

# Winnetka Park District - FY 2023 Budget

# 2023



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

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# Winnetka Park District FY 2023 Budget

## Board of Commissioners

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*and the staff of the Winnetka Park District*



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

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March 10, 2023

Board of Commissioners,

On behalf of the Winnetka Park District ("WPD") team, please find enclosed the approved 2023 budget. The staff has developed a plan to maintain a solid foundation through continued fiscal stewardship and accountability for the agency, all while considering critical investments, notably at the Winnetka Golf Course as well as Elder Lane Park + Beach and Centennial Park + Beach.

The WPD team took appropriate steps to thoughtfully address revenue opportunities and purposefully control costs. Each proposed operating capital expenditure and major capital expenditure will be reviewed prior to making the investment to ensure we make the best investment decision at the best time. The 2023 budget considers investments in prior years, along with investments identified in the WPD's long range plan, to properly prioritize 2023 investments.

Highlights for the 2023 budget include:

- The WPD is projected to start 2023 in a solid financial position despite the delay of property tax revenue created by Cook County, thanks to the board of commissioners' leadership and engagement and the tireless efforts from each full-time and part-time colleague;
- Operating expenses and operating capital expenses will continue to be actively managed;
- Business unit leaders will continue their work to maintain and increase revenues and manage expenses to achieve 2023 results, all while keeping in mind a long-term perspective;
- The budget contemplates a major financial commitment for the Elder Lane Park + Beach/Centennial Park + Beach project, currently expected to be funded using 2020 bond money and 2021 debt certificate money;
- The budget includes a significant financial commitment for the renovation and expansion of golf course cart paths, expected to be funded from unrestricted corporate reserves;
- For 2023 revenues, 46.1% of proposed revenues are from user fees compared to 52.7% from taxes. The rest will come from a one-time infusion of money from a 15-year debt certificate;
- Enterprise funds (tennis, ice, and paddle) continue to provide positive financial results and improvement. Notable investments include working collaboratively with the Winnetka Platform Tennis Club to install two additional platform tennis courts; and
- Golf will suspend operations for 2023 while the Village of Winnetka completes its storm water management system. The WPD will use this down time to renovate and enhance the course with a planned re-opening in 2024.

The board and staff will be required to make decisions regarding major capital projects and determine how best to address the cost(s) for such project(s), be it through using the remaining alternate bond revenue, allocating some of the WPD's unrestricted reserves from the General Fund and/or the Recreation Fund, receiving naming rights donations and general donations, and/or securing capital via financial services firms.

As in prior years, and through the use of forecasting, staff is prepared to take necessary steps to address operating expenses and adjust staffing should the operating environment negatively impact user fee revenue.

The entire staff is grateful to the Park Board for its financial oversight role and budget approval authority. Thank you for your leadership to drive operations to meet the WPD's mission, thoughtfully steward the agency's financial resources, and best serve the community's interests.

Sincerely,

John Peterson, *Executive Director*

James Crocker, *Superintendent of Finance*

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# Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2023

## ALL WINNETKA PARK DISTRICT FUNDS COMBINED

	2022 Budget	2022 Actual	2023 Budget	% Inc/Dec 2022 Bud to 2023	% Inc/Dec 2022 Act to 2023
BEGINNING RESERVES	\$ 15,247,859	\$ 15,247,859	\$ 18,970,635	24.4%	24.4%
REVENUE	\$ 17,889,322	\$ 15,496,839	\$ 13,571,367	-24.1%	-12.4%
OPERATING EXPENSES	\$ 11,361,369	\$ 11,008,954	\$ 12,097,446	6.5%	9.9%
NET FUND INCOME BEFORE CAPS & TRANS	\$ 6,527,953	\$ 4,487,885	\$ 1,473,921	-77.4%	-67.2%
CAPITALS	\$ 11,560,275	\$ 765,109	\$ 11,413,122	-1.3%	1391.7%
TOTAL EXPENSE	\$ 22,921,644	\$ 11,774,063	\$ 23,510,568	2.6%	99.7%
OTHER FINANCING SOURCES/USES	\$ -	\$ -	\$ 3,000,000	100.0%	100.0%
NET FUND INCOME/(LOSS)	(\$ 5,032,322)	\$ 3,722,776	(\$ 6,939,201)	37.9%	-286.4%
ENDING RESERVES	\$ 10,215,537	\$ 18,970,635	\$ 12,031,434	17.8%	-36.6%

### Variance Highlights & Comments: 2022 Budget vs. 2023 Budget

#### REVENUES

- Decrease of 24.1% compared to 2022 budgeted revenues. 2022 budget included a significant line item for donations which went unrealized.

#### OPERATING EXPENSES

- 6.5% overall increase from 2022 budget.
- Supplies and Services both saw increases (e.g. legal fees, customer surveys)
- Salaries higher due to inflationary wage pressure and addition of 3 FT positions (before capitals and transfers)

#### NET OPERATING INCOME

- \$5,054,032 overall decrease from 2022 budget due to higher operating expenses (wages, supplies, services) as well as lower donation projections compared to 2022.
- Tax revenue delay caused by Cook County in 2022 provided beneficial cash flow in early 2023.

#### CAPITALS

- This includes major projects projected to cost \$9.584M for golf course and Elder/Centennial projects as well as operating capitals of \$1.8M.
- Cost of capitals partially offset by \$3M of external funding (15-year debt certificate). Provides additional revenue for major capital projects.

#### ENDING RESERVES/FUND BALANCE

- Projected to be \$1,449,745 higher than 2022 budget.

### Variance Highlights & Comments: 2022 Actual vs. 2023 Budget

#### REVENUES

- Decrease of \$1,925,472 compared to 2022 actual. Primary factor is loss of user fees due to closed golf course.

#### OPERATING EXPENSES

- \$1,088,492 (9.9%) overall increase.
- Expenses forecasted higher because many supply and maintenance expenses were able to be deferred to 2023.
- Services increased for 2023; examples include increases for legal expenses and community/resident surveys
- Salaries and wages are increasing to provide the ability to fully staff summer programs at competitive wages. Each fund will also conduct needed capital projects.

#### CAPITALS

- Increasing by \$10,648,013 over 2022 actual. Projects using 2020 bond money were deferred into 2023.

#### ENDING RESERVES/FUND BALANCE

- Projected to decrease by \$6,939,201 from 2022 actual. Major capitals will be funded with bond money, debt certificate proceeds and money transferred from the corporate fund. Even after these capital expenses the Park District remains well funded.

**Winnetka Park District**  
**SUMMARY - ALL FUNDS COMBINED**  
**2023 Budget Report**  
**(unaudited for discussion)**

	ALL FUNDS COMBINED				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	13,924,820	\$ 15,247,859	\$ 15,247,859	\$ 18,970,635	24%
<b>REVENUE</b>					
Taxes	6,032,929	6,253,976	6,394,425	6,637,852	4%
Interest Income	9,414	45,000	176,973	165,953	-6%
User Fees	5,748,320	5,324,681	5,964,336	4,436,052	-26%
Recreation Program Fees	1,090,650	1,053,443	1,335,087	1,162,760	-13%
Pro-Shop	160,890	154,235	155,188	55,970	-64%
Miscellaneous Income	1,051,521	5,057,987	1,470,830	1,112,780	-24%
Other Financing Sources	-	-	-	3,000,000	100%
<b>TOTAL REVENUE</b>	<b>14,093,724</b>	<b>17,889,322</b>	<b>15,496,839</b>	<b>16,571,367</b>	<b>7%</b>
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	4,817,341	5,140,912	4,995,277	5,358,468	7%
Supplies	539,977	759,349	558,979	684,617	22%
Services	3,287,473	3,305,445	3,407,834	3,703,427	9%
Repairs & Maintenance	327,545	307,285	219,696	284,745	30%
Pro-Shop Merchandise	106,781	115,780	105,808	49,838	-53%
Utilities	726,395	683,537	615,020	685,603	11%
Contracts Payable	1,109,308	1,049,060	1,106,340	1,330,749	20%
Other Financing Uses	-	-	-	-	0%
<b>Total General Expenditures</b>	<b>10,914,820</b>	<b>11,361,368</b>	<b>11,008,954</b>	<b>12,097,447</b>	<b>10%</b>
<b>Net Income Before Caps &amp; Trans</b>	<b>3,178,896</b>	<b>6,527,954</b>	<b>4,487,885</b>	<b>4,473,920</b>	<b>0%</b>
<b>Capital Expenditures</b>	<b>1,855,857</b>	<b>11,560,275</b>	<b>765,109</b>	<b>11,413,122</b>	<b>1392%</b>
<b>TOTAL EXPENSE</b>	<b>12,770,677</b>	<b>22,921,643</b>	<b>11,774,063</b>	<b>23,510,569</b>	<b>100%</b>
<b>Transfer In</b>	0	(3,704,335)	(3,811,210)	6,033,640	-258%
<b>Transfer Out</b>	0	3,704,335	3,811,210	-6,033,609	-258%
<b>NET INCOME/(LOSS)</b>	<b>1,323,039</b>	<b>(5,032,321)</b>	<b>3,722,776</b>	<b>(6,939,202)</b>	
<b>ENDING RESERVES</b>	<b>\$ 15,247,859</b>	<b>\$ 10,215,538</b>	<b>\$ 18,970,635</b>	<b>\$ 12,031,433</b>	
Reserves as a % of expenditures (excludes capital, debt and transfers)	139.70%	89.91%	172.32%	99.45%	



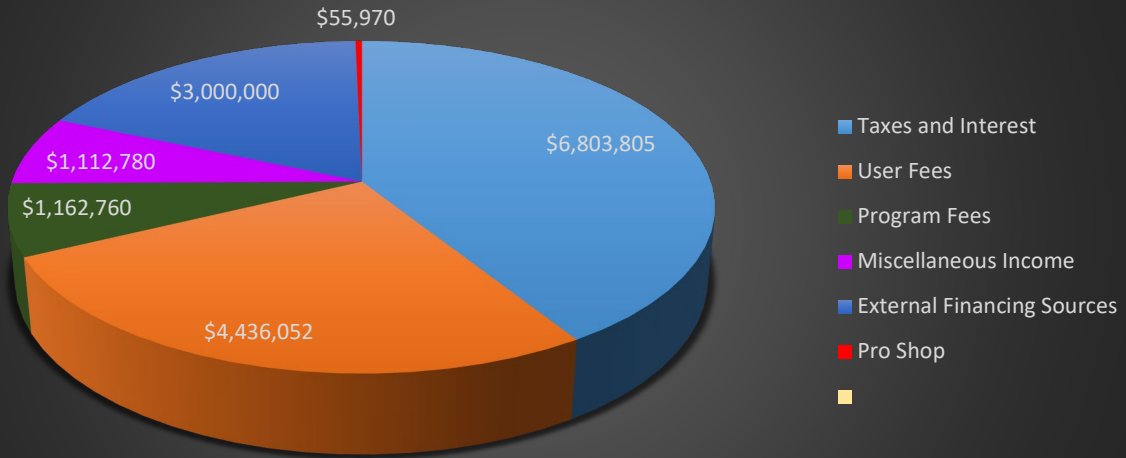
**Winnetka Park District**  
**ALL FUNDS ESTIMATED RESERVES**  
**2023 Budget Report**  
**(unaudited for discussion)**

	General Fund	Recreation Fund	Golf Fund	Paddle Tennis Fund	Tennis Fund	Ice Arena Fund	Capital Projects Fund	Misc Funds*	Total All Funds
<b>BEGINNING RESERVES</b>	\$ 3,431,564	\$ 4,539,195	\$ 1,268,825	\$ 194,660	\$ 2,078,048	\$ 1,513,662	\$ 4,898,882	1,045,799	<b>18,970,635</b>
<b>REVENUE</b>									
Taxes	3,933,184	1,100,558	-	-	-	-	-	1,604,110	<b>6,637,852</b>
Interest Income	105,000	-	-	-	-	-	60,953	-	<b>165,953</b>
User Fees	1,000	815,710	340,600	191,500	2,182,000	905,242	-	-	<b>4,436,052</b>
Recreation Program Fees	-	1,162,760	-	-	-	-	-	-	<b>1,162,760</b>
Pro-Shop	-	-	35,600	370	20,000	-	-	-	<b>55,970</b>
Miscellaneous Income	824,450	96,000	57,800	30	43,000	91,500	3,000,000	-	<b>4,112,780</b>
<b>TOTAL FUND REVENUE</b>	<b>4,863,634</b>	<b>3,175,028</b>	<b>434,000</b>	<b>191,900</b>	<b>2,245,000</b>	<b>996,742</b>	<b>3,060,953</b>	<b>1,604,110</b>	<b>16,571,367</b>
<b>EXPENSE</b>									
<b>General Expenditures</b>									
Salaries & Wages	2,005,247	1,180,146	664,709	54,207	1,067,782	367,879	-	18,498	<b>5,358,468</b>
Supplies	265,315	166,294	133,913	6,690	40,103	67,992	-	4,310	<b>684,617</b>
Services	1,034,277	736,516	256,389	41,663	223,644	110,115	-	1,300,823	<b>3,703,427</b>
Repairs & Maintenance	108,895	46,250	28,500	20,000	34,000	42,100	-	5,000	<b>284,745</b>
Utilities	137,229	34,613	171,721	44,202	116,938	180,900	-	-	<b>685,603</b>
Pro-shop Merchandise	-	-	29,638	200	20,000	-	-	-	<b>49,838</b>
Contracts Payable	853,487	-	-	-	111,110	-	-	366,152	<b>1,330,749</b>
General Admin Allocation	(494,488)	201,054	134,340	14,788	87,752	56,553	-	-	<b>0</b>
Garage Allocation	(185,047)	149,090	3,877	3,000	15,509	13,571	-	-	<b>0</b>
<b>Total General Expenditures</b>	<b>3,724,915</b>	<b>2,513,963</b>	<b>1,423,087</b>	<b>184,750</b>	<b>1,716,838</b>	<b>839,110</b>	<b>0</b>	<b>1,694,783</b>	<b>12,097,446</b>
<b>Net Fund Income Before Caps &amp; Trans</b>	1,138,719	661,065	-989,087	7,150	528,162	157,632	3,060,953	-90,673	<b>4,473,921</b>
<b>Capital Expenditures</b>	456,500	388,000	432,500	7,150	266,000	218,000	9,584,972	60,000	<b>11,413,122</b>
<b>TOTAL FUND EXPENSE</b>	<b>4,181,415</b>	<b>2,901,963</b>	<b>1,855,587</b>	<b>191,900</b>	<b>1,982,838</b>	<b>1,057,110</b>	<b>9,584,972</b>	<b>1,754,783</b>	<b>23,510,568</b>
<b>Transfer In</b>	1,937,285	573,878	1,703,013	-	114,492	-	1,704,972	-	<b>6,033,640</b>
<b>Transfer Out</b>	(4,201,568)	(573,878)	(1,143,702)	-	(114,492)	-	-	-	<b>(6,033,640)</b>
<b>Net Transfers</b>	<b>(2,264,283)</b>	<b>0</b>	<b>559,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,704,972</b>	<b>0</b>	<b>0</b>
<b>NET FUND INCOME/(LOSS)</b>	<b>-1,582,064</b>	<b>273,065</b>	<b>-862,276</b>	<b>0</b>	<b>262,162</b>	<b>-60,368</b>	<b>-4,819,047</b>	<b>-150,673</b>	<b>-6,939,201</b>
<b>ENDING RESERVES</b>	<b>1,849,500</b>	<b>4,812,260</b>	<b>406,549</b>	<b>194,660</b>	<b>2,340,210</b>	<b>1,453,294</b>	<b>79,835</b>	<b>895,126</b>	<b>12,031,434</b>

Reserves as a % of expenditures (excludes capital, debt service and transfers)

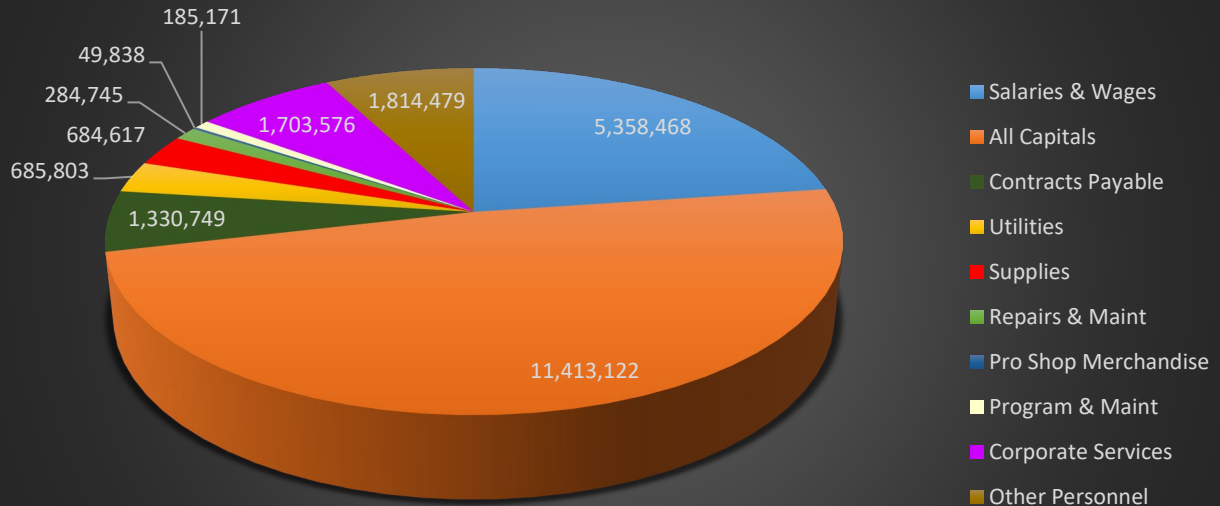
\* Includes Special Recreation, Workers Compensaion, IMRF/FICA, Audit, Liability Insurance and Debt Service Funds

## 2023 Sources of Park District Funds



**TOTAL: \$16,571,367**

## 2023 Uses of Park District Funds



**TOTAL: \$23,510,568**

# WINNETKA PARK DISTRICT FUNDS

<b><u>Fund</u></b>	<b><u>Description</u></b>
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, 2023

# 01-GENERAL FUND

<b><u>Org</u></b>	<b><u>Description</u></b>
0100	General Administration
0200	Corporate Administration
0300	Garage Maintenance
0400	Parks Maintenance



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - GENERAL FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	GENERAL FUND				% Inc/Dec 2022 Est to 2023 Bud
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	
<b>BEGINNING RESERVES</b>	\$ 2,199,754	\$ 1,955,327	\$ 1,955,327	\$ 3,431,564	75%
<b>REVENUE</b>					
Taxes	3,439,537	3,552,817	3,659,525	3,933,184	7%
Interest Income	8,032	34,125	137,740	105,000	-24%
User Fees	9,104	6,000	61,268	1,000	-98%
Miscellaneous Income	37,032	35,500	774,609	824,450	6%
<b>TOTAL FUND REVENUE</b>	3,493,705	3,628,442	4,633,142	4,863,634	5%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	1,617,362	1,724,056	1,653,007	2,005,247	21%
Supplies	168,761	242,116	171,298	265,315	55%
Services	794,366	830,627	957,448	1,034,277	8%
Repairs & Maintenance	82,232	95,375	68,316	108,895	59%
Utilities	118,372	125,058	121,805	137,229	13%
Contracts Payable	648,860	575,765	531,290	853,487	61%
General Admin Allocation	(459,122)	(507,750)	(414,739)	(494,488)	19%
Garage Allocation	(149,496)	(164,138)	(141,333)	(185,047)	31%
Other Financing Uses	0	0	0	0	0%
<b>Total General Expenditures</b>	2,821,335	2,921,109	2,947,092	3,724,915	26%
<b>Net Fund Income Before Caps &amp; Trans</b>	672,370	707,333	1,686,050	1,138,719	-32%
<b>Capital Expenditures</b>	300,843	570,861	169,813	456,500	169%
<b>TOTAL FUND EXPENSE</b>	3,122,178	3,491,970	3,116,905	4,181,415	34%
<b>Transfer In</b>	(1,579,059)	(1,985,323)	(1,985,323)	(1,937,285)	-2%
<b>Transfer Out</b>	2,195,012	2,025,323	2,025,323	4,201,568	107%
<b>NET FUND INCOME/(LOSS)</b>	-244,427	96,472	1,476,237	-1,582,064	-207%
<b>ENDING RESERVES</b>	\$ 1,955,327	\$ 2,051,799	\$ 3,431,564	\$ 1,849,500	-46%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	90.00%	87.48%	142.05%	64.41%	-55%
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	1,955,327	2,051,799	3,431,564	1,849,500	
<b>MINIMUM RESERVE PER POLICY</b>	543,119	586,336	603,951	717,857	
<b>TOTAL AVAILABLE RESERVES</b>	1,412,208	1,465,463	2,827,614	1,131,643	

# 100-ADMIN

Primarily a fund that incurs budget expenses in the way of providing administrative (staff and services) support functions (AP/AR, payroll, financial, administrative) to the agency and other operating funds, recreation, parks and facilities.

This is an organized method for the accounting recovery of those costs back to the General Fund, where those operating funds show as an administrative “allocation” expense within those budgets as an indirect cost.

## 2023 Budget Overview

Interest income is expected to be well above the amount budgeted in 2022. The 2023 budget for interest was increased by 100% from the 2022 budget. Total interest income for the District is split between Fund 01 and Fund 37.

Property Insurance through PDRMA is budgeted in this department.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED  
BUDGET GENERAL FUND**

<b>Org 100 - General Administration</b>					
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>% Inc/Dec 2022 Est to 2023 Bud</b>
<b>Revenue</b>					
40400 - INTEREST INCOME	8,032	34,125	137,740	105,000	-24%
49000 - MISCELLANEOUS	502	500	699,895	1,000	100%
<b>TOTAL 100 REVENUES</b>	<b>8,534</b>	<b>34,625</b>	<b>837,635</b>	<b>106,000</b>	<b>-87%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	411,990	426,721	392,554	434,082	11%
52000 - SUPPLIES	21,242	34,550	9,372	34,047	263%
54000 - SERVICES	263,790	367,470	319,380	414,655	30%
56000 - REPAIRS & MAINT.	29,881	32,300	14,944	28,650	92%
56500 - UTILITIES	27,633	36,958	33,147	37,848	14%
63000 - ADMIN. ALLOCATION	-863,374	-872,714	-769,397	-843,282	10%
<b>TOTAL 100 EXPENSES</b>	<b>-108,838</b>	<b>25,284</b>	<b>0</b>	<b>106,000</b>	
<b>NET 100 (REV - EXP)</b>	<b>117,372</b>	<b>9,341</b>	<b>837,635</b>	<b>0</b>	

# 200-CORPORATE

One of 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).

## **2023 Budget Overview**

Services are increased due to additional covered employees for insurance as well as an increase of \$150,000 from the 2022 budget for anticipated legal expenses.

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, 2023**



**WINNETKA PARK DISTRICT  
2023 PROPOSED  
BUDGET GENERAL FUND**

	<b>Org 0200 - Corporate Administration</b>				%
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	2022 Est to 2023 Bud
<b>Revenue</b>					
40100 - TAXES	3,439,537	3,552,817	3,659,525	3,933,184	7%
49990 - DONATIONS	0	0	0	150,191	0%
49000 - MISCELLANEOUS INCOME	31,115	31,000	58,935	824,450	1299%
<b>TOTAL 200 REVENUES</b>	<b>3,470,652</b>	<b>3,583,817</b>	<b>3,718,460</b>	<b>4,907,825</b>	<b>32%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	352,584	416,565	392,554	613,355	56%
52000 - SUPPLIES	32,033	71,089	44,546	92,975	109%
54000 - SERVICES	286,756	170,836	311,851	309,601	-1%
56000 - REPAIRS & MAINT.	3,442	3,800	2,546	3,800	49%
56500 - UTILITIES	33,578	33,552	22,997	37,465	63%
60000 - CAPITALS	61,551	25,361	38,486	21,180	-45%
62000 - CONTRACTS PAYABLE	648,860	575,765	531,289	853,487	61%
63000 - GENERAL ADMIN.	132,756	146,817	145,124	143,001	-1%
63100 - GARAGE ALLOCATION	72,990	18,238	12,295	57,436	367%
63300 - TRANSFERS-OUT	2,186,104	2,025,323	1,985,323	2,264,283	14%
<b>TOTAL 200 EXPENSES</b>	<b>3,810,654</b>	<b>3,487,345</b>	<b>3,487,011</b>	<b>4,396,583</b>	<b>26%</b>
<b>NET 200 (REV - EXP)</b>	<b>(340,002)</b>	<b>96,472</b>	<b>231,449</b>	<b>511,242</b>	

# 300-GARAGE

This fund 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.

## **2023 Budget Overview**

A slight increase of \$63,000 in operating expense due to the addition of one full time position. For 2023, proposed capitals are budgeted at \$98,000 versus \$77,000 in 2023.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GENERAL FUND**

<b>Org 0300 - Garage Maintenance</b>					
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>% Inc/Dec 2022 Est to 2023 Bud</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	176,806	182,521	191,239	229,439	20%
52000 - SUPPLIES	14,196	20,565	7,388	25,765	249%
54000 - SERVICES	53,263	73,766	60,524	79,030	31%
56000 - REPAIRS & MAINT.	3,383	4,510	2,768	4,475	62%
56500 - UTILITIES	13,221	13,936	14,726	15,825	7%
60000 - CAPITALS	0	77,000	0	98,000	100%
63000 - ADMIN. ALLOCATION	29,822	32,981	31,806	32,124	1%
63100 - GARAGE ALLOCATION	-381,984	-405,279	-303,905	-484,658	59%
<b>TOTAL 300 EXPENSES</b>	<b>-91,293</b>	<b>0</b>	<b>4,546</b>	<b>0</b>	<b>0%</b>
<b>NET 300 (REV-EXP)</b>	<b>-91,293</b>	<b>-</b>	<b>-</b>	<b>-</b>	

# 400-PARKS

The fund 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.

## 2023 Budget Overview

This fund's operating expenses will be consistent in 2023.

The Parks Department will continue to look for opportunities to reduce contractual and repairs/maintenance costs by the increased skill set training and development of Parks and facilities staff. The goal is to reduce the need for expensive outside trades and other contractor service work and projects.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GENERAL FUND**

	<b>Org 0400 - Parks Maintenance</b>				
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>2022 Est to 2023 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	9,104	6,000	13,993	5,835	-58%
49000 - MISCELLANEOUS INCOME	5,415	4,000	15,779	297	-98%
<b>TOAL 400 REVENUES</b>	<b>14,519</b>	<b>10,000</b>	<b>29,772</b>	<b>6,132</b>	<b>-79%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	675,982	698,250	699,016	728,371	4%
52000 - SUPPLIES	101,290	115,912	109,992	112,528	2%
54000 - SERVICES	190,556	217,791	265,693	230,991	-13%
56000 - REPAIRS & MAINTENANCE	45,526	54,765	48,058	71,970	50%
56500 - UTILITIES	43,940	40,612	50,935	46,091	-10%
60000 - CAPITALS	239,292	468,500	131,327	337,000	157%
63000 - ADMIN. ALLOCATION	158,987	177,728	177,728	171,258	-4%
63100 - GARAGE ALLOCATION	159,498	208,015	150,277	213,248	42%
63200 - TRANSFERS-IN	-1,600,552	-1,971,573	-1,657,710	-1,905,325	15%
<b>TOTAL 400 EXPENSES</b>	<b>14,519</b>	<b>10,000</b>	<b>-24,684</b>	<b>6,132</b>	<b>-125%</b>
<b>NET 400 (REV - EXP)</b>	<b>0</b>	<b>0</b>	<b>54,456</b>	<b>0</b>	

# 10- RECREATION

Overall, the Recreation Fund has performed very strongly from a financial perspective this past year, with a Net Operating Income (*before capitals and transfers*) of an estimated \$1,943,845. This essentially results in the Recreation Fund being able to continue to build a healthy fund balance and/or support other funds' capital improvements by way of a fund transfer. Total restricted reserves at the end of 2022 are to be \$806,661; the Park District has designated these reserves for future capital projects in the Recreation Fund.

In 2023, we are anticipating a healthy positive Net Operating Income (*before capitals and transfers*). Staff largely attributes this to a reformatting of programs and an increase of user fees to offset increases in operating expenditures.

**Note:** This year the Recreation Fund is the budgeting source for a significant amount of capitals -\$388,000; including an estimated \$240,000 commitment to athletic field initiatives. The specific proposed items can be found in each of the following orgs: Recreation Administration (1000), Athletic Fields (1200), and Swimming Beaches (1500).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

# 10-RECREATION

<b><u>Org</u></b>	<b><u>Description</u></b>
1000	Recreation Administration
1100	Recreation Programs
1200	Athletic Fields
1300	Outdoor Ice Rinks
1400	Jr. Sailing
1500	Swimming Beaches
1600	Boat Launch & Storage



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - RECREATION FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

RECREATION FUND					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 2,124,383	\$ 3,394,294	\$ 3,394,294	\$ 4,539,195	34%
<b>REVENUE</b>					
Taxes	1,063,389	1,077,207	1,110,945	1,100,558	-1%
User Fees	865,907	702,731	700,666	815,710	16%
Recreation Program Fees	1,090,650	1,053,443	1,335,087	1,162,760	-13%
Miscellaneous Income	816,115	113,865	160,314	96,000	-40%
<b>TOTAL FUND REVENUE</b>	3,836,061	2,947,246	3,307,012	3,175,028	-4%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	780,297	1,005,873	907,930	1,180,146	30%
Supplies	97,178	180,239	122,321	166,294	36%
Services	617,360	668,255	791,745	736,516	-7%
Repairs & Maintenance	37,120	48,300	19,361	46,250	139%
Utilities	19,811	42,402	38,038	34,613	-9%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	184,913	204,102	190,067	201,054	6%
Garage Allocation	60,771	125,637	84,701	149,090	76%
<b>Total General Expenditures</b>	1,797,450	2,274,808	2,154,163	2,513,963	17%
<b>Net Fund Income Before Caps &amp; Trans</b>	2,038,611	672,438	1,152,849	661,065	-43%
<b>Capital Expenditures</b>	25,286	239,000	7,948	388,000	4782%
<b>TOTAL FUND EXPENSE</b>	1,822,736	2,513,808	2,162,111	2,901,963	34%
<b>Transfer In</b>	(1,044,476)	(445,411)	(164,018)	(573,878)	250%
<b>Transfer Out</b>	1,787,890	485,411	164,018	573,878	250%
<b>NET FUND INCOME/(LOSS)</b>	1,269,911	393,438	1,144,901	273,065	-76%
<b>ENDING RESERVES</b>	\$ 3,394,294	\$ 3,787,732	\$ 4,539,195	\$ 4,812,260	6%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	188.84%	166.51%	210.72%	191.42%	
<b>RESTRICTED RESERVES</b>	\$ 712,111	\$ 806,661	\$ 806,661	\$ 806,661	
<b>UNRESTRICTED RESERVES</b>	\$ 2,682,183	\$ 2,981,071	\$ 3,732,534	\$ 4,005,599	
<b>MINIMUM RESERVE PER</b>	\$ 456,449	\$ 568,702	\$ 538,541	\$ 628,491	
<b>TOTAL AVAILABLE RESERVES</b>	\$ 2,225,734	\$ 2,412,369	\$ 3,193,993	\$ 3,377,108	



# 1000-RECREATION ADMINISTRATION

The Recreation Administration budget includes revenues and expenses for the recreation department not directly related to any specific program or facility. Revenue primarily includes property taxes levied for the Recreation fund. Expenses include a percentage of the salaries for full-time supervisors, general office, printing charges and utilities.

Because this is a major source of revenue in comparison to expenses, this fund essentially serves as a source of funding of other operations (as needed): Recreation Programs, Athletic Fields, Outdoor Ice, Jr. Sailing, Swimming Beaches, Boat Launch & Storage, and Camps.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

	<b>Org 1000 - Recreation Administration</b>				<b>% Inc/Dec</b>
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>2022 Est to 2023 Bud</b>
<b>Revenue</b>					
40100 - TAXES	1,063,389	1,077,207	1,110,945	1,110,558	0%
41000 - USER FEES	-4,434	-3,960	-15,904	1,300	-108%
49000 - MISCELLANEOUS	62,000	-	3,647	15,000	311%
<b>TOTAL REC ADMIN REVENUES</b>	<b>1,120,955</b>	<b>1,073,247</b>	<b>1,098,688</b>	<b>1,126,858</b>	<b>3%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	112,935	123,302	127,293	149,796	18%
52000 - SUPPLIES	5,393	18,405	8,051	38,065	373%
54000 - SERVICES	27,655	51,526	44,747	58,940	32%
56000 - REPAIRS &	4,726	16,700	2,958	10,050	240%
56500 - UTILITIES	1,226	4,306	646	3,772	484%
60000 - CAPITALS	8,959	40,000	0	37,000	100%
63000 - GENERAL ADMIN. ALLOCATION	27,871	30,822	29,722	30,022	1%
63100 - GARAGE ALLOCATION	11,861	16,211	10,929	45,509	316%
63200 - TRANSFERS-IN	-1,035,283	-106,874	-	-32,036	100%
63300 - TRANSFERS-OUT	697,640	485,411	-	731,356	100%
<b>TOTAL REC ADMIN EXPENSES</b>	<b>-137,017</b>	<b>679,809</b>	<b>224,346</b>	<b>1,072,474</b>	<b>378%</b>
<b>NET (REV - EXP) REC ADMIN</b>	<b>1,257,972</b>	<b>393,438</b>	<b>874,342</b>	<b>54,384</b>	<b>-94%</b>

# 1100-RECREATION PROGRAMS

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

## 2023 Budget Overview

For 2022, Recreation Programs revenue rebounded from the reduced program offerings of 2021 and the hangover from COVID-19. Recreation Programs ended the year with a gain of \$252,774 compared to the budgeted gain of \$38,616, an increase of \$214,158. This is due largely to the creative use of outdoor space and the highly successful summer camp program.

Camps and special events will once again be the primary driving forces of the Recreation Programs budget. Camps continue to receive overall high satisfaction rates by participants and their families. The overall goal is to continue to increase participation numbers amidst increasing availability of alternative summer programming.

The COVID-19 pandemic has had an impact on the price of services - resulting in higher costs. Contractual services have been a large driver for positive experiences in our camps and the increase will be justified by positive user experience.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

<b>Org 1100 - Recreation Programs</b>					
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>% Inc/Dec 2022 Est to 2023 Bud</b>
<b>Revenue</b>					
45000 - RECREATION PROGRAM FEES	1,090,650	1,053,443	1,335,087	1,162,760	-13%
49000 - MISCELLANEOUS INCOME	0	0	0	0	0%
<b>TOTAL REC PROG REVENUES</b>	<b>1,090,650</b>	<b>1,053,443</b>	<b>1,335,087</b>	<b>1,162,760</b>	<b>-13%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	270,883	347,952	349,908	424,993	21%
52000 - SUPPLIES	42,028	91,010	61,782	53,158	-14%
54000 - SERVICES	477,619	492,714	608,591	539,915	-11%
56000 - REPAIRS & MAINTENANCE	-	-	-	-	0%
60000 - CAPITALS	-	10,000	-	10,000	100%
63000 - GENERAL ADMIN. ALLOCATION	79,864	89,279	86,895	86,028	-1%
63200 - TRANSFERS-IN	-	-	-	-22,536	-100%
63300 - TRANSFERS-OUT	44,205	22,488	-	71,202	100%
<b>TOTL REC PROGRAM EXPENSES</b>	<b>914,599</b>	<b>1,053,443</b>	<b>1,107,176</b>	<b>1,162,760</b>	<b>5%</b>
<b>NET (REV - EXP) REC PROGRAMS</b>	<b>176,051</b>	<b>-</b>	<b>227,911</b>	<b>-</b>	

# 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.

## **2023 Budget Overview**

For 2023 (excluding capitals and including the increased allocations), Athletic Fields is projected to net \$103,690 compared to the 2022 year-end estimate of \$253,288. The 2022 year-end estimate is a result of continued field use at levels not previously seen prior to the pandemic. This includes use of historically unused green spaces for sports programming. These fields will need to rest to preserve turf quality. Staff made field use estimates for 2023 according to information gathered in 2021 and 2022 in case increased actual use repeats.

A significant user group source of revenue has been the lacrosse program partnership with Sports Made Personal (dba Team One Lacrosse). Rental income from North Shore Country Day's use of the turf field has been restricted to fund turf replacement in 2-3 years. 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 North Shore Trevians (youth football).



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

Org 1200 - Athletic Fields					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	287,003	231,175	201,685	238,050	18%
49000 - MISCELLANEOUS INCOME	115,327	79,000	30,180	81,000	168%
<b>TOTAL ATHLETIC FIELDS</b>	<b>402,330</b>	<b>310,175</b>	<b>231,865</b>	<b>319,050</b>	<b>38%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	35,386	72,683	54,878	53,723	-2%
52000 - SUPPLIES	13,833	33,850	27,755	48,450	75%
54000 - SERVICES	60,391	29,561	41,630	32,670	-22%
56000 - REPAIRS & MAINT.	8,966	8,950	7,639	8,950	17%
56500 - UTILITIES	283	20,291	19,005	10,492	-45%
60000 - CAPITALS	0	34,000	7,948	240,000	2920%
63000 - GENERAL ADMIN.	13,818	15,447	12,000	14,885	24%
63100 - GARAGE ALLOCATION	-7,623	13,237	9,563	13,570	42%
63200 - TRANSFERS-IN	-	-	-	-103,690	-100%
63300 - TRANSFERS-OUT	-	82,156	-	0	0%
<b>TOTAL ATHLETIC FIELDS EXPENSES</b>	<b>125,054</b>	<b>310,175</b>	<b>180,418</b>	<b>319,050</b>	<b>77%</b>
<b>NET (REV - EXP) ATHLETIC FIELDS</b>	<b>277,276</b>	<b>-</b>	<b>51,447</b>	<b>-</b>	

# 1300-OUTDOOR ICE RINKS

The purpose of the Outdoor Ice Rinks budget is to provide funds for the maintenance and upkeep of the outdoor ice rinks operated by the Winnetka Park District. Each year the District maintains rinks at Indian Hill Park, weather permitting.

## **2023 Budget Overview**

The Outdoor Ice Rinks budget will continue to propose a subsidy of (\$78,458). A large portion of these expenses have been, and continue to be, related to indirect staff and other allocation related costs. Historically these expenses have been attributed to outdoor ice. These costs typically get accounted for in this fund regardless of the length of the actual operational outdoor ice season.

Staff continues to review and analyze the use and associated costs of each outdoor ice facility.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

	<b>Org 1300 - Outdoor Ice Rinks</b>				<b>% Inc/Dec 2022 Est to 2023 Bud</b>
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	
<b>Expense</b>					
50000 - SALARIES & WAGES	28,356	31,535	31,864	36,422	14%
52000 - SUPPLIES	26	245	0	245	245%
54000 - SERVICES	4,317	9,558	8,233	10,519	28%
56000 - REPAIRS &	0	0	0	0	0%
56500 - UTILITIES	1,273	1,500	2,159	2,000	-7%
63000 - GENERAL ADMIN. ALLOCATION	7,377	8,159	4,079	9,272	127%
63100 - GARAGE ALLOCATION	33,762	22,290	15,028	20,000	33%
63200 - TRANSFERS-IN	0	-73,287	-61,363	-78,458	28%
<b>TOTAL OUTDOOR ICE EXPENSES</b>	<b>75,111</b>	-	-	-	
<b>NET (REV - EXP) OUTDOOR ICE</b>	<b>75,111</b>	-	-	-	



# 1400-JR. SAILING

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

## 2023 Budget Overview

For 2023, staff continues to look at creative ways to increase participation including the possibility of partnering with a third party vendor with access to ample highly-qualified instructors. Sailing camp will be absorbed by Adventure Camp to increase administrative efficiency, improve offering, and eliminate internal competition. The program revenue/fees currently cover the direct costs associated with the program, but is projected to be subsidized by the Recreation Administration fund (org. 1000) by (\$57,825), when the indirect costs of administrative and other allocations and capitals are considered.

The Park District proposes \$13,000 in capital expenditures to replace sailboats and paddle vessels.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

Org 1400 - Sailing					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	64,683	11,836	699	0	-100%
49000 - MISCELLANEOUS INCOME	4,029	0	0	0	0%
<b>TOTAL SAILING REVENUES</b>	<b>68,712</b>	<b>11,836</b>	<b>699</b>	<b>0</b>	<b>-100%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	33,467	31,808	9,794	11,000	12%
52000 - SUPPLIES	1,845	3,532	1,207	325	-73%
54000 - SERVICES	1,087	4,320	2,049	2,746	34%
56000 - REPAIRS & MAINTENANCE	0	1,500	0	0	0%
60000 - CAPITALS	16,327	13,000	0	13,000	0%
63000 - GENERAL ADMIN. ALLOCATION	9,845	10,603	9,196	10,490	14%
63100 - GARAGE ALLOCATION	-11,926	18,910	13,661	20,264	48%
63200 - TRANSFERS-IN	0	-71,837	-24,834	-57,825	133%
<b>TOTAL SAILING EXPENSES</b>	<b>50,645</b>	<b>11,836</b>	<b>11,073</b>	<b>-</b>	
<b>NET (REV - EXP) SAILING</b>	<b>18,067</b>	<b>-</b>	<b>-10,374</b>	<b>-</b>	

# 1500-SWIMMING BEACHES

The 2022 Swimming Beaches budget accounts for all revenues and expenses related to the operation of the District's two swimming beaches: Tower Road and Maple Street. Also included in this fund are the revenues and expenses that relate to the operation of the Centennial Dog Beach. The budget for this fund will see variances from budget year to estimated end of year, primarily due to the unpredictable nature of weather conditions. Each year the weather significantly affects the amount of participation for events, daily visitors, and staff costs that will affect the budget both positively and negatively.

## 2023 Budget Overview

The swimming beaches continue to be the highest profile facilities for the Recreation Department throughout the summer months. The operations remain amongst the most challenging to professionally and adequately staff and operate, as these facilities are heavily dependent on part-time seasonal staff as well as weather.

During 2022, operations relied on season pass sales with daily fees only permitted Monday - Wednesday. This practice will continue into the 2023 season, which is budgeted to expect increased revenue from the previous year budget. To ensure the safety of season pass holders, additional staff presence and an increase in the hours of operation will continue in 2023. To compete with the shrinking population of available part-time talent, the starting pay for lifeguards and attendants will increase to remain competitive in the market. The budget does not include the costs to operate Elder Lane Beach, which remains closed due to unsafe beach conditions, as well as an anticipated major shoreline protection capital project. The Swimming Beaches budget is proposing (\$88,000) 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). This year it is \$267,788.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

<b>Org 1500 - Beaches</b>					
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>% Inc/Dec 2022 Est to 2023 Bud</b>
<b>Revenue</b>					
41000 - USER FEES	273,527	220,400	221,911	290,025	30.69%
49000 - MISCELLANEOUS INCOME	64,527	34,865	52,529	0	0.00%
<b>TOTAL BEACHES REVENUES</b>	<b>338,054</b>	<b>255,265</b>	<b>274,440</b>	<b>290,025</b>	<b>5.68%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	206,894	263,525	198,959	313,448	57.54%
52000 - SUPPLIES	20,088	25,141	14,037	21,537	53.43%
54000 - SERVICES	30,818	39,444	37,470	41,392	10.47%
56000 - REPAIRS & MAINTENANCE	6,491	8,350	6,314	13,000	105.89%
56500 - UTILITIES	12,282	11,805	12,003	13,249	10.38%
60000 - CAPITALS	0	136,000	0	88,000	0.00%
63000 - GENERAL ADMIN.	29,978	33,512	33,154	32,292	-2.60%
63100 - GARAGE ALLOCATION	52,587	34,039	24,591	34,895	41.90%
63200 - TRANSFERS-IN	-9,193	-296,551	-77,821	-267,788	244.11%
<b>TOTAL BEACHES EXPENSES</b>	<b>349,945</b>	<b>255,265</b>	<b>248,707</b>	<b>290,025</b>	<b>16.61%</b>
<b>NET (REV - EXP) BEACHES</b>	<b>-11,891</b>	<b>-</b>	<b>25,733</b>	<b>-</b>	

# 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 can be rented each year for sailboats, canoes, paddleboards, and kayaks. Individuals can purchase a season pass or pay a daily fee for use of the boat launch facility (with the exception of daily fees for personal watercraft).

Program revenue/fees currently cover the direct costs associated with the boat launch operation, annual dredging and the indirect costs of administration and parks/maintenance. The boat launch is subsidized by the Recreation Administration fund (org. 1000). Similar to Swimming Beaches (org. 1500), the Boat Launch & Storage budget is heavily dependent on seasonal weather conditions that affect season pass sales, daily visits, and staff costs.

## **2023 Budget Overview**

Consistent with the swimming beach operation, Lloyd Beach revenue will consist of season passes, daily fees, rack rental, and boat storage. Boat Launch membership fees will increase by 10% to include a Boat Launch Improvement fee. The Park District plans to maintain additional staff to ensure effective and safe operations in 2023, similar to 2022. The Park District plans to staff the Boat Launch through the month of September, as it was in 2022.

The boat launch experiences an annual budgeted dredging expense of \$30,000.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
RECREATION FUND**

Org 1600 - Boat Launch & Storage					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	245,128	243,280	292,275	286,335	-2.03%
49000 - MISCELLANEOUS INCOME	570,232	-	-	-	0.00%
<b>TOTAL BOAT LAUNCH REVENUES</b>	<b>815,360</b>	<b>243,280</b>	<b>292,275</b>	<b>286,335</b>	-2.03%
<b>Expense</b>					
50000 - SALARIES & WAGES	92,376	135,069	135,234	190,764	41.06%
52000 - SUPPLIES	13,966	8,056	9,488	4,514	-52.42%
54000 - SERVICES	15,472	43,919	49,025	50,335	2.67%
56000 - REPAIRS & MAINTENANCE	16,937	12,800	2,450	14,250	481.63%
56500 - UTILITIES	4,747	4,500	4,225	5,100	20.71%
60000 - CAPITALS	-	6,000	-	-	0.00%
63000 - GENERAL ADMIN.	16,160	18,065	15,021	18,065	20.26%
63100 - GARAGE ALLOCATION	-17,890	15,128	10,929	14,852	35.90%
63200 - TRANSFERS-IN	-	-258	-	-11,545	0.00%
63300 - TRANSFERS-OUT	641,773	-	-	-	0.00%
<b>TOTAL BOAT LAUNCH EXPENSES</b>	<b>783,541</b>	<b>243,280</b>	<b>226,372</b>	<b>286,335</b>	26.49%
<b>NET (REV - EXP) BOAT LAUNCH</b>	<b>31,819</b>	<b>-</b>	<b>65,903</b>	<b>-</b>	

# 20-GOLF

During 2022, the Winnetka Golf Club's course and driving range continued to see steady usage. The Golf Fund generated a net income (before capitals) of \$208,180. Overall revenues finished the year \$346,189 over budget, primarily in user fees. Conversely, operating expenses were \$278,482 under budget. Beginning December 2022, the Winnetka Park District entered into a 5-year contract with Kemper Sports Management to operate all golf operations for the Winnetka Park District.

## 2023 Budget Overview

In 2022, the Winnetka Park District golf course closed for the season a bit early due to the Village of Winnetka storm water project. The course will remain closed for the entire 2023 season so storm water work may be completed. The Park District will also use this opportunity to perform much needed capital work on areas of the course, specifically cart paths and bunkers. Once work is complete the course will need to be re-seeded and turf re-grown. The Park District expects to re-open the course in mid to late summer 2024. The driving range will remain open during the construction process, generating some revenue. The Winnetka Park District, along with Kemper Sports Management, will initiate a creative and aggressive marketing strategy to promote the renovated and re-designed golf course. However, for 2023 the WPD projects the golf fund will lose \$989,087 before capital expenditures. The golf fund will draw down on existing reserves to cover this loss. Additionally, the corporate fund will transfer \$654,311 into the golf fund to shore up the golf fund and ensure it meets its minimum reserve requirement per Park District policy.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

# 20-GOLF

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023



**Winnetka Park District SUMMARY - GOLF FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	GOLF FUND				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 781,674	\$ 1,164,552	\$ 1,164,552	\$ 1,268,825	9%
<b>REVENUE</b>					
User Fees	2,003,822	1,555,000	1,672,150	340,600	-80%
Pro-Shop	137,967	135,435	130,624	35,600	-73%
Miscellaneous Income	83,086	91,496	88,294	57,800	-35%
<b>TOTAL FUND REVENUE</b>	2,224,875	1,781,931	1,891,068	434,000	-77%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	857,694	954,697	810,210	664,709	-18%
Supplies	213,749	223,568	163,152	133,913	-18%
Services	196,985	240,572	229,342	256,389	12%
Repairs & Maintenance	65,592	68,310	39,490	28,500	-28%
Utilities	228,689	185,875	158,452	171,721	8%
Pro-Shop Merchandise	91,890	96,080	94,533	29,638	-69%
Contracts Payable	-	-	-	-	0%
General Admin Allocation	52,501	137,924	137,924	134,340	-3%
Garage Allocation	32,412	4,053	4,053	3,877	-4%
Other Financing Sources/Uses	-	-	-	-	0%
<b>Total General Expenditures</b>	1,739,512	1,911,079	1,637,156	1,423,087	-13%
<b>Net Fund Income Before Caps &amp; Trans</b>	485,363	(129,148)	253,912	(989,087)	-490%
<b>Capital Expenditures</b>	102,485	158,500	149,639	432,500	189%
<b>TOTAL FUND EXPENSE</b>	1,841,997	2,069,579	1,786,795	1,855,587	4%
<b>Transfer In</b>	(1,068,591)	(1,177,430)	(1,019,635)	(1,703,013)	67%
<b>Transfer Out</b>	1,068,591	1,177,430	1,019,635	1,143,702	12%
<b>NET FUND INCOME/(LOSS)</b>	382,878	(287,648)	104,273	(862,276)	-927%
<b>ENDING RESERVES</b>	\$ 1,164,552	\$ 876,904	\$ 1,268,825	\$ 406,549	-68%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	66.95%	45.89%	77.50%	28.57%	-63%
<b>RESTRICTED RESERVES</b>	\$ -	\$ -	\$ -	\$ -	0%
<b>UNRESTRICTED RESERVES</b>	\$ 1,164,552	\$ 876,904	\$ 1,268,825	\$ 406,549	-68%
<b>MINIMUM RESERVE PER POLICY</b>	\$ 434,878	\$ 477,770	\$ 409,289	\$ 355,772	-13%
<b>TOTAL AVAILABLE RESERVES</b>	\$ 729,674	\$ 399,134	\$ 859,536	\$ 50,777	-94%

# 2000-COURSE PLAY



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GOLF FUND**

Org 2000 - Course Play					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	2,003,822	1,555,000	1,672,150	340,600	-80%
47000 - PRO-SHOP	137,967	135,435	130,624	35,600	-73%
49000 - MISCELLANEOUS INCOME	83,334	91,496	88,294	57,800	-35%
<b>TOTAL COURSE PLAY REV</b>	<b>2,225,123</b>	<b>1,781,931</b>	<b>1,891,068</b>	<b>434,000</b>	<b>-77%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	457,677	441,001	438,100	307,106	-30%
52000 - SUPPLIES	64,643	47,468	33,992	21,963	-35%
54000 - SERVICES	98,011	111,175	106,775	193,902	82%
56000 - REPAIRS & MAINTENANCE	29,071	18,310	11,515	2,500	-78%
56500 - UTILITIES	42,185	47,500	39,683	46,346	17%
57000 - PRO-SHOP MERCHANDISE	91,890	96,080	94,533	29,638	-69%
60000 - CAPITALS	17,300	68,500	0	50,000	100%
63000 - GENERAL ADMIN. ALLOCATION	52,501	58,062	58,062	56,553	-3%
63100 - GARAGE ALLOCATION	32,412	4,053	2,732	3,877	42%
63200 - TRANSFERS-IN	-	-	-	-654,311	100%
63300 - TRANSFERS-OUT	1,068,591	1,177,430	1,019,635	1,143,702	12%
<b>TOTAL COURSE PLAY EXP</b>	<b>1,954,281</b>	<b>2,069,579</b>	<b>1,805,027</b>	<b>1,201,276</b>	<b>-33%</b>
<b>NET COURSE PLAY (REV - EXP)</b>	<b>270,842</b>	<b>-287,648</b>	<b>86,041</b>	<b>-767,276</b>	

# 2100-GOLF MAINTENANCE



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
GOLF FUND**

	<b>Org 2100 - Golf Maintenance</b>				
	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>% Inc/Dec 2022 Est to 2023 Bud</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	400,017	513,696	372,110	357,603	-4%
52000 - SUPPLIES	149,106	176,100	129,160	111,950	-13%
54000 - SERVICES	98,974	129,397	122,567	62,487	-49%
56000 - REPAIRS & MAINTENANCE	36,521	50,000	27,975	26,000	-7%
56500 - UTILITIES	186,504	138,375	118,769	125,375	6%
60000 - CAPITALS	85,185	90,000	149,639	382,500	156%
63000 - GENERAL ADMIN.	72,214	79,862	79,862	77,787	-3%
63150 - OTHER FINANCING	-	-	-	-	0%
63200 - TRANSFERS-IN	-1,068,591	-1,177,430	-1,019,635	-1,143,702	12%
<b>TOTAL GOLF MAINT EXP</b>	(40,070)	-	(19,553)	-	
<b>NET GOLF MAINT (REV - EXP)</b>	-	-	-	-	

# 23-PADDLE TENNIS

The platform tennis facility operates as an “enterprise” facility, without the use of tax dollars for general and operating purposes. Revenues are derived from participants in programs, rentals and user fees from the WPTC-affiliate group.

## 2023 Budget Overview

The proposed 2023 Net Operating Income is expected to be \$7,150.

The District is excited to unveil two new courts thanks to the generosity of the Winnetka Paddle Tennis Club. These courts will generate additional revenue for the paddle tennis fund.

Capital improvements proposed this year are \$7,150 for HVAC work.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - PADDLE TENNIS FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

PADDLE TENNIS FUND					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 176,809	\$ 213,077	\$ 213,077	\$ 194,660	-8.6%
<b>REVENUE</b>					
User Fees	183,105	174,950	189,838	191,500	0.9%
Pro-Shop	413	300	315	370	17.5%
Miscellaneous Income	5,037	25	376,516	30	-100.0%
<b>TOTAL FUND REVENUE</b>	188,555	175,275	566,669	191,900	-66.1%
<b>Expense</b>					
<b>General Expenditures</b>					
Salaries & Wages	50,834	48,556	62,853	54,207	-13.8%
Supplies	8,080	5,882	8,841	6,690	-24.3%
Services	19,649	31,688	84,329	41,663	-50.6%
Repairs & Maintenance	22,238	18,000	10,540	20,000	89.8%
Utilities	31,636	29,839	31,486	44,202	40.4%
Pro-Shop Merchandise	0	200	0	200	100.0%
General Admin Allocation	15,887	17,570	13,893	14,788	6.4%
Garage Allocation	3,963	4,053	2,732	3,000	9.8%
<b>Total General Expenditures</b>	152,287	155,788	214,674	184,750	-13.9%
<b>Net Fund Income Before Caps &amp; Trans</b>	36,268	19,487	351,995	7,150	-98.0%
<b>Capital Expenditures</b>	0	10,000	370,412	7,150	-98.1%
<b>TOTAL FUND EXPENSE</b>	152,287	165,788	585,086	191,900	-67.2%
<b>Transfer In</b>	-	-	-	-	0.0%
<b>Transfer Out</b>	-	-	-	-	0.0%
<b>NET FUND INCOME/(LOSS)</b>	36,268	9,487	-18,417	0	-100.0%
<b>ENDING RESERVES</b>	213,077	222,564	194,660	194,660	0.0%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	128.48%	135.01%	90.68%	105.36%	
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	213,077	222,564	194,660	194,660	
<b>MINIMUM RESERVE PER</b>	38,072	38,947	53,669	46,188	
<b>TOTAL AVAILABLE RESERVES</b>	175,005	183,617	140,992	148,473	

# 25-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 fall 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.

## **2023 Budget Overview**

For 2023, the Park District projects to add \$262,162 to the combined outdoor/indoor fund balance/ reserves. The 2023 Net Operating Income (before capitals) is projected to be \$528,162. The tennis fund projects revenues of \$2,245,000, which is \$161,085 higher than the 2022 budget. Even though capital projects are budgeted at \$266,000 the Tennis fund will be financially strong enough to increase its overall fund balance by \$262,162. 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.



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**



# 25-TENNIS

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District  
SUMMARY - TENNIS FUND  
2023 Budget Report  
(unaudited for discussion)**

	TENNIS FUND				% Inc/Dec 2022 Est to 2023 Bud
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	
<b>BEGINNING RESERVES</b> (not including investment in capital)	\$ 936,593	\$ 1,330,469	\$ 1,330,469	\$ 2,078,048	56%
<b>REVENUE</b>					
User Fees	2,106,457	2,022,000	2,430,938	2,182,500	-10%
Recreation Program Fees	-	-	-	-	
Pro-Shop	22,610	18,500	24,249	19,500	-20%
Miscellaneous Income	65,149	43,415	51,879	43,000	-17%
<b>TOTAL FUND REVENUE</b>	2,194,216	2,083,915	2,507,066	2,245,000	-10%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	990,298	1,037,067	1,118,880	1,067,782	-5%
Supplies	24,926	37,428	29,821	40,103	34%
Services	183,503	235,399	193,877	223,644	15%
Repairs & Maintenance	25,475	31,200	27,339	34,000	24%
Utilities	132,175	109,466	105,555	116,938	11%
Pro-Shop Merchandise	14,691	19,500	15,661	20,000	28%
Contracts Payable	107,770	113,693	113,520	111,110	-2%
General Admin Allocation	81,464	90,093	73,859	87,752	19%
Garage Allocation	23,431	16,211	10,929	15,509	42%
Other Financing Sources/Uses	-	-	-	-	
<b>Total General Expenditures</b>	1,583,733	1,690,057	1,689,441	1,716,838	2%
<b>Net Fund Income Before Caps &amp; Trans</b>	610,483	393,858	817,625	528,162	-35%
<b>Capital Expenditures</b>	216,607	204,000	70,046	266,000	280%
<b>TOTAL FUND EXPENSE</b>	1,800,340	1,894,057	1,759,487	1,982,838	13%
<b>Transfer In</b>	(25,476)	(16,171)	(16,171)	(114,492)	608%
<b>Transfer Out</b>	25,476	16,171	16,171	114,492	608%
<b>NET FUND INCOME/(LOSS)</b>	393,876	189,858	747,579	262,162	-65%
<b>ENDING RESERVES</b>	1,330,469	1,520,327	2,078,048	2,340,210	13%
Reserves as a % of expenditures (excludes capital, debt service and transfers)	90.14%	96.45%	131.86%	145.74%	
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	1,330,469	1,520,327	2,078,048	2,340,210	
<b>MINIMUM RESERVE PER POLICY</b>	422,360	422,514	422,360	429,210	
<b>TOTAL AVAILABLE RESERVES</b>	908,109	1,097,813	1,655,688	1,911,001	

# 2400-OUTDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
TENNIS FUND**

Org 2400 - Outdoor Tennis					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	306,357	292,500	325,254	292,500	-10%
49000 - MISCELLANEOUS INCOME	38,095	15,000	15,978	15,000	-6%
<b>TOTAL REV OUTDOOR TENNIS</b>	<b>344,452</b>	<b>307,500</b>	<b>341,232</b>	<b>307,500</b>	<b>-10%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	190,747	189,139	190,275	190,746	0%
52000 - SUPPLIES	3,310	7,400	4,907	7,470	52%
54000 - SERVICES	35,045	39,875	34,726	40,462	17%
56000 - REPAIRS & MAINTENANCE	5,216	5,000	7,770	8,000	3%
56500 - UTILITIES	1,839	1,700	1,805	2,035	13%
60000 - CAPITALS	-	56,000	1,500	148,000	9767%
63000 - GENERAL ADMIN.	19,868	21,793	27,085	21,402	-21%
63100 - GARAGE ALLOCATION	15,481	3,782	2,732	3,877	42%
63200 - TRANSFERS-IN	-	-16,171	-	-114,492	0%
63300 - TRANSFERS-OUT	25,476	-	-	-	0%
<b>TOTAL EXP OUTDOOR TENNIS</b>	<b>296,982</b>	<b>308,518</b>	<b>270,800</b>	<b>307,500</b>	<b>14%</b>
<b>NET (REV - EXP) OUTDOOR TENNIS</b>	<b>47,470</b>	<b>-</b>	<b>70,432</b>	<b>-</b>	

# 2500-INDOOR TENNIS



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET  
TENNIS FUND**

Org 2500 - Indoor Tennis					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>Revenue</b>					
41000 - USER FEES	1,800,100	1,729,500	2,105,684	1,890,000	-10%
47000 - PRO-SHOP	22,610	18,500	24,249	19,500	
49000 - MISCELLANEOUS INCOME	27,054	28,415	35,901	28,000	-22%
<b>TOTAL REV INDOOR TENNIS</b>	<b>1,849,764</b>	<b>1,776,415</b>	<b>2,165,834</b>	<b>1,937,500</b>	<b>-11%</b>
<b>Expense</b>					
50000 - SALARIES & WAGES	809,759	847,928	928,605	877,036	-6%
52000 - SUPPLIES	21,616	30,028	24,914	32,633	31%
54000 - SERVICES	148,458	196,993	159,151	183,182	15%
56000 - REPAIRS & MAINTENANCE	20,259	26,200	19,569	26,000	33%
56500 - UTILITIES	130,336	107,766	103,750	114,903	11%
57000 - PRO SHOP MERCHANDISE	14,691	19,500	15,661	20,000	28%
60000 - CAPITALS	99,335	148,000	68,546	118,000	72%
63000 - CONTRACTS PAYABLE	107,770	113,693	113,520	111,110	-2%
63000 - GENERAL ADMIN.	61,596	68,120	46,774	66,350	42%
63100 - GARAGE ALLOCATION	7,950	12,158	8,197	11,632	42%
63200 - TRANSFERS-IN	-25,476	-	-	-	0%
63300 - TRANSFERS-OUT	-	16,171	-	114,492	0%
<b>TOTAL EXP INDOOR TENNIS</b>	<b>1,396,294</b>	<b>1,586,557</b>	<b>1,488,687</b>	<b>1,675,338</b>	<b>13%</b>
<b>NET (REV - EXP) INDOOR TENNIS</b>	<b>453,470</b>	<b>189,858</b>	<b>677,147</b>	<b>262,162</b>	

# 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.

## **2023 Budget Overview**

The ice arena continues to perform very strongly from an enterprise fund perspective. For 2023, we project the fund will generate \$996,000 in revenue. Expenses include capital improvements of \$218,000 to repair HVAC, upgrade bathrooms and purchase a new Zamboni. Similar to 2022, the ice arena anticipates being open for the summer season with additional program opportunities.

Operating expenses are anticipated to decrease slightly at just over \$839,000 with the majority made up of personnel-related costs.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - INDOOR ICE ARENA FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

INDOOR ICE ARENA FUND					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 1,112,415	\$ 1,276,382	\$ 1,276,382	\$ 1,513,662	19%
<b>REVENUE</b>					
User Fees	811,371	864,000	909,476	905,242	0%
Miscellaneous Income	50,640	78,000	101,357	91,500	-10%
<b>TOTAL FUND REVENUE</b>	862,011	942,000	1,010,833	996,742	-1%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	298,063	347,949	332,045	367,879	11%
Supplies	21,664	60,616	61,016	67,992	11%
Services	68,091	116,440	90,384	110,115	22%
Repairs & Maintenance	42,635	42,100	52,759	42,100	-20%
Utilities	190,612	190,897	180,693	180,900	0%
General Admin Allocation	52,501	58,062	47,093	56,554	20%
Garage Allocation	10,928	14,185	9,563	13,570	42%
Other Financing Sources/Uses	-	-	-	-	
<b>Total General Expenditures</b>	684,494	830,249	773,553	839,110	8%
<b>Net Fund Income Before Caps &amp; Trans</b>	177,517	111,751	237,280	157,632	-34%
<b>Capital Expenditures</b>	13,550	150,000	0	218,000	
<b>TOTAL FUND EXPENSE</b>	698,044	980,249	773,553	1,057,110	37%
<b>Transfer In</b>	-	-	-	-	0%
<b>Transfer Out</b>	-	-	-	-	0%
<b>NET FUND INCOME/(LOSS)</b>	163,967	(38,249)	237,280	(60,368)	-125%
<b>ENDING RESERVES</b>	1,276,382	1,238,133	1,513,662	1,453,294	-4%
Reserves as a % of expenditures (excludes capital, debt and	186.47%	149.13%	195.68%	173.19%	
<b>RESTRICTED RESERVES</b>		-	-	-	
<b>UNRESTRICTED RESERVES</b>	1,276,382	1,238,133	1,513,662	1,453,294	
<b>MINIMUM RESERVE PER POLICY</b>	174,511	207,562	193,388	209,778	
<b>TOTAL AVAILABLE RESERVES</b>	1,101,871	1,030,571	1,320,274	1,243,517	



# 31-SPECIAL RECREATION

This fund accounts for our participation with 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, 2023

**Winnetka Park District**  
**SUMMARY - SPECIAL RECREATION FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	<b>SPECIAL RECREATION FUND</b>				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 243,720	\$ 224,419	\$ 224,419	\$ 330,015	47%
<b>REVENUE</b>					
Taxes	286,195	304,171	312,949	250,315	-20%
<b>TOTAL FUND REVENUE</b>	286,195	304,171	312,949	250,315	-20%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	305,496	207,353	207,353	225,315	9%
<b>Total General Expenditures</b>	305,496	207,353	207,353	225,315	9%
<b>Net Fund Income Before Caps &amp; Trans</b>	-19,301	96,818	105,596	25,000	76%
<b>Capital Expenditures</b>	0	147,914	0	60,000	100%
<b>TOTAL FUND EXPENSE</b>	305,496	355,267	207,353	285,315	38%
<b>Transfer In</b>	-	-	-	-	0%
<b>Transfer Out</b>	-	-	-	-	0%
<b>NET FUND INCOME/(LOSS)</b>	-19,301	(51,096)	105,596	(35,000)	133%
<b>ENDING RESERVES</b>	224,419	173,323	330,015	295,015	-11%
Reserves as a % of expenditures (excludes capital, debt and	73.46%	83.59%	159.16%	130.93%	
<b>RESTRICTED RESERVES</b>	224,419	173,323	330,015	295,015	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 32-WORKERS COMPENSATION

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - WORKERS COMPENSATION FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	<b>WORKERS COMPENSATION FUND</b>				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 54,093	\$ 78,990	\$ 78,990	\$ 72,188	-9%
<b>REVENUE</b>					
Taxes	60,793	64,606	63,509	67,163	6%
<b>TOTAL FUND REVENUE</b>	60,793	64,606	63,509	67,163	6%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	35,896	68,830	70,311	67,163	-4%
<b>Total General Expenditures</b>	35,896	68,830	70,311	67,163	-4%
<b>net fund income before caps &amp; Trans</b>	24,897	(4,224)	(6,802)	0	100%
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	35,896	68,830	70,311	67,163	-4%
<b>Transfer In</b>	-	-	-	-	
<b>Transfer Out</b>	-	-	-	-	
<b>NET FUND INCOME/(LOSS)</b>	24,897	(4,224)	(6,802)	0	100%
<b>ENDING RESERVES</b>	78,990	74,766	72,188	72,188	0%
Reserves as a % of expenditures (excludes capital, debt and transfers)	220.05%	108.62%	102.67%	107.48%	
<b>RESTRICTED RESERVES</b>	\$ 78,990	\$ 74,766	\$ 72,188	\$ 72,188	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 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, 2023

**Winnetka Park District  
SUMMARY - IMRF FICA FUND  
2023 Budget Report  
(unaudited for discussion)**

IMRF & FICA FUND					
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 330,532	\$ 294,510	\$ 294,510	\$ 314,624	7%
<b>REVENUE</b>					
Taxes	718,678	763,905	750,932	802,100	7%
<b>TOTAL FUND REVENUE</b>	718,678	763,905	750,932	802,100	7%
<b>EXPENSE</b>					
General Expenditures					
Services	754,700	765,897	730,818	892,297	22%
<b>Total General Expenditures</b>	754,700	765,897	730,818	892,297	22%
<b>Net Fund Income Before Caps &amp; Trans</b>	0	(1,992)	-	-	
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	754,700	765,897	730,818	892,297	22%
Transfer In	-	-	-	-	0%
Transfer Out	-	-	-	-	0%
<b>NET FUND INCOME/(LOSS)</b>	(36,022)	(1,992)	20,114	(90,197)	548%
<b>ENDING RESERVES</b>	294,510	292,518	314,624	224,427	29%
Reserves as a % of expenditures (excludes capital, debt and	39.09%	38.19%	43%	25%	
<b>RESTRICTED RESERVES</b>	294,510	292,518	314,624	224,427	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 34-AUDIT

This fund records property taxes and expenses related to the annual external audit requirements. WPD is contracted with the firm of Lauterbach and Amen to conduct our annual audit and annual comprehensive financial report (ACFR).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District  
SUMMARY - AUDIT FUND  
2023 Budget Report  
(unaudited for discussion)**

	AUDIT FUND				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 19,469	\$ 16,325	\$ 16,325	\$ 18,859	16%
<b>REVENUE</b>					
Taxes	19,656	18,000	20,534	18,000	-12%
<b>TOTAL FUND REVENUE</b>	19,656	18,000	20,534	18,000	-12%
<b>EXPENSE</b>					
General Expenditures					
Services	22,800	18,000	18,000	18,000	0%
<b>Total General Expenditures</b>	22,800	18,000	18,000	18,000	0%
<b>Net Fund Income Before Caps &amp; Trans</b>	-	-	-	-	
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	22,800	18,000	18,000	18,000	0%
Transfer In	-	-	-	-	
Transfer Out	-	-	-	-	
<b>NET FUND INCOME/(LOSS)</b>	-3,144	0	2,534	0	100%
<b>ENDING RESERVES</b>	16,325	16,669	18,859	18,859	0%
Reserves as a % of expenditures (excludes capital, debt service and	71.60%	92.61%	104.77%	104.77%	
<b>RESTRICTED RESERVES</b>	16,325	16,669	18,859	18,859	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	



# 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, 2023

**Winnetka Park District**  
**SUMMARY - LIABILITY INSURANCE FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	LIABILITY INSURANCE FUND				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 198,537	\$ 170,008	\$ 170,008	\$ 166,016	-2%
<b>REVENUE</b>					
Taxes	100,788	107,119	105,300	100,380	-5%
Miscellaneous Income	0	0	0	0	0
<b>TOTAL FUND REVENUE</b>	100,788	107,119	105,300	100,380	-5%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Salaries & Wages	22,483	22,714	26,251	18,498	-30%
Supplies	5,599	9,500	2,738	4,310	57%
Services	98,982	121,907	78,651	97,573	24%
Repairs & Maintenance	2,253	4,000	1,653	5,000	203%
<b>Total General Expenditures</b>	129,317	158,120	109,292	125,381	15%
<b>Net Fund Income Before Caps &amp; Trans</b>	(28,529)	(51,001)	(3,992)	(25,001)	-526%
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	129,317	158,120	109,292	125,381	15%
<b>Transfer In</b>	-	-	-	-	
<b>Transfer Out</b>	-	-	-	-	
<b>NET FUND INCOME/(LOSS)</b>	(28,529)	(51,001)	(3,992)	(25,001)	-526%
<b>ENDING RESERVES</b>	170,008	119,007	166,016	141,015	-15%
Reserves as a % of expenditures (excludes capital, debt and transfers)	131.46%	75.26%	151.90%	112.47%	
<b>RESTRICTED RESERVES</b>	170,008	119,007	166,016	141,015	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 3600-DEBT SERVICE

This fund accounts for our 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, 2023

**Winnetka Park District**  
**SUMMARY - DEBT SERVICE FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	131,770	\$ 133,444	\$ 133,444	\$ 144,097	8%
<b>REVENUE</b>					
Taxes	354,827	366,151	370,731	366,152	-1%
<b>TOTAL FUND REVENUE</b>	354,827	366,151	370,731	366,152	-1%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	475	475	475	475	0%
Contracts Payable	352,678	359,603	359,603	365,677	2%
<b>Total General Expenditures</b>	353,153	360,078	360,078	366,152	2%
<b>Net Fund Income Before Caps &amp; Trans</b>	1,674	6,073	10,653	0	100%
<b>Capital Expenditures</b>	-	-	-	-	
<b>TOTAL FUND EXPENSE</b>	353,153	360,078	360,078	366,152	2%
<b>Transfer In</b>	-	-	-	-	0%
<b>Transfer Out</b>	-	-	-	-	0%
<b>NET FUND INCOME/(LOSS)</b>	1,674	6,073	10,653	0	100%
<b>ENDING RESERVES</b>	133,444	139,517	144,097	144,097	0%
<b>RESTRICTED RESERVES</b>	133,444	139,517	144,097	144,097	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# 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, Lloyd Beach, Tower Road Beach, and the Golf Service Center.

In 2023, this fund includes \$7,840,000 for major capitals related to shoreline protection at Elder/ Centennial as part of the Lakefront Master Plan, previously approved by the Park Board. The fund also includes \$1,704,972 for enhanced and extended golf course cart paths and other course improvements.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

**Winnetka Park District**  
**SUMMARY - CAPITAL PROJECTS FUND**  
**2023 Budget Report**  
**(unaudited for discussion)**

	CAPITAL PROJECTS FUND				
	Actual 2021	Budget 2022	Actual 2022	Budget 2023	% Inc/Dec 2022 Est to 2023 Bud
<b>BEGINNING RESERVES</b>	\$ 5,336,189	\$ 5,293,439	\$ 5,293,439	\$ 4,898,882	-8%
<b>REVENUE</b>					
Interest Income	1,382	10,875	39,233	60,953	36%
Miscellaneous Income	-	4,695,686	-	-	0%
Other Financing Sources	-	-	-	3,000,000	100%
<b>TOTAL FUND REVENUE</b>	1,382	4,706,561	39,233	3,060,953	99%
<b>EXPENSE</b>					
<b>General Expenditures</b>					
Services	-	-	-	-	0%
Other Financing Uses	-	-	-	-	0%
<b>Total General Expenditures</b>	0	-	0	0	0%
<b>Net Fund Income Before Caps &amp; Trans</b>	1,382	4,706,561	39,233	3,060,953	99%
<b>Capital Expenditures</b>	1,281,033	10,080,000	433,791	9,584,972	95%
<b>TOTAL FUND EXPENSE</b>	1,281,033	10,080,000	433,791	9,584,972	95%
<b>Transfer In</b>	(1,236,901)	(80,000)	0	(1,704,972)	100%
<b>Transfer Out</b>	-	-	-	-	
<b>NET FUND INCOME/(LOSS)</b>	(42,750)	(5,293,439)	(394,557)	(4,819,047)	92%
<b>ENDING RESERVES</b>	5,293,439	-	4,898,882	79,835	-98%
<b>RESTRICTED RESERVES</b>	-	-	-	-	
<b>UNRESTRICTED RESERVES</b>	-	-	-	-	
<b>MINIMUM RESERVE PER POLICY</b>	-	-	-	-	
<b>TOTAL AVAILABLE RESERVES</b>	-	-	-	-	

# RESERVES/FUND BALANCE

## **2023 Budget Overview**

The attached information lists reserves, by fund, for the Park District as proposed with the 2023 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, 2023

**WINNETKA PARK DISTRICT  
2023 PROPOSED BUDGET - RESERVES**

	General 01	Recreation 10	Golf 20	Paddle Tennis 23	Tennis 25	Indoor Ice 27	Capital Project 37	Funds 31-36*	Total
Beginning Reserves 2022	\$ 1,955,327	\$ 3,394,294	\$ 1,164,552	\$ 213,077	\$ 1,330,469	\$ 1,276,382	\$ 5,293,439	\$ 620,319	\$ 15,247,859
End Reserves 2022/Beg Res 2023	\$ 3,431,564	\$ 4,539,195	\$ 1,268,825	\$ 194,660	\$ 2,078,048	\$ 1,513,662	\$ 4,898,882	\$ 1,045,799	\$ 18,970,635
Projected End Reserves 2023	\$ 1,849,500	\$ 4,812,260	\$ 406,549	\$ 194,660	\$ 2,340,210	\$ 1,453,294	\$ 79,835	\$ 895,126	\$ 12,031,434
Reserves as a % of expenditures for 2023 (excludes capital, debt service and transfers)	56.83%	191.82%	28.57%	105.36%	145.74%	173.20%	N/A	43.07%	
* Reserves for Funds 31 - 36 are restricted and therefore are combined here									



# CAPITAL SPENDING



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023

## Capital Projects 2022 and 2023

	2022 Budget		2022 Estimate		2023 Budget
<u>Org 100 - General Admin</u>	\$ -		\$ -		\$ -
<u>Org 200 - Corporate</u>					
System Management	\$ -		\$ -		\$ 10,000
Server Replacement	\$ 2,044		\$ 323		\$ 8,000
Switch Replacements (I.T.)	\$ 13,466		\$ 14,559		\$ 3,180
Watchguard Firewall Router	\$ 4,153		\$ 3,725		\$ -
WIFI Equipment (indoor)	\$ 5,700		\$ -		\$ -
<b>TOTAL ORG 200 - CORPORATE</b>	<b>\$ 25,363</b>		<b>\$ 18,607</b>		<b>\$ 21,180</b>
<u>Org 300 - Garage</u>					
Cathodic Protection Pump	\$ -		\$ -		\$ 8,000
Fuel Pumps	\$ 17,000		\$ -		\$ 20,000
Painting of Parks Service Center	\$ 30,000		\$ -		\$ 35,000
Forklift	\$ 30,000		\$ -		\$ 35,000
<b>TOTAL ORG 300 - GARAGE</b>	<b>\$ 77,000</b>		<b>\$ -</b>		<b>\$ 98,000</b>
<u>Org 400 - Parks</u>					
Arborvitae Park - Pavers	\$ -		\$ -		\$ -
Crow Island Woods					
Pavers	\$ 10,000		\$ 10,595		\$ -
Fencing	\$ -		\$ -		\$ 10,000
Backstop	\$ -		\$ -		\$ -
Green Bay Trail					
Paving	\$ -		\$ -		\$ 25,000
Signage	\$ -		\$ -		\$ -
Site Furnishings	\$ 35,000		\$ 14,663		\$ -
Happ Road Park					
Basketball Court	\$ -		\$ -		\$ 7,000
Back Stop	\$ -		\$ -		\$ 7,500
Site Furnishings	\$ 6,000		\$ -		\$ -
Playground	\$ 105,000		\$ -		\$ -
Nick Corwin Park					
Playground	\$ 230,000		\$ 240,000		\$ -
Hubbard Woods Park - Painting	\$ -		\$ -		\$ -
Indian Hill Park and Shelter					
Pavers	\$ -		\$ -		\$ 10,000
Merrill Park					
Pavers	\$ -		\$ -		\$ -
Glencoe Park	\$ -		\$ -		\$ -
Fencing/Gates	\$ -		\$ -		\$ -

**Winnetka Park District  
Capital Project  
2022 and 2023**

Backstop		\$	-	\$	9,500
Northfield Park		\$	-	\$	-
Fencing/Gates	\$	33,500	\$	2,764	\$ 30,000
Basketball Court	\$	-	\$	-	\$ 8,000
Skokie Playfield					
Paving/Pavers	\$	-	\$	-	\$ 5,000
Hardscape	\$	9,000	\$	-	\$ 10,000
Miscellaneous Park Furnishings, Fencing, Gates	\$	-	\$	-	\$ 55,000
Equipment	\$	-	\$	-	\$ -
Ford F-250	\$	-	\$	-	\$ 45,000
Skid Steer Trailer	\$	-	\$	-	\$ 14,000
Ford F-350 (2)	\$	40,000	\$	-	\$ 101,000
Miscellaneous Capitals	\$	15,000	\$	-	\$ -
<b>TOTAL ORG 400 - PARKS</b>	<b>\$</b>	<b>483,500</b>	<b>\$</b>	<b>268,022</b>	<b>\$ 337,000</b>

**General Fund Capitals**

<b>\$ 585,863</b>	<b>\$ 286,629</b>	<b>\$ 456,180</b>
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Org 1000 - Rec. Admin.

Administration Building Windows	\$	-	\$	-	\$ 15,000
Computer Hardware	\$	-	\$	-	\$ 10,000
Plumbing	\$	-	\$	-	\$ 12,000
Roof	\$	-	\$	-	\$ -
Ejector Pumps	\$	15,000	\$	-	\$ -
Rec Office Windows	\$	18,000	\$	-	\$ -
Battery Backup (Sub Pump)	\$	7,000	\$	3,000	\$ -
<b>TOTAL ORG 1000 - REC ADMIN</b>	<b>\$</b>	<b>40,000</b>	<b>\$</b>	<b>3,000</b>	<b>\$ 37,000</b>

Org 1100 - Recreation Programing

Equipment					
Stage	\$	10,000	\$	-	\$ 10,000
<b>TOTAL ORG 1100 - REC PROG</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>-</b>	<b>\$ 10,000</b>

Org 1200 - Fields

Equipment					
Pony Outfield Padding	\$	22,000	\$	-	\$ -
Ball Field Renovations	\$	12,000	\$	-	\$ -
Lightning Protection	\$	-	\$	-	\$ 140,000
Irrigation Systems	\$	-	\$	-	\$ 100,000
<b>TOTAL ORG 1200 - ATHLETIC FIELDS</b>	<b>\$</b>	<b>34,000</b>	<b>\$</b>	<b>-</b>	<b>\$ 240,000</b>

Org 1300 - Outdoor Ice

Org 1400 - Sailing

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

Org 1500 - Beaches

**2022 and 2023**

Tower Road Beach House			-		
Fire Alarm System		\$	-	\$	20,000
Ejector Pumps	\$	10,000	\$	\$	10,000
Flooring			\$	-	
Tower Road Park			\$	-	
Plat of Survey			\$	-	
Site Furnishings			\$	-	
Maple Street Beach House			\$	-	
Roof	\$	26,000	\$	\$	-
Exterior Painting	\$	-	\$	\$	15,000
Flooring			\$	\$	20,000
Elder Lane Beach House			\$	-	
Ejector Pumps	\$	15,000	\$	\$	15,000
Fire Alarm Panel	\$	-	\$	\$	8,000
Painting	\$	-	\$	-	
Centennial Park - Sidewalks	\$	58,000	\$	-	
<b>TOTAL ORG 1500 - BEACHES</b>	<b>\$</b>	<b>109,000</b>	<b>\$</b>	<b>-</b>	<b>\$ 88,000</b>

Org 1600 - Launch

Lloyd Beach House	\$	-	\$	-	\$	-
Site Amenities	\$	-	\$	-	\$	-
Picnic Tables	\$	-	\$	-	\$	-
Trash/Recycling Containers	\$	-	\$	-	\$	-
Plat of Survey	\$	-	\$	-	\$	-
<b>TOTAL ORG 1600 - LAUNCH</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**Recreation Capitals**

<b>\$ 206,000</b>	<b>\$ 3,000</b>	<b>\$ 388,000</b>
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Org 3100 - Spec. Rec.

ADA Capitals	\$	147,914	\$	-	\$	60,000
Website Re-Design	\$	-	\$	-	\$	-
<b>TOTAL ORG 3100 - SPECIAL RECREATION</b>	<b>\$</b>	<b>147,914</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>60,000</b>

**Total Taxing Funds Capitals**

<b>\$ 939,777</b>	<b>\$ 289,629</b>	<b>\$ 904,180</b>
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**Enterprise Fund Capitals**

Org 2000 - Golf Course

Computer Hardware	\$	-	\$	-	\$	-
Clubhouse						
Tuckpointing	\$	-	\$	-	\$	20,000
Bathrooms	\$	-	\$	-	\$	15,000
Main Room A/C	\$	7,500	\$	-	\$	15,000
Kitchen/Bar			\$	-	\$	-
Appliances/Equipment	\$	9,000	\$	-	\$	-
Cart Barn			\$	-	\$	-
Exhaust Fan/Air Circulation	\$	7,000	\$	-	\$	-
Roof	\$	30,000	\$	-	\$	-

Electric Panel Replacement	\$		\$	-	\$	-
Driving Range	\$	-	\$	-	\$	-
Netting	\$	-	\$	-	\$	-
Range Mats	\$	-	\$	-	\$	-
Halfway House Renovations						
Gutters	\$	-	\$	-	\$	-
<b>Total ORG 2000 - GOLF COURSE</b>	<b>\$</b>	<b>68,500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>50,000</b>

Org 2100 - Golf Maintenance

Stairs	\$	-	\$	-		\$17,500
Greenside Bunker Work	\$	-	\$	-	\$	315,000
Equipment						
Sidewinder	\$	-	\$	-	\$	50,000
Ford Tractor	\$	40,000	\$	-	\$	-
Buffalo Blower	\$	10,000	\$	-	\$	-
Lily Spreader	\$	15,000	\$	-	\$	-
<b>TOTAL ORG 2100 - GOLF MAINTENANCE</b>	<b>\$</b>	<b>65,000</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>382,500</b>

**Golf Capitals**

<b>\$</b>	<b>133,500</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>432,500</b>
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Org 2300 - Paddle Tennis

Paddle Hut						
Fire Alarm System	\$	-	\$	-	\$	-
HVAC A/C Unit	\$	-	\$	-		7,150
Backflow Preventers	\$	-	\$	-	\$	-
Deck and Railings	\$	10,000	\$	2,419	\$	-
<b>TOTAL ORG 2300 - PADDLE TENNIS</b>	<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>2,419</b>	<b>\$</b>	<b>7,150</b>

**Paddle Tennis Capitals**

<b>\$</b>	<b>10,000</b>	<b>\$</b>	<b>2,419</b>	<b>\$</b>	<b>7,150</b>
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Org 2400 - Outdoor Tennis

Paving/Color Coating - Courts 1-7	\$	-	\$	-	\$	-
Paving/Color Coating - Courts 8-12	\$	-	\$	-	\$	75,000
Pathways	\$	-	\$	-	\$	28,000
Parking Lot /Paving	\$	-	\$	-	\$	-
Shade Structure	\$	-	\$	-	\$	45,000
<b>TOTAL ORG 2400 - OUTDOOR TENNIS</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>148,000</b>

Org 2500 - Indoor Tennis

A.C. Nielsen Tennis Center						
Tennis Shack	\$	-	\$	-	\$	-
Exterior						
Tuckpointing	\$	-	\$	-	\$	-
Windows	\$	-	\$	-	\$	68,000
HVAC	\$	45,000	\$	-	\$	-
Painting	\$	30,000	\$	37,000	\$	-
Interior	\$	-	\$	-	\$	-
Court Lighting	\$	-	\$	-	\$	-
Electric Panel Replacement		\$5,000	\$	-	\$	-

**Winnetka Park District  
Capital Projects  
2022 and 2023**

Paving/Color Coating - Courts 1-8		\$	-	\$	-
Painting	\$	-	\$	-	\$
Flooring	\$	-	\$	-	\$ 5,000
Radiant Heaters Courts 5-8	\$	-	\$	-	\$ 45,000
<b>TOTAL ORG 2500 - INDOOR TENNIS</b>		<b>\$80,000</b>		<b>\$37,000</b>	<b>\$118,000</b>

**Tennis Capitals**

<b>\$80,000</b>	<b>\$37,000</b>	<b>\$266,000</b>
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Org 2700 - Ice Arena

Exterior					
Painting		\$-	\$	-	\$
Interior					
Bathroom Renovation		\$-	\$	-	\$ 45,000
Painting		\$-	\$	-	\$ 15,000
Heaters - East and West		\$-	\$	-	\$ 15,000
Equipment					
Zamboni	\$	150,000	\$	-	\$ 143,000
<b>TOTAL ORG 2700 - ICE ARENA</b>		<b>\$150,000</b>	<b>\$</b>	<b>-</b>	<b>\$218,000</b>

**Ice Arena Capitals**

<b>\$150,000</b>	<b>\$</b>	<b>-</b>	<b>\$218,000</b>
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**Total Enterprise Fund Capitals**

<b>\$373,500</b>	<b>\$39,419</b>	<b>\$923,650</b>
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**Total Operating Capitals**

<b>\$1,313,277</b>	<b>\$329,048</b>	<b>\$1,827,830</b>
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**CAPITAL PROJECTS FUND MAJOR CAPITALS**

Org 3700 Capital Projects

2020 Bond Money Project					
Elder Lane Beach	\$	5,000,000	\$	99,848	\$ 6,750,000
Centennial Park Beach	\$	5,000,000	\$	-	\$ 1,090,000
Driving Range Netting and Poles	\$	80,000	\$	-	\$ 40,000
Golf Course Hardscape Renovations	\$	-	\$	-	\$ 364,283
Golf Course Cart Paths	\$	-	\$	-	\$ 1,340,689
<b>TOTAL ORG 3700 - CAPITAL PROJECTS</b>	<b>\$</b>	<b>10,080,000</b>	<b>\$</b>	<b>99,848</b>	<b>\$ 9,584,972</b>

<b>GRAND TOTAL ALL CAPITALS</b>	<b>\$</b>	<b>11,393,277</b>	<b>\$</b>	<b>428,896</b>	<b>\$</b>	<b>11,353,122</b>
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# LONG RANGE CAPITAL PLAN



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**



# 2023-2027 Long Range Plan

November 3, 2022



# Alternate Revenue Bond Sources and Uses

	CAPITAL PROJECT FUNDING SOURCES and USES				
	2020	2021	2022	2022	2023
	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
<b><u>SOURCES:</u></b>					
Bond Proceeds	\$ 9,050,000	\$ -	\$ -	\$ -	\$ -
Interest Earned	\$ 248,049	\$ -	\$ -	\$ -	\$ 60,953
Transfer In from Corporate Fund	\$ -	\$ -	\$ -	\$ -	\$ 1,704,972
2022 Debt Certificates - Series B	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
<b>TOTAL REVENUE</b>	<b>\$ 9,298,049</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,704,972</b>
<b><u>USES:</u></b>					
Lloyd Shoreline	\$ 3,254,571	\$ 256,794	\$ -	\$ 199,772	\$ -
Elder/Centennial Shoreline	\$ 44,650	\$ 143,612	\$ 10,000,000	\$ 99,849	\$ 7,840,000
Other Lakefront Renovations	\$ -	\$ -	\$ -	\$ 95,609	\$ 1,704,972
Driving Range Netting	\$ -	\$ -	\$ -	\$ 41,560	\$ 40,000
<b>TOTAL EXPENDED</b>	<b>\$ 3,299,221</b>	<b>\$ 500,406</b>	<b>\$ 10,000,000</b>	<b>\$ 436,790</b>	<b>\$ 9,584,972</b>
<b>Bond Funds Remaining</b>	<b>\$ 5,998,828</b>	<b>\$ 5,498,422</b>	<b>\$ (4,401,578)</b>	<b>\$ 5,061,632</b>	<b>\$ 242,585</b>

Series A certificates will not be used

Sources of funding for additional needs for Elder/Centennial may include donations, interest earnings, grant opportunities and transfers from operating funds reserves.

# Major and Operating Capitals

	2022 Budget	2022 YE Est.	2023 Request	2024 LRP	2025 LRP	2026 LRP	2027 LRP
<b>OPERATING CAPITALS</b>							
01 - General Fund	\$ 540,861	\$ 46,629	\$ 456,180	\$ 335,500	\$ 727,000	\$ 158,000	\$ 149,500
10 - Recreation	\$ 188,000	\$ 3,000	\$ 388,000	\$ 726,500	\$ 1,110,000	\$ 99,000	\$ 73,000
20 - Golf	\$ 121,500	\$ 128,978	\$ 432,500	\$ 428,000	\$ 122,000	\$ 329,500	\$ 208,000
23 - Platform Tennis	\$ 10,000	\$ 2,419	\$ 7,150	\$ 127,000	\$ -	\$ -	\$ 5,000
25 - Tennis	\$ 80,000	\$ 35,500	\$ 266,000	\$ 194,000	\$ 150,000	\$ 22,000	\$ -
27 - Ice Arena	\$ 150,000	\$ -	\$ 218,000	\$ 85,000	\$ 200,000	\$ 150,000	\$ 800,000
31 - Special Recreation	\$ 147,914	\$ -	\$ 60,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
<b>Sub-total - Operating Capitals</b>	<b>\$ 1,238,275</b>	<b>\$ 216,526</b>	<b>\$ 1,827,830</b>	<b>\$ 1,946,000</b>	<b>\$ 2,359,000</b>	<b>\$ 808,500</b>	<b>\$ 1,285,500</b>
<b>MAJOR CAPITALS</b>							
37 - Capital Projects	\$ 10,080,000	\$ 108,457	\$ 9,584,972	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL - ALL CAPITALS</b>	<b>\$ 11,318,275</b>	<b>\$ 324,983</b>	<b>\$ 11,412,802</b>	<b>\$ 1,946,000</b>	<b>\$ 2,359,000</b>	<b>\$ 808,500</b>	<b>\$ 1,285,500</b>

# General Fund Capitals – 0200

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 200 - Corporate</b>							
System Management			\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Server Replacement	\$ 1,000.00	\$ 323.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
Switch Replacements (I.T.)	\$14,361.00	\$14,559.00	\$ 3,180.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
Watchguard Firewall Router	\$ 5,000.00	\$ 3,725.00					
Comcast Fiber Equipment	\$ 5,000.00						
<b>Total ORG 200 - CORPORATE</b>	<b>\$ 25,361.00</b>	<b>\$ 18,607.00</b>	<b>\$ 21,180.00</b>	<b>\$ 21,500.00</b>	<b>\$ 21,500.00</b>	<b>\$ 21,500.00</b>	<b>\$ 21,500.00</b>

# General Fund Capitals – 0300

	<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>ESTIMATE</u>	<u>2023</u> <u>LRP</u>	<u>2024</u> <u>LRP</u>	<u>2025</u> <u>LRP</u>	<u>2026</u> <u>LRP</u>	<u>2027</u> <u>LRP</u>
<b>Org 300 - GARAGE</b>							
<b>Golf Service Center</b>							
Tuck Pointing						\$ 8,000.00	
Fuel Pumps	\$ 17,000		\$ 20,000.00				
Cathodic Protection			\$ 8,000.00				
Vetraroo System				\$ 5,000.00			
<b>Parks Service Center</b>							
HVAC					\$ 35,000.00		
Roof							\$ 100,000.00
Painting (Exterior)		\$ -	\$ 35,000.00				
Mezzanine (Storage)						\$ 60,000.00	
Lighting (LED Retrofit)				\$ 20,000.00			
Hot Water Heater				\$ 5,000.00			
Parking Lot Paving				\$ 20,000.00			
Forklift	\$ 30,000		\$ 35,000.00				
<b>Total ORG 300 - GARAGE</b>	<b>\$ 47,000</b>	<b>\$ -</b>	<b>\$ 98,000.00</b>	<b>\$ 50,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 68,000.00</b>	<b>\$ 100,000.00</b>

# General Fund Capitals - 0400

	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 400 - PARKS</b>							
<b>CROW ISLAND WOODS</b>							
Fencing/Gates			\$ 10,000.00				
Paving	\$10,000	\$10,595			\$ 38,000.00		
Tuck Pointing					\$ 15,000.00		
<b>GLENCOE PARK</b>							
Back Stop			\$ 9,500.00				
Playground Update					\$ 97,000.00		
<b>GREEN BAY TRAIL</b>							
Paving			\$ 25,000.00	\$ 25,000.00			
Site Furnishing	\$ 35,000	\$ 14,663					
<b>HAPP ROAD PARK</b>							
Back Stop			\$ 7,500.00				
Color Coat Basket Ball Court			\$ 7,000.00				
Playground Update	\$105,000			\$ 150,000.00			
Site Furnishing	\$ 6,000						
<b>CORWIN PARK</b>							
Playground	\$230,000				\$ 7,500.00		
<b>INDIAN HILL PARK / SHELTER</b>							
Hardscape					\$ 8,000.00		
Pavers			\$ 10,000.00				
Playground Update					\$ 385,000.00		
Roof				\$ 20,000.00			
HVAC						\$ 15,000.00	

# General Fund Capitals – 0400 continued

	2022 BUDGET	2022 ESTIMATE	2023 LRP	2024 LRP	2025 LRP	2026 LRP	2027 LRP
<b>NORTHFIELD PARK</b>							
Fencing/Gates	\$33,500	\$2,764	\$ 30,000.00				
Color Coat Basket Ball Court			\$ 8,000.00				
<b>SKOKIE PLAYFIELD</b>							
Plat of Survey					\$ 65,000.00		
Hardscape	\$9,000		\$ 10,000.00				
Pavers			\$ 5,000.00				
<b>MISCELLANEOUS PARKS</b>							
Site Furnishings, Fences, Gates			\$ 65,000.00		\$ 10,000.00		
<b>WEST ELM PARK</b>							
Site Furnishings				\$ 6,000.00			
<b>EQUIPMENT</b>							
#5 Ford F-350 (2011)	\$40,000		\$ 48,000.00				
#10 Ford F-250 (2011)			\$ 45,000.00				
#11 Ford F-350 (2005)			\$ 53,000.00				
#12 Ford F-150 (2006)						\$ 31,000.00	
#15 Ford F-350 (2009)				\$ 52,000.00			
#46 Smithco Sweeper (2011)						\$ 22,500.00	
#61 Trailer Mowing Crew (2009)				\$ 11,000.00			
#70 Ford F-450 (2005)					\$ 45,000.00		
#204 JLG Man Lift (2011)							\$ 28,000.00
#205 Skid Steer Trailer (2011)			\$ 14,000.00				
<b>Total ORG 400 - PARKS</b>	<b>\$468,500</b>	<b>\$ 258,022</b>	<b>\$ 337,000.00</b>	<b>\$ 264,000.00</b>	<b>\$ 670,500.00</b>	<b>\$ 68,500.00</b>	<b>\$ 28,000.00</b>

# Recreation Fund Capitals – 1000 and 1100

	2022 BUDGET	2022 ESTIMATE	2023 LRP	2024 LRP	2025 LRP	2026 LRP	2027 LRP
<b>Org 1000 - ADMINISTRATION</b>							
Windows (Rec Office)			\$ 15,000.00		\$ 25,000.00		
Computer Hardware			\$ 10,000.00			\$ 20,000.00	
Carpeting				\$ 25,000.00			
Flooring					\$ 15,000.00		
Lighting (Interior)							\$ 20,000.00
Lighting (Exterior)							\$ 15,000.00
Battery Back Up Pump	\$ 7,000.00	\$3,000					
Ejector Pumps	\$ 15,000.00						
Plumbing			\$ 12,000.00				
Pavers							\$ 8,000.00
<b>EQUIPMENT</b>							
Unit #7 15 Passanger Van				\$ 35,000.00			
<b>Total ORG 1000 - ADMINISTRATION</b>	<b>\$ 22,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 37,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 43,000.00</b>
	2022 BUDGET	2022 ESTIMATE	2023 LRP	2024 LRP	2025 LRP	2026 LRP	2027 LRP
<b>Org 1100 - RECREATION PROGRAMING</b>							
Stage Replacement	\$10,000.00		\$ 10,000.00				
<b>Total ORG 1100 - RECREATION PROGRAMING</b>	<b>\$10,000.00</b>	<b>\$ -</b>	<b>\$ 10,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Recreation Fund Capitals – 1200 and 1400

	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 1200 - FIELDS</b>							
Ball Field Renovations	\$ 12,000	\$ -			\$ 30,000.00	\$ 8,000.00	
Picnic Tables	\$22,000					\$ 6,000.00	
Lightning Protection			\$ 140,000.00		\$ 1,000,000.00		
Irrigation Systems			\$ 100,000.00				
<b>Total ORG 1200 - FIELDS</b>	<b>\$ 34,000</b>	<b>\$ -</b>	<b>\$ 240,000.00</b>	<b>\$ -</b>	<b>\$ 1,030,000.00</b>	<b>\$ 14,000.00</b>	<b>\$ -</b>
	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 1400 - SAILING</b>							
Sailboats (2 per year)	\$13,000		\$ 13,000.00				
Avon Vessels (2)						\$ 15,000.00	
<b>Total ORG 1400 - SAILING</b>	<b>\$13,000</b>	<b>\$ -</b>	<b>\$ 13,000.00</b>	<b>\$ 13,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>



# Recreation Fund Capitals – 1500

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 1500 - BEACHES</b>							
<b>TOWER</b>							
Ejector Pumps	\$ 10,000.00	\$ -	\$ 10,000.00				
Fire Alarm System			\$ 20,000.00				
Paving				\$ 70,000.00			
Playground Update				\$ 200,000.00			
<b>MAPLE</b>							
Roof	\$26,000.00				\$ 35,000.00		
Painting (Exterior)			\$ 15,000.00				
Flooring			\$ 20,000.00				
Park Lighting							\$ 30,000.00
Paving Parking Lot				\$ 68,000.00			
Sidewalk & Stairs				\$ 12,000.00			

# Recreation Fund Capitals – 1500 Continued

	2022 BUDGET	2022 ESTIMATE	2023 LRP	2024 LRP	2025 LRP	2026 LRP	2027 LRP
<b>ELDER</b>							
Windows				\$ 30,000.00			
Painting				\$ 10,000.00			
Ejector Pumps	\$ 15,000.00	\$ -	\$ 15,000.00				
Fire Alarm Panel			\$ 8,000.00				
Pavers					\$ 5,000.00		
Playground Update				\$ 185,000.00			
<b>CENTENNIAL</b>							
Pavers						\$ 10,000.00	
Sidewalks	\$ 58,000.00	\$ -					
<b>EQUIPMENT</b>							
Beach Tractor (50% split 1500/1600)				\$ 12,500.00			
New Holland Beach Tractor				\$ 31,000.00			
HBarber Surf Comb				\$ 35,000.00			
<b>Total ORG 1500 - BEACHES</b>	<b>\$ 109,000</b>	<b>\$ -</b>	<b>\$ 88,000.00</b>	<b>\$ 653,500.00</b>	<b>\$ 40,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 30,000.00</b>

# Recreation Fund Capitals – 1600

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 1600 - BOAT LAUNCH</b>							
<b>LLOYD</b>							
Building Lighting				\$ 6,000.00			
Park Lighting						\$ 40,000.00	
Ejector Pump					\$ 6,000.00		
<b>EQUIPMENT</b>							
Beach Tractor (50% split 1500/1600)				\$ 12,500.00			
Large Beach Tractor (50% split 1500/1600)				\$ 31,000.00			
<b>Total ORG 1600 - BOAT LAUNCH</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,500.00</b>	<b>\$ 6,000.00</b>	<b>\$ 40,000.00</b>	<b>\$ -</b>

# Golf Fund Capitals – 2000

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 2000 - GOLF COURSE</b>							
<b>Clubhouse</b>							
Men's Locker Room Furnace						\$ 5,000.00	
Men's Locker Room A/C						\$ 5,000.00	
Women's Locker Room Furnace						\$ 5,000.00	
Women's Locker Room A/C						\$ 5,000.00	
Pro Room Furnace				\$ 7,500.00			
Pro Room A/C						\$ 5,000.00	
Main Room Furnace						\$ 7,000.00	
Main Room A/C	\$7,500.00		\$ 7,500.00				
Roof (Entire Structure)							\$ 100,000.00
Doors				\$ 10,000.00			
Flooring						\$ 25,000.00	
Counter						\$ 20,000.00	

# Golf Fund Capitals – 2000 Continued

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
Ceiling			\$ 5,000.00				
Lighting			\$ 5,000.00				
Fixtures						\$ 20,000.00	
Men's Locker Room Renovation				\$ 20,000.00			
Women's Locker Room Renovation				\$ 20,000.00			
Appliances/Equipment Kitchen	\$ 9,000.00					\$ 10,000.00	
Security Cameras							\$ 5,000.00
Ball Dispenser				\$ 10,000.00			
Exhaust fan/Air Circulation Cart Barn				\$ 8,000.00			
Cart Barn Roof				\$ 30,000.00			
Electrical (Electric Golf Fleet)				\$ 275,000.00			
Driving Range Netting				\$ 7,500.00		\$ 7,500.00	
Remodel (Roof, Doors, Bathrooms) Halfway House	\$15,000.00						\$ 20,000.00
<b>Total ORG 2000 - GOLF COURSE</b>	<b>\$ 31,500.00</b>	<b>\$ -</b>	<b>\$ 17,500.00</b>	<b>\$ 388,000.00</b>	<b>\$ -</b>	<b>\$ 114,500.00</b>	<b>\$125,000.00</b>

# Golf Fund Capitals – 2100

	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 2100 - GOLF COURSE MAINTENANCE</b>							
Cart Path Maintenance					\$ 10,000.00		
Fencing by Clubhouse			\$ 12,000.00				
Design Work - Entire Course	\$ 25,000.00	\$ 94,319.00					
Hardscape/Stairs (14 Tee)			\$ 25,000.00				
Hardscape/Stairs (18 Tee)			\$ 15,000.00				
Tee Signs				\$ 40,000.00			
East Pit Pump 1							\$ 15,000.00
East Pit Pump 2							\$ 15,000.00
17 Pump 1					\$ 15,000.00		
17 Pump 2					\$ 15,000.00		
<b>EQUIPMENT</b>							
#16 Ford Tractor (88)						\$ 40,000.00	
#18b Vertidraind (97)	\$ 30,000.00					\$ 30,000.00	
#19 Ford Tractor (92)	\$ 35,000.00	\$ 34,659.00					
# 26 Club Car (02)							\$ 10,000.00

# Golf Fund Capitals – 2100 Continued

	2022 BUDGET	2022 ESTIMATE	2023 LRP	2024 LRP	2025 LRP	2026 LRP	2027 LRP
# 27 Cushman (07)						\$ 33,000.00	
# 28 Cushman (08)							\$ 33,000.00
# 30 Cushman (07)						\$ 33,000.00	
#41B John Deer Sprayer (10)						\$ 55,000.00	
#42A Buffalo Blower (05)							\$ 10,000.00
#50 Vermeer Trencher (92)			\$ 45,000.00				
#52C Toro ProCore (NEW)							
#59 Brouwer Roller (88)			\$ 20,000.00				
#74 John Deere Mower (05)			\$ 45,000.00				
#86 Toro Gang Mowers (79)			\$ 24,000.00				
#87 Jacobsen Tractor Blower (82)					\$ 12,000.00		
#94 Toro Gang Mowers (83)						\$ 24,000.00	
#160 John Deer 2500E (06)					\$ 35,000.00		
#161 John Deer 2500E (06)					\$ 35,000.00		
<b>Total ORG 2100 - GOLF COURSE MAINTENANCE</b>	<b>\$ 90,000.00</b>	<b>\$128,978.00</b>	<b>\$186,000.00</b>	<b>\$ 174,000.00</b>	<b>\$ 122,000.00</b>	<b>\$ 215,000.00</b>	<b>\$ 83,000.00</b>

# Platform Tennis Fund Capitals – 2300

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 2300 - PLATFORM TENNIS</b>							
HVAC Furnace							\$ 5,000.00
HVAC A/C Unit			\$ 7,150.00				
Roof				\$ 25,000.00			
Doors				\$ 20,000.00			
Painting (Exterior)				\$ 10,000.00			
Deck And Railings	\$10,000	\$2,419		\$ 72,000.00			
<b>Total ORG 2300 - PLATFORM TENNIS</b>	<b>\$10,000</b>	<b>\$2,419</b>	<b>\$ 7,150.00</b>	<b>\$ 127,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>



# Tennis Fund Capitals – 2400

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 2400 - OUTDOOR TENNIS</b>							
Court Lighting Exterior				\$ 125,000.00			
Security Cameras						\$ 5,000.00	
Courts 8-12 Outdoor			\$ 75,000.00				
Pathways			\$ 28,000.00				
Shade Structure			\$ 45,000.00				
<b>Total ORG 2400 - OUTDOOR TENNIS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 148,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>

# Tennis Fund Capitals – 2500

	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 2500 - INDOOR TENNIS</b>							
<b>Tennis Center</b>							
HP102 (Front Lobby)				\$ 7,500.00			
HP107 (Lounge)				\$ 7,500.00			
HP100 (First Floor East Hallway)				\$ 7,500.00			
HP103 (Front Admin Office)				\$ 6,000.00			
HP126 (Men's Locker Room)				\$ 6,000.00			
HP121 (Women's Locker Room)				\$ 6,000.00			
HP200 (Second Floor East Gallery)				\$ 7,500.00			
HP201 (Second Floor South Hallway)				\$ 6,000.00			
Boiler				\$ 15,000.00			
Radiant Heaters (5-8)			\$ 45,000.00				
Windows			\$ 68,000.00		\$ 100,000.00		
Doors					\$ 20,000.00		
Lift Station (Plumbing)						\$ 12,000.00	
Painting	\$30,000	\$34,000			\$ 22,000.00		
Ball Machine					\$ 8,000.00		
Lighting	\$ 5,000	\$1,500					
HVAC	\$45,000					\$ 5,000.00	
Flooring			\$ 5,000.00				
<b>Total ORG 2500 - INDOOR TENNIS</b>	<b>\$ 80,000</b>	<b>\$ 35,500</b>	<b>\$ 118,000.00</b>	<b>\$ 69,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 17,000.00</b>	<b>\$ -</b>

# Ice Arena Fund Capitals – 2700

	<u>2022</u> <u>BUDGET</u>	<u>2022</u> <u>ESTIMATE</u>	<u>2023</u> <u>LRP</u>	<u>2024</u> <u>LRP</u>	<u>2025</u> <u>LRP</u>	<u>2026</u> <u>LRP</u>	<u>2027</u> <u>LRP</u>
<b>Org 2700 - ICE ARENA</b>							
Heater (1) West			\$ 7,500.00				
Heater (1) East			\$ 7,500.00				
Dehumidifier					\$ 150,000.00		
Tuck Pointing				\$20,000.00			
Roof Replacment							\$ 800,000.00
Sound System Replacement				\$ 25,000.00			
Fire Alarm System				\$ 40,000.00			
Bathrooms			\$ 45,000.00				
Painting			\$ 15,000.00				
Flooring					\$ 50,000.00		
Bleachers						\$ 150,000.00	
Ice Edger							
Zamboni 500	\$ 150,000		\$ 143,000.00				
Zamboni Storage Tent				\$ 20,000.00			
<b>Total ORG 2700 - ICE ARENA</b>	<b>\$ 150,000</b>	<b>\$ -</b>	<b>\$ 218,000.00</b>	<b>\$ 105,000.00</b>	<b>\$ 200,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 800,000.00</b>

# Special Recreation Fund Capitals – 3100

	<b>2022 BUDGET</b>	<b>2022 ESTIMATE</b>	<b>2023 LRP</b>	<b>2024 LRP</b>	<b>2025 LRP</b>	<b>2026 LRP</b>	<b>2027 LRP</b>
<b>Org 3100 - SPECIAL REC</b>							
ADA Capitals	\$147,914		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
<b>Total ORG 3100 - SPECIAL REC</b>	<b>\$147,914</b>	<b>\$ -</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>

# Capital Projects Fund/Major Capitals – 3700

	<b>2022</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
	<b>BUDGET</b>	<b>ESTIMATE</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>	<b>LRP</b>
<b>Org 3700 - MAJOR CAPITALS</b>							
Golf Course Cart Paths			\$ 1,340,689				
Driving Range Netting	\$ 80,000		\$ 40,000				
Elder Lane Beach Project	\$ 5,000,000	\$ 99,848	\$ 6,750,000				
Centennial Park Beach Project	\$ 5,000,000	\$ -	\$ 1,090,000				
Other Golf Capital Renovations			\$ 364,283				
<b>Total ORG 3700 - MAJOR CAPITALS</b>	<b>\$10,080,000</b>	<b>\$99,848</b>	<b>\$ 9,584,972</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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# BUDGET & APPROPRIATION



FOR FISCAL YEAR-ENDING DECEMBER 31, 2023



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

**Ordinance #595**

**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, 2023 AND  
ENDING ON THE 31ST DAY OF DECEMBER, 2023**

**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 9th day of March, 2023, notice of said hearing having been given by publication at least one (1) week prior thereto as required by law and all other legal requirements having been complied with;

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

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



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

GENERAL FUND

	<u>2023 BUDGET</u>	<u>2023 APPROPRIATION</u>
Salaries&Wages.....	2,005,237	2,406,284
Supplies.....	265,315	318,378
Services.....	1,034,277	1,241,132
Repairs&Maintenance.....	108,895	130,674
Utilities.....	137,229	164,675
Capitals.....	456,500	547,800
Contracts Payable	<u>1,219,639</u>	<u>1 219 639</u>
TOTAL GENERAL FUND	<u>5,227,092</u>	<u>6 028,582</u>

RECREATION FUND

Salaries&Wages.....	1,180,146	1,416,175
Supplies.....	166,294	199,553
Services.....	736,516	883,819
Repairs&Maintenance.....	45,300	54,360
Utilities.....	34,813	41,776
Capitals	<u>388,000</u>	465 600
TOTAL RECREATION FUND.....	<u>\$2,551,069</u>	<u>3 061 283</u>

GOLF FUND

Salaries&Wages.....	664,710	797,652
Supplies.....	133,913	160,696
Services.....	256,389	307,667
Repairs&Maintenance.....	28,500	34,200
Utilities.....	171,721	206,065
Pro-Shop Merchandise.....	29,638	35,566
Capitals.....	<u>432,500</u>	519 000
TOTAL GOLF FUND	<u>1,717,371</u>	<u>2,060,845</u>

PLATFORM TENNIS FUND

	<u>2023 BUDGET</u>	<u>2023 APPROPRIATION</u>
Salaries&Wages.....	54,207	65,048
Supplies.....	6,690	8,028
Services.....	41,663	49,995
Repairs&Maintenance.....	20,000	24,000
Utilities.....	44,202	53,042
Pro-Shop Merchandise.....	200	240
Capitals.....	<u>7,150</u>	<u>8,580</u>
TOTAL PLATFORM TENNIS FUND.....	<u>174,112</u>	<u>208,934</u>

TENNIS FUND

Salaries&Wages.....	1,067,782	1,281,338
Supplies.....	40,103	48,124
Services.....	233,644	280,373
Repairs & Maintenance.....	34,000	40,800
Utilities.....	116,938	140,325
Pro-Shop Merchandise.....	20,000	24,000
Capitals.....	266,000	319,200
Contracts Payable.....	<u>113,693</u>	<u>113,693</u>
TOTAL TENNIS FUND	<u>1,892,159</u>	<u>2,247,852</u>

INDOOR ICE ARENA FUND

Salaries&Wages.....	367,879	441,454
Supplies.....	67,992	81,590
Services.....	110,115	132,138
Repairs&Maintenance.....	42,100	50,520
Utilities.....	180,900	217,080
Capitals.....	<u>218,000</u>	<u>261,600</u>
TOTAL INDOOR ICE ARENA FUND.....	<u>986,986</u>	<u>1,184,383</u>

SPECIAL RECREATION FUND

	<u>2023 BUDGET</u>	2023 <u>APPROPRIATION</u>
Contribution to the Northern Suburban Special Recreation Association under joint agreement as permitted by applicable provision of the Illinois Park District Code.....	225,315	270,378
Capitals.....	<u>60,000</u>	<u>72,000</u>
TOTAL SPECIAL RECREATION FUND...	<u>285,315</u>	<u>142,378</u>

WORKERS COMPENSATION FUND

Park District Risk Management Association		
Workmen's Compensation Insurance Premiums.....	<u>67,163</u>	<u>80,596</u>
TOTAL WORKERS COMPENSATION FUND...	<u>67,163</u>	<u>80,596</u>

IMRF & FICA FUND

Illinois Municipal Retirement Fund Employer's Contribution.....	486,112	583,334
Federal Social Security Fund Employer's Contribution.....	<u>451,185</u>	<u>541,422</u>
TOTAL IMRF & FICA FUND.....	<u>937,297</u>	<u>1,124,756</u>

AUDIT FUND

Payment of annual audit expenses	<u>18,000</u>	<u>21,600</u>
TOTAL AUDIT FUND	<u>18,000</u>	<u>21,600</u>

LIABILITY INSURANCE FUND

Salaries&Wages.....	18,498	22,198
Supplies.....	4,310	5,172
Services.....	97,573	117,087
Repairs & Maintenance	<u>5,000</u>	<u>6,000</u>
TOTAL LIABILITY INSURANCE FUND	<u>125,381</u>	<u>150,457</u>

DEBT SERVICE FUND

	<u>2023 BUDGET</u>	<u>2023 APPROPRIATION</u>
Services.....	475	570
Issue of December 2, 2014 (Limited Tax Park Bonds): for the payment of principal and interest per Bond Ordinance on file with the Cook County Clerk.....	376,448	376,448
TOTAL DEBT SERVICE FUND.....	376,923	377,018

CAPITAL PROJECTS FUND

Capitals .....	9,584,972	11,501,966
TOTAL CAPITAL PROJECTS FUND.....	9,584,972	11,501,966

SUMMARY OF AMOUNTS BUDGETED AND APPROPRIATED

GENERAL FUND	5,227,092	6,028,582
RECREATION FUND	2,551,069	3,061,283
GOLF FUND	1,717,371	2,060,845
PLATFORM TENNIS FUND	174,112	208,934
TENNIS FUND	1,892,159	2,247,852
INDOOR ICE ARENA FUND	986,986	1,184,383
SPECIAL RECREATION FUND	285,315	342,378
WORKERS COMPENSATION FUND	67,163	80,596
IMRF & FICA FUND	937,297	1,124,756
AUDIT FUND	18,000	21,600
LIABILITY INSURANCE FUND	125,381	150,457
DEBT SERVICE FUND	376,923	377,018
CAPITAL PROJECTS FUND	9,584,972	11,501,966
<b>TOTAL BUDGETED</b>	<b>23,943,837</b>	
<b>TOTAL APPROPRIATED</b>		<b>28,390,649</b>



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

**Section 3.** All unexpended balances of the appropriation for the fiscal year ending the 31st day of December 2022, and prior years to the extent not otherwise re-appropriated for other purposes herein are hereby specifically re-appropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

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

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

- (a) Cash and securities on hand at the beginning of the fiscal year are \$14,283,890.
- (b) Estimated cash expected to be received during the fiscal year from all sources is \$19,763,686.
- (c) Estimated expenditures expected for the fiscal year are \$23,943,837.
- (d) Estimated cash and securities expected on hand at the end of the fiscal year are \$9,438,503.
- (e) The estimated amount of taxes to be received by the Winnetka Park District during the fiscal year is \$6,637,851.

**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, 2023 and ending December 31, 2023, 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 9TH DAY OF MARCH, 2023 PURSUANT TO ROLL CALL VOTE.**

ROLL CALL VOTE:


AYES: Archambault, Codo, Lussen, Rapp, Seaman

NAYS: Root

ABSENT: James

  
Warren A. James, President  
Board of Park Commissioners  
Winnetka Park District

ATTEST:

  
John Peterson, Secretary,  
Board of Park Commissioners  
Winnetka Park District

STATE OF ILLINOIS

SS.

COUNTY OF COOK



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

I, **JOHN PETERSON** 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, 2023 AND ENDING ON THE 31ST DAY OF DECEMBER, 2023** 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 9th day of March, A.D. 2023.

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 9th day of March, A.D. 2023.



  
 \_\_\_\_\_  
 John Peterson, Secretary  
 Board of Park Commissioners  
 Winnetka Park District

(SEAL)  
 STATE OF ILLINOIS  
 COUNTY OF COOK

SS.




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

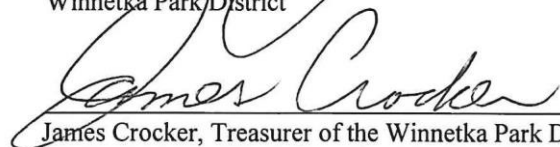
**CERTIFICATION OF ESTIMATE OF REVENUES TO BE RECEIVED IN  
CURRENT 2023 FISCAL YEAR BY WINNETKA PARK DISTRICT**

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

1. That they are Chief Fiscal Officers of the Corporate, Recreation, Bond and Interest, Audit, Liability Insurance, Special Recreation, Workman's Compensation, I.M.R.F., F.I.C.A., Golf, Tennis, Platform Tennis, Ice, War Memorial and Capital Projects Funds of the Winnetka Park District, Cook County, Illinois.
2. That this Certificate is submitted in connection with the Park District's Fiscal Year commencing January 1, 2023 and ending December 31, 2023.
3. That the Estimate of funds to be received, and the Source thereof by the combined funds for the above indicated Fiscal Year are as follows:
  - A. \$6,637,851 From Cook County Treasurer in distribution of receipts for 2022 Real Estate Tax Levy and 2022 Supplemental Tax Levy previously filed.
  - B. \$2,223,304 Received from Cook County from 2021 tax levy paid in arrears
  - C. \$6,167,189 Program Fees and Charges.
  - D. \$4,735,342 Other receipts.

Date: March 9, 2023

  
Warren A. James, President of the Board of Park Commissioners,  
Winnetka Park District

  
James Crocker, Treasurer of the Winnetka Park District





# 2022 TAX LEVY and SUPPLEMENTAL TAX LEVY



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

**ORDINANCE # 590**

**AN ORDINANCE FOR THE LEVY OF TAXES  
FOR THE WINNETKA PARK DISTRICT FOR 2022**

**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, Two Hundred Seventy One Thousand, Seven Hundred Dollars (\$6,271,700) is hereby assessed and levied for and against all of the taxable real property within the limits of this Park District as the same is assessed and equalized for said taxes, for the year 2022, said total levy being for the various corporate and special purposes of this Park District more particularly hereinafter set forth:

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

Salaries	\$1,794,162
Supplies	265,315
Services	931,111
Repairs and Maintenance	109,470
Utilities	127,229
Capital Projects	320,500
Debt Service	376,923

Total Levy for Corporate Fund: \$3,933,184

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

Salaries	\$524,816
Supplies	95,214
Services	351,772
Repairs and Maintenance	30,163
Utilities	26,593
Capital Projects	72,000

Total Levy for Recreation Fund: \$1,100,558

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

Worker's Compensation Insurance	67,163
Liability Insurance	100,380

Total Levy for Insurance: \$ 167,543

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

Audit Expenses	\$18,000
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Total Levy for Audit Fund: \$ 18,000

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

IMRF Contribution	\$415,995
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Total Levy for Illinois Municipal Retirement Fund: \$ 415,995

**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	\$386,105
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Total Levy for Employer's Social Security Contributions: \$ 386,105

**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	\$ 250,315
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Total Levy for Handicapped Fund: \$ 250,315

TOTAL AMOUNT LEVIED \$6,271,700

## SUMMARY

Total Tax Levy for General Corporate Purposes:		\$3,933,184
Total Tax Levy for Recreation Purposes:		1,100,558
Total Tax Levy for Insurance Purposes:		
Worker's Compensation Insurance	\$67,163	
Liability Insurance	100,380	167,543
Total Tax Levy for Audit Expenses:		18,000
Total Tax Levy for Illinois Municipal Retirement Purposes:		415,995
Total Tax Levy for Employer's Social Security Contributions:		386,105
Total Tax Levy for Special Recreation Purposes:		250,315
<b>TOTAL AMOUNT LEVIED:</b>		<b><u>\$6,271,700</u></b>

**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 current fiscal year beginning January 1, 2022 and ending December 31, 2022 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.** The unexpended balance of any item or items levied in and by the prior year's levy ordinance may be expended in making up any deficit of any item or items in the same general appropriation and levy made by this ordinance. The unexpended balance of the tax for general corporate purposes from the preceding year may be accumulated and set aside for the purposes of building repairs and improvements in a capital improvement fund, provide that the balance of such fund does not exceed 1.5% of the aggregated assessed valuation of all taxable property within the District.

**SECTION 4.** That forthwith upon the passage of this ordinance, it shall be the duty of the Secretary of this Board to file in the Office of the County Clerk of Cook County, Illinois, a copy of this ordinance properly certified by said Secretary as to its enactment accompanied by the certificate of the presiding officer as to compliance with the Truth in Taxation Law, all within the time specified by law, and said County Clerk is hereby directed to extend the tax to produce the amounts levied herein, as provided by law.

**SECTION 5.** If any item or portion of this Ordinance is for any reason held invalid by a ruling of a court with proper jurisdiction, such ruling shall not affect the validity of the remaining portions of this Ordinance.

**SECTION 6.** This Ordinance shall be in full force and effect immediately on and after its adoption as required by law.

**ADOPTED** this 17<sup>th</sup> day of November 2022, pursuant to a roll call vote as follows:


**AYES:** Archambault Codo, James, Lussen, Rapp, Root, Seaman

**NAYS:** None

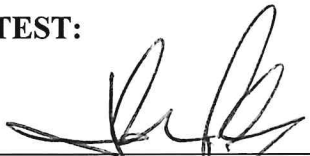
**ABSTENTIONS:** None

**ABSENT AND NOT VOTING:** None

**APPROVED** this 17<sup>th</sup> day of November 2022.

  
Warren A. James, President  
Board of Park Commissioners  
Winnetka Park District

**ATTEST:**



John L. Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

[Seal]



## CERTIFICATE OF PRESIDING OFFICER

I, WARREN A. JAMES, hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of Ordinance No. 590 levying and assessing taxes of the Winnetka Park District for the levy year 2022 was adopted pursuant to, and in all respects in compliance with the applicable provisions of Sections 18-55 through 18-100 of the Truth in Taxation Law (35ILCS 200/18-55 et seq.).

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Winnetka Park District at the Village of Winnetka, Illinois, this 17<sup>th</sup> day of November 2022.



Warren A. James, President  
Board of Park Commissioners  
Winnetka Park District





MINUTES of a regular public meeting of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, held at Winnetka Park District Administrative Office, 540 Hibbard Road, Winnetka, Illinois, in said Park District at 6:00 o'clock P.M., on the 15<sup>th</sup> day of December 2022.

\* \* \*

The meeting was called to order by the President and upon the roll being called, Warren James, the President, and the following Park Commissioners were physically present at said location: Eric Lussen, Cynthia Rapp, Colleen Root, Mickey Archambault, Christina Codo, and David Seaman. The following Park Commissioners were allowed by a majority of the members of the Board of Park Commissioners in accordance with and to the extent allowed by rules adopted by the Board of Park Commissioners to attend the meeting by video or audio conference: none.

No Park Commissioner was not permitted to attend the meeting by video or audio conference.

The following Park Commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever: none.

The President announced that in view of the current financial condition of the District, the Board of Park Commissioners would consider the adoption of an ordinance authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the District.

Whereupon Park Commissioner Warren James presented and the Secretary read by title an ordinance as follows, a copy of which was provided to each Park Commissioner prior to said meeting and to everyone in attendance at said meeting who requested a copy:



**ORDINANCE NO. 594**

AN ORDINANCE authorizing a supplemental property tax levy to pay the principal of and interest on outstanding limited bonds of the Winnetka Park District, Cook County, Illinois.

\* \* \*

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

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

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

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

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

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



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

WHEREAS, pursuant to and in accordance with the provisions of the Debt Reform Act, the Bonds are payable from the debt service extension base of the District (the "*Base*"), which is an amount equal to that portion of the extension of the District for the 1991 levy year constituting an extension for payment of principal of and interest on bonds issued by the District without referendum, but not including alternate bonds issued under Section 15 of the Debt Reform Act or refunding obligations issued to refund or to continue to refund obligations of the District initially issued pursuant to referendum, increased each year, commencing with the 2009 levy year, by the lesser of 5% or the percentage increase in the Consumer Price Index (as defined in the Tax Extension Limitation Law) during the 12-month calendar year preceding the levy year; and

WHEREAS, the Base for levy year 2022 is equal to \$384,459.21 (the "*2022 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 2022 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 2022 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, as supplemented. A schedule showing the aggregate of the taxes levied and on file with the County Clerk 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 2022 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 December 15, 2022.

  
\_\_\_\_\_  
Warren James, President  
Board of Park Commissioners  
Winnetka Park District

Attest:

  
\_\_\_\_\_  
John Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

[Seal]



Park Commissioner Archambault moved and Park Commissioner Codo seconded the motion that said ordinance as presented and read by title be adopted.

After a full discussion thereof, the President directed that the roll be called for a vote upon the motion to adopt said ordinance.

Upon the roll being called, the following Park Commissioners voted AYE: Eric Lussen, Cynthia Rapp, Colleen Root, Mickey Archambault, Christina Codo, Warren James and David Seaman.

The following Park Commissioners voted NAY: None

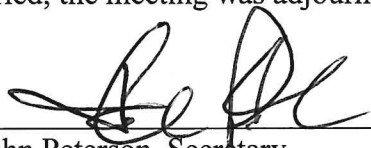
Whereupon the President declared the motion carried and said ordinance adopted, approved and signed the same in open meeting and directed the Secretary to record the same in full in the records of the Board of Park Commissioners of the Winnetka Park District, Cook County, Illinois, which was done.

Other business not pertinent to the adoption of said ordinance was duly transacted at said meeting.

Upon motion duly made, seconded and carried, the meeting was adjourned.



[SEAL]

  
\_\_\_\_\_  
John Peterson, Secretary  
Board of Park Commissioners  
Winnetka Park District

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 \_\_\_\_\_ day of December 2022, there was filed in my office a duly certified copy of Ordinance No. 594 entitled:

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 15<sup>th</sup> day of December, 2022, 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 December 2022.

\_\_\_\_\_  
County Clerk

[SEAL]

# GLOSSARY OF TERMS



**FOR FISCAL YEAR-ENDING DECEMBER 31, 2023**

## **GLOSSARY OF TERMS**

**Audit Report** - The report prepared by an auditor covering the audit or investigation made.

**Basis of Accounting** – A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual or the accrual method.

**Board of Commissioners** – Independent board of seven individuals elected at large by the residents of the Winnetka Park District.

**Bond** – A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

**Budget and Appropriation Ordinance** – A legal document adopted by the Board authorizing expenditures.

**Budget Deficit** - For any given year, an excess of budget expenses over budget receipts. The amount of the deficit is the difference between expenses and receipts.

**Budget Surplus** - For any given year, an excess of budget receipts over budget expenses. The amount of the surplus is the difference between receipts and expenses.

**Capital Budget** - A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

**Capital Improvement Program** - A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount to be expended in each year, and the method of financing those expenditures.

**Capital Improvement** - Includes any expenditure over \$5,000 for repair and replacement of existing infrastructure as well as development of new facilities to accommodate future growth.

**Capital Asset (Outlay)** - Purchase of an asset with a value greater than \$5,000 that is intended to continue to be held or used for a period greater than three years. Capital Outlay can be land, buildings, machinery, vehicles, furniture, and other equipment.

**Capital Projects Fund** - A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds, special assessment funds, and trust funds).

**Certificate of Deposit** - A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

**Debt Service** - Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

**Debt Service Fund** - A fund established to account for the accumulation of resources for the payment of general long-term debt principal and interest.

**Deficit** - The excess of the liabilities of a fund over its assets.

**Designated Fund Balance** – A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

**Enterprise Fund** - A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District has four Enterprise Funds; Winnetka Golf Club, Winnetka Platform Tennis, A.C. Nielsen Tennis Center and Winnetka Ice Arena.

**Equalization** - The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

**Equalization Factor (multiplier)** -The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

**Equalized Assessed Valuation (EAV)** - The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

**Expenditures** - Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

**Expense Category** - A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

**Extension** - The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

**Fiscal Year** - A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.



**Fund** - An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**Fund Accounting** - The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

**Fund Balance** - The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Program** - An instructional or functional activity.

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

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

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

**Receipts** - Cash received.

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

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

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

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

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

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

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