



2023 Budget

December 31, 2023

Park District of Highland Park
Highland Park, IL





Park District of Highland Park

2023 Annual Budget

Fiscal Year January 1, 2023 - December 31, 2023

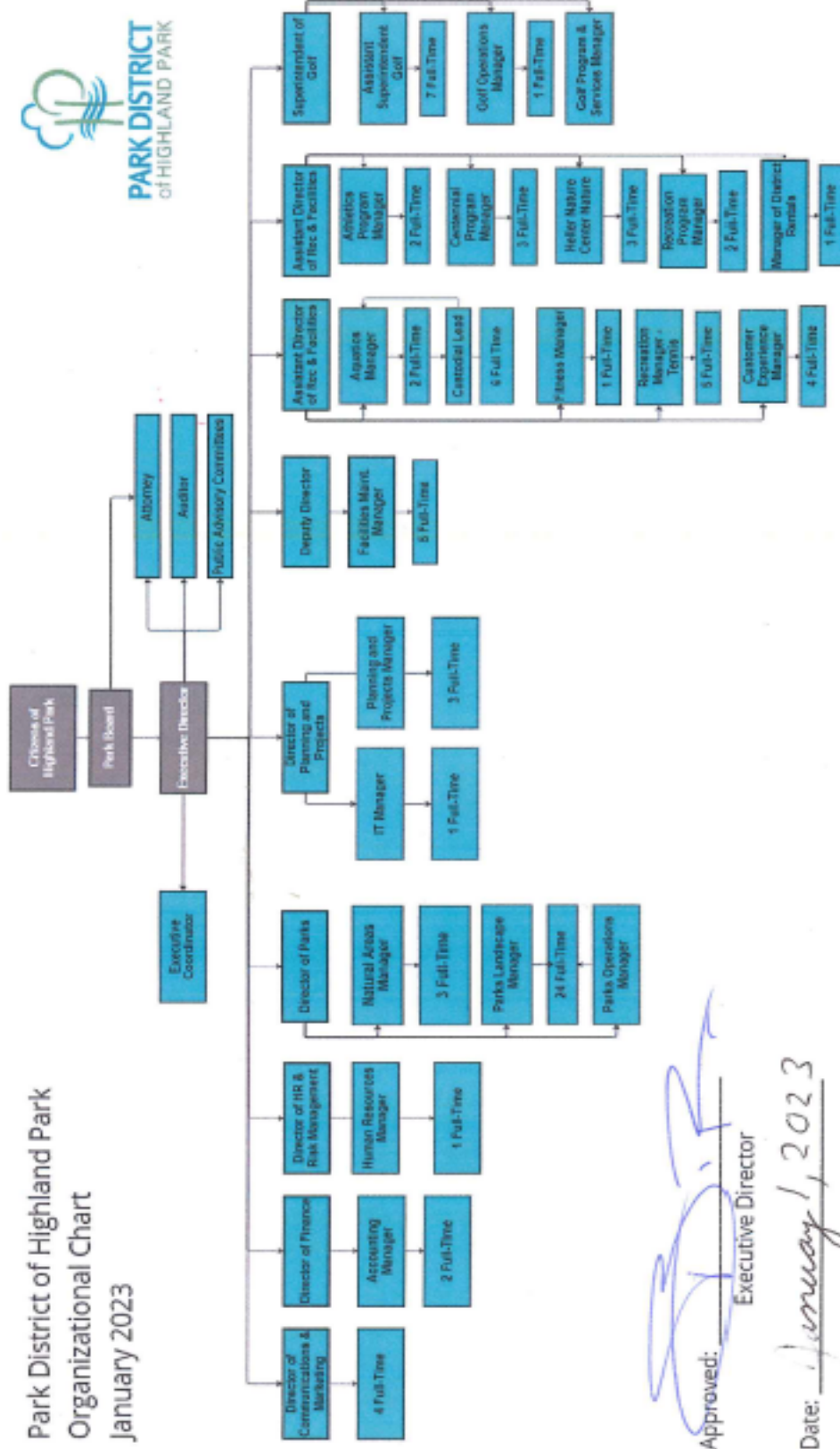
Park Board of Commissioners

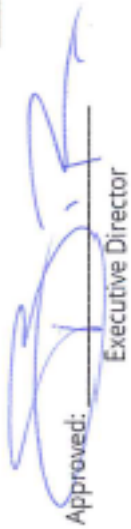
Terry Grossberg, President
Jennifer Freeman, Vice-President
Calvin Bernstein, Commissioner
Brian Kaplan, Commissioner
Barnett Ruttenberg, Commissioner

Park District of Highland Park

**West Ridge Center
636 Ridge Road
Highland Park, IL 60035
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*pdhp.org***

Park District of Highland Park
Organizational Chart
January 2023



Approved:  Executive Director

Date: January 1, 2023

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.

Values:

Welcoming: We welcome everyone, fostering supportive relationships through positive interactions that appreciate the best in others and create a sense of belonging.

Extraordinary: We aspire to provide extraordinary experiences by thinking creatively, creating personal interactions, and delivering unique services that positively impact lives.

Caring: We care about our relationships with others, as well as sustaining and improving our material, financial and natural resources, through best practices that foster trust and ensure long term health, safety, and wellbeing.

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 55%.

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 Terry Grossberg leads the present Park Board. Vice-President Jennifer Freeman, and Commissioners Calvin Bernstein, Brian Kaplan, and Barnett Ruttenberg 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 30,258.

Demographics:

The Park District serves a highly educated (79% of residents have post-

secondary degrees) community with a median household income of \$231,170 and a median age of 47 years. The Park District of Highland Park has approximately 12,292 housing units.

Real Estate: The 2022 (tax year 2021) Equalized Assessed Valuation (EAV) of real estate is \$2,446,655,551.

Tax Rate: The 2022 tax rate is .61 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 2023 is \$21 million. Additionally, capital improvement and repair budget is \$13.3 million, the debt retirement budget is \$3.3 million and the budget for inter-fund transfers is \$5.7 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 45 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 finished converting it to passive parkland and trails, with a 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 Touch a Truck, annual egg hunt, Fourth of July Festival, Family Dance, and Autumn Fest, 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 (20 miles), indoor/outdoor tennis courts (38), pickleball courts (20), basketball courts (16), disc golf courses (2), off-leash dog parks (3), and sports fields (35). 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 112 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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February 1, 2023

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 2023 Budget. The Park District philosophy is to offer diversified leisure programs, activities, and quality facilities ensuring that all citizens have an equal opportunity to take advantage of these services. Staff is mindful that it must do so while at the same time responsibly balancing costs.

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

The District continues to plan for a future multi-purpose recreation and administration building addressing the aging West Ridge Center. Completion of the project is expected sometime in the next several years.

The District closed the boat launch at Park Avenue the day after Labor Day and began the removal of the launch and barge. The new launch and barge will open in 2023. The project is to be funded by the District, debt (to be repaid by operations), donations and grants. In late summer, the Centennial Ice Arena suffered a concrete heave and the facility had to ultimately be closed for the rest of the year for repair, with gymnastics being moved to Lincoln School. During rink repairs, the District moved forward with renovations to the lobby and parking lot as planned. The Ice rink is expected to resume operations in the first quarter of 2023, with a grand opening in April.

The District's operational focus in 2022 was 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).

In 2022, the Pandemic still exists; however, death and serious illness have been radically reduced from vaccines, boosters, and variants that seem to be less devastating. In fact, it is being suggested that the Pandemic may soon be declared an endemic.

During 2022, golf, athletics, and tennis offerings continued to flourish. New offerings and pop-up events gained in popularity. The Recreation Center is still working hard to gain back the members that retreated during the height of the Pandemic. Summer camp attendance also improved to pre-pandemic numbers.

Then the unthinkable happened on July 4, 2022. The community of Highland Park was devastated by the mass shooting at the Park District of Highland Park and City of Highland Park's Independence Day parade.

During the parade, 7 people were killed, and dozens of people were injured; all with thousands of people in attendance, including hundreds of Park District employees. All facilities were immediately closed, and programming was cancelled for the remainder of the week, with careful thought and compassion for the community's need for essential recreational outlets. Time was needed to heal and to assure that staff members were prepared emotionally and physically to return to their positions. All staff were fairly compensated during the cancellations and closures, and participants were refunded for cancelled programs. The District completely reopened the Monday following the tragedy.

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.

2023 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,067,484. Of that surplus, \$4,050,000 will be transferred to the Capital Projects Fund and an additional \$1,676,300 to Debt Service. Debt payments total \$3,342,200, while capital expenditures total \$13,319,642, resulting in a planned Districtwide deficit after debt and transfers of \$9,904,409. 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 \$1,500,000 transfer from the General Fund to the Capital Projects Fund.

Projects scheduled for 2023 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 2023 include completing improvements at Park Avenue Boating Facility, renovation of the Fink Park baseball field, cart path and bridge replacements at Sunset Valley Golf Club, concrete deck and pool shell replacement at Hidden Creek Aqua Park, and a new playground at Moroney Park. The planning for address the renovation or rebuild of the West Ridge Center facility will continue, and completion of the Centennial Ice Arena rink replacement and lobby renovation will be completed.

A summary of the 2023 budget:

- Capital expenditures are approximately \$13.3 million
- Operating expenditures are approximately \$20.8 million
- Consolidated expenditures, including operations, debt, and capital, are approximately \$37.4 million
- Tax support for the 2023 fiscal year represents approximately 54% of total revenues

New for 2023

2023 plans for a return to normalcy after the impacts from the global pandemic. In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates continued development and implementation of a new Strategic Plan, implementation of an updated Employee Compensation Plan and increased collaboration with the Parks Foundation and a fundraising consultant to support Capital Campaign Fundraising.

Acknowledgements

The 2023 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)
Conversion of The Preserve of Highland Park (Completed in 2022)
Sunset Woods Playground renovation and Site Master Plan (Completed in 2022)

Projects in Progress

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

Projects commencing in 2023

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 Park 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 2024 and the Land Management Plan. The plan will evaluate the Park District’s outdoor parks based on Park District standards to then offer recommendations for park improvements. The intent of the initiative is 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 recurring 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. The Park District has submitted an application for an Open Space Lands Acquisition and Development Grant (OSLAD) in the amount of \$600,000 to assist in funding this project. If funding were to be received, design and engineering would occur in 2023 with construction anticipated to occur in 2024.

- 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, the Park Ave Site Master Plan 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.

The Park District was awarded Open Space Lands Acquisition and Development Grant (OSLAD) funding in the amount of \$400,000 to implement Site Master Plan Phase 1 Improvements. This project will make improvements to the north end of the property including improved pedestrian access, native landscaping, parking improvements and the addition of a beach boardwalk. Planning will occur in 2023 with construction anticipated to occur in 2024.

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.

After two initial invitation for bids during the first half of 2022 that were unsuccessful due to weather conditions, contractor feedback, and high costs, the District went under contract following a third invitation for bid for the Millard Bluff Grading & Tree Removal project during the fourth quarter of 2022 with RES Environmental Operating Company. The project will include the removal of woody material on approximately 3 acres of bluff slope, preservation/protection of specific high-quality trees on the bluff, retrieval/removal of cut woody trunks, limbs and branches, protection of the bluff soils to the extent possible, grading of sheer top of bluff slopes to a 2:1 slope, placement of soil on bluff top, topsoil spread, seeding and vegetation installation, and installation of erosion control blanket on all disturbed slope soils. The contractor is expected to begin tree removals and the protection of disturbed soils following this work

during December of 2022. Work over the winter of 2022-2023 will be dependent on weather conditions. The second half of the work, bluff regrading, spreading of topsoil, and seeding and vegetation installation is expected to occur during the spring of 2023, but will also be dependent on weather conditions. Following the completion of the contracted work, Parks & Natural Areas staff will confirm/establish a path through the upper portion of the park, remove the path on the outer, eastern side of the garden, and remove the wooden, upper portions of the garden potting shed. Upon project completion, in some areas, fencing will remain through 2024 to protect and allow for the growth of native plantings.

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 2023. For the upcoming year, the District’s established Strategic Planning Themes will coincide with recovery from COVID-19 and the updated District values.

The Park District's Strategic Plan provides direction on what operational Goals and Objectives we want to achieve to align our *operational perspectives* with our *Mission, Values* and *Vision*.

Operational Perspectives:

- **Customer** – Individuals and Groups that our Park District provides mission Critical Services to
- **Team Member** – Individuals and Teams who deliver Mission Critical Services to Customers
- **Resources** – Assets that enable Team Members to deliver our Mission to Customers

Strategic Plan Themes:

- Build personal relationships
- Create inclusivity
- Deliver the extraordinary
- Empower our team
- Grow our team
- Value our Team
- Build and maintain trust
- Create a sustainable future
- Steward our resources

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 2023 Budget.

Related Park or Facility	Goal	Agency Plan Initiative
Centennial Ice Arena	Complete facility renovation	Capital Plan
Centennial Ice Arena	Replace sound system	Capital Plan
Centennial Ice Arena	Replace water heater	Capital Plan
Centennial Ice Arena	Replace ice rink area flooring	Capital Plan
Centennial Ice Arena	Install door fobs	Capital Plan
Centennial Ice Arena	Replace Zamboni	Capital Plan
Centennial Ice Arena	Repair dehumidification system	Capital Plan
Centennial Ice Arena	Plan for conversion of gymnastics space	Capital Plan
Centennial Ice Arena	Replace water heaters for zamboni	Capital Plan
Danny Cunniff Park	Fundraise for pickleball court conversion	Capital Plan
Danny Cunniff Park	Convert tennis courts to pickleball courts	Capital Plan
Danny Cunniff Park	Replace Maintenance Building roof	Capital Plan
Danny Cunniff Park	Conduct ADA restroom renovation	Capital Plan
Deer Creek Racquet Club	Plan for racquetball court conversion and locker room renovation	Capital Plan
Deer Creek Racquet Club	Conduct structural repairs	Capital Plan
Deer Creek Racquet Club	Replace backdrop curtains	Capital Plan
Deer Creek Racquet Club	Repair locker area and foundation walls	Capital Plan
Districtwide	Research electronic invoice pcard paperless/po systems	Strategic Plan
Districtwide	Develop and release an RFP for a beverage/snack agreement	Strategic Plan
Districtwide	Achieve a sponsorship/advertising goal of \$136,000	Strategic Plan
Districtwide	Develop a long-term fundraising strategy with the Parks Foundation of Highland Park	Strategic Plan
Districtwide	Continue to expand local, state, and federal stakeholder and legislative advocacy	Strategic Plan
Districtwide	Write and produce a districtwide video for recruitment and marketing purposes	Strategic Plan
Districtwide	Work with the Climate Task Force to offer educational resurces and trainings to further develop self-awareness and allyships supporting diversity, equity, and inclusion	Strategic Plan
Districtwide	Work with the Climate Task Force to continue developing a work place culture where policies, procedures, and organizational practices support diversity, equity, and inclusion	Strategic Plan
Districtwide	Work with the Climate Task Force to develop community-based philanthropic initiatives (programs, services, events, parks/facilities) that create equitable and inclusive expeirnces for people	Strategic Plan
Districtwide	Work with Climate Task Force to develop intitatives for 2024 IAPD/IPRA Conference Awards surrounding diversity, equity, and inclusion	Strategic Plan
Districtwide	Develop 5-year tracking system for Distinguished Accreditation	Strategic Plan
Districtwide	Implement quarterly Manager Meetings to improve districtwide collaboration	Strategic Plan
Districtwide	Conduct fire suppression system improvements	Strategic Repair and Replacement
Districtwide	Evaluate Cost Recovery Model for programs and services	Strategic Plan
Districtwide	Assessment of lighting enhancements at all facilities	Strategic Plan
Districtwide	Development and implementation of Facility Management Software	Strategic Plan
Districtwide	Develop online facility booking system	Strategic Plan
Districtwide	Bring Spanish immersion opportunities to programs and camps	Strategic Plan
Districtwide	Continue to grow the after-school program	Strategic Plan
Districtwide	Update and evaluate initiatives associated with the Sports Field Master Plan	Sports Field Master Plan
Districtwide	Continue working with the Athletic Booster Group for the Sports Field Master Plan	Sports Field Master Plan
Districtwide	Assess improvements for 4th of July Events	Strategic Plan

Districtwide	Conduct playground safety surfacing replenishment	Land Management Plan
Districtwide	Dead tree removal	Capital Plan
Districtwide	Conduct tree planting at Sunset Woods, Fink, Millard, Moroney, and Olson Parks	Land Management Plan
Districtwide	Conduct park site bridge inspections	Strategic Repair and Replacement
Districtwide	Convert landscaping power equipment to battery powered electrical equipment	Strategic Repair and Replacement
Districtwide	Review existing lease agreements and improve inventory management system	Land Management Plan
Districtwide	Complete Park Site Plan Initiative	Land Management Plan
Districtwide	Update the District's Sustainability Plan	Sustainability Plan
Districtwide	Apply for 2024 OSLAD Grant	Strategic Plan
Districtwide	Continue to implement park sign standards and monument sign replacements	Capital Plan
Districtwide	Implement parking lot and roadway striping allowance	Capital Plan
Districtwide	Compliant with SB 3789: "Committee on Local Government Efficiency"	Strategic Plan
Districtwide	Conduct and implement Feasibility Study from Berry Dunn	Strategic Plan
Districtwide	Negotiate IGA with CHP adopting District Ordinances and citation/adjudication	Strategic Plan
Districtwide	Develop and embed goals to support and value all employees	Strategic Plan
Districtwide	Collaborate with City of Highwood on inclusivity of services to students	Strategic Plan
Districtwide	Develop new Strategic Plan for 2022-2025	Strategic Plan
Districtwide	Improve Performance Management and Annual Review Process	Strategic Plan
Districtwide	Create a ongoing system for equitable pay	Strategic Plan
Districtwide	Create a system to evaluate work loads and staffing structure	Strategic Plan
Districtwide	Review and Identify Policies to integrate park district values	Strategic Plan
Districtwide	Establish Value Competency Framework for be used for Annual Appraisals	Strategic Plan
Golf Learning Center	Replace irrigation pump system	Capital Plan
Heller Nature Center	Replace HVAC units	Capital Plan
Heller Nature Center	Replace roof	Capital Plan
Heller Nature Center	Continue to establish Heller Nature Center as an area destination opposed to a community resource	Strategic Plan
Heller Nature Center	Conduct lobby exhibit repairs and improvements	Capital Plan
Heller Nature Center	Conduct ecological restorations	Land Management Plan
Heller Nature Center	Construct covered parking area	Capital Plan
Heller Nature Center	Conduct Blue Trail renovation	Capital Plan
Hidden Creek AquaPark	Replace shade structure	Capital Plan
Hidden Creek AquaPark	Replace pool shell	Capital Plan
Hidden Creek AquaPark	Replace splash pad pump	Capital Plan
Hidden Creek AquaPark	Bathhouse water heater replacements	Capital Plan
Hidden Creek AquaPark	Conduct concrete resurfacing	Capital Plan
Hidden Creek AquaPark	Replace bathhouse water heater	Capital Plan
Hidden Creek AquaPark	Replace deck chairs	Capital Plan
Highmoor Park	Conduct ecological restorations	Land Management Plan
Larry Fink Park	Continue to fundraise for baseball field renovation	Capital Plan
Larry Fink Park	Conduct baseball field renovation	Capital Plan

Larry Fink Park	Replace pond aeration electrical feed	Capital Plan
Lincoln Park	Patch, color and stripe basketball court	Capital Plan
Lincoln Park	Replace Playground	Capital Plan
Lincoln Park	Conduct ADA access path renovation	Capital Plan
Millard Park	Complete tree removal & bluff regrading project	Capital Plan Beach Management Plan
Millard Park	Relocate bluff path	Beach Management Plan
Millard Park	Conduct bluff restoration	Capital Plan
Millard Park	Repair concrete seawall	Capital Plan Beach Management Plan
Moraine Park	Repair bridge railings	Strategic Repair and Replacement
Moraine Park	Replace wooden stairs	Capital Plan
Moroney Park	Replace Playground	Capital Plan
Old Elm Park	Plan for playground replacement	Capital Plan
Park Avenue Boating Facility	Complete breakwater and boat ramp replacement	Capital Plan
Park Avenue Boating Facility	Install breakwater and boat ramp ancillary items	Capital Plan
Park Avenue Boating Facility	Conduct south storage pad repair	Capital Plan
Park Avenue Boating Facility	Rebuild boat ramp deck	Capital Plan
Park Avenue Boating Facility	Install gate pay station	Capital Plan
Park Avenue Boating Facility	Plan for Site Master Plan Phase 1 improvements	Capital Plan
Parks Department	Replace 2.5 Ton Dump Truck 835	Capital Plan
Parks Department	Replace 4x4 ext. Cab w/ lift & plow 124	Capital Plan
Parks Department	Replace Ball Field Groomer 390	Capital Plan
Parks Department	Replace Ford F-150 2WD w/lift 864	Capital Plan
Parks Department	Replace John Deer Backhoe-857	Capital Plan
Parks Department	Replace Medium Duty Truck-Refuse-855	Capital Plan
Parks Department	Replace Kubota Zero Turn Mower 393	Capital Plan
Parks Department	Replace Gravely Zero Turn Electric Mower 395	Capital Plan
Parks Department	Replace Gravely Zero Turn Electric Mower 396	Capital Plan
Parks Department	Replace Ford E250 Cargo Van	Capital Plan
Parks Department	Replace Ford Ranger	Capital Plan
Parks Department	Replace 4x4 ext. Cab w/ lift & plow 123	Capital Plan
Parks Department	Replace Service Body Truck 820	Capital Plan
Parks Department	Replace Turfco T300 Spreader - Z Track	Capital Plan
Port Clinton Park	Plan for playground replacement	Capital Plan
Recreation Center of Highland Park	Ressurface gymnasium floor	Capital Plan
Recreation Center of Highland Park	Replace pool deck	Capital Plan
Recreation Center of Highland Park	Replace pool dehumidification system	Capital Plan
Recreation Center of Highland Park	Plan for locker room repair and replacement	Capital Plan
Recreation Center of Highland Park	Replace lower level lobby floor	Capital Plan
Recreation Center of Highland Park	Upgrade and and replace fitness equipment	Capital Plan
Recreation Center of Highland Park	Gymnasium resurfacing	Capital Plan

Recreation Center of Highland Park	Replace gymnasium fan	Capital Plan
Rory David Deutsch Tot Lot	Conduct playground improvements	Capital Plan
Rosewood Beach	Replace Interpretive Center sound system	Capital Plan
Rosewood Park	Conduct ecological restorations	Land Management Plan
Skokie River Woods Park	Conduct ecological restorations	Land Management Plan
Sunset Valley Golf Club	Repair Triflex Greens Mower 1	Capital Plan
Sunset Valley Golf Club	Repair Triflex Greens Mower 2	Capital Plan
Sunset Valley Golf Club	Complete bridge removal and replacement project	Capital Plan
Sunset Valley Golf Club	Complete Phase 2 of resurfacing cart paths	Capital Plan
Sunset Valley Golf Club	Purchase utility cart	Capital Plan
Sunset Valley Golf Club	Conduct tree pruning	Capital Plan
Sunset Valley Golf Club	Replace ProCore 648 Aerifier	Capital Plan
Sunset Valley Golf Club	Replace Triflex Tee Mower 1	Capital Plan
Sunset Valley Golf Club	Conduct fairway expansion	Capital Plan
Sunset Woods Park	Conduct site survey	Capital Plan
Sunset Woods Park	Create and install Sheahen Woods interpretive sign	Capital Plan
Sunset Woods Park	Monitor oak tree health	Land Management Plan
Sunset Woods Park	Conduct ecological restorations	Land Management Plan
Technology	Conduct penetration and audit testing	Capital Plan
Technology	Conduct infrastructure replacement	Capital Plan
Technology	Install emergency speakers at Deer Creek Racquet Club, Recreation Center of Highland Park, and West Ridge Center	Capital Plan
Technology	Replace assetmax (works) with a new module	Strategic Plan
The Preserve of Highland Park	Conduct ecological restorations	Green Print Master Plan Land Management Plan Capital Plan
The Preserve of Highland Park	Plan for Compton Avenue trail connection	Capital Plan
West Ridge Center	Complete building design and begin construction	Capital Plan
West Ridge Center	Replace Dodge Caravan 105	Capital 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"> - Administrative - Communications - Park Maintenance - Planning 	<ul style="list-style-type: none"> - Aquatics - Athletics - Camps - Centennial Ice Arena - Deer Creek Racquet Club - Heller Nature Center - Hidden Creek AquaPark - Highland Park Golf Learning Center - Park Avenue Recreation Subfund - Recreation Center of HP - Rosewood Beach - Rosewood Interpretive Center - Special Events - Sunset Valley Golf Club - West Ridge Center

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. However, as of January 1, 2022, the Park Avenue Boating Facility Recreation Subfund was created. While the subfund will still be tracked as a cost Center, as it previously was, the subfund will be displayed separately in the Annual Comprehensive Financial Report

(ACFR) in the Major Governmental Funds section. The subfund was created to track the profitability of the facility as \$2M of the \$17M debt issuance in 2021 was set aside for this property for the rebuild of the boat launch area. \$118,750 will be transferred from the subfund to the debt service fund each year, until the debt is repaid in 2041. Creating the subfund will establish a fund balance for the Center. It is anticipated that during the first few years of operations that the fund balance will be negative but will gradually increase with a positive balance after the first few years of operations. The District wants transparency for the Center as substantial public donations were made to help fund the project.

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 2023 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 2023 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2023 CP for the fiscal year is presented in the Capital section of this document. The CP for 2023 and the succeeding five years was presented to the Finance Committee of the Board on October 11 and November 8, and to the entire Board at the November 9 Workshop 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 30, and December 6, 2022, and then to the Board of Commissioners at the Park Board Meeting on December 14, 2022. 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

10/11	Finance Comm.	Capital Budget Presented to Finance Committee
10/18	Finance Comm.	Levy Presentation/Revisions to the Capital Budget
11/9	Workshop	Levy Revisions/Capital Budget Presented to the Board
11/16	Board Meeting	Truth in Taxation Resolution Approved
11/30	Finance Comm.	Budget Tables Presentation Review
12/6	Finance Comm.	Budget Book Presentation Review
12/8	Publication	Tax Public Hearing Publication
12/14	Board Meeting	Tax Public Hearing, Pass Tax Levy Ordinance, Present Budget to Board
12/27	Taken to County	Tax Levy Filed with County (due last Tuesday of December)
1/24	Publication	Budget 2023 Hearing Publication
2/1	Board Meeting	Budget 2023 Public Hearing/Budget 2023 Approved
2/2	Taken to County	File 2023 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 or reserve reduction. 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 2023 a 5% full-time salary pool (merit/compensation study contingency) 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. The results of the study will be presented in December 2022 and considered for approval by the Park Board in January 2023.

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 2023 budget to adhere to minimum wage laws. Staff plan to complete a compensation and classification study, and update in 2023.

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 roughly five months of budgeted expenditures for the general and recreation funds. The Special Recreation Fund has a minimum target of 15% of budgeted expenditures, with a target range of 20% - 30%.

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 will complete and begin implementing an updated strategic plan in 2023.

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 2023 (2022 tax year) is 7%. The proposed levy increase is based upon the 5% tax cap and new growth. Staff levies for a total above the tax cap to ensure all growth is captured, but only budgets for tax cap 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 2023, 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 Annual Comprehensive 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 multitude of projects listed in Appendixes A & B and to replace the breakwater and boat launch at Park Avenue (\$2M). If the aforementioned projects 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 a multitude of projects listed in Appendixes A & B and to replace the breakwater and boat launch at Park Avenue (\$2M). 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:

General Obligation Ltd Tax			
Park Bonds Series 2017		Maturity Date: December 15, 2028	
Estimated Principle Outstanding at 12/31/2021 \$5,180,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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

General Obligation Ltd Tax			
Park Bonds Series 2020		Maturity Date: December 15, 2033	
Estimated Principle Outstanding at 12/31/2021 \$5,970,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
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	489,550	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

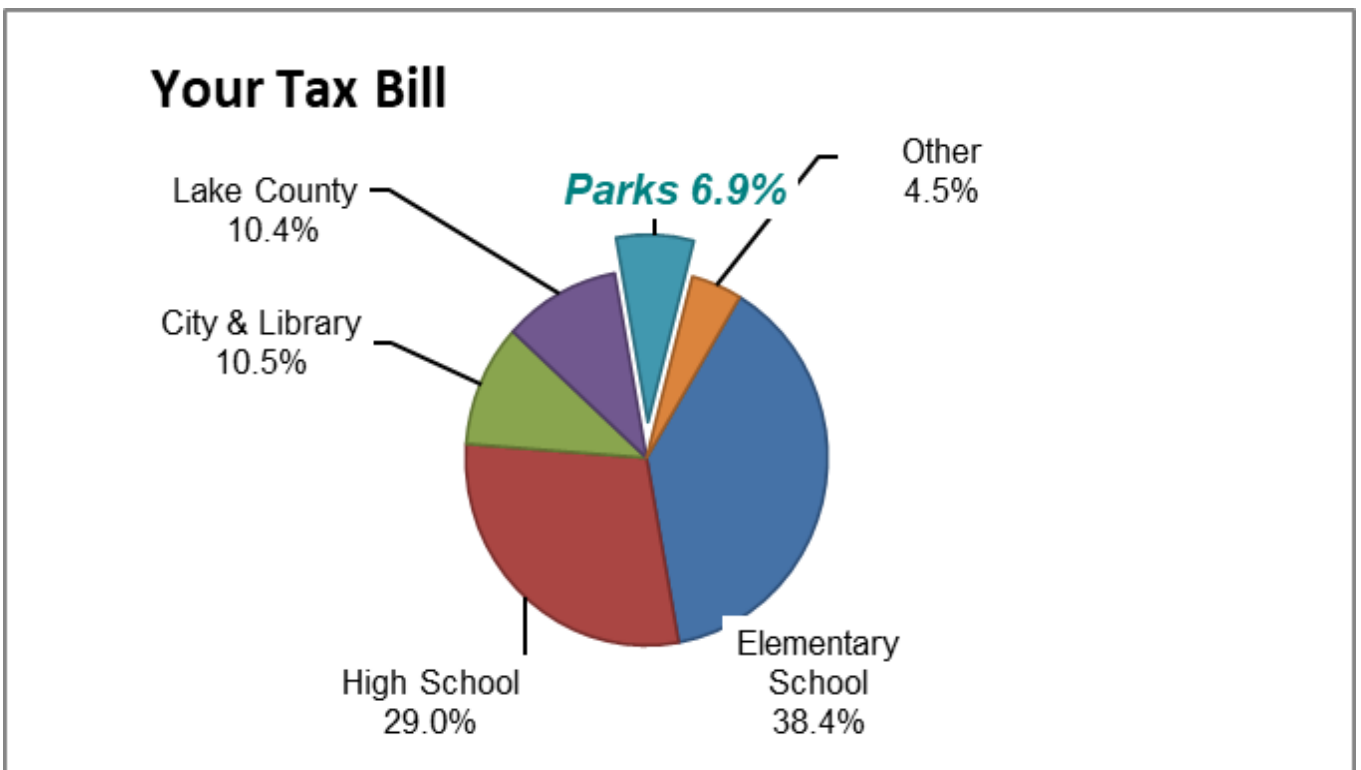
TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 14, 2022. 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. For 2023, the budget was created using the 2022 extension multiplied by the 5% tax cap for the general and operating funds.

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 2023, tax year 2022 is not included. The District will receive final levy information during the spring of 2023. The District's property tax collection rate has averaged more than 99% over the past 10 years (see 2021 Annual Consolidated Financial Report for more detail).

For 2023, the budgeted property tax revenue is \$14,320,156. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2023 is \$12,642,734.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2013	2014	2015	2016	2017
EAV	2,089,605,407	2,079,639,753	2,206,882,564	2,344,268,130	2,440,264,291
LEVY EXTENSION	10,385,339	10,566,317	11,482,476	12,395,646	12,715,144
CORPORATE	0.1970	0.2924	0.2628	0.2114	0.2001
SPECIAL RECREATION	0.0400	0.0400	0.0400	0.0400	0.0386
RECREATION	0.2600	0.1758	0.1835	0.2134	0.2197
BONDS AND INTEREST	-	-	0.0340	0.0640	0.0627
Total Rate	0.4970	0.5082	0.5203	0.5288	0.5211

LEVY YEAR	2018	2019	2020	2021	2022
EAV	2,436,195,918	2,383,453,383	2,330,593,645	2,329,605,987	2,446,655,551
LEVY EXTENSION	13,059,569	13,338,973	13,338,850	14,169,409	
CORPORATE	0.2225	0.2327	0.2452	0.2511	
IMRF	-	-	-	-	
POLICE PROCETION	-	-	-	-	
AUDIT	-	-	-	-	
LIABILITY INSURANCE	-	-	-	-	
SPECIAL RECREATION	0.0395	0.0400	0.0253	0.0400	
RECREATION	0.2103	0.2200	0.2318	0.2374	
RECREATION AND COMMUNTI\	-	-	-	-	
BONDS AND INTEREST	0.0630	0.0670	0.0700	0.0709	
MUSEUM	-	-	-	-	
Total Rate	0.5352	0.5596	0.5723	0.5995	

CAPITAL ANALYSIS

Expenditures for 2023 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2023 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 2023 and the next four years.

The 2023 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 2023 total \$1,621,804.

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. The District has \$960,000 budgeted in 2023 for this project.

2023 BUDGET ANALYSIS

Budget Overview

The 2023 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2022 budget
- Detailed review by Function

Overall, the 2023 Budget represents a deficit after capital improvements of \$9,904,409.

- Net Operations \$3.1 million
- Operating Revenue \$23.8 million
- Operating Expenditures \$20.8 million
- Debt Extension \$1.7 million
- Debt Retirement \$3.3 million
- Capital Improvements \$13.3 million
- Inter Fund Transfers \$5.7 million

Budget Opportunities

For 2023, the budget has been prepared while incorporating our new District values. Striving to always be extraordinary, welcoming, and caring we have incorporated opportunities to ensure equity and inclusion, along with fiscal responsibility in delivering services through our programs and at our facilities. We have increased the Grant-in-Aid budget by 50% addressing financial barriers for residents while still incorporating cost recovery strategies and seeking alternative revenue sources such as grants and donations. The Champion's Banquet is scheduled to return in March 2023 and usually generates tens of thousands of dollars that the Parks Foundation of Highland Park donates toward even more aid for residents. This event has not been held since 2019, due to the Pandemic.

The Parks Foundation had an excellent 2022 and donated over \$400,000 to the Park Avenue Boating Facility and over \$22,000 to the Sunset Woods Playground Seating Area construction. They are also now focusing on athletic field improvements.

The Recreation Center hopes to rebound with former patrons feeling more comfortable coming back to work out in person after the Pandemic. KidsClub resumed operations in October of 2022. The revenue budget was slightly increased over 2022 projections. Sunset Valley and Deer Creek had exceptional patronage during 2022. While the District hopes the trend will continue into 2023, the budget is not at projected figures.

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 expense. As the District expanded operations in 2021 and 2022, 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. Parks staff are the most difficult to come by. We were one of the few districts to be fully staffed with

lifeguards which enabled the District to open all pools and beaches. The District has budgeted for appropriate staffing levels in tangent with budgeted operations.

Finally, like the rest of the country, the District continues to see significant supply chain delays in acquiring vehicles, golf carts and other needed items. Not only are there delays, but inflation also hit 9% in 2022. For the first time CPI was higher than the tax cap and levies could only increase by 5% vs. the 7% CPI. Minimum wages will increase again in 2023 and higher salaries are being demanded by the U.S. workforce due to labor shortages. Construction costs have skyrocketed, and materials and supplies have significantly increased, as well. Utilities and gasoline prices have also increased substantially. These increases have been included in the budget and will be offset with increases in fees and levying the full 5% allowed.

Table #1**PROPOSED 2023 BUDGET BY FUND**

	General	Recreation	Special	Debt	Capital	Total
Revenue						
TAX	6,419,592	5,691,300	931,842	1,677,422	-	14,720,156
PROGRAMS	-	3,191,012	-	-	-	3,191,012
CAMPS	-	1,892,553	-	-	-	1,892,553
LESSONS	-	492,377	-	-	-	492,377
SPECIAL EVENTS	-	131,853	-	-	-	131,853
FEES & CHARGES	35,400	2,547,200	-	-	-	2,582,600
MEMBERSHIPS	-	893,518	-	-	-	893,518
RENTALS	-	1,268,594	-	-	-	1,268,594
MERCHANDISING	396	119,068	-	-	-	119,464
INTEREST INCOME	43,000	-	-	-	-	43,000
MISCELLANEOUS INCOME	54,551	42,805	-	-	1,712,527	1,809,883
OTHER INCOME	-	68,078	-	-	300,000	368,078
Revenue Total	6,552,939	16,338,357	931,842	1,677,422	2,012,527	27,513,087
Expenditures						
PROGRAMS	-	1,717,096	-	-	-	1,717,096
CAMPS	-	1,015,437	-	-	-	1,015,437
LESSONS	-	270,640	-	-	-	270,640
SPECIAL EVENTS	-	185,844	-	-	-	185,844
MEMBERSHIPS	-	152,040	-	-	-	152,040
SALARIES & WAGES	3,471,802	5,678,561	-	-	-	9,150,364
CONTRACTUAL SERVICES	1,229,881	1,194,309	429,798	-	1,347,000	4,200,988
INSURANCE	1,292,998	1,015,796	-	-	-	2,308,794
MATERIALS & SUPPLIES	283,166	354,558	-	-	-	637,723
MAIN. & LANDSCAPE	122,788	391,829	-	-	-	514,617
UTILITIES	165,099	862,949	-	-	-	1,028,049
PENSION CONTRIBUTIONS	285,266	506,371	-	-	-	791,637
COST OF GOODS SOLD	-	57,835	-	-	-	57,835
DEBT RETIREMENT	-	-	-	3,342,200	-	3,342,200
CAPITAL OUTLAY	-	71,590	-	-	11,972,642	12,044,232
Expenditure Total	6,851,000	13,474,856	429,798	3,342,200	13,319,642	37,417,496
	-298,062	2,863,501	502,045	-1,664,778	-11,307,115	-9,904,409
Other Financing						
TRANSFER IN FOR BOND PAYMENT				1,676,300		1,676,300
TRANSFER IN FOR CAPITAL FUND					4,050,000	4,050,000
TRANSFER OUT FOR BOND PAYMENT	-623,020	-1,053,280				-1,676,300
TRANSFER OUT FOR CAPITAL FUND	-1,500,000	-2,000,000	-550,000			-4,050,000
NET SURPLUS (DEFICIT)	-2,421,082	-189,779	-47,955	11,522	-7,257,115	-9,904,409

Table #1: Funds are identified as Major and Non-Major, in accordance with the classification presented in the District's audited financial statements or Annual Comprehensive 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, 2023

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund						
Balance 1/1/2023	4,662,937	6,329,753	266,172	58,589	23,451,273	34,768,725
REVENUES	6,552,939	16,338,357	931,842	1,677,422	2,012,527	27,513,087
EXPENDITURES	6,851,000	13,474,856	429,798	3,342,200	13,319,642	37,417,496
TRANSFER FOR DEBT	-623,020	-1,053,280	0	1,676,300	0	0
TRANSFER FOR CAPITAL	-1,500,000	-2,000,000	-550,000	0	4,050,000	0
Estimated Fund						
Balance 12/31/2023	<u>2,241,855</u>	<u>6,139,974</u>	<u>218,217</u>	<u>70,111</u>	<u>16,194,159</u>	<u>24,864,316</u>
Fund Balance Policy						
% of Expenditures	1,712,750 33%	3,368,714 46%	64,470 51%			

Table #2:

Figures presented above include the District’s estimated beginning fund balance as of January 1, 2023, 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, 2023. Projected Fund Balance on December 31, 2023 is calculated by taking the projection for the general ledger balance on December 31, 2022 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, 2023 fund balance. The 2022 fund balance is then adjusted by the 2023 budget activity and added or subtracted from the December 31, 2022 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, as a minimum. For the Special Recreation Fund, the principal operating fund balance is 15%, as a minimum. 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 2022 and 2023, respectively.

Fund balance history

	ACTUAL 2019	ACTUAL 2020	ACTUAL 2021	PROJ. 2022	BUDGET 2023
GENERAL FUND					
FUND BALANCE POLICY (25%)	1,308,345	1,084,010	1,175,254	1,398,110	1,712,750
FUND BALANCE	3,304,258	4,062,334	5,337,002	4,662,937	2,241,855
FUND BALANCE % ON HAND	63%	94%	114%	82%	33%
RECREATION FUND					
FUND BALANCE POLICY (25%)	2,849,046	2,263,611	2,625,891	3,019,335	3,368,714
FUND BALANCE	4,715,040	4,976,709	6,513,822	6,329,753	6,139,974
FUND BALANCE % ON HAND	41%	55%	62%	53%	46%
SPECIAL RECREATION FUND					
FUND BALANCE POLICY (15%)	84,650	52,370	102,228	58,782	64,470
FUND BALANCE	322,940	807,524	273,143	266,172	218,217
FUND BALANCE % ON HAND	57%	231%	40%	68%	51%

Table #3

DISTRICT WIDE BUDGET COMPARISON (No Capital)

	2022 Budget	2022 Projected	2023 Budget	Increase/ (Decrease)	% Change
Revenue					
100 - PROGRAMS	2,795,873	3,061,757	3,191,012	395,139	14.13%
110 - CAMPS	1,960,724	1,754,166	1,892,553	-68,171	-3.48%
120 - LESSONS	471,319	530,516	492,377	21,058	4.47%
130 - SPECIAL EVENTS	118,640	73,237	131,853	13,213	11.14%
410 - TAX	13,826,336	14,373,836	14,720,156	893,820	6.46%
420 - FEES & CHARGES	2,426,544	2,652,045	2,582,600	156,056	6.43%
440 - MEMBERSHIPS	1,230,080	843,036	893,518	-336,562	-27.36%
450 - RENTALS	1,442,465	1,249,763	1,268,594	-173,871	-12.05%
460 - MERCHANDISING	114,913	153,181	119,464	4,551	3.96%
470 - INTEREST INCOME	6,000	110,144	43,000	37,000	616.67%
480 - MISCELLANEOUS INCOME	93,776	183,739	97,356	3,580	3.82%
510 - OTHER INCOME	66,724	88,536	68,078	1,354	2.03%
Total Revenue:	24,553,394	25,073,956	25,500,560	947,166	3.86%
Expense					
100 - PROGRAMS	1,559,750	1,581,624	1,717,096	157,347	10.09%
110 - CAMPS	1,126,808	841,066	1,015,437	-111,371	-9.88%
120 - LESSONS	267,389	257,754	270,640	3,251	1.22%
130 - SPECIAL EVENTS	146,102	145,818	185,844	39,742	27.20%
440 - MEMBERSHIPS	157,219	110,148	152,040	-5,179	-3.29%
610 - SALARIES & WAGES	8,363,083	7,644,073	9,150,364	787,281	9.41%
620 - CONTRACTUAL SERVICES	2,664,645	2,741,926	2,853,988	189,343	7.11%
630 - INSURANCE	2,376,181	1,954,286	2,308,794	-67,387	-2.84%
640 - MATERIALS & SUPPLIES	518,906	563,019	637,723	118,817	22.90%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	447,429	545,378	514,617	67,188	15.02%
660 - UTILITIES	926,073	897,636	1,028,049	101,975	11.01%
670 - PENSION CONTRIBUTIONS	719,322	632,125	791,637	72,315	10.05%
680 - COST OF GOODS SOLD	54,765	89,007	57,835	3,070	5.61%
710 - DEBT RETIREMENT	3,315,035	3,312,035	3,342,200	27,165	0.82%
720 - CAPITAL OUTLAY	63,000	57,798	71,590	8,590	13.63%
Total Expense:	22,705,708	21,373,691	24,097,854	1,392,146	6.13%
	1,847,686	3,700,265	1,402,706	-444,981	-24.08%
Transfers					
TRANSFER IN	1,674,735	1,674,735	1,676,300	1,565	0.09%
TRANSFER OUT	-5,174,735	-6,224,735	-5,726,300	551,565	10.66%
Net Surplus (Deficit)	-1,652,314	-849,735	-2,647,294	-994,981	-60.22%

Table #3: The 2023 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/No Capital)

	2022		2022		2023		2023 Budget	%
	Total Budget		Projected		Total Budget		vs 2022 Budget	Change
Revenue								
TAX	13,826,336	56.31%	14,373,836	57.33%	14,720,156	57.72%	893,820	6.46%
PROGRAMS	2,795,873	11.39%	3,061,757	12.21%	3,191,012	12.51%	395,139	14.13%
CAMPS	1,960,724	7.99%	1,754,166	7.00%	1,892,553	7.42%	-68,171	-3.48%
LESSONS	471,319	1.92%	530,516	2.12%	492,377	1.93%	21,058	4.47%
SPECIAL EVENTS	118,640	0.48%	73,237	0.29%	131,853	0.52%	13,213	11.14%
FEES & CHARGES	2,426,544	9.88%	2,652,045	10.58%	2,582,600	10.13%	156,056	6.43%
MEMBERSHIPS	1,230,080	5.01%	843,036	3.36%	893,518	3.50%	-336,562	-27.36%
RENTALS	1,442,465	5.87%	1,249,763	4.98%	1,268,594	4.97%	-173,871	-12.05%
MERCHANDISING	114,913	0.47%	153,181	0.61%	119,464	0.47%	4,551	3.96%
INTEREST INCOME	6,000	0.02%	110,144	0.44%	43,000	0.17%	37,000	616.67%
MISCELLANEOUS INCOME	93,776	0.38%	183,739	0.73%	97,356	0.38%	3,580	3.82%
OTHER INCOME	66,724	0.27%	88,536	0.35%	68,078	0.27%	1,354	2.03%
Revenue Total:	24,553,394	100.00%	25,073,956	100.00%	25,500,560	100.00%	947,166	3.86%

- Taxes are expected to increase by 5% due to the tax cap plus 1.99% new growth.
- Camps and Programs – While programming did better in 2022 than budgeted, some camps struggled to meet budget and camps took a further hit the week of Independence Day. Both programs and camps are expected to do better than 2022 and will have increased fees for participation.
- Fees and Charges and Merchandising – As 2022 was an exceptionally good year, Golf Learning Center and Sunset Valley anticipate slight increases in revenues mostly due to an increase in fees versus increased patrons.
- Lessons – As 2022 was an exceptionally good year, Deer Creek anticipates decreases in revenues versus projected 2022.
- Special Events – Events for 2023 have been re-evaluated. Projected revenues are much lower due to Independence Day events and Polar Express being cancelled by Metra.
- Memberships – The Recreation Center is slow to rebound from the Pandemic. Memberships are being slightly increased from 2022 projections. The Recreation Center plans to do better with a new approach to membership structure.
- Interest Income – With interest rates rising and having improved cash flow with programming rebounding, interest income is growing.
- Miscellaneous Income – Amount has been left consistent with 2022 budget, as minimal FEMA funds will be collected in 2023.
- Rental Income was reduced to be more in line with projections versus the 2022 budget.

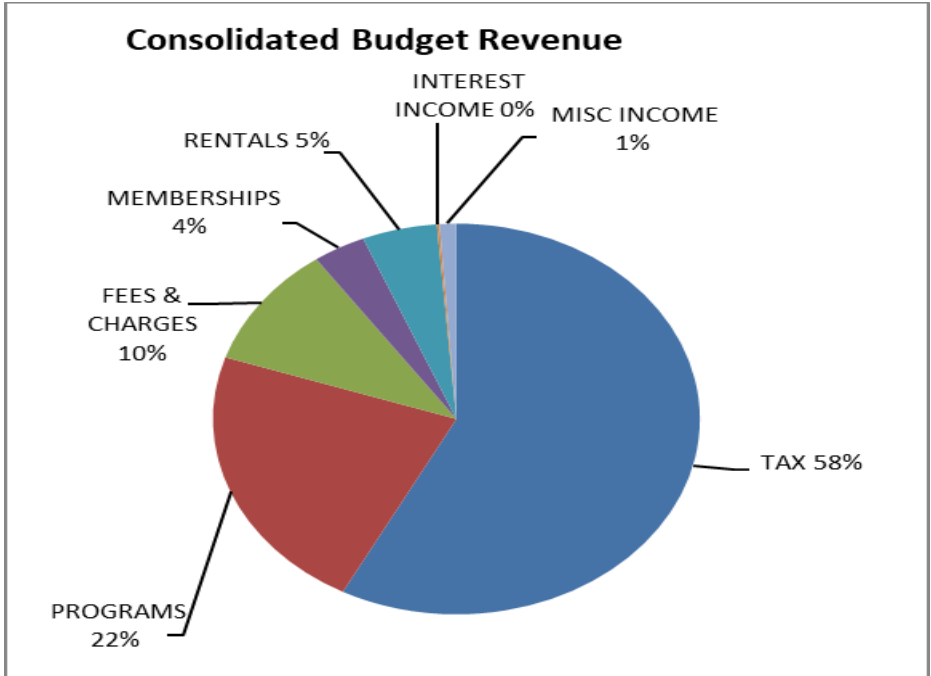
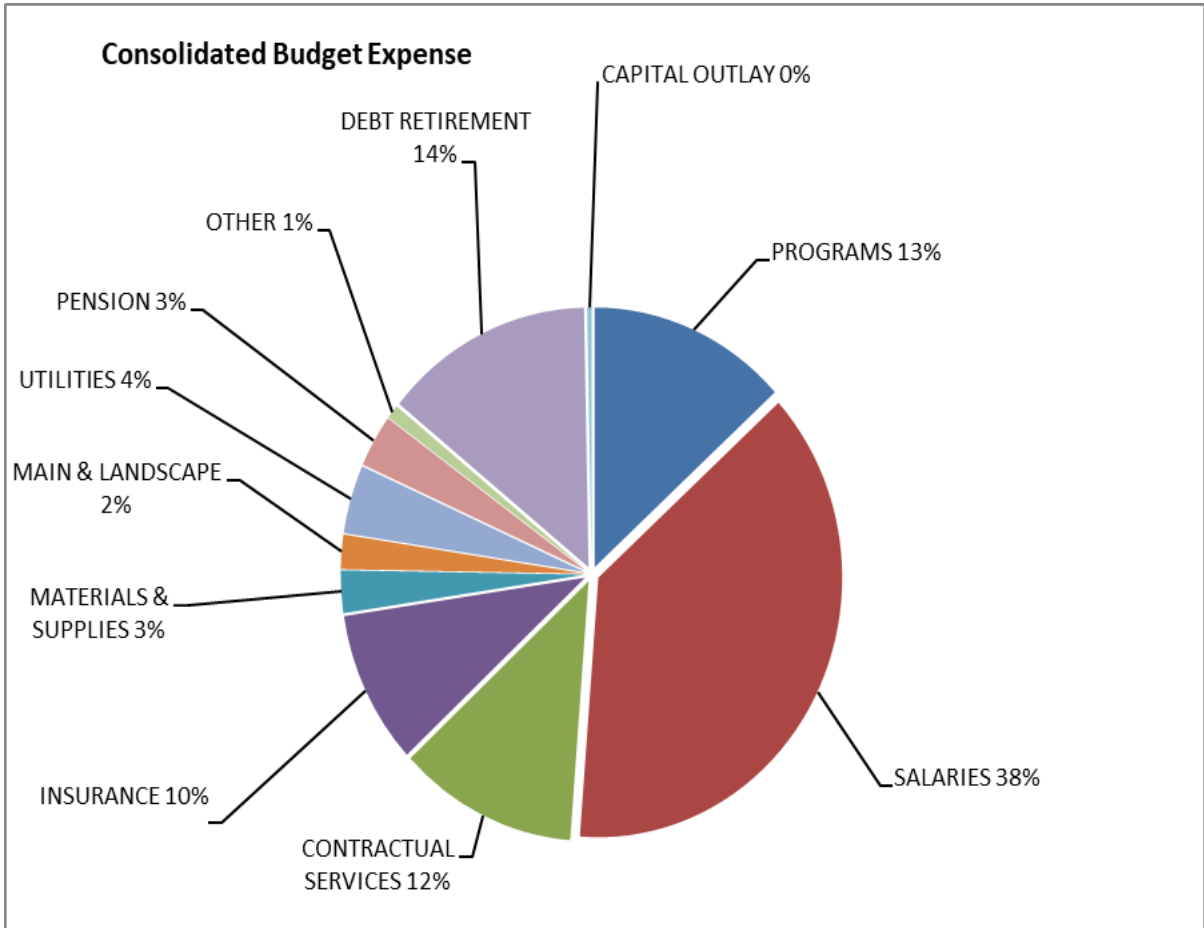


Table #5 CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

Expense	2022		2022		2023		2023 Budget vs 2022 Budget	% Change
	Total Budget		Projected		Total Budget			
PROGRAMS	1,559,750	6.87%	1,581,624	7.40%	1,717,096	7.13%	157,347	10.09%
CAMPS	1,126,808	4.96%	841,066	3.94%	1,015,437	4.21%	-111,371	-9.88%
LESSONS	267,389	1.18%	257,754	1.21%	270,640	1.12%	3,251	1.22%
SPECIAL EVENTS	146,102	0.64%	145,818	0.68%	185,844	0.77%	39,742	27.20%
MEMBERSHIPS	157,219	0.69%	110,148	0.52%	152,040	0.63%	-5,179	-3.29%
SALARIES & WAGES	8,363,083	36.83%	7,644,073	35.76%	9,150,364	37.97%	787,281	9.41%
CONTRACTUAL SERVICES	2,664,645	11.74%	2,741,926	12.83%	2,853,988	11.84%	189,343	7.11%
INSURANCE	2,376,181	10.47%	1,954,286	9.14%	2,308,794	9.58%	-67,387	-2.84%
MATERIALS & SUPPLIES	518,906	2.29%	563,019	2.63%	637,723	2.65%	118,817	22.90%
MAINTENANCE & LANDSCAPING CONTRACTS	447,429	1.97%	545,378	2.55%	514,617	2.14%	67,188	15.02%
UTILITIES	926,073	4.08%	897,636	4.20%	1,028,049	4.27%	101,975	11.01%
PENSION CONTRIBUTIONS	719,322	3.17%	632,125	2.96%	791,637	3.29%	72,315	10.05%
COST OF GOODS SOLD	54,765	0.24%	89,007	0.42%	57,835	0.24%	3,070	5.61%
DEBT RETIREMENT	3,315,035	14.60%	3,312,035	15.50%	3,342,200	13.87%	27,165	0.82%
CAPITAL OUTLAY	63,000	0.28%	57,798	0.27%	71,590	0.30%	8,590	13.63%
Expense Total:	22,705,708	100.00%	21,373,691	100.00%	24,097,854	100.00%	1,392,146	6.13%

- Salaries and wages and debt retirement represent the largest expenditure line items for the District (excluding capital, which is not shown here). Debt retirement change is flat and budgeted salaries have increased with adding one full-time position and moving another staff up to full-time. Additionally, unbudgeted, larger raises were given in 2022 to retain staff and keep up with market conditions, thus causing the salaries, wages and pensions increase to look inflated.
- Special events expense is expected to increase as in 2022 this line item did not include giveaways nor entertainment for Fourth Fest and the parade.

- As program revenue is expected to increase it would follow that program expenses would also increase for 2023.
- Capital outlay was increased as equipment and dredging costs are anticipated to increase in 2023 due to inflation.
- Contractual services, materials and supplies, utilities, and maintenance and landscaping contracts budgets have been increased based upon 2022 projections and inflation.
- As camps revenue and participation have been reduced, it follows that the related expense would be reduced.



FUND TRANSFERS

2023 Budget includes the following transfers between funds:

- \$623,020 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,053,280 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2021 (including \$118,750 from the Park Avenue Boating Facility Recreation Subfund)
- \$2,000,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$1,500,000 from the General Fund to Capital – as directed by the Fund Balance Policy
- \$550,000 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

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	11,123,184	51,546	16,338,357	27,513,087
Expenditures	20,525,033	3,417,607	13,474,856	37,417,496
Surplus/Deficit	-9,401,849	-3,366,061	2,863,501	-9,904,409

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 (via capital projects), and investment income. Expenditures include administrative, operating, and support expenses. Administration is also responsible for membership in the Northern 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 and Projects.

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, app, Park Shop, 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 thirteen agencies served by NSSRA are: the Park Districts of Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette and Winnetka; the Cities of Highwood and 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 applied for a \$200,000 grant to help defer these costs, a \$26,327.27 refund was received by the District in late 2022.

Table #7

ADMINISTRATION FUNCTION

	2022 Budget	2022 Projected	2023 Budget		Increase / (Decrease)	% Change
Revenue						
TAX	8,477,466	8,898,241	9,028,856	81.17%	551,390	6.50%
INTEREST INCOME	6,000	110,144	43,000	0.39%	37,000	616.67%
MISCELLANEOUS INCOME	734,801	490,824	1,751,328	15.74%	1,016,527	138.34%
OTHER INCOME	40,000	252,639	300,000	2.70%	260,000	650.00%
BOND/DEBT PROCEEDS	-	129,276	-	0.00%	-	0.00%
Total Revenue:	9,258,267	9,881,124	11,123,184	100.00%	1,864,917	20.14%
Expense						
SALARIES & WAGES	1,260,566	1,313,508	1,678,292	8.18%	417,726	33.14%
CONTRACTUAL SERVICES	3,071,273	1,673,812	2,533,643	12.34%	-537,630	-17.51%
INSURANCE	683,898	654,142	743,188	3.62%	59,290	8.67%
MATERIALS & SUPPLIES	34,151	41,843	61,700	0.30%	27,549	80.67%
MAINTENANCE CONTRACTS	7,093	7,093	7,093	0.03%	0	0.00%
UTILITIES	46,159	45,273	52,198	0.25%	6,038	13.08%
PENSION CONTRIBUTIONS	104,329	101,111	134,078	0.65%	29,749	28.51%
DEBT RETIREMENT	3,315,035	3,312,035	3,342,200	16.28%	27,165	0.82%
CAPITAL OUTLAY	10,697,955	8,938,614	11,972,642	58.33%	1,274,687	11.92%
Total Expense:	19,220,458	16,087,432	20,525,033	100.00%	1,304,574	6.79%
Transfers						
TRANSFER IN	5,174,735	6,224,735	5,726,300		551,565	10.66%
TRANSFER OUT	-2,122,394	-2,172,394	-2,172,394		-50,000	-2.36%
Net Surplus (Deficit)	-6,909,850	-2,153,967	-5,847,943		501,565	7.26%

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Taxes are expected to increase by 5% due to the tax cap plus 1.99% new growth.
- Interest Income – With interest rates rising and having improved cash flow with programming rebounding, interest income is growing.
- 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, and \$1,000,000 for Fink Memorial Park.
- The large increase in other income is for a grant application for Sunset Woods Park for \$300,000.
- The increase in salaries and wages and pensions is due to unbudgeted wage increases in 2022 to retain and recruit staff. Some of this increase is seen in the salary projection, however there were many open staff positions during 2022, as well. Additionally, one new full-time position was added in 2023 and one other part time position became full time. The 2023 figures budget for up to 5% full-time salary pool.
- Contractual services budget was decreased to be more in line with projections plus inflation, especially turf maintenance and safety services. Additionally, professional fees for West Ridge Center were decreased by \$500,000 versus the 2022 budget.
- Materials & supplies was increased to reflect projection overrun and inflation.
- Utilities are budgeted to increase based upon current utility contracts.
- The increase in capital outlay is largely due to the planning and development of Fink Memorial and several other projects listed in Appendix A.
- The transfer into capital is increased due to an extra \$500,000 from the general fund and \$50,000 from the special recreation fund over the prior year budget.

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

	2022 Budget	2022 Projected	2023 Budget		Increase / (Decrease)	% Change
Revenue						
FEES & CHARGES	27,600	36,637	35,400	68.68%	7,800	28.26%
MERCHANDISING	396	0	396	0.77%	0	0.00%
MISCELLANEOUS INCOME	1,800	15,000	15,750	30.56%	13,950	775.00%
OTHER INCOME	7,850	0	0.00	0.00%	-7,850	-100.00%
Total Revenue:	37,646	51,637	51,546	100.00%	13,900	36.92%
Expense						
SALARIES & WAGES	1,680,451	1,402,797	1,793,510	52.48%	113,060	6.73%
CONTRACTUAL SERVICES	374,084	363,171	473,036	13.84%	98,952	26.45%
INSURANCE	540,834	356,100	549,811	16.09%	8,977	1.66%
MATERIALS & SUPPLIES	196,786	204,381	221,466	6.48%	24,679	12.54%
MAINTENANCE CONTRACTS	85,827	104,851	115,695	3.39%	29,868	34.80%
UTILITIES	97,567	107,830	112,901	3.30%	15,335	15.72%
PENSION CONTRIBUTIONS	138,622	128,950	151,189	4.42%	12,567	9.07%
Total Expense:	3,114,170	2,668,079	3,417,607	100.00%	303,438	9.74%
Net Surplus (Deficit)	-3,076,524	-2,616,443	-3,366,061	100.00%	-289,538	9.41%

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 for 2023 is increased from 2022 based upon projections for 2022, which was an exceptional year. Expected return of non-resident dog licenses being sold for the re-opened Moraine Beach is also factored in.
- Miscellaneous income is expected to increase due to NSSRA fuel reimbursement and Millard parking violations.
- Contractual services, maintenance contracts and materials and supplies are all expected to increase in 2023 based on inflation. Most increases are in areas of landscape services, turf maintenance, gasoline, and miscellaneous equipment.
- Increase in utility expense is based upon 2022 projections and new natural gas contracts.

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 2023 include:

- Operating in a lessened pandemic environment
- Tangible membership and rental levels
- Increased pricing of 3 – 5% in most areas to keep up with inflation affecting the costs to provide services and programming
- Increased and revised programming and special events
- Stabilization of use and lessons at Sunset Valley and Deer Creek with reduced overall participation
- Incorporating new District values: striving to always be extraordinary, welcoming, and caring we have incorporated more for those with less; we have increased the Grant-in-Aid budget by 50%. More basic camp, that will still have the quality and excitement of other camps, will be offered to those with a tighter budget. Reduced or free wristbands for Fourth Fest are being incorporated into the planning. Offerings that are free for all are being increased.

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

	2022 Budget	2022 Projected	2023 Budget		Increase / (Decrease)	% Change
Revenue						
PROGRAMS	2,795,873	3,061,757	3,191,012	19.53%	395,139	14.13%
CAMPS	1,960,724	1,754,166	1,892,553	11.58%	-68,171	-3.48%
LESSONS	471,319	530,516	492,377	3.01%	21,058	4.47%
SPECIAL EVENTS	118,640	73,237	131,853	0.81%	13,213	11.14%
TAX	5,348,870	5,475,595	5,691,300	34.83%	342,430	6.40%
FEES & CHARGES	2,398,944	2,615,409	2,547,200	15.59%	148,256	6.18%
MEMBERSHIPS	1,230,080	843,036	893,518	5.47%	-336,562	-27.36%
RENTALS	1,442,465	1,249,763	1,268,594	7.76%	-173,871	-12.05%
MERCHANDISING	114,517	153,181	119,068	0.73%	4,551	3.97%
MISCELLANEOUS INCOME	57,175	120,415	42,805	0.26%	-14,370	-25.13%
OTHER INCOME	58,874	68,536	68,078	0.42%	9,204	15.63%
Total Revenue:	15,997,481	15,945,611	16,338,357	100.00%	340,876	2.13%
Expense						
PROGRAMS	1,559,750	1,581,624	1,717,096	12.74%	157,346	10.09%
CAMPS	1,126,808	841,066	1,015,437	7.54%	-111,371	-9.88%
LESSONS	267,389	257,754	270,640	2.01%	3,251	1.22%
SPECIAL EVENTS	146,102	145,818	185,844	1.38%	39,742	27.20%
MEMBERSHIPS	157,219	110,148	152,040	1.13%	-5,179	-3.29%
SALARIES & WAGES	5,422,067	4,927,769	5,678,561	42.14%	256,494	4.73%
CONTRACTUAL SERVICES	1,026,288	1,225,487	1,194,309	8.86%	168,021	16.37%
INSURANCE	1,151,450	944,044	1,015,796	7.54%	-135,654	-11.78%
MATERIALS & SUPPLIES	287,969	316,796	354,558	2.63%	66,589	23.12%
MAINTENANCE CONTRACTS	354,509	433,434	391,829	2.91%	37,320	10.53%
UTILITIES	782,347	744,533	862,949	6.40%	80,602	10.30%
PENSION CONTRIBUTIONS	476,372	402,063	506,371	3.76%	29,999	6.30%
COST OF GOODS SOLD	54,765	89,007	57,835	0.43%	3,070	5.61%
CAPITAL OUTLAY	63,000	57,798	71,590	0.53%	8,590	13.63%
Total Expense:	12,876,035	12,077,338	13,474,856	100.00%	598,821	4.65%
	3,121,446	3,868,272	2,863,501	-	(257,945)	-8.26%
Transfers						
TRANSFER OUT - DEBT	-1,052,341	-1,052,341	-1,053,280		-939	0.09%
TRANSFER OUT - CAPITAL	-2,000,000	-3,000,000	-2,000,000		0	0.00%
Net Surplus (Deficit)	69,105	-184,069	-189,779		-258,884	-374.63%

Table #9: RECREATION FUNCTION BUDGET HIGHLIGHTS:

- Special events revenue is increased as the District will capitalize on the financial successes of smaller one-day workshops and the attendance successes of special events to develop mid-range events. Projected revenues are much lower due to Independence Day events and Polar Express being cancelled by Metra. While related expenses look to increase at a steeper incline, the budget for 2022 excluded needed giveaways for events such as Fourth Fest and live entertainment for Fourth Fest.
- Memberships at the Recreation Center did not meet expectations in 2022. Therefore, the budget for 2023 is slightly increased over projections for 2022. There continues to be a general hesitation of the public to return to indoor gyms. The Recreation Center plans to do better with a new approach to membership structure for 2023.
- Programming is expected to increase slightly over projections for 2022 due to new and improved programming that was initiated in 2022 with great results. As such, programming expenses are also expected to increase.
- Rentals fell short of budget in 2022. As such, the 2023 budget is slightly more than the 2022 projection.
- Miscellaneous income is being budgeted more conservatively by only budgeting for probable advertising and sponsorships. With a potential recession looming, budget was reduced from 2022.
- Other income is largely tied to intergovernmental agreements concerning Lots 3 and 4 with the City of Highland Park. As costs go up with inflation, so do reimbursement amounts from them.
- Contractual services and maintenance contracts exceeded budget in 2022. As such, the budget was increased for 2023, due to inflation.
- Insurance costs were overbudgeted for in 2022 and were reduced for 2023.
- Materials and supplies expense reflects projections being overbudget for 2022 due to inflation, and inflation is expected to continue into 2023.
- Increase in utility expense is based upon new natural gas contracts.
- Capital outlay is expected to increase as equipment prices continue to increase with inflation.

Table #10

RECREATION FUNCTION BY CENTER

		2022	2023	2023 Budget	%
		Total Budget	Total Budget	vs 2022 Budget	Change
11 ADMINISTRATIVE	Revenue	5,390,269	5,732,520	342,251	6.35%
	Expense	5,420,949	5,547,576	126,627	2.34%
	Surplus (deficit):	-30,680	184,944	215,624	703%
	Net Revenue	-1%	3%		
14 WEST RIDGE CENTER	Revenue	512,901	625,799	112,898	22.01%
	Expense	712,673	837,847	125,174	17.56%
	Surplus (deficit):	-199,772	-212,048	-12,276	-6.14%
	Net Revenue	-39%	-34%		
26 ATHLETICS	Revenue	1,011,527	1,048,254	36,727	3.63%
	Expense	963,107	1,019,271	56,163	5.83%
	Surplus (deficit):	48,420	28,983	-19,436	-40.14%
	Net Revenue	5%	3%		
28 CAMPS	Revenue	1,057,804	945,309	-112,495	-10.63%
	Expense	759,992	622,557	-137,435	-18.08%
	Surplus (deficit):	297,812	322,752	24,940	8.37%
	Net Revenue	28%	34%		
29 SPECIAL EVENTS	Revenue	67,171	67,028	-143	-0.21%
	Expense	161,006	177,962	16,955	10.53%
	Surplus (deficit):	-93,835	-110,934	-17,098	-18.22%
	Net Revenue	-140%	-166%		
31 HIDDEN CREEK AQUAPARK	Revenue	398,866	435,327	36,461	9.14%
	Expense	543,765	605,398	61,633	11.33%
	Surplus (deficit):	-144,899	-170,071	-25,172	-17.37%
	Net Revenue	-36%	-39%		
32 ROSEWOOD INTERPRETIVE CENTER	Revenue	167,507	169,347	1,840	1.10%
	Expense	126,824	119,889	-6,935	-5.47%
	Surplus (deficit):	40,683	49,458	8,775	21.57%
	Net Revenue	24%	29%		
33 ROSEWOOD BEACH	Revenue	193,825	178,540	-15,285	-7.89%
	Expense	280,644	268,909	-11,735	-4.18%
	Surplus (deficit):	-86,819	-90,369	-3,550	-4.09%
	Net Revenue	-45%	-51%		

Table #10

		2022	2023	2023 Budget	%
		Total Budget	Total Budget	vs 2022 Budget	Change
34 PARK AVENUE	Revenue	268,507	261,290	-7,217	-2.69%
	Expense	260,751	265,848	5,097	1.95%
	Surplus (deficit):	7,756	-4,558	-12,314	-158.76%
	Net Revenue	3%	-2%		
38 ICE ARENA	Revenue	1,068,717	996,120	-72,597	-6.79%
	Expense	883,226	1,032,446	149,220	16.89%
	Surplus (deficit):	185,491	-36,326	-221,817	-119.58%
	Net Revenue	17%	-4%		
41 GOLF MAINTENANCE	Revenue	-	-	-	
	Expense	834,344	897,675	63,332	7.59%
	Surplus (deficit):	-834,344	-897,675	-63,332	7.59%
	Net Revenue	0%	0%		
42 SUNSET VALLEY GOLF CLUB	Revenue	1,689,725	1,929,231	239,506	14.17%
	Expense	613,504	694,154	80,650	13.15%
	Surplus (deficit):	1,076,221	1,235,077	158,856	14.76%
	Net Revenue	64%	64%		
49 RECREATION CENTER ADMIN	Revenue	100,828	107,270	6,443	6.39%
	Expense	732,835	704,720	-28,115	-3.84%
	Surplus (deficit):	-632,007	-597,450	34,557	5.47%
	Net Revenue	-627%	-557%		
51 RECREATION CENTER FITNESS	Revenue	1,360,180	954,715	-405,465	-29.81%
	Expense	854,875	767,995	-86,879	-10.16%
	Surplus (deficit):	505,305	186,719	-318,586	-63.05%
	Net Revenue	37%	20%		
53 RECREATION CENTER AQUATICS	Revenue	184,613	235,644	51,031	27.64%
	Expense	308,079	335,707	27,628	8.97%
	Surplus (deficit):	-123,467	-100,063	23,403	18.96%
	Net Revenue	-67%	-42%		
55 INDOOR TENNIS	Revenue	1,542,288	1,754,617	212,329	13.77%
	Expense	1,268,703	1,380,004	111,301	8.77%
	Surplus (deficit):	273,585	374,613	101,028	36.93%
	Net Revenue	18%	21%		

Table #10

		2022 Total Budget	2023 Total Budget	2023 Budget vs 2022 Budget	% Change
61 HELLER NATURE CENTER	Revenue	357,928	303,718	-54,210	-15.15%
	Expense	625,442	671,515	46,072	7.37%
	Surplus (deficit):	-267,514	-367,797	-100,283	-37.49%
	Net Revenue	-75%	-121%		
74 HP GOLF LEARNING CENTER	Revenue	585,953	546,750	-39,203	-6.69%
	Expense	538,786	532,297	-6,490	-1.20%
	Surplus (deficit):	47,167	14,453	-32,713	-69.36%
	Net Revenue	8%	3%		
76 HPCC BUILDING	Revenue	38,875	46,878	8,003	20.59%
	Expense	38,873	46,367	7,494	19.28%
	Surplus (deficit):	2	511	509	28,288.89%
	Net Revenue	0%	1%		
Revenue Total		15,997,481	16,338,355	340,872	2.13%
Expenditure Total		15,928,375	16,528,134	599,757	3.77%
Surplus (Deficit)		69,106	-189,779	-258,884	-374.62%

Table #11

RECREATION FUNCTION BY TYPE

		2022 Total Budget	2022 Projection	2023 Total Budget	2023 Budget vs 2022 Budget	% Change
PROGRAMS						
	Revenue	2,795,873	3,061,757	3,191,012	395,139	14.13%
	Expense	1,559,750	1,581,624	1,717,096	157,347	10.09%
	Surplus (Deficit):	1,236,123	1,480,133	1,473,916	237,793	119.24%
	Net Revenue:	44%	48%	46%		
CAMPS						
	Revenue	1,960,724	1,754,166	1,892,553	-68,171	-3.48%
	Expense	1,126,808	841,066	1,015,437	-111,371	-9.88%
	Surplus (Deficit):	833,916	913,100	877,116	43,200	105.18%
	Net Revenue:	43%	52%	46%		
LESSONS						
	Revenue	471,319	530,516	492,377	21,058	4.47%
	Expense	267,389	257,754	270,640	3,251	1.22%
	Surplus (Deficit):	203,930	272,763	221,736	17,806	108.73%
	Net Revenue:	43%	51%	45%		
SPECIAL EVENTS						
	Revenue	118,640	73,237	131,853	13,213	11.14%
	Expense	146,102	145,818	185,844	39,742	27.20%
	Surplus (Deficit):	-27,462	-72,581	-53,991	-26,529	-196.61%
	Net Revenue:	-23%	-99%	-41%		
MEMBERSHIPS						
	Revenue	1,230,080	843,036	893,518	-336,562	-27.36%
	Expense	157,219	110,148	152,040	-5,179	0.00%
	Surplus (Deficit):	1,072,861	732,888	741,478	-331,383	-69.11%
	Net Revenue:	87%	87%	83%		
TAX		5,348,870	5,475,595	5,691,300	342,430	6.40%
FEES & CHARGES		2,398,944	2,615,409	2,547,200	148,256	6.18%
RENTALS		1,442,465	1,249,763	1,268,594	-173,871	-12.05%
MERCHANDISING		114,518	153,181	119,068	4,550	3.97%
MISCELLANEOUS INCOME		57,175	120,415	42,805	-14,370	-25.13%
OTHER INCOME		58,875	68,536	68,078	9,203	15.63%
Other Revenue Total:		9,420,846	9,682,898	9,737,044	316,198	3.36%
OTHER EXPENSES						
SALARIES & WAGES		5,422,068	4,927,769	5,678,561	256,494	4.73%
CONTRACTUAL SERVICES		1,026,288	1,225,487	1,194,309	168,021	16.37%
INSURANCE		1,151,450	944,044	1,015,796	-135,654	-11.78%
MATERIALS & SUPPLIES		287,969	316,796	354,558	66,589	23.12%
MAINTENANCE & LANDSCAPING CONTR		354,509	433,434	391,829	37,320	10.53%
UTILITIES		782,347	744,533	862,949	80,602	10.30%
PENSION CONTRIBUTIONS		476,372	402,063	506,371	29,999	6.30%
COST OF GOODS SOLD		54,765	89,007	57,835	3,070	5.61%
CAPITAL OUTLAY		63,000	57,798	71,590	8,590	13.63%
Other Expense Total:		9,618,768	9,140,929	10,133,798	515,031	5.35%
	Surplus (Deficit):	-197,922	541,969	-396,754	-198,832	
	Net Revenue:	-2%	6%	-4%		
	Revenue Total	15,997,481	15,945,611	16,338,357	340,876	2.13%
	Expenditure Total	12,876,035	12,077,338	13,474,856	598,821	4.65%
	Surplus (Deficit)	3,121,446	3,868,272	2,863,501	-257,946	-8.26%

Table #10 and Table #11 - 2022 budget compared to 2023 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. Due to the large administration presence, the budget for WR is generally a deficit. West Ridge Center generates revenues from early child enrichment programs, youth enrichment programs, cultural and performing arts programs, one day workshops, and room rentals. 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 2023 goals include:

- Expansion of the Early Childhood Enrichment division by way of offering programs that parallel to ParkSchool such as Imagination Station, Beat Builders, and one day programs focused on STREAM (science, technology, recreation, engineering, art, and mathematics).
- Launch the fully developed Community Within Your Community series. These programs are no to low cost with the intent of bringing community members together with a similar demographic element (for example, Stroller Strides for parents and care takers who have an infant while their preschooler or elementary schooler is in class).
- Continued focus on the redevelopment of the Cultural and Performing Arts division. The newly developed dance department launched in July 2022 and currently holds over 100 enrollees. Next target areas include theater and visual arts.
- Evaluation of the newly developed Youth Enrichment division. In fall 2022, the team added culinary, STEM with LEGOs, coding, and chess to the portfolio. The goal for 2023 will be to evaluate the viability and potential growth for each area as well as to add programs to round out the offerings.
- Continue the 2022 trajectory of offering intimate one-day workshops with a wide variety of interests. For example, successes of 2022 include the Leprechaun Hunt, Itty Bitty Beach Party, Amazing Minds Day of STEM, Pigs, Pancakes and Pajamas, West Ridge Trunk or Treat, and Kid Kafe.
- Begin analysis of comprehensive Adult Enrichment division.

Athletics

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, as well as field rentals. In 2022, the District saw both growth and stability in the athletic budget. Most financial growth was in K-Grade 2 Baseball, Flag Football and Basketball. Volunteer coaches played a key role in diversifying and expanding key offerings. The 2023 budget has built in continued growth and consistency from original 2022 expectations as well as diversifying programming by adding Wrestling and expanding our Travel Basketball offerings.

Camps and Recreation

The Recreation Department theme for the 2023 camp season is *retention*. As shown in the West Ridge

Recreation Programming summary, the team has made strides to cultivate a well-rounded and welcoming program portfolio. To foster the growth, the team will be weaving elements of those programs through camp curriculum by inviting programming staff to be special guests at camp. With seasonal exposure to the year-round programs, immediate and personalized end-of-summer invitations to register for fall, and continued communication with campers and parents, the team looks toward creating avenues of 12-month subject-specific enrichments.

Staple, yet unique, Park District of Highland Park camp amenities such as before and after care and interdepartmental field trips to Heller Nature Center, Hidden Creek Aqua Park, the Golf Learning Center and Centennial Ice Arena create an inviting camp environment. 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.

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

The events of 2022 have been well received, well attended, and rewarding. Some quick enrollment data points:

- Q2: Mad Hatter Tea Party (75), Wonderland Egg Hunt (500), Daddy-Daughter Dance (286)
- Q3: Family Hoe Down: (82), West Ridge Open House (170), Family Luau (62)
- Q4: Touch a Truck (est. 1,000), HP Hauntings (450)

Though popular during the COVID-19 pandemic, the team has seen a sharp decline in outdoor drive-in movies (only one of 6 was successfully held in a 12-month period). Considerations for alternative, yet similar programs, include concerts and movies in varying Highland Park Parks for the warmer weather months.

The 2023 goal includes:

- Capitalize on the financial successes of smaller one-day workshops and the attendance successes of special events to develop mid-range events (extraordinary experiences that serve a large population). This will be accomplished while abiding by a pre-determined maximum enrollment to maintain organization and safety. Events are planned consciously to achieve full inclusivity, and are not subsidized by other programs or events.
- Mindfully consider the position of the Park District of Highland Park as a partner in the Independence Day events.

Special events are primarily managed by West Ridge staff and are accounted for in the Special Events Cost Center.

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 2023 budget estimates a deficit of \$169,233.21. 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 2023 goals include being open for lap swim, swim lessons, camps, rentals, and open swim. Additionally, staff will be adding new lawn games/activities on the back hill for added extraordinary value to their visit. Hidden Creek will go through a few enhancements including updating shade structures, concrete replacement and resurfacing of the pool shell. The Aquatics Team is excited to provide an extraordinary and safe experience to our community in 2023.

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, outdoor family programs and rentals. Rentals have exceeded budget and make up most of the budget. Goals for RIC include expansion of beach summer camp and creation of a new school program guide to encourage school districts to come back out.

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 revenue primarily from parking fees, annual parking passes, daily admission, and camp visits. 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 and access control to ensure a safe lakefront. To align with the district wide values, in 2023 Rosewood Beach will offer free admission days each month to welcome Highland Park's neighboring communities.

Park Avenue Boating Facility

Park Avenue Boating Facility in 2023 will feature a new breakwater wall and concrete ramp, along with new launching docks. The area provides two parking lots and three boat storage areas plus indoor storage for stand-up paddle boards and masts and sails. It is home to the North Shore Yacht Club and the clubhouse is available to the public for private rentals.

The 2023 budget reflects Park Avenue open for sailing and boating with a deficit budget of \$4,558, while 2022 budgeted a net surplus of \$7,756. It is anticipated that after the first few years of operations the boating facility will always show a net surplus. Starting in 2022, and annually for the next 20 years, the Park Avenue Recreation Subfund has a \$118,750 per year transfer to support the costs associated with the new breakwater and ramp. In 2022 a boater loyalty program was offered which helped to ensure long term boater user commitment to the site. In addition, the district plans to continue to evaluate the

market annually and make adjustments accordingly to help increase revenue to provide better long-term fiscal stability.

Centennial Ice Arena

Centennial Ice Arena was built in 1973 and houses indoor ice for hockey, figure skating, and public skate. Programs include a United States Figure Skating Association Basic Skills skating school, skating exhibitions for our Learn to Skate skaters, hosting a local skating competition, and an annual ice show event. Centennial is also home to the Highland Park Giants Hockey Club and Falcons Hockey Association. The District's gymnastics program has temporarily moved to Lincoln School, 711 Lincoln Ave West, and continues to have a strong local following, due to the temporary emergency closure of the building mid-year.

Centennial Ice Arena projection reflects a reduced surplus of \$47,000 for 2022 versus the original budget of surplus of \$185,000, due to unforeseen rink repairs, which has caused the rink to be closed from May through the remainder of 2022. Prior to the rink closure, staff had seen a consistent growth and return to almost normal programming levels in 2022, even with a slow start to the year due to Covid variations.

The Capital Plan has GreenPrint 2024 focusing heavily on the Centennial Ice Arena in 2022-2023. The District kicked off the renovation project at Centennial which will enhance the patron experience with an update to the lobby, locker rooms, restrooms, activity room and offices. The District is excited about this project and looks forward to an updated and refreshed facility in Spring 2023. A new Zamboni will be purchased in 2023, which will help continue to provide quality ice conditions for user groups and patrons.

Finally, during 2022, the District entered into a licensing agreement with the Highland Park Giants Hockey Club and they will be sharing the cost of construction for a locker room for the team with the District. While most of the agreement will be paid for in 2022 and 2023, payments will continue over the next several years to cover the costs for half of the locker room renovations.

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.

2023 goals include maintaining the Sapphire Club at 200 members or more, continuing the partnership agreement with The Golf Practice for the Youth Golf Short Game Area, increasing the average cost per round to \$44, expanding match play golf events and creating a Thursday night couples league, finishing Phase 2 of the Sunset Valley Bridge Replacement Project and continuing to resurface cart paths

throughout the course.

Recreation Center of Highland Park

The Recreation Center of Highland Park (RCHP) was built in 2005 and operations include administration, registration, fitness, aquatics, recreation, athletic programming, and facility rentals. Members and guests benefit from a full range of fitness equipment, personal training, group exercise classes, six-lane swimming pool, walking track, basketball courts, and recreational activities such as open gym, open pickleball, and open youth and family play. In 2021 the District's Registration team relocated to the Recreation Center making it the community hub for all registration.

Using the combined efforts of the fitness, aquatics, and registration staff, the goal for 2023 is to strengthen 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.
- Maximize revenue and manage expenses by establishing goals per service, consistent with the District's revenue policy.
- Uniquely deliver essential services focused on membership options for today's flexible and hybrid user.
- Acquire, integrate, and retain users through the customer experience, onboarding, special events, 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.
- Enhance fitness spaces, formats, and amenities to remain competitive in the fitness market.
- Maximize technology for customer experience and innovation.
- Cross promote membership in Park District facilities and event marketing to strengthen community awareness.
- Create partnerships and community collaboration with the City of Highland Park, North Shore Hospital, and City of Highwood.

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 high Community utilization. During 2022, indoor tennis and outdoor tennis were extremely popular. So much so, that in 2022 program participation continued to set record numbers for both adults and juniors and the District hopes the trend will continue throughout 2023. Indoor Pickleball programming and participation has rapidly increased in response to Community interest and participation.

Revenue is comprised of lessons, programs, and camps. Outdoor pickleball court rentals

continue to increase, and staff expect the same participation in 2023.

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). Despite this budget reflecting a deficit, Heller has goals to help lessen it by increasing room rentals, camp participation and teams' course use.

Highland Park Golf Learning Center

Since the Park District of Highland Park started operating the Learning Center, per the lease agreement, we have seen a surplus the past 3 years. We are projecting a surplus for the 2023 season of \$13,459. The following projects were completed in 2022: repaving the parking lots, new sign on Hwy 41 and had a full season on the new miniature golf carpet. 2023 goals include possibly replacing the irrigation pumps which are over 25 years old.

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 2023 budget, the program net is 46%, camp is 46%, lessons is 45%, and memberships is 83%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing (except for memberships at the Recreation Center, due to low enrollment since the pandemic), providing increased support for overhead not accounted for at the Cost Center level.

Facilities operating at a deficit

The Park District has several 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.

Hidden Creek Aqua Park and Rosewood Beach, in addition to maintenance, also must deal with a short season, environmental factors, and increasing employee wages with continued increase in the minimum wage and competition in the area for reliable summer staffing. The cost of chemicals at the pool has also increased sharply with inflation.

Centennial Ice Arena is showing a deficit due to anticipated closure during the first quarter of the year while the rink is replaced, and lobby renovations are completed.

Park Avenue is expected to run at a loss for the first few seasons as a Recreation Subfund. Eventually, the deficit will flip to a surplus and will continue to be able to fund its own operations.

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 2023 Budget, adoption of the Consolidated Budget and Appropriation will occur at the special February 2023 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 2023 Budget plans for inflation and staffing shortages. We have incorporated more for those with less and incorporated new values. 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, implementation of the updated compensation plan, and increased collaboration with the Parks Foundation and a fundraising coach to support Campaign Fundraising. Changes to Policy 4.02, Naming or Renaming Parks, Buildings and Facilities, took place late in 2022 in order to stimulate donations for many of the unfunded or underfunded capital projects.

Preparation of the 2023 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, 2023

Description	2023	
Total Tier 1-3	9,744,753	
Total Tier 4-5	1,562,362	
TIER 1-5 TOTAL	11,307,115	
Description	2023	Tier
District Wide/Annual		
Emerald Ash Borer Removal/General Tree Removal	75,000	Tier 1: Safety/Legal Compliance
District Wide Park Sign Replacement	70,000	Tier 3: Scheduled Replacement
Parking Lot and Roadway Striping Allowance	20,000	Tier 3: Scheduled Replacement
DW Fire Suppression Improvements	40,000	Tier 2 : Critical Repair/Replacement
Total District Wide	205,000	
Technology		
PCI Compliance Penetration & Audit Testing	14,000	Tier 1: Safety/Legal Compliance
Infrastructure Replacement	210,000	Tier 2 : Critical Repair/Replacement
Emergency Speakers	55,000	Tier 1: Safety/Legal Compliance
Total Technology	279,000	
Parks-Equipment		
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
Ball Field Groomer 390	20,721	Tier 2 : Critical Repair/Replacement
Ford F-150 2WD w/lift 864	43,000	Tier 2 : Critical Repair/Replacement
John Deer Backhoe-857	125,000	Tier 2 : Critical Repair/Replacement
Medium Duty Truck-Refuse-855	50,000	Tier 3: Scheduled Replacement
Kubota Zero Turn Mower 393	15,600	Tier 3: Scheduled Replacement
Gravely Zero Turn Electric Mower 395	37,200	Tier 3: Scheduled Replacement
Gravely Zero Turn Electric Mower 396	37,200	Tier 3: Scheduled Replacement
Ford E250 Cargo Van	30,000	Tier 3: Scheduled Replacement
Ford Ranger	35,000	Tier 3: Scheduled Replacement
4x4 ext. Cab w/ lift & plow 123	35,000	Tier 3: Scheduled Replacement
Service Body Truck 820	40,000	Tier 3: Scheduled Replacement
Turfco T300 Spreader - Z Track	35,000	Tier 3: Scheduled Replacement
Total Parks Equipment	676,721	
D. Cunniff Park		
Convert Tennis Courts to Pickleball Courts	200,000	Tier 4: Improve Existing Items
Convert Tennis Courts to Pickleball Courts - Donations	-200,000	Tier 4: Improve Existing Items
Maintenance Building Roof Replacement	15,000	Tier 3: Scheduled Replacement
ADA Restroom Renovation	80,000	Tier 1: Safety/Legal Compliance
Total D. Cunniff Park	95,000	
L. Fink Park		
Baseball Field Renovation	2,000,000	Tier 4: Improve Existing Items
Baseball Field Renovation Donations	-1,000,000	Tier 4: Improve Existing Items
Replace Pond Aeration Electrical Feed	14,000	Tier 2 : Critical Repair/Replacement
Total L. Fink Park	1,014,000	
Lincoln Park		
Basketball Court Patch/Color/Stripe	5,000	Tier 3: Scheduled Replacement
Playground Replacement	200,000	Tier 3: Scheduled Replacement
ADA Access Path Renovation	40,000	Tier 1: Safety/Legal Compliance
Total Lincoln Park	245,000	
Millard Park		
Bluff Restoration	210,000	Tier 2 : Critical Repair/Replacement
Total Millard Park	210,000	
Moraine Park		
Wooden Stairs Replacement	100,000	Tier 3: Scheduled Replacement
Total Moraine Park	100,000	
Moroney Park		
Playground Replacement	290,000	Tier 3: Scheduled Replacement
Total Moroney Park	290,000	

Old Elm Park		
Playground Replacement	10,000	Tier 3: Scheduled Replacement
Total Old Elm Park	10,000	
Port Clinton Park		
Playground Replacement	10,000	Tier 3: Scheduled Replacement
Total Port Clinton Park	10,000	
R. D. Deutsch Park		
Playground Improvements	40,000	Tier 3: Scheduled Replacement
Total R. Deutsch Park	40,000	
Rosewood Beach		
Replace Interpretive Center Sound System	15,000	Tier 4: Improve Existing Items
Total Rosewood Beach	15,000	
Sunset Woods Park		
SW Master Plan - Site Survey	20,000	Tier 4: Improve Existing Items
OSLAD Funding Reimbursement	-300,000	Tier 3: Scheduled Replacement
Total Sunset Woods Park	-280,000	
The Preserve		
GreenPrint - HPCC Conversion	40,000	Tier 1: Safety/Legal Compliance
Compton Avenue Trail	25,000	Tier 1: Safety/Legal Compliance
Total Community Park	65,000	
Totals-District Wide, Technology and Parks	2,974,721	
FACILITIES		
Centennial		
GreenPrint - Centennial Facility Renovation	1,654,331	Tier 3: Scheduled Replacement
Giants Locker Room License Fee	-32,527	Tier 3: Scheduled Replacement
Sound System Replacement	75,000	Tier 4: Improve Existing Items
Water Heater Replacement	110,000	Tier 3: Scheduled Replacement
Flooring	30,000	Tier 3: Scheduled Replacement
Security Enhancements - Door Fobs	89,362	Tier 4: Improve Existing Items
Zamboni Replacement	178,855	Tier 3: Scheduled Replacement
Dehumidification System Repairs	20,000	Tier 3: Scheduled Replacement
GreenPrint - Gymnastics Conversion	20,000	Tier 4: Improve Existing Items
Total Centennial	2,145,021	
Deer Creek Racquet Club		
Racquetball Court Conversion Planning /Locker Room Renovation	200,000	Tier 4: Improve Existing Items
Structural Repairs	200,000	Tier 2 : Critical Repair/Replacement
Backdrop Curtains	45,000	Tier 3: Scheduled Replacement
Total Deer Creek Racquet Club	445,000	
Golf Learning Center		
Irrigation Pump System Replacement	100,000	Tier 2 : Critical Repair/Replacement
Total Golf Learning Center	100,000	
Heller Nature Center		
HVAC Replacement	55,000	Tier 3: Scheduled Replacement
Covered Parking Area	15,000	Tier 5: New
Blue Trail Renovation	42,000	Tier 2 : Critical Repair/Replacement
Total Heller Nature Center	112,000	
Hidden Creek Aqua Park		
Pool Shell Replacement	400,000	Tier 2 : Critical Repair/Replacement
Shade Structure Replacements	200,000	Tier 4: Improve Existing Items
Concrete Resurfacing	400,000	Tier 2 : Critical Repair/Replacement
Splash Pad Pump	12,500	Tier 3: Scheduled Replacement
Bathhouse Water Heater Replacements	30,000	Tier 3: Scheduled Replacement
Deck Chair Replacement	50,000	Tier 3: Scheduled Replacement
Total Hidden Creek	1,092,500	

Park Avenue Beach and Boating Facility		
Breakwater and Boat Ramp Replacement	959,956	Tier 2 : Critical Repair/Replacement
Breakwater and Boat Ramp Ancillary Items	280,000	Tier 2 : Critical Repair/Replacement
Breakwater and Boat Ramp Ancillary Items Grant/Donations	-280,000	Tier 2 : Critical Repair/Replacement
South Storage Pad Repair - Phase 1	500,000	Tier 2 : Critical Repair/Replacement
Rebuild Boat Ramp Deck	10,000	Tier 3: Scheduled Replacement
Gate Pay Station	25,000	Tier 4: Improve Existing Items
Site Master Plan Phase 1 Improvements	88,000	Tier 4: Improve Existing Items
OSLAD Grant	-200,000	Tier 4: Improve Existing Items
Total Park Avenue Beach	1,382,956	
Recreation Center of Highland Park		
Gymnasium Fan Replacement	25,000	Tier 3: Scheduled Replacement
Equipment Upgrade/Replacement	74,655	Tier 3: Scheduled Replacement
Gymnasium Floor Resurfacing	65,000	Tier 3: Scheduled Replacement
Pool Deck Replacement	45,000	Tier 3: Scheduled Replacement
Pool Dehumidification System Replacement	550,000	Tier 3: Scheduled Replacement
Locker Room Repair/Replacement & Planning	100,000	Tier 3: Scheduled Replacement
Total RCHP	859,655	
SVGC		
Triflex Greens Mower 1	37,701	Tier 2 : Critical Repair/Replacement
Triflex Greens Mower 2	37,701	Tier 2 : Critical Repair/Replacement
Bridge Removal and Replacement	775,000	Tier 1: Safety/Legal Compliance
Golf Cart-lease	63,360	Tier 1: Safety/Legal Compliance
Cart Path Replacement	130,000	Tier 3: Scheduled Replacement
Utility Cart Purchase	31,500	Tier 3: Scheduled Replacement
Tree Pruning	15,000	Tier 3: Scheduled Replacement
ProCore 648 Aerifier	48,000	Tier 3: Scheduled Replacement
Triflex Tee Mower 1	52,000	Tier 3: Scheduled Replacement
Fairway Expansion	15,000	Tier 4: Improve Existing Items
Total SVGC	1,205,262	
West Ridge Center		
Building Repairs <i>(Not needed if WRC Building Replacement occurs)</i>	825,000	
Window Replacement	250,000	
Plumbing Improvements	250,000	
Electrical Improvements	275,000	
Tuckpointing	50,000	
GreenPrint - Building Replacement	960,000	Tier 2 : Critical Repair/Replacement
Dodge Caravan 105	30,000	Tier 3: Scheduled Replacement
Total West Ridge Center	990,000	
Total Facilities	8,332,394	
Total	11,307,115	

APPENDIX B						
Park District of Highland Park						
FIVE YEAR CAPITAL REPLACEMENT						
Fiscal Years Ending December 31, 2023 - 2027						
Description	2023	2024	2025	2026	2027	TOTAL
Total Tier 1-3	9,744,753	17,225,450	6,501,500	1,895,500	2,660,000	38,027,203
Total Tier 4-5	1,562,362	1,984,000	800,000	300,000	0	4,646,362
5 YEAR CAPITAL TIER 1-5 TOTAL	11,307,115	19,209,450	7,301,500	2,195,500	2,660,000	42,673,565
Total Tier 6	0	3,972,000	7,720,297	10,942,968	2,385,000	25,020,265
5 YEAR CAPITAL TIER 1-6 TOTAL	11,307,115	23,181,450	15,021,797	13,138,468	5,045,000	67,693,830
Description	2023	2024	2025	2026	2027	TOTAL
District Wide/Annual	205,000	710,000	870,000	870,000	570,000	3,225,000
Technology	279,000	510,000	145,000	216,000	236,000	1,386,000
Parks-Equipment	676,721	352,000	245,000	306,000	267,000	1,846,721
Brown Park	0	2,570	50,000	0	545,000	597,570
Central Park	0	0	0	0	10,000	10,000
Cloverdale Park	0	16,570	20,000	440,000	0	476,570
D. Cunniff Park	95,000	994,070	2,510,000	0	95,000	3,694,070
Kennedy Park	0	25,000	0	0	0	25,000
L. Fink Park	1,014,000	30,000	1,115,000	0	35,000	2,194,000
Laurel Park	0	0	0	28,000	0	28,000
Lincoln Park	245,000	0	0	90,000	35,000	370,000
Memorial Park	0	0	0	20,000	0	20,000
Millard Park	210,000	20,000	95,000	0	1,500,000	1,825,000
Moraine Park	100,000	425,000	20,000	0	12,000	557,000
Mooney Park	0	1,200	0	0	7,000	8,200
Moroney Park	290,000	0	0	0	0	290,000
Old Elm Park	10,000	480,770	0	0	24,000	514,770
Port Clinton Park	10,000	395,000	0	0	0	405,000
Port Clinton Square	0	50,000	0	0	0	50,000
R. D. Deutsch Park	40,000	0	0	0	0	40,000
Rosewood Beach	15,000	400,000	450,000	20,000	0	885,000
Rosewood Park	0	0	855,000	0	0	855,000
Sunset Woods Park	-280,000	1,417,500	864,797	3,067,968	640,000	5,710,265
The Preserve	65,000	125,000	0	20,000	0	210,000
West Ridge Park	0	560,000	0	0	0	560,000
Woodridge Park	0	3,770	0	0	140,000	143,770
Totals-District Wide, Technology and Parks	2,974,721	6,518,450	7,239,797	5,077,968	4,116,000	25,926,936
FACILITIES						
Centennial	2,145,021	696,000	251,000	56,000	546,000	3,694,021
Deer Creek Racquet Club	445,000	861,000	0	72,000	25,000	1,403,000
Golf Learning Center	100,000	60,000	1,588,000	35,000	35,000	1,818,000
Heller Nature Center	112,000	50,000	75,000	62,000	100,000	399,000
Hidden Creek Aqua Park	1,092,500	115,000	78,000	5,385,000	15,000	6,685,500
Park Avenue Beach and Boating Facility	1,382,956	1,007,000	1,850,000	2,000,000	0	6,239,956
Recreation Center of Highland Park	859,655	1,621,000	122,000	255,000	130,000	2,987,655
SVGC	1,205,262	723,000	338,000	195,500	78,000	2,539,762
West Ridge Center	990,000	11,530,000	3,480,000	0	0	16,000,000
Total Facilities	8,332,394	16,663,000	7,782,000	8,060,500	929,000	41,766,894
5 Year Capital Grand Totals	11,307,115	23,181,450	15,021,797	13,138,468	5,045,000	67,693,830

APPENDIX C

FULL-TIME RANGES BY BAND		
Band A - Specialists, Coordinators and Maintenance		
	Minimum	Maximum
1	43,500	60,900
2	46,980	65,772
3	50,738	71,034
4	54,797	76,716
Band B - Supervisors, Managers and Technical		
	Minimum	Maximum
1	59,500	83,300
2	63,368	88,715
3	67,486	94,481
4	71,873	100,622
Band C - District Administrators		
	Minimum	Maximum
1	80,500	112,700
2	98,613	138,058
3	120,800	169,120
2023 PART TIME SALARY SCHEDULE		
Grade	Minimum	Maximum
6	19.00	31.60
5	17.00	27.20
4	16.00	20.81
3	15.00	18.95
2	13.00	17.51
1	13.00	16.07
Labor and Maintenance	14.00	20.81
Specialized Instruction	28.50	54.00
Private Instructions	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 if vested, would 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.

IMRF STAFF ALLOCATION				
	Administration	Parks	Recreation	Total
2020 Budget				
FT - IMRF	21	31	59	111
PT - IMRF	1	0	21	22
Total 2020	22	31	80	133
2021 Budget				
FT - IMRF	18	30	50	98
PT - IMRF	2	0	24	26
Total 2021	20	30	74	124
2022 Budget				
FT - IMRF	19	32	59	110
PT - IMRF	2	0	30	32
Total 2022	21	32	89	142
2023 Budget				
FT - IMRF	22	31	59	112
PT - IMRF	3	0	20	23
Total 2023	25	31	79	135

APPENDIX E

CENTENNIAL ICE ARENA	
DAILY FEES	FEES
ADULT PRACTICE	\$3.00
FREESTYLE – 30 MINUTES Drop-in	\$7.00
OPEN HOCKEY	\$10.00
ADULT PUBLIC SKATE	\$7.00
YOUTH PUBLIC SKATE	\$6.00
RENTAL	
CLASS SKATE RENTAL	\$3.00
PUBLIC SKATE RENTAL	\$4.00
MAIN RINK RENTAL	\$372.00
LATE NIGHT RINK RENTAL & SUMMER NON-PRIME	\$233.00
HP GIANTS	\$367.00
FALCONS	\$372.00
ACTIVITY ROOM RENTAL	\$80.00
LESSONS	
PRIVATE GYM - 30 MINUTES	\$45.00
PRIVATE GYM - 45 MINUTES	\$60.00
PRIVATE GYM – 60 MINUTES	\$75.00
SEMIPRIVATE - 30 MINUTES	\$65.00
SEMIPRIVATE GYM – 45 MINUTES	\$80.00
SEMIPRIVATE GYM – 60 MINUTES	\$95.00

APPENDIX E

DEER CREEK RACQUET CLUB	
DAILY FEES	FEES
RESIDENT	\$34.00
JUNIOR	\$31.00
SENIOR	\$34.00
MEMBERSHIPS	
INDIVIDUAL RESIDENT	\$192.00
INDIVIDUAL NON-RESIDENT	\$257.00
FAMILY RESIDENT	\$335.00
FAMILY NON-RESIDENT	\$457.00
JR RESIDENT	\$82.00
NON-RESIDENT JR	\$114.00
RESIDENT SR	\$142.00
SR NON-RESIDENT	\$192.00
PRIVATE LESSONS	
PRIVATE - 60 MINUTES	\$82.00
PRIVATE (HEAD PRO) - 60 MINUTES	\$92.00

APPENDIX E

HIDDEN CREEK AQUAPARK	
DAILY FEES	FEES
RESIDENT	\$11.00
NON-RESIDENT	\$16.00
10-PUNCH PASS - RESIDENT	\$99.00
10-PUNCH PASS - NON-RESIDENT	\$144.00

APPENDIX E

ROSEWOOD BEACH	
SEASONAL SWIMMING PASSES	FEES
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
ANNUAL LAKEFRONT PARKING PASS	
-	
RESIDENT (PER VEHICLE)	\$35.00
NON-RESIDENT (PER VEHICLE)	\$280.00

APPENDIX E

PARK AVENUE BOATING	
DAILY FEES	FEES
DAILY LAUNCH FEE	\$65.00
POWER BOAT LAUNCH ONLY	\$685.00
POWER BOAT LAUNCH ONLY (NON-RESIDENT)	\$880.00
POWER BOAT SEASON STORAGE NORTH PAD	\$1,733.00
POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$2,200.00
POWER BOAT YEARLY STORAGE NORTH PAD	\$1,943.00
POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,420.00
SOUTH PAD YEAR-ROUND	\$1,155.00
SOUTH PAD YEAR-ROUND (NON-RESIDENT)	\$1,375.00
SEASONAL PARKING PASS	\$150.00
SEASONAL PARKING PASS (NON-RESIDENT)	\$240.00
STAND UP PADDLE	\$357.00
STAND UP PADDLE (NON-RESIDENT)	\$583.00
STAND UP PADDLE OUTDOOR	\$305.00
STAND UP PADDLE OUTDOOR (NON-RESIDENT)	\$528.00
SEASONAL BOAT STORAGE - BEACH	\$347.00
SEASONAL BOAT STORAGE - BEACH (NON-RESIDENT)	\$572.00
PERSONAL WATERCRAFT STORAGE	\$1,523.00
PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$1,980.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,733.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NR)	\$2,200.00
YACHT CLUB BUILDING RENTAL	\$400.00
NSYC LICENSE AGREEMENT	\$7,497.00
WINTER STORAGE NORTH PAD	\$262.00
WINTER STORAGE NORTH PAD (NON-RESIDENT)	\$307.00
WINTER STORAGE SOUTH TIER	\$226.00
WINTER STORAGE SOUTH TIER (NON-RESIDENT)	\$270.00
WINTER STORAGE INDOOR SUP	\$75.00
WINTER STORAGE INDOOR SUP (NON-RESIDENT)	\$100.00
RAMP IMPROVEMENT FEE FOR PWC/MOTORBOATS	\$72.00
RAMP IMPROVEMENT FEE FOR PWC/MOTORBOATS (NON-RESIDENT)	\$88.00
MAST & SAIL STORAGE	\$72.00
MAST & SAIL STORAGE (NON-RESIDENT)	\$88.00
LOYALTY POWER BOAT LAUNCH ONLY	\$650.00
LOYALTY POWER BOAT LAUNCH ONLY (NON-RESIDENT)	\$800.00
LOYALTY POWER BOAT SEASON STORAGE NORTH PAD	\$1,650.00
LOYALTY POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$1,920.00
LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD	\$1,850.00
LOYALTY POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,020.00
LOYALTY PERSONAL WATERCRAFT STORAGE	\$1,450.00
LOYALTY PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$1,800.00
LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,650.00
LOYALTY PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NR)	\$2,000.00

APPENDIX E

RECREATION CENTER OF HIGHLAND PARK		
FULL FACILITY	RESIDENT FEES	N/R FEES
DAILY FEE	\$12.00	\$15.00
7-DAY	\$35.00	\$40.00
10-PUNCH PASS	\$108.00	\$135.00
30 -DAY	\$79.00	\$89.00
CORE ANNUAL MEMBERSHIP - INDIVIDUAL	\$46.00	
CORE ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$39.00	
GROUP EX ONLY ANNUAL MEMBERSHIP - INDIVIDUAL	\$46.00	
GROUP EX ONLY ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$39.00	
CORE PLUS ANNUAL MEMBERSHIP - INDIVIDUAL	\$69.00	
CORE PLUS ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$59.00	
AQUATICS		
DAILY FEE	\$7.00	\$9.00
10-PASS	\$63.00	\$81.00
ADULT INDIVIDUAL	Part of RCHP pass	Part of RCHP pass
SENIOR INDIVIDUAL	Part of RCHP pass	Part of RCHP pass
OPEN GYM		
DAILY FEE	\$7.00	\$9.00
10-PASS	\$63.00	\$81.00
TRAINING		
30 MIN SESSIONS		
1 SESSION	\$47.00	\$57.00
3 SESSIONS	\$123.00	\$153.00
10 SESSIONS	\$356.00	\$456.00
45 MIN SESSIONS		
1 SESSION	\$63.00	\$73.00
3 SESSIONS	\$172.00	\$202.00
10 SESSIONS	\$518.00	\$618.00
60 MIN SESSIONS		
1 SESSION	\$75.00	\$85.00
3 SESSIONS	\$205.00	\$235.00
10 SESSIONS	\$637.00	\$737.00
2 ON 1 SESSION (1 HR/PERSON)		
1 SESSION	\$47.00	\$57.00
5 SESSIONS	\$205.00	\$255.00
SMALL GROUP TRAINING (PER PERSON/4-6 CLIENTS)		
4X4	\$108.00	\$128.00
4X8	\$205.00	\$245.00
KIDSCLUB		
DAILY FEE	\$7.00	\$10.00
JR ANNUAL MEMBERSHIP	\$25.00	
JR ADD-ON ANNUAL MEMBERSHIP	\$10.00	

APPENDIX E

SUNSET VALLEY GOLF CLUB		
	RESIDENT FEES	N/R FEES
WEEKDAY (MON-THU)		
PRIME TIME (OPEN-12:59PM)	\$44.00	\$49.00
MIDDAY (1-3:59PM)	\$39.00	\$43.00
TWILIGHT (4PM TO CLOSE)	\$29.00	\$33.00
SENIOR 18 HOLES	\$34.00	\$38.00
9 HOLES	\$29.00	\$33.00
SENIOR 9 HOLES	\$29.00	\$33.00
JUNIOR	\$25.00	\$25.00
WEEKEND (FRI-SUN, HOLIDAY)		
PRIME TIME (OPEN-12:59PM)	\$52.00	\$61.00
MIDDAY (1-3:59PM)	\$46.00	\$53.00
TWILIGHT (4PM TO CLOSE)	\$34.00	\$37.00
9 HOLES (1-3:59PM ONLY)	\$34.00	\$37.00
		PRICE
CART RENTAL		
18 HOLES		\$20.00
9 HOLES		\$15.00
18 HOLES SINGLE RIDER		\$25.00
9 HOLES SINGLE RIDER		\$20.00

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, is an extension of ten park districts, two cities and one village in the northern suburbs of Chicago 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, 2023 TO DECEMBER 31, 2023

BOARD OF PARK COMMISSIONERS

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

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2023-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2023 AND ENDING DECEMBER 31, 2023

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 **First Day of February 2023** 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, 2023 and ending December 31, 2023

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	\$3,471,802	\$3,818,982
Contractual Services	1,229,881	1,352,869
Insurance	1,292,998	1,422,298
Materials & Supplies	283,166	311,483
Maintenance & Landscaping	122,788	135,067
Utilities	165,099	181,609
Pension	285,266	313,792
Transfers Out	<u>2,123,020</u>	<u>2,335,322</u>
 Total Budgeted and Appropriated for General Fund:	 <u>\$8,974,020</u>	 <u>\$9,871,422</u>

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

Contractual Services	\$429,798	\$472,778
Transfer Out	<u>550,000</u>	<u>605,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <u>\$979,798</u>	 <u>\$1,077,778</u>

III. The amount Budgeted and Appropriated For Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$5,678,561	\$6,246,417
Contractual Services	1,194,309	1,313,740
Insurance	1,015,796	1,117,376
Materials & Supplies	354,558	390,014
Maintenance & Landscaping	391,829	431,012
Utilities	862,949	949,244
Pension Contributions	506,371	557,008
Cost of Goods Sold	57,835	63,619
Instructional Program	3,341,057	3,675,163
Capital Outlay	71,590	78,749
Transfers Out	<u>3,053,280</u>	<u>3,358,608</u>
Total Budgeted and Appropriated for The Recreation Fund:	<u>\$16,528,136</u>	<u>\$18,180,950</u>

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

Principal	\$2,260,000	\$2,486,000
Interest	1,080,700	1,188,770
Fees & Charges	<u>1,500</u>	<u>1,650</u>
Total Budgeted and Appropriated For the Debt Service Fund:	<u>\$3,342,200</u>	<u>\$3,676,420</u>

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

Contractual Services	\$1,347,000	\$1,481,700
Capital Outlay	<u>11,972,642</u>	<u>13,169,905</u>
Total Budgeted and Appropriated For the Capital Projects Fund:	<u>\$13,319,642</u>	<u>\$14,651,605</u>
Total Estimated Expenditures Budgeted (All Funds)	<u>\$43,143,796</u>	
Total Estimated Expenditures Appropriated (All Funds)		<u>\$47,458,175</u>

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	8,974,020	9,871,422
Special Recreation Fund	979,798	1,077,778
Recreation Fund	16,528,136	18,180,950
Debt Service Fund	3,342,200	3,676,420
Capital Projects Fund	13,319,642	14,651,605
Total Budgeted	43,143,796	
Total Appropriated		47,458,175

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 2023 and ending the 31st day of December, 2023 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2023, 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:

\$34,768,725

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

\$27,513,087

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

\$37,417,496

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

\$24,864,316

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, 2023, and ending December 31, 2023, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A Certified copy of the Ordinance shall be filed with the County Clerk of 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 First Day of February 2023, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

Terry Grossberg
Board of Commissioners of the
Park District of Highland Park

ATTEST:

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,

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January 2023 and ending on the 31st day of December 2023 to be as follows:

General real estate tax revenues	\$14,320,156
Personal property replacement tax revenue	400,000
Investment earnings revenue	43,000
Daily fees	2,582,600
Rental revenue	1,268,594
Program user fees	5,707,795
Merchandising retail sales revenue	119,464
Memberships revenue	893,518
Miscellaneous revenue	2,177,961
Transfers	5,726,300
	<hr/>
	\$33,239,388

The above is certified this First day of February 2023.

ATTEST:

Mari-Lynn Peters, Treasurer
Park District of Highland Park

SEAL

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

