESTRICTED RESERVES | - | - | - | - | - | |
| UNRESTRICTED RESERVES | - | - | - | - | - | |
| MINIMUM RESERVE PER POLICY | - | - | - | - | - | |
| TOTAL AVAILABLE RESERVES | - | - | - | - | - | |

*2025 Year End Estimate and 2025 Actual are unaudited

- \$15,588,815 of the 2026 Capital Budget are designated for Elder and Centennial projects, to be spent 2026-2028. Budget based on 2026 construction costs.

RESERVES/FUND BALANCE

2026 Budget Overview

The attached information lists reserves, by fund, for the Park District as proposed with the 2026 budget.

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**WINNETKA PARK DISTRICT
2026 BUDGET**

2026 RESERVES

| | General 01 | Recreation 10 | Golf 20 | Paddle Tennis 23 | Tennis 25 | Indoor Ice 27 | Capital Project 37 | Funds 31-36* | Total |
|--|-----------------------|--------------------------|--------------------|-----------------------------|----------------------|--------------------------|-----------------------------------|-------------------------|---------------|
| Beginning Reserves 2025 | \$ 6,857,416 | \$ 7,311,500 | \$ 2,968,463 | \$ 833,224 | \$ 4,090,815 | \$ 2,878,487 | \$ 1,486,578 | \$ 1,422,358 | \$ 27,848,841 |
| End Reserves 2025 | \$ 6,306,755 | \$ 8,149,018 | \$ 2,740,987 | \$ 878,747 | \$ 3,963,716 | \$ 3,157,258 | \$ 19,372 | \$ 1,407,497 | \$ 26,623,351 |
| Projected End Reserves 2026 | \$ 5,944,555 | \$ 8,247,361 | \$ 2,546,987 | \$ 888,884 | \$ 4,566,771 | \$ 3,260,777 | \$ (13,019,443) | \$ 1,239,081 | \$ 13,674,974 |
| Reserves as a % of expenditures for 2025 (excludes capital, debt service and transfers) | 117% | 279% | 90% | 484% | 229% | 331% | N/A | 73.7% | |

* Reserves for Funds 31 - 36 are restricted and therefore are combined here

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CAPITAL PROJECTS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

**Winnetka Park District
Capital Projects
2025 and 2026**

| | 2025 BUDGET | 2025 ACTUAL | 2026 REQUESTED BUDGET |
|---|-------------------|-------------------|-----------------------------|
| <u>Org 200 - Corporate</u> | | | |
| COMPUTER HARDWARE | \$ 14,000 | \$ 9,690 | \$ - |
| FLOORING- CARPET/TILE | \$ - | \$ - | \$ 3,200 |
| PARK DISTRICT MASTER PLANS | \$ - | \$ - | \$ 100,000 |
| TOTAL ORG 200 - CORPORATE | \$ 14,000 | \$ 9,690 | \$ 103,200 |
| <u>Org 300 - Garage</u> | | | |
| PUMP | \$ 23,000 | \$ 22,900 | \$ 5,000 |
| PLUMBING | \$ - | \$ - | \$ 9,000 |
| TOTAL ORG 300 - GARAGE | \$ 23,000 | \$ 22,900 | \$ 14,000 |
| <u>Org 400 - Parks</u> | | | |
| PARK PROPERTY SURVEYS | \$ 114,000 | \$ 88,471 | \$ 40,000 |
| HUBBARD WOODS RENOVATION | \$ - | \$ - | \$ 30,000 |
| PLAYGROUND | \$ - | \$ - | \$ 30,000 |
| LARGE UTILITY TRAILER | \$ 16,200 | \$ 16,200 | \$ - |
| FURNITURE & FIXTURES | \$ 10,000 | \$ 8,024 | \$ 15,000 |
| DRINKING FOUNTAINS | \$ - | \$ - | \$ 9,000 |
| B-BALL COURT RESURFACE | \$ 26,000 | \$ 26,000 | \$ - |
| UNFORESEEN CAPITALS | \$ 15,000 | \$ - | \$ 15,000 |
| PARK PATHS & PAVING | \$ 87,000 | \$ 67,845 | \$ 38,500 |
| INDIAN HILL HARDSCAPE | \$ 8,000 | \$ 2,500 | \$ - |
| EQUIPMENT | \$ 162,500 | \$ 167,012 | \$ 52,500 |
| TUCK POINT | \$ 15,000 | \$ - | \$ 15,000 |
| TOTAL ORG 400 - PARKS | \$ 453,700 | \$ 376,053 | \$ 245,000 |
| GENERAL FUND CAPITALS | \$ 490,700 | \$ 408,642 | \$ 362,200 |
| <u>Org 1000 - Rec. Admin</u> | | | |
| FLOORING- CARPET/TILE | \$ - | \$ - | \$ 12,800 |
| FURNITURE & FIXTURES | \$ 62,062 | \$ 60,062 | \$ - |
| WINDOWS | \$ 2,938 | \$ - | \$ 70,000 |
| PAVING | \$ - | \$ - | \$ 6,000 |
| TOTAL ORG 1000 - REC ADMIN | \$ 65,000 | \$ 60,062 | \$ 88,800 |
| <u>Org 1200 - Fields</u> | | | |
| SKOKIE PLAYFIELD SCOREBOARD | \$ 53,000 | \$ 50,326 | \$ - |
| PARK FENCES & GATES | \$ - | \$ - | \$ 30,000 |
| DUGOUT CANOPIES | \$ - | \$ - | \$ 4,000 |
| EQUIPMENT | \$ 50,000 | \$ - | \$ - |
| TOTAL ORG 1200 - ATHLETIC FIELDS | \$ 103,000 | \$ 50,326 | \$ 34,000 |

*2025 Actual is unaudited

**Winnetka Park District
Capital Projects
2025 and 2026**

Org 1500 - Beaches

| | | | |
|---------------------------------|------------------|-----------------|-------------------|
| PARK PROPERTY SURVEYS | \$ 12,000 | \$ - | \$ 60,000 |
| LAKEFRONT WATER SERVICE | \$ 12,800 | \$ 8,300 | \$ - |
| PARK PATHS & PAVING | \$ - | \$ - | \$ 35,000 |
| PUMP | \$ 15,000 | \$ - | \$ 12,000 |
| EQUIPMENT | \$ 19,000 | \$ - | \$ - |
| PARK LIGHTING | \$ 30,000 | \$ - | \$ - |
| TOTAL ORG 1500 - BEACHES | \$ 88,800 | \$ 8,300 | \$ 107,000 |

Org 1600 - Launch

| | | | |
|--------------------------------|------------------|-------------|------------------|
| PARK PROPERTY SURVEYS | \$ - | \$ - | \$ 35,000 |
| EQUIPMENT | \$ 19,000 | \$ - | \$ - |
| TOTAL ORG 1600 - LAUNCH | \$ 19,000 | \$ - | \$ 35,000 |

RECREATION CAPITALS

| | | |
|-------------------|-------------------|-------------------|
| \$ 275,800 | \$ 118,687 | \$ 264,800 |
|-------------------|-------------------|-------------------|

Org 3100 - Special Recreation

| | | | |
|--------------------------------------|-------------------|-------------|-------------------|
| ADA CAPITALS | \$ 200,000 | \$ - | \$ 100,000 |
| TOTAL ORG 3100 - SPECIAL REC. | \$ 200,000 | \$ - | \$ 100,000 |

TAXING FUND CAPITALS

| | | |
|-------------------|-------------------|-------------------|
| \$ 966,500 | \$ 527,330 | \$ 727,000 |
|-------------------|-------------------|-------------------|

Org 2000 Golf Course

| | | | |
|-------------------------------------|-------------------|-------------------|-------------------|
| CLUBHOUSE RENOVATIONS | \$ 30,000 | \$ - | \$ 15,000 |
| REPLACE UTILITY CARTS | \$ - | \$ - | \$ 45,000 |
| PARK PATHS & PAVING | \$ - | \$ - | \$ 18,000 |
| PUMP | \$ 75,000 | \$ - | \$ 100,000 |
| EQUIPMENT | \$ 118,500 | \$ 156,490 | \$ 16,000 |
| GOLF COURSE POND RENOVATION | \$ 8,000 | \$ - | \$ - |
| TOTAL ORG 2000 - GOLF COURSE | \$ 231,500 | \$ 156,490 | \$ 194,000 |

GOLF CAPITALS

| | | |
|-------------------|-------------------|-------------------|
| \$ 231,500 | \$ 156,490 | \$ 194,000 |
|-------------------|-------------------|-------------------|

Org 2300 - Paddle Tennis

| | | | |
|---------------------------------------|-------------------|-------------|------------------|
| FURNITURE & FIXTURES | \$ 140,000 | \$ - | \$ - |
| PLATFORM TENNIS COURTS | \$ - | \$ - | \$ 12,000 |
| TOTAL ORG 2300 - PADDLE TENNIS | \$ 140,000 | \$ - | \$ 12,000 |

Org 2400 - Outdoor Tennis

| | | | |
|--|---------------------|-------------------|-------------|
| EQUIPMENT | \$ 12,000 | \$ - | \$ - |
| OUTDOOR COURTS RENOVATIONS | \$ 1,329,250 | \$ 57,092 | \$ - |
| OUTDOOR LIGHTS | \$ 188,500 | \$ 97,214 | \$ - |
| TOTAL ORG 2400 - OUTDOOR TENNIS | \$ 1,529,750 | \$ 154,306 | \$ - |

*2025 Actual is unaudited

**Winnetka Park District
Capital Projects
2025 and 2026**

Org 2500 - Indoor Tennis

| | | | |
|---------------------------------------|-------------------|-----------------|------------------|
| COMPUTER HARDWARE | \$ 4,000 | \$ 4,000 | \$ - |
| PARK PATHS & PAVING | \$ - | \$ - | \$ 12,000 |
| WINDOWS/DOORS | \$ 120,000 | \$ - | \$ - |
| EQUIPMENT | \$ 8,000 | \$ - | \$ - |
| TENNIS CENTER CARPETING | \$ 5,000 | \$ - | \$ - |
| TENNIS CENTER RENOVATION | \$ 25,000 | \$ - | \$ 82,000 |
| PLUMBING | \$ 5,000 | \$ - | \$ - |
| TUCK POINT | \$ 7,500 | \$ - | \$ - |
| TOTAL ORG 2500 - INDOOR TENNIS | \$ 174,500 | \$ 4,000 | \$ 94,000 |

Org 2700 - Ice Arena

| | | | |
|-------------------------------|------------------|------------------|------------------|
| PLUMBING | \$ - | \$ - | \$ 18,000 |
| SOUND SYSTEM | \$ 15,000 | \$ 13,875 | \$ 15,000 |
| PAVING | \$ - | \$ - | \$ 16,000 |
| TOTAL 2700 - ICE ARENA | \$ 15,000 | \$ 13,875 | \$ 49,000 |

ENTERPRISE FUND CAPITALS

| | | |
|---------------------|-------------------|-------------------|
| \$ 2,090,750 | \$ 328,671 | \$ 349,000 |
|---------------------|-------------------|-------------------|

TOTAL OPERATION CAPITALS

| | | |
|---------------------|-------------------|---------------------|
| \$ 3,057,250 | \$ 856,001 | \$ 1,076,000 |
|---------------------|-------------------|---------------------|

Org 3700 - Capital Projects

| | | | |
|--|----------------------|-------------------|----------------------|
| HUBBARD WOODS RENOVATION | \$ 130,000 | \$ 124,480 | \$ - |
| SKOKIE PLAYFIELD RENOVATION | \$ 1,426,404 | \$ 321,902 | \$ - |
| TOWER ROAD PLAYGROUND | \$ 300,000 | \$ - | \$ 450,000 |
| 2020 BOND EXPENSES - ELDER/CENT | \$ 15,806,354 | \$ 483,419 | \$ 15,588,815 |
| TOTAL ORG 3700 - CAPITAL PROJECTS | \$ 17,662,758 | \$ 929,801 | \$ 16,038,815 |

GRAND TOTAL ALL CAPITALS

| | | |
|----------------------|---------------------|----------------------|
| \$ 20,720,008 | \$ 1,785,802 | \$ 17,114,815 |
|----------------------|---------------------|----------------------|

*2025 Actual is unaudited

LONG RANGE CAPITAL PLAN



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026



2026 - 2030 Long Range Plan

September 25, 2025

Major Capital Fund Accounting

Multi-Year Projects: Major capital projects often span multiple years. Funds allocated to these projects "roll over" each fiscal year, meaning unspent funds carry forward to continue supporting the projects.

Full Funding to Initiate: While a project may take multiple years to complete, it's crucial to have the entire project fully funded up front. This ensures all necessary resources are in place to start the project and avoid interruptions due to financial shortfalls.

Benefit of Rollover Funds: Rollover funds help manage the project's cash flow over time, allowing us to sustain momentum without needing new approvals or funding each year.

Planning for Long-Term Success: By securing full funding at the start and using these major capital funds effectively, we maintain financial stability throughout a project's lifecycle.

Budget Approval: It is important to note that only the **2026 FY Budget** is up for approval by the Park Board of Commissioners. 2027-2030 FY LRP is presented for future planning purposes.

Recreation Fund Capitals – Lakefront Programs

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|---------------------------------|----------------|------------------------------|-----------------|-------------|-------------|-------------|-------------|
| Org 1400 - SAILING | | | | | | | |
| Sailboats (2) | - | - | - | - | - | - | - |
| Avon Vessels (2) | - | - | - | - | - | - | - |
| Total ORG 1400 - SAILING | - | - | - | - | - | - | - |

5 Year Long Range Plan

Recreation Fund Capitals – Beaches

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|---------------------------|----------------|------------------------------|-----------------|-------------|-------------|-------------|-------------|
| Org 1500 - BEACHES | | | | | | | |
| TOWER | | | | | | | |
| Site Furnishings | - | - | - | - | 5,000 | 5,000 | 5,000 |
| Ejector Pumps | 10,000 | 8,000 | - | - | - | - | - |
| P.A. System | - | - | - | - | - | 5,000 | - |
| Security Cameras | - | - | - | - | - | - | 8,000 |
| Paving | - | - | - | - | 10,000 | - | - |
| WiFi | - | - | - | - | - | 15,000 | - |
| Pavers | - | - | 5,000 | - | - | - | - |
| Spray Feature | - | - | - | - | - | - | 30,000 |
| Survey | - | - | 35,000 | - | - | - | - |
| MAPLE | | | | | | | |
| Roof | - | - | - | - | - | 50,000 | - |
| Flooring | - | - | - | - | - | 24,000 | - |
| Ejector Pumps | - | - | - | - | 15,000 | - | - |
| Park Lighting | 30,000 | 30,000 | - | - | - | - | - |
| Survey | - | - | 25,000 | - | - | - | - |
| ELDER | | | | | | | |
| Windows | - | - | - | 60,000 | - | - | - |
| Paving | - | - | 20,000 | - | - | - | - |
| Ejector Pumps | 15,000 | - | - | - | - | - | - |
| CENTENNIAL | | | | | | | |
| Pavers | - | - | 10,000 | - | - | - | - |

5 Year Long Range Plan

Recreation Fund Capitals – Beaches continued

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|--|----------------|------------------------------|-------------------|---------------|---------------|---------------|---------------|
| EQUIPMENT | | | | | | | |
| Beach Tractor (50% split 1500/1600) | 19,000 | 18,500 | - | - | - | - | - |
| Large Beach Tractor (50% split 1500/1600) | - | - | 35,000 | - | - | - | - |
| HBarber Surf Comb | - | - | - | - | - | - | 50,000 |
| Ford F150 #9 (50% Split 1500/1600) | - | - | - | - | 22,500 | - | - |
| Pump Repairs (As Needed Lakefront Beached) | - | - | 12,000 | - | - | - | - |
| Total ORG 1500 - BEACHES | 74,000 | 56,500 | \$142,000* | 60,000 | 52,500 | 99,000 | 93,000 |

*Funding for these projects will come from 2026 Beaches user and program fees

Recreation Fund Capitals – Boat Launch

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|--|----------------|------------------------------|-----------------|---------------|---------------|---------------|-------------|
| Org 1600 - BOAT LAUNCH | | | | | | | |
| LLOYD | | | | | | | |
| Lloyd Beach House Roof | - | - | - | - | - | 35,000 | - |
| Lloyd Beach House Doors | - | - | - | - | - | 20,000 | - |
| Survey | - | - | 35,000 | - | - | - | - |
| Park Lighting | - | - | - | 40,000 | - | - | - |
| Launch Lights | - | - | - | - | 10,000 | - | - |
| EQUIPMENT | | | | | | | |
| Beach Tractor (50% split 1500/1600) | 19,000 | 18,500 | - | - | - | - | - |
| Large Beach Tractor (50% split 1500/1600) | - | - | 35,000 | - | - | - | - |
| Ford F150 #9 (50% Split 1500/1600) | - | - | - | - | 22,500 | - | - |
| Total ORG 1600 - BOAT LAUNCH | 19,000 | 18,500 | 70,000* | 40,000 | 32,500 | 55,000 | - |

*Funding for these projects will come from 2026 Boat Launch program and user fees

5 Year Long Range Plan

Platform Tennis Fund Capitals – Platform Tennis

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|---|----------------|------------------------|------------------|----------------|--------------|---------------|----------|
| Org 2300 - PLATFORM TENNIS | | | | | | | |
| HVAC Furnace | - | - | - | 6,000 | - | - | - |
| Court Heaters | 20,000 | - | - | - | - | - | - |
| HVAC A/C Unit | - | - | - | 10,000 | - | - | - |
| Roof | - | - | - | 60,000 | - | - | - |
| Doors | - | - | - | 20,000 | - | - | - |
| Painting (Exterior) | - | - | - | 15,000 | - | - | - |
| Security Cameras | - | - | - | - | 7,500 | - | - |
| Tuck Pointing | - | - | - | - | - | 5,000 | - |
| Deck And Railings (viewing and court #5) | 120,000 | - | - | 180,000 | - | - | - |
| Court Painting | - | - | 12,000 | - | - | 50,000 | - |
| Total ORG 2300 - PLATFORM TENNIS | 140,000 | - | \$12,000* | 291,000 | 7,500 | 55,000 | - |

*Funding for these projects will come from 2026 Platform Tennis user fees

Tennis Fund Capitals - Outdoor Tennis

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|--|----------------|------------------------------|-----------------|-------------|-------------|-------------|-------------|
| Org 2400 - OUTDOOR TENNIS | | | | | | | |
| Wind Screens Courts 1-7 | - | - | - | - | - | - | - |
| Fencing | - | - | - | - | - | - | - |
| Total ORG 2400 - OUTDOOR TENNIS | - | - | - | - | - | - | - |

5 Year Long Range Plan

Tennis Fund Capitals – Indoor Tennis

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|---------------------------------------|----------------|------------------------------|-----------------|---------------|---------------|---------------|---------------|
| Org 2500 - INDOOR TENNIS | | | | | | | |
| TENNIS CENTER | | | | | | | |
| Geothermal System | - | - | - | - | 54,000 | - | - |
| Booster Pump | - | - | - | - | - | - | 10,000 |
| Boiler | - | - | - | 15,000 | - | - | - |
| Radiant Heaters (5-8) | - | - | - | - | - | - | 30,000 |
| Tuck Pointing | 7,500 | 5,000 | - | - | 10,000 | - | - |
| Doors/Windows | - | - | 82,000 | - | - | - | - |
| Parking Lot Lights | - | - | - | 23,000 | - | - | - |
| Security Alarm | - | - | - | - | - | 5,000 | - |
| Fire Alarm System | - | - | - | - | 10,000 | - | - |
| Lift Station (Plumbing) | 5,000 | - | - | - | - | 8,000 | - |
| Sealcoating | - | - | 12,000 | - | - | - | 15,000 |
| Painting (Interior) | 25,000 | - | - | - | - | - | - |
| Carpet/Flooring | 5,000 | - | - | - | - | 20,000 | - |
| Court Backdrops 1-8 | - | - | - | - | 10,000 | 10,000 | - |
| Ball Machine (2) | 8,000 | - | - | - | - | - | - |
| TENNIS SHACK | | | | | | | |
| A/C Unit | - | - | 6,500 | - | - | - | - |
| Total ORG 2500 - INDOOR TENNIS | 50,500 | 5,000 | 100,500* | 38,000 | 84,000 | 43,000 | 55,000 |

*Funding for these projects will come from 2026 Tennis user fees

5 Year Long Range Plan

Ice Arena Fund Capitals – Ice Arena

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|-----------------------------------|----------------|------------------------------|-----------------|-------------|---------------|----------------|---------------|
| Org 2700 - ICE ARENA | | | | | | | |
| Parking Lot LED Retrofit | - | - | - | - | 32,500 | - | - |
| Seal Coating | - | - | 16,000 | - | - | - | - |
| Sound System Replacement | 15,000 | 13,875 | 15,000 | - | - | - | - |
| Fire Alarm System | - | - | - | - | 50,000 | - | - |
| Bathrooms (renovation) | - | - | - | - | - | 80,000 | - |
| Flooring | - | - | - | - | - | 50,000 | - |
| Hot Water Heater East | - | - | - | - | - | - | 6,000 |
| Hot Water Heater West | - | - | - | - | - | - | 6,000 |
| New Water Chiller | - | - | 18,000 | - | - | - | - |
| Storage Shed | - | - | 14,000 | - | - | - | - |
| Ice Painter | - | - | - | - | - | - | 8,000 |
| Total ORG 2700 - ICE ARENA | 15,000 | 13,875 | 63,000* | - | 82,500 | 130,000 | 20,000 |

*Funding for these projects will come from 2026 Ice Arena Fund user and program fees

5 Year Long Range Plan

Special Recreation Fund Capitals - Special Recreation

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|-------------------------------------|----------------|------------------------------|-------------------|---------------|---------------|---------------|---------------|
| Org 3100 - SPECIAL REC | | | | | | | |
| ADA Capitals | 200,000 | - | 150,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| ADA Transition Plan | - | - | 100,000 | - | - | - | - |
| Total ORG 3100 - SPECIAL REC | 200,000 | - | \$250,000* | 60,000 | 60,000 | 60,000 | 60,000 |

*Funding for these projects will come from 2026 Special Recreation Fund property tax revenue

5 Year Long Range Plan

Capital Projects Fund - Major Capital Projects

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|--|----------------|------------------------------|-----------------|-------------|-------------|-------------|-------------|
| Org 3700 - MAJOR CAPITALS (Funds) | | | | | | | |
| Elder Lane & Centennial Beach Project (Bonds/Donation/Fund Transfers) | 15,806,354 | 677,402 | 15,128,952 | - | - | - | - |
| Elder Lane Playground Replacement (Corporate Fund Transfers) | - | - | 600,000 | - | - | - | - |
| Tower Road Playground Replacement (Corporate Fund Transfers) | 300,000 | - | 450,000 | - | - | - | - |
| Glencoe Playground Replacement (Corporate Fund Transfers) | - | - | - | - | - | 200,000 | - |
| Hubbard Woods Surfacing (Corporate Fund Transfers) | 130,000 | 124,480 | - | - | - | - | - |
| Hubbard Woods Siding (Corporate Fund Transfer) | - | - | 30,000 | - | - | - | - |
| Indian Hill Playground Replacement (Corporate Fund Transfers) | - | - | 400,000 | - | - | - | - |
| Northfield Playground Replacement (Corporate Fund Transfers) | - | - | - | - | 300,000 | - | - |
| Skokie Playfield Playground Replacement (Corporate Fund Transfers) | - | - | - | - | - | 250,000 | - |
| Village Green Playground Replacement (Corporate Fund Transfers) | - | - | - | - | - | 350,000 | - |
| Skokie Playfield Synthetic Turf Replacement (Recreation Fund 1200) | 1,400,000 | 1,400,000 | - | - | - | - | - |
| Skokie Playfield LED Lighting Upgrade (Recreation Fund 1200) | - | - | - | - | - | 300,000 | - |

5 Year Long Range Plan

Capital Projects Fund - Major Capital Projects

| | 2025 BUDGET | 2025 YEAR END ESTIMATE | 2026 REQUEST | 2027 LRP | 2028 LRP | 2029 LRP | 2030 LRP |
|---|-------------------|------------------------------|-------------------|------------------|----------------|------------------|----------------|
| Platform Tennis Decking Replacement (Platform Tennis Fund 2300) | - | - | - | 180,000 | - | - | - |
| Outdoor Tennis Court LED Lighting Upgrade (Outdoor Tennis Fund 2400) | 188,500 | 188,500 | - | - | - | - | - |
| Outdoor Tennis Court 8-12 Color Coating (Outdoor Tennis Fund 2400) | - | - | - | 100,000 | - | - | - |
| Outdoor Tennis Court 1-7 Renovation/Paving (Outdoor Tennis Fund 2400) | 1,329,250 | 1,208,400 | - | - | - | - | - |
| A.C. Nielsen Tennis Facility Door Window Replacement (Indoor Tennis Fund 2500) | 120,000 | 102,500 | 82,000 | - | - | - | - |
| Ice Arena Floor Replacement: Coils, Boards, Concrete (Ice Arena Fund 2700) | - | - | - | - | - | 1,200,000 | - |
| Ice Arena Mechanical Systems: Chiller, Dehumidifier (Ice Arena Fund 2700) | - | - | - | - | - | - | 400,000 |
| Ice Arena Roof Replacement (Ice Arena Fund 2700) | - | - | - | 800,000 | - | - | - |
| Total ORG 3700 - MAJOR CAPITALS | 19,274,104 | 3,701,282 | 15,690,952 | 2,080,000 | 300,000 | 2,300,000 | 400,000 |

Funding for these projects will come from the sources designated in parentheses after each line item.

BUDGET & APPROPRIATION ORDINANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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..... | 828,140 | 828,140 |
| TOTAL GENERAL FUND..... | <u>5,782,384</u> | <u>6,773,233</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..... | 264,800 | 317,760 |
| TOTAL RECREATION FUND..... | <u>3,038,402</u> | <u>3,646,082</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..... | 194,000 | 232,800 |
| TOTAL GOLF FUND..... | <u>3,018,658</u> | <u>3,622,390</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..... | <u>100,000</u> | <u>120,000</u> |
| TOTAL SPECIAL RECREATION FUND..... | <u><u>338,756</u></u> | <u><u>406,507</u></u> |

WORKERS COMPENSATION FUND

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

IMRF & FICA FUND

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

AUDIT FUND

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

LIABILITY INSURANCE FUND

| | | |
|--------------------------------|-----------------------|-----------------------|
| Salaries & Wages..... | 0 | 0 |
| Supplies..... | 11,250 | 13,500 |
| Services..... | 178,038 | 213,646 |
| Repairs & Maintenance..... | <u>4,000</u> | <u>4,800</u> |
| TOTAL LIABILITY INSURANCE FUND | <u><u>193,288</u></u> | <u><u>231,946</u></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>405,373</u> | <u>405,373</u> |

CAPITAL PROJECTS FUND

| | | |
|---|--------------------------|--------------------------|
| Capitals..... | <u>16,038,815</u> | <u>19,246,578</u> |
| TOTAL CAPITAL PROJECTS FUND..... | <u>16,038,815</u> | <u>19,246,578</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>32,831,053</u> | |
| TOTAL APPROPRIATED | | <u>39,137,822</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 22 DAY OF January, 2026 PURSUANT TO ROLL CALL VOTE.

ROLL CALL VOTE:

AYES: Cobb, Corley, Rapp, Root, Seaman, Tyson, Gibson

NAYS:

ABSTAIN:

ABSENT:



Elise Gibson, President
Board of Park Commissioners
Winnetka Park District

ATTEST:



Saba Koya, Secretary
Board of Park Commissioners
Winnetka Park District

STATE OF ILLINOIS

SS.


COUNTY OF COOK

I, Saba Koya 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 22 day of January, A.D. 2026

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 22 day of January, A.D. 2026.


Saba Koya, 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, Shannon Naizza, 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:

[Redacted Date]

Shannon Naizza, Treasurer of the Winnetka Park District

2025 TAX LEVY & SUPPLEMENTAL TAX LEVY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

WINNETKA PARK DISTRICT ORDINANCE # 2025-008

**AN ORDINANCE FOR THE LEVY OF TAXES
FOR THE WINNETKA PARK DISTRICT FOR 2025**

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

SECTION 1. The sum of Six Million, Eight Hundred Ninety Seven Thousand, One Hundred Seventy-Six Dollars (\$6,897,176), or so much money as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes specified against all taxable property within the limits of the Winnetka Park District at full, fair cash value as the same is assessed and equalized for State and County purposes, for 2025. Hereafter set forth are the specific amounts levied for each object and purpose:

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

| | |
|-------------------------|-------------|
| Salaries | \$1,701,903 |
| Supplies | 254,011 |
| Services | 1,544,534 |
| Repairs and Maintenance | 139,085 |
| Utilities | 138,522 |
| Capital Projects | 362,200 |
| Debt Service | 405,373 |

Total Levy for Corporate Fund: \$4,545,628

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

| | |
|-------------------------|-----------|
| Salaries | \$359,200 |
| Supplies | 1,842 |
| Services | 320,000 |
| Repairs and Maintenance | 39,500 |
| Utilities | 19,200 |
| Capital Projects | 0 |

Total Levy for Recreation Fund: \$739,742

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

| | |
|---------------------------------|---------|
| Worker's Compensation Insurance | 34,000 |
| Liability Insurance | 178,288 |

Total Levy for Insurance: \$ 212,288

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

| | |
|----------------|----------|
| Audit Expenses | \$34,650 |
|----------------|----------|

Total Levy for Audit Fund: \$ 34,650

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

| | |
|-------------------|-----------|
| IMRF Contribution | \$348,179 |
|-------------------|-----------|

Total Levy for Illinois Municipal Retirement Fund: \$ 358,179

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

| | |
|-------------------|-----------|
| FICA Contribution | \$361,618 |
|-------------------|-----------|

Total Levy for Employer's Social Security Contributions: \$ 371,618

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

| | |
|--|------------|
| Payment of Park District's share of the expense for the Northern Suburban Special Recreation Association | \$ 229,698 |
|--|------------|

Total Levy for Handicapped Fund: \$ 229,698

TOTAL AMOUNT LEVIED \$6,897,176

SUMMARY

| | | |
|--|---------|--------------------|
| Total Tax Levy for General Corporate Purposes: | | 4,545,628 |
| Total Tax Levy for Recreation Purposes: | | 739,742 |
| Total Tax Levy for Insurance Purposes: | | |
| Worker's Compensation Insurance | 34,000 | |
| Liability Insurance | 178,288 | 212,288 |
| Total Tax Levy for Audit Expenses: | | 34,650 |
| Total Tax Levy for Illinois Municipal Retirement Purposes: | | 358,179 |
| Total Tax Levy for Employer's Social Security Contributions: | | 371,618 |
| Total Tax Levy for Special Recreation Purposes: | | 229,698 |
| TOTAL AMOUNT LEVIED: | | <u>\$6,897,176</u> |

SECTION 2. Pursuant to Section 4-4 of the Park District Code (70 ILCS 1205/4-4), neither the Budget and Appropriation Ordinance of the District for the fiscal year beginning January 1, 2025 and ending December 31, 2025 nor any other budget and appropriation ordinance is intended or required to be in support of the tax levy made in this ordinance.

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

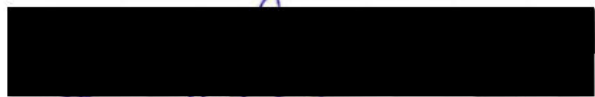
SECTION 4. This Ordinance shall be in full force and effect immediately on and after its adoption as required by law.

ADOPTED this 20th day of November 2025 by roll call vote as follows:

AYES: Codo, Corley, Rapp, Root, Seaman, Tyson, Gibson

NAYS:

ABSENT:



ATTEST:



Elise Gibson, President
Board of Park Commissioner
Winnetka Park District

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

STATE OF ILLINOIS)

) SS.

COUNTY OF COOK)

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

I further certify that the foregoing is a full, true and complete copy of

WINNETKA PARK DISTRICT ORDINANCE NO. 2025-008

**AN ORDINANCE FOR THE LEVY OF TAXES
FOR THE WINNETKA PARK DISTRICT FOR
2025**

adopted at a duly called 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 20th day of November, 2025.

I do further certify that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, 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 the provisions of said Act and said Code and with all the procedural rules of the Board.

IN WITNESS WHEREOF I hereunto affix my official signature at Winnetka, Illinois, this 20th day of November, 2025.



Secretary, Board of Park Commissioners
Winnetka Park District
Cook County, Illinois

WINNETKA PARK DISTRICT ORDINANCE NO. 2025-009

AN ORDINANCE AUTHORIZING A SUPPLEMENTAL PROPERTY TAX LEVY TO PAY THE PRINCIPAL OF AND INTEREST ON OUTSTANDING LIMITED BONDS OF THE WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS.

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

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

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

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

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

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

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

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the "*Base*"), which is an amount equal to that portion of the extension of the District for the 1991 levy year constituting

an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2025 is equal to \$429,512.17 (the “2025 Base”); and

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

WHEREAS, in accordance with the Act, the Debt Reform Act and the Tax Extension Limitation Law, the District has the authority to adopt a supplemental levy causing the amount of taxes levied to pay the principal of and interest on the Bonds to be increased up to the amount of the 2025 Base or the amount of the principal of and interest due on the Bonds payable from the taxes levied for each such levy year, whichever is less (including principal of and interest due on the Bonds in excess of the taxes levied in prior levy years); and

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

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

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

SECTION 2. The District does hereby levy for each of the years 2025 to 2038, inclusive, the supplemental amounts set forth in Column (C) of *Exhibit A*, which levy shall be extended against all of the taxable property in the District for the purpose of paying the principal of and interest on the Bonds. The taxes herein levied shall be in addition to and in excess of the taxes levied in the Bond Ordinance. A schedule showing the aggregate of the taxes levied in the Bond Ordinance and the taxes levied in this Ordinance is set forth in Column (D) of *Exhibit A*.

SECTION 3. Forthwith upon the passage of this Ordinance, the Secretary of the Board is hereby directed to file a certified copy of this Ordinance with the County Clerk, and it shall be the duty of the County Clerk to annually in and for each of the years 2025 to 2038, inclusive, ascertain the rate necessary to produce the tax as set forth in Column (D) of

Exhibit A, and extend the same for collection on the tax books against all of the taxable property within the District in connection with other taxes levied in each of said years for park purposes, in order to raise the respective amounts aforesaid and in each of said years such annual tax shall be computed, extended and collected in the same manner as now or hereafter provided by law for the computation, extension and collection of taxes for general park purposes of the District, and when collected, the taxes hereby levied shall be placed to the credit of the special fund heretofore created and designated in the Bond Ordinance as the "Park Bond and Interest Fund of 2014", which taxes are hereby irrevocably pledged to and shall be used only for the purpose of paying the principal of and interest on the Bonds.

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

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


ADOPTED this 20th day of November 2025 by roll call vote as follows:

AYES: Codo, Corley, Raap, Root, Seaman, Tyson, Gibson

NAYS:

ABSENT:

ATTEST:


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

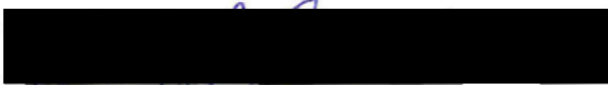

Elise Gibson, President
Board of Park Commissioners
Winnetka Park District

Exhibit A

Supplemental and Total Taxes Levied and to Be Extended

| YEAR OF LEVY | (A) DEBT SERVICE ON THE BONDS | (B) TAXES PREVIOUSLY LEVIED AND ON FILE | (C) SUPPLEMENTAL TAX LEVY | (D) TOTAL TAXES TO BE EXTENDED TO PRODUCE |
|--------------------|--|---|------------------------------------|--|
| 2018 | \$342,177.50 | \$327,364.64 | N/A | \$327,364.64 |
| 2019 | 348,277.50 | 352,977.81 | N/A | 352,977.81 |
| 2020 | 352,677.50 | 361,096.29 | N/A | 361,096.29 |
| 2021 | 359,602.50 | 366,151.63 | N/A | 366,151.63 |
| 2022 | 366,002.50 | 366,151.63 | N/A | 366,151.63 |
| 2023 | 376,922.50 | 376,922.50 | N/A | 376,922.50 |
| 2024 | 382,390.00 | 382,390.00 | N/A | 382,390.00 |
| 2025 | 392,320.00 | 392,320.00 | N/A | 392,320.00 |
| 2026 | 401,545.00 | 384,459.21 | 17,085.79 | 401,545.00 |
| 2027 | 410,132.50 | 384,459.21 | 25,673.29 | 410,132.50 |
| 2028 | 418,052.50 | 384,459.21 | 33,593.29 | 418,052.50 |
| 2029 | 425,275.00 | 384,459.21 | 40,815.79 | 425,275.00 |
| 2030 | 434,475.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2031 | 442,875.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2032 | 450,475.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2033 | 462,275.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2034 | 473,075.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2035 | 477,875.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2036 | 491,875.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2037 | 497,525.00 | 384,459.21 | 45,052.96 | 429,512.17 |
| 2038 | 512,050.00 | 384,459.21 | 45,052.96 | 429,512.17 |

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

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

I further certify that the foregoing is a full, true and complete transcript of that portion of the minutes of the meeting of the Board held on the 20th day of November, 2025.

WINNETKA PARK DISTRICT ORDINANCE NO. 2025-009

AN ORDINANCE AUTHORIZING A SUPPLEMENTAL PROPERTY TAX LEVY TO PAY THE PRINCIPAL OF AND INTEREST ON OUTSTANDING LIMITED BONDS OF THE WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS.

a true, correct and complete copy of which said ordinance as adopted at said meeting appears in the foregoing transcript of the minutes of said meeting.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location where said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that at least one copy of said agenda was continuously available for public review during the entire 48-hour period preceding said meeting, that a true, correct and complete copy of said agenda as so posted is attached hereto as *Exhibit A*, 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 at Winnetka, Illinois, this 20th day of November, 2025



Secretary, Board of Park Commissioners
Winnetka Park District
Cook County, Illinois

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

FILING CERTIFICATE

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of The County of Cook, Illinois, and as such official I do further certify that on the 20th day of November, 2025, there was filed in my office a duly certified copy of Ordinance No. 2025-009 entitled:

WINNETKA PARK DISTRICT ORDINANCE NO. 2025-009

AN ORDINANCE AUTHORIZING A SUPPLEMENTAL PROPERTY TAX LEVY TO PAY THE PRINCIPAL OF AND INTEREST ON OUTSTANDING LIMITED BONDS OF THE WINNETKA PARK DISTRICT, COOK COUNTY, ILLINOIS.

duly adopted by the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, on the 20th day of November, 2025, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this ____ day of _____, 2025.

_____ County Clerk

[SEAL]

GLOSSARY OF TERMS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2026

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.

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

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

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

Operating Expenses - Fund expenses directly related to the fund's primary service activities.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures.

Ordinance - A formal legislative enactment by the governing board of the Park District.

PDRMA (Park District Risk Management Agency) - An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Program - An instructional or functional activity.

Property Tax Revenue - Revenue from a tax levied on the equalized assessed value of real property.

Per Capita - A unit of measure that indicates the amount of some quantity per person in the Park District.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts - Cash received.

Resources - Total amounts available for appropriation including estimated revenues and beginning fund balances.

Special Revenue Funds - These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Special Recreation, Workers Compensation, Illinois Municipal Retirement/FICA, Audit and Liability Insurance.

Tax Cap – An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy - The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate - The amount of tax levied for each \$100 of assessed valuation.

Undesignated Fund Balance - The balance of net financial resources that are expendable or available for appropriation.

User Fee - The payment of a fee for direct receipt of a service by the party benefiting from the service.