



# 2022 Budget

December 31, 2022

Park District of Highland Park  
Highland Park, IL





## **Park District of Highland Park**

### **2022 Annual Budget**

Fiscal Year January 1, 2022 - December 31, 2022

#### **Park Board of Commissioners**

Barnett Ruttenberg, President  
Terry Grossberg, Vice-President  
Calvin Bernstein, Commissioner  
Jennifer Freeman, Commissioner  
Brian Kaplan, Commissioner

**Park District of Highland Park**  
**West Ridge Center**  
**636 Ridge Road**  
**Highland Park, IL 60035**  
**847 831-3810**  
*[pdhp.org](http://pdhp.org)*

**Park District of Highland Park**  
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## Park District of Highland Park

### **Mission:**

To enrich community life through healthy leisure pursuits and an appreciation of the natural world.

### **Vision:**

To provide extraordinary experiences in parks and recreation, consistently exceeding the public's expectations, while:

- Inspiring environmental stewardship and education
- Using nimble decision-making and creative solutions
- Creating a harmonious workplace with passionate, forward-thinking staff that share true camaraderie
- Enriching the quality of life for our community

### **Values:**

**Communication:** We make earnest efforts to connect regularly and effectively with residents. In addition, within the District, we talk to those impacted by our decisions, we speak openly with one another in a trustworthy environment, and we provide direct feedback to others.

**Accountability:** We demonstrate responsibility to the District and the community in everything we do. We have congruency between our words and our actions.

**Innovation:** We create an environment that inspires new ideas, we view the District through a different set of lenses and question why we do things the way we do. In addition, we desire to nimbly change our services in response to continuously changing customer requirements.

**Integrity:** We deliver on what we promise to do by adhering to the highest ethical standards. This results in trust and respect toward one another.

**Teamwork:** The District's greater good guides our actions. We respect others and work cooperatively and collaboratively, express our differences of opinion, and listen to one another.

**Inclusion:** We are allies for equitable access, where everyone is afforded the same rights and opportunities that result in a sense of belonging, and opportunity to safely express themselves authentically, without judgement.

## Park District of Highland Park

### **Established:**

The Park District of Highland Park, established in 1909 and located in the City of Highland Park, Illinois along the north shore of Lake Michigan, was shaped by progressive people such as Everett Millard, Julius Rosenwald, Jens Jensen, May T. Watts, Jesse Lowe Smith, and others.

Their belief in protecting open space and providing recreation for all the people of Highland Park is as relevant today as it was over a century ago.

The Park District, originally named the Highland Park East Park District, took its current name in 1935. In 1973, the District began recreational programming. Today, the Park District manages over 800 acres of land, operates eleven facilities, and normally offers approximately 3,500 recreation programs. Neighborhoods throughout Highland Park enjoy proximity to parks and open space, offering both recreation and solitude only nature can provide. According to the Trust for Public Land, 94% of Highland Park residents enjoy living within a 10-minute walk to a local park - well above the national average of 54%.

Additionally, 7% of Highland Park's city land is used for parks and recreation.

### **Governance:**

A five-member volunteer Board of Commissioners establishes policy, strategic direction, and creates ordinances that govern the District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for creating the vision and long-term direction of the Park District, electing Board officers, appointing the Executive Director, Park Board attorney and auditor. Each Commissioner serves as a liaison to the District's internal and advisory committees. The Park Board generally meets on the fourth Tuesday of each month and sometimes holds a workshop (meeting of the whole) on the second Tuesday of the month.

President Barnett Ruttenberg leads the present Park Board. Vice-President Terry Grossberg, and Commissioners Calvin Bernstein, Jennifer Freeman, and Brian Kaplan are the other current Board Commissioners.

### **Boundaries:**

The Park District is located approximately 25 miles north of Chicago and serves the City of Highland Park, and small portions of the Town of Fort Sheridan and the Village of Deerfield.

### **Population:**

According to the most recent available information, the Park District serves a population of 30,176.

### **Demographics:**

The Park District serves a highly educated (74% of residents have post-

secondary degrees) community with a median household income of \$150,269 and a median age of 47 years. The Park District of Highland Park has approximately 12,275 housing units.

**Real Estate:** The 2021 (tax year 2020) Equalized Assessed Valuation (EAV) of real estate is \$2,347,062,777.

**Tax Rate:** The 2021 tax rate is .23 per \$1,000 of assessed value

**Fiscal Year Budget:** The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2022 is \$19 million. Additionally, capital improvement and repair budget is \$12.5 million, the debt retirement budget is \$3.3 million and the budget for inter-fund transfers is \$5.2 million.

**Debt Rating:** The Park District currently holds a Aaa rating from Moody's.

**Park Resources:** The Park District owns and operates approximately 800 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks, lakefront beaches and passive parks. The Park District assists other units of local government in maintaining their property. In 2017, the District acquired the Highland Park Country Club from the City of Highland Park and is converting it to passive parkland and trails. Staff anticipates the grand opening in 2022.

**Programs/Facilities:** The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, and aquatics. All told, the Park District offers approximately 3,500 distinct programs during a fully operating year. Park District annual events usually include summer concerts, outdoor movies, annual egg hunt, Fourth of July Festival, Touch a Truck, Father Daughter Dance, Autumn Fest, Winterfest, and a holiday train ride as well as many others. Many special events have been postponed or re-invented during the COVID-19 outbreak.

The Park District partners with other local governments such as the City and local school districts that provide facilities for Park District use or to effectuate savings and efficiencies.

Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boating Facility, Rosewood Beach Interpretive Center, West Ridge Center, and the Highland Park Golf Learning Center. The parks offer a variety of amenities including playgrounds (39), walking and biking paths (15 miles), indoor/outdoor tennis courts (32), pickleball courts (8), basketball courts (16), disc golf courses (2),

off-leash dog parks (3), and sports fields (29). More than 250 areas of the Park District's property are considered natural areas of prairie, woodlands, and ravines.

Integral to Highland Park are the beaches. Ten percent of all of Illinois' Lake Michigan shoreline is within Highland Park. The District maintains four public park beaches that offer public access to this magnificent shoreline.

The Park District is a vital part of the community and pays close attention to meeting the needs of all its residents. As the population changes, the Park District adjusts its program offerings and customer service to meet the changing needs, resulting in increased goodwill within the community. For example, in 2019 the District conducted a thorough, statistically valid, Community-wide Attitude and Interest Survey.

The Park District is a member of the Northern Suburban Special Recreation Association (NSSRA) - providing recreational activities for residents with special needs.

**Staff:**

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 110 full-time staff members at full employment. The District employs several hundred part-time, seasonal, and temporary employees. Staffing is organized into three areas: **Administration** (which includes the Executive Director's support staff, Planning and Information Technology, Finance, Human Resources and Risk Management, and Communications & Marketing); **Parks and Natural Areas** and **Recreational Services**.

The Park District benefits from hundreds of hours of volunteer time from residents, school, and community groups as well as contributions from the Parks Foundation of Highland Park.

**Affiliations:**

The Park District of Highland Park is a member of the National Recreation and Parks Association (NRPA), Illinois Park and Recreation Association (IPRA), and the Illinois Association of Park Districts (IAPD).

**Contact:**

Park District of Highland Park, 636 Ridge Road, Highland Park, IL 60035. Phone 847-831-3810. Fax 847-831-0818. Email: info@pdhp.org



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January 26, 2022

Board of Commissioners  
Park District of Highland Park  
Highland Park, Illinois 60035

Dear Commissioners:

Park District staff proudly present the Park District of Highland Park's 2022 Budget. The Park District philosophy is to provide programs, activities, and quality facilities to its residents at a good value. Staff is mindful that it must do so while at the same time responsibly balancing costs.

While the COVID-19 Pandemic continues to challenge the District, it remains financially healthy and it will continue working through its long-range master plan (GreenPrint 2024).

The District's operational focus in 2021 remained adaptation to and recovery from the COVID-19 pandemic. This included ensuring the health and safety of employees and patrons, providing innovative programs and services, and fiscal responsibility. To this end, the District provided services that followed the latest guidance from The Illinois Department of Public Health (IDPH) and the Center for Disease Control (CDC), including social distancing and preventing the spread of the COVID-19 virus.

On June 11, 2021, the State began Phase 5 of the Restore Illinois Plan. Under this Phase, all sections of the Illinois economy have reopened, with no limitations on the size of gatherings and most public activities, including parties, festivals, weddings, recreation programs, and sporting events. Businesses and local municipalities are permitted to continue to enforce more stringent rules. On August 30, 2021, the State reinstated an indoor-mask mandate, requiring everyone over the age of two to wear face coverings regardless of COVID vaccination status. Various state and federal COVID vaccine mandates have also been instituted.

During 2021, outdoor services flourished, including lakefront activities, golf, athletics, and tennis offerings. Summer camp attendance improved, as well, and adjusted special events started making a comeback. Indoor Fitness at The Recreation Center of Highland Park continues to have a slow recovery as members of the community have remained hesitant to return indoors to exercise or prefer not to wear a mask while working out.

In 2021, in conjunction with the issuance of over \$17M in debt certificates, the District began work planning for a future multi-purpose recreation and administration building addressing the aging West Ridge Center. Completion of the project is expected in 2024. The remainder of the issuance will be used to fund other District Capital Projects such as lakefront improvements.

The Park District continues working to convert the property previously known as the Highland Park Country Club. Recently named, The Preserve of Highland Park, the property is being converted into a passive natural recreation area. The grand opening is expected in Spring 2022.

All Park District departments use the budget as a planning tool in effort to provide mission critical services and accomplish goals outlined in the Annual Work Plan. The Budget is also a management tool. Financial activity is reviewed regularly throughout the year, allowing for necessary adjustments to operations as needed to ensure the enrichment of community life for all residents.

**2022 Budget Overview**

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,512,062. Of that surplus, \$3,500,000 will be transferred to the Capital Projects Fund and an additional \$1,674,735 to Debt Service. Debt payments total \$3,195,025, while capital expenditures total \$12,504,955, resulting in a planned Districtwide deficit after debt and transfers of \$9,917,269. The transfer of \$2,000,000 from the Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy, as does the \$1,000,000 transfer from the General Fund to the Capital Projects Fund.

Projects scheduled for 2022 in the Capital Plan include replacement and repair of mission critical equipment and infrastructure throughout the Park District as well as GreenPrint 2024 initiatives. These projects and initiatives take into consideration replacement schedules, ADA compliance, and community needs. Some of the larger projects planned for 2022 includes improvements at Park Avenue Boating Facility, repair of the Moraine Beach ravine path, cart path bridge replacements at Sunset Valley Golf Club, and a new playground at Moroney Park. Three GreenPrint 2024 projects will move forward including renovation of the Centennial Ice Arena, planning for the replacement of the West Ridge Center facility, and completion of the Sunset Woods Playground Replacement Project.

**A summary of the 2022 budget:**

- Capital expenditures are approximately \$12.5 million
- Operating expenditures are approximately \$19.4 million
- Consolidated expenditures, including operations, debt, and capital, are approximately \$35.2 million
- Consolidated operating revenues are approximately \$22.9 million
- Tax support for the 2022 fiscal year represents approximately 55% of total revenues

**New for 2022**

2022 plans for a return to normalcy or the “new normal” after the impacts from the global pandemic. Budget preparation was guided by guidelines in Phase 5 of the Restore Illinois State Plan. However, staff will continue to be prepared to adapt quickly. In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates development of its new strategic plan, an updated compensation plan and increased collaboration with the Parks Foundation to support Capital Campaign Fundraising.

**Acknowledgements**

The 2022 budget is a collaborative effort that involves supervisors, managers, and support staff, throughout the District. Administration, specifically the Finance Office, is responsible for its final preparation as well as the preparation, filing and distribution of the Budget and Appropriations Ordinance. The Budget will be reviewed continuously during the year and could not have been accomplished without the efforts of Park District staff and the support of our Park Board Commissioners.

Respectfully submitted,

Brian Romes  
Executive Director  
Park District of Highland Park

Mari-Lynn Peters, CPA  
Director of Finance  
Park District of Highland Park

## FUTURE PLANNING

The District utilizes various mechanisms to stay on course, including the GreenPrint 2024 Comprehensive Master Plan, five-year capital plan and strategic plan. The plans work together to ensure the District has a road map designed to exceed resident and customers' expectations by delivering extraordinary experiences within its parks and facilities, as well as through its programs and services.

### **GreenPrint 2024**

Adopted by the Park Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan representing a vision for the District. It guides future facility and program development through 2024. Two tracks of capital projects were identified in the plan, to be completed over a 10-year period.

GreenPrint 2024 recommends ongoing Park Board evaluation of the identified priority projects, including capital development initiatives, recognizing that fiscal and economic conditions may require adjustment to the suggested priorities and associated timelines. It further clarifies that the GreenPrint 2024 master plan is a living document, and as civic, economic, and demographic conditions change, the plan should be flexible to allow the Board the ability to adjust the course of its plan to accommodate what is best for the community. In Spring 2019, the District conducted a community-wide attitude and interest survey. This statically valid survey, nearing the half-way point in the master plan, presented an optimal opportunity to review GreenPrint 2024 priority projects.

The GreenPrint Review Report provides an overview of the review process and amendments to GreenPrint 2024. The amendments were presented and approved by the Park District Board of Commissioners in January 2020.

#### **Projects Completed**

- Parks Foundation Established (established 2016)
- Recreation Center of Highland Park Fitness Renovations (Completed 2017)
- Parks and Golf Maintenance Facility (Completed 2018)
- Sunset Valley Golf Club – Course Renovations (Completed 2018)
- Sunset Valley Golf Club - Clubhouse Renovations (Completed 2018)

#### **Projects in Progress**

- Conversion of The Preserve of Highland Park (previously referred to as the Highland Park County Club) into a passive natural recreation area (planning 2018-2020, conversion 2020-2021 (grand opening in 2022).
- Sunset Woods Playground renovation and Site Master Plan (started 2021, grand opening in 2022)

#### **Projects commencing in 2022**

- Centennial Ice Arena Renovation
- Planning and Design for Construction of Multi-Purpose Facility (addressing West Ridge Center)

#### **Future Projects**

- Sports Field Master Plan (Synthetic Turf Field Construction)

## **Land Management Plan**

The Land Management Plan is a demonstration of thoughtful collaboration between the various land managers at the Park District of Highland Park and is intended to serve as a foundation for future efforts to improve land management at the District. The recommendations aim to improve operational efficiency and the quality of Park District parks. This plan seeks to benefit the entire community and ensure that our parks will be enjoyed by future generations.

The land management planning effort was initiated as a result of The Green Print 2024 Plan which recommended the creation of a Land Management Plan. The resulting plan covers 9 major topics: Park Maintenance, Stormwater Management, Lakefront Maintenance, Natural Areas, Park Inventory, Real Estate, Park Amenities, Connectivity, and Cultural Resources.

- **Park Site Plans**

In keeping with the District's strong foundation in planning and track record of plan implementation, the Park District is embarking on the Park Site Plan initiative. The Park Site Plan initiative is in response to goals and objectives established in GreenPrint and the Land Management Plan and seeks to evaluate the District's outdoor parks based on PDHP standards to then offer recommendations for park improvements. The intent of the initiative is to develop an additional tool to support the ongoing goal of meeting community expectations as well as inform short- and long-range budgeting and capital planning. Each park will be evaluated for capacity on a neighborhood scale, access, quality, and experience to compare existing conditions with District standards to identify gaps and possible opportunities for improvement unique to each site. The park evaluations and recommendations will be revisited on a reoccurring basis to stay up to date.

- **Sunset Woods Site Master Plan**

The Sunset Woods Park Master Plan recognizes Sunset Woods as Highland Park's destination community park nestled in the center of town. The plan strives to consider the timeless park holistically and in the context of the Highland Park community and surrounding area. In partnership with the community, the Park District of Highland Park and the design consultant team developed a Master Plan to honor Sunset Woods Park and guide improvements over the next ten years. This planning effort is supported by the Park District's GreenPrint 2024 Plan.

The Sunset Woods Park Master Plan is conceptual and will be used as a resource to guide future development and identify funding. At the time of approval, the majority of the proposed improvements outlined in the plan are unfunded. If funding were to be identified, the improvement would need to be designed and engineered prior to construction.

- **Golf Learning Center Optimization Report**

The intent of the Golf Learning Center Optimization Report is to improve financial performance while meeting community and regional recreational needs at the Highland Park Golf Learning Center facility. The plan includes a comprehensive assessment and future recommendations that will be used to guide programs and investments. The recommendations address:

the driving range, mini golf, building and general site connectivity, programming, operations, agreements and marketing strategy, relationship to the Dome and The Preserve, new amenities, capital improvements, and services.

### **Athletic Fields Master Plan**

The Park District provides both informal and programmed competition level sports fields at locations throughout the community. The District's Planning and Athletics Departments developed a comprehensive sports field master plan that addresses existing fields to meet current and projected program needs as well as explores potential new field configurations that would gain efficiencies in scheduling, program management, and tournament opportunities; ancillary amenities and infrastructure; maintenance; stormwater management, lighting, and utilities; as well as improved parking management strategies.

### **Lakefront Master Plan**

Our lakeshore, bluffs, ravines, and public parks physically define Highland Park. The Park District maintains four lakefront properties that offer public access to the magnificent shoreline: Millard, Moraine, Park Avenue Boating Facility, and Rosewood. Each lakefront property provides a unique mix of ecological, recreational, aesthetic, and educational value that is an integral part of the historical, cultural, and natural resources of Highland Park.

In 2007, the Park District, in collaboration with stakeholders, completed and began implementation of the 2007 Lakefront Master Plan – a roadmap for improvements at all lakefront parks, beaches, and ravine ecosystems. Since 2007, much has been accomplished along our lakefront. The updated plan builds upon recent accomplishments and ensures that the Lakefront Master Plan reflects current community priorities, as well as the changing landscape of the lakefront.

In 2018, Park District staff collected community feedback to determine priorities at Park District Lakefront properties. Since that time, staff have evaluated the comments and considered operational and physical improvements to reflect the community's current attitudes and interests, all while navigating and understanding the immediate complexities of our dynamic lakefront. The Lakefront Master Plan Update details the planning process, summarizes survey findings, and outlines recommended objectives and strategies to guide improvements, maintenance, and management of the Park District's lakefront properties. The recommendations are intended to guide lakefront operations, beaches, capital planning, and support possible future grant opportunities.

### **Park Avenue Site Master Plan**

The Park Avenue Site Master Plan was a recommendation of the lakefront master plan update. The purpose of the plan is to address key issues facing the site including: improvements to the yacht club building, enhancements for non-motorized boaters, and enhancements to the pedestrian connections to and through the park. This plan does not directly address the breakwater nor boat launch.

The plan builds upon other current and previous studies such as:

- 2007 Highland Park Lakefront Plan
- 2018 PDHP Community Input Surveys
- Beach Management Strategy Plan
- Smith Group Barge Replacement Study
- Capital Improvement Plan

In addition to previous studies and input, this focused site planning initiative engaged the voice of additional stakeholders such as the North Shore Yacht Club, neighbors, and City of Highland Park leadership. This summary report presents a preliminary site plan direction that highlights numerous active and passive components of the plan to serve all members of the Highland Park community. In addition to needed infrastructure improvements that address visual and physical access to the lakefront, the plan seeks to balance parking and boat storage facilities along with improved open space and pedestrian amenities. This report also outlines a strategy for phase implementation, funding and management/programming of the plan components that will be folded into the district’s long-range capital plan.

**Beach Management Plan**

In 2020 the Park District was awarded a grant from the Illinois Coastal Management Program to conduct a Beach Management Plan to recommend achievable operations and maintenance strategies to respond to climate change effects at Park District lakefront properties. The Park District worked with coastal engineers and regional experts to develop strategies tailored to each unique property. The Park Board of Commissioners adopted the plan in April 2021.

This beach management plan provides recommendations for protecting and managing the Park District of Highland Park’s beaches, bluffs, ravines, and other lakefront properties at Moraine Beach, Park Avenue Boating Facility, Millard Beach, and Rosewood Beach. The recommendations provided in this plan are based on an evaluation of the existing conditions found at the beaches, uses associated with the beach, and a review of lake and habitat conditions. This plan was developed with input from the Park District of Highland Park, regional experts, and regulatory agency coordination.

The purposes of this plan are to:

1. Preserve and protect long-term access and use of the beaches, bluffs, ravines, and other lakefront properties
2. Establish guidance for responses to significant storm events
3. Identify routine management strategies for sand, shorelines, beaches, bluffs, ravines, and ecological habitats at these lakefront properties
4. Outline expected agency approvals and permitting for beach, bluff, and ravine management.

**Sustainability Plan**

The Park District of Highland Park embraces concepts of sustainable practices in its mission statement and in its Environmental Policy. From 1992 to 2015 the District’s Environmental Policy served as the primary document guiding sustainable efforts. In 2015, Park District staff developed the District’s first sustainability plan to identify strategies to achieve sustainability goals and better coordinate with City-wide priorities. The 2015 plan has since been used as an internal document guiding practices leading to quantifiable achievements in District operations.

**Capital Plan (Annual and 5-year)**

The Park District’s 5-year Capital Plan is approved annually, and reviewed throughout the year, to ensure critical repair and replacement projects, facility and park improvements, and GreenPrint Projects are

identified and funded. The Plan is prioritized into 6 tiers summarized below:

- Tier 1: Safety/Legal Compliance
- Tier 2: Critical Repair/Replace
- Tier 3: Scheduled Replacement
- Tier 4: Improvement of existing Items
- Tier 5: New improvements
- Tier 6: Unfunded

Staff and Board work to maintain funding models that ensure resources exist to maintain current facilities through an annual replacement plan, continuing its progress with GreenPrint 2024 while identifying essential resources that provide life enriching facilities and programs to the community. This process, along with the Community-wide Attitude and Interest Survey completed in 2019, further directs items in the District’s Capital Plan.

**Strategic Plan**

At the end of 2016, the District completed its 2012-16 Strategic Plan. As one of the top park districts in the state and an “Illinois Distinguished Agency” with a wide variety of outstanding programs, events, parks and facilities, it is important for the District to continue to be proactive meeting the community’s ever-changing demands for programs and facilities. In 2016, staff developed the 2016-2020 Strategic Plan incorporating new initiatives identified through a series of focus groups with staff and community representatives.

While the District completed nearly all initiatives outlined in the Strategic Plan, due to the COVID-19 Pandemic the environment has significantly changed, necessitating an update to the District’s Strategic Plan in 2022. For the upcoming year, the District’s established Strategic Planning Themes will coincide with Emergency Response Planning efforts due to COVID-19.

- Fiscal Responsibility
- Operational Efficiency
- Maximized Customer Experience
- Unified and Engaged Work Culture

## Annual Work Plan

The Park District's Annual Work Plan is a compilation of annual goals derived from the above Park District planning documents and are financially reflected in the 2022 Budget.

<b>Related Park or Facility</b>	<b>Goal</b>	<b>Agency Plan Initiative</b>
Centennial Ice Arena	Resurface parking lot	Capital Plan
Centennial Ice Arena	Replace/Install additional parking lot Lighting	Capital Plan
Centennial Ice Arena	Replace flooring in rink area	Capital Plan
Centennial Ice Arena	Replace lobby HVAC unit	Capital Plan
Centennial Ice Arena	Install door fobs	Capital Plan
Centennial Ice Arena	Install security cameras	Capital Plan
Centennial Ice Arena	Replace zamboni	Capital Plan
Centennial Ice Arena	Replace water heater	Capital Plan
Centennial Ice Arena	Complete final design, bid and construct facility renovations	Capital Plan Green Print Master Plan
Centennial Ice Arena	Plan for future gymnastics space	Capital Plan Green Print Master Plan
D. Cunniff Park	Remove fishing deck	Capital Plan
D. Cunniff Park	Evaluate and install pickleball sound reduction screens	Capital Plan
D. Cunniff Park	Conduct Cunniff pond maintenance	Sustainability Plan
Deer Creek Racquet Club	Plan for racquetball court conversion/locker room renovation	Capital Plan
Deer Creek Racquet Club	Replace court sweeper	Capital Plan
Deer Creek Racquet Club	Replace court scrubber	Capital Plan
Deer Creek Racquet Club	Complete solar panel installation and press announcement	Sustainability Plan
Districtwide	Emerald Ash Borer removal/general tree removal	Capital Plan
Districtwide	Continue to implement park sign standards and monument sign replacements	Capital Plan
Districtwide	Implement parking lot and roadway striping plan	Capital Plan
Districtwide	Replace 2.5 Ton Dump Truck 835	Capital Plan
Districtwide	Replace 4x4 ext. Cab w/ lift & plow 124	Capital Plan
Districtwide	Replace Ford F-150 2WD w/lift 864	Capital Plan
Districtwide	Replace John Deere Backhoe-857	Capital Plan
Districtwide	Replace Medium Duty Truck-Refuse-855	Capital Plan
Districtwide	Replace Zero Turn Mower392	Capital Plan
Districtwide	Replace Zero Turn Mower 393	Capital Plan
Districtwide	Replace Zero Turn Mower 394	Capital Plan
Districtwide	Replace Zero Turn Mower (propane) 395	Capital Plan
Districtwide	Replace Zero Turn Mower (propane) 396	Capital Plan
Districtwide	Replace Kubota F2680E Mower 397	Capital Plan
Districtwide	Replace Ford E250 Cargo Van	Capital Plan

Districtwide	Develop standards for pathways to standardize park district best practice	Land Management Plan
Districtwide	Complete Park Site Plan Initiative	Land Management Plan
Districtwide	Conduct tree planting at Sunset, Fink, Woodridge, and Cunniff	Land Management Plan
Districtwide	Conduct playground safety surfacing replenishment	Land Management Plan
Districtwide	Develop and maintain a dynamic up-to date inventory that is accessible to all park district staff including process to update and educate staff to use	Land Management Plan
Districtwide	Begin review and of the land acquisition policy and the identification areas of need	Land Management Plan
Districtwide	Review existing lease agreements and improve inventory management system	Land Management Plan
Districtwide	Evaluate the renewal and renegotiation of existing property agreements	Land Management Plan
Districtwide	Develop a maintenance schedule for athletic lighting	Sports Field Management Plan
Districtwide	Update and evaluate initiatives associated with the SFMP	Sports Field Management Plan
Districtwide	Evaluate implementation of an athletic field resting schedule	Sports Field Management Plan
Districtwide	Transition to an electronic bid submittal platform	Strategic Plan
Districtwide	Improve digital access to records and project drawings	Strategic Plan
Districtwide	Negotiate IGA with CHP adopting District Ordinances and citation/adjudication	Strategic Plan
Districtwide	Develop new Strategic Plan 2016-2020	Strategic Plan
Districtwide	Develop a long-term fundraising strategy with the Parks Foundation of HP	Strategic Plan
Districtwide	Collaborate with City of Highwood on inclusivity of services to students	Strategic Plan
Districtwide	Evaluate Cost Recovery Models for programs and services	Strategic Plan
Districtwide	Update the Employee Compensation Plan	Strategic Plan
Districtwide	Further develop the Climate Task Force and implement initiatives that address improved diversity, equity and inclusion	Strategic Plan
Districtwide	Develop a staff growth and development tracking system	Strategic Plan

Districtwide	Conduct a DW Employee Satisfaction Survey	Strategic Plan
Districtwide	Update the Employee Orientation/Onboarding program	Strategic Plan
Districtwide	Establish job specific core competencies for be used for Annual Appraisals	Strategic Plan
Districtwide	Update the Full-Time Annual appraisal process	Strategic Plan
Districtwide	Identify objectives and implement practices to support and value all employees	Strategic Plan
Districtwide	Develop community-based philanthropic initiatives	Strategic Plan
Districtwide	Continue to expand local, state and federal stakeholder and legislative advocacy	Strategic Plan
Districtwide	Launch an adult programming focused marketing campaign	Strategic Plan
Districtwide	Implement PDHP podcast program	Strategic Plan
Districtwide	Write and produce a DW video for recruitment and marketing purposes	Strategic Plan
Districtwide	Attend Parks Day at the Capital in Springfield, IL	Strategic Plan
Districtwide	Achieve a sponsorship/advertising goal of \$136,000	Strategic Plan
Districtwide	Integrate digital brochures into an updated park district website	Strategic Plan
Districtwide	Improve electronic document management system	Strategic Plan
Districtwide	Develop tracking system for Distinguished Accreditation and begin 2023 process	Strategic Plan
Districtwide	Evaluate and expand P-Card procedures for P-Card Suspensions	Strategic Plan
Districtwide	Research electronic invoice Pcard paperless/po systems	Strategic Plan
Districtwide	Develop and release an RFP for a beverage agreement	Strategic Plan
Districtwide	Review and update the customer service standards training and onboarding	Strategic Plan
Districtwide	Assess improvements for 4th of July Events	Strategic Plan
Districtwide	Assess the current Affiliate and Sponsored Groups Policy	Strategic Plan
Districtwide	Continue to grow the after school program	Strategic Plan
Districtwide	Implement Quarterly Manager Meetings to improve District-wide collaboration	Strategic Plan

Districtwide	Consider "Board Briefs" and integration into District communications	Strategic Plan
Districtwide	Continue working with the Athletic Booster Group for the SFMP	Sports Field Management Plan
Districtwide	Update the District's SP	Sustainability Plan
HP Golf Learning Center	Replace entrance sign	Capital Plan
HP Golf Learning Center	Plan for tee box renovation	Capital Plan
HP Golf Learning Center	Replace heavy duty workman	Capital Plan
Heller Nature Center	Replace front sidewalk and install curb	Capital Plan
Heller Nature Center	Conduct lobby exhibit repairs and improvements	Capital Plan
Heller Nature Center	Replace HVAC units	Capital Plan
Heller Nature Center	Replace roof	Capital Plan
Heller Nature Center	Conduct ecological restorations	Land Management Plan
Hidden Creek Aqua Park	Replace sound system	Capital Plan
Hidden Creek Aqua Park	Replace shade structure	Capital Plan
Hidden Creek Aqua Park	Plan for concrete resurfacing	Capital Plan
Hidden Creek Aqua Park	Repair slide structure	Capital Plan
Hidden Creek Aqua Park	Replace pool shell	Capital Plan
Hidden Creek Aqua Park	Replace splash pad pump	Capital Plan
Highmoor Park	Conduct ecological restorations	Land Management Plan
Jens Jensen Park	Restore pond garden & shrub beds	Land Management Plan
L. Fink Park	Conduct Fink pond aerator maintenance	Land Management Plan
Memorial Park	Paint bandstand	Land Management Plan
Millard Park	Relocate bluff path	Beach Management Plan
Millard Park	Establish bluff monitoring points	Beach Management Plan
Millard Park	Bluff tree removal & regrading	Beach Management Plan Capital Plan
Millard Park	Repair concrete seawall	Beach Management Plan Capital Plan
Moraine Park	Replace wooden stairs	Beach Management Plan Capital Plan
Moraine Park	Repair beach access path	Beach Management Plan Capital Plan
Moraine Park	Install beach fence	Capital Plan Lakefront Master Plan
Moroney Park	Site evaluation, design and playground replacement	Capital Plan
Park Avenue Beach and Boating Facility	Complete engineering, bid and determine construction Breakwater and Ramp	Beach Management Plan Capital Plan

Park Avenue Beach and Boating Facility	Complete engineering, bid and determine repair of South Storage Pad	Beach Management Plan Capital Plan
Park Avenue Beach and Boating Facility	Consider temporary repair of concrete boat ramp	Capital Plan
Park Avenue Beach and Boating Facility	Approve the PASMP document	Capital Plan Lakefront Master Plan
Park Avenue Beach and Boating Facility	Begin design and engineering for Site Master Plan Phase 1 Improvements	Capital Plan Park Avenue Site Master Plan
Park Avenue Beach and Boating Facility	Continue Park Avenue Working Group	Lakefront Master Plan
R.D. Deutsch Tot Lot	Conduct playground improvements and terminate agreement	Capital Plan
Recreation Center of Highland Park	Develop and implement marketing/advertising plan	Strategic Plan
Recreation Center of Highland Park	Plan for locker room renovations	Capital Plan
Recreation Center of Highland Park	Plan for Dectron System Replacement	Capital Plan
Recreation Center of Highland Park	Complete locker room repairs	Capital Plan
Recreation Center of Highland Park	Renovate gymnasium lighting	Capital Plan
Recreation Center of Highland Park	Upgrade/Replace fitness equipment	Capital Plan
Recreation Center of Highland Park	Resurface gymnasium floor adding pickleball lines	Capital Plan
Recreation Center of Highland Park	Replace lower level lobby floor	Capital Plan
Recreation Center of Highland Park	Replace pool deck	Capital Plan
Rosewood Park	Conduct ecological restorations	Land Management Plan
Skokie River Woods	Conduct ecological restorations	Land Management Plan
Sunset Valley Golf Club	Complete Year 1 Bridge Removal and Replacement Project	Capital Plan
Sunset Valley Golf Club	Complete Phase 1 for resurfacing cart paths	Capital Plan
Sunset Valley Golf Club	Replace Triflex Greens Mower 1	Capital Plan
Sunset Valley Golf Club	Replace Triflex Greens Mower 2	Capital Plan
Sunset Valley Golf Club	Replace clubhouse furniture	Capital Plan
Sunset Woods Park	Complete playground replacement	Capital Plan
Sunset Woods Park	Prioritize Master Plan initiatives	Capital Plan
Sunset Woods Park	Conduct ecological restoration	Capital Plan
Sunset Woods Park	Monitor Oak tree health and conduct treatment when necessary	Land Management Plan
Sunset Woods Park	Provide marketing and implementation for the playground grand opening event	Strategic Plan
Technology	Redevelop the park district website	Capital Plan
Technology	Develop and release a park district App on the Apple and Android store	Capital Plan

Technology	Conduct PCI compliance penetration & audit testing	Capital Plan
Technology	Replace IT infrastructure	Strategic Plan
Technology	Replace assetmax (works) with a new module	Strategic Plan
The Preserve of HP	Plan for Compton Avenue Trail connection per IGA	Capital Plan
The Preserve of HP	Begin Old Elm feasibility study per IGA	Capital Plan
The Preserve of HP	Conduct natural area conversion maintenance	Capital Plan Green Print Master Plan
The Preserve of HP	Provide marketing plan and implementation for the grand opening event	Strategic Plan
West Ridge Center	Replace Dodge Caravan 105	Capital Plan
West Ridge Center	Replace HVAC units	Capital Plan
West Ridge Center	Conduct tuckpointing on building	Capital Plan
West Ridge Center	Complete schematic site and building design and begin construction documents	Capital Plan Green Print Master Plan
West Ridge Park	Conduct ballfield light pole assessment	Strategic Plan

## OPERATIONS OVERVIEW

### Fund Structure

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. A fund is a grouping of related accounts that is utilized to maintain control over resources that are segregated for specific activities or objectives. All Park District funds are reported as governmental funds.

- **General Fund** is the general operating fund of the District and accounts for all revenues and expenditures of the District not accounted for in other funds.
- **Recreation and Special Recreation Fund** are special revenue funds used to account for the proceeds of specific revenue sources (generally property taxes) legally restricted to expenditures for specified purposes.
- **Debt Service Fund** is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
- **Capital Projects Fund** is used to account for financial resources to be used for the acquisition, renovation or construction of major capital facilities and replacement of capital equipment. Financial resources may be acquired through bond issuance, grants, and budgeted transfers from operations which are used for improvements to existing facilities, maintenance and upkeep of all parks, properties, natural areas, and new capital endeavors.

Within the General and Recreation Funds, operations are further broken down into Centers. Each Center accounts for a specific operation of the District.

General Fund Includes:	Recreation Fund Includes:	
<ul style="list-style-type: none"> <li>- Administrative</li> <li>- Communications</li> <li>- Park Maintenance</li> <li>- Planning</li> </ul>	<ul style="list-style-type: none"> <li>- Aquatics</li> <li>- Athletics</li> <li>- Camps</li> <li>- Centennial Ice Arena</li> <li>- Deer Creek Racquet Club</li> <li>- Heller Nature Center</li> <li>- Hidden Creek AquaPark</li> <li>- Park Avenue Boating Facility</li> </ul>	<ul style="list-style-type: none"> <li>- Recreation Center of HP</li> <li>- Rosewood Beach</li> <li>- Rosewood Interpretive Center</li> <li>- Special Events</li> <li>- Sunset Valley Golf Club</li> <li>- Highland Park Golf Learning Center</li> <li>- West Ridge Center</li> </ul>

Revenues and expenditures are categorized by *types* such as, program, camp, contractual, and salaries. General ledger numbers are linked to specific *types*, which are a compilation of several general ledger accounts. Throughout the budget, reports are presented by *type* categories.

This budget book is also divided by functional area. The Administration Function includes activity in the General Fund (exclusive of Parks), Special Recreation, Debt Service, and Capital Projects. The Parks Department is split from the General Fund and presented as a separate function. The Recreation Fund is presented in its entirety as the Recreation Function.

## **Budget Guidelines, Process, Policies**

### **Budget and Appropriation Ordinance**

The Budget and Appropriation Ordinance appropriates the monies necessary to cover the projected expenditures and liabilities the Park District expects to incur in its next budget year. The ordinance must be passed and approved before the end of the first quarter of each fiscal year and filed with the Lake County Clerk within 30 days of adoption. The ordinance is first prepared in tentative form and made available for public inspection for at least 30 days before the final action. Copies of the budget and ordinance will be available for public inspection at the Park District's administrative offices: West Ridge Center, 636 Ridge Road, Highland Park, IL 60035, and the District's web site, pdhp.org. The District Board of Commissioners must hold at least one public hearing regarding the ordinance before it can take any final action on it. Notice of the public hearing must be given in a newspaper published in the district at least one week prior. The public hearing can take place as a separate meeting (hearing) before the Regular Meeting of the Park Board of Commissioners.

Along with a certified copy of the Budget and Appropriation Ordinance, the District includes anticipated revenue during the fiscal year covered by the ordinance. The District's Treasurer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees.

State law prohibits spending beyond the appropriations outlined in the ordinance at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners has the authority to transfer items in any fund in the appropriation ordinance, with a two-thirds majority vote. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted.

### **Budget Planning Process**

Preparation of the 2022 Capital Plan (CP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior to the budget presentation. The 2022 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2022 CP for the fiscal year is presented in the Capital section of this document. The CP for 2022 and the succeeding five years was presented to the Finance Committee of the Board on September 22 and October 6, and to the entire Board at the October 26 Park Board Meeting.

Detailed budgeting for program and operational budgets begins during the summer months. Departments meet individually, develop their budgets, and enter the information into the Park District financial software. In September, staff meets with their department heads, business office staff, and the Executive Director to finalize the draft document that was presented to the Finance Committee on November 18, and December 8, 2021, and then to the Board of Commissioners at the Park Board Meeting on December 16, 2021. The budget document will be laid down for public viewing for a period of 30 days after receiving consensus at this meeting.

## Public Meetings Schedule

9/22, 10/6	Finance Comm.	Capital Budget Presented to Finance Committee
10/21	Finance Comm.	Levy Presentation
10/26	Board Meeting	Capital Budget Presented to Board
11/16	Board Meeting	Truth in Taxation Resolution Approved
11/18	Finance Comm.	Budget 2022 Review
12/2	Publication	Tax Levy Hearing
12/8	Finance Comm.	Budget Revisions 2022 Review
12/16	Board Meeting	Tax Levy Public Hearing and Ordinance Approved
12/16	Board Meeting	Budget 2022 Presentation to Board
1/13	Publication	Budget 2022 hearing
1/26	Board Meeting	Budget 2022 public hearing/Budget 2022 Approved
1/27	Taken to County	Approved 2022 Budget & Appropriation

## Budgetary Control

Park District policy requires the District to adopt a balanced operating budget. Under normal conditions, operating expenditures are less than the non-debt related real estate taxes and fees for services. Accumulated surpluses from operations are used to fund capital improvements after meeting its fund balance requirement. A budget reflecting a deficit, in which expenditures exceed revenues result only from discretionary spending approved by the Board of Commissioners for capital improvements. Any other budget deficit would require Board resolution.

The Park District uses a detailed line-item budget for accounting expenditure control. Verification and approval of appropriation amounts occur prior to the expenditure. Each month, all individual account expenditures are compared to budget appropriations. To monitor budget performance and to make changes promptly, management receives monthly, year-to-date, and prior year reports detailing actual expenditures versus the budget. Ongoing expenditures are reviewed monthly by the Board and approved at the Regular Board Meeting. Any amendments to or creation of financial policies are presented to the Finance Committee for consensus and then presented to the entire Board of Commissioners for final approval.

## Expenditure Accountability

Staff presents a monthly budget variance report and statement of operations to the Board. Throughout the year, Park District staff gives special presentations to the Board highlighting the activity of a specific program or facility. The Board is provided updates on capital repair and replacement projects at Board meetings and workshops throughout the year.

## Operations

A series of financial policies and procedures which adhere to accounting standards outline processes for financial planning, treatment of revenue streams and control of expenditures. Program fees and taxes are proposed each year to exceed general operating expenses. The resulting operating surplus along with excess unrestricted reserves and debt management comprise funding for the Park District's Capital Plan (CP). Capital improvements are discretionary spending, while programs that benefit the community drive operating expenses.

## **Salaries and Wages**

A Classification and Compensation Plan was developed and approved on January 1, 2016, which forms the foundation of the compensation, recruitment, management and retaining of employees. Positions were evaluated based on the nature of work, principal duties, responsibilities, and relative level of difficulty. Similar positions were grouped creating a classification structure.

Based on industry standards salary ranges were determined for each classification. Administration of a classification plan is an ongoing process, adapting to changing conditions. As part of the budget process, a survey of comparable entities is completed to determine if the Classification and Compensation Study's classifications and salary ranges are still relevant.

In 2022 a 3% merit pool increase is budgeted for all full-time employees. According to Park District Policy, every five years, the entire Classification and Compensation Plan shall be reviewed by a qualified third-party consultant. Staff have included this initiative in the annual work plan for 2022.

In 2017, a Part Time Compensation and Classification Study was completed. Part time positions were classified by skill and pay ranges were defined. Both studies support the Employer of Choice strategic initiative. Due to a change in minimum wage law, a study was done in 2019 and adjustments were made in the budget to those staff members impacted. Salaries are budgeted accordingly in the 2022 budget to adhere to minimum wage laws.

Salary ranges for both plans can be found in Appendix C.

## **Fund Balance Policy**

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to four months of budgeted expenditures. In 2019 the Park District adjusted the fund balance policy reducing the expected balance in the Special Recreation Fund from 25% to 15% of budgeted expenditures.

## **Investment Policy**

During the year, excess funds are held in insured or collateralized Certificates of Deposits, U.S. Government Securities, and Money Market accounts. The securities held by the Park District are consistent with its Investment Policy and have been short-term in nature to provide operating cash as needed. The Park District's Investment Policy emphasizes safety of principal, authorized investments, and collateralization of deposits over return on investment.

## **Long-Range Planning**

The Park District values long-range planning. GreenPrint 2024, a 10-year comprehensive master plan, guides future large capital improvements, program improvements, and operational improvements. As projects are completed, GreenPrint 2024, is reviewed and updated to reflect the District's changing needs. Staff and Board work collaboratively to review the plan annually and adjust, as necessary.

## **Mid-Range Planning**

The Strategic Plan 2016-2020 outlines mid-range and short-term operations planning and identifies initiatives or tasks to be completed by staff assigned committees. Completion of these initiatives will ensure fulfillment of strategic goals. Staff is planning for an updated strategic plan in 2022.

Each year the District reviews and revises its five-year Capital Plan (CP) that supplements the yearly budget to assist in determining future funding needs. The Board discusses the CP based on program and facility needs, community assessments, and an in-depth review of asset replacement schedules. Large expenditure projects are anticipated, planned for, and tracked against project budgets.

## **Asset Inventory**

The Park District regularly updates and maintains its records of personal and real property owned. In 2013, the District undertook a massive inventory of all capital assets so that it may better evaluate its future needs in anticipation of GreenPrint 2024. Major capital assets, including recreation facilities, open recreation venues, and vehicle fleet are reviewed annually for repair proposals. Older facilities are reviewed to develop long-term plans for renovation or expansion.

## **Diversity of Revenue**

A combination of user fees, sale of merchandise, interest income and taxes provide funds for services. Property tax is one of the major sources of revenue for general operations. Each year the Park District can increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The CPI for 2022 (2021 tax year) is 1.4%. The proposed levy increase is based upon the CPI and new growth. Staff levies for a total above the CPI to ensure all growth is captured, but only budgets for CPI increase.

The District has little or no control over the diversity of the tax base except to participate in tax incentives from the City or County to attract or retain business. Taxes are assessed twice per year, late spring, and midsummer.

The Park District charges fees for recreation activities and subscribes to a policy of varied fees for those services. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. For most programs and facilities, management has adopted a policy of the excess of revenues over direct costs being equal to 30%, this is reflected in the Park District's Revenue Policy.

## **Infrequent Revenue**

The Park District occasionally receives revenue that cannot be relied upon for ongoing funding. Examples are grants, contributions to capital projects and development impact fees. The District continually explores grant opportunities to help defray costs of eligible projects. If grants or contributions are designated for a specific project, they are held for that project in the fund balance. It is important to note that one of the primary sources of grant revenue is the Open Space Land Acquisition and Development (OSLAD) program.

## **Other Revenue Opportunities**

The Sponsorship Program for special events, golf, athletics, and facilities continues to expand. The Sponsorship Program provides an opportunity for the District to build stronger relations with community businesses, while providing the sponsor with public facing opportunities.

The Parks Foundation of Highland Park was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is a not-for-profit corporation, guided by an executive board. The primary purpose of the Foundation is to secure and manage donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2022, anticipated support from the Foundation will focus on funding for Park Avenue, athletic fields, and general fund donations. SMILE Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships. General fund donations can be used toward any appropriate program. Additionally, the Foundation utilized a non-profit coach to assist with fundraising education and efficiency. The District is also looking to develop a working relationship with a fundraising coach.

## **Debt Issuance**

The real estate tax base supports facility improvements, while program fees support recreation activities. Therefore, the costs associated with acquiring and improving long-term fixed assets are typically funded with the issuance of debt and/or accumulated surpluses from operations. The Park District reviews its existing obligation structure and future liability levels before making decisions to issue new debt. If the debt is to be issued, a BINA (Bond Issue Notification Act) hearing will be held, notification will be published in the local paper and posted on the Park District website. An adopted ordinance authorizing the bond issuance will be approved at a Board meeting and filed with Lake County.

## **Forecasting**

Forecasting starts with certain assumptions based on management's experience, knowledge, and judgement, and then is combined with current financial information to provide a projection of future operations. Throughout the year, as information such as the Comprehensive Annual Financial Report, new legislation, or operational concerns become available, forecasting models are updated for management. At the fund level, focusing on the interrelationship of operations and capital, models are updated to support staff in planning to ensure both short and long-term goals are met.

## DEBT POSITION

### Overview

Each year the District invests its capital resources in projects to maintain and/or improve existing infrastructure or fund new infrastructure. The Board of Commissioners adheres to a philosophy that facility improvements will be provided from the real estate tax base and program fees will support the costs of operating the recreation activities. If there is an operational surplus after expenses, the appropriate amount is transferred to capital. Therefore, costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt. Before deciding to issue new debt, the Park District reviews the existing obligation structure, current and projected surplus from operations, and future liability levels.

With the challenges inherent in funding Greenprint 2024, the District began to use additional approaches available to a Park District. In 2016 and 2017 the District issued debt to assist in funding Greenprint 2024. That was followed up with an issuance in 2020 of \$7.3 million in bonds. To pay these bond issues back, the District now uses its annual DSEB levy plus transfers from the general and recreation funds. During 2020, the District implemented a tiering method for prioritizing all capital projects. Capital Project Tiers 1 – 3 are considered maintenance projects and Tiers 4 – 5 are considered improvements. Furthermore, Tier 1 is most critical because the project is for safety/legal compliance. Tier 2 is for critical repair. Tier 3 is for scheduled replacement. Tier 4 is to improve an existing item. Tier 5 is for new items. It is recommended that items are tiered for each year of the capital plan in order to stay focused on the most urgent needs. In 2021, a Tier 6 was created for unfunded projects. These capital improvement projects either require additional planning, have not yet been approved by the Park Board, or require additional funding. Finally, in October of 2021, the 2012 and 2013 debt certificates were retired, with new debt certificates being issued for over \$17M. The funds from the debt issuance are currently planned to fund a redeveloped West Ridge site (\$15M) and to replace the breakwater and boat launch at Park Avenue (\$2M, contingent upon additional construction costs funded through grants and donations). If the aforementioned projects do not come to fruition or come in under budget, the funds from the debt issuance will be used to fund other capital projects in the capital projects plan.

In the past, Park District leadership took a “just in time” approach to debt issuance. However, the current interest rate climate combined with the District’s long-term capital plan informs the decision to do more long-term debt analysis.

Currently, the District has one debt certificate outstanding: General Obligation Limited Tax Debt Certificates, Series 2021. The certificates were issued to refund the 2012 and 2013 issuances and address building and site improvements at West Ridge Park and to replace the breakwater and boat launch at Park Avenue. In addition, the General Obligation Ltd Tax Park Bond Series 2017 were issued to begin funding for GreenPrint 2024 projects. The 2020 General Obligation Ltd Tax Park Bond Series were issued for several projects around the District. If the aforementioned projects do not come to fruition or come in under budget, the funds from the debt issuances will be used to fund other capital projects in the capital projects plan.

Real estate taxes received for debt retirement pass through the Debt Service Fund, supporting the General Obligation Bond issuances. Interest payments will be made during June and December. Principal payments will be made in December.

The Park District has maintained its Aaa bond rating from Moody’s Investors Service. Moody’s cites a tax base characterized by above average wealth issues, sound financial operations bolstered by ample

reserves, and a manageable debt position as reasons for the rating.

**Debt Limit**

The Park District’s statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are extended.

**General obligation indebtedness:**

<b>General Obligation Ltd Tax</b>			
<b>Park Bonds Series 2017</b>		<b>Maturity Date: December 15, 2028</b>	
<b>Estimated Principle Outstanding at 12/31/2021 \$5,180,000</b>			
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2022	1,060,000	166,000	1,226,000
2023	920,000	123,600	1,043,600
2024	915,000	96,000	1,011,000
2025	855,000	68,550	923,550
2026	835,000	42,900	877,900
2027	510,000	17,850	527,850
2028	85,000	2,550	87,550

<b>General Obligation Ltd Tax</b>			
<b>Park Bonds Series 2020</b>		<b>Maturity Date: December 15, 2033</b>	
<b>Estimated Principle Outstanding at 12/31/2021 \$5,970,000</b>			
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2022	190,000	220,300	410,300
2023	410,000	210,800	620,800
2024	485,000	190,300	675,300
2025	--	166,050	166,050
2026	--	166,050	166,050
2027	275,000	166,050	441,050
2028	700,000	152,300	852,300
2029	735,000	117,300	852,300
2030	760,000	95,250	855,250
2031	780,000	72,450	852,450
2032	805,000	49,050	854,050
2033	830,000	24,900	854,900

**General Obligation Ltd Tax****Debt Certificate 2021****Maturity Date: June 15, 2041****Principle Outstanding at 12/31/2021 \$19,815,000**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2022	855,000	819,735	1,674,735
2023	930,000	746,300	1,676,300
2024	975,000	699,800	1,674,800
2025	1,025,000	651,050	1,676,050
2026	1,075,000	599,800	1,674,800
2027	1,130,000	546,050	1,676,050
2028	1,185,000	489,775	1,674,550
2029	1,245,000	430,300	1,675,300
2030	1,310,000	368,050	1,678,050
2031	790,000	302,550	1,092,550
2032	810,000	278,850	1,088,850
2033	835,000	254,550	1,089,550
2034	860,000	229,500	1,089,500
2035	885,000	203,700	1,088,700
2036	910,000	177,150	1,087,150
2037	940,000	149,850	1,089,850
2038	970,000	121,650	1,091,650
2039	995,000	92,550	1,087,550
2040	1,020,000	62,700	1,082,700
2041	1,070,000	16,050	1,086,050

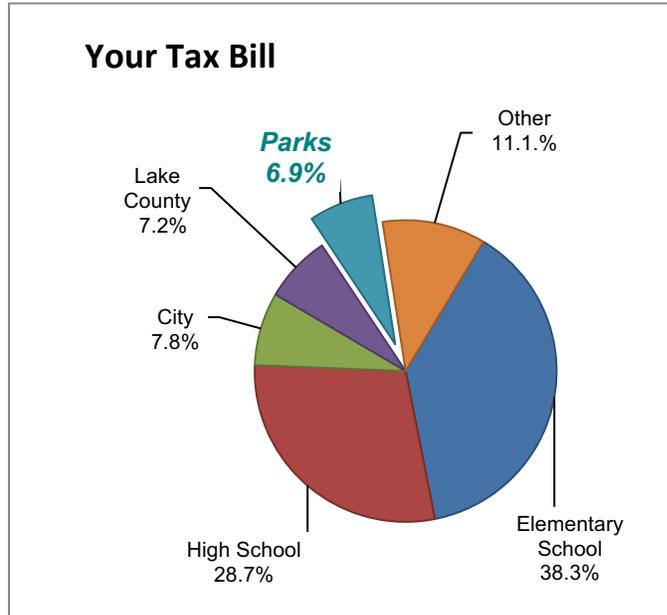
## TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 16, 2021. The District is subject to two sets of tax limits: **rate limits** on the maximum rates that can be levied for a particular purpose or fund and **tax caps**, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI), excluding new construction.

Staff budgets conservatively for property tax revenue, but levies to include growth, which is not available until the following spring. Failure to levy for growth will deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. In 2020 that shortfall was \$25,226. For 2022, the budget was created using the 2021 extension.

On the following page is a 10-year history of the Park District's (EAV), levy extension, and tax rates. Rate information for budget year 2022, tax year 2021 is not included. The District will receive final levy information during the spring of 2022. The District's property tax collection rate has averaged more than 99% over the past 10 years (see 2020 Consolidated Annual Financial Report for more detail).

For 2022, the budgeted property tax revenue is \$13,646,336. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2022 is \$11,955,676, which equals the prior year's actual extension.



## PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2012	2013	2014	2015	2016
EAV	2,587,013,944	2,354,383,357	2,190,455,395	2,206,882,564	2,344,268,130
LEVY EXTENSION	9,747,527	10,385,339	10,566,317	11,482,476	12,280,446
CORPORATE	0.2560	0.1970	0.2924	0.2628	0.2114
SPECIAL RECREATION	0.0180	0.0400	0.0400	0.0400	0.0400
RECREATION	0.1710	0.2600	0.1758	0.1835	0.2134
BONDS AND INTEREST	-	-	-	0.0340	0.0640
Total Rate	0.4450	0.4970	0.5082	0.5203	0.5288

LEVY YEAR	2017	2018	2019	2020	2021
EAV	2,440,264,291	2,436,195,918	2,383,453,383	2,330,593,645	2,347,062,777
LEVY EXTENSION	12,715,144	13,039,568	13,338,973	13,338,850	
CORPORATE	0.2001	0.2225	0.2327	0.1299	
SPECIAL RECREATION	0.0386	0.0395	0.0400	0.0245	
RECREATION	0.2197	0.2103	0.2200	0.1117	
BONDS AND INTEREST	0.0627	0.0630	0.0670	0.0239	
Total Rate	0.5211	0.5352	0.5596	0.2900	

## CAPITAL ANALYSIS

Expenditures for 2022 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2022 and the next four years prioritized by Tier. As the first step of the budget process, planning and facility staff review the requirements of all facilities and parks, creating and updating repair and replacement schedules. For informational purposes Appendix B provides a summarized schedule of replacement items for 2022 and the next four years.

The 2022 Budget includes the following GreenPrint 2024 initiatives in the Capital Fund:

### **Centennial Ice Arena Renovation**

Centennial Ice Arena serves a dual role, as the ice skating and gymnastics programming center for the Park District. There are several challenges at the facility due to limitations with the building and site, including potential traffic pattern inefficiencies, condition and size of the lobby, size of staff offices, condition and size of locker rooms, and lack of activity rooms for functions such as birthday parties. Planning, with a focus on the lobby and parking lot, began in 2021 with renovation starting in 2022. Budget expenditures for 2022 total \$2,100,000.

### **Sunset Woods Playground Renovations**

Sunset Woods Park serves as Highland Park's central park and is one of the District's most well-used properties. Construction commenced in 2021. Budgeted expenditures for 2022 total \$300,000.

### **Multi-Purpose Building to Address the Aging West Ridge Center**

In 2021, staff began the planning process to evaluate needs for a future Multi-Purpose Recreation and Administrative Building due to the aging West Ridge Center which has considerable needed infrastructure improvements. \$15M of the debt certificates issued in 2021 will be used for the site at West Ridge Park. The District has \$1,500,000 budgeted in 2022 for this project.

## 2022 BUDGET ANALYSIS

### Budget Overview

The 2022 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2020 budget
- Detailed review by Function

Overall, the 2022 Budget represents a deficit after capital improvements of \$9,796,794.

- Net Operations \$3.5 million
- Operating Revenue \$22.9 million
- Operating Expenditures \$19.4 million
- Debt Extension \$1.7 million
- Debt Retirement \$3.3 million
- Capital Improvements \$12.5 million
- Inter Fund Transfers \$5.2 million

### Budget Opportunities

One of the District's Core Values is *Innovation*, which includes the ability to react swiftly to changes in the landscape. With the COVID-19 pandemic hitting in March, the District completely closed on March 13, 2020. As a result, staff was challenged to adapt to working remotely while continuing to develop programs and services that were appropriate, given the various phases of the State's Restore Illinois Plan.

As the Pandemic continued through 2021, COVID-19 cases surged again in January, resulting in statewide mitigation efforts. However, on June 11, 2021, the State began Phase 5 of the Restore Illinois Plan. Under this phase, all sections of the Illinois economy have reopened, with no limitations on the size of gatherings and most public activities. Businesses and local municipalities are permitted to continue to enforce more stringent rules. As such, Sunset Valley Golf Course flourished, as did the Golf Learning Center. Golfing was one of the first sports permitted to reopen, as it allows for outdoor social distancing. Additionally, our lakefront parks were filled with visitors flocking to enjoy the dry and warm summer weather. Deer Creek also did exceptionally well during 2021. Desires for maskless activity and pleasant weather led to opportune conditions for golfing, swimming, tennis, and boating. Additionally, the municipal golf course in Northbrook was closed for renovations for most of the season. As a result, many residents and non-residents took advantage of our services in 2021. Athletics, outdoor fitness programs, summer camps, and special events, specifically those with large outdoor components, were popular. Hidden Creek Aqua Park reopened in 2021 and Centennial Ice Arena showcased its new compressor. Fourth Fest was cancelled for a second year.

For 2022, the budget has been prepared with the assumption of being in Phase 5 of the Restore Illinois plan and operating under the "new" normal. Results should be better than budgeted if the mask mandate is eliminated, especially for indoor programming, such as the Recreation Center.

The Parks Foundation of Highland Park provided funding for construction of a youth golf development and short game area in 2021, made possible through donations and grants. Construction was completed, and a golf outing was hosted in 2021. This added area at Sunset Valley will provide a dedicated practice space for youth development and allow all golfers to warm up before playing a round of golf.

Staffing levels at the District were significantly reduced during the pandemic with furloughs and hiring freezes. This resulted in decreases in salaries, health, and benefits expenses. As the District expanded operations in 2021, it tried to get back to more normal levels of staffing. However, it has proved to be quite difficult to return to prior staffing levels due to labor shortages, and the outlook continues to look challenging. The District has budgeted for appropriate staffing levels in tangent with budgeted operations.

**Table #1****PROPOSED 2022 BUDGET BY FUND**

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
<b>Revenue</b>						
TAX	5,894,569	5,348,870	932,237	1,650,660	-	13,826,336
PROGRAMS	-	2,795,873	-	-	-	2,795,873
CAMPS	-	1,960,724	-	-	-	1,960,724
LESSONS	-	471,319	-	-	-	471,319
SPECIAL EVENTS	-	118,640	-	-	-	118,640
FEES & CHARGES	27,600	2,398,944	-	-	-	2,426,544
MEMBERSHIPS	-	1,230,080	-	-	-	1,230,080
RENTALS	-	1,442,465	-	-	-	1,442,465
MERCHANDISING	396	114,517	-	-	-	114,913
INTEREST INCOME	6,000	-	-	-	-	6,000
MISCELLANEOUS INCOME	36,601	57,175	-	-	700,000	793,776
OTHER INCOME	7,850	58,874	-	-	40,000	106,724
<b>Revenue Total</b>	<b>5,973,016</b>	<b>15,997,481</b>	<b>932,237</b>	<b>1,650,660</b>	<b>740,000</b>	<b>25,293,394</b>
<b>Expenditures</b>						
PROGRAMS	-	1,559,750	-	-	-	1,559,750
CAMPS	-	1,126,808	-	-	-	1,126,808
LESSONS	-	267,389	-	-	-	267,389
SPECIAL EVENTS	-	146,102	-	-	-	146,102
MEMBERSHIPS	-	157,219	-	-	-	157,219
SALARIES & WAGES	2,941,016	5,422,067	-	-	-	8,363,083
CONTRACTUAL SERVICES	1,223,602	1,026,288	414,755	-	1,807,000	4,471,645
INSURANCE	1,224,731	1,151,450	-	-	-	2,376,181
MATERIALS & SUPPLIES	230,937	287,969	-	-	-	518,906
MAIN. & LANDSCAPE	92,920	354,509	-	-	-	447,429
UTILITIES	143,726	782,347	-	-	-	926,073
PENSION CONTRIBUTIONS	242,950	476,372	-	-	-	719,322
COST OF GOODS SOLD	-	54,765	-	-	-	54,765
DEBT RETIREMENT	-	-	-	3,315,035	-	3,315,035
CAPITAL OUTLAY	-	63,000	-	-	10,697,955	10,760,955
<b>Expenditure Total</b>	<b>6,099,882</b>	<b>12,876,035</b>	<b>414,755</b>	<b>3,315,035</b>	<b>12,504,955</b>	<b>35,210,663</b>
	<b>-126,866</b>	<b>3,121,446</b>	<b>517,482</b>	<b>-1,664,375</b>	<b>-11,764,955</b>	<b>-9,917,269</b>
<b>Other Financing</b>						
TRANSFER IN FOR BOND PAYMENT				1,674,735		1,674,735
TRANSFER IN FOR CAPITAL FUND					3,500,000	3,500,000
TRANSFER OUT FOR BOND PAYMENT	-622,394	-1,052,341				-1,674,735
TRANSFER OUT FOR CAPITAL FUND	-1,000,000	-2,000,000	-500,000			-3,500,000
<b>NET SURPLUS (DEFICIT)</b>	<b>-1,749,260</b>	<b>69,105</b>	<b>17,482</b>	<b>10,360</b>	<b>-8,264,955</b>	<b>-9,917,269</b>

**Table #1:** Funds are identified as Major and Non-Major, in accordance with the classification presented in the District’s audited financial statements or Comprehensive Annual Financial Report. Major Funds include General, Recreation, Capital Projects, and Debt Service. The only Non-Major fund is the Special Recreation Fund.

Table #2 **Fund Balance Projection as of December 31, 2022**

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
<b>Estimated Fund</b>						
<b>Balance 1/1/2022</b>	4,590,926	6,116,167	133,635	15,801	26,833,337	37,689,866
REVENUES	5,973,016	15,997,481	932,237	1,650,660	740,000	25,293,394
EXPENDITURES	6,099,882	12,876,035	414,755	3,315,035	12,504,955	35,210,663
TRANSFER FOR DEBT	(622,394)	(1,052,341)		1,674,735		
TRANSFER FOR CAPITAL	(1,000,000)	(2,000,000)	(500,000)		3,500,000	-
<b>Estimated Fund</b>						
<b>Balance 12/31/2022</b>	<u>2,841,665</u>	<u>6,185,272</u>	<u>151,117</u>	<u>26,161</u>	<u>18,568,382</u>	<u>27,772,597</u>
Fund Balance Policy						
% of Expenditures	1,524,971 47%	3,219,009 48%	62,213 36%			

**Table #2:**

Figures presented above include the District’s estimated beginning fund balance as of January 1, 2022, the start of the budget period. This balance is combined with proposed revenues, expenditures, and transfers, estimating the ending fund balance as of December 31, 2022. Projected Fund Balance on December 31, 2022 is calculated by taking the last known fund balance (general ledger balance on December 31, 2021) and adjusting it by that fund’s projected activity, which is shown in tables 4 and 5, respectively. This adjustment provides the projected December 31, 2022 fund balance. The 2021 fund balance is then adjusted by the 2022 budget activity and added or subtracted from the December 31, 2021 fund balance.

The Park District’s philosophy is to maintain a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures for the General and Recreation Funds. For the Special Recreation Fund, the principal operating fund balance is 15%. Any excess fund balance can be transferred, by Board Resolution, to the Capital Projects Fund. The figures presented at the bottom of the table represent the estimated fund balances for each fund based on the projections and budgets for 2021 and 2022, respectively.

**Fund balance history**

	ACTUAL 2018	ACTUAL 2019	ACTUAL 2020	PROJ. 2021	BUDGET 2022
<b>GENERAL FUND</b>					
FUND BALANCE POLICY (25%)	1,328,965	1,308,345	1,084,010	1,243,595	1,524,971
FUND BALANCE	2,380,282	3,304,258	4,062,334	4,590,926	2,841,665
<b>FUND BALANCE % ON HAND</b>	<b>45%</b>	<b>63%</b>	<b>94%</b>	<b>92%</b>	<b>47%</b>
<b>RECREATION FUND</b>					
FUND BALANCE POLICY (25%)	2,894,841	2,849,046	2,263,611	2,663,852	3,219,009
FUND BALANCE	4,659,345	4,715,040	4,976,709	6,116,167	6,185,272
<b>FUND BALANCE % ON HAND</b>	<b>40%</b>	<b>41%</b>	<b>55%</b>	<b>57%</b>	<b>48%</b>
<b>SPECIAL RECREATION FUND</b>					
FUND BALANCE POLICY (15%)	60,638	84,650	52,370	113,083	62,213
FUND BALANCE	226,222	322,940	807,524	133,635	151,117
<b>FUND BALANCE % ON HAND</b>	<b>56%</b>	<b>57%</b>	<b>231%</b>	<b>18%</b>	<b>36%</b>

**Table #3**

**DISTRICT WIDE BUDGET COMPARISON (No Bonds/No Capital)**

	2021 Total Budget	2021 Projected	2020 Budget	2022 Budget	Increase/ (Decrease)	% Change
<b>Revenue</b>						
100 - PROGRAMS	2,088,527	1,898,970	2,927,414	2,795,873	-131,541	-4.49%
110 - CAMPS	896,689	1,274,561	1,911,334	1,960,724	49,391	2.58%
120 - LESSONS	345,712	514,908	374,986	471,319	96,334	25.69%
130 - SPECIAL EVENTS	58,605	39,312	112,105	118,640	6,535	5.83%
410 - TAX	13,298,990	13,574,341	13,523,199	13,826,336	303,137	2.24%
420 - FEES & CHARGES	1,897,384	2,895,227	1,870,237	2,426,544	556,307	29.75%
440 - MEMBERSHIPS	562,158	566,865	1,635,001	1,230,080	-404,921	-24.77%
450 - RENTALS	1,319,596	1,398,919	1,361,335	1,442,465	81,130	5.96%
460 - MERCHANDISING	108,389	131,156	175,519	114,913	-60,606	-34.53%
470 - INTEREST INCOME	15,000	9,500	170,000	6,000	-164,000	-96.47%
480 - MISCELLANEOUS INCOME	171,596	160,797	161,445	93,776	-67,669	-41.91%
510 - OTHER INCOME	64,634	120,939	73,978	66,724	-7,254	-9.81%
<b>Total Revenue:</b>	<b>20,827,279</b>	<b>22,585,495</b>	<b>24,296,552</b>	<b>24,553,394</b>	<b>256,841</b>	<b>1.06%</b>
<b>Expense</b>						
100 - PROGRAMS	1,238,395	1,222,188	1,741,872	1,559,750	-182,122	-10.46%
110 - CAMPS	599,701	831,915	1,036,566	1,126,808	90,242	8.71%
120 - LESSONS	187,419	293,428	191,346	267,389	76,043	39.74%
130 - SPECIAL EVENTS	107,410	51,130	236,812	146,102	-90,710	-38.30%
440 - MEMBERSHIPS	0	0	0	157,219	157,219	0.00%
610 - SALARIES & WAGES	7,464,739	7,000,759	8,154,729	8,363,083	208,354	2.56%
620 - CONTRACTUAL SERVICES	2,518,605	2,345,905	2,777,274	2,664,645	-112,629	-4.06%
630 - INSURANCE	2,453,153	1,959,594	2,323,923	2,376,181	52,258	2.25%
640 - MATERIALS & SUPPLIES	480,618	491,525	602,515	518,906	-83,609	-13.88%
650 - MAINTENANCE & LANDSCAPING CONTR.	452,572	480,917	425,817	447,429	21,612	5.08%
660 - UTILITIES	848,777	845,488	920,635	926,073	5,438	0.59%
670 - PENSION CONTRIBUTIONS	795,847	727,448	891,036	719,322	-171,714	-19.27%
680 - COST OF GOODS SOLD	40,767	64,625	42,428	54,765	12,338	29.08%
710 - DEBT RETIREMENT	3,177,997	3,177,997	3,273,045	3,315,035	41,991	1.28%
720 - CAPITAL OUTLAY	40,400	68,755	63,780	63,000	-780	-1.22%
<b>Total Expense:</b>	<b>20,406,398</b>	<b>19,561,676</b>	<b>22,681,777</b>	<b>22,705,708</b>	<b>23,930</b>	<b>0.11%</b>
	<b>420,881</b>	<b>3,023,819</b>	<b>1,614,775</b>	<b>1,847,686</b>	<b>232,911</b>	<b>14.42%</b>
<b>Transfers</b>						
TRANSFER IN	1,556,288	1,556,288	1,556,923	1,674,735	-117,813	-7.57%
TRANSFER OUT	-3,356,288	-3,576,288	-4,606,923	-5,174,735	-567,813	-12.33%
<b>Net Surplus (Deficit)</b>	<b>-1,379,119</b>	<b>1,003,819</b>	<b>-1,435,225</b>	<b>-1,652,314</b>	<b>-217,089</b>	<b>-15.13%</b>

**Table #3:** The 2022 budget information will be reviewed on a district-wide basis by revenues and expenditures, then in more detail based on Functional Activity, as defined above.

Table #4

CONSOLIDATED REVENUE ANALYSIS (No Bonds)

	2021 Total Budget		2021 Projected		2020 Total Budget		2022 Total Budget		2022 Budget vs 2020 Budget	% Change
<b>Revenue</b>										
TAX	13,298,990	63.85%	13,574,341	60.10%	13,523,199	55.66%	13,826,336	56.31%	303,137	2.24%
PROGRAMS	2,088,527	10.03%	1,898,970	8.41%	2,927,414	12.05%	2,795,873	11.39%	-131,541	-4.49%
CAMPS	896,689	4.31%	1,274,561	5.64%	1,911,334	7.87%	1,960,724	7.99%	49,391	2.58%
LESSONS	345,712	1.66%	514,908	2.28%	374,986	1.54%	471,319	1.92%	96,334	25.69%
SPECIAL EVENTS	58,605	0.28%	39,312	0.17%	112,105	0.46%	118,640	0.48%	6,535	5.83%
FEES & CHARGES	1,897,384	9.11%	2,895,227	12.82%	1,870,237	7.70%	2,426,544	9.88%	556,307	29.75%
MEMBERSHIPS	562,158	2.70%	566,865	2.51%	1,635,001	6.73%	1,230,080	5.01%	-404,921	-24.77%
RENTALS	1,319,596	6.34%	1,398,919	6.19%	1,361,335	5.60%	1,442,465	5.87%	81,130	5.96%
MERCHANDISING	108,389	0.52%	131,156	0.58%	175,519	0.72%	114,913	0.47%	-60,606	-34.53%
INTEREST INCOME	15,000	0.07%	9,500	0.04%	170,000	0.70%	6,000	0.02%	-164,000	-96.47%
MISCELLANEOUS INCOME	171,596	0.82%	160,797	0.71%	161,445	0.66%	93,776	0.38%	-67,669	-41.91%
OTHER INCOME	64,634	0.31%	120,939	0.54%	73,978	0.30%	66,724	0.27%	-7,254	-9.81%
<b>Revenue Total:</b>	<b>20,827,279</b>	<b>100.00%</b>	<b>22,585,495</b>	<b>100.00%</b>	<b>24,296,552</b>	<b>100.00%</b>	<b>24,553,394</b>	<b>100.00%</b>	<b>256,841</b>	<b>1.06%</b>

- Camps and Programs - Budgeting for Phase 5 of the Restore Illinois Plan. Programs are expected to do better than 2021, but not back to pre-pandemic levels. Camps are budgeted to do better than budgeted 2020 and actual 2021.
- Fees and Charges and Merchandising – As 2021 was an exceptionally good year, Golf Learning Center and Sunset Valley anticipate decreases in revenues versus projected 2021.
- Lessons – As 2021 was an exceptionally good year, Deer Creek anticipates decreases in revenues versus projected 2021.
- Special Events – Events for 2022 will be recreated and tweaked with Phase 5 in mind. Staff anticipates revenue to be back to pre-pandemic levels.
- Memberships – The Recreation Center is anticipating slow growth until mask mandates are eliminated and the pandemic is over, but plan to do better with a new approach to membership structure.
- Interest Income – With current interest rates at less than .05%, minimal interest income is expected in 2022.
- Miscellaneous Income – Amount has been reduced as SMILE donations have fallen off with no Champion’s banquet and advertising revenue has been adjusted down based upon current trends.

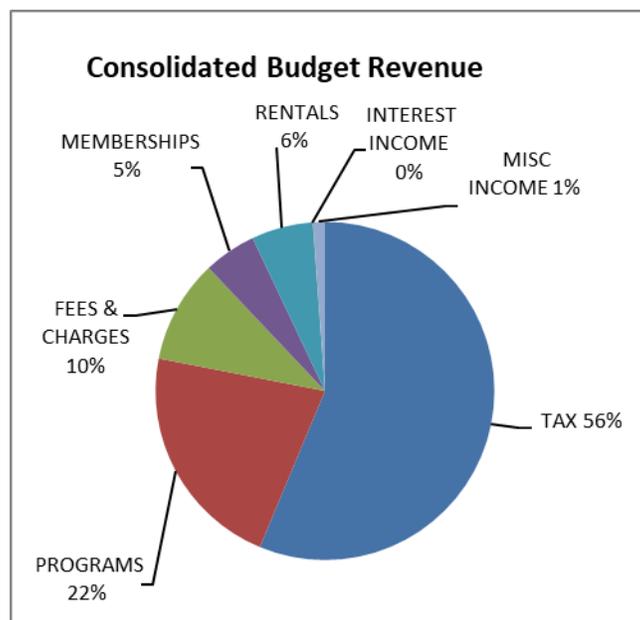
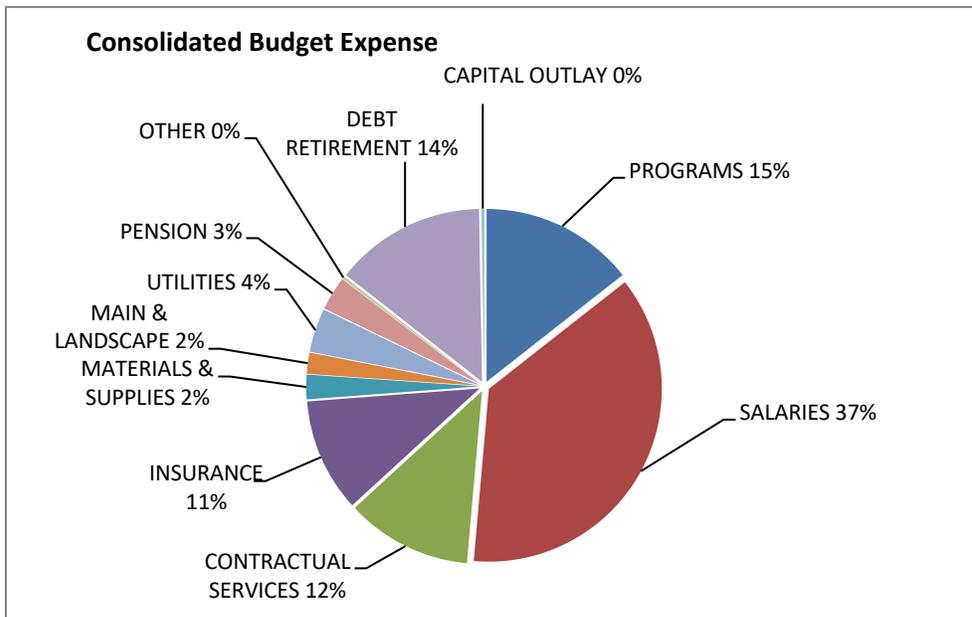


Table #5

CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

Expense	2021 Total Budget		2021 Projected		2020 Total Budget		2022 Total Budget		2022 Budget vs 2020 Budget	% Change
PROGRAMS	1,238,395	6.07%	1,222,188	6.25%	1,741,872	7.68%	1,559,750	6.87%	-182,122	-10.46%
CAMPS	599,701	2.94%	831,915	4.25%	1,036,566	4.57%	1,126,808	4.96%	90,242	8.71%
LESSONS	187,419	0.92%	293,428	1.50%	191,346	0.84%	267,389	1.18%	76,043	39.74%
SPECIAL EVENTS	107,410	0.53%	51,130	0.26%	236,812	1.04%	146,102	0.64%	-90,710	-38.30%
MEMBERSHIPS	0	0.00%	0	0.00%	0	0.00%	157,219	0.69%	157,219	0.00%
SALARIES & WAGES	7,464,739	36.58%	7,000,759	35.79%	8,154,729	35.95%	8,363,083	36.83%	208,354	2.56%
CONTRACTUAL SERVICES	2,518,605	12.34%	2,345,905	11.99%	2,777,274	12.24%	2,664,645	11.74%	-112,629	-4.06%
INSURANCE	2,453,153	12.02%	1,959,594	10.02%	2,323,923	10.25%	2,376,181	10.47%	52,258	2.25%
MATERIALS & SUPPLIES	480,618	2.36%	491,525	2.51%	602,515	2.66%	518,906	2.29%	-83,609	-13.88%
MAINTENANCE & LANDSCAPING CONTRACTS	452,572	2.22%	480,917	2.46%	425,817	1.88%	447,429	1.97%	21,612	5.08%
UTILITIES	848,777	4.16%	845,488	4.32%	920,635	4.06%	926,073	4.08%	5,438	0.59%
PENSION CONTRIBUTIONS	795,847	3.90%	727,448	3.72%	891,036	3.93%	719,322	3.17%	-171,714	-19.27%
COST OF GOODS SOLD	40,767	0.20%	64,625	0.33%	42,428	0.19%	54,765	0.24%	12,338	29.08%
DEBT RETIREMENT	3,177,997	15.57%	3,177,997	16.25%	3,273,045	14.43%	3,315,035	14.60%	41,991	1.28%
CAPITAL OUTLAY	40,400	0.20%	68,755	0.35%	63,780	0.28%	63,000	0.28%	-780	-1.22%
<b>Expense Total:</b>	<b>20,406,398</b>	<b>100.00%</b>	<b>19,561,676</b>	<b>100.00%</b>	<b>22,681,777</b>	<b>100.00%</b>	<b>22,705,708</b>	<b>100.00%</b>	<b>23,930</b>	<b>0.11%</b>

- Salaries and wages and debt retirement represent the largest expenditure line items for the District (excluding capital which is not shown here) with minimal change from the 2020 budget.
- In conjunction with reduced lesson revenue shown in Table #4, lesson expenses are decreased from 2021 projected to budgeted for 2022.
- With the comeback of larger budgeted Special Events, increased expense for those Special Events is shown for 2022.
- As Program revenue is expected to rebound in 2022, Program expenses are budgeted to increase, as well.
- Pension contributions continue to decrease as the District has a well-funded pension obligation.



## **FUND TRANSFERS**

2022 Budget includes the following transfers between funds:

- \$622,394 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,052,341 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2021
- \$2,000,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$1,000,000 from the General Fund to Capital – as directed by the Fund Balance Policy
- \$500,000 from the Special Recreation Fund to Capital - for the ADA portion of capital project

**ANALYSIS BY FUNCTION**

For purposes of this document, the Administration Function includes activity in the General Fund, (less Parks), Special Recreation, Debt Service, and the Capital Projects Fund. The Parks Department is split from the General Fund and presented as its own function. The Recreation Fund is presented in its entirety as the Recreation Function.

**Table # 6 BUDGET BY FUNCTION**

	<b>Administration Function</b>	<b>Parks Function</b>	<b>Recreation Function</b>	<b>Total Function</b>
Revenues	9,258,267	37,646	15,997,481	25,293,394
Expenditures	19,220,457	3,114,170	12,876,035	35,210,663
Surplus/Deficit	-9,962,191	-3,076,524	3,121,446	-9,917,269

**ADMINISTRATION FUNCTION**

**GENERAL RESPONSIBILITIES**

The Administration Function is responsible for the management of the District’s short and long-term planning, executive administration of District-wide operations, financial management, human resource administration, risk management, information technology systems and marketing and communications activity. The Administration budget includes property tax receipts, grants, development impact fees, and investment income. Expenditures include administrative, operating, and support expenses. Administration is also responsible for membership in the North Suburban Special Recreation Association (Special Recreation Fund), debt management (Debt Service Fund), and costing/managing large capital projects (Capital Projects Fund).

The administration develops, recommends, and implements policies and procedures. During 2019, a Department Head committee reviewed and updated both Park District of Highland Park’s Policy Manual and Personnel Manuals. The Board of Commissioners approved both documents which created an operational framework for 2019 and beyond.

The Administration department is also responsible for preparing the District for all facets of the Distinguished Accreditation process. The District was reaccredited by the Illinois Association of Park Districts in 2020.

Administration acts as the primary liaison with the elected Board of Commissioners in setting financial priorities and is responsible for adhering to the Open Meetings Act and Freedom of Information Act requirements. Administration prepares, maintains, and files official Park District records, ordinances, and resolutions in accordance with applicable statutes.

## **PLANNING, PROJECTS, AND INFORMATION TECHNOLOGY**

Planning involves strategic planning, and feasibility studies (land management and park usage), incorporating new trends into development to encourage intergeneration recreation and physical activity; interagency coordination with local, and county governmental agencies; developing and managing implementation of the portions of the CP, such as asphalt repair, or park equipment replacement; researching grant opportunities that support capital improvements and overseeing the ADA transition plan and incorporating ADA requirements in all new buildings.

The IT Department maintains the District's centralized voice, security, and network infrastructure and end-user technologies. IT coordinates all software and hardware purchases and implementation, as well as maintenance of a secure computer environment with reliable usable data. IT provides strategic support in developing data analytics and serves as principal design and support for multimedia throughout the District. IT staff is responsible for management of District's telephone communications and voice mail systems, photocopier purchases (leases) and maintenance contracts and security systems of the District including the door locks, keyless entry, alarm, and camera systems. IT staff report to the Director of Planning.

## **FINANCE**

Finance is responsible for all aspects of accounting, finance, and record keeping for the Park District. Staff implements effective control of receipts and disbursements; reviews and monitors debt management procedures; protects cash and assets through sound internal controls and invests surplus funds to earn a market rate of return and ensure preservation of capital. The department controls the District's financial records in compliance with the Local Government Records Act.

## **HUMAN RESOURCES (HR) AND RISK MANAGEMENT**

HR develops, implements, and communicates benefit programs and policies including health and life insurance, workers' compensation, retirement plans, employee assistance, employee recognition, unemployment insurance, supplemental retirement compensation, vacation, sick time, and all other benefits. The Human Resources Department also processes payroll.

HR develops and administers the compensation management programs for full-time exempt and non-exempt personnel. HR also monitors documented time for compliance with the Fair Labor Standards Act and other satisfactory internal controls. The department also develops, implements, and communicates personnel policies and procedures to the Park District staff.

Risk Management reports to the HR department and coordinates the District-wide loss reduction programs in cooperation with the Park District Risk Management Agency (PDRMA). These programs include employee on-the-job safety through education, training, physical assessment, and accident prevention.

## **MARKETING AND COMMUNICATIONS DEPARTMENT**

The Marketing and Communications Department is responsible for promoting all participation & revenue generating opportunities to meet/exceed the Park District budget goal as well as protecting and building the Park District brand to strengthen its value to the community and with key stakeholders. These activities include strategy development and execution of all District marketing, messaging, media

relations, community relations, social media, video, print, market research/analytics, advertising, sponsorships, signage, and promotional strategies. Staff conducts market analysis, develops marketing opportunities, and serves as liaison to several community partners. The department oversees the District website, social media sites and marketing plans in addition to maintaining District brand standards. The department is also the key liaison with non-profit coaching and works to secure large donations for special capital projects.

## **SPECIAL RECREATION**

The Special Recreation Fund was established to account for the funds used to provide recreational inclusion opportunities to those with disabilities.

The Northern Suburban Special Recreation Association (NSSRA) is an intergovernmental partnership of ten park districts, two cities and one village in the northern suburban area of Chicago. NSSRA provides and facilitates year-round recreation programs and services for children and adults with disabilities who live in the partner communities. Each of the agencies served by NSSRA levy funds to support its operation. The twelve agencies served by NSSRA are: Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette, and Winnetka Park Districts, the City of Lake Forest, and the Village of Riverwoods.

The Budget for the Special Recreation Fund includes the Member Agency Contribution (MAC) which provides a significant portion of the operating revenue for NSSRA, funding for specially trained companions to assist those with special needs who participate in Park District of Highland Park programs (inclusion services) as well as funding for facility improvements to make them accessible under the terms of the American with Disabilities Act. In 2019 and 2020, staff committed resources to account for its share of NSSRA's recently acquired property and building renovation. However, the building payment was deferred until 2021. As NSSRA has applied for a grant to help defer these costs, we may eventually receive a refund.

**Table #7**

**ADMINISTRATION FUNCTION**

	<b>2021 Budget</b>	<b>2021 Projected</b>	<b>2020 Budget</b>	<b>2022 Budget</b>		<b>Increase / (Decrease)</b>	<b>% Change</b>
<b>Revenue</b>							
TAX	7,935,058	8,210,409	8,311,917	8,477,466	91.57%	165,549	1.99%
INTEREST INCOME	15,000	9,500	170,000	6,000	0.06%	-164,000	-96.47%
MISCELLANEOUS INCOME	417,573	506,584	195,472	734,801	7.94%	539,329	275.91%
OTHER INCOME	0	88,902	0	40,000	0.43%	40,000	0.00%
BOND/DEBT PROCEEDS	0	17,001,164	7,100,000	0	0.00%	-7,100,000	-100.00%
<b>Total Revenue:</b>	<b>8,367,631</b>	<b>25,816,559</b>	<b>15,777,389</b>	<b>9,258,267</b>	100.00%	<b>-6,519,122</b>	<b>-81.43%</b>
<b>Expense</b>							
SALARIES & WAGES	1,175,364	1,094,084	1,289,674	1,260,566	6.56%	-29,108	-2.26%
CONTRACTUAL SERVICES	1,497,537	1,855,108	1,591,560	3,071,273	15.98%	1,479,713	92.97%
INSURANCE	851,475	637,631	684,501	683,898	3.56%	-604	-0.09%
MATERIALS & SUPPLIES	31,990	27,022	45,930	34,151	0.18%	-11,779	-25.65%
MAINTENANCE CONTRACTS	14,943	9,600	20,880	7,093	0.04%	-13,787	-66.03%
UTILITIES	43,019	42,730	36,691	46,159	0.24%	9,468	25.81%
PENSION CONTRIBUTIONS	128,983	118,663	150,653	104,329	0.54%	-46,324	-30.75%
DEBT RETIREMENT	3,177,997	3,177,997	3,273,045	3,315,035	17.25%	41,991	1.28%
CAPITAL OUTLAY	5,631,610	3,940,700	7,631,147	10,697,955	55.66%	3,066,808	40.19%
<b>Total Expense:</b>	<b>12,552,918</b>	<b>10,903,534</b>	<b>14,724,081</b>	<b>19,220,459</b>	100.00%	<b>4,496,377</b>	<b>30.54%</b>
<b>Transfers</b>							
TRANSFER IN	3,356,288	4,076,288	4,606,923	5,174,735		567,813	12.33%
TRANSFER OUT	-922,515	-1,142,515	-1,172,769	-2,122,394		-949,625	-80.97%
<b>Net Surplus (Deficit)</b>	<b>-1,751,514</b>	<b>17,846,798</b>	<b>4,487,462</b>	<b>-6,909,850</b>		<b>-11,397,312</b>	<b>-253.98%</b>

**Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:**

- As interest rates continue to be at their lowest in years, interest income is almost non-existent.
- The large increase in miscellaneous income is due to the budget for grants and donations from the Parks Foundation of Highland Park for Park Avenue.
- Other income budget is decreasing for the Sunset Woods reimbursement from Albion. In 2021, a donation was received from the Foundation for the youth golf project and another reimbursement for a leaking underground tank at the maintenance facility was received.
- The large increase in contractual services is mostly due to spending for the compensation study, the non-profit coach expense, Park Avenue professional fees, and West Ridge Center professional fees.
- The increase in capital outlay is largely due to the planning and development of West Ridge Park including the new West Ridge Center.

## PARKS FUNCTION

The mission of the Parks Department is to provide safe, well-maintained parks, beaches, and natural areas to meet the Park District of Highland Park's resident needs and give support to other District departments.

The Parks Department is responsible for general maintenance and upkeep of all District park areas (including lake front parks) and facilities, except for the Sunset Valley Golf Club and the Highland Park Golf Learning Center. These areas include, but are not limited to turf, trees, shrubs, and landscape areas, including some areas belonging to other local government agencies. Maintenance also includes athletic field preparation. The Parks Department responds to service requests for work at facilities for electrical work and other minor repairs. The Parks Department is also responsible for maintaining the District's fleet and equipment and for specialty maintenance such as pest/vegetation control, snow removal, the outdoor ice rink, and special event support.

**Table #8**

### **PARKS FUNCTION**

	2021 Budget	2021 Projected	2020 Budget	2022 Budget		Increase / (Decrease)	% Change
<b>Revenue</b>							
FEES & CHARGES	20,600	32,400	36,600	27,600	73.31%	-9,000	-24.59%
MERCHANDISING	420	410	540	396	1.05%	-144	-26.67%
MISCELLANEOUS INCOME	2,000	3,000	2,500	1,800	4.78%	-700	-28.00%
OTHER INCOME	7,930	9,897	10,425	7,850	20.85%	-2,575	-24.70%
<b>Total Revenue:</b>	<b>30,950</b>	<b>45,707</b>	<b>50,065</b>	<b>37,646</b>	100.00%	<b>-12,419</b>	<b>-24.81%</b>
<b>Expense</b>							
SALARIES & WAGES	1,516,653	1,362,645	1,505,372	1,680,451	53.96%	175,078	11.63%
CONTRACTUAL SERVICES	390,568	333,974	346,606	374,084	12.01%	27,478	7.93%
INSURANCE	478,860	411,744	453,166	540,834	17.37%	87,668	19.35%
MATERIALS & SUPPLIES	182,723	169,287	189,044	196,786	6.32%	7,742	4.10%
MAINTENANCE CONTRACTS	94,152	85,328	77,937	85,827	2.76%	7,890	10.12%
UTILITIES	93,303	93,561	86,014	97,567	3.13%	11,552	13.43%
PENSION CONTRIBUTIONS	165,955	146,455	166,321	138,622	4.45%	-27,700	-16.65%
<b>Total Expense:</b>	<b>2,922,214</b>	<b>2,602,994</b>	<b>2,824,461</b>	<b>3,114,170</b>	100.00%	<b>289,709</b>	<b>10.26%</b>
<b>Net Surplus (Deficit)</b>	<b>-2,891,264</b>	<b>-2,557,287</b>	<b>-2,774,396</b>	<b>-3,076,524</b>	100.00%	<b>-302,128</b>	<b>-10.89%</b>

**Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS**

- Revenue primarily reflects the sale of permits for the use of picnic shelters and dog licenses, which is included in Fees and Charges. Budget projections in revenues are down from 2020 and 2021 due to Moraine Park being shut down for dog park use.
- Salaries and wages with related insurance costs are increasing as workmen are needed to maintain the increased property development at The Preserve. Parks has been short staffed since before the pandemic.
- Contractual services show a year-over-year increase largely due to the necessity to treat and protect large oaks at Sunset Woods Park.

## RECREATION FUNCTION

The Recreation Function provides the Park District of Highland Park residents with the opportunity to learn new skills, socialize, exercise, learn about and appreciate nature, and participate in recreation and leisure activities safely through quality programs, services, and special events at various Park District facilities and parks.

The Recreation Function is responsible for registration, customer relations, facility operations, and programs and services at West Ridge Center, Heller Nature Center, Recreation Center of Highland Park, Centennial Ice Arena, Deer Creek Racquet Club, Sunset Valley Golf Club, Park Avenue Boating facility, Rosewood Interpretive Center and Beach, Hidden Creek Aquapark, & Highland Park Golf Learning Center.

The District has cooperative relationships with a variety of organizations, including affiliations, sponsored groups, and other local government agencies. The Recreation Function works closely with these groups, fostering good communication to ensure quality programs and services for our residents.

Highlights for Recreation in 2022 include:

- Operating during Phase 5 of the pandemic
- Increased and revised programming, camps, special events and Recreation Center memberships
- Stabilization of use of Sunset Valley and the Golf Learning Center with reduced overall participation
- Stabilization of lessons with reduced overall participation

The Recreation Function budgeted information is presented in three formats:

- By revenue and expenditure, to present the Recreation Fund in the same format as the District wide comparison.
- By center to present the net surplus or deficit of each center.
- By revenue and expenditure type.

Table #9

## RECREATION FUNCTION

	2021 Budget	2021 Projected	2020 Budget	2022 Budget		Increase / (Decrease)	% Change
<b>Revenue</b>							
PROGRAMS	2,088,527	1,898,970	2,927,414	2,795,873	17.48%	-131,541	-4.49%
CAMPS	896,689	1,274,561	1,911,334	1,960,724	12.26%	49,391	2.58%
LESSONS	345,712	514,908	374,986	471,319	2.95%	96,334	25.69%
SPECIAL EVENTS	58,605	39,312	112,105	118,640	0.74%	6,535	5.83%
TAX	5,363,932	5,363,932	5,211,282	5,348,870	33.44%	137,588	2.64%
FEES & CHARGES	1,876,784	2,861,843	1,833,637	2,398,944	15.00%	565,307	30.83%
MEMBERSHIPS	562,158	566,865	1,635,001	1,230,080	7.69%	-404,921	-24.77%
RENTALS	1,319,596	1,398,919	1,361,335	1,442,465	9.02%	81,130	5.96%
MERCHANDISING	107,969	130,746	174,979	114,517	0.72%	-60,462	-34.55%
MISCELLANEOUS INCOME	107,195	72,964	108,145	57,175	0.36%	-50,970	-47.13%
OTHER INCOME	56,704	105,621	63,553	58,874	0.37%	-4,679	-7.36%
<b>Total Revenue:</b>	<b>12,783,870</b>	<b>14,228,640</b>	<b>15,713,770</b>	<b>15,997,481</b>	100.00%	283,711	1.81%
<b>Expense</b>							
PROGRAMS	1,238,395	1,222,188	1,741,872	1,559,750	12.11%	-182,122	-10.46%
CAMPS	599,701	831,915	1,036,565	1,126,808	8.75%	90,243	8.71%
LESSONS	187,419	293,428	191,346	267,389	2.08%	76,043	39.74%
SPECIAL EVENTS	107,410	51,130	236,812	146,102	1.13%	-90,710	-38.30%
MEMBERSHIPS	-	-	-	157,219	0.00%	157,219	0.00%
SALARIES & WAGES	4,772,722	4,544,030	5,359,683	5,422,067	42.11%	62,384	1.16%
CONTRACTUAL SERVICES	765,500	830,240	1,006,607	1,026,288	7.97%	19,681	1.96%
INSURANCE	1,122,818	910,220	1,186,256	1,151,450	8.94%	-34,806	-2.93%
MATERIALS & SUPPLIES	265,905	288,151	367,541	287,969	2.24%	-79,572	-21.65%
MAINTENANCE CONTRACTS	343,477	379,200	327,000	354,509	2.75%	27,509	8.41%
UTILITIES	712,455	709,197	797,929	782,347	6.08%	-15,582	-1.95%
PENSION CONTRIBUTIONS	500,909	462,330	574,062	476,372	3.70%	-97,690	-17.02%
COST OF GOODS SOLD	40,767	64,625	42,428	54,765	0.43%	12,338	29.08%
CAPITAL OUTLAY	40,400	68,755	63,780	63,000	0.49%	-780	-1.22%
<b>Total Expense:</b>	<b>10,697,877</b>	<b>10,655,409</b>	<b>12,931,881</b>	<b>12,876,035</b>	100.00%	-55,846	-0.43%
	<b>2,085,994</b>	<b>3,573,231</b>	<b>2,781,889</b>	<b>3,121,447</b>	-	<b>339,556</b>	<b>12.21%</b>
<b>Transfers</b>							
TRANSFER OUT - DEBT	-933,773	-933,773	-934,154	-1,052,341		-118,188	-13%
TRANSFER OUT - CAPITAL	-1,500,000	-1,500,000	-2,500,000	-2,000,000		500,000	-20%
<b>Net Surplus (Deficit)</b>	<b>-347,779</b>	<b>1,139,459</b>	<b>-652,264</b>	<b>69,105</b>		<b>721,370</b>	<b>-110.59%</b>

**Table #9: BUDGET HIGHLIGHTS - General highlights for the entire Function**

- Lessons are expected to increase over 2020 but will probably not achieve the extraordinary results of 2021 and with that comes the same effect on the related lesson expenses.
- Fees and charges are expected to be greater than the 2020 budget, but less than the extraordinary 2021 level obtained at Sunset Valley. 2021 had extraordinarily good weather and the nearby Northbrook public course was closed most of the year.
- Memberships at the Recreation Center are expected to start to rebound, but not to pre-pandemic levels due to masking requirements and general hesitation of the public to return to indoor gyms.
- Merchandising is expected to be less than 2021 in conjunction with greens fees expectation to reduce.
- Miscellaneous income is being budgeted more conservatively by only budgeting for probable advertising and sponsorships.
- Special events will be striving to hold larger events with greater related expenses.
- Materials and supplies expense is reflective of repurposing of what we have on hand and not being quite up to pre-pandemic levels of activity in many areas.
- Cost of goods sold is reflective of budgeted less activity at Sunset Valley for 2022.
- Pension contribution has been dramatically decreased for 2022 because of our well-funded rate.
- With increased programming, increased programming expenses are anticipated.

**Table #10**

**RECREATION FUNCTION BY CENTER**

		2020 Total Budget	2022 Total Budget	2022 Budget vs 2020 Budget	% Change
<b>ADMINISTRATIVE</b>	Revenue	5,271,282	5,390,269	118,987	0.02
	Expense	5,569,944	5,420,949	-148,995	-0.03
	<b>Surplus (deficit):</b>	<b>-298,662</b>	<b>-30,680</b>	<b>267,982</b>	<b>0.90</b>
	Net Revenue	-6%	-1%		
<b>WEST RIDGE CENTER</b>	Revenue	525,566	512,901	-12,665	-2.41%
	Expense	875,790	712,673	-163,117	-18.63%
	<b>Surplus (deficit):</b>	<b>-350,224</b>	<b>-199,772</b>	<b>150,452</b>	<b>42.96%</b>
	Net Revenue	-67%	-39%		
<b>ATHLETICS</b>	Revenue	955,093	1,011,527	56,434	5.91%
	Expense	914,819	963,107	48,288	5.28%
	<b>Surplus (deficit):</b>	<b>40,274</b>	<b>48,420</b>	<b>8,146</b>	<b>20.23%</b>
	Net Revenue	4%	5%		
<b>CAMPS</b>	Revenue	987,541	1,057,804	70,263	7.11%
	Expense	657,076	759,992	102,916	15.66%
	<b>Surplus (deficit):</b>	<b>330,465</b>	<b>297,812</b>	<b>-32,653</b>	<b>-9.88%</b>
	Net Revenue	33%	28%		
<b>SPECIAL EVENTS</b>	Revenue	64,285	67,171	2,886	4.49%
	Expense	190,994	161,006	-29,987	-15.70%
	<b>Surplus (deficit):</b>	<b>-126,709</b>	<b>-93,835</b>	<b>32,873</b>	<b>25.94%</b>
	Net Revenue	-197%	-140%		
<b>HIDDEN CREEK AQUAPARK</b>	Revenue	427,880	398,866	-29,014	-6.78%
	Expense	563,475	543,765	-19,710	-3.50%
	<b>Surplus (deficit):</b>	<b>-135,595</b>	<b>-144,899</b>	<b>-9,304</b>	<b>-6.86%</b>
	Net Revenue	-32%	-36%		
<b>ROSEWOOD INTERPRETIVE CENTER</b>	Revenue	143,641	167,507	23,867	16.62%
	Expense	134,451	126,824	-7,628	-5.67%
	<b>Surplus (deficit):</b>	<b>9,189</b>	<b>40,683</b>	<b>31,494</b>	<b>342.73%</b>
	Net Revenue	6%	24%		
<b>ROSEWOOD BEACH</b>	Revenue	86,515	193,825	107,310	124.04%
	Expense	144,012	280,644	136,632	94.88%
	<b>Surplus (deficit):</b>	<b>-57,497</b>	<b>-86,819</b>	<b>-29,322</b>	<b>-51.00%</b>
	Net Revenue	-66%	-45%		

**Table #10**

**RECREATION FUNCTION BY CENTER**

		2020 Total Budget	2022 Total Budget	2022 Budget vs 2020 Budget	% Change
PARK AVENUE	Revenue	104,681	268,507	163,826	156.50%
	Expense	120,080	260,751	140,671	117.15%
	<b>Surplus (deficit):</b>	<b>-15,399</b>	<b>7,756</b>	<b>23,155</b>	150.37%
	Net Revenue	-15%	3%		
ICE ARENA	Revenue	1,236,655	1,068,717	-167,938	-13.58%
	Expense	1,078,636	883,226	-195,411	-18.12%
	<b>Surplus (deficit):</b>	<b>158,019</b>	<b>185,491</b>	<b>27,473</b>	17.39%
	Net Revenue	13%	17%		
GOLF MAINTENANCE	Revenue	-	-	-	
	Expense	776,887	834,344	57,456	7.40%
	<b>Surplus (deficit):</b>	<b>-776,887</b>	<b>-834,344</b>	<b>-57,456</b>	-7.40%
	Net Revenue	0%	0%		
SUNSET VALLEY GOLF CLUB	Revenue	1,439,530	1,689,725	250,195	17.38%
	Expense	502,376	613,504	111,128	22.12%
	<b>Surplus (deficit):</b>	<b>937,154</b>	<b>1,076,221</b>	<b>139,067</b>	14.84%
	Net Revenue	65%	64%		
RECREATION CENTER ADMIN	Revenue	173,222	100,828	-72,395	-41.79%
	Expense	1,208,315	732,835	-475,480	-39.35%
	<b>Surplus (deficit):</b>	<b>-1,035,093</b>	<b>-632,007</b>	<b>403,086</b>	38.94%
	Net Revenue	-598%	-627%		
RECREATION CENTER FITNESS	Revenue	1,839,560	1,360,180	-479,380	-26.06%
	Expense	875,680	854,875	-20,805	-2.38%
	<b>Surplus (deficit):</b>	<b>963,881</b>	<b>505,305</b>	<b>-458,575</b>	-47.58%
	Net Revenue	52%	37%		
RECREATION CENTER AQUATICS	Revenue	230,068	184,613	-45,455	-19.76%
	Expense	370,015	308,079	-61,936	-16.74%
	<b>Surplus (deficit):</b>	<b>-139,948</b>	<b>-123,467</b>	<b>16,481</b>	11.78%
	Net Revenue	-61%	-67%		
INDOOR TENNIS	Revenue	1,274,183	1,278,727	4,545	0.36%
	Expense	1,124,364	1,063,959	-60,404	-5.37%
	<b>Surplus (deficit):</b>	<b>149,819</b>	<b>214,768</b>	<b>64,949</b>	43.35%
	Net Revenue	12%	17%		
OUTDOOR TENNIS	Revenue	247,743	263,561	15,819	6.39%
	Expense	171,679	204,743	33,064	19.26%
	<b>Surplus (deficit):</b>	<b>76,063</b>	<b>58,818</b>	<b>-17,245</b>	-22.67%
	Net Revenue	31%	22%		

**Table #10**

**RECREATION FUNCTION BY CENTER**

		2020 Total Budget	2022 Total Budget	2022 Budget vs 2020 Budget	% Change
<b>HELLER NATURE CENTER</b>	Revenue	305,280	357,928	52,648	17.25%
	Expense	662,626	625,442	-37,184	-5.61%
	<b>Surplus (deficit):</b>	<b>-357,346</b>	<b>-267,514</b>	<b>89,832</b>	25.14%
	Net Revenue	-117%	-75%		
<b>HP GOLF LEARNING CENTER</b>	Revenue	358,694	585,953	227,259	63.36%
	Expense	382,464	538,786	156,323	40.87%
	<b>Surplus (deficit):</b>	<b>-23,770</b>	<b>47,167</b>	<b>70,936</b>	298.43%
	Net Revenue	-7%	8%		
<b>HPCC BUILDING</b>	Revenue	42,353	38,875	-3,479	-8.21%
	Expense	42,353	38,873	-3,480	-8.22%
	<b>Surplus (deficit):</b>	<b>0</b>	<b>2</b>	<b>2</b>	0.00%
	Net Revenue	0%	0%		
<b>Revenue Total</b>		15,713,770	15,997,483	283,713	1.81%
<b>Expenditure Total</b>		16,366,035	15,928,376	-437,659	-2.67%
<b>Surplus (Deficit)</b>		<b>-652,264</b>	<b>69,107</b>	<b>721,371</b>	110.59%

Table #11

## RECREATION FUNCTION by TYPE

	2021 Total Budget	2021 Projection	2020 Total Budget	2022 Total Budget	2022 Budget vs 2020 Budget	% Change
<b>PROGRAMS</b>						
Revenue	2,088,527	1,898,970	2,927,414	2,795,873	-131,542	-4.49%
Expense	1,238,395	1,222,188	1,741,872	1,559,750	-182,122	-10.46%
Surplus (Deficit):	<b>850,132</b>	<b>676,782</b>	<b>1,185,542</b>	<b>1,236,123</b>	50,581	104.27%
Net Revenue:	<b>41%</b>	<b>36%</b>	<b>40%</b>	<b>44%</b>		
<b>CAMPS</b>						
Revenue	896,689	1,274,561	1,911,334	1,960,724	49,391	2.58%
Expense	599,701	831,915	1,036,565	1,126,808	90,243	8.71%
Surplus (Deficit):	<b>296,988</b>	<b>442,646</b>	<b>874,769</b>	<b>833,916</b>	-40,853	95.33%
Net Revenue:	<b>33%</b>	<b>35%</b>	<b>46%</b>	<b>43%</b>		
<b>LESSONS</b>						
Revenue	345,712	514,908	374,986	471,319	96,334	25.69%
Expense	187,419	293,428	191,346	267,389	76,043	39.74%
Surplus (Deficit):	<b>158,293</b>	<b>221,480</b>	<b>183,640</b>	<b>203,930</b>	20,290	111.05%
Net Revenue:	<b>46%</b>	<b>43%</b>	<b>49%</b>	<b>43%</b>		
<b>SPECIAL EVENTS</b>						
Revenue	58,605	39,312	112,105	118,640	6,535	5.83%
Expense	107,410	51,130	236,812	146,102	-90,711	-38.30%
Surplus (Deficit):	<b>-48,805</b>	<b>-11,818</b>	<b>-124,707</b>	<b>-27,462</b>	97,246	22.02%
Net Revenue:	<b>-83%</b>	<b>-30%</b>	<b>-111%</b>	<b>-23%</b>		
<b>MEMBERSHIPS</b>						
Revenue	562,158	566,686	1,635,001	1,230,080	-404,921	-24.77%
Expense	0	0	0	157,219	157,219	0.00%
Surplus (Deficit):	<b>562,158</b>	<b>566,686</b>	<b>1,635,001</b>	<b>1,072,861</b>	-562,140	65.62%
Net Revenue:	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>87%</b>		
TAX	5,363,932	5,363,932	5,211,282	5,348,870	137,588	2.64%
FEES & CHARGES	1,876,784	2,861,843	1,833,637	2,398,944	565,307	30.83%
RENTALS	1,319,596	1,398,919	1,361,335	1,442,465	81,131	5.96%
MERCHANDISING	107,969	130,746	174,979	114,516	-60,463	-34.55%
MISCELLANEOUS INCOME	107,195	72,964	108,145	57,175	-50,970	-47.13%
OTHER INCOME	56,704	105,621	63,553	58,875	-4,679	-7.36%
Other Revenue Total:	<b>8,832,180</b>	<b>9,934,024</b>	<b>8,752,931</b>	<b>9,420,845</b>	667,914	7.63%
<b>OTHER EXPENSES</b>						
SALARIES & WAGES	4,772,722	4,544,030	5,359,683	5,422,067	62,384	1.16%
CONTRACTUAL SERVICES	765,500	830,240	1,006,607	1,026,288	19,681	1.96%
INSURANCE	1,122,818	910,220	1,186,256	1,151,450	-34,806	-2.93%
MATERIALS & SUPPLIES	265,905	288,151	367,541	287,969	-79,572	-21.65%
MAINTENANCE & LANDSCAPING CONTR	343,477	379,200	327,000	354,509	27,509	8.41%
UTILITIES	712,455	709,197	797,929	782,347	-15,582	-1.95%
PENSION CONTRIBUTIONS	500,909	462,330	574,062	476,372	-97,690	-17.02%
COST OF GOODS SOLD	40,767	64,625	42,428	54,765	12,338	29.08%
CAPITAL OUTLAY	40,400	68,755	63,780	63,000	-780	-1.22%
Other Expense Total:	<b>8,564,953</b>	<b>8,256,748</b>	<b>9,725,286</b>	<b>9,618,767</b>	-106,519	-1.10%
Surplus (Deficit):	<b>267,227</b>	<b>1,677,275</b>	<b>-972,355</b>	<b>-197,923</b>	774,432	79.64%
Net Revenue:	<b>3%</b>	<b>17%</b>	<b>-11%</b>	<b>-2%</b>		
<b>Revenue Total</b>	<b>12,783,870</b>	<b>14,228,460</b>	<b>15,713,770</b>	<b>15,997,481</b>	283,711	1.81%
<b>Expenditure Total</b>	<b>10,697,877</b>	<b>10,655,409</b>	<b>12,931,881</b>	<b>12,876,035</b>	-55,846	-0.43%
<b>Surplus (Deficit)</b>	<b>2,085,994</b>	<b>3,573,052</b>	<b>2,781,889</b>	<b>3,121,447</b>	339,558	12.21%

## **Table #10 and Table #11 - 2020 budget compared to 2022 budget**

### **West Ridge Center**

West Ridge Center was built in the early 1930s and was acquired from the school district in 1979. In addition to programming, the facility houses the District administration offices and is home to Jammin' Jungle indoor tots play area and Safety Town. Due to the large administration presence, the budget for WR is always a deficit. West Ridge Center generates revenues from child enrichment programs, room rentals, and various adult and youth programs, such as art and dance. West Ridge Center is a nostalgic focal point in the southwest corner of Highland Park, home to Park School, recreation, cultural and performing arts, athletics, and special events.

In 2022 goals include:

- Enhancements to the Park School program by way of additional class offerings, optional enrichment classes and a longer day option for 3 and 4-year-olds
- A more robust and universal Cultural and Performing Arts Center schedule including visual arts, dance, theater, and music programs
- A formalized Enrichment division including variety programs such as cooking and coding
- Small scale one-day workshops and medium to large scale special events
- Creation of plans and beginning of construction of a new West Ridge Center

### **Athletics**

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, as well as field rentals. In 2021, the District saw both growth and stability in the athletic budget. Most financial growth was in baseball and summer camp programs. Volunteer coaches played a key role in diversifying and expanding key offerings. The 2022 budget has built in continued growth and consistency from original 2021 expectations.

### **Camps and Recreation**

The Recreation team aims to create a holistic environment for participants in Early Childhood Enrichment, School Age Enrichment and Cultural and Performing Arts programs by marketing the connections between specialty summer camps and upcoming 2022 programs. Park School attendees will see the consistencies between the academic year program and camps such as Camp Tot Stop and Camp Sunshine. Similarly, campers who attend CREW and Spotlighters will be exposed to School Age Enrichment and Cultural and Performing Arts programs while at camp.

Continuing into 2022 are specific Park District of Highland Park camp amenities such as door-to-door bus service, before and after care, and interdepartmental field trips to Heller Nature Center, Hidden Creek Aqua Park, the Golf Learning Center and Centennial Ice Arena. With the implementation of e-PACT (a product designed to expedite the collection of information for campers), parents will experience an increase in registration efficiency and staff will experience a streamlined portal for camper information.

Lastly, the CIT (Counselor-In-Training) program will undergo minor changes in the camp schedule to maximize training time, therefore raising expectations of each CIT. The benefits of this small change will be realized in years to come as CITs become eligible for the summer camp workforce.

Note this budget does not include facility specific camps such as athletics, golf, tennis, circus, or nature camps, which are accounted for within the specific operational Center.

## **Special Events**

Q3 and Q4 of 2021 have seen a positive community response to small (Daddy Daughter Luau with 67 attendees, and the Drive in Movie series with 67 cars registered) and medium (Highland Park Hauntings with 445 tickets sold) scale special events, giving reason to believe that 2022 events will start to see closer-to-expected attendance. Bearing in mind that COVID-19 mitigations will still need to be considered, the Recreation team aims to offer approximately 12 small to large scale special events in 2022 including staple events such as the Daddy Daughter Dance, Breakfast with the Bunny, the Egg Hunt, Fourth Fest, Touch a Truck, Hauntings, Polar Express and Santa's Workshop. New and/or updated events include Chalk the Walk, Family Beach Luau, Indoor and Outdoor Movies.

The District has previously offered several special events to the public for free or at a minimum charge. The Park District's goal is to spend approximately \$5 per park district resident on community events each year. Special events are primarily managed by West Ridge staff and are accounted for in the Special Events Cost Center.

In a typical year, it is challenging to track the number of people that attend District special events due to the size and the scope of the activities. It is estimated that usually these events serve thousands of residents and the community embraces them.

## **Hidden Creek AquaPark**

Hidden Creek AquaPark is the District's only outdoor water park. The facility boasts two water slides, zero depth entry, water playground, six lap lanes, a splash pad, and concessions. As is the case with most outdoor pools, the success or failure of the facility is weather dependent. To create efficiencies, Hidden Creek's management and operational teams also operate the Recreation Center of Highland Park's indoor pool and Rosewood Beach's swimming coves.

The 2022 budget estimates a deficit of \$144,899.76. Staffing for both management and safety is the most significant expenditure. The increase in the minimum wage and competition in the area for reliable summer staffing has resulted in a higher base wage. The Center's 2022 goals include being open for lap swim, swim lessons, camps, rentals, and open swim. During the 2021 season, staff had the chance to conduct camp swim lessons outdoors and would like to continue in 2022, due to additional space, the ability to move right into open swim and open lap lane availability indoors for fitness members. Hidden Creek will go through a few enhancements including updating shade structures and resurfacing of the pool shell. The Aquatics Team is excited to keep the community swimming and staying active in 2022.

## **Rosewood Interpretive Center and Beach**

The Rosewood Interpretive Center (RIC) and beach provides unique experiences on the lakefront through programs, events, summer camp and rentals.

Revenue for the interpretive center comes from camps, environmental programs, beach yoga and rentals. Rentals have returned to full capacity and make up the primary revenue for the facility. However, fitness and environmental programs were in high demand for 2021 and helped with the financial gain for the year. Goals for RIC include expansion of after school and family programs, especially the return of our annual beach campout, and creating a new facility rental plan.

A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another part of the beach serves as the only guarded swimming beach for the District.

The beach generates its revenues primarily from parking fees, annual parking passes and admission and open swim opportunities through camps. Similar to Hidden Creek AquaPark, salaries and wages represent the most significant part of overall expenditures with the increase in minimum wage and the need to provide the community with well-trained lifeguards. Rosewood Beach operations reflect a budgeted deficit. The Beach also is continually challenged by historically high-water levels resulting in a significant increase in costs to the Park District as well as cancellation of programs.

### **Park Avenue Boating Facility**

Park Avenue Boating Facility features a concrete ramp and sand launching ramp, two parking lots, and two boat storage areas. It is also home to the North Shore Yacht Club. The Park Avenue Clubhouse is available to the public for private rentals.

The 2022 budget reflects Park Avenue open for sailing and boating with a surplus budget of \$7,756, while 2021 budgeted a net deficit of \$7,623. Beginning in 2021, the Park District installed an electronic parking gate. This gate allowed the district to better manage access control to areas that require user fees for service as well as reduce costs of staffing at the access control point. Park Avenue's goal for 2022 is to introduce a boater loyalty program that will help ensure long term boater user commitment to the site. In addition, the district plans to make a market adjustment to pricing to help increase revenue and provide better fiscal stability.

### **Centennial Ice Arena**

Centennial Ice Arena was built in 1973 and houses indoor ice for hockey, figure skating, and public skate as well as the District's gymnastics program. Programs include a United States Figure Skating Association Basic Skills skating school and skill level gymnastics programs, as well as the annual ice show event. Centennial is also home to the Highland Park Giants Hockey Club and Falcons Hockey Association. Centennial Ice Arena is home to the District's gymnastics program which has a strong local following.

Centennial Ice Arena reflects a surplus of \$185,491.48 for 2022, which is in line with 2021. Staff has seen a consistent growth and return to almost normal programming levels in 2021, even with a slow start to the year due to Covid mitigations.

The Capital Plan has GreenPrint 2024 focusing heavily on the Centennial Ice Arena in 2022. We have kicked off our renovation project at Centennial which will enhance the patron experience with an update to our lobby, locker rooms, restrooms, activity room and offices. The District is excited about this project and looks forward to an updated and refreshed facility. A new Zamboni will be purchased in 2022, which will help continue to provide quality ice conditions for our user groups and patrons.

### **Sunset Valley Golf Club**

Sunset Valley Golf Club has been a premier North Shore golf course since 1920. After an extensive \$7 million renovation to the 18-hole course and clubhouse, the new Sunset Valley Golf Club has been the epicenter for golf since it reopened in August 2018.

This 18-hole, par 72 course, has hosted a Korn Ferry Tour, Illinois Open, CDGA Mid-Amateur Qualifying along with the annual North Shore Amateur and IJGA tournaments. Sunset Valley Golf Club is proudly the home course to our local Highland Park High School boys and girls golf team.

Sunset Valley Golf Club receives revenue from green fees, permanent tee times and rentals. Golf course maintenance is included in the course's budget.

2022 goals include increasing our Sapphire Club to 200 members, continuing our partnership agreement with The Golf Practice, increasing our average cost per round to \$38, creating two new golf leagues, and maintaining our outstanding net promotor score.

### **Recreation Center of Highland Park**

The Recreation Center of Highland Park (RCHP) was built in 2005 and operations include administration, registration, fitness, and aquatics. Members and guests benefit from a full range of fitness equipment, personal training, group exercise classes, a swimming pool, a walking track, and basketball courts. In 2021 the District's Registration team relocated to the Recreation Center making this the community hub for all registration.

Using the combined efforts of the fitness, aquatics, and registration staff the goal for 2022 is to strengthen our position in the community to be the number one provider for fitness and recreation. To achieve this goal the Recreation Center of Highland Park team has implemented a new post pandemic Business Plan with the following key initiatives.

- Create a culture that encompasses core values, unique attributes and services, and shared aspirations for serving the community.
- Expand the RCHP footprint to include The Preserve of Highland Park and outdoor fitness programming.
- Maximize revenue and manage expenses by establishing goals per service consistent with the District's revenue policy.
- Uniquely deliver essential services focused on membership. Develop a new membership structure to meet all needs of the community's fitness interests.
- Acquire, integrate, and retain users (AIR) through customer service, onboarding, and incentives.
- Maximize utilization in all areas of fitness and recreation spaces by defining the community's format needs. Measure usage, performance, and capacity for continued growth.
- Create partnerships and community collaboration with the City of Highland Park and Highwood.
- Maximize technology for customer experience and innovation.

### **Deer Creek Racquet Club**

Deer Creek Racquet Club was built in 1976 and boasts six indoor tennis courts (2 courts lined for pickleball), three racquetball courts and an indoor batting cage. Leagues, lessons, camps, and events are offered for all ages and skill levels.

The facility is a full year operation and has been well received by the Community. Due to the pandemic, outdoor tennis is extremely popular. Program participation is at record numbers for both adults and juniors with hopes to continue this throughout 2022.

Revenue is comprised of lessons, programs, and camps. Net revenue from Outdoor Tennis is budgeted to be flat.

### **Heller Nature Center**

Heller Nature Center was built in 1980 and is surrounded by a 97-acre nature preserve. Built as an environmental learning facility, Heller hosts an indoor nature exhibit, environmental programs, events, campfires, a nature play space, and a working bee apiary. Heller Nature Center is a facility that generates revenue primarily from family and after school programs, teams' course and specialty camps, with additional revenue earned from rentals and the sale of merchandise (Heller

Honey). This budget reflects a lessened deficit with goals of expanding outdoor education programs for the public and reintroducing its overnight summer camps.

### **Highland Park Golf Learning Center**

The HPCC golf course operations closed in 2018. Per lease Agreement #3 with the City of Highland Park, the District will continue to operate the Golf Learning Center. A seasonal weather dependent operation, the Golf Learning Center 2022 budget reflects a \$47,166.75 surplus. The staff has seen a continued increase in revenue in 2020 and 2021 and anticipates 2022 will see significant increases at both the driving range and the miniature golf course. 2022 goals include finalizing a new sign on Hwy 41, finalizing a new brand theme for the Learning Center, working with an architect to create a master plan for a tee renovation, updating our email list, staying open later for miniature golf on Friday and Saturday, hosting more parties for miniature golf and implementing some Tier 1 options from the Sports Facility Advisory report.

### **Programs and Facilities-Table #11**

The Revenue Policy states that recreational programming is to achieve 30% net revenue (revenue less direct program expenditures). Direct wages, operational expenditures, IMRF, FICA and health insurance are charged to the program. Not all programs or special events meet the 30% goal; however, these programs support the mission of the District and are important for that reason.

Overall, within the 2022 budget, the program net is 44%, camp is 43%, lessons is 43%, and memberships is 87%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing, providing increased support for overhead not accounted for at the Cost Center level.

### **Facilities operating at a deficit**

The Park District has four facilities budgeted to operate at a deficit. In each instance, the primary reason for the deficit is that the facility is also responsible for the costs to maintain the facility. It is due to maintaining the facilities that deficits exist for the West Ridge Center, Heller Nature Center, and the Recreation Center of Highland Park. Programs held at each of these facilities comply with the revenue policy.

The fourth facility, Hidden Creek Aqua Park, in addition to maintaining the facility, also must deal with a short season, environmental factors, and increasing employee wages with continued increase in the minimum wage.

### **SUMMARY**

Per Park District Code, each district shall within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for the 2022 Budget, adoption of the Consolidated Budget and Appropriation will occur at the January 2022 Regular Park Board Meeting, well within the established deadline.

With new opportunities in an ever-changing community landscape, the Park District of Highland Park strives to provide relevant programs, facilities, and parks. The 2022 Budget plans for safety guidelines in the Phase 5 Restore Illinois Plan. The District will continue to develop new programming in order to accommodate social distancing and outdoor activities that are within the comfort zone of residents.

Preparation of the 2022 Budget was made possible by the dedicated Park District of Highland Park staff and coordinated by the Finance staff. Many thanks to the Board of Commissioners for their dedication, support, and service to the District.

**APPENDIX A**

**Park District of Highland Park**

**CAPITAL PROJECTS**

**Fiscal Year Ending December 31, 2022**

Description	2022
<b>Total Tier 1-3</b>	11,240,982
<b>Total Tier 4-5</b>	523,973
<b>5 YEAR CAPITAL TIER 1-5 TOTAL</b>	<b>11,764,955</b>

Description	2022	Tier
<b>District Wide/Annual</b>		
Emerald Ash Borer Removal/General Tree Removal	25,000	Tier 1: Safety/Legal Compliance
District Wide Park Sign Replacement	70,000	Tier 3: Scheduled Replacement
District Wide Waste and Recycling Containers	20,000	Tier 4: Improve Existing Items
Parking Lot and Roadway Striping Allowance	20,000	Tier 3: Scheduled Replacement
<b>Total District Wide</b>	<b>135,000</b>	
<b>Technology</b>		
PCI Compliance Penetration & Audit Testing	14,000	Tier 1: Safety/Legal Compliance
Infrastructure Replacement	110,500	Tier 2 : Critical Repair/Replacement
PDHP Website Redevelopment	8,685	Tier 4: Improve Existing Items
PDHP App Development	2,288	Tier 5: New
<b>Total Technology</b>	<b>135,473</b>	
<b>Parks-Equipment</b>		
2.5 Ton Dump Truck 835	130,000	Tier 2 : Critical Repair/Replacement
4x4 ext. Cab w/ lift & plow 124	43,000	Tier 2 : Critical Repair/Replacement
Ford F-150 2WD w/lift 864	43,000	Tier 2 : Critical Repair/Replacement
John Deer Backhoe-857	90,000	Tier 2 : Critical Repair/Replacement
Medium Duty Truck-Refuse-855	50,000	Tier 3: Scheduled Replacement
Zero Turn Mower392	15,000	Tier 3: Scheduled Replacement
Zero Turn Mower 393	15,000	Tier 3: Scheduled Replacement
Zero Turn Mower 394	15,000	Tier 3: Scheduled Replacement
Zero Turn Mower (propane) 395	15,000	Tier 3: Scheduled Replacement
Zero Turn Mower (propane) 396	15,000	Tier 3: Scheduled Replacement
Kubota F2680E Mower 397	15,000	Tier 3: Scheduled Replacement
Ford E250 Cargo Van	30,000	Tier 3: Scheduled Replacement
<b>Total Parks Equipment</b>	<b>476,000</b>	
<b>D. Cunniff Park</b>		
Fishing Deck Removal	40,000	Tier 2 : Critical Repair/Replacement
Pickleball Sound Reduction Screens	20,000	Tier 4: Improve Existing Items
<b>Total D. Cunniff Park</b>	<b>60,000</b>	

<b>Millard Park</b>		
Bluff Restoration	220,000	Tier 2 : Critical Repair/Replacement
Concrete Seawall Repair	70,000	Tier 2 : Critical Repair/Replacement
<b>Total Millard Park</b>	<b>290,000</b>	
<b>Moraine Park</b>		
Path Repair	485,000	Tier 1: Safety/Legal Compliance
Wooden Stairs Replacement	100,000	Tier 3: Scheduled Replacement
Beach Fence Addition	20,000	Tier 4: Improve Existing Items
<b>Total Moraine Park</b>	<b>605,000</b>	
<b>Moroney Park</b>		
Playground Replacement	500,000	Tier 3: Scheduled Replacement
<b>Total Moroney Park</b>	<b>500,000</b>	
<b>R. D. Deutsch Park</b>		
Playground Improvements	40,000	Tier 3: Scheduled Replacement
<b>Total R. Deutsch Park</b>	<b>40,000</b>	
<b>Sunset Woods Park</b>		
Playground Replacement & Master Planning	300,000	Tier 2 : Critical Repair/Replacement
Albion Restoration	40,000	Tier 1: Safety/Legal Compliance
Albion Reimbursement	-40,000	Tier 1: Safety/Legal Compliance
<b>Total Sunset Woods Park</b>	<b>300,000</b>	
<b>The Preserve</b>		
GreenPrint - HPC Conversion	100,000	Tier 1: Safety/Legal Compliance
OSLAD Funding Reimbursement	-200,000	Tier 1: Safety/Legal Compliance
Old Elm Feasibility Study	20,000	Tier 1: Safety/Legal Compliance
Compton Avenue Trail	25,000	Tier 1: Safety/Legal Compliance
<b>Total Community Park</b>	<b>-55,000</b>	
<b>Totals-District Wide, Technology and Parks</b>	<b>2,486,473</b>	
<b>FACILITIES</b>		
<b>Centennial</b>		
GreenPrint - Centennial Facility Renovation	2,128,897	Tier 3: Scheduled Replacement
Flooring	30,000	Tier 4: Improve Existing Items
HVAC Replacements	40,000	Tier 3: Scheduled Replacement
Parking Lot Resurfacing	500,000	Tier 3: Scheduled Replacement
Parking Lot Lighting Replacement/Addition	140,000	Tier 2 : Critical Repair/Replacement
Security Enhancements - Door Fobs	85,000	Tier 4: Improve Existing Items
Security Enhancements - Cameras	12,000	Tier 4: Improve Existing Items
Zamboni Replacement	200,000	Tier 3: Scheduled Replacement
Water Heater Replacement	30,000	Tier 3: Scheduled Replacement
<b>Total Centennial</b>	<b>3,165,897</b>	
<b>Deer Creek Racquet Club</b>		
Racquetball Court Conversion/Locker Room Renovation - Planning	55,000	Tier 4: Improve Existing Items
Court Sweeper	12,000	Tier 3: Scheduled Replacement
Court Scrubber	15,000	Tier 3: Scheduled Replacement
<b>Total Deer Creek Racquet Club</b>	<b>82,000</b>	

<b>Golf Learning Center</b>		
Sign Replacement	48,000	Tier 1: Safety/Legal Compliance
Heavy Duty Workman	28,000	Tier 3: Scheduled Replacement
Tee Box Renovation - Planning	15,000	Tier 4: Improve Existing Items
<b>Total Golf Learning Center</b>	<b>91,000</b>	
<b>Heller Nature Center</b>		
Lobby Exhibit Repairs and Improvements	65,000	Tier 3: Scheduled Replacement
HVAC Replacement	33,000	Tier 3: Scheduled Replacement
Roof Replacement	52,000	Tier 3: Scheduled Replacement
Front Sidewalk Replacement w/ Curb	30,000	Tier 2 : Critical Repair/Replacement
<b>Total Heller Nature Center</b>	<b>180,000</b>	
<b>Hidden Creek</b>		
Slide Structure Repairs	50,000	Tier 2 : Critical Repair/Replacement
Sound System Replacement	23,000	Tier 3: Scheduled Replacement
Pool Shell Replacement	200,000	Tier 2 : Critical Repair/Replacement
Splash Pad Pump	12,500	Tier 3: Scheduled Replacement
Shade Structure Replacements	150,000	Tier 4: Improve Existing Items
Concrete Resurfacing	30,000	Tier 2 : Critical Repair/Replacement
<b>Total Hidden Creek</b>	<b>465,500</b>	
<b>Park Avenue Beach and Boating Facility</b>		
Breakwater and Boat Ramp Replacement	2,500,000	Tier 2 : Critical Repair/Replacement
Breakwater and Boat Ramp Replacement Anticipated Donations	-500,000	Tier 2 : Critical Repair/Replacement
South Storage Pad Repair	200,000	Tier 2 : Critical Repair/Replacement
Site Master Plan Phase 1 Improvements	88,000	Tier 4: Improve Existing Items
<b>Total Park Avenue Beach</b>	<b>2,288,000</b>	
<b>Recreation Center of Highland Park</b>		
Gymnasium Lighting Renovation	20,000	Tier 3: Scheduled Replacement
Locker Room Repair/Replacement	65,000	Tier 3: Scheduled Replacement
Locker Room Renovations Planning	35,000	Tier 3: Scheduled Replacement
Equipment Upgrade/Replacement	86,000	Tier 3: Scheduled Replacement
Gymnasium Floor Resurfacing	65,000	Tier 3: Scheduled Replacement
Lower Level Lobby Floor Replacement	35,000	Tier 3: Scheduled Replacement
Pool Deck Replacement	45,000	Tier 3: Scheduled Replacement
Dectron System Replacement	25,000	Tier 3: Scheduled Replacement
<b>Total RCHP</b>	<b>376,000</b>	
<b>SVGC</b>		
Bridge Removal and Replacement	755,000	Tier 1: Safety/Legal Compliance
Golf Cart-lease	72,085	Tier 1: Safety/Legal Compliance
Cart Path Replacement	130,000	Tier 3: Scheduled Replacement
Triflex Greens Mower 1	38,000	Tier 2 : Critical Repair/Replacement
Triflex Greens Mower 2	38,000	Tier 2 : Critical Repair/Replacement
Furniture Replacement	18,000	Tier 4: Improve Existing Items
<b>Total SVGC</b>	<b>1,051,085</b>	
<b>West Ridge Center</b>		
Building Replacement	1,500,000	Tier 2 : Critical Repair/Replacement
HVAC Replacements	15,000	Tier 3: Scheduled Replacement
Tuckpointing	40,000	Tier 2 : Critical Repair/Replacement
Dodge Caravan 105	24,000	Tier 3: Scheduled Replacement
<b>Total West Ridge Center</b>	<b>1,579,000</b>	
<b>Total Facilities</b>	<b>9,278,482</b>	
<b>5 Year Capital Grand Totals</b>	<b>11,764,955</b>	

APPENDIX B						
Park District of Highland Park						
FIVE YEAR CAPITAL REPLACEMENT						
Fiscal Years Ending December 31, 2022 - 2026						
Description	2022	2023	2024	2025	2026	TOTAL
Total Tier 1-3	11,240,982	13,915,500	8,612,000	3,143,000	2,084,000	38,995,482
Total Tier 4-5	523,973	983,000	755,000	1,800,000	280,000	4,341,973
5 YEAR CAPITAL TIER 1-5 TOTAL	11,764,955	14,898,500	9,367,000	4,943,000	2,364,000	43,337,455
Total Tier 6	0	2,353,598	3,790,927	6,055,726	9,030,000	21,230,251
5 YEAR CAPITAL TIER 1-6 TOTAL	11,764,955	17,252,098	13,157,927	10,998,726	11,394,000	64,567,706
Description	2022	2023	2024	2025	2026	TOTAL
Total District Wide	135,000	670,000	620,000	830,000	830,000	3,085,000
Total Technology	135,473	14,000	85,000	315,000	15,000	564,473
Total Parks Equipment	476,000	257,000	273,000	136,000	198,000	1,340,000
Total Brown Park	0	0	48,000	0	0	48,000
Total Cloverdale Park	0	28,000	24,000	0	400,000	452,000
Total D. Cunniff Park	60,000	146,000	508,000	3,580,000	0	4,294,000
Total Kennedy Park	0	0	28,000	0	0	28,000
Total L. Fink Park	0	14,000	60,000	900,000	25,000	999,000
Total Laurel Park	0	0	0	0	28,000	28,000
Total Lincoln Park	0	345,000	0	0	90,000	435,000
Total Memorial Park	0	0	0	0	20,000	20,000
Total Millard Park	290,000	0	0	0	0	290,000
Total Moraine Park	605,000	375,000	0	20,000	0	1,000,000
Total Mooney Park	0	0	0	7,000	0	7,000
Total Moroney Park	500,000	0	0	0	0	500,000
Total Old Elm Park	0	418,000	0	30,000	0	448,000
Total Port Clinton Park	0	5,000	400,000	0	0	405,000
Total R. Deutsch Park	40,000	0	0	0	0	40,000
Total Rosewood Beach	0	0	400,000	450,000	0	850,000
Total Rosewood Park	0	0	0	810,000	0	810,000
Total Skokie River Woods	0	0	0	0	0	0
Total Sunset Woods Park	300,000	256,598	2,370,927	1,825,726	1,515,000	6,268,251
Total Community Park	-55,000	225,000	0	0	0	170,000
Total West Ridge Park	0	0	60,000	0	500,000	560,000
Total Woodridge Park	0	0	0	73,000	0	73,000
Totals-District Wide, Technology and Parks	2,486,473	2,753,598	4,876,927	8,976,726	3,621,000	22,714,724
FACILITIES						
Total Centennial	3,165,897	0	1,020,000	30,000	0	4,215,897
Total Deer Creek Racquet Club	82,000	408,000	0	0	0	490,000
Total Golf Learning Center	91,000	432,000	1,113,000	170,000	35,000	1,841,000
Total Heller Nature Center	180,000	48,000	60,000	0	90,000	378,000
Total Hidden Creek	465,500	515,000	0	53,000	5,310,000	6,343,500
Total Park Avenue Beach	2,288,000	627,000	195,000	1,500,000	2,000,000	6,610,000
Total RCHP	376,000	906,500	1,094,500	106,000	260,000	2,743,000
Total SVGC	1,051,085	1,537,000	298,500	163,000	78,000	3,127,585
Total West Ridge Center	1,579,000	10,025,000	4,500,000	0	0	16,104,000
Total Facilities	9,278,482	14,498,500	8,281,000	2,022,000	7,773,000	41,852,982
5 Year Capital Grand Totals	11,764,955	17,252,098	13,157,927	10,998,726	11,394,000	64,567,706

**APPENDIX C**

<b>PARK DISTRICT OF HIGHLAND PARK</b>		
<b>FULL-TIME PAY RANGES BY GRADE LEVEL</b>		
Grade	Minimum	Maximum
<b>Specialists and Support Staff</b>		
1	\$ 37,500	\$ 52,500
2	\$ 39,375	\$ 55,125
3	\$ 41,344	\$ 57,881
4	\$ 43,411	\$ 60,775
5	\$ 45,581	\$ 63,814
<b>Supervisors, Program Managers, and Advanced Technical Staff</b>		
6	\$ 51,000	\$ 71,400
7	\$ 56,100	\$ 78,540
8	\$ 61,710	\$ 86,394
<b>Facility Managers</b>		
9	\$ 72,500	\$ 101,500
10	\$ 79,750	\$ 111,650
<b>Senior Management</b>		
11	\$ 110,000	\$ 154,000
12	\$ 121,000	\$ 169,400
<b>Executive Director</b>		
13	\$ 150,000	\$ 210,000
<b>PART-TIME PAY RANGES BY GRADE LEVEL</b>		
Grade	Minimum	Maximum
1	\$ 12.00	\$ 15.60
2	\$ 13.00	\$ 17.00
3	\$ 14.00	\$ 18.40
4	\$ 15.00	\$ 20.20
5	\$ 17.00	\$ 27.20
6	\$ 19.00	\$ 31.60
Labor and Maintenance	\$ 12.00	\$ 20.20
Specialized Instruction	\$ 28.50	\$ 54.00
Private Instruction	\$ 20.00	\$ 70.00

**APPENDIX D**

**EMPLOYEE STATISTICS**

The Park District of Highland Park has several employee classifications. Distinctions relate to the number of hours an employee is scheduled to work and whether an employee is full-time, part-time, or seasonal.

1. Full-Time Employees 40 or more hours per week: receive vacation, holiday, health insurance benefits and other paid time off. These employees also, contribute to and eventually may be eligible for retirement benefits from IMRF (Illinois Municipal Retirement Fund).
2. Full-Time Employees 30 to 39 hours: eligible to participate in health insurance and IMRF.
3. Part-Time Employees working up 20 hours a week, or 1,000 hours per year: may be eligible for IMRF.
4. Short-term or Seasonal Employees are hired for a specific period of time, generally less than six months, regardless of expected hours per week. Included in this group are camp counselors and park staff.

The table below illustrates the allocation of full-time and part-time IMRF positions by Function for the two previous, current, and upcoming budget years. Information is presented based on the employee home department.

<b>IMRF STAFF ALLOCATION</b>				
	<b>Administration</b>	<b>Parks</b>	<b>Recreation</b>	<b>Total</b>
<b>2019 Budget</b>				
FT - IMRF	22	28	55	<b>105</b>
PT - IMRF	1	0	19	<b>20</b>
<b>Total 2019</b>	<b>23</b>	<b>28</b>	<b>74</b>	<b>125</b>
<b>2020 Budget</b>				
FT - IMRF	21	31	59	<b>111</b>
PT - IMRF	1	0	21	<b>22</b>
<b>Total 2020</b>	<b>22</b>	<b>31</b>	<b>80</b>	<b>133</b>
<b>2021 Budget</b>				
FT - IMRF	18	30	50	<b>98</b>
PT - IMRF	2	0	24	<b>26</b>
<b>Total 2021</b>	<b>20</b>	<b>30</b>	<b>74</b>	<b>124</b>
<b>2022 Budget</b>				
FT - IMRF	19	32	59	<b>110</b>
PT - IMRF	2	0	30	<b>32</b>
<b>Total 2022</b>	<b>21</b>	<b>32</b>	<b>89</b>	<b>142</b>

**APPENDIX E**

<b>CENTENNIAL ICE ARENA</b>	
<b>DAILY FEES</b>	<b>FEES</b>
FREESTYLE – 30 MINUTES	\$7.00
<b>RENTAL</b>	
SKATE CLASS	\$2.00
RINK RENTAL	\$355.00
LATE NIGHT RINK RENTAL	\$220.00
HP GIANTS	\$350.00
FALCONS	\$355.00
ACTIVITY ROOM RENTAL	\$80.00
<b>LESSONS</b>	
PRIVATE GYM - 30 MINUTES	\$45.00
PRIVATE GYM - 45 MINUTES	\$60.00
PRIVATE GYM – 60 MINUTES	\$75.00
SEMIPRIVATE - 30 MINS	\$65.00
SEMIPRIVATE GYM – 45 MINUTES	\$80.00
SEMIPRIVATE GYM – 60 MINUTES	\$95.00

**APPENDIX E**

<b>DEER CREEK RACQUET CLUB</b>	
<b>DAILY FEES</b>	<b>FEES</b>
RESIDENT	\$35.00
JUNIOR	\$26.00
SENIOR	\$29.00
<b>MEMBERSHIPS</b>	
INDIVIDUAL RESIDENT	\$190.00
INDIVIDUAL NON-RESIDENT	\$255.00
FAMILY RESIDENT	\$333.00
FAMILY NON-RESIDENT	\$450.00
JR RESIDENT	\$80.00
NON-RESIDENT JR	\$112.00
RESIDENT	\$140.00
SR NON-RESIDENT	\$190.00
<b>PRIVATE LESSONS</b>	
PRIVATE - 60 MINUTES	\$82.00
PRIVATE (HEAD PRO) - 60 MINUTES	\$92.00

**APPENDIX E**

<b>HIDDEN CREEK AQUAPARK</b>	
<b>DAILY FEES</b>	<b>FEES</b>
RESIDENT	\$10.00
NON-RESIDENT	\$16.00
10-PUNCH PASS - RESIDENT	\$90.00
10-PUNCH PASS - NON-RESIDENT	\$144.00

**APPENDIX E**

<b>ROSEWOOD BEACH</b>	
<b>SEASONAL SWIMMING PASSES</b>	
RESIDENT (PER PERSON)	FREE
ADDITIONAL RESIDENT	FREE
NON-RESIDENT	\$100.00
ADDITIONAL NON-RESIDENT	\$25.00
DAILY BEACH PASS	\$10.00
DAILY PARKING PASS - 1 HR	\$15.00
DAILY PARKING PASS - 4 HRS	\$40.00
<b>ANNUAL LAKEFRONT PARKING PASS</b>	
RESIDENT (PER VEHICLE)	\$30.00
NON-RESIDENT (PER VEHICLE)	\$275.00

**APPENDIX E**

<b>PARK AVENUE BOATING</b>	
DAILY LAUNCH FEE	\$75.00
POWER BOAT LAUNCH ONLY	\$650.00
POWER BOAT LAUNCH ONLY (NON RESIDENT)	\$800.00
POWER BOAT SEASON STORAGE NORTH PAD	\$1,650.00
POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$2,000.00
POWER BOAT YEARLY STORAGE NORTH PAD	\$1,850.00
POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,200.00
SOUTH PAD YEAR-ROUND	\$1,100.00
SOUTH PAD YEAR-ROUND (NON-RESIDENT)	\$1,450.00
SEASONAL PARKING PASS	\$140.00
SEASONAL PARKING PASS (NON-RESIDENT)	\$220.00
STAND UP PADDLE	\$350.00
STAND UP PADDLE (NON-RESIDENT)	\$520.00
STAND UP PADDLE OUTDOOR	\$390.00
STAND UP PADDLE OUTDOOR (NON-RESIDENT)	\$560.00
SEASONAL BOAT STORAGE - BEACH	\$350.00
SEASONAL BOAT STORAGE - BEACH (NON-RESIDENT)	\$520.00
PERSONAL WATERCRAFT STORAGE	\$1,450.00
PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$1,800.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,650.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NR)	\$2,000.00
YACHT CLUB BUILDING RENTAL	\$300.00
NSYC LICENSE AGREEMENT	\$7,140.00

**APPENDIX E**

<b>RECREATION CENTER OF HIGHLAND PARK</b>		
<b>FULL FACILITY</b>	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
DAILY FEE	\$12.00	\$15.00
10-PASS	\$108.00	\$135.00
30 DAY	\$79.00	\$89.00
INDIVIDUAL MONTH TO MONTH	\$46.00	\$46.00
INDIVIDUAL GROUP FITNESS MONTH TO MONTH	\$46.00	\$46.00
INDIVIDUAL FITNESS AND GROUP FITNESS	\$69.00	\$69.00
SENIOR/STUDENT INDIVIDUAL MONTH TO MONTH	\$39.00	\$39.00
SENIOR/STUDENT GROUP FITNESS MONTH TO MONTH	\$39.00	\$39.00
SENIOR/STUDENT FITNESS AND GROUP FITNESS	\$59.00	\$59.00
ADDITIONAL MEMBERS	\$39.00	\$39.00
ADDITIONAL SENIOR MEMBERS	\$39.00	\$39.00
<b>AQUATICS</b>		
DAILY FEE	\$7.00	\$9.00
10-PASS	\$63.00	\$81.00
ADULT INDIVIDUAL	Part of RCHP pass	Part of RCHP pass
SENIOR/STUDENT INDIVIDUAL	Part of RCHP pass	Part of RCHP pass
SENIOR COUPLE	Part of RCHP pass	Part of RCHP pass
COUPLE	Part of RCHP pass	Part of RCHP pass
FAMILY	Part of RCHP pass	Part of RCHP pass
<b>OPEN GYM</b>		
DAILY FEE	\$7.00	\$9.00
10-PASS	\$63.00	\$81.00
<b>TRAINING</b>		
<b>30 MIN SESSIONS</b>		
1 SESSION	\$43.00	\$53.00
3 SESSIONS	\$114.00	\$144.00
10 SESSIONS	\$330.00	\$430.00
<b>45 MIN SESSIONS</b>		
1 SESSION	\$58.00	\$68.00
3 SESSIONS	\$159.00	\$189.00
10 SESSIONS	\$480.00	\$580.00
<b>60 MIN SESSIONS</b>		
1 SESSION	\$69.00	\$79.00
3 SESSIONS	\$192.00	\$222.00
10 SESSIONS	\$590.00	\$690.00
<b>2 ON 1 DESSION (1 HR/PERSON)</b>		
1 SESSION	\$43.00	\$53.00
5 SESSIONS	\$38.00	\$48.00
<b>SMALL GROUP TRAINING (PER PERSON/4-6 CLIENTS)</b>		
4X4	\$100.00	\$120.00
4X8	\$190.00	\$230.00
<b>KIDFIT</b>		
DAILY FEE	\$10.00	\$10.00
10-PASS	\$90.00	\$90.00
TIME OUT	\$10.00	\$20.00

**APPENDIX E**

<b>SUNSET VALLEY GOLF CLUB</b>		
	<b>RESIDENT FEES</b>	<b>N/R FEES</b>
<b>WEEKDAY (MON-THU)</b>		
PRIME TIME (OPEN-12:59PM)	\$44.00	\$49.00
MIDDAY (1-3:59PM)	\$38.00	\$43.00
TWILIGHT (4PM TO CLOSE)	\$29.00	\$33.00
SENIOR 18 HOLES	\$32.00	\$34.00
9 HOLES	\$29.00	\$33.00
SENIOR 9 HOLES	\$29.00	\$33.00
JUNIOR	\$22.00	\$22.00
<b>WEEKEND (FRI-SUN, HOLIDAY)</b>		
PRIME TIME (OPEN-12:59PM)	\$50.00	\$59.00
MIDDAY (1-3:59PM)	\$42.00	\$49.00
TWILIGHT (4PM TO CLOSE)	\$34.00	\$37.00
9 HOLES (1-3:59PM ONLY)	\$34.00	\$37.00
	<b>PRICE</b>	<b>PRICE</b>
<b>CART RENTAL</b>		
18 HOLES	\$20.00	\$20.00
9 HOLES	\$14.00	\$14.00
18 HOLES SINGLE RIDER	\$25.00	\$25.00
9 HOLES SINGLE RIDER	\$19.00	\$19.00

## APPENDIX F

### GLOSSARY

**Annual Budget:** A plan proposed by the Park District Board of Commissioners for raising and expending monies for the recreation interests of residents.

**Appropriations:** Amounts expended for the administration, maintenance and management of properties and programs for the Park District of Highland Park.

**B & A:** Budget and Appropriations Ordinance considered by the Board of Commissioners.

**Board of Commissioners:** Independent board of five, elected at-large by residents, of the Park District of Highland Park.

**CP:** CP is the acronym for the Park District of Highland Park's district-wide Capital Improvement Plan.

**CPRP:** Certified Park and Recreation Professional, a designation for professionals with a bachelor's or higher degree that meets certain years of experience and successfully pass an NRPA examination.

**Deferred Projects:** Capital projects that were appropriated and considered important enough for continued work in the next fiscal year.

**EAV:** Equalized Assessed Valuation, property value on which real estate taxes are levied.

**Fund:** Fiscal and accounting tool with a self-balancing set of accounts to record revenue and expenditures.

**GFOA:** Government Finance Officers Association, a group that promotes the professional management of governments for the public benefit.

**IAPD:** Illinois Association of Park Districts, a statewide organization of park districts that promotes quality of life through education, research, and advocacy.

**IMRF:** Illinois Municipal Retirement Fund, a state-established retirement fund for municipal workers. (Employees and the District pay into this defined benefit plan.)

**IPRA:** Illinois Parks and Recreation Association, a statewide organization of parks and recreation professionals advocating the benefits of parks, recreation, and conservation.

**Major/Non-Major Funds:** A fund is considered major if it is the primary operating fund of the District or its assets, liabilities, revenues, or expenses are at least 10% of the corresponding total for all funds.

**Modified Accrual Accounting:** An accounting method commonly used by government agencies. Revenues are recognized when they become available and measurable; expenditures generally are recognized when liabilities are incurred.

**NRPA:** National Parks and Recreation Association, an organization of citizen boards and professionals interested in parks and recreation operations in the United States.

**NSSRA:** Northern Suburban Special Recreation Association, an association of 13 park districts and villages that pool resources to serve adults and children with disabilities.

**PDRMA:** Park District Risk Management Association, an association of more than 150 parks and conservation districts that pool resources to maximize safe park conditions while managing the risk of recreation activities.

**Tax Levy:** The amount the Park District requests from property owners, commercial and residential, to fund recreation activities of the communities.

**Tax Rates:** The rate derived from dividing the tax levy by the EAV (The tax rate, combined for all funds, is multiplied by the equalized assessed valuation of each real estate parcel to arrive at the taxes owed by each parcel owner. Amounts are billed semiannually, usually in May and August.)



PARK DISTRICT OF HIGHLAND PARK  
COMBINED BUDGET  
AND APPROPRIATION ORDINANCE  
JANUARY 1, 2022 TO DECEMBER 31, 2022

BOARD OF PARK COMMISSIONERS

Barnett Ruttenberg, President  
Terry Grossberg, Vice President  
Calvin A. Bernstein  
Jennifer Freeman  
Brian Kaplan

Mari-Lynn Peters,  
Treasurer

Brian Romes,  
Executive Director

**ORDINANCE NO. 2022-1**

**AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022**

WHEREAS, the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, caused to be prepared in tentative form an annual combined Budget and Appropriation Ordinance and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty days prior to final action thereon, and

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the **26th Day of January 2022** and notice of said hearing was given at least one week prior thereto as required

by law and all other legal requirements have been complied with,

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE PARK DISTRICT OF HIGHLAND PARK, LAKE 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 Park District of Highland Park, Lake County, Illinois to defray all necessary expenses and liabilities of said Park District, as specified in Section 2 for the fiscal year, beginning January 1, 2022 and ending December 31, 2022

SECTION 2: The amount budgeted and appropriated for each object or purpose is as follows:

I. The amount Budgeted and Appropriated For General Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,941,016	\$3,235,118
Contractual Services	1,223,602	1,345,962
Insurance	1,224,731	1,347,204
Materials & Supplies	230,937	254,031
Maintenance & Landscaping	92,920	102,212
Utilities	143,726	158,099
Pension	242,950	267,245
Transfers Out	<u>1,622,394</u>	<u>1,784,633</u>
 Total Budgeted and Appropriated for General Fund:	 <b><u>\$7,722,276</u></b>	 <b><u>\$8,494,504</u></b>

II. The amount Budgeted and Appropriated For District's Share of Expenses of Joint Recreational Programs for the Handicapped:

Contractual Services	\$414,755	\$456,230
Transfer Out	<u>500,000</u>	<u>550,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <b><u>\$914,755</u></b>	 <b><u>\$1,006,230</u></b>

III. The amount Budgeted and Appropriated For Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$5,422,067	\$5,964,274
Contractual Services	1,026,288	1,128,917
Insurance	1,151,450	1,266,594
Materials & Supplies	287,969	316,766
Maintenance & Landscaping	354,509	389,960
Utilities	782,347	860,582
Pension Contributions	476,372	524,009
Cost of Goods Sold	54,765	60,242
Instructional Program	3,257,268	3,582,995
Capital Outlay	63,000	69,300
Transfers Out	<u>3,052,341</u>	<u>3,357,575</u>
Total Budgeted and Appropriated for The Recreation Fund:	<b><u>\$15,928,376</u></b>	<b><u>\$17,521,214</u></b>

IV. The amount Budgeted and Appropriated For the Debt Service Fund:

Principal	\$2,105,000	\$2,315,500
Interest	1,206,035	1,326,639
Fees & Charges	<u>4,000</u>	<u>4,400</u>
Total Budgeted and Appropriated For the Debt Service Fund:	<b><u>\$3,315,035</u></b>	<b><u>\$3,646,539</u></b>

V. The amount Budgeted and Appropriated For the Capital Projects Fund:

Contractual Services	\$1,807,000	\$1,987,700
Capital Outlay	<u>10,697,955</u>	<u>11,767,750</u>
Total Budgeted and Appropriated For the Capital Projects Fund:	<b><u>\$12,504,955</u></b>	<b><u>\$13,755,450</u></b>
<b>Total Estimated Expenditures Budgeted (All Funds)</b>	<b><u>\$40,385,398</u></b>	
<b>Total Estimated Expenditures Appropriated (All Funds)</b>		<b><u>\$44,423,937</u></b>

## Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	7,722,276	8,494,504
Special Recreation Fund	914,755	1,006,230
Recreation Fund	15,928,376	17,521,214
Debt Service Fund	3,315,035	3,646,539
Capital Projects Fund	12,504,955	13,755,450
Total Budgeted	40,385,398	
Total Appropriated		44,423,937

Each of said sums of money and aggregate thereof are deemed necessary by the Board of Park commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2022 and ending the 31st day of December, 2022 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations 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 the preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the corporate fund and shall be placed to the credit of such fund.

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

- a) Cash on hand and short-term investments at the beginning of the fiscal year:

\$37,689,866

- b) Estimate of cash expected to be received during the fiscal year from all sources:

\$25,293,394

- c) Estimate of expenditures contemplated for the fiscal year:

\$35,210,663

- d) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:

\$27,772,597

SECTION 5: All ordinance 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 of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2022 and ending December 31, 2022, 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 Lake 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 Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 26th Day of January 2022, pursuant to a roll call vote.

**Roll Call Vote:**

Ayes: Commissioner Freeman, Vice President Grossberg, President Ruttenberg

Nays: None.

Absent and Not Voting: Commissioner Bernstein, Commissioner Kaplan

Ordinance Approved: Yes

DocuSigned by:  
*Barnett Ruttenberg*  
D31088854DAB428...

Barnett Ruttenberg  
Board of Commissioners of the  
Park District of Highland Park

ATTEST:

DocuSigned by:  
  
04FA776FE28C44B...

Brian Romes, Executive Director and Secretary  
Board of Commissioners of the  
Park District of Highland Park

SEAL

STATE OF ILLINOIS )  
 ) SS  
COUNTY OF LAKE )

CERTIFICATION

I, Mari-Lynn Peters, the duly qualified and Treasurer of the Park District of Highland Park, and the keeper of the financial records thereof,

on the 31st day of December 2022 to be as follows:

General real estate tax revenues	\$13,646,336
Personal property replacement tax revenue	180,000
Investment earnings revenue	6,000
Daily fees	2,426,544
Rental revenue	1,442,465
Program user fees	5,346,556
Merchandising retail sales revenue	114,913
Memberships revenue	1,230,080
Miscellaneous revenue	900,500
Transfers	5,174,735
	<hr/>
	\$30,468,129

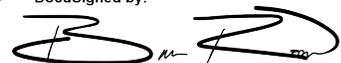
The above is certified this 26th day of January 2022.

DocuSigned by:  
*Mari-Lynn Peters*  
CD1A84EE87744B7...

Mari-Lynn Peters, Treasurer  
Park District of Highland Park

ATTEST:

SEAL

DocuSigned by:  
  
04FA770EE28C44B...

Brian Romes, Executive Director and Secretary  
Board of Park Commissioners  
Park District of Highland Park

