



**WINNETKA PARK DISTRICT
COMMITTEE OF THE WHOLE
Thursday, November 14, 2019
Community Room, 540 Hibbard Road
5:30 p.m.**

AGENDA

1. Roll Call
2. Changes to the Agenda
3. Unfinished Business – Lakefront Master Plan Update
4. New Business - 2020 Budget Workshop*
 - All Funds Overview
 - Recreation Fund
 - Golf Fund
 - Tennis Fund
 - Indoor Ice Arena Fund
 - Paddle Tennis Fund
 - General Fund
 - Special Recreation Fund
 - Workers' Compensation Fund
 - IMRF and FICA Pension Fund
 - Audit Fund
 - Liability Fund
 - Debt Service Fund
 - Capital Projects Fund
5. Closed Session
The Board will enter Closed Session to discuss:
 - a. The purchase or lease of property. 5 ILCS 120/2(c)(5)
6. Return to Open Session
7. Adjournment

*Items included in packet

Persons with disabilities requiring reasonable accommodations to participate in meetings should contact John Shea, the Park District's ADA Compliance Coordinator, at the Park District's Administrative Office by mail at 540 Hibbard Rd, Winnetka, IL, by phone at 847-501-2040, Monday - Friday from 8:30 a.m. to 5:00 p.m., or by email to jshea@winpark.org at least 48 hours prior to the meeting. Requests for a qualified interpreter require five (5) working days advance notice.

Winnetka Park District - FY 2020 Budget

2020



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District FY 2020 Budget

Board of Commissioners

Mickey Archambault, *President*

John Peterson, *Vice President*

Teresa Claybrook

Christina Codo

Warren James

Colleen Knupp

Eric Lussen

Prepared and Presented by:

John Muno, *Executive Director*

Christine Berman, *Superintendent of Finance*

Costa Kutulas, *Superintendent of Parks*

John Shea, *Superintendent of Recreation*

Pat Fragassi, *Tennis Center Manager*

Matt Johnson, *PGA Head Professional/Manager*

Matt McCann, *Golf Course Superintendent*

Paul Schwartz, *Ice/Platform Tennis Manager*

and the staff of the Winnetka Park District



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020



November 8, 2019

Board of Commissioners,

On behalf of the entire management staff team, the enclosed document represents our opportunity to present and ultimately implement the 2020 budget. The budget is strongly influenced by an interest in providing fiscal stewardship and accountability for the agency and community's financial resources.

With this budget, the Park District is proposing appropriate actions regarding finances by remaining vigilant in controlling costs at all levels and choosing wisely when determining the expenditure of future capital funds. It sets priorities and provides a framework for the 2020 fiscal year. Budget highlights for 2020 include:

- 2019 is projected overall to be a healthy year; with a similar positive momentum likely to be carried into 2020
- Operating capital expenses continue to be better financially managed on an annual basis, with a long term perspective to be consistent with Net Operating Income (NOI)
- The 2020 budget includes over \$1.9M in major capitals for bluff restoration as part of the Lakefront Master Plan and will be funded with available reserves; as previously approved by the Board in late 2018
- The District continues to rely on user fees as a main source of operating revenues. In 2020, 48.7% of proposed revenues are from user fees compared to 47.46% from taxes
- The Enterprise fund facilities (tennis, ice and paddle) collectively show financial improvement. The golf course is hoping to rebound from a challenging golf revenue period due largely to seasonal weather conditions. The Ice Arena will be open year-round for the second year in a row, paving the way for additional program opportunities for our customers
- Additional highlights of the 2020 proposed budget will be discussed during the budget presentations

Staff is respectful and appreciative of the Park Board's financial oversight role and budget approval authority in an effort to best steward the agency's financial resources and optimally serve the community's interest.

Sincerely,

John C. Muno, *Executive Director*

Christine Berman, *Superintendent of Finance*

Winnetka Park District Budget Overview

for fiscal year-ending December 31, 2020

ALL WINNETKA PARK DISTRICT FUNDS COMBINED

	2019 Budget	2019 Estimate	2020 Budget	% Inc/Dec 2019 Estimate to 2020 Budget
BEGINNING RESERVES	\$7,607,367	\$7,607,367	\$8,190,339	
REVENUE	\$12,061,554	\$12,152,252	\$12,452,986	2.47%
OPERATING EXPENSES	\$10,435,624	\$9,923,741	\$10,840,783	9.24%
NET FUND INCOME BEFORE CAPS & TRANS	\$1,625,930	\$2,228,511	\$1,612,203	-27.66%
CAPITALS	\$2,859,456	\$1,645,539	\$3,143,688	91.04%
TOTAL EXPENSE	\$13,295,080	\$11,569,280	\$13,984,471	20.88%
NET FUND INCOME / (LOSS)	(\$1,233,526)	\$582,972	(\$1,531,485)	-362.70%
ENDING RESERVES	\$6,373,842	\$8,190,339	\$6,658,854	
Reserves as a % of expenditures	66.36%	90.07%	66.45%	

Variance Highlights & Comments: 2019 Budget vs. 2019 Estimated

Revenues • Very slight 0.008% increase further explained within funds

Operating Expenses

- 4.9% overall decrease
- Lower use of PT seasonal staff, a total of \$280,281 below budget
- Unrealized services and repairs/maintenance costs projected to be under budget by \$220,203

Net Operating Income *(before capitals and transfers)*

- \$602,581 overall increase
- Benefits the overall financial ability to improve fund balance/reserve reduction projection

Capitals • Estimated to be under by \$1,213,917 due to savings and/or deferral due to updated Long Range Plan projections

Ending Reserve/Fund Balance • Expected to be \$1,816,497 greater than predicted in the 2019 budget as a result of improved NOI and capital spending decrease

Variance Highlights & Comments: 2019 Estimated vs. 2020 Budget

Revenues

- Overall Revenue expected to increase by \$300,734 in 2020 to \$12,452,986
- Increased tax revenue projected from new growth and assessed valuation increase
- Golf user fee revenue projected to rebound slightly
- Modest fee increases 2-3% on average proposed

Operating Expenses

Expected to conservatively increase by 9.24% in 2020 as a result of:

- All FT salary/benefit positions and PT seasonal staff filled/maintained in 2020; 3-4% merit pool salary adjustments included
- 15% projected increase in group medical costs *(to be revised down with updated price quote)*
- Conservative approach to uncertain repairs/maintenance due to aging facility infrastructure

Capitals • \$1,498,149 increase, which includes an increase in major capitals of \$1,234,813 for bluff restoration; the total major capital budget for 2020 is \$1,925,357

Total Net Fund Income/ (Loss) • Projected to decrease by \$2,114,457 from 2019 to 2020 due to major capital projects

Ending Reserve/Fund Balance • Projected to decrease by \$1,531,485 as major capitals will be funded with existing reserves

WINNETKA PARK DISTRICT FUNDS

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

OVERVIEW



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - ALL FUNDS COMBINED
2020 Budget Report
(unaudited for discussion)

	ALL FUNDS COMBINED				% Inc/Dec 2018 Est to 2019 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 6,817,376	\$ 7,607,367	\$ 7,607,367	\$ 8,190,339	
REVENUE					
Taxes	5,497,843	5,717,229	5,706,905	5,910,071	3.56%
Interest Income	101,186	49,000	165,066	99,000	-40.02%
User Fees	4,645,052	4,959,744	4,817,951	5,055,135	4.92%
Recreation Program Fees	726,085	788,250	845,354	856,530	1.32%
Pro-Shop	131,471	152,035	139,916	152,985	9.34%
Miscellaneous Income	410,485	395,297	477,060	379,265	-20.50%
TOTAL REVENUE	11,512,121	12,061,554	12,152,252	12,452,986	2.47%
EXPENSE					
General Expenditures					
Salaries & Wages	4,392,711	4,825,134	4,602,073	5,024,181	9.17%
Supplies	662,438	808,737	703,645	781,496	11.06%
Services	2,714,908	2,927,609	2,784,705	3,130,611	12.42%
Repairs & Maintenance	323,791	356,255	278,955	349,000	25.11%
Pro-Shop Merchandise	100,247	108,900	100,134	108,900	8.75%
Utilities	586,116	578,470	624,207	626,042	0.29%
Contracts Payable	714,967	830,518	830,021	820,553	-1.14%
General Admin Allocation	-	-	-	-	-
Garage Allocation	-	-	-	-	-
Total General Expenditures	9,495,177	10,435,624	9,923,741	10,840,783	9.24%
Net Income Before Caps & Trans	2,016,944	1,625,930	2,228,511	1,612,203	-27.66%
Capital Expenditures	1,226,952	2,859,456	1,645,539	3,143,688	91.04%
TOTAL EXPENSE	10,722,129	13,295,080	11,569,280	13,984,471	20.88%
Transfer In	(3,062,760)	(4,388,577)	(3,098,070)	(5,498,781)	77.49%
Transfer Out	3,062,760	4,388,577	3,098,070	5,498,781	77.49%
NET INCOME/(LOSS)	789,992	(1,233,526)	582,972	(1,531,485)	-362.70%
ENDING RESERVES	\$ 7,607,367	\$ 6,373,842	\$ 8,190,339	\$ 6,658,854	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	86.64%	66.36%	90.07%	66.45%	

01-GENERAL FUND

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - GENERAL FUND
2020 Budget Report
(unaudited for discussion)

	GENERAL FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 1,399,014	\$ 1,722,002	\$ 1,722,002	\$ 2,257,562	
REVENUE					
Taxes	3,001,554	3,141,195	3,137,333	3,228,743	2.91%
Interest Income	50,593	36,750	123,725	90,000	-27.26%
User Fees	102,573	94,700	100,395	97,500	-2.88%
Miscellaneous Income	50,147	35,200	82,808	35,500	-57.13%
TOTAL FUND REVENUE	3,204,867	3,307,845	3,444,261	3,451,743	0.22%
EXPENSE					
General Expenditures					
Salaries & Wages	1,582,552	1,708,160	1,677,588	1,765,561	5.24%
Supplies	165,823	219,962	184,426	212,428	15.18%
Services	624,271	705,586	609,413	784,645	28.75%
Repairs & Maintenance	157,770	124,145	99,781	116,640	16.90%
Utilities	119,376	121,518	125,976	126,410	0.34%
Contracts Payable	356,563	354,362	354,362	353,850	-0.14%
General Admin Allocation	(455,695)	(506,110)	(403,022)	(486,597)	20.74%
Garage Allocation	(130,544)	(137,896)	(139,733)	(137,427)	-1.65%
Total General Expenditures	2,420,115	2,589,727	2,508,791	2,735,511	9.04%
Net Fund Income Before Caps & Trans	784,752	718,118	935,470	716,232	-23.44%
Capital Expenditures	196,764	440,500	399,910	364,331	-8.90%
TOTAL FUND EXPENSE	2,616,879	3,030,227	2,908,701	3,099,842	6.57%
Transfer In	(1,496,197)	(1,771,128)	(1,659,535)	(1,784,408)	7.52%
Transfer Out	1,761,197	1,771,128	1,659,535	2,850,789	71.78%
NET FUND INCOME/(LOSS)	322,988	277,618	535,560	(714,480)	233.41%
ENDING RESERVES	\$ 1,722,002	\$ 1,999,620	\$ 2,257,562	\$ 1,543,083	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	83.45%	89.45%	104.79%	64.79%	

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 an administrative “allocation” expense within their budgets as an indirect cost.

2020 Budget Overview

Interest income is expected to be well above the budgeted amount in 2019. The 2020 budget for interest income will be lower than the expected 2019 total as reserves will be used to fund major capital projects. Total interest income for the District is split between Fund 01 and Fund 37.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GENERAL FUND**

Org 100 - General Administration					
	Actual	Budget	Estimated	Budget	% Inc/Dec
	2018	2019	2019	2020	2019 Est to 2020 Bud
Revenue					
40400 - INTEREST INCOME	50,593.05	36,750.00	123,724.55	90,000.00	-27.26%
49000 - MISCELLANEOUS INCOME	3,232.13	1,000.00	69.40	500.00	620.46%
TOTAL 100 REVENUES	53,825.18	37,750.00	123,793.95	90,500.00	-26.89%
Expense					
50000 - SALARIES & WAGES	464,362.65	483,983.75	486,377.12	495,992.53	1.98%
52000 - SUPPLIES	28,362.65	39,536.00	29,205.07	38,275.00	31.06%
54000 - SERVICES	273,368.69	297,078.38	227,695.06	311,161.01	36.66%
56000 - REPAIRS & MAINTENANCE	30,492.13	42,040.00	35,351.55	36,040.00	1.95%
56500 - UTILITIES	32,886.32	35,696.00	30,460.52	36,436.00	19.62%
63000 - GENERAL ADMIN. ALLOCATION	(775,647.26)	(860,584.13)	(685,295.37)	(827,404.54)	20.74%
TOTAL 100 EXPENSES	53,825.18	37,750.00	123,793.95	90,500.00	-26.89%
NET 100 (REV - EXP)	-	-	-	-	-

200-CORP

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).

2020 Budget Overview

Services include medical insurance costs for a number of employees and is currently budgeted at a 15% increase; we are anticipating this number will go down significantly when final rates are received.

Also budgeted in services in 2020 is \$50,000 for a fundraising consultant.

Contracts payable includes principal and interest on the 2011 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, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GENERAL FUND**

Org 0200 - Corporate Administration					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
40100 - TAXES	3,001,554.46	3,141,195.00	3,137,333.17	3,228,743.00	2.91%
41000 - USER FEES	90,000.00	90,000.00	91,250.00	92,500.00	1.37%
49000 - MISCELLANEOUS INCOME	31,000.00	31,500.00	72,559.00	31,500.00	-56.59%
TOTAL 200 REVENUES	3,122,554.46	3,262,695.00	3,301,142.17	3,352,743.00	1.56%
Expense					
50000 - SALARIES & WAGES	354,918.65	388,425.19	375,032.24	409,985.64	9.32%
52000 - SUPPLIES	25,296.37	40,843.00	26,667.73	39,015.00	46.30%
54000 - SERVICES	112,596.00	156,651.77	135,371.98	208,561.53	54.07%
56000 - REPAIRS & MAINTENANCE	-	5,000.00	1,008.99	2,000.00	98.22%
56500 - UTILITIES	33,243.38	34,003.00	35,985.19	33,552.00	-6.76%
60000 - CAPITALS	9,425.77	73,000.00	45,559.00	13,500.00	-70.37%
62000 - CONTRACTS PAYABLE	356,562.50	354,362.00	354,362.00	353,850.00	-0.14%
63000 - GENERAL ADMIN. ALLOCATION	131,821.77	146,342.33	116,534.48	140,700.13	20.74%
63100 - GARAGE ALLOCATION	14,504.92	15,321.82	15,525.84	15,269.66	-1.65%
63300 - TRANSFERS-OUT	1,761,196.90	1,771,128.01	1,659,534.77	2,850,788.57	71.78%
TOTAL 200 EXPENSES	2,799,566.26	2,985,077.12	2,765,582.22	4,067,222.53	47.07%
NET 200 (REV - EXP)	322,988.20	277,617.88	535,559.95	(714,479.53)	233.41%

300-GARAGE

The fund essentially records the Parks Service Center (*vehicle/fleet/equipment/tool*) related expenses and also 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 Districts fleet/equipment occur.

2020 Budget Overview

A very consistent operating expense range of about \$301,000. For 2020, proposed capitals are budgeted at \$38,000 versus \$47,000 in 2019.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GENERAL FUND**

Org 0300 - Garage Maintenance					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Expense					
50000 - SALARIES & WAGES	160,237.80	164,307.42	165,724.95	169,657.86	2.37%
52000 - SUPPLIES	12,436.31	19,570.00	18,705.00	22,010.00	17.67%
54000 - SERVICES	48,604.19	53,397.14	52,372.14	54,081.15	3.26%
56000 - REPAIRS & MAINTENANCE	12,561.86	4,820.00	4,050.00	3,840.00	-5.19%
56500 - UTILITIES	18,888.28	18,516.00	21,254.25	20,130.00	-5.29%
60000 - CAPITALS	40,000.00	47,000.00	56,734.08	38,000.00	-33.02%
63000 - GENERAL ADMIN. ALLOCATION	29,603.11	32,874.32	26,178.29	31,606.86	20.74%
63100 - GARAGE ALLOCATION	(322,331.55)	(340,484.88)	(345,018.71)	(339,325.87)	-1.65%
TOTAL 300 EXPENSES	-	-	-	-	-
NET 300 (REV - EXP)	-	-	-	-	-

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.

2020 Budget Overview

This fund's operating expenses will be consistent in 2020.

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, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GENERAL FUND**

Org 0400 - Parks Maintenance					
	Actual	Budget	Estimated	Budget	% Inc/Dec
	2018	2019	2019	2020	2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	12,572.50	4,700.00	9,145.00	5,000.00	-45.33%
49000 - MISCELLANEOUS INCOME	15,915.12	2,700.00	10,179.82	3,500.00	-65.62%
TOAL 400 REVENUES	28,487.62	7,400.00	19,324.82	8,500.00	-56.02%
Expense					
50000 - SALARIES & WAGES	603,032.40	671,443.64	650,453.80	689,925.05	6.07%
52000 - SUPPLIES	99,727.80	120,012.80	109,848.54	113,128.06	2.99%
54000 - SERVICES	189,701.93	198,458.95	193,973.95	210,841.33	8.70%
56000 - REPAIRS & MAINTENANCE	114,716.33	72,285.00	59,369.98	74,760.00	25.92%
56500 - UTILITIES	34,358.36	33,303.00	38,275.66	36,292.00	-5.18%
60000 - CAPITALS	147,338.41	320,500.00	297,616.97	312,831.00	5.11%
63000 - GENERAL ADMIN. ALLOCATION	158,526.99	175,257.95	139,560.40	168,500.90	20.74%
63100 - GARAGE ALLOCATION	177,282.33	187,266.67	189,760.29	186,629.23	-1.65%
63200 - TRANSFERS-IN	(1,496,196.93)	(1,771,128.01)	(1,659,534.77)	(1,784,407.57)	7.52%
TOTAL 400 EXPENSES	28,487.62	7,400.00	19,324.82	8,500.00	-56.02%
NET 400 (REV - EXP)	-	-	-	-	-

10-RECREATION

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

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 \$394,417. 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.

In 2020, we are anticipating a slightly more modest positive Net Operating Income (*before capitals and transfers*). This can primarily be attributed to a conservative approach to both revenue projections and expenses that, due to the unexpected seasonal nature of summer and beach operations, seems to vary from year to year. In 2020, the Recreation Fund is budgeted to transfer \$849,976 as a contribution to capital expenditures.

Note: This year the Recreation fund is the budgeting source for a significant amount of capitals - \$418,000; including an estimated \$294,000 commitment to lakefront projects. The specific proposed items can be found in each of the following orgs: Jr. Sailing (1400), Swimming Beaches (1500), and Lloyd Launch (1600).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - RECREATION FUND
2020 Budget Report
(unaudited for discussion)

	RECREATION FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 1,391,535	\$ 1,729,937	\$ 1,729,937	\$ 2,124,353	
REVENUE					
Taxes	887,324	1,024,999	1,022,325	1,013,941	-0.82%
User Fees	468,224	471,494	486,665	486,385	-0.06%
Recreation Program Fees	726,085	788,250	845,354	856,530	1.32%
Miscellaneous Income	93,735	90,405	77,744	81,000	4.19%
TOTAL FUND REVENUE	2,175,367	2,375,147	2,432,088	2,437,856	0.24%
EXPENSE					
General Expenditures					
Salaries & Wages	706,199	837,006	760,104	913,350	20.16%
Supplies	161,933	193,489	165,842	183,974	10.93%
Services	463,242	554,247	505,036	568,126	12.49%
Repairs & Maintenance	24,681	51,950	27,055	53,900	99.22%
Utilities	27,692	34,236	45,514	44,154	-2.99%
Contracts Payable	-	-	-	-	-
General Admin Allocation	183,188	203,442	162,004	195,598	20.74%
Garage Allocation	99,923	105,550	106,956	105,191	-1.65%
Total General Expenditures	1,666,858	1,979,921	1,772,511	2,064,293	16.46%
Net Fund Income Before Caps & Trans	508,509	395,227	659,577	373,563	-43.36%
Capital Expenditures	170,108	364,200	265,161	418,000	57.64%
TOTAL FUND EXPENSE	1,836,966	2,344,121	2,037,671	2,482,293	21.82%
Transfer In	(354,799)	(650,040)	(434,158)	(713,561)	64.36%
Transfer Out	354,799	1,410,040	434,158	1,563,537	260.13%
NET FUND INCOME/(LOSS)	338,402	(728,973)	394,417	(894,413)	-326.77%
ENDING RESERVES	\$ 1,729,937	\$ 1,000,963	\$ 2,124,353	\$ 1,229,940	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	103.78%	50.56%	119.85%	59.58%	

1000-REC 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, and Lloyd Boat Launch.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1000 - Recreation Administration					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
40100 - TAXES	887,323.66	1,024,999.00	1,022,324.96	1,013,941.00	-0.82%
41000 - USER FEES	(5,927.25)	(13,760.00)	(10,500.00)	(13,960.00)	32.95%
TOTAL REC ADMIN REVENUES	881,396.41	1,011,239.00	1,011,824.96	999,981.00	-1.17%
Expense					
50000 - SALARIES & WAGES	116,486.46	124,785.06	124,234.44	129,208.16	4.00%
52000 - SUPPLIES	12,195.67	20,713.00	13,832.43	19,913.00	43.96%
54000 - SERVICES	55,931.61	56,028.50	52,346.40	61,764.32	17.99%
56000 - REPAIRS & MAINTENANCE	2,758.81	13,100.00	5,275.73	15,050.00	185.27%
56500 - UTILITIES	3,144.81	4,204.00	3,229.57	3,811.00	18.00%
60000 - CAPITALS	29,120.00	67,000.00	35,000.00	58,000.00	65.71%
63000 - GENERAL ADMIN. ALLOCATION	27,655.80	30,722.85	24,465.04	29,538.34	20.74%
63100 - GARAGE ALLOCATION	12,893.25	13,619.40	13,800.75	13,573.03	-1.65%
63200 - TRANSFERS-IN	(35,995.09)	-	(44,466.73)	-	-
63300 - TRANSFERS-OUT	318,803.52	1,410,039.53	389,690.77	1,563,536.57	301.22%
TOTAL REC ADMIN EXPENSES	542,994.84	1,740,212.34	617,408.40	1,894,394.42	206.83%
NET (REV - EXP) REC ADMIN	338,401.57	(728,973.34)	394,416.56	(894,413.42)	-326.77%

1100-REC PROGRAMS

The recreation program budget generally represents four program categories. These include athletic programs, general programs, summer camps, and special events.

2020 Budget Overview

For 2019, various athletic programs were re-formatted and gained additional participation and increased the overall satisfaction of these programs. In 2020, staff will build upon the successful programs and continue to deliver high satisfaction athletic programs. The NOI for these programs has been budgeted conservatively at 33% of registration fees.

Camps and special events will once again be the primary driving forces of the Recreation Program budget. Camps continue to receive overall high satisfaction rates by participants and their families contributing to a NOI of 50% of registration fees in 2019. The overall goal is to retain the 2019 participants for 2020 by continuing to offer successful high satisfaction summer camps. To compete with the Cook County and State of Illinois minimum wage ordinance, the budget reflects an increase in staff salaries resulting in a NOI of 43% of registration fees for 2020.

Continuing with the results of the 2016 needs assessment survey, the top benefit to Winnetka is that the Park District helps make the community a great choice to live and raise a family. This is a direct reflection of our annual community-wide special events.

To expand both the scope and quality of our events, our annual special event budget will receive an increase in expenditures. The annual Date Nights will be reformatted, which staff anticipates will lead to an increase in participation and higher satisfaction rates. Adding to the success of the 2019 Daytime Children concert series, 2020 will include two additional concerts as well as additional services to the current scope of special events. The resulting subsidy will be \$65,996 compared to the 2019 amount of \$45,294.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1100 - Recreation Programs					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
45000 - RECREATION PROGRAM FEES	726,084.50	788,249.50	845,353.68	856,529.63	1.32%
47000 - PRO-SHOP	-	-	-	-	-
49000 - MISCELLANEOUS INCOME	-	-	-	-	-
TOTAL REC PROG REVENUES	726,084.50	788,249.50	845,353.68	856,529.63	1.32%
Expense					
50000 - SALARIES & WAGES	227,819.93	275,055.24	261,524.42	303,254.38	15.96%
52000 - SUPPLIES	86,507.42	96,435.75	85,023.96	94,963.00	11.69%
54000 - SERVICES	348,777.75	394,643.20	384,217.85	405,573.41	5.56%
56000 - REPAIRS & MAINTENANCE	-	1,000.00	15.00	-	0.00%
60000 - CAPITALS	9,553.57	-	-	10,000.00	0.00%
63000 - GENERAL ADMIN. ALLOCATION	79,302.53	88,037.76	70,105.72	84,643.49	20.74%
63200 - TRANSFERS-IN	(25,876.70)	(66,922.45)	-	(41,904.65)	0.00%
63300 - TRANSFERS-OUT	-	-	44,466.73	-	0.00%
TOTL REC PROGRAM EXPENSES	726,084.50	788,249.50	845,353.68	856,529.63	1.32%
NET (REV - EXP) REC PROGRAMS	-	-	-	-	-

1200-ATHLETIC FIELDS

The purpose of the Recreation 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 Winnetka Park District. Currently those include Skokie Playfields, Little Duke Field, Northfield Park, and Nick Corwin Park.

2020 Budget Overview

Despite an increased demand for field space and quality condition of athletic fields, this fund continues to only rely partially on a transfer-in (*subsidy*) of funding from the Recreation Administration (*org 1000*). For 2020 (*excluding capitals and including the increased allocations*), the projection is about (\$27,786) compared to the 2019 year-end estimate of (\$4,551) which was much lower due to reduced allocations in 2019.

The Skokie Playfield turf has significantly helped maintain a healthy source of user fee and rental income of \$168,000. One of our significant user group sources of revenue has been the lacrosse program partnership with Team One Lacrosse. In addition, by way of our user fee policy, this fund continues to support a significant amount of discounted affiliate user fees to our affiliate partners, KWBA (*youth baseball*), AYSO (*youth soccer*), and Jr. Trevains (*youth football*).



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1200 - Athletic Fields					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	107,222.85	94,500.00	110,000.00	110,000.00	0.00%
49000 - MISCELLANEOUS INCOME	63,677.74	62,000.00	55,000.00	58,000.00	5.45%
TOTAL ATHLETIC FIELDS REVENUES	170,900.59	156,500.00	165,000.00	168,000.00	1.82%
Expense					
50000 - SALARIES & WAGES	67,899.23	87,582.51	71,182.58	95,669.23	34.40%
52000 - SUPPLIES	28,773.77	35,198.48	31,355.52	29,341.00	-6.42%
54000 - SERVICES	13,359.00	18,061.38	13,900.38	12,321.06	-11.36%
56000 - REPAIRS & MAINTENANCE	3,832.04	5,250.00	4,407.51	8,750.00	98.52%
56500 - UTILITIES	10,085.20	15,570.00	24,500.00	25,500.00	4.08%
60000 - CAPITALS	15,720.00	53,000.00	51,678.40	93,000.00	79.96%
63000 - GENERAL ADMIN. ALLOCATION	13,693.80	15,232.34	12,129.73	14,645.06	20.74%
63100 - GARAGE ALLOCATION	11,281.61	11,916.97	12,075.65	11,876.41	-1.65%
63200 - TRANSFERS-IN	-	(85,311.68)	(56,229.77)	(123,102.76)	118.93%
63300 - TRANSFERS-OUT	3,855.94	-	-	-	0.00%
TOTAL ATHLETIC FIELDS EXPENSES	168,500.59	156,500.00	165,000.00	168,000.00	1.82%
NET (REV - EXP) ATHLETIC FIELDS	2,400.00	-	-	-	-

1300-OUTDOOR ICE RINKS

The purpose of the Outdoor Ice budget is to provide funds for the maintenance and upkeep of the outdoor ice rinks operated by the Winnetka Park District. Currently, the District maintains rinks at Indian Hill Park, Hubbard Woods Park, and Northfield Park.

2020 Budget Overview

The Outdoor Ice budget will continue to propose a net subsidy of about (\$75,000).

A large portion of these expenses have 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 amount of use at each outdoor ice facility in relation to the costs compared to the use, availability, and schedule capacity of the more dependable outdoor refrigerated rink adjacent to the indoor ice arena.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1300 - Outdoor Ice Rinks					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Expense					
50000 - SALARIES & WAGES	32,302.05	39,556.66	34,604.75	40,284.89	16.41%
52000 - SUPPLIES	115.49	290.00	344.80	345.00	0.06%
54000 - SERVICES	7,517.88	7,231.97	7,231.97	6,128.37	-15.26%
56000 - REPAIRS & MAINTENANCE	-	-	-	-	0.00%
56500 - UTILITIES	3,202.87	4,085.00	2,743.06	2,500.00	-8.86%
63000 - GENERAL ADMIN. ALLOCATION	7,325.61	8,132.52	6,476.04	7,818.98	20.74%
63100 - GARAGE ALLOCATION	17,728.24	18,726.67	18,976.03	18,662.92	-1.65%
63200 - TRANSFERS-IN	(68,192.14)	(78,022.82)	(70,376.65)	(75,740.16)	7.62%
TOTAL OUTDOOR ICE EXPENSES	-	-	-	-	0.00%
NET (REV - EXP) OUTDOOR ICE	-	-	-	-	-

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.

2020 Budget Overview

Staff continues to look at creative ways to increase participation; including adding more popular water sport opportunities like paddle boarding and kayaking to the curriculum.

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*) about (\$34,117), when the indirect costs of administrative and other allocations and capitals are considered. Without capitals and allocations, the program is self-sustaining.

A total of \$19,500 in capital expenditures is being proposed to replace two sailboats as well as purchase additional paddle boards.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

		Org 1400 - Sailing				
		Actual	Budget	Estimated	Budget	% Inc/Dec
		2018	2019	2019	2020	2019 Est to 2020 Bud
Revenue						
41000 - USER FEES		52,665.50	50,541.00	63,496.70	59,565.00	-6.19%
TOTAL SAILING REVENUES		52,665.50	50,541.00	63,496.70	59,565.00	-6.19%
Expense						
50000 - SALARIES & WAGES		27,278.37	34,200.64	33,942.21	38,005.63	11.97%
52000 - SUPPLIES		3,317.26	5,418.00	4,121.43	5,025.00	21.92%
54000 - SERVICES		2,733.55	3,246.49	1,291.49	2,632.11	103.80%
56000 - REPAIRS & MAINTENANCE		1,014.64	1,500.00	1,100.00	1,500.00	36.36%
60000 - CAPITALS		35,563.75	17,500.00	17,183.00	19,500.00	13.48%
63000 - GENERAL ADMIN. ALLOCATION		9,419.50	10,456.10	8,326.34	10,052.97	20.74%
63100 - GARAGE ALLOCATION		16,116.58	17,024.24	17,250.94	16,966.29	-1.65%
63200 - TRANSFERS-IN		(40,378.15)	(38,804.47)	(19,718.71)	(34,117.00)	73.02%
TOTAL SAILING EXPENSES		55,065.50	50,541.00	63,496.70	59,565.00	-6.19%
NET (REV - EXP) SAILING		(2,400.00)	-	-	-	-

1500-SWIMMING BEACHES

The Swimming Beaches budget accounts for all revenues and expenses related to the operation of the District's three swimming beaches; Tower Road, Maple Street, and Elder Lane. Also included in this fund are the revenues and expenses related to the operation of the Centennial Dog Beach.

Typically, the budget for this fund will see variances from budget year to estimated end of year, primarily due to the seasonal 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. The beach budget traditionally has required a subsidy from the Recreation Administration (*org. 1000*) fund (*before capitals and transfers*) in the (\$150,000 - \$200,000) range.

2020 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.

However, beach management staff feels that the 2019 beach season represented a safe and positive season and we are excited to build upon that success for the 2020 season. Participation and visitor survey feedback continues to be compiled and will become part of our customer service/staff training programs leading into the 2020 season.

The Swimming Beaches are budgeted conservatively for an estimated (\$197,000) Net Operating (*loss*), not including capitals.

The beach budget is proposing a significant amount (\$200,500) for lakefront and swimming beach related capital improvements and projects as identified in the capitals section of the budget. These recommendations will represent a blend of operational improvements as well as items originally listed in the Lakefront Master Plan (*LFMP*).

The 2020 budget represents all three swimming beaches and the dog beach being operational. If lake conditions worsen or rise, staff will re-evaluate our operations for the betterment and safety of the community. These potential changes will have a direct impact on the budget.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1500 - Beaches					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	155,813.50	168,611.20	166,773.50	166,404.25	-0.22%
49000 - MISCELLANEOUS INCOME	30,057.45	28,405.00	22,744.00	23,000.00	1.13%
TOTAL BEACHES REVENUES	185,870.95	197,016.20	189,517.50	189,404.25	-0.06%
Expense					
50000 - SALARIES & WAGES	175,557.46	208,507.10	173,405.79	235,867.48	36.02%
52000 - SUPPLIES	25,371.11	28,403.00	26,293.36	28,281.00	7.56%
54000 - SERVICES	23,513.97	36,750.58	29,630.10	36,304.21	22.52%
56000 - REPAIRS & MAINTENANCE	10,802.57	15,450.00	7,931.98	15,350.00	93.52%
56500 - UTILITIES	7,856.15	7,093.00	11,288.15	8,784.00	-22.18%
60000 - CAPITALS	68,365.63	193,700.00	121,469.55	200,500.00	65.06%
63000 - GENERAL ADMIN. ALLOCATION	29,750.76	33,046.43	26,315.34	31,772.34	20.74%
63100 - GARAGE ALLOCATION	29,009.83	30,643.64	31,051.68	30,539.33	-1.65%
63200 - TRANSFERS-IN	(184,356.53)	(356,577.55)	(237,868.45)	(397,994.11)	67.32%
TOTAL BEACHES EXPENSES	185,870.95	197,016.20	189,517.50	189,404.25	-0.06%
NET (REV - EXP) BEACHES	-	-	-	-	-

1600-BOAT LAUNCH & STORAGE

The purpose of the Lloyd Boat Launch budget is to provide funds for the daily operations of the facility. Lloyd Beach includes both a boat launch facility as well as a non-motorized vessel storage area which is rented each year for sailboats, canoes, paddle boards, and kayaks. Individuals can either purchase a season pass or pay a daily fee for the use of the boat launching facility (*with the exception of daily fees for personal water crafts*).

Program revenue/fees currently cover the direct costs associated with the boat launch operation. When annual dredging is necessary and the indirect costs of administration and parks/maintenance are considered, the boat launch is subsidized by Recreation Administration (*org 1000*).

Similar to the Swimming Beaches (*org 1500*), the launch budget is heavily dependent on seasonal weather conditions that affect season pass sales, daily visits, and staff costs.

2020 Budget Overview

The 2020 budget represents normal operations of the boat launch. If lake conditions worsen or rise, staff will reevaluate our operations for the betterment and safety of our community. These potential changes will have a direct impact to our budget.

Due to the high lake levels and non-favorable boating conditions, the boat launch saw a decrease in season pass and daily fees in 2019. In addition, due to the raising lake levels, non-motorized boat racks were removed from Elder Lane Beach resulting in a decrease in rack rentals. Boat racks have been moved to Lloyd Beach and staff anticipates renting these spaces for the 2020 season depending on the lake conditions.

Prior to capital expenditures, the boat launch is to net \$34,332 for 2019. For 2020, an optimistic but conservative approach is proposed to produce a NOI of \$3,701 prior to capitals. This includes an annual budgeted dredging expense of \$30,000. At the start of the 2019 season only \$3,205 was spent on dredging. Halfway through the season, additional dredging was needed in order to continue the boat launch operations. In a cost saving effort, the Parks department was able to complete the dredging by renting equipment at a cost of \$2,516. Total dredging cost for 2019 was \$5,721.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
RECREATION FUND**

Org 1600 - Boat Launch & Storage					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	158,449.42	171,601.50	156,895.20	164,376.00	4.77%
TOTAL BOAT LAUNCH REVENUES	158,449.42	171,601.50	156,895.20	164,376.00	4.77%
Expense					
50000 - SALARIES & WAGES	58,855.53	67,318.99	61,209.87	71,060.37	16.09%
52000 - SUPPLIES	5,652.57	7,031.00	4,870.92	6,106.00	25.36%
54000 - SERVICES	11,408.11	38,284.58	16,417.72	43,402.21	164.36%
56000 - REPAIRS & MAINTENANCE	6,272.96	15,650.00	8,324.73	13,250.00	59.16%
56500 - UTILITIES	3,402.63	3,284.00	3,753.24	3,559.00	-5.18%
60000 - CAPITALS	11,784.95	33,000.00	39,829.55	37,000.00	-7.10%
63000 - GENERAL ADMIN. ALLOCATION	16,040.27	17,814.09	14,185.61	17,127.28	20.74%
63100 - GARAGE ALLOCATION	12,893.25	13,619.40	13,800.75	13,573.03	-1.65%
63200 - TRANSFERS-IN	-	(24,400.56)	(5,497.19)	(40,701.89)	640.41%
63300 - TRANSFERS-OUT	32,139.15	-	-	-	-
TOTAL BOAT LAUNCH EXPENSES	158,449.42	171,601.50	156,895.20	164,376.00	4.77%
NET (REV - EXP) BOAT LAUNCH	-	-	-	-	-

20-GOLF

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

Due to the weather driven influence at the golf club in 2019, the fund is projected to operate financially, compared to budget, at a negative Net Operating loss (before capitals) of (\$63,067). This is a reality that many area public courses are also experiencing.

Overall revenues are projected to be \$307,000 under budget; mainly in the user fee category. Conversely, operating expenses are projected to be \$232,787 under budget for the fiscal year.

2020 Budget Overview

A conservative approach to Net Operating Income (before capitals) is projected for a slight loss to the overall golf budget. The approach is in recognition to this year's challenges and the heavy influence that weather can have on the operation. Staff has a continued commitment to maintain the enterprise fund philosophy, provide a high quality public course product and service to the golfing community. Historical trends have proven that weather can work "both ways" from a playability and revenue standpoint. We are budgeting for a slight rebound to recent year's benchmark revenues in key areas. A continued creative, innovative and aggressive marketing strategy will further enhance these efforts. In addition, the season pass sales revenue line has been reduced slightly to reflect the recent downward trend in the industry. Daily fee revenues (32% of total revenue) are projected to increase somewhat proportionately due to the inherent decrease in season pass rounds.

On the expense side, the maintenance division is proposing to maintain an aggressive recruiting effort and to continue to be competitive in the part time, seasonal labor market. A commitment by the WPD to the WGC and golf community are capital improvements totaling \$123,000 that are necessary to continue to upgrade infrastructure, equipment and fleet. The ongoing capital commitment will be a financial challenge to sustain in the coming years, especially with the anticipated close down due to the stormwater project. The 2020 projects are listed in the capital section of the budget.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**Winnetka Park District
SUMMARY - GOLF FUND
2020 Budget Report
(unaudited for discussion)**

	GOLF FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES (not including investment in capital)	\$ 1,046,975	\$ 839,385	\$ 839,385	\$ 611,255	
REVENUE					
User Fees	1,334,478	1,594,750	1,308,848	1,535,250	17.30%
Pro-Shop	110,627	132,435	119,441	132,435	10.88%
Miscellaneous Income	72,922	89,624	81,519	87,781	7.68%
TOTAL FUND REVENUE	1,518,027	1,816,809	1,509,809	1,755,466	16.27%
EXPENSE					
General Expenditures					
Salaries & Wages	770,752	901,817	755,797	896,382	18.60%
Supplies	217,994	236,396	219,722	233,537	6.29%
Services	209,836	211,527	180,007	192,877	7.15%
Repairs & Maintenance	62,351	69,460	63,510	63,460	-0.08%
Utilities	157,612	138,007	142,109	149,795	5.41%
Pro-Shop Merchandise	82,941	94,100	85,334	94,100	10.27%
Contracts Payable	1,147	13,471	13,471	-	-100.00%
General Admin Allocation	123,788	137,478	109,476	132,178	20.74%
Garage Allocation	3,223	3,405	3,450	3,393	-1.65%
Total General Expenditures	1,629,644	1,805,662	1,572,875	1,765,722	12.26%
Net Fund Income Before Caps & Trans	(111,618)	11,147	(63,067)	(10,256)	-83.74%
Capital Expenditures	360,972	258,156	165,064	123,000	-25.48%
TOTAL FUND EXPENSE	1,990,616	2,063,818	1,737,940	1,888,722	8.68%
Transfer In	(1,210,056)	(1,182,694)	(1,010,608)	(1,082,727)	7.14%
Transfer Out	945,056	1,182,694	1,010,608	1,082,727	7.14%
NET FUND INCOME/(LOSS)	(207,589)	(247,009)	(228,131)	(133,256)	41.59%
ENDING RESERVES	\$ 839,385	\$ 592,377	\$ 611,255	\$ 477,999	

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

51.54% 33.05% 39.20% 27.07%

2000-COURSE PLAY



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GOLF FUND**

	Org 2000 - Course Play				% Inc/Dec
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	1,334,477.97	1,594,750.00	1,308,848.38	1,535,250.00	17.30%
47000 - PRO-SHOP	110,626.56	132,435.00	119,441.12	132,435.00	10.88%
49000 - MISCELLANEOUS INCOME	72,922.04	89,624.00	81,519.12	87,781.00	7.68%
TOTAL COURSE PLAY REV	1,518,026.57	1,816,809.00	1,509,808.62	1,755,466.00	16.27%
Expense					
50000 - SALARIES & WAGES	341,270.16	401,256.85	335,952.06	401,726.20	19.58%
52000 - SUPPLIES	44,911.74	52,996.00	40,546.62	51,137.00	26.12%
54000 - SERVICES	96,784.79	111,988.99	96,786.30	107,318.20	10.88%
56000 - REPAIRS & MAINTENANCE	10,353.23	18,460.00	9,466.32	14,460.00	52.75%
56500 - UTILITIES	57,075.77	51,571.00	51,511.53	53,217.00	3.31%
57000 - PRO-SHOP MERCHANDISE	82,940.93	94,100.00	85,333.67	94,100.00	10.27%
60000 - CAPITALS	355,782.21	76,000.00	44,727.62	25,000.00	-44.11%
62000 - CONTRACTS PAYABLE	1,147.18	13,471.46	13,471.46	-	-100.00%
63000 - GENERAL ADMIN. ALLOCATION	52,070.67	57,874.29	46,086.12	55,642.96	20.74%
63100 - GARAGE ALLOCATION	3,223.28	3,404.85	3,450.19	3,393.26	-1.65%
63200 - TRANSFERS-IN	(264,999.97)	-	-	-	0.00%
63300 - TRANSFERS-OUT	945,055.79	1,182,694.08	1,010,607.71	1,082,727.35	7.14%
TOTAL COURSE PLAY EXP	1,725,615.78	2,063,817.52	1,737,939.60	1,888,721.97	8.68%
NET COURSE PLAY (REV - EXP)	(207,589.21)	(247,008.52)	(228,130.98)	(133,255.97)	-41.59%

2100-GOLF MAINTENANCE



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
GOLF FUND**

	Org 2100 - Golf Maintenance				% Inc/Dec
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	2019 Est to 2020 Bud
Expense					
50000 - SALARIES & WAGES	429,482.30	500,559.85	419,844.98	494,656.07	17.82%
52000 - SUPPLIES	173,082.16	183,400.00	179,174.90	182,400.00	1.80%
54000 - SERVICES	113,051.07	99,538.20	83,220.73	85,558.36	2.81%
56000 - REPAIRS & MAINTENANCE	51,997.90	51,000.00	54,043.23	49,000.00	-9.33%
56500 - UTILITIES	100,536.08	86,436.00	90,597.54	96,578.00	6.60%
60000 - CAPITALS	5,189.44	182,156.00	120,336.51	98,000.00	-18.56%
63000 - GENERAL ADMIN. ALLOCATION	71,716.84	79,604.03	63,389.82	76,534.92	20.74%
63150 - OTHER FINANCING SOURCES	-	-	-	-	-
63200 - TRANSFERS-IN	(945,055.79)	(1,182,694.08)	(1,010,607.71)	(1,082,727.35)	7.14%
TOTAL GOLF MAINT EXP	-	-	-	-	0.00%
NET GOLF MAINT (REV - EXP)	-	-	-	-	0.00%

2300-PADDLE TENNIS

The platform tennis facility is intended to operate 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.

2020 Budget Overview

The platform budget has recently begun to “break even” at a Net Operating Income (*before capitals*) perspective. The 2020 Net Operating Income is proposed to be \$22,156, with the 2019 year estimated to result in nearly \$20,000 NOI.

The most notable difference in positively affecting the NOI in 2019 was an \$8,400 increase in user fee revenue from the North Shore Country Day School; this arrangement will continue into 2020.

Staff continues to be very aware of the WPTC’s proposed addition of two courts, but has also been very consistent with our suggestion that the platform budget essentially “breaks even” at an operating financial basis.

Capital improvements proposed this year are \$40,000 to upgrade lighting on the Paddle Courts.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - PADDLE TENNIS FUND
2020 Budget Report
(unaudited for discussion)

	PADDLE TENNIS FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES (not including investment in capital)	\$ 153,029	\$ 150,844	\$ 150,844	\$ 174,437	
REVENUE					
User Fees	169,891	176,000	179,582	180,600	0.57%
Pro-Shop	210	350	225	300	33.33%
Miscellaneous Income	19	32	20	25	23.46%
TOTAL FUND REVENUE	170,120	176,382	179,827	180,925	0.61%
EXPENSE					
General Expenditures					
Salaries & Wages	41,993	44,226	45,014	45,135	0.27%
Supplies	8,509	9,231	7,552	7,549	-0.03%
Services	37,216	32,859	36,997	37,070	0.20%
Repairs & Maintenance	6,132	20,000	15,964	20,000	25.28%
Utilities	22,719	29,386	30,112	28,584	-5.07%
Pro-Shop Merchandise	-	200	200	200	0.00%
General Admin Allocation	15,754	17,513	13,946	16,838	20.74%
Garage Allocation	3,223	3,405	3,450	3,393	-1.65%
Total General Expenditures	135,547	156,819	153,234	158,769	3.61%
Net Fund Income Before Caps & Trans	34,573	19,563	26,593	22,156	-16.68%
Capital Expenditures	36,758	10,000	3,000	40,000	1233.33%
TOTAL FUND EXPENSE	172,305	166,819	156,234	198,769	27.22%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(2,185)	9,563	23,593	(17,844)	-175.63%
ENDING RESERVES	\$ 150,844	\$ 160,406	\$ 174,437	\$ 156,593	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	111.28%	102.29%	113.84%	98.63%	

25-TENNIS

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

This fund serves both the outdoor-2400 and indoor-2500 tennis funds 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 free play during the Spring, Summer and Fall months.

Revenues are generated from group and private lessons, membership sales, USTA tournament, court & facility rentals, women's leagues, junior tournament play, and NTHS teams. Expenses include those listed on the overview budget sheets.

2020 Budget Overview

For the third consecutive year, a very favorable financial performance in 2019 will put the tennis facility in a better position than expected in 2020.

In 2019, the combined outdoor/indoor fund is estimated to generate nearly \$121,000 additional Net Operating Income than budget, but also estimated to add to the fund balance/reserves by \$240,000.

2020 Net Operating Income (*before capitals*) is projected to be \$290,918, with revenues proposed to be \$1,917,909, which is almost \$59,000 higher than the 2019 budget. Even though capital projects are budgeted at \$208,000, the Tennis fund will be financially strong enough to increase it's overall fund balance by \$82,918.

On the expense side, services and repairs/maintenance on 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, 2020

**Winnetka Park District
SUMMARY - TENNIS FUND
2020 Budget Report
(unaudited for discussion)**

	TENNIS FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES (not including investment in capital)	\$ 230,843	\$ 523,744	\$ 523,744	\$ 764,550	
REVENUE					
User Fees	1,739,611	1,750,800	1,823,912	1,815,400	-0.47%
Pro-Shop	20,634	19,250	20,250	20,250	0.00%
Miscellaneous Income	90,848	88,937	85,918	82,259	-4.26%
TOTAL FUND REVENUE	1,851,094	1,858,987	1,930,080	1,917,909	-0.63%
EXPENSE					
General Expenditures					
Salaries & Wages	932,141	946,405	1,004,421	1,002,903	-0.15%
Supplies	37,643	47,736	43,122	42,397	-1.68%
Services	195,995	195,009	196,873	217,934	10.70%
Repairs & Maintenance	18,663	27,800	22,328	28,000	25.40%
Utilities	99,497	104,391	102,023	102,819	0.78%
Pro-Shop Merchandise	17,306	14,600	14,600	14,600	0.00%
Contracts Payable	21,480	120,507	120,010	118,425	-1.32%
General Admin Allocation	80,906	89,802	71,511	86,340	20.74%
Garage Allocation	12,893	13,619	13,801	13,573	-1.65%
Total General Expenditures	1,416,524	1,559,870	1,588,688	1,626,991	2.41%
Net Fund Income Before Caps & Trans	434,570	299,117	341,391	290,918	-14.78%
Capital Expenditures	141,669	179,000	100,585	208,000	106.79%
TOTAL FUND EXPENSE	1,558,193	1,738,870	1,689,274	1,834,991	8.63%
Transfer In	(1,708)	(24,716)	6,230	(1,728)	-127.74%
Transfer Out	1,708	24,716	(6,230)	1,728	-127.74%
NET FUND INCOME/(LOSS)	292,901	120,117	240,806	82,918	-65.57%
ENDING RESERVES	\$ 523,744	\$ 643,861	\$ 764,550	\$ 847,468	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	37.54%	44.73%	52.06%	56.18%	

2400-OUTDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
TENNIS FUND**

Org 2400 - Outdoor Tennis					
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	% Inc/Dec 2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	174,987.75	195,260.00	217,306.00	211,800.00	-2.53%
49000 - MISCELLANEOUS INCOME	35,822.50	50,000.00	54,000.00	50,000.00	-7.41%
TOTAL REV OUTDOOR TENNIS	210,810.25	245,260.00	271,306.00	261,800.00	-3.50%
Expense					
50000 - SALARIES & WAGES	144,912.85	163,637.81	177,974.67	176,850.23	-0.63%
52000 - SUPPLIES	6,770.23	9,522.00	8,354.31	8,903.00	6.57%
54000 - SERVICES	36,001.80	32,444.00	35,944.00	39,944.46	11.13%
56000 - REPAIRS & MAINTENANCE	737.24	3,000.00	2,328.00	4,000.00	71.82%
56500 - UTILITIES	1,157.08	1,065.00	1,539.99	1,380.00	-10.39%
60000 - CAPITALS	-	35,000.00	18,044.00	8,000.00	-55.66%
63000 - GENERAL ADMIN. ALLOCATION	19,716.07	21,901.87	17,440.77	21,057.45	20.74%
63100 - GARAGE ALLOCATION	3,223.28	3,404.85	3,450.19	3,393.26	-1.65%
63200 - TRANSFERS-IN	(1,708.30)	(24,715.53)	-	(1,728.40)	0.00%
63300 - TRANSFERS-OUT	-	-	6,230.07	-	0.00%
TOTAL EXP OUTDOOR TENNIS	210,810.25	245,260.00	271,306.00	261,800.00	-3.50%
NET (REV - EXP) OUTDOOR TENNIS	-	-	-	-	-

2500-INDOOR TENNIS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET
TENNIS FUND**

	Org 2500 - Indoor Tennis				% Inc/Dec
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	2019 Est to 2020 Bud
Revenue					
41000 - USER FEES	1,564,623.65	1,555,540.00	1,606,606.00	1,603,600.00	-0.19%
47000 - PRO-SHOP	20,634.40	19,250.00	20,250.00	20,250.00	0.00%
49000 - MISCELLANEOUS INCOME	55,025.78	38,936.50	31,917.79	32,259.00	1.07%
TOTAL REV INDOOR TENNIS	1,640,283.83	1,613,726.50	1,658,773.79	1,656,109.00	-0.16%
Expense					
50000 - SALARIES & WAGES	787,227.67	782,767.07	826,446.67	826,053.18	-0.05%
52000 - SUPPLIES	30,873.02	38,214.00	34,768.11	33,494.00	-3.66%
54000 - SERVICES	159,992.81	162,565.46	160,928.84	177,989.60	10.60%
56000 - REPAIRS & MAINTENANCE	17,925.73	24,800.00	20,000.00	24,000.00	20.00%
56500 - UTILITIES	98,340.41	103,326.00	100,482.54	101,439.00	0.95%
57000 - PRO-SHOP MERCHANDISE	17,305.99	14,600.00	14,600.00	14,600.00	0.00%
60000 - CAPITALS	141,669.24	144,000.00	82,541.32	200,000.00	142.30%
62000 - CONTRACTS PAYABLE	21,480.00	120,507.00	120,010.00	118,425.00	-1.32%
63000 - GENERAL ADMIN. ALLOCATION	61,189.70	67,900.08	54,069.80	65,282.22	20.74%
63100 - GARAGE ALLOCATION	9,669.92	10,214.55	10,350.56	10,179.78	-1.65%
63200 - TRANSFERS-IN	-	-	(6,230.07)	-	0.00%
63300 - TRANSFERS-OUT	1,708.30	24,715.53	-	1,728.40	0.00%
TOTAL EXP INDOOR TENNIS	1,347,382.79	1,493,609.69	1,417,967.77	1,573,191.18	10.95%
NET (REV - EXP) INDOOR TENNIS	292,901.04	120,116.81	240,806.02	82,917.82	-65.57%

2700-INDOOR ICE ARENA

This fund involves the indoor ice arena and in recent years the outdoor refrigerated rink. The fund is expected to operate financially as an “enterprise” fund without the use of tax dollars.

A majority of the revenue from 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.

2020 Budget Overview

The ice arena continues to perform very strongly from an enterprise fund perspective.

The fund is estimated to increase its 2019 Fund balance by nearly \$218,000 due to an increase in estimated Net Operating Income (before capitals) coupled with a decrease in capital expenditures.

For 2020, increased fund balance reserves are a result of proposed solid Net Operating Income of \$156,629 and low capital improvements of \$15,000 (as listed specifically in the capitals section of the budget). For the second year, the ice arena will be open for the summer season with additional program opportunities.

Revenues remain consistently solid at just over \$1,000,000 with nearly 61% made up of contractual rental ice time. Expenses are conservatively proposed to increase in the services and repairs/maintenance areas, which can vary widely from year to year due to the unexpected nature of an aging facility, equipment and infrastructure.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - INDOOR ICE ARENA FUND
2020 Budget Report
(unaudited for discussion)

	INDOOR ICE ARENA FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES (not including investment in capital)	\$ 882,441	\$ 942,227	\$ 942,227	\$ 1,160,073	
REVENUE					
User Fees	830,275	872,000	918,549	940,000	2.34%
Miscellaneous Income	102,813	91,100	89,051	92,700	4.10%
TOTAL FUND REVENUE	933,088	963,100	1,007,599	1,032,700	2.49%
EXPENSE					
General Expenditures					
Salaries & Wages	326,245	355,480	323,451	374,850	15.89%
Supplies	67,275	91,616	78,846	92,111	16.82%
Services	84,870	88,418	81,922	104,311	27.33%
Repairs & Maintenance	51,940	58,900	47,623	63,000	32.29%
Utilities	159,219	150,932	178,474	174,280	-2.35%
General Admin Allocation	52,060	57,874	46,086	55,643	20.74%
Garage Allocation	11,282	11,917	12,076	11,876	-1.65%
Total General Expenditures	752,891	815,137	768,478	876,071	14.00%
Net Fund Income Before Caps & Trans	180,197	147,963	239,121	156,629	-34.50%
Capital Expenditures	120,411	30,000	21,275	15,000	-29.49%
TOTAL FUND EXPENSE	873,302	845,137	789,753	891,071	12.83%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	59,785	117,963	217,846	141,629	-34.99%
ENDING RESERVES	\$ 942,227	\$ 1,060,189	\$ 1,160,073	\$ 1,301,701	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	125.15%	130.06%	150.96%	148.58%	

3100-SPECIAL RECREATION

This fund accounts for our participation with North Suburban Special Recreation Association (*NSSRA*), for both the annual member contribution, as well as the special assessment approved in 2013 and amended in 2019 for the new NSSRA facility project.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - SPECIAL RECREATION FUND
2020 Budget Report
(unaudited for discussion)

	SPECIAL RECREATION FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 201,479	\$ 218,037	\$ 218,037	\$ 207,868	
REVENUE					
Taxes	252,614	263,340	263,627	276,394	4.84%
TOTAL FUND REVENUE	252,614	263,340	263,627	276,394	4.84%
EXPENSE					
General Expenditures					
Services	195,518	200,751	273,796	217,095	-20.71%
Total General Expenditures	195,518	200,751	273,796	217,095	-20.71%
Net Fund Income Before Caps & Trans	57,096	62,589	(10,169)	59,299	-683.13%
Capital Expenditures	40,538	50,000	-	50,000	-
TOTAL FUND EXPENSE	236,056	250,751	273,796	267,095	-2.45%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	16,558	12,589	(10,169)	9,299	-191.44%
ENDING RESERVES	\$ 218,037	\$ 230,626	\$ 207,868	\$ 217,167	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	111.52%	114.88%	75.92%	100.03%	

3200-WORKERS COMPENSATION

Fund which accounts for tax levy collections related to workers compensation expenses.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - WORKERS COMPENSATION FUND
2020 Budget Report
(unaudited for discussion)

	WORKERS COMPENSATION FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 59,613	\$ 64,109	\$ 64,109	\$ 73,033	
REVENUE					
Taxes	77,106	80,380	80,170	75,580	-5.73%
TOTAL FUND REVENUE	77,106	80,380	80,170	75,580	-5.73%
EXPENSE					
General Expenditures					
Services	72,610	71,247	71,246	74,097	4.00%
Total General Expenditures	72,610	71,247	71,246	74,097	4.00%
Net Fund Income Before Caps & Trans	4,496	9,133	8,924	1,483	-83.38%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	72,610	71,247	71,246	74,097	4.00%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	4,496	9,133	8,924	1,483	-83.38%
ENDING RESERVES	\$ 64,109	\$ 73,242	\$ 73,033	\$ 74,516	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	88.29%	102.80%	102.51%	100.57%	

3300-IMRF & FICA

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



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - IMRF FICA FUND
2020 Budget Report
(unaudited for discussion)

	IMRF & FICA FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 335,353	\$ 377,519	\$ 377,519	\$ 332,547	
REVENUE					
Taxes	749,034	663,838	662,107	776,806	17.32%
TOTAL FUND REVENUE	<u>749,034</u>	<u>663,838</u>	<u>662,107</u>	<u>776,806</u>	17.32%
EXPENSE					
General Expenditures					
Services	706,868	708,231	707,079	776,806	9.86%
Total General Expenditures	<u>706,868</u>	<u>708,231</u>	<u>707,079</u>	<u>776,806</u>	9.86%
Net Fund Income Before Caps & Trans	42,167	(44,393)	(44,972)	-	-100.00%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	<u>706,868</u>	<u>708,231</u>	<u>707,079</u>	<u>776,806</u>	9.86%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	42,167	(44,393)	(44,972)	-	-100.00%
ENDING RESERVES	\$ 377,519	\$ 333,126	\$ 332,547	\$ 332,547	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	53.41%	47.04%	47.03%	42.81%	

3400-AUDIT

This fund is used to record property taxes and expenses related to the annual external audit requirements. We are currently contracted with the firm of Lauterbach and Amen to conduct our annual audit and comprehensive annual financial report.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**Winnetka Park District
SUMMARY - AUDIT FUND
2020 Budget Report
(unaudited for discussion)**

	AUDIT FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 23,038	\$ 23,268	\$ 23,268	\$ 24,068	
REVENUE					
Taxes	22,030	22,493	22,600	23,500	3.98%
TOTAL FUND REVENUE	22,030	22,493	22,600	23,500	3.98%
EXPENSE					
General Expenditures					
Services	21,800	21,800	21,800	22,300	0.02
Total General Expenditures	21,800	21,800	21,800	22,300	2.29%
Net Fund Income Before Caps & Trans	230	693	800	1,200	49.95%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	21,800	21,800	21,800	22,300	2.29%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	230	693	800	1,200	49.95%
ENDING RESERVES	\$ 23,268	\$ 23,961	\$ 24,068	\$ 25,268	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	106.73%	109.91%	110.41%	113.31%	

3500-LIABILITY INSURANCE

This fund is used 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, 2020

Winnetka Park District
SUMMARY - LIABILITY INSURANCE FUND
2020 Budget Report
(unaudited for discussion)

	LIABILITY INSURANCE FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 159,380	\$ 190,353	\$ 190,353	\$ 226,104	
REVENUE					
Taxes	171,523	178,806	178,340	173,929	-2.47%
TOTAL FUND REVENUE	171,523	178,806	178,340	173,929	-2.47%
EXPENSE					
General Expenditures					
Salaries & Wages	32,829	32,041	35,698	26,000	-27.17%
Supplies	3,260	10,307	4,134	9,500	129.78%
Services	102,208	137,439	100,061	134,876	34.79%
Repairs & Maintenance	2,254	4,000	2,696	4,000	48.39%
Total General Expenditures	140,550	183,787	142,589	174,376	22.29%
Net Fund Income Before Caps & Trans	30,973	(4,981)	35,751	(447)	-101.25%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	140,550	183,787	142,589	174,376	22.29%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	30,973	(4,981)	35,751	(447)	-101.25%
ENDING RESERVES	\$ 190,353	\$ 185,372	\$ 226,104	\$ 225,657	
Reserves as a % of expenditures (excludes capital, debt service and transfers)	135.43%	100.86%	158.57%	129.41%	

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, 2020

Winnetka Park District
SUMMARY - DEBT SERVICE FUND
2020 Budget Report
(unaudited for discussion)

	DEBT SERVICE FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 121,344	\$ 121,749	\$ 121,749	\$ 119,499	
REVENUE					
Taxes	336,657	342,178	340,403	341,178	0.23%
TOTAL FUND REVENUE	<u>336,657</u>	<u>342,178</u>	<u>340,403</u>	<u>341,178</u>	0.23%
EXPENSE					
General Expenditures					
Services	475	495	475	475	0.00%
Contracts Payable	335,778	342,178	342,178	348,278	1.78%
Total General Expenditures	<u>336,253</u>	<u>342,673</u>	<u>342,653</u>	<u>348,753</u>	1.78%
Net Fund Income Before Caps & Trans	404	(495)	(2,249)	(7,575)	236.73%
Capital Expenditures	-	-	-	-	-
TOTAL FUND EXPENSE	<u>336,253</u>	<u>342,673</u>	<u>342,653</u>	<u>348,753</u>	1.78%
Transfer In	-	-	-	-	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	404	(495)	(2,249)	(7,575)	236.73%
ENDING RESERVES	\$ 121,749	\$ 121,254	\$ 119,499	\$ 111,925	

3700-CAPITAL PROJECTS

This fund is used to record revenues and expenses related to construction of major capital improvements.

Note: A number of major capital improvement projects completed in the past few years include, but are not limited to; Skokie Playfields, Hubbard Woods, Dwyer Park, and the Golf Service Center.

In 2020, this fund includes \$1,916,357 for major capitals related to bluff restoration as part of the Lakefront Master Plan, which was previously approved the the Park Board.

See each fund capital line item for amounts in 2020, as well as the Capital listing summary – separate section *(towards the end of the budget packet)*.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

Winnetka Park District
SUMMARY - CAPITAL PROJECTS FUND
2020 Budget Report
(unaudited for discussion)

	CAPITAL PROJECTS FUND				% Inc/Dec 2019 Est to 2020 Bud
	Actual 2018	Budget 2019	Estimated 2019	Budget 2020	
BEGINNING RESERVES	\$ 813,331	\$ 704,192	\$ 704,192	\$ 114,990	
REVENUE					
Interest Income	50,593	12,250	41,342	9,000	-78.23%
Miscellaneous Income	-	-	60,000	-	
TOTAL FUND REVENUE	50,593	12,250	101,342	9,000	-91.12%
EXPENSE					
General Expenditures					
Services	-	-	-	-	-
Total General Expenditures	-	-	-	-	-
Net Fund Income Before Caps & Trans	50,593	12,250	101,342	9,000	-91.12%
Capital Expenditures	159,732	1,527,600	690,544	1,925,357	178.82%
TOTAL FUND EXPENSE	159,732	1,527,600	690,544	1,925,357	178.82%
Transfer In	-	(760,000)	-	(1,916,357)	-
Transfer Out	-	-	-	-	-
NET FUND INCOME/(LOSS)	(109,139)	(755,350)	(589,202)	-	100.00%
ENDING RESERVES	\$ 704,192	\$ (51,158)	\$ 114,990	\$ 114,990	

2019 & 2020 CAPITAL PROJECTS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2019 AND 2020**

	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
<u>Org 100 - General Admin</u>			
<u>Org 200 - Corporate</u>			
System Management	\$ -	\$ -	\$ 7,500
Switch Replacements (I.T.)	\$ 6,000	\$ -	\$ 6,000
WIFI Equipment (indoor)	\$ 8,000	\$ -	\$ -
Security Systems	\$ 20,000	\$ 4,000	\$ -
Signage	\$ 24,000	\$ 41,559	\$ -
Intranet	\$ 15,000	\$ -	\$ -
TOTAL ORG 200 - CORPORATE	\$ 73,000	\$ 45,559	\$ 13,500
<u>Org 300 - Garage</u>			
Pumps	\$ 12,000	\$ -	\$ -
Parks Service Center	\$ 20,000	\$ 15,500	\$ -
Equipment	\$ -	\$ 24,234	\$ 26,000
HVAC	\$ 15,000	\$ 17,000	\$ 12,000
TOTAL ORG 300 - GARAGE	\$ 47,000	\$ 56,734	\$ 38,000
<u>Org 400 - Parks</u>			
Arboritae Park	\$ -	\$ -	\$ 7,500
Bell Woods	\$ -	\$ -	\$ 6,000
Crow Island Woods	\$ 5,000	\$ 5,000	\$ 15,000
Glencoe Park	\$ -	\$ -	\$ 8,000
Green Bay Trail	\$ 50,000	\$ -	\$ 28,000
Happ Road Park	\$ 6,000	\$ 6,000	\$ 11,000
Hubbard Woods Park	\$ 20,000	\$ 17,000	\$ -
Indian Hill Shelter	\$ 32,500	\$ 88,358	\$ -
Merrill Park	\$ -	\$ -	\$ 5,000
Northfield Park	\$ -	\$ -	\$ 10,000
Skokie Playfield	\$ -	\$ -	\$ 23,000
Station Park	\$ -	\$ -	\$ 15,000
Equipment	\$ 192,000	\$ 169,259	\$ 169,331
Miscellaneous Capitals	\$ 15,000	\$ 12,000	\$ 15,000
TOTAL ORG 400 - PARKS	\$ 320,500	\$ 297,617	\$ 312,831
General Capitals	\$ 440,500	\$ 399,910	\$ 364,331
<u>Org 1000 - Rec. Admin.</u>			
Administration Building	\$ 55,000	\$ 23,000	\$ 58,000
Furniture and Fixtures	\$ 12,000	\$ 12,000	\$ -
TOTAL ORG 1000 - REC ADMIN	\$ 67,000	\$ 35,000	\$ 58,000
<u>Org 1100 - Recreation Programing</u>			
Equipment	\$ -	\$ -	\$ 10,000
TOTAL ORG 1100 - REC PROG	\$ -	\$ -	\$ 10,000
<u>Org 1200 - Fields</u>			
Equipment	\$ 11,000	\$ 9,678	\$ 28,000
Structural	\$ -	\$ -	\$ 65,000

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2019 AND 2020**

	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
Ball Field Renovations	\$ 42,000	\$ 42,000	\$ -
TOTAL ORG 1200 - ATHLETIC FIELDS	\$ 53,000	\$ 51,678	\$ 93,000
<u>Org 1300 - Outdoor Ice</u>			
<u>Org 1400 - Sailing</u>			
Boats	\$ 12,500	\$ 12,183	\$ 12,000
Paddle Boards/Kayaks	\$ 5,000	\$ 5,000	\$ 7,500
TOTAL ORG 1400 - SAILING	\$ 17,500	\$ 17,183	\$ 19,500
<u>Org 1500 - Beaches</u>			
Tower Road Beach House	\$ 20,000	\$ -	\$ 22,000
Tower Road Park	\$ 41,700	\$ 34,940	\$ 5,000
Maple Street Beach House	\$ 10,000	\$ 3,000	\$ -
Maple Street Park	\$ 40,000	\$ 26,700	\$ 47,000
Elder Lane Beach House	\$ 10,000	\$ -	\$ 16,000
Elder Lane Park	\$ 36,000	\$ 13,000	\$ 75,500
Centennial Park	\$ 30,000	\$ 30,000	\$ 35,000
Equipment	\$ 6,000	\$ 13,830	\$ -
TOTAL ORG 1500 - BEACHES	\$ 193,700	\$ 121,470	\$ 200,500
<u>Org 1600 - Launch</u>			
Lloyd Boat House	\$ 15,000	\$ -	\$ 20,000
Site Amenities	\$ 18,000	\$ 26,000	\$ 17,000
Equipment	\$ -	\$ 13,830	\$ -
TOTAL ORG 1600 - LAUNCH	\$ 33,000	\$ 39,830	\$ 37,000
Recreation Capitals	\$ 364,200	\$ 265,161	\$ 418,000
<u>Org 3100 - Spec. Rec.</u>			
ADA Capitals	\$ 50,000	\$ -	\$ 50,000
TOTAL ORG 3100 - SPECIAL RECREATION	\$ 50,000	\$ -	\$ 50,000
Total Taxing Funds Capitals	\$ 854,700	\$ 665,071	\$ 832,331
Enterprise Fund Capitals			
<u>Org 2000 - Golf Course</u>			
Clubhouse	\$ 76,000	\$ 44,728	\$ 15,000
Improvements	\$ -	\$ -	\$ 10,000
TOTAL ORG 2000 - GOLF COURSE	\$ 76,000	\$ 44,728	\$ 25,000
<u>Org 2100 - Golf Maintenance</u>			
Course Play Large Course (18)	\$ 40,000	\$ -	\$ -
Out Buildings	\$ -	\$ 20,229	\$ -
Equipment	\$ 142,156	\$ 100,108	\$ 98,000
TOTAL ORG 2100 - GOLF MAINTENANCE	\$ 182,156	\$ 120,337	\$ 98,000
Golf Capitals	\$ 258,156	\$ 165,064	\$ 123,000

**WINNETKA PARK DISTRICT
CAPITAL PROJECTS
2019 AND 2020**

	2019 BUDGET	2019 ESTIMATE	2020 BUDGET
<u>Org 2300 - Paddle Tennis</u>			
Paddle Hut	\$ 10,000	\$ 3,000	\$ -
Site Amenities	\$ -	\$ -	\$ 40,000
TOTAL ORG 2300 - PADDLE TENNIS	\$ 10,000	\$ 3,000	\$ 40,000
Paddle Tennis Capitals	\$ 10,000	\$ 3,000	\$ 40,000
 <u>Org 2400 - Outdoor Tennis</u>			
Life Safety	\$ 10,000	\$ 2,700	\$ -
Paving/Color Coating	\$ 25,000	\$ 15,344	\$ 8,000
TOTAL ORG 2400 - OUTDOOR TENNIS	\$ 35,000	\$ 18,044	\$ 8,000
 <u>Org 2500 - Indoor Tennis</u>			
A. C. Nielsen Tennis Center	\$ 105,000	\$ 76,221	\$ -
Tennis Shack	\$ 12,000	\$ 1,140	\$ -
Interior	\$ -	\$ -	\$ 200,000
Equipment	\$ 27,000	\$ 5,180	\$ -
TOTAL ORG 2500 - INDOOR TENNIS	\$ 144,000	\$ 82,541	\$ 200,000
Tennis Capitals	\$ 179,000	\$ 100,585	\$ 208,000
 <u>Org 2700 - Ice Arena</u>			
Ice Arena	\$ 30,000	\$ 21,275	\$ -
Exterior	\$ -	\$ -	\$ 15,000
TOTAL ORG 2700 - ICE ARENA	\$ 30,000	\$ 21,275	\$ 15,000
Ice Arena Capitals	\$ 30,000	\$ 21,275	\$ 15,000
Total Enterprise Fund Capitals	\$ 477,156	\$ 289,924	\$ 386,000
Total Operating Capitals	\$1,331,856	\$ 954,995	\$1,218,331
 CAPITAL PROJECTS FUND MAJOR CAPITALS			
<u>Org 3700 Capital Projects</u>			
Golf Maintenance Center Renovation	\$ 20,000	\$ -	\$ -
Lakefront Renovations	\$ 1,507,600	\$ 690,544	\$ 1,925,357
TOTAL ORG 3700 - CAPITAL PROJECTS	\$1,527,600	\$ 690,544	\$1,925,357
 GRAND TOTAL ALL CAPITALS	 \$2,859,456	 \$1,645,539	 \$3,143,688

RESERVES/FUND BALANCE

2020 Budget Overview

The attached information lists reserves by fund for the District as proposed with the 2020 budget. This information will be reviewed in greater detail at the budget presentation workshop.

These reserve numbers will be the catalyst to drive the District's 5 year projections contained in the Long Range Plan.



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

**WINNETKA PARK DISTRICT
2020 PROPOSED BUDGET - RESERVES**

	General	Recreation	Golf	Paddle Tennis	Tennis	Indoor Ice	Funds	Total
	01	10	20	23	25	27	31-37*	
Beg Reserves 2019	\$ 1,722,002	\$ 1,729,937	\$ 839,385	\$ 150,844	\$ 523,744	\$ 942,227	\$ 1,699,228	\$ 7,607,367
End Reserves 2019/Beg Res 2020	\$ 2,257,562	\$ 2,124,353	\$ 611,255	\$ 174,437	\$ 764,550	\$ 1,160,073	\$ 1,098,110	\$ 8,190,339
End Reserves 2020	<u>\$ 1,543,083</u>	<u>\$ 1,229,940</u>	<u>\$ 477,999</u>	<u>\$ 156,593</u>	<u>\$ 847,468</u>	<u>\$ 1,301,701</u>	<u>\$ 1,102,071</u>	<u>\$ 6,658,854</u>
Reserves as a % of expenditures for 2020 (excludes capital, debt service and transfers)	64.79%	59.58%	27.07%	98.63%	56.18%	148.58%		66.45%
* Reserves for Funds 31 - 37 are restricted and therefore are combined here								

DEFINITIONS



FOR FISCAL YEAR-ENDING DECEMBER 31, 2020

DEFINITIONS

Beginning RESERVES	The amount of FUND BALANCE \$ at the START of the fiscal year (TOTAL as well as identified by each fund)
REVENUE	
taxes	Funds collected from annual tax levy process
Interest income	Interest generated from excess funds in various bank accounts; as listed in each monthly financial report
User fees	Revenue facilities and beaches
Recreation Fees	Recreation programs and special events
Pro Shop	Revenue facility apparel and amenities
Miscellaneous Income	Facility rentals, concessions, etc.
EXPENSES	OPERATING EXPENDITURES
salaries	All full and part-time staff salaries
supplies	Products and goods for all operations
services	Non-supply items & “contractual” related services; including insurance related
(r/m) repairs & maintenance	In-house repairs and maintenance to properties and facilities
Pro shop merchandise	Apparel and items sold @ facilities
utilities	Gas, electric, water/sewer; including stormwater utility fees
Contracts (debt) payable	Primarily Debt service (bonds) also includes items like golf cart lease payments
Admin Allocation	The allocated cost distributed among operating funds for the Funds 100-200 (administration/corporate)and 400 (maintenance)
Garage Allocation	The allocated cost distributed among operating funds for the Funds 300- garage maintenance related
CAPITAL Expenditures	Capital expenses (over \$ 5,000) for improvements & projects
Transfer In	An accounting process to identify amounts transferred within and between funds- <i>typically for allocation and/or capital purposes</i>
Transfer Out	And the need for fund transfers to maintain minimum fund balances
TOTAL NET INCOME (loss)	The total positive or negative amount of funds; as a result of the difference between revenue and ALL expenses (operating & capitals)
Ending RESERVES	The amount of FUND BALANCE \$ at the END of the fiscal year (TOTAL as well as identified by each fund)
	As affected by the overall actual financial results of the agency and each fund including; operating & capitals