

NOTICE OF REGULAR MEETING

Wednesday, January 29, 2025

Regular Meeting

6:00 pm

Park District of Highland Park
Board of Park Commissioners
636 Ridge Road, Highland Park, IL 60035
No Live Stream

REGULAR MEETING AGENDA

- I. CALL TO ORDER
- II. ROLL CALL
- III. ADDITIONS TO THE AGENDA
- IV. PUBLIC HEARING FOR THE 2025 BUDGET
- V. PUBLIC COMMENT FOR ITEMS ON AGENDA
- VI. CONSENT AGENDA
 - A. Approval of the Minutes from December 3, 2024 Finance Committee Meeting
 - B. Approval of the Minutes from December 10, 2024 Facility & Recreation Committee Meeting
 - C. Approval of the Minutes from December 11, 2024 Workshop Meeting
 - D. Approval of the Minutes from December 17, 2024 Special Meeting
 - E. Approval of the Minutes from December 18, 2024 Facility & Recreation Committee Meeting
 - F. Approval of the Minutes from December 18, 2024 Regular Meeting
 - G. Approval of the Sourcewell Cooperative Purchasing Contract for Playground Equipment for Larry Fink Park
 - H. Approval of Resolution 2025-01 Ratifying the Waiving of Competitive Bidding for the Procurement of Materials for Emergency Restoration and Preservation Measures
 - I. Bills and Payroll in the amount of \$2,376,085.96
- VII. FINANCIAL FORECASTS TREASURER'S REPORT
- VIII. UNFINISHED BUSINESS
 - A. Approval of Ordinance 2025-01: Combined Budget and Appropriation Beginning January 1, 2025 through December 31, 2025
 - B. Approval of a Professional Services Agreement with the Lakota Group
- IX. NEW BUSINESS
 - A. Parks Foundation Update
 - B. Board Committee Updates
 - C. End of Season Golf Report
 - A. Director's Report
 - D. Board Comments
- X. OTHER BUSINESS
- XI. OPEN TO PUBLIC TO ADDRESS THE BOARD

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XII. CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS

ACT: Section 2(c)1: The employment, compensation, discipline, performance, or dismissal of specific employees, specific individuals who serve as independent contractors in a park, recreational, or educational setting, or specific volunteers of the public body or legal counsel for the public body; Section 2(c)2: Collective negotiating matters between the public body and its employees or their representatives, or deliberation concerning salary schedules for one or more classes of employees; Section 2(c)5: the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section 2(c)6: the setting of a price for sale or lease of property owned by the District; Section 2(c)8: security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; Section 2(c) 11: litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c)12: the establishment of reserves or settlement of claims as provided in the Local Governmental and Governmental Employees Tort Immunity Act, if otherwise the disposition of a claim or potential claim might be prejudiced, or the review or discussion of claims, loss or risk management information, records, data, advice or communications from or with respect to any insurer of the public body or any intergovernmental risk management association or self insurance pool of which the public body is a member; Section 2(c) 21: the discussion of minutes lawfully closed under the Act, whether for the purposes of approval of said minutes or for conducting the semi-annual review of the minutes as set forth in section 2.06 of the Act.; Section 2(c) 29: for discussions between internal or external auditors and the Board. Possible action by the Board on items discussed in closed session.

XIII. ACTION FROM CLOSED SESSION IF ANY

XIV. ADJOURNMENT

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's ADA Compliance Officer, Brian Romes, at the Park District's Administrative Office, 636 Ridge Road, Highland Park, IL Monday through Friday from 8:30 a.m. until 5:00 p.m. at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 847-831-3810; fax number 847-831-0818.

**MINUTES OF A THE FINANCE COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 03, 2024, 8:03 AM.**

Present: Commissioner Labrador, Commissioner Grossberg, President Bernstein

Absent: None

Also, Present: Executive Director Romes; Deputy Director Carr, Director Peters, Director Smith, Director Voss, Director Gogola, Director Baird, Assistant Director Acevedo, Manager Ochs, Manager Baczek, Manager Kutscheid, Accountant Moraru, Coordinator Hejnowski

Guest Speaker: None

A motion was made by Commissioner Grossberg and seconded by President Bernstein to allow Commissioner Ruttenberg and Vice President Freeman to participate by electronic means.

Commissioner Labrador joined the meeting at 8:07 a.m.

Commissioner Grossberg left the meeting at 9:20 a.m.

Additions to the Agenda

None.

Audit Contract Extension

Director Peters reported that the Park District’s auditors, Sikich, requested a three-year extension to their current contract. They have been servicing the Park District for the past five years. Services include an in-depth review of the District’s audit and provide recommendations to ensure the Park District obtains the coveted Certificate of Achievement for Excellence in Financial Reporting annually. Sikich audits six of the twelve AAA rated park districts in Illinois.

She reviewed the annual cost increases over the three-year proposed contract extension.

It was the consensus of the Finance Committee to place the Audit contract Extension with Sikich on the consent agenda at the December 18, 2024, Regular Meeting of the Park Board of Commissioners.

Budget Book Presentation

Director Peters reviewed the 2025 budget overview. Highlights include: the General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,245,759. Of that surplus, \$2,600,000 will be transferred to the Capital Projects Fund and an additional \$1,676,050 to Debt Service. Debt payments total \$3,583,485, while capital expenditures total \$18,439,299, resulting in a planned Districtwide deficit after debt and transfers of \$14,026,056. The transfer of \$2,000,000 from the Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

New for 2025, in an effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates continued development and implementation of a Values Driven Strategic

Plan, updating the Master Plan, approving a new Sustainability Plan, working toward submission for the Distinguished Accreditation award in 2025, finalizing review of the District policy manuals, and relocation of administrative staff from the aging West Ridge Center. The District will continue to collaborate with the Parks Foundation to support Capital Campaign Fundraising, as well as scholarship fundraising.

Projects in Progress include:

- **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. Several projects within the District's GreenPrint master plan will come to fruition in 2025 and 2026 including the construction of a new recreation facility at West Ridge Park, a Sustainability Plan, and continuation of the Athletic Field Master Plan. The District will also complete a new comprehensive master plan study in effort to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed by the 3rd quarter of 2025.

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)
- Centennial Ice Arena Renovation (Completed in 2023)
- Jeff Fox Synthetic Turf Field – Sports Field Master Plan (Completed 2024)

Projects in Progress

- Construction of Recreation Facility at West Ridge Park
- **Land Management Plan** – the 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** - 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.
- **Sunset Woods Site Master Plan** - The plan strives to consider the timeless park holistically and in the context of the Highland Park community and surrounding area. The Park District applied for an Open Space Lands Acquisition and Development Grant (OSLAD) in the amount of \$600,000 to assist in funding components for the master plan. In 2023 the Park District was awarded \$600,000 for phase 1 of the Sunset Woods Master Plan project. Phase 1 includes a newly relocated skate park, wheel friendly plaza, multi-use basketball court, and game area. The project is underway and expected to be completed in early 2025.

- **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.

On August 30, 2023, a Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3/Golf Learning Center) was issued by the District. As a result, The Golf Practice, a comprehensive golf academy that strives to create memorable experiences and lifelong golfers, had their proposal accepted by the District.

- **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** - The recommendations are intended to guide lakefront operations, beaches, capital planning, and support possible future grant opportunities.
- **Park Avenue Site Master Plan** - 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 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. Construction is underway and expected to be completed in Spring 2025.
- **Beach Management Plan** - During the fourth quarter of 2022, the Millard Bluff Grading & Tree Removal project conducted by RES Environmental Operating Company began with the removal of more than 200 trees, many non-native or hazardous. Three distinct sections of the bluff were regraded to a 2:1 slope, followed by installation of native seed and plant plugs. Finally, Staff planted 18 replacement trees throughout the park to fulfill the City's original tree removal permit.

Following the completion of the contracted work, Parks & Natural Areas staff have maintained the temporary path to protect and allow for the growth of native plantings. Fencing remained into the 2024 growing season to allow for vegetative establishment. During the second half of the season, fencing in the southern portion was set back to allow for increased exposure to the upper portions of the park. In 2025, Staff will set back the fence in the northern half near the gazebo to provide an additional path and better overall access.

- **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. It was updated in 2018 and will be updated again in 2024.
- **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: Tier 1: Safety/Legal Compliance, Tier 2: Critical Repair/Replace, Tier 3: Scheduled Replacement, Tier 4: Improvement of existing Items, Tier 5: New improvements, and Tier 6: Unfunded
- **Values Driven Strategic Plan** - As the District completed nearly all initiatives outlined in the Strategic Plan, an update to the District's Strategic Plan was completed in 2023. After redefining Park District Values in 2022, the District established a Values Driven Strategic Plan coinciding with updated District Values of Welcoming, Caring and Extraordinary.

Values Driven Strategic Themes:

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

The Values Driven Strategic Plan 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 continue implementing a Values Driven Strategic Plan and Annual Work Plan in 2025.

- **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 2025 Budget.

Regarding Salaries and Wages, Director Peters reported that for 2025, a 3.75% merit plus a 1.25% contingency full-time salary pool increase is budgeted for all full-time employees.

In 2023, a Part Time and Seasonal Compensation and Classification Study was completed. Part-time and Seasonal positions were classified by skill and pay ranges were defined. Both studies support the Employee Values Driven strategic theme and initiatives. Salaries are budgeted accordingly in the 2025 budget to adhere to minimum wage laws.

As for 2025 budget opportunities, the budget has been prepared while incorporating 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 a Grant-in-Aid budget of \$150,000, addressing financial barriers for residents, while still incorporating cost recovery strategies and seeking alternative revenue sources such as grants and donations. The Champion's Gala will be scheduled again for 2025 and usually generates tens of thousands of dollars that the Parks Foundation of Highland Park donates toward grant-in-aid and other various District capital improvement campaigns. Investment income far exceeded the budget again in 2024, as interest rates did not start to fall until late summer. Additionally, staff have started laddering investments to make the most of high interest rates, while always being liquid enough to meet financial obligations.

In closing, Director Peters reported that preparation of the 2025 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.

December Bid Results

A. Sourcewell Golf Equipment Purchase

Staff would like to replace and trade in the current spray system used at Sunset Valley Golf Club. There is \$135,044 budgeted to replace this item. If the Park District purchases through the Sourcewell Purchasing Cooperative from Reinders, Inc staff can purchase a Toro Multi Pro 5800-G with the GeoLinkPrecision Spray System in the amount of \$114,480.50 for a savings of \$20,563.50.

It was the consensus of the Finance Committee to place the purchase through the Sourcewell Purchasing Cooperative Agreement from Reinders on the consent agenda on the December 18, 2024 Regular Meeting of the Park Board of Commissioners.

B. Sourcewell Cooperative Purchasing Contract for Playground Equipment

There is \$322,00 budgeted to replace the playground equipment at Rosewood Park. If the Park District purchases the equipment through the Sourcewell Purchasing Cooperative from Burke the District will save \$341. There is \$1,501,000 budgeted to replace the playground equipment at Lincoln Park. If the Park District purchases the equipment through the Sourcewell Purchasing Cooperative from Burke the District will save \$5,020.

It was the consensus of the Finance Committee to place the Sourcewell Purchasing Cooperative Agreements from Burke on the consent agenda on the December 18, 2024 Regular Meeting of the Park Board of Commissioners.

C. New Facility and Site Improvements at West Ridge Park Bids

Executive Director Romes reported that the Park District received 85 bids for this project. He is pleased to report that the base bids and alternates came in under budget. W.B. Olsen is still vetting through the bid specifications and companies; however, he wanted to share this news with the Finance Committee.

Other Business

None.

Finance Committee Meeting Minutes
December 03, 2024

Open to the Public to Address the Board

None.

Adjournment

The meeting adjourned at 9:36 a.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**MINUTES OF A THE FACILITY AND RECREATION COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 10, 2024, 2:00 PM.**

A motion was made by Commissioner Ruttenberg and seconded by President Bernstein to allow Commissioner Labrador to attend by electronic means.

Present: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Absent: None

Also, Present: Executive Director Romes; Deputy Director Carr; Director Smith, Director Gogola; Director Peters; Director Voss; Director Baird; Assistant Director Acevedo; Assistant Director Soto; Manager Schwartz; Coordinator Hejnowski

Guest Speaker: None

Additions to the Agenda

None.

New Facility and Site Improvements at West Ridge Park

Executive Director Romes reviewed the project schedule and budget, noting that the Committee is here today to review the bid results. There is \$16 million budgeted for the project. Twenty-one trade packages were issued to get the most competitive bids. He is pleased to report that all the bids came in within budget (includes base bid, alternate bids, and contingency costs). This is thanks to staff and our Construction Management Firm, W.B. Olsen’s, expertise and due diligence. The Park District previously had used a construction management firm for the development of Sunset Valley Golf Club, Rosewood Beach Interpretive Center, and Park Operations and Golf Operations Facilities.

Executive Director Romes reviewed the bid alternates, noting that staff are recommending the Park Board include all the project alternates: acoustic metal decking, solid countertops, room partitions, smartboard TVs in the classrooms, access controls on every door, large fans to support the HVAC system in the gymnastics space, landscaping and seed, concrete and hardscape for the outdoor courtyard, and north parking lot renovations. Park District Staff, W. B, Olsen and Architects Holabird and Root are revisiting the design and recommendations for the event lawn since the base bids alternate bids and contingency costs are all withing budget.

Other Business

None.

Open to the Public to Address the Board

None.

Adjournment

A motion was made by President Bernstein and seconded by Commissioner Grossberg and approved by a unanimous vote. The Board Meeting adjourned at 3:14p.m.

Facility and Recreation Committee Meeting Minutes
December 10, 2024

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF WORKSHOP MEETING
DECEMBER 11, 2024**

The meeting was called to order at 6:02 p.m. Vice President Freeman.

A motion was made by Commissioner Ruttenberg and seconded by Commissioner Grossberg to allow Commissioner Labrador to participate in tonight's meeting by electronic means.

Roll Call:

Aye: Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman

Nay: None

Absent: President Bernstein

Abstain: None

Motion Carried

ROLL CALL

Present: Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman

Absent: President Bernstein

Staff Present: Executive Director Romes; Deputy Director Carr; Director Smith; Director Peters; Director Voss; Director Gogola; Director Hall; Director Baird; Assistant Director Soto; Assistant Director Acevedo; Manager Kutscheid; Manager Schwartz; Manager Ochs; Manager Sangern; Coordinator Hejnowski

Guest: None

Commissioner Labrador joined the meeting in person at 6:04 p.m.

ADDITIONS TO THE AGENDA

None.

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

2024 ADA ACCESSIBILITY AUDIT AND TRANSITION PLAN UPDATE

Manager Schwarts reported that the Park District of Highland Park is committed to inclusion and providing public recreation opportunities in the most integrated setting to individuals with disabilities, as defined under applicable law. This includes complying with the Americans with Disabilities Act (ADA), the Illinois Human Rights Act (IHRA), and all other applicable local, state, and federal laws.

As a Distinguished Accredited Agency with IAPD, The Park District of Highland Park regularly reviews the ADA Transition Plan annually. This Plan identifies physical obstacles to accessibility, describes the methods to be used to make facilities accessible; provides a recommended schedule for making the access modifications; and a yearly schedule for making the modifications. At least every 5 years the Park Board will formally review the plan and at least every 10 years the Park Board will formally approve the Park District ADA Transition Plan.

On February 28, 2024, the Park Board of Commissioners approved the contract with WT Group for the 2024 ADA Accessibility Audit and Transition Plan. WT has completed the audit throughout District facilities and site reports. Staff are reviewing the site reports and the draft transition plan with WT and expect to present the plan with the Park Board in February.

EMPLOYEE HANDBOOK UPDATE

Director Hall provided a recap of the final draft of the revised Employee Handbook. The Employee Handbook was revised and rewritten in its entirety. All draft policies have been reviewed with Board members at four (4) Policy Committee Meetings in 2024. All draft policies have been reviewed by legal counsel, Laner Muchin Ltd., to ensure up-to-date compliance with Federal and State employment laws. Staff will share an overview of the 2024 Employee Handbook Revision Timeline and share goals that are met with the revised Employee Handbook. The Employee Handbook, including all proposed employee policies, is planned to replace the current two (2) employee policy documents, the Part-time Personnel Policy Manual and the Full-Time Personnel Policy Manual. The new Employee Handbook and all employee policies will go into effect January 1, 2025.

Staff will request approval of the New Employee Handbook at the December 18, 2024 Regular Meeting of the Park Board of Commissioners.

2025 LICENSE AGREEMENT WITH THE NORTH SHORE YACHT CLUB

Manager Pierce reported that the annual License Agreement between the Park District of Highland Park and the North Shore Yacht Club (NSYC) expires on December 31, 2024. Park District staff met with the NSYC Commadore to review renewal terms. Changes include

- The fee schedule increased by 5% to \$8,265.44. Balance will be spread across two payments. The first installment is due in April; the final installment is due in August.

Staff received consensus to place the 2025 License Agreement with the North Shore Yacht Club on consent agenda at the December 18, 2024 Regular Meeting.

INDEPENDENT CONTRACTOR AGREEMENT RENEWAL WITH THE GOLF PRACTICE

Manager Ochs reported that the annual Independent Contractor Agreement between the Park District of Highland Park and The Golf Practice for golf programs and services expires on December 26, 2024. Park District staff met with The Golf Practice to review renewal terms. The changes to Exhibit "A" of the agreement include:

- The mutually agreed upon proposal has been modified to increase the private lesson payment by 5%. The \$20,000 dollar payment in 2024 will increase to \$21,000 in 2025, with a continued 5% increase year over year on each anniversary of the effective date. The \$21,000 will be paid in five

installments in the months of May, June, July, August and September.

- The \$1,000 PDHP marketing fee to introduce the Golf Practice at the Highland Golf Learning Center in 2024 will be removed for 2025.
- All other terms in the proposal shall remain the same.
- The remaining terms of the original agreement have been ratified and neither party is in default of the executed agreement signed on December 26, 2023.

The Park District's legal counsel has reviewed and drafted a renewal letter with the modified changes to the Independent Contractor's Agreement.

Staff received consensus to place the updated terms of the Independent Contractor Agreement with The Golf Practice on consent agenda at the December 18, 2024 Regular Meeting.

CONSTRUCTION PROJECT UPDATES

A. New Facility and Site Improvements at West Ridge Park

Executive Director Romes reported that the construction bids were released and are due November 19, 2024. All the bids came in within budget (includes base bid, alternate bids, and contingency costs). The bid results were reviewed at the December 10, 2024 Facility and Recreation Committee. Staff will have additional updates in January.

B. Club Pickle and Padel Facility Project

Director Smith shared photos of construction occurring over the last couple of weeks. Highlights: electrical conduit is installed, concrete footings and asphalt are laid for courts, retaining walls are up, and mechanicals are installed. The main water connection under RTE 41 has begun.

C. Recreation Center of Highland Park Construction updates

Director Gogola shared a draft image of the proposed monument sign and small signs for properties at 1207 Park Avenue West. The Park District of Highland Park owns the Preserve of Highland Park and Park Fitness (rebrand of the Recreation Center of Highland Park). The City of Highland Park owns the Senior Center and the Moraine Events. This has been a collaboration between the City of Highland Park and the Park District of Highland Park, it's a 50/50 cost share for new signage. Final design will be approved by both parties in January.

Deputy Director Carr reported that a water line at the Recreation Center of Highland Park cracked on December 02, 2024. The crack occurred over night, causing significant flooding to the fitness floor. Water leaked from the second level fitness floor into the ceiling of the indoor pool. There is no damage to the indoor pool. The carpet on the fitness floor has been removed, as well as areas of drywall and baseboard. The Mondo floor in the free-weight areas requires larger machinery and is still in the process of being removed. Staff is working with Parkside contractors for restoration work. They have two subcontractors, one is for construction including insulation, walls, base cover and painting, and the other for flooring. These companies will be providing restoration quotes. Parkside has worked with the Park District on behalf of our Park District Risk Management Agency, PDRMA, and is approved to work on the loss claim again this time.

Staff is working hard to manage the plans for remediation, while also accommodating members in the meantime. Cardio and strength equipment has been moved to the gymnasium. Athletics have worked

Workshop Meeting Minutes

December 11, 2024

with the schools to move programming. Staff have worked with other park districts to accommodate members. The current estimate is that remediation may not begin until after the new year and may not be completed until the end of January.

D. Old Elm Playground Improvements project

Manager Kutscheid reported the concrete footings, play equipment, and water fountains are in.

E. Port Clinton Playground Improvements project

Site grading has commenced, this includes concrete and curbing.

F. Sunset Woods Park Improvements project

Asphalt paving for the site and framing for the bocce ball courts are complete along with fencing. Construction of the skate features will commence next week. Project is estimated to be completed by late April.

G. Park Avenue Boating Facility North Beach Improvements project

Concrete curbs, parking lot, sidewalks, retaining walls, and overlook are complete. Stone planter walls are up. Drainage is complete. Piers for the boardwalk are being installed. Construction is anticipated to be completed in February of 2025.

REVIEW OF VOUCHERS

Commissioner Ruttenberg reported that he reviewed the vouchers and found no discrepancies.

OTHER BUSINESS

None.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

ADJOURNMENT

A motion was made by Commissioner Ruttenberg and seconded by Commissioner Grossberg and approved by a unanimous vote. The Board Meeting adjourned at 7:12 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF SPECIAL MEETING
DECEMBER 17, 2024**

The meeting was called to order at 6:02 p.m. President Bernstein.

ROLL CALL

Present: Commissioner Labrador, Commissioner Grossberg, Vice President Freeman, President Bernstein

Absent: Commissioner Ruttenberg

Staff Present: Executive Director Romes; Director Smith; Director Peters; Director Gogola; Manager Ochs; Coordinator Hejnowski

Guest: None

ADDITIONS TO THE AGENDA

None.

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

PARKS FOUNDATION OF HIGHLAND PARK UPDATE

Members of the Park Board of Commissioners and Parks Foundation of Highland Park introduced themselves.

Parks Foundation President, Josie Beck, provided a year in review of financial support from the Parks Foundation for capital projects and scholarships so Highwood and Highland Park families could participate in Park District programs.

Park Board Vice President, Jennifer Freeman, recognized and commended members of the Parks Foundation for their time, services, and accomplishments.

Park Board Commissioner Grossberg and Park Board Commissioner Labrador were astonished by the 2024 Parks Foundation achievements, recognizing that the accomplishments are due to the commitment, passion, and dedication of its members.

Park Board President Bernstein echoed his fellow commissioners' sentiments.

OTHER BUSINESS

None.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

Special Meeting Minutes
December 17, 2024

ADJOURNMENT

A motion was made by Commissioner Grossberg and seconded by Commissioner Labrador and approved by a unanimous vote. The Board Meeting adjourned at 6:31 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**MINUTES OF A THE FACILITY AND RECREATION COMMITTEE MEETING
OF THE PARK DISTRICT OF HIGHLAND PARK
HELD ON DECEMBER 18, 2024, 5:03 PM.**

Present: Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Absent: None

Also, Present: Executive Director Romes; Deputy Director Carr, Director Peters, Director Smith, Director Voss, Director Gogola, Director Baird, Manager Ochs, Manager Schwartz, Coordinator Hejnowski

Guest Speaker: Eric Risinger, Managing Partner Holabird and Root and Bryan Hadley, Architect Holabird and Root

Commissioner Labrador joined the meeting at 5:05 p.m.

Additions to the Agenda

None.

New Facility and Site Improvements at West Ridge Park

Architects, Holabird and Root, reviewed the sustainability strategies incorporated into the design of the new facility at West Ridge Park. These include a robust building envelop designed to exceed energy code minimums, all habitable spaces will have direct or indirect access to daylights and views, a translucent sandwich panel system in the gymnastics space to maintain thermal performance, a high albedo roof to lessen the load on the mechanical system, high efficient mechanical systems with heat recovery, led lighting throughout the building, low flow plumbing fixtures with automatic valves, use of healthy and recycled content, and solar panels and bollards. Furthermore, the project will reuse existing parking and drive areas, the new building will be compact with multi-use flexible spaces, incorporation of more native plants to increase biodiversity, minimal trees will be removed, and electric vehicle charging stations will be available at the site.

There are a couple of sustainability strategies still being considered, this includes bird-friendly window coating and permeable pavers. Three sustainability strategies were explored but will not be incorporated into the design, this includes geothermal heat pumps, use of mass timbers, and mineral wool insulation.

Mr. Risinger and Mr. Hadley concluded their presentation with interior and exterior renderings of the new facility and spaces.

Other Business

None.

Open to the Public to Address the Board

None.

Facility and Recreation Committee Meeting Minutes
December 18, 2024

Adjournment

The meeting adjourned at 5:59 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF REGULAR MEETING
DECEMBER 18, 2024**

The meeting was called to order at 6:00 p.m. President Bernstein

ROLL CALL

Present: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Absent: None

Staff Present: Executive Director Romes; Deputy Director Carr; Director Smith; Director Peters; Director Gogola; Director Hall; Director Baird; Superintendent/Manager Ochs; Manager Sangern; Coordinator Hejnowski

Guest Speakers: None

ADDITIONS TO THE AGENDA

None.

PUBLIC HEARING FOR THE TAX LEVY ORDINANCE

A motion was made by Vice President Freeman and seconded by Commissioner Ruttenberg to convene the public hearing for the Tax Levy Ordinance for 2024 (2025 collections), representing the District's request for property taxes to be received in 2025 is now in session. The amount of the levy is \$14,444,642 (fourteen million, four hundred forty-four thousand, six hundred forty-two dollars), exclusive of debt service.

Roll Call:

Aye: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Nay: None

Absent: None

Abstain: None

Motion Carried

President Bernstein reported that the public hearing for the Tax Levy Ordinance is now in session.

As required by law, notification of tonight's hearing was posted in the Highland Park News.

No members from the public or members from the Park Board of Commissioner's wished to speak on the public hearing and Executive Director Romes did not receive any written communications relative to the Tax Levy Ordinance.

A motion was made by Vice President Freeman and seconded by Commissioner Ruttenberg to close the public hearing.

Roll Call:

Aye: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Nay: None

Absent: None

Abstain: None

Motion Carried

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

RESOLUTION 2024-03 - HONORING AND RECOGNIZING LISA HODGES

Executive Director Romes reported that on November 20, 2024, I received information from staff that an incident occurred at the Recreation Center of Highland Park where during a fitness class a member collapsed and was taken to the hospital. Shortly thereafter, I learned that the instructor for that class, Lisa Hodges, not only swiftly enacted park district emergency action protocols, as well as practices consistent with her CPR and AED training, but she personally used these skills to assess that this patron was unresponsive and not breathing, and then proceeded to courageously perform CPR on this patron, which ultimately resulted in restoring their breathing, and saving their life.

Because of Lisa's actions, the Park Board has invited her to attend the meeting this evening, to formally thank her, acknowledge her bravery, and express gratitude for her extraordinary service to this patron, and the community.

President Bernstein read the resolution.

A motion was made by Vice President Bernstein and seconded by Commissioner Ruttenberg to approve Resolution 2024-03 Honoring and Recognizing Lisa Hodges.

The Park Board of Commissioners commended Lisa for her bravery and swift actions, each provided a heartfelt speech.

Manager DiTomasso echoed the Park Board sentiments, following with she is honored to work with someone as brave and caring.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Kaplan, Commissioner Ruttenberg, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: None

Motion Carried

CONSENT AGENDA

A motion was made by Vice President Freeman, seconded by Commissioner Ruttenberg to approve the Minutes November 06, 2024 Policy Committee Meeting, Minutes November 13, 2024 Workshop Meeting, Minutes November 14, 2024 Finance Committee Meeting, Minutes November 20, 2024 Facility/Recreation Committee Meeting, Minutes November 20, 2024 Regular Meeting, Ordinance #2024-09 - Tax Levy for 2024, Sikich 2024-2026 Audit Contract Extension, 2025 Highland Park Pops Affiliate Organization Agreement, 2025 Highland Park Players Affiliate Organization Agreement, 2025 American Youth Soccer Organization Affiliate Agreement, 2025 IAPD/IPRA Soaring to New Heights Conference Attendance, 2025 Uptown Music Theater of Highland Park Affiliate Organization Agreement, Renewal Letter of the Independent Contractor's Agreement The Golf Practice, SourceWell Cooperative Purchasing Agreement for Golf Maintenance Equipment, Sourcewell Cooperative Purchasing Contract for Playground Equipment at Lincoln Park, the Sourcewell Cooperative Purchasing Contract for Playground Equipment at Rosewood Park, Ordinance 2024-12 Authorizing and Providing for the Conveyance or Sale of Surplus Personal Property, 2025 License Agreement between the Park District of Highland Park and the North Shore Yacht Club, and Bills and Payroll in the amount of \$6,218,213.20

Roll Call:

Aye: Commissioner Bernstein, Commissioner Kaplan, Commissioner Ruttenberg, Vice President Freeman, President Grossberg

Nay: None

Absent: None

Abstain: President Bernstein abstained from item A. Approval of the Minutes from the November 06, 2024 Policy Committee Meeting. Commissioner Ruttenberg abstained from item D. Approval of the Minutes from the November 20, 2024 Facility and Recreation Committee Meeting.

Motion Carried

FINANCIAL FORECASTS AND TREASURER’S REPORT

Operations (General and Recreation Funds) Budget vs. Actual

Director Peters shared the end-of-year projections and actual figures as of November 30, 2024. Projected Revenues are greater than budget by \$2.9 million and projected expenses are less than budgeted.

Conclusion

The following Park District programs and facilities are performing better than budget: interest income has a \$782,000 surplus, tennis has a \$221,000 surplus, Recreation Center memberships, personal training, and group exercise classes has a \$300,000 surplus, golf has a \$775,000 surplus. Also, there is \$316,000 savings from payroll expenses.

UNFINISHED BUSINESS

A. 2025 PROPOSED BUDGET AND THE BUDGET AND APPROPRIATION ORDINANCE

Director Peters reported that Staff is pleased to present the proposed 2025 Park District of Highland Park Budget for consideration by the Board of Park Commissioners. This budget represents the calendar year January 1, 2025, through December 31, 2025. The Finance Committee reviewed the proposed budget in detail at the Finance Committee meetings held on November 14, 2024, and December 3, 2024.

Per park district code “The governing body of each park district shall, within or before, the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance.” The purpose of today’s presentation is to gain consensus from Park Board Commissioners to move forward and lay the budget down for a period of thirty days so that the public may review it.

After that period has expired, there will be a hearing for the public on January 29, 2025. Later that evening, the Budget will be presented to the Park Board for approval of the Budget, and the Budget and Appropriations Ordinance. Upon approval, the budget will be certified by the county.

B. Approval of the Updated Policies in the Employee Handbook

Director Hall reported that the Employee Handbook was revised and rewritten in its entirety during 2024. During the revision process, staff input workshops were facilitated to receive feedback from employees on policy changes. Review and input were received from legal, Laner Muchin Ltd., to ensure up-to-date compliance with Federal and State employment laws. All draft policies were reviewed in detail with Board members at four (4) Policy Committee Meetings. The Employee Handbook, including all proposed employee policies, will replace the current two (2) employee policy documents, the Part-time Personnel Policy Manual and the Full-Time Personnel Policy Manual. The District’s goal is to create an Employee Handbook that is Values-driven with industry-leading practices, user-friendly with simplified and more concise language, and to meet all compliance requirements.

Commissioner Ruttenberg recognized the extraordinary work of staff and the Policy Committee liaisons to rewrite the policies in the Employee Handbook.

A motion was made by Commissioner Labrador and seconded by Commissioner Grossberg to approve the updated Policies within the Employee Handbook, to be effective January 1, 2025, and to replace the current employee policies within the Part-Time Personnel Policy Manual and the Full-Time Personnel Policy Manual.

Roll Call:

Aye: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Nay: None

Absent: None

Abstain: None

Motion Carried

C. 2025 Master Plan Review and Revision RFP Progress Update

Executive Director Romes reported that Commissioners Grossberg, Commissioner Labrador, Vice President Freeman expressed interest in being Liaisons. The Park District received two proposals for the 2025 Master Plan Review and Revision RFP. Staff are preparing an evaluation matrix to summarize and compare proposals. Staff plan to conduct interviews with firms on Tuesday, January 7, 2025.

After receiving new information, staff believe that this Master Planning effort must be completed and approved by the Park Board by the end of August to comply with Distinguished Accreditation. Therefore, both the scope and timeline will be critical. If the Park District feels we need additional time to complete this Master Planning effort, we can discuss lapsing Distinguished Accreditation for 1 year and apply in 2026. While the Park District will still be compliant with Accreditation Standards, for 1 year we will not be Accredited. We can discuss this further as we review the Master Plan Scope and Timeline. Approval is anticipated for the January 29 Regular Park Board Meeting.

NEW BUSINESS

A. Consideration for Approval of Fitness Center Flooring Replacement

Deputy Director Carr reported that a water line at the Recreation Center of Highland Park cracked on December 02, 2024. The Park District received a quote from Parkside Restoration for \$237,998 and a quote from Direct Fitness Solutions for \$67,999. The total contractor remediation expenses are \$305,997. The total claim to insurance for Replacement Cost Value is \$261,481. Staff are recommending the Park Board of Commissioners approve Resolution 2024-04, waiving the competitive bidding and awarding contracts for emergency restoration and preservation measures, authorizing the Executive Director to enter into agreement with Direct Fitness Solutions to purchase and install replacement fitness flooring for the Recreation Center of Highland Park.

A motion was made by Commissioner Ruttenberg and seconded by Commissioner Labrador to approve Resolution 2024-04, waiving the competitive bidding and awarding contracts for emergency restoration and preservation measures, authorizing the Executive Director to enter into agreement with Direct Fitness Solutions to purchase and install replacement fitness flooring for the Recreation Center of Highland Park.

Roll Call:

Aye: Commissioner Labrador, Commissioner Ruttenberg, Commissioner Grossberg, Vice President Freeman, President Bernstein

Nay: None

Absent: None

Abstain: None

Motion Carried

- B. Approval Annual Renewal of Microsoft Email Licenses from MNJ Technologies Direct, Inc.**
Executive Director Romes reported that this item is deferred until January 2025.

- C. Parks Foundation**

Parks Foundation President, Josie Beck, provided a year in review of financial support from the Parks Foundation for capital projects and scholarships so Highwood and Highland Park families could participate in Park District programs.

- D. Board Committee Updates**

Executive Director Romes reported that at the December 03 Finance Committee Meeting staff reviewed the proposed three-year audit extension contract with Sikich. The District has had a positive experience with Sikich over the past five years. Staff provided a detailed review of the 2025 Budget Book. Staff recommend purchasing golf and playground equipment through a Sourcewell Purchasing contract. Staff reviewed the proposed contracts: a Toro Multipro 5800-G with GeoLink Precision Spray System from Reinder's, Inc and Play Equipment for the Lincoln Park and Rosewood Park Renovation projects from BCI Burke Company. Staff received 85 bids for the New Facility and Site Improvements at West Ridge Park.

At the December 10 Facility and Recreation Committee Meeting staff reviewed the project schedule, budget, and bid results for the New Facility and Site Improvements at West Ridge Park.

At the December 18 Facility and Recreation Committee Meeting Architects Holabird and **Root shared** facility and site renderings and presented sustainability elements for the New Facility and Site Improvements at West Ridge Park project.

E. Directors Report

Executive Director Romes reviewed the facility holiday hours and upcoming programs including:
Holiday Break Camps Dec. 23 – 27 & Dec. 30 – Jan 3

- Winter Break Mini Camp (k – 5th) 9:00 – 3:00 p.m. at Centennial Ice Arena.
- Junior Tennis (ages 7 – 14) 9:00 – 12:00 p.m. at Deer Creek Racquet Club.
- STREAM Explorers Winter Break Camp (Ages 5-10) 9:00 – 3:00 p.m. at West Ridge Center.

STREAM Explorers School Day Off Program Mon. Jan. 20 from 9:00 – 3:00 p.m.

Split between Heller Nature Center and West Ridge Center, this program features a variety of activities in Science, Technology, Recreation, Environment, Art, and more.

F. Board Comments

President Bernstein acknowledged staff and the 2024 accomplishments. He thanked everyone for their hard work and wished everyone a happy holidays.

OTHER BUSINESS

None.

OPEN TO THE PUBLIC TO ADDRESS THE BOARD

None.

ADJOURNMENT

A motion was made by Commissioner Ruttenberg and seconded by Commissioner Grossberg and approved by a unanimous vote. The Board Meeting adjourned at 7:09 p.m.

Respectfully submitted,

Roxanne Hejnowski, Assistant Secretary



Memorandum

To: Park Board of Commissioners

From: Ben Kutscheid, Projects Manager; Jeffrey Smith, Director of Planning, Projects, and IT; Brian Romes, Executive Director

Date: January 29, 2025

Subject: **Approval of the Sourcewell Cooperative Purchasing Contract for Playground Equipment for Larry Fink Park**

Summary

Staff secured pricing for Landscape Structures, Inc. Play Equipment for the 2025 Larry Fink Park Tot Lot through a Sourcewell Purchasing contract. Sourcewell is a joint purchasing cooperative for state, local and city governments. Illinois Statute 525/2 from Ch. 85, par. 1602. (Governmental Joint Purchasing Act), authorizes that any governmental unit may purchase personal property, supplies, and services jointly with one or more other governmental units, not requiring the agency to individually competitively bid on the item or service.

Financial Impact

Total Budgeted Capital Funds	\$ 335,500.00
Sourcewell Play Equipment Purchase Recommendation	\$ 84,270.00
Installation/Construction Estimate	\$ 244,150.00
Benches, Tables & Waste Receptacles	\$ 6,000.00
Total <u>Under</u> Budget	\$ 1,080.00

Recommendation

Staff recommend approval to the Park Board of Commissioners for the purchase of playground equipment for Larry Fink Park through a Sourcewell Purchasing Contract for the amount of \$84,270.00.



ALL PURCHASE ORDERS, CONTRACTS, AND
 CHECKS TO BE MADE OUT TO:
 LANDSCAPE STRUCTURES, INC.
 601 7TH STREET SOUTH
 DELANO, MN 55328 U.S.A.
 763-972-3391 800-328-0035
 Fax: 763-972-3185

December 10, 2024

Page 1 of 2

LSI SOURCEWELL#: 010521

BILL TO:

Park District of Highland Park
 6363 Ridge Rd.
 Highland Park, IL 60035

SHIP TO:

Same

PROJECT NAME: Larry Fink Memorial Park

CALL 24 HOURS PRIOR TO DELIVERY: Ben Kutscheid (847) 579-3104

<u>QTY.</u>	<u>NO.</u>	<u>DESCRIPTION</u>	<u>EACH</u>	<u>TOTAL</u>
2-5 Year Olds Play Equipment				
1	111348A	Arch Bridge		\$ 2,860
1	135547B	Block Climber DK-Grnd 40"Dk DB		3,350
1	139262A	Loop Arch 48"Dk DB		1,770
1	153077A	Mini Summit Climber 48"Dk DB		1,640
1	153020B	Curved Transfer Module 40"Dk Left DB		3,375
1	179349A	Kick Plate 8"Rise		150
4	111237A	Square Tenderdeck	\$ 1,045	4,180
1	116120A	2 Benches w/1 End Panel Each		1,210
1	177713A	Color Splash Panel Above Deck		3,805
1	117147A	Gear Panel Above Deck		2,440
2	111299A	House Panel Ground Level	735	1,470
1	123484A	Space Travel Panel Above Deck		1,725
1	144984A	Storefront Panel		560
1	111292A	Table Panel DB		1,465
6	111397B	114"Post DB	395	2,370
2	111397A	128"Post DB	475	950
8	111396B	137"Post For Roof DB	\$ 475	3,800
1	111397H	69"Post DB		340
1	179225A	Square Poly Roof Custom Logo Panels FINK PARK		1,725
1	179239B	Super Square Shingle Roof Poly		4,995
1	132155B	Double Slide 48"Dk DB		2,760
1	178768A	Double Swirl Slide 48"Dk DB		3,025
1	128952A	Tunnel Slide w/o View DB		3,245
1	118097B	24"Crawl Tunnel S Shape Above Deck w/o Incline DB 48"Dk		4,825
1	182503A	Welcome Sign (LSI Provided) Ages 2-5 years DB		-
Subtotal				\$ 58,035

ALSO:

1	173591A	OmniSpin Spinner Surface Mount		\$ 10,935
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Outdoor Musical Instruments

1	228212A	Rhapsody Ditty Metallophone DB		\$	4,255
1	228217A	Rhapsody Kettle Drum Junior DB			1,880
1	252557A	Rhapsody Vibra Chime 1 DB			1,395
1	252554A	Rhapsody Vibra Chime 4 DB			1,395
1	252551A	Rhapsody Vibra Chime 7 DB			1,395
					10,320
				\$	10,320

**New 4-Place Single Post Swing Set
 3 Full Bucket Seats and 1 ADA**

3	176038A	Full Bucket Seat Proguard Chains 8' Beam	\$	465	\$	1,395
1	218671C	Molded Bucket Seat (2-5 yrs) w/Harness Proguard Chains 8' Beam				1,140
1	177332A	Single Post Swing Frame 8' Beam				1,630
1	177333A	Single Post Swing Frame Addtl Bay 8' Beam				1,210
					5,375	
				\$		5,375

Equipment Subtotal	\$	84,665
Contract Discount - 8%		(6,773)
Shipping Costs		6,378
Equipment Total	\$	84,270

The above price will be in effect for 120 days.

Please include a copy of your Sales Tax Exemption Certificate with Order Placement. Sales Tax will be charged, if applicable.

Above prices include shipping but not installation.

TERMS: We acknowledge we are purchasing the above equipment through the above-referenced Discount Contract Buying Program and acknowledge that Landscape Structures is the Vendor; and as such, Purchase Orders and Payments are to be made out to Landscape Structures.		
Signature	Title	Date



Memorandum

To: Board of Park Commissioners

From: Mitch Carr, Deputy Director of Operation and Facilities; Brian Romes, Executive Director

Date: January 29, 2025

Subject: **Approval of Resolution 2025-01 Ratifying the Waiving of Competitive Bidding for the Procurement of Materials for Emergency Restoration and Preservation Measures**

Summary

On December 2, 2024, The Recreation Center of Highland Park experienced a leak in a water line that feeds one of the water fountains on the fitness floor. Due to the time of the leak occurrence, which was overnight, the water damage and subsequent property loss was substantial and required a long-term shutdown of the fitness floor for renovations.

As part of the renovation process labor and materials have been needed to return services to residents and members of the Recreation Center as soon as possible. Flooring is one such material that is specific to the fitness industry and has long lead times to procure. Staff has been working with the local distributor of the fitness flooring needed for replacement of the free weight area. Since delaying the order of the flooring would prevent the Park District's ability to provide mission critical services, staff ordered the replacement flooring on January 16 in effort to reopen the facility as soon as possible.

Financial Impact

All identified equipment and materials in the property loss have been submitted to insurance for recovery in the form of a property loss claim. That claim is still under review by the Park District Risk Management Agency (PDRMA), who is the Insurer of the Park District. Park District staff feel confident that the claim submitted will be approved and processed and that the Park District will receive full "like for like" restitution less the plan deductible.

The flooring needed for the free weight area is manufactured by Mondo International and is distributed in our area by Keifer USA, whose parent company is DIVERZIFY+. The cost for the new flooring is \$62,818.32

Recommendation

Staff recommends approval from the Park Board of Commissioners Resolution 2025-01 Ratifying the waiving of competitive bidding for the procurement of materials for emergency restoration and preservation measures and approve the materials order of fitness flooring in the amount of \$62,818.32 from DIVERZIFY+/Keifer USA.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

RESOLUTION 2025-01

**A RESOLUTION RATIFYING THE WAIVING OF COMPETITIVE BIDDING FOR
PROCUREMENT OF MATERIALS FOR EMERGENCY RESTORATION AND
PRESERVATION MEASURES**

WHEREAS, the Park District of Highland Park (the “District”) is an Illinois park district organized and operating under the Illinois Park District Code, 70 ILCS 1205/1, et seq. (the “Code”), and all laws supplemental thereto;

WHEREAS, Section 8-1 of the Code provides for the competitive bidding procedures by which the District is to procure goods and services when the estimated cost thereof exceeds \$30,000; and

WHEREAS, Section 8-1 of the Code further provides for circumstances when the District can waive competitive bidding for the procurement of goods and services exceeding \$30,000, including when the Board of Park Commissioners finds, by a three fourths majority vote, that emergency circumstances exist; and

WHEREAS, the District owns and operates the Recreation Center of Highland Park (the “Recreation Center”); and

WHEREAS, the District has discovered the Recreation Center is in jeopardy of suffering significant operational loss resulting from water line failure on fitness floor; and

WHEREAS, failing to properly and timely conduct emergency restoration of the fitness floor will prevent the safe operation of fitness center at the Recreation Center; and

WHEREAS, because of the water damage to the fitness floor, delaying the work will cause a negative operational impact to the District's and a negative recreational impact to the community due to the inability to open the Recreation Center fitness floor until the fitness floor is restored.

NOW, THEREFORE, BE IT RESOLVED by the Board of Park Commissioners of the Park District of Highland Park, in exercise of the authority described in Section 8-1(c) of the Code, as follows:

SECTION 1. Recitals. The Board of Park Commissioners finds the foregoing recitals to be complete and accurate and hereby adopt them as the Board's findings of fact.

SECTION 2. Declaration of Emergency. Based on the findings of fact, the Board of Park Commissioners hereby declares that emergency circumstances exist which require the waiving of competitive bidding for the procurement of the goods and services necessary to perform restoration work of the fitness floor at the Recreation Center.

SECTION 3. Performance of Repairs; Award of Contracts. The Board of Park Commissioners hereby awards a contract for procurement of materials to DIVERZIFY+/Keifer USA in the amount of \$62,818.32, which provided a sole source materials quote, and which is in the best interest of the District.

SECTION 4. Effective. This resolution shall be in full force and effect immediately upon passage and approval by at least three fourths of the Board of Park Commissioners.

SO RESOLVED this 29th day of January ,2025 at Highland Park, Illinois.

AYES: _____

NAYS: _____

ABSENT: _____

ABSTAIN: _____

APPROVED this 29th day of January, 2025.

President, Cal Berstein
Board of Park Commissioners
Park District of Highland Park

ATTEST:

Secretary, Brian Romes
Board of Park Commissioners
Park District of Highland Park



Memorandum

To: Board of Park Commissioners

From: Matthew Bachler - Accounts Payable Administrator
Mari-Lynn Peters - Finance Director
Brian Romes - Executive Director

Date: January 29, 2025

Subject: Bills and Payroll Disbursements authorized by Finance Committee Member(s). Checks written December 16, 2024 through January 22, 2025 to be presented to the Board for approval on January 29, 2025.

BILLS

<u>DATE</u>	<u>AMOUNT</u>
December 16, 2024 Emergency Checks	\$ 44,140.00
December 23, 2024 Emergency Check	\$ 5,382.00
January 16, 2025 Emergency Check	\$ 1,402.00
January 09, 2025	\$ 567,641.04
January 22, 2025	\$ 167,128.97
Void Payments	\$ (12,206.97)
Bank Drafts	\$ 117,408.07
P-Card	\$ 165,906.88
TOTAL	\$ 1,056,801.99

PAYROLL DISBURSEMENTS

December 27, 2024	\$ 432,874.67
January 10, 2025	\$ 377,717.93
January 24, 2025	\$ 508,691.37
TOTAL	\$ 1,319,283.97

GRAND TOTAL **\$ 2,376,085.96**

To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 01-29-25 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
	Void	01/09/2025	Regular	0.00	0.00	191811
	Void	01/09/2025	Regular	0.00	0.00	191812
	Void	01/09/2025	Regular	0.00	0.00	191814
21123	A&W TRAILER LLC	01/09/2025	Regular	0.00	8,947.00	191824
10679	Invoice	11/20/2024	New Tilt Trailer	0.00	8,947.00	
15147	ABC PRINTING COMPANY	01/09/2025	Regular	0.00	218.85	191798
290726	Invoice	12/13/2024	2025 Summer Camp Banners X 4 (Received..	0.00	218.85	
10055	AEREX PEST CONTROL	01/09/2025	Regular	0.00	73.00	191799
2601834	Invoice	12/18/2024	December 2024 - Pest Control for Heller N...	0.00	73.00	
21124	AGENTS OF DISCOVERY INC	01/09/2025	Regular	0.00	3,708.10	191800
SFMM2142048	Invoice	11/25/2024	Two Year Bronze License for Heller	0.00	3,708.10	
10149	ANCEL, GLINK, DIAMOND, BUSH	01/09/2025	Regular	0.00	1,176.25	191802
108037	Invoice	12/10/2024	Legal Services December 2024	0.00	1,176.25	
21125	ANITA TESTA	01/09/2025	Regular	0.00	758.00	191803
2667986	Invoice	01/08/2025	Refund	0.00	758.00	
21121	ASTRID ELLIS	01/09/2025	Regular	0.00	180.00	191804
2660336	Invoice	01/02/2025	Refund	0.00	180.00	
20071	AVALON PETROLEUM COMPANY	01/09/2025	Regular	0.00	3,979.84	191805
009756	Invoice	12/02/2024	Unleaded Fuel 12/2/24	0.00	1,210.16	
009772	Invoice	12/26/2024	Unleaded Fuel 12/26/24	0.00	1,335.58	
009836	Invoice	12/06/2024	Unleaded Fuel 12/6/24	0.00	827.09	
040927	Invoice	12/02/2024	Diesel Fuel 12/2/24	0.00	607.01	
21126	CAYAN LLC	01/09/2025	Regular	0.00	10.00	191806
3303148	Invoice	10/31/2024	Genius Checkout: Monthly Service Fee - O...	0.00	10.00	
20755	CHEN SITE DESIGN STUDIO LLC	01/09/2025	Regular	0.00	2,025.00	191807
2 - Fink Park Imp...	Invoice	12/31/2024	Fink Park Improvements - Landscape Ar...	0.00	2,025.00	
10473	CHICAGOLAND PAVING CONTRACTO	01/09/2025	Regular	0.00	8,778.50	191808
240102-F	Invoice	12/16/2024	2024 The Prsrve of Highland Prk (CPC Job -...	0.00	8,778.50	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
10502	CITY OF HIGHLAND PARK	01/09/2025	Regular	0.00	17,036.45	191810
010325 000573	Invoice	01/03/2025	1801 Sunset Rd 10/1/24 - 12/31/24	0.00	368.60	
010325 000580	Invoice	01/03/2025	1801 Sunset Rd 10/1/24-12/31/24	0.00	696.09	
010325 000592	Invoice	01/03/2025	1801 Sunset Rd 10/1/24-12/31/24	0.00	213.53	
010325 000795	Invoice	01/03/2025	1801 Sunset Rd 10/1/24 - 12/31/24	0.00	179.60	
010325 000810	Invoice	01/03/2025	2627 St Johns Ave 10/1/24-12/31/24	0.00	34.31	
010325 001725	Invoice	01/03/2025	0 Ravine Dr 10/1/24 - 12/31/24	0.00	67.12	
010325 002480	Invoice	01/03/2025	45 Roger Williams Ave 10/1/24 - 12/31/24	0.00	97.52	
010325 005210	Invoice	01/03/2025	125 Central Ave 10/1/24 - 12/31/24	0.00	250.12	
010325 005211	Invoice	01/03/2025	125 Central Ave 10/1/24 - 12/31/24	0.00	150.32	
010325 005221	Invoice	01/03/2025	1377 Deer Creek Pkwy 10/1/24 - 12/31/24	0.00	391.42	
010325 005222	Invoice	01/03/2025	1377 Deer Creek Pkwy 10/1/24 - 12/31/24	0.00	338.11	
010325 005246	Invoice	01/03/2025	1390 Sunset Rd 10/1/24 - 12/31/24	0.00	505.01	
010325 007491	Invoice	01/03/2025	3100 Trail Way 10/1/24 - 12/31/24	0.00	1,879.17	
010325 009806	Invoice	01/03/2025	1390 Sunset Rd 10/1/24 - 12/31/24	0.00	776.39	
010325 015005	Invoice	01/03/2025	486 Roger Williams Ave 10/1/24 - 12/31/24	0.00	227.17	
010325 015813	Invoice	01/03/2025	405 Prospect Ave 10/1/24 - 12/31/24	0.00	37.00	
010325 016770	Invoice	01/03/2025	1220 Fredrickson Pl 10/1/24 - 12/31/24	0.00	1,560.86	
010325 016772	Invoice	01/03/2025	2205 Skokie Valley Rd 10/1/24 - 12/31/24	0.00	1,126.03	
010325 016883	Invoice	01/03/2025	19 St Johns Ave 10/1/24 - 12/31/24	0.00	58.31	
010325 018000	Invoice	01/03/2025	1055 St Johns Ave 10/1/24 - 12/31/24	0.00	37.00	
010325 018647	Invoice	01/03/2025	3100 Trail Way 10/1/24 - 12/31/24	0.00	1,404.27	
010325 018829	Invoice	01/03/2025	2501 Sheridan Rd 10/1/24 - 12/31/24	0.00	348.56	
010325 019308	Invoice	01/03/2025	1377 Deer Creek Pkwy 10/1/24 - 12/31/24	0.00	347.80	
010325 021030	Invoice	01/03/2025	2900 Trail Way 10/1/24-12/31/24	0.00	842.13	
010325 022091	Invoice	01/03/2025	1301 Hilary Ln 10/1/24 - 12/31/24	0.00	47.26	
010325 024593	Invoice	01/03/2025	1755 St Johns Ave 10/1/24 - 12/31/24	0.00	37.36	
010325 025539	Invoice	01/03/2025	1377 Deer Creek Pkwy 10/1/24 - 12/31/24	0.00	488.34	
010325 026141	Invoice	01/03/2025	1390 Sunset Rd 10/1/24 - 12/31/24	0.00	10.34	
010325 026407	Invoice	01/03/2025	1207 Park Ave W 10/1/24 - 12/31/24	0.00	313.99	
010325 026425	Invoice	01/03/2025	31 Park Ave 10/1/24 - 12/31/24	0.00	296.23	
010325 029312	Invoice	01/03/2025	885 Sheridan Rd 10/1/24 - 12/31/24	0.00	252.35	
010325 032271	Invoice	01/03/2025	1201 Park Ave W 10/1/24 - 12/31/24	0.00	1,001.71	
010325 032272	Invoice	01/03/2025	1201 Park Ave W 10/1/24 - 12/31/24	0.00	2,373.13	
010325 035453	Invoice	01/03/2025	640 Ridge Rd 10/1/24 - 12/31/24	0.00	279.30	
16853	CITY OF HIGHLAND PARK	01/09/2025	Regular	0.00	200.00	191809
2660357	Invoice	01/02/2025	Refund - Jens Jensen Picnic Permits	0.00	200.00	
10537	COMMONWEALTH EDISON COMPAN	01/09/2025	Regular	0.00	37,805.65	191813
121424 6031140...	Invoice	12/14/2024	1390 Sunset Rd 11/14/24 - 12/14/24	0.00	1,729.67	
121624 1877841...	Invoice	12/16/2024	3100 Trail Way 11/14/24 - 12/14/24	0.00	11,583.63	
121624 3788841...	Invoice	12/16/2024	2205 Skokie Rd 11/14/24 - 12/14/24	0.00	1,171.17	
121924 6178872...	Invoice	12/19/2024	1801 Sunset Rd 10/28/24 - 11/25/24	0.00	1,205.64	
122024 1911011...	Invoice	12/20/2024	0 E Egandale 1 N Park 11/21/24 - 12/20/24	0.00	54.75	
122024 7517621...	Invoice	12/20/2024	636 Ridge Rd (West Ridge) 11/21/24 - 12/...	0.00	2,854.23	
122324 0858167...	Invoice	12/23/2024	1240 Fredrickson Pl (POGO) 11/22/24 - 12...	0.00	1,066.54	
122324 2471321...	Invoice	12/23/2024	636 Ridge Rd 10/23/24 - 11/21/24	0.00	32.66	
122624 6889221...	Invoice	12/26/2024	1 Central Ave 11/22/24 - 12/23/24	0.00	31.31	
122624 7018392...	Invoice	12/26/2024	Jenson Park 11/22/24 - 12/23/24	0.00	12.81	
122724 0740352...	Invoice	12/27/2024	2821 Ridge Rd 11/21/24 - 12/20/24	0.00	2,296.43	
122724 3986862...	Invoice	12/27/2024	1201 Park Ave 11/27/24 - 12/26/24	0.00	12,910.37	
123024 0150341...	Invoice	12/30/2024	0 W Linden Ave 1 S Laurel 11/22/24 - 12/2...	0.00	0.95	
123024 0348721...	Invoice	12/30/2024	1377 Deer Creek Pkwy 11/22/24 - 12/23/24	0.00	25.22	
123024 1694872...	Invoice	12/30/2024	1220 Fredrickson 11/22/24 - 12/23/24	0.00	479.35	
123024 1854442...	Invoice	12/30/2024	45 Roger Williams 1 E Sheridan 11/22/24 - ...	0.00	1,043.57	
123024 2306711...	Invoice	12/30/2024	1 Central Ave 11/22/24 - 12/23/24	0.00	629.33	
123024 6178872...	Invoice	12/30/2024	1801 Sunset Rd 11/25/24 - 12/23/24	0.00	678.02	

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
17719 4198780	CONSTELLATION NEWENERGY - GAS Invoice	01/09/2025 12/13/2024	Regular 2201 Park Ave W November 2024	0.00 0.00	3,154.65 3,154.65	191818
10578 123043	D.C. HUMPHRYS CO INC Invoice	01/09/2025 12/23/2024	Regular Price Adjust. for Growth Cover Stor Bag	0.00 0.00	19.08 19.08	191815
18562 128059	DAVIS BANCORP INC Invoice	01/09/2025 12/31/2024	Regular Armored Transportation - December 2024	0.00 0.00	1,738.00 1,738.00	191816
19618 12302024	EUGENE O'MALLEY Invoice	01/09/2025 12/30/2024	Regular Basketball Ref - 2 Games December 2024	0.00 0.00	74.00 74.00	191817
10857 9103708-1	F.E. MORAN, INC. REFRIGERATION Invoice	01/09/2025 09/26/2024	Regular Adiabatic Cooing Repair for Centennial	0.00 0.00	4,084.09 4,084.09	191819
10887 00136295	FIRST STUDENT, INC. Invoice	01/09/2025 12/26/2024	Regular Bus for Winter Break Camp on 01/03/25	0.00 0.00	412.48 412.48	191820
10974 6048.100-9	GEWALT HAMILTON ASSOCIATES INC Invoice	01/09/2025 12/20/2024	Regular Dome Improvements - Prof Services 11/1/...	0.00 0.00	5,420.46 5,420.46	191821
11196 20241100686	ILLINOIS STATE POLICE Invoice	01/09/2025 11/30/2024	Regular 11/1/24 - 11/30/24 Background Checks	0.00 0.00	120.00 120.00	191822
11201 13163	IMPRESSIONS IN STONE Invoice	01/09/2025 09/19/2024	Regular Engraved 4X8 Paver for Danny H	0.00 0.00	32.00 32.00	191849
18561 30044	J MILLER MARKETING INC Invoice	01/09/2025 12/05/2024	Regular December 2024 Online Management	0.00 0.00	1,340.00 1,340.00	191823
19675 12272024	JASON D. KOLLUM Invoice	01/09/2025 12/27/2024	Regular Winter Break Camp - 12/27/2024	0.00 0.00	400.00 400.00	191825
11276 12302024	JAY ZIMMERMAN Invoice	01/09/2025 12/30/2024	Regular Basketball Assignor Fee - 16 Games Dece...	0.00 0.00	80.00 80.00	191826
16866 01032025	JEFF COHEN CREATIVE LTD Invoice	01/09/2025 01/03/2025	Regular December 2024 Photography at West Rid...	0.00 0.00	570.00 570.00	191828
13391 12302024	JIM STATZA Invoice	01/09/2025 12/30/2024	Regular Basketball Ref - 8 Games December 2024	0.00 0.00	296.00 296.00	191829
20672 12302024	JOHN H. FIX Invoice	01/09/2025 12/30/2024	Regular Basketball Ref 2 Games - December 11, 20...	0.00 0.00	74.00 74.00	191830
12664 40780999 40881313	JOHNSON CONTROLS SECURITY SOLI Credit Memo Invoice	01/09/2025 12/09/2024 12/23/2024	Regular Credit for 2024 Discontinued Service Alarm System for 2025	0.00 0.00 0.00	750.69 -27.09 777.78	191869
12664 10524071	JOHNSON CONTROLS SECURITY SOLI Invoice	01/09/2025 12/16/2024	Regular Tyco Monitoring Service from 01/01/25 - ...	0.00 0.00	1,864.57 1,864.57	191870
21122 2660351	JUAN FONSECA Invoice	01/09/2025 01/02/2025	Regular Refund	0.00 0.00	50.00 50.00	191831
20810 23	KIDOKINETICS - NORTH CHICAGO Invoice	01/09/2025 01/08/2025	Regular Physical Ed. Program 11/05 - 12/17/2024	0.00 0.00	891.80 891.80	191868
17106 HP07	KMNS KIDS MUSIC NORTHSHORE LLI Invoice	01/09/2025 01/07/2025	Regular Fall II Season	0.00 0.00	2,410.20 2,410.20	191832
20702 PDH0201255 PDH122324V	L6 TECHNOLOGY, INC. Invoice Invoice	01/09/2025 01/01/2025 12/23/2024	Regular Monthly IT Support Service - February 2025 Monthly IP Collaboration - 12/23/2024 - 0...	0.00 0.00 0.00	9,672.00 7,000.00 2,672.00	191833

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11525	LAKE SHORE FEEDER BASEBALL LEAG	01/09/2025	Regular	0.00	4,450.00	191834
01022025	Invoice	01/02/2025	2025 League Fees	0.00	4,450.00	
20272	LANGTON GROUP	01/09/2025	Regular	0.00	8,188.00	191835
61584	Invoice	10/28/2024	Preserve Mowing 10/28/24 - Week 24	0.00	738.00	
61866	Invoice	11/18/2024	Preserve Mowing 11/18/24 - Week 26	0.00	738.00	
61867	Invoice	11/18/2024	North Route Service Week 11/18/24 - We...	0.00	3,169.00	
61868	Invoice	11/18/2024	South Route Service Week 11/18/24 - We...	0.00	3,543.00	
20669	LITTLE MEDICAL SCHOOL - CHICAGO	01/09/2025	Regular	0.00	1,366.67	191827
1 - After School P...	Invoice	12/15/2024	Little Veterinarian School & Wilderness M...	0.00	1,366.67	
18474	LRS, LLC	01/09/2025	Regular	0.00	87.11	191836
0005956029	Invoice	11/25/2024	2205 Skokie Valley Rd 12/1/24 - 12/31/24	0.00	87.11	
18474	LRS, LLC	01/09/2025	Regular	0.00	87.11	191837
LR6042061	Invoice	12/25/2024	2821 Ridge Rd 1/1/25 - 1/31/25	0.00	87.11	
18474	LRS, LLC	01/09/2025	Regular	0.00	430.00	191838
PS640272	Invoice	12/12/2024	Port O Potties @ Cunniff & Heller 12/13/24...	0.00	430.00	
18474	LRS, LLC	01/09/2025	Regular	0.00	150.87	191839
LR6042062	Invoice	12/25/2024	701 Deer Creek Pkwy 1/1/25 - 1/31/25	0.00	150.87	
18474	LRS, LLC	01/09/2025	Regular	0.00	92.92	191840
LR6042067	Invoice	12/25/2024	Garbage @ Sunset Park 1/1/25 - 1/31/25	0.00	92.92	
18474	LRS, LLC	01/09/2025	Regular	0.00	965.00	191841
PS630639	Invoice	10/17/2024	Potties Woodridge, Cunniff,Heller 10/18 - ...	0.00	965.00	
18474	LRS, LLC	01/09/2025	Regular	0.00	87.11	191842
LR6042060	Invoice	12/25/2024	883 Sheridan Rd 1/1/25 - 1/31/25	0.00	87.11	
18474	LRS, LLC	01/09/2025	Regular	0.00	223.48	191843
LR6042063	Invoice	12/25/2024	636 Ridge Rd 1/1/28 - 1/31/25	0.00	223.48	
18474	LRS, LLC	01/09/2025	Regular	0.00	525.00	191844
PS636259	Invoice	11/14/2024	Potties Woodridge, Cunniff,Heller 11/15 - ...	0.00	525.00	
18474	LRS, LLC	01/09/2025	Regular	0.00	87.11	191845
LR6041968	Invoice	12/25/2024	2205 Skokie Valley Rd 1/1/25 - 1/31/25	0.00	87.11	
18474	LRS, LLC	01/09/2025	Regular	0.00	394.74	191846
LR6044878	Invoice	12/25/2024	1201 Park Ave W 1/1/25 - 1/31/25	0.00	394.74	
18474	LRS, LLC	01/09/2025	Regular	0.00	358.00	191847
LR6042064	Invoice	12/25/2024	3100 Trail Way (Centennial) 1/1/25 - 1/31...	0.00	358.00	
19981	MIDWEST BONSAI SOCIETY	01/09/2025	Regular	0.00	100.00	191848
2652648	Invoice	12/23/2024	Refund	0.00	100.00	
17710	MNJ TECHNOLOGIES DIRECT, INC	01/09/2025	Regular	0.00	48.85	191850
CINV004081089	Invoice	12/18/2024	Microsoft 365 Business Basic Lincense & E...	0.00	48.85	
21091	MONSTER TREE SERVICE OF THE NO	01/09/2025	Regular	0.00	13,100.00	191855
15073	Invoice	12/02/2024	2024 Districtwide Fall Tree Removals	0.00	13,100.00	
10006	NCPERS GROUP LIFE INSURANCE	01/09/2025	Regular	0.00	48.00	191851
3301012025	Invoice	12/01/2024	NCPERS Group Life Insurance - January 20...	0.00	48.00	
21120	NICOLE DEBELLA	01/09/2025	Regular	0.00	94.00	191852
2667226	Invoice	01/07/2025	Refund	0.00	94.00	
13604	NORTH SHORE GAS	01/09/2025	Regular	0.00	581.76	191853
121724 0608197...	Invoice	12/17/2024	1801 Sunset Rd 11/14/24 - 12/15/24	0.00	581.76	

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11933	NORTH SHORE SCHOOL DISTRICT 11	01/09/2025	Regular	0.00	834.60	191854
FR24250107250	Invoice	01/07/2025	December 2024 Facilities Rentals - Edgew...	0.00	834.60	
14914	NORTH SHORE WATER RECLAMATIO	01/09/2025	Regular	0.00	3,648.76	191856
5477365	Invoice	12/28/2024	3420 Krenn Ave 5/15/24 - 8/15/24	0.00	3,060.64	
5478992	Invoice	12/28/2024	636 Ridge Rd 5/15/24 - 8/15/24	0.00	588.12	
20075	NRG BUSINESS MARKETING	01/09/2025	Regular	0.00	6,140.64	191857
HS44589646	Invoice	12/09/2024	636 Ridge Rd 11/1/24 - 11/30/24	0.00	2,141.34	
HS44589647	Invoice	12/09/2024	1240 Fredrickson Pl(Hidden Creek) 11/1/2...	0.00	100.84	
HS44589648	Invoice	12/09/2024	3100 Trail Way (Centennial Ice) 11/1/24 - ...	0.00	3,898.46	
11998	PARK DISTRICT RISK MGMT AGCY	01/09/2025	Regular	0.00	232,873.03	191858
1224133	Invoice	12/31/2024	December 2024 Property & Liability Insur...	0.00	31,143.15	
1224133H	Invoice	12/31/2024	December 2024 Employee Health Insuran...	0.00	201,729.88	
16344	PARKS FOUNDATION OF HIGHLAND	01/09/2025	Regular	0.00	417.15	191859
01092025	Invoice	01/09/2025	Foundation Funds Collected @ PDHP 12/0...	0.00	417.15	
12057	PHILLIP FOLINO	01/09/2025	Regular	0.00	296.00	191860
12302024	Invoice	12/30/2024	Basketball Ref - 8 Games December 2024	0.00	296.00	
19484	PLANSOURCE	01/09/2025	Regular	0.00	2,194.70	191861
01062025	Invoice	01/06/2025	IMRF Retiree Insurance - January 2025 Pr...	0.00	2,194.70	
20229	R&R SPECIALTIES OF WISCONSIN INC	01/09/2025	Regular	0.00	7,211.03	191862
0083557-IN	Invoice	11/06/2024	Electric Edger EX III	0.00	7,211.03	
12211	RICOH USA, INC	01/09/2025	Regular	0.00	1,222.13	191863
5070646586	Invoice	12/17/2024	Copies 11/17/2024 - 12/16/2024	0.00	1,222.13	
16459	SANTO SPORT STORE	01/09/2025	Regular	0.00	1,790.60	191864
711429	Invoice	12/10/2024	Youth Basketball Jerseys X 56 & Adult X 29	0.00	1,346.50	
711433	Invoice	12/24/2024	Richardson Beanies X 18	0.00	251.10	
711450	Invoice	12/12/2024	Holloway Youth Baskettball Jersey & Shorts...	0.00	98.00	
711494	Invoice	12/10/2024	Champro Basketball Coach's Board 9" X 12...	0.00	52.00	
711511	Invoice	12/24/2024	Champro Youth Prime Basketball Jerseys X...	0.00	43.00	
12321	SCHAEFGES BROTHERS, INC	01/09/2025	Regular	0.00	52,762.50	191865
Application No 3...	Invoice	12/30/2024	Sunset Woods Park Improvements 12/30/...	0.00	52,762.50	
12607	TIM GIBSON	01/09/2025	Regular	0.00	185.00	191866
12302024	Invoice	12/30/2024	Basketball Ref 5 Games - December 2024	0.00	185.00	
20764	TOTAL RENOVATIONS INC	01/09/2025	Regular	0.00	107,359.74	191867
1203	Invoice	12/09/2024	2024 Old Elm & Port Clinton Playground R...	0.00	107,359.74	
20975	US WATER HEATING SOLUTIONS	01/09/2025	Regular	0.00	658.25	191871
12495443	Invoice	11/05/2024	Service Call Job @ Centennial on 11/05/20...	0.00	658.25	

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
17301	WILSON SPORTING GOODS CO.	01/09/2025	Regular	0.00	230.52	191801
4548842447	Invoice	12/17/2024	Pro Overgrip SI X 12 & Pro Overgrip Ast. 3 ...	0.00	117.63	
4548903644	Invoice	12/20/2024	Pro Overgrip 60 Box Assorted 6 Colors X Q...	0.00	112.89	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	138	71	0.00	567,641.04
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	138	74	0.00	567,641.04

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	567,641.04
			<hr/>
			567,641.04



Park District of Highland Park, IL

Packet: APPKT04465 - 01/16/2025 Studio E 16, LLC Emergency Check

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
18411	STUDIO E 16, LLC	01/16/2025	Regular	0.00	1,402.00	191872
FOOTAGE REV	Invoice	01/13/2025	FY 2025 Transferring Data / Video to Hard...	0.00	1,402.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	1,402.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,402.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	1,402.00
			<hr/>
			1,402.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
20601	20/10 ENGINEERING GROUP, LLC	01/22/2025	Regular	0.00	1,250.00	191873
2202A1-2	Invoice	01/14/2025	Dehumidification Unit Replacement 2024 ...	0.00	1,250.00	
10034	ABSOLUTE HOME IMPROVEMENTS &	01/22/2025	Regular	0.00	24,051.04	191874
4 - CUNNIFF PARK.	Invoice	11/21/2024	2024 Cunniff Park Resurfacing Project / Fe...	0.00	24,051.04	
10055	AEREX PEST CONTROL	01/22/2025	Regular	0.00	73.00	191875
2604601	Invoice	01/15/2025	January 2025 - Pest Control for Heller Natu...	0.00	73.00	
17039	AIR COMFORT, LLC	01/22/2025	Regular	0.00	2,335.00	191876
409511	Invoice	01/09/2025	Semi-Annual Preventive Maintenance (Boi...	0.00	2,335.00	
10149	ANCEL, GLINK, DIAMOND, BUSH	01/22/2025	Regular	0.00	3,407.50	191877
108501	Invoice	01/14/2025	Legal Services December 2024	0.00	3,407.50	
20071	AVALON PETROLEUM COMPANY	01/22/2025	Regular	0.00	2,714.63	191878
009762	Invoice	12/12/2024	Unleaded Fuel 12/12/24	0.00	1,023.55	
009868	Invoice	12/19/2024	Unleaded Fuel 12/19/24	0.00	1,349.58	
040407	Invoice	12/12/2024	Diesel Fuel 12/12/24	0.00	341.50	
14576	CHICAGO MAGIC	01/22/2025	Regular	0.00	174.00	191879
2675478	Invoice	01/15/2025	Refund	0.00	174.00	
10463	CHICAGO TRIBUNE COMPANY	01/22/2025	Regular	0.00	126.00	191880
107296740000	Invoice	12/31/2024	PDHP Tax Levy 2024 7728027	0.00	126.00	
17360	COLE SANGERN - PETTY CASH	01/22/2025	Regular	0.00	69.49	191881
11252024	Invoice	01/15/2025	Petty Cash Reimbursement from 11/25/2...	0.00	69.49	
19975	COLLEY ELEVATOR COMPANY	01/22/2025	Regular	0.00	427.00	191882
272587	Invoice	12/11/2024	Elevator Service 12/04/2024 - 1240 Fredri...	0.00	122.00	
273865	Invoice	12/26/2024	Elevator Service 12/19/2024 - 1240 Fredri...	0.00	305.00	
10537	COMMONWEALTH EDISON COMPAN	01/22/2025	Regular	0.00	1,929.14	191883
011625 6031140...	Invoice	01/16/2025	1390 Sunset Rd 12/14/24 - 1/16/25	0.00	1,929.14	
17719	CONSTELLATION NEWENERGY - GAS	01/22/2025	Regular	0.00	4,526.68	191887
4220364	Invoice	01/15/2024	1201 Park Ave W December 2024	0.00	4,526.68	
10624	DANIEL CREANEY COMPANY	01/22/2025	Regular	0.00	1,000.00	191884
47095	Invoice	01/17/2025	Lump Sum Fee - Lincoln Park (December 2...	0.00	1,000.00	
21128	DANIELLA SCHWARTZ	01/22/2025	Regular	0.00	184.00	191885
2675477	Invoice	01/15/2025	Refund	0.00	184.00	
10762	DUNLOP SPORTS GROUP AMERICAS	01/22/2025	Regular	0.00	1,251.72	191886
8206841 SO	Invoice	01/14/2025	TB Grand Prix Regular Duty 3B X Qty 432	0.00	1,251.72	
21090	FENCE CONNECTION INC.	01/22/2025	Regular	0.00	19,075.00	191888
4076	Invoice	10/23/2024	2024 Fence Installation 850 Clavey Rd	0.00	19,075.00	
11125	HITCHCOCK DESIGN GROUP	01/22/2025	Regular	0.00	4,169.39	191889
34337	Invoice	12/31/2024	Park Ave Beach Construction Phase Serv. ...	0.00	4,169.39	
11183	ILL DEPT OF NATURAL RESOURCES	01/22/2025	Regular	0.00	3,360.00	191890
C20250001	Invoice	01/07/2025	Dredging Permit - Application Review Fee,...	0.00	3,360.00	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
20702	L6 TECHNOLOGY, INC.	01/22/2025	Regular	0.00	7,580.43	191891
PDH011525	Invoice	01/15/2025	KnowBe4 Silver Tier - 3 Year Term X Qty 1...	0.00	7,580.43	
18474	LRS, LLC	01/22/2025	Regular	0.00	430.00	191892
PS643633	Invoice	01/09/2025	Port O Potties @ Cunniff & Heller 1/10/25 ...	0.00	430.00	
20984	MANEVAL CONSTRUCTION CO INC	01/22/2025	Regular	0.00	10,164.88	191893
11119	Invoice	01/16/2025	2024 Deer Creek Racquet Club Parking Lot ...	0.00	10,164.88	
19542	MARI-LYNN PETERS - PETTY CASH	01/22/2025	Regular	0.00	472.09	191894
12312024	Invoice	01/15/2025	Reimbursement for Petty Cash - West Rid...	0.00	472.09	
16368	NIKKI LO BUE	01/22/2025	Regular	0.00	92.00	191895
2674813	Invoice	01/15/2025	Refund	0.00	92.00	
13604	NORTH SHORE GAS	01/22/2025	Regular	0.00	12,984.18	191896
010725 0601145...	Invoice	01/07/2025	West Ridge Center 12/01/24-12/31/24	0.00	1,597.25	
010725 0601145...	Invoice	01/07/2025	Centennial Ice 12/01/24-12/31/24	0.00	2,707.96	
010725 0602405...	Invoice	01/07/2025	Hidden Creek 12/01/24-12/31/24	0.00	281.74	
011725 0602225...	Invoice	01/17/2025	1390 Sunset 12/16/24 - 01/15/25	0.00	122.66	
121724 0601145...	Invoice	12/17/2024	RCHP 11/14/24-12/15/24	0.00	2,342.94	
121724 0601145...	Invoice	12/17/2024	Deer Creek 11/14/24-12/15/24	0.00	2,616.47	
121724 0601145...	Invoice	12/17/2024	1240 Frederickson Pl 11/14/24-12/15/24	0.00	2,102.66	
121724 0602225...	Invoice	12/17/2024	1390 Sunset 11/14/24-12/15/24	0.00	297.77	
121724 0602405...	Invoice	12/17/2024	2900 Trailway,CunniffParkShelter 11/14/2...	0.00	279.19	
121724 0602405...	Invoice	12/17/2024	3100 Trailway 11/14/24-12/15/24	0.00	215.31	
121724 0602405...	Invoice	12/17/2024	Aquatic Park 11/14/24-12/15/24	0.00	165.14	
121724 0602405...	Invoice	12/17/2024	1377 Clavey Rd 11/14/24-12/15/24	0.00	255.09	
20075	NRG BUSINESS MARKETING	01/22/2025	Regular	0.00	8,751.86	191897
HS54641677	Invoice	01/09/2025	636 Ridge Rd 12/1/24 - 12/31/24	0.00	3,471.32	
HS54641678	Invoice	01/09/2025	1240 Fredrickson Pl(Hidden Creek) 12/1/2...	0.00	236.99	
HS54641679	Invoice	01/09/2025	3100 Trail Way (Centennial Ice) 12/1/24 - ...	0.00	5,043.55	
18594	PAUL MICARI	01/22/2025	Regular	0.00	89.00	191898
2670356	Invoice	01/10/2025	Refund	0.00	89.00	
20069	RES ENVIRONMENTAL OPERATING C	01/22/2025	Regular	0.00	5,700.00	191899
IN49046	Invoice	08/31/2024	2024 Heller Ecological Restoration	0.00	4,600.00	
IN51505	Invoice	12/31/2024	2024 Heller Ecological Restoration	0.00	1,100.00	
12211	RICOH USA, INC	01/22/2025	Regular	0.00	1,155.05	191900
5070811722	Invoice	01/17/2025	Copies 12/17/2024 - 01/16/2025	0.00	1,155.05	
19976	TGF ENTERPRISES INC	01/22/2025	Regular	0.00	4,920.00	191901
6143	Invoice	01/10/2025	2024 Forestry Mow @ The Preserve on 12...	0.00	4,920.00	
12543	TGF FORESTRY & FIRE INC	01/22/2025	Regular	0.00	3,570.00	191902
24-1166	Invoice	01/10/2025	2024 Prescribed Burn Services on 12/18 &..	0.00	3,570.00	
20709	THE LAMAR JOHNSON COLLABORAT	01/22/2025	Regular	0.00	21,979.75	191903
25.007950.000	Invoice	01/09/2025	Sunset Woods Park - Services Ending 12/3...	0.00	21,979.75	
18306	TROCH-MCNEIL PAVING COMPANY,	01/22/2025	Regular	0.00	4,025.00	191905
14084	Invoice	10/24/2024	Fink Park & Port Clinton 2024 Striping - 10...	0.00	4,025.00	
16094	VERMONT SYSTEMS, INC	01/22/2025	Regular	0.00	11,128.14	191906
VS015593	Invoice	12/01/2024	RecTrac Renewal	0.00	11,128.14	
17189	W-T STRUCTURAL ENGINEERING LLC	01/22/2025	Regular	0.00	3,815.00	191904
00000065681	Invoice	12/31/2024	2024 Recreation Center Filter Replacement	0.00	3,815.00	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
21127	ZACHARY BULWA	01/22/2025	Regular	0.00	148.00	191907
2679168	Invoice	01/20/2025	Refund	0.00	148.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	52	35	0.00	167,128.97
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	52	35	0.00	167,128.97

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	167,128.97
			<hr/>
			167,128.97



Park District of Highland Park, IL

Check Register

Packet: APPKT04432 - 12/16/24 Direct Fitness Solutions -
Emergency Check

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10718	DIRECT FITNESS SOLUTIONS, LLC	12/16/2024	Regular	0.00	14,450.00	191791
0204294-IN	Invoice	12/09/2024	Equipment Moving Charge & Masonite - R...	0.00	14,450.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	14,450.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	14,450.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	14,450.00
			<hr/>
			14,450.00



Park District of Highland Park, IL

Packet: APPKT04430 - 12/16/24 The Yard Ramp Guy - Emergency Check

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
21098	THE YARD RAMP GUY	12/16/2024	Regular	0.00	29,690.00	191790
48328N	Invoice	12/15/2024	Park Avenue Beach Boat Ramp	0.00	29,690.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	29,690.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	29,690.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	29,690.00
			<hr/>
			29,690.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04441 - 12/23/24 The Ultimate School of Guitar - Emergency Check

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19761	THE ULTIMATE SCHOOL OF GUITAR	12/23/2024	Regular	0.00	5,382.00	191797
761	Invoice	11/25/2024	Fall Session 1 - Music Lessons, Aug. - Nov. ...	0.00	5,382.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	5,382.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	5,382.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	5,382.00
			<hr/>
			5,382.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04452 - Bank Draft 01/02/25 AFLAC

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
10058	AFLAC	01/02/2025	Bank Draft	0.00	486.72	DFT0005267
572595	Invoice	01/02/2025	AFLAC Deduction Period Ending 12/31/20...	0.00	486.72	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	486.72
EFT's	0	0	0.00	0.00
	1	1	0.00	486.72

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	486.72
			<hr/>
			486.72



Park District of Highland Park, IL

Check Register

Packet: APPKT04455 - Bank Draft 01/06/25 HealthEquity II

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	01/06/2025	Bank Draft	0.00	2,247.75	DFT0005270
INV7330922	Invoice	01/06/2025	PMB DCFSA, PMB HCFSA, & Visa HCFSA 20...	0.00	2,247.75	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	2,247.75
EFT's	0	0	0.00	0.00
	1	1	0.00	2,247.75

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	2,247.75
			<hr/>
			2,247.75



Park District of Highland Park, IL

Check Register

Packet: APPKT04456 - Bank Draft 01/06/25 HealthEquity III

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	01/06/2025	Bank Draft	0.00	115.50	DFT0005271
INV7319601	Invoice	01/06/2025	HC, DC, & HCDC FSA Admin Fees - Decem...	0.00	115.50	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	115.50
EFT's	0	0	0.00	0.00
	1	1	0.00	115.50

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	115.50
			<hr/>
			115.50



Park District of Highland Park, IL

Check Register

Packet: APPKT04454 - Bank Draft 01/06/25 HealthEquity

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
19658	HEALTHEQUITY INC	01/06/2025	Bank Draft	0.00	1,729.47	DFT0005269
INV7303644	Invoice	01/06/2025	Repayments, PMB, & Visa Card Payments -...	0.00	1,729.47	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	1,729.47
EFT's	0	0	0.00	0.00
	1	1	0.00	1,729.47

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	1,729.47
			<hr/>
			1,729.47



Park District of Highland Park, IL

Check Register

Packet: APPKT04453 - Bank Draft 01/07/25 IMRF

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	01/07/2025	Bank Draft	0.00	48,021.26	DFT0005268
2015882-L7W6	Invoice	01/07/2025	December 2024 IMRF Contributions	0.00	48,021.26	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	48,021.26
EFT's	0	0	0.00	0.00
	1	1	0.00	48,021.26

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	48,021.26
			<hr/>
			48,021.26



Park District of Highland Park, IL

Check Register

Packet: APPKT04475 - Bank Draft 01/13/25 HealthEquity

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	01/13/2025	Bank Draft	0.00	1,177.01	DFT0005289
INV7357740	Invoice	01/13/2025	PMB & Visa DCFSA & HCFSA 2024 Paymen...	0.00	1,177.01	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	1,177.01
EFT's	0	0	0.00	0.00
	1	1	0.00	1,177.01

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	1,177.01
			<hr/> 1,177.01



Park District of Highland Park, IL

Check Register

Packet: APPKT04473 - Bank Draft 01/13/25 ICMA 457

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	01/13/2025	Bank Draft	0.00	4,415.60	DFT0005287
01102025 ICMA	Invoice	01/13/2025	1/10/2025 ICMA Deductions Plan #302037	0.00	4,415.60	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	4,415.60
EFT's	0	0	0.00	0.00
	1	1	0.00	4,415.60

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	4,415.60
			<hr/>
			4,415.60



Park District of Highland Park, IL

Check Register

Packet: APPKT04472 - Bank Draft 01/13/25 ICMA Roth

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
12825	ICMA RETIREMENT TRUST #705568	01/13/2025	Bank Draft	0.00	629.00	DFT0005286
01102025 ICMA	Invoice	01/13/2025	01/10/2025 ICMA Roth Deductions Plan #...	0.00	629.00	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	629.00
EFT's	0	0	0.00	0.00
	1	1	0.00	629.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	629.00
			<hr/>
			629.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04474 - Bank Draft 01/15/25 Illinois Dept. of Revenue Sales Tax

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT OF REVENUE	01/15/2025	Bank Draft	0.00	136.00	DFT0005288
December 2024	Invoice	01/15/2025	December Sales Tax / Use Tax - ST-1 Paym...	0.00	136.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	136.00
EFT's	0	0	0.00	0.00
	1	1	0.00	136.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	136.00
			<hr/>
			136.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	01/17/2025	Bank Draft	0.00	551.28	DFT0005285
INV7382698	Invoice	01/17/2025	Visa Card & PMP Payments - HCFSA 2024 ...	0.00	551.28	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	551.28
EFT's	0	0	0.00	0.00
	1	1	0.00	551.28

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	551.28
			<hr/>
			551.28



Park District of Highland Park, IL

Check Register

Packet: APPKT04470 - Bank Draft 01/21/25 Parkside Reconstruction Services LLC

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19648	PARKSIDE RESTORATION SERVICES, I	01/21/2025	Bank Draft	0.00	24,039.71	DFT0005284
Auth ID AAGLUZ...	Invoice	01/21/2025	Recreation Center Project	0.00	24,039.71	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	24,039.71
EFT's	0	0	0.00	0.00
	1	1	0.00	24,039.71

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	24,039.71
			<hr/>
			24,039.71



Park District of Highland Park, IL

Check Register

Packet: APPKT04437 - Bank Draft 12/13/24 HealthEquity

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	12/13/2024	Bank Draft	0.00	906.36	DFT0005238
INV7269465	Invoice	12/13/2024	PMB DCFSA & HCFSA Visa Payments	0.00	906.36	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	906.36
EFT's	0	0	0.00	0.00
	1	1	0.00	906.36

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	906.36
			<hr/>
			906.36



Park District of Highland Park, IL

Check Register

Packet: APPKT04440 - Bank Draft 12/16/24 Illinois Dept. of Revenue Sales Tax

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11188	ILLINOIS DEPT OF REVENUE	12/16/2024	Bank Draft	0.00	616.00	DFT0005241
November 2024	Invoice	12/16/2024	November Sales Tax / Use Tax - ST-1 Paym...	0.00	616.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	616.00
EFT's	0	0	0.00	0.00
	1	1	0.00	616.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	616.00
			<hr/>
			616.00



By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/17/2024	Bank Draft	0.00	4,469.26	DFT0005239
12132024 ICMA	Invoice	12/17/2024	12/13/2024 ICMA 457 Deductions Plan #3...	0.00	4,469.26	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	4,469.26
EFT's	0	0	0.00	0.00
	1	1	0.00	4,469.26

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	4,469.26
			<hr/>
			4,469.26



Park District of Highland Park, IL

Check Register

Packet: APPKT04439 - Bank Draft 12/17/24 ICMA Roth

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
12825	ICMA RETIREMENT TRUST #705568	12/17/2024	Bank Draft	0.00	385.00	DFT0005240
12132024 ICMA	Invoice	12/17/2024	12/13/2024 ICMA Roth Deductions Plan #...	0.00	385.00	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	385.00
EFT's	0	0	0.00	0.00
	1	1	0.00	385.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	385.00
			<hr/>
			385.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04436 - Bank Draft 12/20/24 HealthEquity

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19658	HEALTHEQUITY INC	12/20/2024	Bank Draft	0.00	527.46	DFT0005237
INV7283279	Invoice	12/20/2024	Visa Card Payments - HCFSA 2024	0.00	527.46	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	527.46
EFT's	0	0	0.00	0.00
	1	1	0.00	527.46

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	527.46
			<hr/>
			527.46



Park District of Highland Park, IL

Packet: APPKT04448 - Bank Draft 12/27/24 Amalgamated Bank of Chicago

Check Register

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10111	AMALGAMATED BANK OF CHICAGO	12/27/2024	Bank Draft	0.00	475.00	DFT0005262
77371224	Invoice	12/27/2024	Adm Fee 12/1/24-11/30/25 Trst 1857737...	0.00	475.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	475.00
EFT's	0	0	0.00	0.00
	1	1	0.00	475.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	475.00
			<hr/>
			475.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04447 - Bank Draft 12/27/24 ICMA 457

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/27/2024	Bank Draft	0.00	4,396.31	DFT0005261
12272024 ICMA	Invoice	12/27/2024	ICMA 457 Deductions Plan #302037	0.00	4,396.31	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	4,396.31
EFT's	0	0	0.00	0.00
	1	1	0.00	4,396.31

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	4,396.31
			<hr/>
			4,396.31



Park District of Highland Park, IL

Check Register

Packet: APPKT04446 - Bank Draft 12/27/24 ICMA Roth

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
12825	ICMA RETIREMENT TRUST #705568	12/27/2024	Bank Draft	0.00	360.00	DFT0005260
12272024 ICMA	Invoice	12/27/2024	12/27/2024 ICMA Roth Deductions Plan #...	0.00	360.00	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	360.00
EFT's	0	0	0.00	0.00
	1	1	0.00	360.00

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	360.00
			<hr/>
			360.00



Park District of Highland Park, IL

Check Register

Packet: APPKT04449 - Bank Draft 12/31/24 Parkside Reconstruction (Restoration) Services, LLC

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19648	PARKSIDE RESTORATION SERVICES, I	01/31/2025	Bank Draft	0.00	10,861.69	DFT0005263
AAF2Y4GN	Invoice	12/31/2024	Recreation Center Drywall Project	0.00	10,861.69	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	10,861.69
EFT's	0	0	0.00	0.00
	1	1	0.00	10,861.69

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	1/2025	10,861.69
			<hr/>
			10,861.69



Park District of Highland Park, IL

Check Register

Packet: APPKT04434 - P-Card Statement 11/8/24-12/7/24

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10313	BOA P-CARD STATEMENTS	12/07/2024	Bank Draft	0.00	165,906.88	DFT0005236
120624	Invoice	12/07/2024	P-Card with PA	0.00	165,906.88	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	165,906.88
EFT's	0	0	0.00	0.00
	1	1	0.00	165,906.88

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	165,906.88
			<hr/>
			165,906.88



Park District of Highland Park, IL

Check Register

Packet: APPKT04451 - Bank Draft 12/31/24 Parkside Reconstruction (Restoration) Services, LLC

By Vendor DBA Name

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
19648	PARKSIDE RESTORATION SERVICES, I	12/31/2024	Bank Draft	0.00	10,861.69	DFT0005266
Auth ID AAF2Y4...	Invoice	12/31/2024	Recreation Center Drywall Project	0.00	10,861.69	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	10,861.69
EFT's	0	0	0.00	0.00
	1	1	0.00	10,861.69

Fund Summary

Fund	Name	Period	Amount
99	POOLED CASH FUND	12/2024	10,861.69
			<hr/>
			10,861.69



Park District of Highland Park, IL

Payment Reversal Register

APPKT04450 - Reversal of Packet APPKT04449 - Bank Draft

Canceled Payables

Vendor Set: 01 - Vendor Set 01

Bank: AP - AP BANK

Vendor Number	Vendor Name				Total Vendor Amount	
19648	PARKSIDE RESTORATION SERVICES, LLC				-10,861.69	
Payment Type	Payment Number		Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Bank Draft	DFT0005263		01/31/2025	01/31/2025	01/31/2025	-10,861.69
Payable Number:	Description		Payable Date	Due Date		Payable Amount
AAF2Y4GN-R	Recreation Center Drywall Project		12/31/2024	12/31/2024		10,861.69

Bank Code Summary

Bank Code	Canceled Payables	Payables Left To Pay Again	Total
AP	-10,861.69	0.00	-10,861.69
Report Total:	-10,861.69	0.00	-10,861.69



Canceled Payables

Vendor Set: 01 - Vendor Set 01

Bank: AP - AP BANK

Vendor Number 18648	Vendor Name BETHANY CLARKIN				Total Vendor Amount	-9.27
Payment Type Check	Payment Number 189101		Original Payment Date 04/20/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -9.27
Payable Number: 1882622-R	Description Refund		Payable Date 04/13/2023	Due Date 04/14/2023		Payable Amount 9.27

Vendor Number 19833	Vendor Name RANDALL BERNSTEIN				Total Vendor Amount	-375.00
Payment Type Check	Payment Number 190776		Original Payment Date 06/06/2024	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -375.00
Payable Number: 073124-R	Description 7/31/24 Performance-Camp Sunshine		Payable Date 05/28/2024	Due Date 06/06/2024		Payable Amount 375.00

Vendor Number 20060	Vendor Name HPAC				Total Vendor Amount	-50.00
Payment Type Check	Payment Number 189577		Original Payment Date 08/03/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -50.00
Payable Number: 2027338-R	Description Refund		Payable Date 07/31/2023	Due Date 08/02/2023		Payable Amount 50.00

Vendor Number 20175	Vendor Name STEPHANIE BROWN				Total Vendor Amount	-100.00
Payment Type Check	Payment Number 188932		Original Payment Date 02/16/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -80.00
Payable Number: 1801467-R	Description Refund		Payable Date 02/02/2023	Due Date 02/03/2023		Payable Amount 80.00

Payment Type Check	Payment Number 188985		Original Payment Date 03/03/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -20.00
Payable Number: 1825227-R	Description Refund		Payable Date 02/22/2023	Due Date 02/22/2023		Payable Amount 20.00

Vendor Number 20233	Vendor Name LAUREN ROSENBAUM				Total Vendor Amount	-40.00
Payment Type Check	Payment Number 189082		Original Payment Date 04/06/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -40.00
Payable Number: 1867145-R	Description Refund		Payable Date 03/30/2023	Due Date 03/31/2023		Payable Amount 40.00

Vendor Number 20406	Vendor Name JACK CLEVELAND				Total Vendor Amount	-14.00
Payment Type Check	Payment Number 189580		Original Payment Date 08/03/2023	Reversal Date 12/31/2024	Cancel Date 12/31/2024	Payment Amount -14.00
Payable Number: 2011366-R	Description Refund		Payable Date 07/20/2023	Due Date 07/24/2023		Payable Amount 14.00

Payment Reversal Register

Packet: APPKT04458 - Void Stale AP Checks

Vendor Number	Vendor Name				Total Vendor Amount
20489	YEN TAI				-46.00
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	189867	10/12/2023	12/31/2024	12/31/2024	-46.00
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
2097962-R	Refund	10/06/2023	10/12/2023	46.00	
Vendor Number	Vendor Name				Total Vendor Amount
20490	JACQUELINE DENHAM				-4.81
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	189826	10/12/2023	12/31/2024	12/31/2024	-4.81
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
2102460-R	Refund	10/09/2023	10/12/2023	4.81	
Vendor Number	Vendor Name				Total Vendor Amount
20608	MATTHEW SHATZKAMER				-320.00
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	190314	02/08/2024	12/31/2024	12/31/2024	-320.00
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
1859759-R	Refund	03/23/2023	12/31/2023	160.00	
1914292-R	Refund	05/11/2023	12/31/2023	160.00	
Vendor Number	Vendor Name				Total Vendor Amount
20619	JESSICA ERNEST				-88.70
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	190305	02/08/2024	12/31/2024	12/31/2024	-88.70
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
2238726-R	Refund	02/06/2024	02/08/2024	88.70	
Vendor Number	Vendor Name				Total Vendor Amount
20795	KRISTINA ROGERS				-297.50
Payment Type	Payment Number	Original Payment Date	Reversal Date	Cancel Date	Payment Amount
Check	190755	06/06/2024	12/31/2024	12/31/2024	-297.50
Payable Number:	Description	Payable Date	Due Date	Payable Amount	
2388831-R	Refund	06/04/2024	06/06/2024	297.50	

Bank Code Summary

Bank Code	Canceled Payables	Payables Left To Pay Again	Total
AP	-1,345.28	0.00	-1,345.28
Report Total:	-1,345.28	0.00	-1,345.28



Park District of Highland Park, IL

DISTRICT WIDE

Income Statement

Current Period Ending 12/31/2024

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	27,333.03	132,846.17	4,271,291.43	3,634,651.56	636,639.87	3,634,651.56	30,059.41	3,599,379.10
110 - CAMPS	16,106.00	7,268.51	1,854,381.35	1,929,008.00	-74,626.65	1,929,008.00	13,677.20	1,716,298.72
120 - LESSONS	19,759.80	34,677.60	511,662.47	551,806.50	-40,144.03	551,806.50	26,753.22	546,140.53
130 - SPECIAL EVENTS	4,132.50	5,020.00	97,215.14	125,558.00	-28,342.86	125,558.00	4,287.00	74,121.29
410 - TAX	155,578.40	209,320.91	15,688,127.63	15,186,446.53	501,681.10	15,186,446.53	173,919.21	15,178,813.41
420 - FEES & CHARGES	30,233.47	25,877.27	3,511,671.81	2,739,057.00	772,614.81	2,739,057.00	69,118.01	3,106,289.26
440 - MEMBERSHIPS	118,255.70	101,952.05	1,582,650.69	1,363,871.13	218,779.56	1,363,871.13	113,165.60	1,310,409.67
450 - RENTALS	94,327.80	74,273.56	1,752,667.26	1,559,664.41	193,002.85	1,559,664.41	101,235.12	1,532,530.00
460 - MERCHANDISING	3,296.11	1,617.56	161,329.81	134,648.00	26,681.81	134,648.00	6,475.72	181,370.96
470 - INTEREST INCOME	84,032.13	22,125.50	1,165,300.69	265,000.00	900,300.69	265,000.00	-11,814.53	996,396.31
480 - MISCELLANEOUS INCOME	1,757,532.76	202,044.00	2,817,770.79	1,041,933.00	1,775,837.79	1,041,933.00	222,297.83	464,532.38
510 - OTHER INCOME	23,024.27	37,958.28	811,458.39	55,916.55	755,541.84	55,916.55	136,016.93	174,700.43
520 - BOND/DEBT PROCEEDS	0.00	0.00	6,445,000.00	5,500,000.00	945,000.00	5,500,000.00	0.00	0.00
Total Revenue:	2,333,611.97	854,981.41	40,670,527.46	34,087,560.68	6,582,966.78	34,087,560.68	885,190.72	28,880,982.06
Expense								
100 - PROGRAMS	191,182.07	178,252.31	2,043,745.48	1,883,735.25	-160,010.23	1,883,735.25	262,665.39	1,777,639.65
110 - CAMPS	3,960.32	5,624.46	995,717.65	992,596.09	-3,121.56	992,596.09	4,475.96	926,574.97
120 - LESSONS	19,212.53	20,371.63	262,981.17	265,147.64	2,166.47	265,147.64	31,094.93	274,783.79
130 - SPECIAL EVENTS	10,073.36	6,975.74	136,310.77	169,710.57	33,399.80	169,710.57	15,471.28	111,686.43
440 - MEMBERSHIPS	12,532.40	13,320.32	144,647.61	162,871.38	18,223.77	162,871.38	19,383.14	123,743.55
610 - SALARIES & WAGES	960,362.85	909,758.33	9,867,469.48	10,322,857.75	455,388.27	10,322,857.75	1,217,955.95	8,864,655.57
620 - CONTRACTUAL SERVICES	405,655.97	429,541.42	4,312,263.46	4,845,828.35	533,564.89	4,845,828.35	772,764.82	3,377,460.06
630 - INSURANCE	434,271.60	437,100.21	2,444,800.64	2,456,942.96	12,142.32	2,456,942.96	402,772.07	2,279,158.77
640 - MATERIALS & SUPPLIES	47,045.29	69,311.41	646,738.98	684,435.02	37,696.04	684,435.02	52,235.56	651,175.85
650 - MAINTENANCE & LANDSCAPING CONTRACTS	97,808.47	24,602.28	643,022.34	559,943.10	-83,079.24	559,943.10	85,295.74	597,061.20
660 - UTILITIES	156,973.02	122,967.12	1,015,591.40	1,108,258.92	92,667.52	1,108,258.92	193,522.12	1,051,101.59
670 - PENSION CONTRIBUTIONS	77,036.20	81,641.18	806,568.70	862,449.27	55,880.57	862,449.27	92,189.33	718,830.77
680 - COST OF GOODS SOLD	-4,168.27	683.95	102,113.30	65,620.00	-36,493.30	65,620.00	7,799.84	98,074.69
710 - DEBT RETIREMENT	2,868,525.00	2,868,050.00	3,362,050.00	3,362,600.00	550.00	3,362,600.00	2,800,825.00	3,342,125.00
720 - CAPITAL OUTLAY	1,695,844.74	476,996.14	7,673,129.44	10,120,021.00	2,446,891.56	10,120,021.00	1,603,608.01	8,350,494.33
Total Expense:	6,976,315.55	5,645,196.50	34,457,150.42	37,863,017.30	3,405,866.88	37,863,017.30	7,562,059.14	32,544,566.22
Report Total:	-4,642,703.58	-4,790,215.09	6,213,377.04	-3,775,456.62	9,988,833.66	-3,775,456.62	-6,676,868.42	-3,663,584.16

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-630,742.01	-748,185.89	718,879.77	-180,258.67	899,138.44	-180,258.67	-946,265.89	916,641.84
25 - SPECIAL RECREATION	-160,029.91	-174,675.90	604,325.16	524,625.45	79,699.71	524,625.45	-17,200.66	547,364.87
29 - RECREATION	-1,005,120.40	-765,058.54	5,854,512.01	2,966,338.60	2,888,173.41	2,966,338.60	-1,296,008.64	4,852,915.34
60 - DEBT SERVICE	-2,852,892.02	-2,800,475.36	-1,675,169.15	-1,698,200.00	23,030.85	-1,698,200.00	-2,783,495.45	-1,673,609.77
70 - CAPITAL PROJECTS	6,080.76	-301,819.40	710,829.25	-5,387,962.00	6,098,791.25	-5,387,962.00	-1,633,897.78	-8,306,896.44
Report Total:	-4,642,703.58	-4,790,215.09	6,213,377.04	-3,775,456.62	9,988,833.66	-3,775,456.62	-6,676,868.42	-3,663,584.16

General - Interest income continues to be high and exceeds annual budget by \$181,319. This is a permanent difference. Contractual services is under budget largely due to timing differences within education and training, safety services, advertising and promotions, staff development, contingency, turf maintenance, marketing/special projects and ecological restoration. This is a combination of permanent and timing differences. Maintenance and landscaping contracts are under budget due to Parks permanent differences (\$11,200) building repairs and dump trucks (\$9,000).

Special Recreation and Debt Service - This fund is tracking as expected.

Recreation - Program revenue exceeded budget, due to tennis, by \$176,000 which is a permanent difference of for adult tennis due to greater than expected winter and spring programming. Childhood enrichment exceeded budget by \$61,000 and is a permanent difference. Dance exceeded budget by \$17,000 and is due to more enrollments than budgeted for. Visual arts exceeded budget by \$35,000 and this is a permanent difference. Athletics has a \$107,000 surplus, which is permanent, due largely to unbudgeted tackle football, travel basketball and house baseball. Personal training is exceeding budget by \$54,000 with continued increased enrollment at the Rec Center and beach yoga is contributing a \$14,000 permanent surplus. Finally, skating school, gymnastics and cheer came in at a \$135,000 surplus, due to increased participation and cheer not being budgeted for. Fees and charges came in over budget with greens fees, permanent tee times, outing fees and loyalty club fees exceeded budget by \$592,000 due to the golf course being open earlier in the season than expected and excellent weather. This is a permanent difference. Congruently, range buckets and daily fees are also over budget by \$47,000. Daily fees and track passes at the Rec Center also exceeded budget by \$17,000 at 12/31. The water park has had warmer weather and larger camp groups leading to \$26,000 in surplus coupon books and camp open swim. Rosewood beach showed a surplus in parking fees of \$69,000 due to aggressive ticketing and great weather at the beach this year. This is a permanent difference. Daily ice fees have exceeded the annual budget for the year and is currently \$23,000 over 12/31 budget. Memberships came in over budget due to tennis at \$45,000, HPAC at \$23,000, and Rec Center making up the rest. This is a permanent difference. Rentals came in over budget mostly due to ice rentals at CIA of \$40,000, golf carts at \$89,000, the rec center at \$23,000, Heller building rentals at \$11,000, Prime tennis and DCRC rental at \$20,000, and WRC building rentals at \$16,000. Interest income continues to be high and exceeded the annual budget by \$685,000. This is a permanent difference. Misc income is over budget largely due to SMILE donations of \$22,000 that were unbudgeted. This is a permanent difference over budget. Finally, DCRC is \$13,000 over budget and is a permanent difference. Special Events expenses are under budget as 2 events were canceled and staff were utilized for Fourth Fest. Memberships are under budget largely due to group exercise wages being under budget. This is a permanent difference. Utility bills are under budget due to timing of invoices being received.

Capital - Interest income is over budget due to interest rates being greater than anticipated and having higher cash levels in the capital fund than budgeted for. This is a permanent difference. Miscellaneous income is over budget due to unanticipated donations for the dome project. This is a permanent difference. Other income is unbudgeted premium on debt issued in late spring and is a permanent difference. Bond/debt proceeds came in greater than budgeted on debt issued in late spring and is a permanent difference. Capital Outlay is being spent more slowly than budgeted and is largely a permanent difference.



Park District of Highland Park, IL

01 - GENERAL FUND

Income Statement

Current Period Ending 12/31/2024

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
410 - TAX	72,772.33	16,516.11	6,764,398.22	6,538,573.05	225,825.17	6,538,573.05	85,268.80	6,656,537.47
420 - FEES & CHARGES	2,584.69	2,482.20	48,826.11	41,200.00	7,626.11	41,200.00	2,377.85	43,324.77
450 - RENTALS	0.00	0.00	11,800.00	11,800.00	0.00	11,800.00	0.00	9,170.60
460 - MERCHANDISING	0.00	14.55	364.72	264.00	100.72	264.00	0.00	301.28
470 - INTEREST INCOME	18,446.76	5,440.50	245,765.55	65,000.00	180,765.55	65,000.00	-79,148.65	170,721.74
480 - MISCELLANEOUS INCOME	1,333.50	1,799.55	71,355.87	69,001.00	2,354.87	69,001.00	17,501.12	74,829.65
Total Revenue:	95,137.28	26,252.91	7,142,510.47	6,725,838.05	416,672.42	6,725,838.05	25,999.12	6,954,885.51
Expense								
610 - SALARIES & WAGES	344,933.61	335,496.92	3,312,594.79	3,528,817.49	216,222.70	3,528,817.49	440,997.95	3,054,903.08
620 - CONTRACTUAL SERVICES	57,523.85	131,896.34	1,113,870.42	1,375,396.09	261,525.67	1,375,396.09	214,398.58	1,081,013.10
630 - INSURANCE	202,355.79	194,038.92	1,155,265.66	1,116,338.62	-38,927.04	1,116,338.62	196,098.31	1,133,772.82
640 - MATERIALS & SUPPLIES	25,491.28	45,629.87	280,269.40	288,986.82	8,717.42	288,986.82	18,748.10	265,306.19
650 - MAINTENANCE & LANDSCAPING CONTRACTS	20,114.62	11,309.82	105,329.51	138,893.10	33,563.59	138,893.10	27,313.09	106,377.03
660 - UTILITIES	47,485.18	27,337.40	181,002.10	161,487.34	-19,514.76	161,487.34	40,348.07	144,370.47
670 - PENSION CONTRIBUTIONS	27,974.96	28,729.53	275,298.82	296,177.26	20,878.44	296,177.26	34,360.91	252,500.98
Total Expense:	725,879.29	774,438.80	6,423,630.70	6,906,096.72	482,466.02	6,906,096.72	972,265.01	6,038,243.67
Report Total:	-630,742.01	-748,185.89	718,879.77	-180,258.67	899,138.44	-180,258.67	-946,265.89	916,641.84

Interest income continues to be high and exceeds annual budget by \$181,319. This is a permanent difference.

Contractual services is under budget largely due to timing differences within education and training, safety services, advertising and promotions, staff development, contingency, turf maintenance, marketing/special projects and ecological restoration. This is a combination of permanent and timing differences.

Maintenance and landscaping contracts are under budget due to Parks permanent differences (\$11,200) building repairs and dump trucks (\$9,000).

Utilities are trending over budget due to the refund of sewer billing from the City that adversely affected Parks and an underground water pipe leak at Old Elm.



Park District of Highland Park, IL

Income Statement

Current Period Ending 12/31/2024

25 - SPECIAL RECREATION

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year		
	Actual	Budget	Actual	Budget			Month	YTD	
Revenue									
410 - TAX	9,699.58	2,755.78	1,044,416.10	950,253.81	94,162.29	950,253.81	10,161.92	972,902.55	
Total Revenue:	9,699.58	2,755.78	1,044,416.10	950,253.81	94,162.29	950,253.81	10,161.92	972,902.55	
Expense									
620 - CONTRACTUAL SERVICES	169,729.49	177,431.68	421,631.66	425,628.36	3,996.70	425,628.36	20,391.58	418,566.68	
720 - CAPITAL OUTLAY	0.00	0.00	18,459.28	0.00	-18,459.28	0.00	6,971.00	6,971.00	
Total Expense:	169,729.49	177,431.68	440,090.94	425,628.36	-14,462.58	425,628.36	27,362.58	425,537.68	
Report Total:	-160,029.91	-174,675.90	604,325.16	524,625.45	79,699.71	524,625.45	-17,200.66	547,364.87	

Capital Outlay is over budget as a few pieces of unbudgeted ADA equipment have been purchased during the year. This is a permanent difference.



Park District of Highland Park, IL

29 - RECREATION FUND

Income Statement

Current Period Ending 12/31/2024

Type	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	27,333.03	132,846.17	4,271,291.43	3,634,651.56	636,639.87	3,634,651.56	30,059.41	3,599,379.10
110 - CAMPS	16,106.00	7,268.51	1,854,381.35	1,929,008.00	-74,626.65	1,929,008.00	13,677.20	1,716,298.72
120 - LESSONS	19,759.80	34,677.60	511,662.47	551,806.50	-40,144.03	551,806.50	26,753.22	546,140.53
130 - SPECIAL EVENTS	4,132.50	5,020.00	97,215.14	125,558.00	-28,342.86	125,558.00	4,287.00	74,121.29
410 - TAX	57,473.51	122,474.38	6,192,432.46	6,033,219.67	159,212.79	6,033,219.67	61,158.94	5,880,858.16
420 - FEES & CHARGES	27,648.78	23,395.07	3,462,845.70	2,697,857.00	764,988.70	2,697,857.00	66,740.16	3,062,964.49
440 - MEMBERSHIPS	118,255.70	101,952.05	1,582,650.69	1,363,871.13	218,779.56	1,363,871.13	113,165.60	1,310,409.67
450 - RENTALS	94,327.80	74,273.56	1,740,867.26	1,547,864.41	193,002.85	1,547,864.41	101,235.12	1,523,359.40
460 - MERCHANDISING	3,296.11	1,603.01	160,965.09	134,384.00	26,581.09	134,384.00	6,475.72	181,069.68
470 - INTEREST INCOME	64,996.34	12,500.00	834,574.36	150,000.00	684,574.36	150,000.00	57,475.77	550,374.14
480 - MISCELLANEOUS INCOME	5,281.30	244.45	150,239.69	68,405.00	81,834.69	68,405.00	4,796.71	129,934.92
510 - OTHER INCOME	18,024.27	37,958.28	36,048.55	55,916.55	-19,868.00	55,916.55	29,641.93	52,825.43
Total Revenue:	456,635.14	554,213.08	20,895,174.19	18,292,541.82	2,602,632.37	18,292,541.82	515,466.78	18,627,735.53
Expense								
100 - PROGRAMS	191,182.07	178,252.31	2,043,745.48	1,883,735.25	-160,010.23	1,883,735.25	262,665.39	1,777,639.65
110 - CAMPS	3,960.32	5,624.46	995,717.65	992,596.09	-3,121.56	992,596.09	4,475.96	926,574.97
120 - LESSONS	19,212.53	20,371.63	262,981.17	265,147.64	2,166.47	265,147.64	31,094.93	274,783.79
130 - SPECIAL EVENTS	10,073.36	6,975.74	136,310.77	169,710.57	33,399.80	169,710.57	15,471.28	111,686.43
440 - MEMBERSHIPS	12,532.40	13,320.32	144,647.61	162,871.38	18,223.77	162,871.38	19,383.14	123,743.55
610 - SALARIES & WAGES	615,429.24	574,261.41	6,554,874.69	6,794,040.26	239,165.57	6,794,040.26	776,958.00	5,809,752.49
620 - CONTRACTUAL SERVICES	115,514.23	90,213.40	1,167,647.45	1,258,535.90	90,888.45	1,258,535.90	180,108.18	1,168,252.69
630 - INSURANCE	231,915.81	243,061.29	1,289,534.98	1,340,604.34	51,069.36	1,340,604.34	206,673.76	1,145,385.95
640 - MATERIALS & SUPPLIES	21,554.01	23,681.54	366,469.58	395,448.20	28,978.62	395,448.20	33,487.46	385,869.66
650 - MAINTENANCE & LANDSCAPING CONTRACTS	77,693.85	13,292.46	537,692.83	421,050.00	-116,642.83	421,050.00	57,982.65	490,684.17
660 - UTILITIES	109,487.84	95,629.72	834,589.30	946,771.58	112,182.28	946,771.58	153,174.05	906,731.12
670 - PENSION CONTRIBUTIONS	49,061.24	52,911.65	531,269.88	566,272.01	35,002.13	566,272.01	57,828.42	466,329.79
680 - COST OF GOODS SOLD	-4,168.27	683.95	102,113.30	65,620.00	-36,493.30	65,620.00	7,799.84	98,074.69
720 - CAPITAL OUTLAY	8,306.91	991.74	73,067.49	63,800.00	-9,267.49	63,800.00	4,372.36	89,311.24
Total Expense:	1,461,755.54	1,319,271.62	15,040,662.18	15,326,203.22	285,541.04	15,326,203.22	1,811,475.42	13,774,820.19
Report Total:	-1,005,120.40	-765,058.54	5,854,512.01	2,966,338.60	2,888,173.41	2,966,338.60	-1,296,008.64	4,852,915.34

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
29 - RECREATION	-1,005,120.40	-765,058.54	5,854,512.01	2,966,338.60	2,888,173.41	2,966,338.60	-1,296,008.64	4,852,915.34
Report Total:	-1,005,120.40	-765,058.54	5,854,512.01	2,966,338.60	2,888,173.41	2,966,338.60	-1,296,008.64	4,852,915.34

Program revenue exceeded budget, due to tennis, by \$176,000 which is a permanent difference of for adult tennis due to greater than expected winter and spring programming. Childhood enrichment exceeded budget by \$61,000 and is a permanent difference. Dance exceeded budget by \$17,000 and is due to more enrollments than budgeted for. Visual arts exceeded budget by \$35,000 and this is a permanent difference. Athletics has a \$107,000 surplus, which is permanent, due largely to unbudgeted tackle football, travel basketball and house baseball. Personal training is exceeding budget by \$54,000 with continued increased enrollment at the Rec Center and beach yoga is contributing a \$14,000 permanent surplus. Finally, skating school, gymnastics and cheer came in at a \$135,000 surplus, due to increased participation and cheer not being budgeted for.

Special events came in under budget, largely due to 4th Fest wristband sales being sold at a \$10 vs. \$20 price point (creating a \$15,000 deficiency). Fall events is \$12,000 short on revenue due to canceling of two fall events, Catch a Character and Trailside Tastings.

Fees and charges came in over budget with greens fees, permanent tee times, outing fees and loyalty club fees exceeded budget by \$592,000 due to the golf course being open earlier in the season than expected and excellent weather. This is a permanent difference. Congruently, range buckets and daily fees are also over budget by \$47,000. Daily fees and track passes at the Rec Center also exceeded budget by \$17,000 at 12/31. The water park has had warmer weather and larger camp groups leading to \$26,000 in surplus coupon books and camp open swim. Rosewood beach showed a surplus in parking fees of \$69,000 due to aggressive ticketing and great weather at the beach this year. This is a permanent difference. Daily ice fees have exceeded the annual budget for the year and is currently \$23,000 over 12/31 budget.

Memberships came in over budget due to tennis at \$45,000, HPAC at \$23,000, and Rec Center making up the rest. This is a permanent difference.

Rentals came in over budget mostly due to ice rentals at CIA of \$40,000, golf carts at \$89,000, the rec center at \$23,000, Heller building rentals at \$11,000, Prime tennis and DCRC rental at \$20,000, and WRC building rentals at \$16,000.

Merchandising is over budget largely due to ball sales and accessories at the golf course at \$18,000 over budget with all the extra foot traffic this year.

Interest income continues to be high and exceeded the annual budget by \$685,000. This is a permanent difference.

Misc income is over budget largely due to SMILE donations of \$22,000 that were unbudgeted. This is a permanent difference. Sponsorship at athletics is \$7,000 over budget HPAC is \$10,000 over budget and special events is \$16,000 over budget. Finally, DCRC is \$13,000 over budget and is a permanent difference.

Other income is under budget as we await the Lot 3 true up of \$20,000 from the City. This is a temporary difference.

Special Events expenses are under budget largely for Independence Day independent contractor expenses as PDHP staff were utilized instead of the contractor. The same thing happened with the winter program and the fall program was canceled.

Memberships are under budget largely due to group exercise wages being under budget. This is a permanent difference.

Maintenance and landscaping contracts are over budget due to building repairs at the water park (\$47,000), building repairs at the Golf Learning Center, and equipment repairs at the ice rink (\$43,000). These are permanent differences. There is another \$23,000 of overage at the Rec Center due to the flood. This is temporary as these costs will be moved from operations to capital.

Utility bills are under budget due to bills coming in more slowly that anticipated. This is a timing difference.

Cost of Goods Sold is over budget due to balls and accessories purchases at SVGC due to high traffic this year.



Park District of Highland Park, IL

60 - DEBT SERVICE

Income Statement

Current Period Ending 12/31/2024

Type	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	15,632.98	67,574.64	1,686,880.85	1,664,400.00	22,480.85	1,664,400.00	17,329.55	1,668,515.23
Total Revenue:	15,632.98	67,574.64	1,686,880.85	1,664,400.00	22,480.85	1,664,400.00	17,329.55	1,668,515.23
Expense								
710 - DEBT RETIREMENT	2,868,525.00	2,868,050.00	3,362,050.00	3,362,600.00	550.00	3,362,600.00	2,800,825.00	3,342,125.00
Total Expense:	2,868,525.00	2,868,050.00	3,362,050.00	3,362,600.00	550.00	3,362,600.00	2,800,825.00	3,342,125.00
Report Total:	-2,852,892.02	-2,800,475.36	-1,675,169.15	-1,698,200.00	23,030.85	-1,698,200.00	-2,783,495.45	-1,673,609.77

This fund is tracking as expected.



Park District of Highland Park, IL

70 - CAPITAL FUND

Income Statement

Current Period Ending 12/31/2024

Type	Month		Year To Date			Annual Budget	Prior Year		
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD	
Revenue									
470 - INTEREST INCOME	589.03	4,185.00	84,960.78	50,000.00	34,960.78	50,000.00	9,858.35	275,300.43	
480 - MISCELLANEOUS INCOME	1,750,917.96	200,000.00	2,596,175.23	904,527.00	1,691,648.23	904,527.00	200,000.00	259,767.81	
510 - OTHER INCOME	5,000.00	0.00	775,409.84	0.00	775,409.84	0.00	106,375.00	121,875.00	
520 - BOND/DEBT PROCEEDS	0.00	0.00	6,445,000.00	5,500,000.00	945,000.00	5,500,000.00	0.00	0.00	
Total Revenue:	1,756,506.99	204,185.00	9,901,545.85	6,454,527.00	3,447,018.85	6,454,527.00	316,233.35	656,943.24	
Expense									
620 - CONTRACTUAL SERVICES	62,888.40	30,000.00	1,609,113.93	1,786,268.00	177,154.07	1,786,268.00	357,866.48	709,627.59	
720 - CAPITAL OUTLAY	1,687,537.83	476,004.40	7,581,602.67	10,056,221.00	2,474,618.33	10,056,221.00	1,592,264.65	8,254,212.09	
Total Expense:	1,750,426.23	506,004.40	9,190,716.60	11,842,489.00	2,651,772.40	11,842,489.00	1,950,131.13	8,963,839.68	
Report Total:	6,080.76	-301,819.40	710,829.25	-5,387,962.00	6,098,791.25	-5,387,962.00	-1,633,897.78	-8,306,896.44	

Interest income is over budget due to interest rates being greater than anticipated and having higher cash levels in the capital fund than budgeted for. This is a permanent difference.

Miscellaneous income is over budget due to unanticipated donations for the dome project. This is a permanent difference.

Other income is unbudgeted premium on debt issued in late spring and is a permanent difference.

Bond/debt proceeds came in greater than budgeted on debt issued in late spring and is a permanent difference.

Capital Outlay is being spent more slowly than budgeted and is largely a permanent difference.



RECREATION BY CENTER

Park District of Highland Park, IL

Account Type	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity
Fund: 29 - RECREATION				
Center: 11 - ADMINISTRATIVE				
Revenue	\$ 5,732,520.17	\$ 6,518,785.89	\$ 6,249,619.67	7,113,762.34
Expense	\$ 5,547,576.13	\$ 5,801,517.15	\$ 7,501,952.75	3,439,209.64
Center: 11 - ADMINISTRATIVE Surplus (Deficit):	\$ 184,944.04	\$ 717,268.74	\$ (1,252,333.08)	3,674,552.70
Net Revenue:	3.23%	11.00%	-20.04%	51.65%
Center: 24 - WEST RIDGE CENTER				
Revenue	\$ 625,799.00	\$ 767,775.01	\$ 801,668.00	946,472.97
Expense	\$ 837,846.96	\$ 971,891.86	\$ 1,022,929.28	1,037,598.52
Center: 24 - WEST RIDGE CENTER Surplus (Deficit):	\$ (212,047.96)	\$ (204,116.85)	\$ (221,261.28)	\$ (91,125.55)
Net Revenue:	-33.88%	-26.59%	-27.60%	-9.63%
Center: 26 - ATHLETICS				
Revenue	\$ 1,048,253.99	\$ 1,131,796.01	\$ 1,130,926.00	1,285,438.02
Expense	\$ 1,019,270.68	\$ 1,050,742.18	\$ 1,101,606.60	1,175,817.86
Center: 26 - ATHLETICS Surplus (Deficit):	\$ 28,983.31	\$ 81,053.83	\$ 29,319.40	109,620.16
Net Revenue:	2.76%	7.16%	2.59%	8.53%
Center: 28 - CAMPS				
Revenue	\$ 945,309.00	\$ 962,161.15	\$ 1,136,585.00	1,093,838.30
Expense	\$ 622,557.33	\$ 580,734.39	\$ 619,430.69	726,112.18
Center: 28 - CAMPS Surplus (Deficit):	\$ 322,751.67	\$ 381,426.76	\$ 517,154.31	367,726.12
Net Revenue:	34.14%	39.64%	45.50%	33.62%
Center: 29 - SPECIAL EVENTS				
Revenue	\$ 67,028.00	\$ 33,848.75	\$ 62,475.00	49,860.31
Expense	\$ 177,961.55	\$ 123,656.69	\$ 185,652.12	146,901.83
Center: 29 - SPECIAL EVENTS Surplus (Deficit):	\$ (110,933.55)	\$ (89,807.94)	\$ (123,177.12)	\$ (97,041.52)
Net Revenue:	-165.50%	-265.32%	-197.16%	-194.63%
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	\$ 435,327.00	\$ 458,276.18	\$ 460,883.50	528,613.29
Expense	\$ 605,397.89	\$ 601,838.12	\$ 647,338.54	657,543.23
Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):	\$ (170,070.89)	\$ (143,561.94)	\$ (186,455.04)	\$ (128,929.94)
Net Revenue:	-39.07%	-31.33%	-40.46%	-24.39%
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	\$ 169,347.00	\$ 141,219.30	\$ 129,676.00	142,343.53
Expense	\$ 119,888.92	\$ 98,245.39	\$ 119,521.49	92,600.09
Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):	\$ 49,458.08	\$ 42,973.91	\$ 10,154.51	49,743.44
Net Revenue:	29.21%	30.43%	7.83%	34.95%

Account Type	2023 Total Budget	2023 YTD Activity	2024 Total Budget	2024 YTD Activity
Center: 33 - ROSEWOOD BEACH				
Revenue	\$ 178,540.00	\$ 180,531.10	\$ 177,975.00	248,323.10
Expense	\$ 268,908.94	\$ 239,604.09	\$ 287,704.11	239,643.17
Center: 33 - ROSEWOOD BEACH Surplus (Deficit):	\$ (90,368.94)	\$ (59,072.99)	\$ (109,729.11)	8,679.93
Net Revenue:	-50.62%	-32.72%	-61.65%	3.50%
Center: 34 - PARK AVENUE				
Revenue	\$ 261,290.00	\$ 240,044.28	\$ 278,077.91	256,509.40
Expense	\$ 265,847.68	\$ 259,714.20	\$ 293,032.13	144,659.50
Center: 34 - PARK AVENUE Surplus (Deficit):	\$ (4,557.68)	\$ (19,669.92)	\$ (14,954.22)	111,849.90
Net Revenue:	-1.74%	-8.19%	-5.38%	43.60%
Center: 38 - ICE ARENA				
Revenue	\$ 996,120.48	\$ 929,170.17	\$ 1,210,865.50	1,422,840.58
Expense	\$ 1,032,446.03	\$ 1,052,202.58	\$ 1,146,698.89	1,164,422.84
Center: 38 - ICE ARENA Surplus (Deficit):	\$ (36,325.55)	\$ (123,032.41)	\$ 64,166.61	258,417.74
Net Revenue:	-3.65%	-13.24%	5.30%	18.16%
Center: 41 - MAINTENANCE				
Expense	\$ 897,675.43	\$ 964,634.99	\$ 1,009,351.08	923,894.74
Center: 41 - MAINTENANCE Total:	\$ 897,675.43	\$ 964,634.99	\$ 1,009,351.08	923,894.74
Net Revenue:				
Center: 42 - SUNSET VALLEY GOLF CLUB				
Revenue	\$ 1,929,231.00	\$ 2,633,629.41	\$ 2,141,345.00	2,846,628.63
Expense	\$ 694,153.85	\$ 795,888.78	\$ 774,879.40	808,842.51
Center: 42 - SUNSET VALLEY GOLF CLUB Surplus (Deficit):	\$ 1,235,077.15	\$ 1,837,740.63	\$ 1,366,465.60	2,037,786.12
Net Revenue:	64.02%	69.78%	63.81%	71.59%
Center: 49 - RECREATION CENTER ADMIN				
Revenue	\$ 107,270.00	\$ 121,208.95	\$ 95,901.00	125,800.50
Expense	\$ 704,720.08	\$ 708,321.84	\$ 722,300.97	705,317.36
Center: 49 - RECREATION CENTER ADMIN Surplus (Deficit):	\$ (597,450.08)	\$ (587,112.89)	\$ (626,399.97)	\$ (579,516.86)
Net Revenue:	-556.96%	-484.38%	-653.17%	-460.66%
Center: 51 - RECREATION CENTER FITNESS				
Revenue	\$ 954,714.68	\$ 1,361,715.25	\$ 1,415,092.39	1,661,147.40
Expense	\$ 767,995.46	\$ 737,722.24	\$ 871,759.71	860,481.29
Center: 51 - RECREATION CENTER FITNESS Surplus (Deficit):	\$ 186,719.22	\$ 623,993.01	\$ 543,332.68	800,666.11
Net Revenue:	19.56%	45.82%	38.40%	48.20%
Center: 53 - RECREATION CENTER AQUATICS				
Revenue	\$ 235,643.75	\$ 284,309.36	\$ 286,927.80	265,623.81
Expense	\$ 335,706.89	\$ 329,124.47	\$ 386,128.26	346,113.11
Center: 53 - RECREATION CENTER AQUATICS Surplus (Deficit):	\$ (100,063.14)	\$ (44,815.11)	\$ (99,200.46)	\$ (80,489.30)
Net Revenue:	-42.46%	-15.76%	-34.57%	-30.30%

Account Type	2023		2024	
	Total Budget	YTD Activity	Total Budget	YTD Activity
Center: 54 - DOME				
Expense	\$ -	\$ -	\$ -	23,068.01
Center: 54 - DOME Total:	\$ -	\$ -	\$ -	23,068.01
Net Revenue:				
Center: 55 - TENNIS				
Revenue	\$ 1,754,621.79	\$ 2,087,005.21	\$ 1,955,046.00	2,211,978.84
Expense	\$ 1,379,971.25	\$ 1,416,189.94	\$ 1,522,057.88	1,465,192.37
Center: 55 - TENNIS Surplus (Deficit):	\$ 374,650.54	\$ 670,815.27	\$ 432,988.12	746,786.47
Net Revenue:	21.35%	32.14%	22.15%	33.76%
Center: 61 - HELLER NATURE CENTER				
Revenue	\$ 303,718.00	\$ 189,310.92	\$ 241,897.50	194,303.15
Expense	\$ 671,514.54	\$ 544,218.73	\$ 665,650.99	528,145.63
Center: 61 - HELLER NATURE CENTER Surplus (Deficit):	\$ (367,796.54)	\$ (354,907.81)	\$ (423,753.49)	\$ (333,842.48)
Net Revenue:	-121.10%	-187.47%	-175.18%	-171.82%
Center: 74 - HPCC LEARNING CENTER				
Revenue	\$ 546,750.00	\$ 539,027.12	\$ 481,664.00	465,641.47
Expense	\$ 532,296.56	\$ 503,931.08	\$ 464,539.78	490,173.48
Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):	\$ 14,453.44	\$ 35,096.04	\$ 17,124.22	\$ (24,532.01)
Net Revenue:	2.64%	6.51%	3.56%	-5.27%
Center: 76 - HPCC BUILDING				
Revenue	\$ 46,878.00	\$ 47,921.47	\$ 35,916.55	36,048.55
Expense	\$ 46,367.00	\$ 47,921.47	\$ 36,048.55	64,924.82
Center: 76 - HPCC BUILDING Surplus (Deficit):	\$ 511.00	\$ -	\$ (132.00)	\$ (28,876.27)
Net Revenue:	1.09%	0.00%	-0.37%	-80.10%
Fund: 29 - RECREATION Surplus (Deficit):	\$ (189,779.31)	\$ 1,799,635.34	\$ (1,086,041.40)	5,854,512.01
Net Revenue:	-1.16%	9.66%	-5.94%	28.02%
Report Surplus (Deficit):	\$ (189,779.31)	\$ 1,799,635.34	\$ (1,086,041.40)	5,854,512.01
Net Revenue:	-1.16%	9.66%	-5.94%	28.02%



Sunset Valley Golf Course

	2023	2023	2024	2024
	Budget	YTD Activity	Budget	YTD Activity
Revenue	1,929,231.00	2,633,629.41	2,141,345.00	2,846,628.63
Expense	1,591,829.28	1,760,523.77	1,784,230.48	1,732,737.25
Report Surplus (Deficit):	337,401.72	873,105.64	357,114.52	1,113,891.38

Recreation Center of HP

	2023	2023	2024	2024
	Budget	YTD Activity	Budget	YTD Activity
Revenue	1,297,628.43	1,767,233.56	1,797,921.19	2,052,571.71
Expense	1,808,422.43	1,775,168.55	1,980,188.94	1,911,911.76
Report Surplus (Deficit):	(510,794.00)	(7,934.99)	(182,267.75)	140,659.95

Deer Creek Raquet Club

	2023	2023	2024	2024
	Budget	YTD Activity	Budget	YTD Activity
Revenue	1,754,621.79	2,087,005.21	1,955,046.00	2,211,978.84
Expense	1,379,971.25	1,416,189.94	1,522,057.88	1,465,192.37
Report Surplus (Deficit):	374,650.54	670,815.27	432,988.12	746,786.47

Park District of Highland Park
Investment Schedule
December 31, 2024

12/31/2024

Bank	Type		Purchase Date	Maturity Date	Interest Rate	Purchase Price	Monthly Interest	Expected Interest
PMA	CD	949,000.00	1/12/2024	1/10/2025	5.19%	949,000.00	4,102.62	49,231.38
PMA	CD	475,500.00	4/4/2024	4/4/2025	5.10%	475,500.00	2,021.85	24,262.14
PMA	TS	1,524,400.00	4/5/2024	4/4/2025	5.14%	1,524,400.00	6,535.70	78,428.34
PMA	CD	1,189,350.00	6/12/2024	6/12/2025	5.04%	1,189,350.00	4,998.13	59,977.52
PMA	DTC	723,363.16	6/20/2024	6/17/2025	5.15%	723,363.16	3,106.17	37,274.00
PMA	CD	2,379,450.00	7/12/2024	7/11/2025	5.01%	2,379,450.00	9,929.80	119,157.62
PMA	TS	1,000,000.00	7/19/2024	7/21/2025	5.15%	1,000,000.00	4,290.05	51,480.55
PMA	CD	1,910,200.00	8/16/2024	8/15/2024	4.66%	1,910,200.00	7,420.31	89,043.76
PMA	CD	1,919,600.00	9/17/2024	9/17/2025	4.14%	1,919,600.00	6,623.43	79,481.12
PMA	TS	3,000,000.00	10/18/2024	10/17/2025	4.31%	3,000,000.00	10,775.00	129,300.00
First Bank of Highland Park	CD	1,000,000.00	12/1/2023	12/1/2024	5.18%	1,000,000.00	4,316.67	51,800.00
First Bank of Highland Park	CD	1,000,000.00	3/21/2024	3/21/2025	4.78%	1,000,000.00	3,983.33	47,800.00
First Bank of Highland Park	CD	2,000,000.00	5/26/2024	5/26/2025	4.72%	2,000,000.00	7,866.67	94,400.00
First Bank of Highland Park	CD	2,000,000.00	9/27/2024	9/27/2025	4.08%	2,000,000.00	6,800.00	81,600.00
		21,070,863.16				21,070,863.16	82,769.70	993,236.43



Revenue and Expense Charts by Center – December 2024

RECREATION ADMINISTRATION 29-11

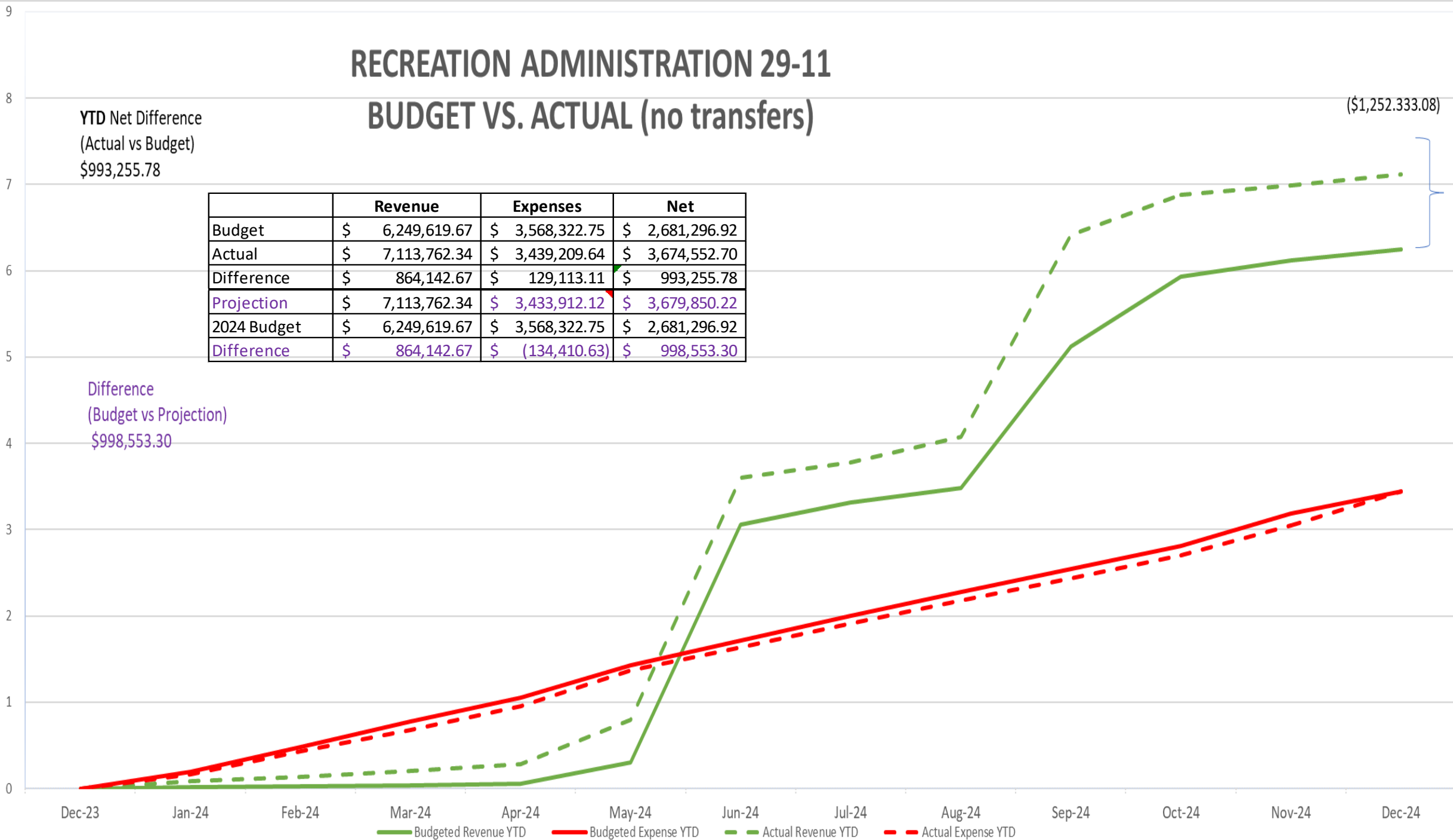
BUDGET VS. ACTUAL (no transfers)

YTD Net Difference
(Actual vs Budget)
\$993,255.78

(\$1,252.333.08)

	Revenue	Expenses	Net
Budget	\$ 6,249,619.67	\$ 3,568,322.75	\$ 2,681,296.92
Actual	\$ 7,113,762.34	\$ 3,439,209.64	\$ 3,674,552.70
Difference	\$ 864,142.67	\$ 129,113.11	\$ 993,255.78
Projection	\$ 7,113,762.34	\$ 3,433,912.12	\$ 3,679,850.22
2024 Budget	\$ 6,249,619.67	\$ 3,568,322.75	\$ 2,681,296.92
Difference	\$ 864,142.67	\$ (134,410.63)	\$ 998,553.30

Difference
(Budget vs Projection)
\$998,553.30



WEST RIDGE CENTER 29-24

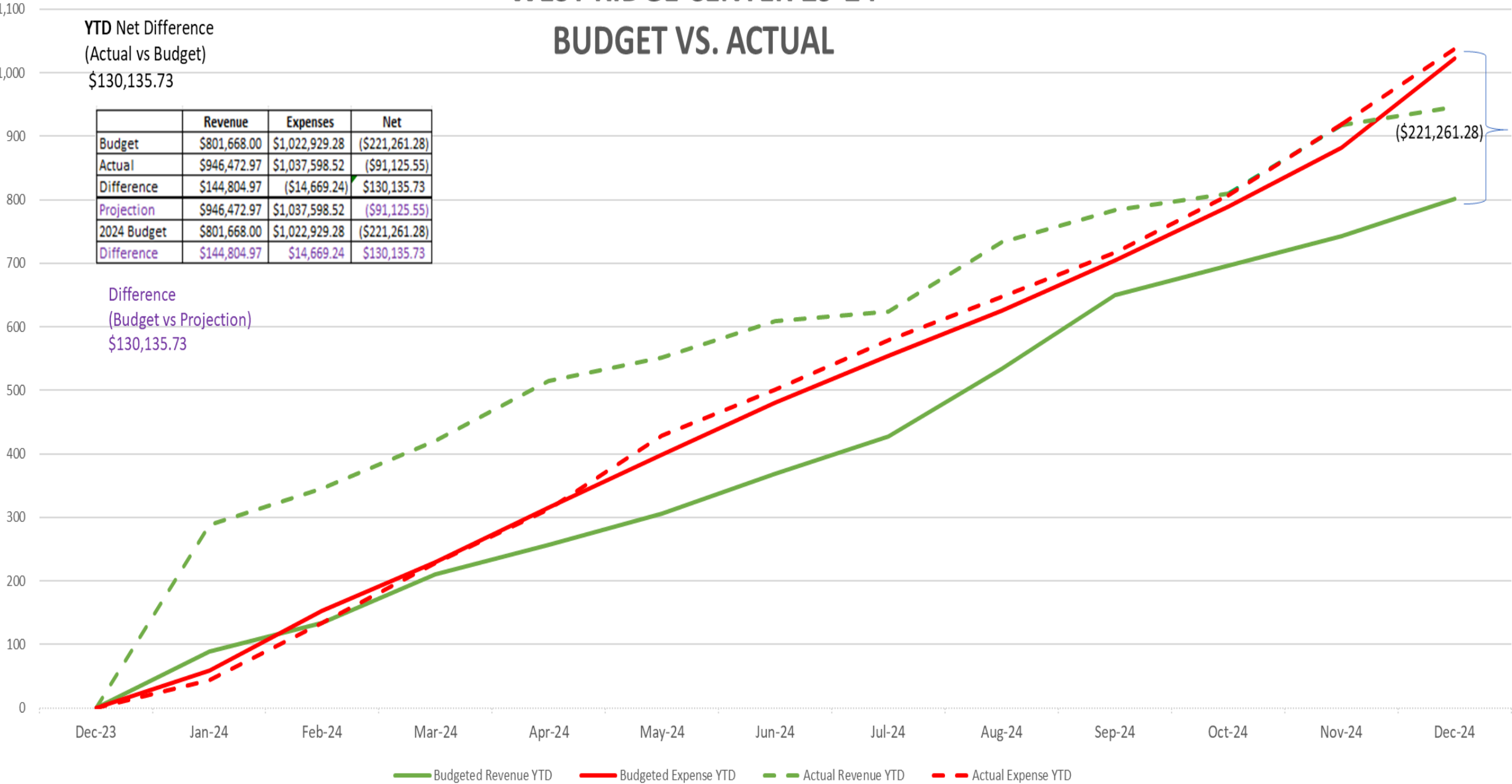
BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$130,135.73

	Revenue	Expenses	Net
Budget	\$801,668.00	\$1,022,929.28	(\$221,261.28)
Actual	\$946,472.97	\$1,037,598.52	(\$91,125.55)
Difference	\$144,804.97	(\$14,669.24)	\$130,135.73
Projection	\$946,472.97	\$1,037,598.52	(\$91,125.55)
2024 Budget	\$801,668.00	\$1,022,929.28	(\$221,261.28)
Difference	\$144,804.97	\$14,669.24	\$130,135.73

Difference
(Budget vs Projection)
\$130,135.73

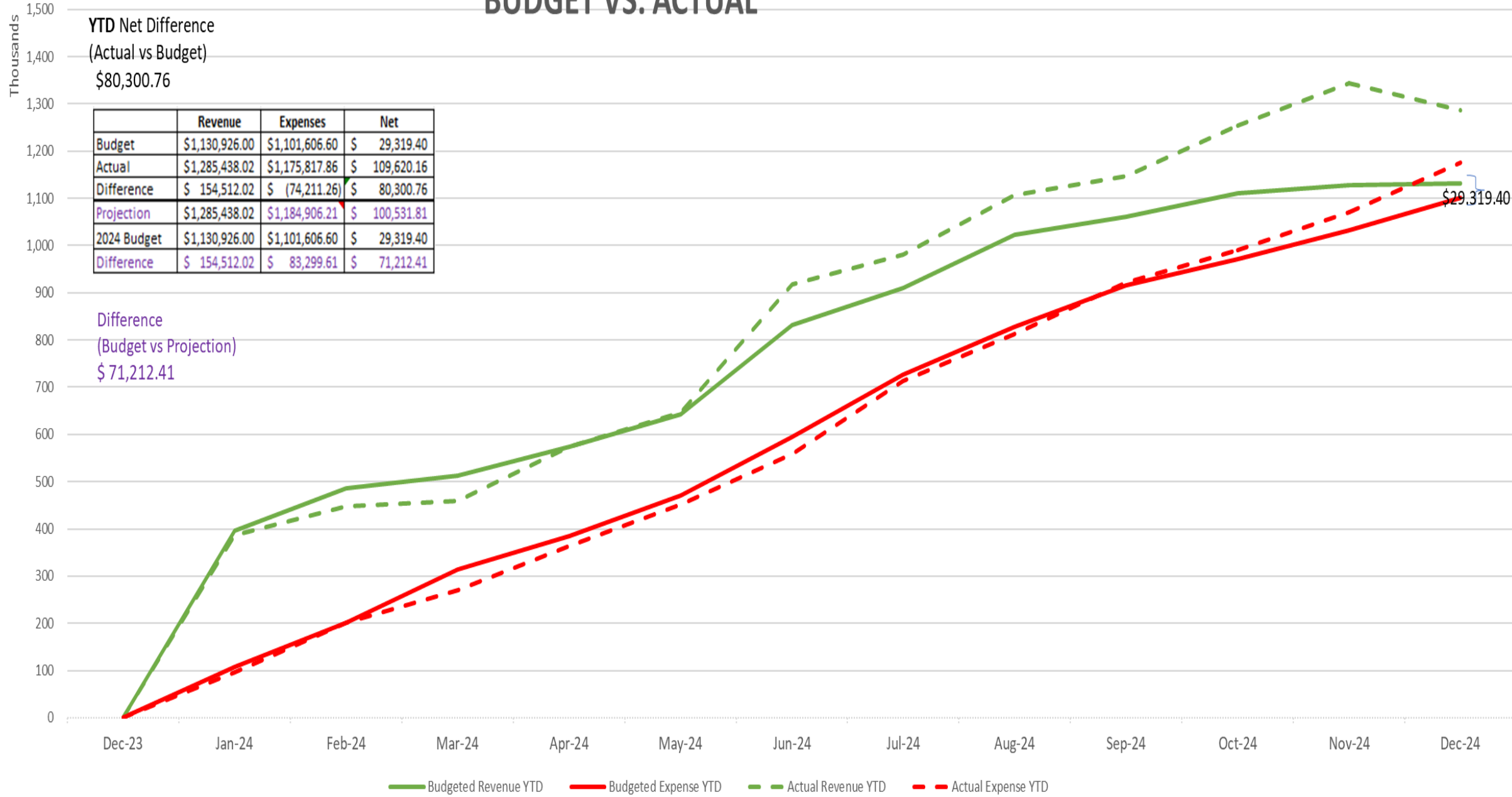


(\$221,261.28)

— Budgeted Revenue YTD — Budgeted Expense YTD - - Actual Revenue YTD - - Actual Expense YTD

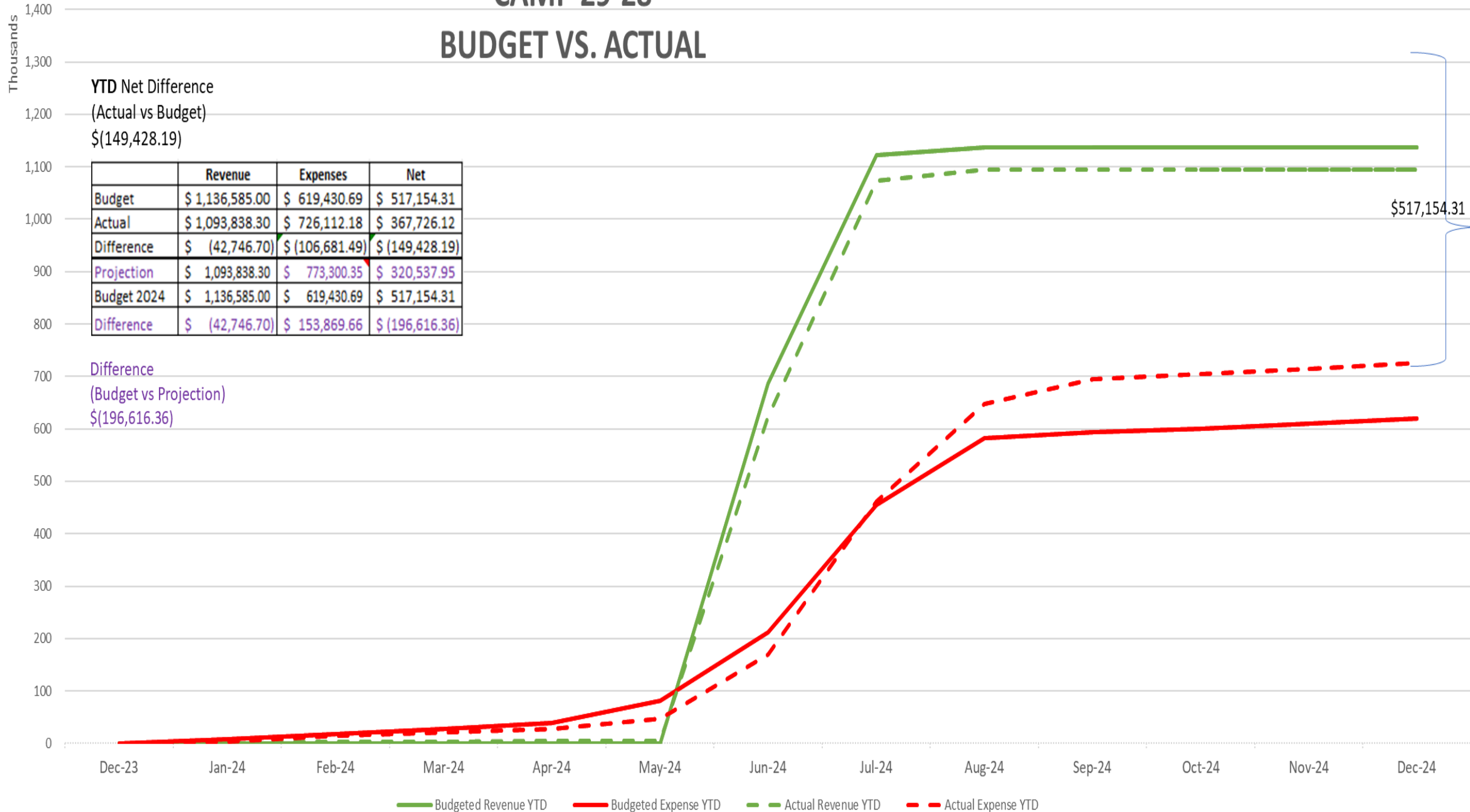
ATHLETICS 29-26

BUDGET VS. ACTUAL



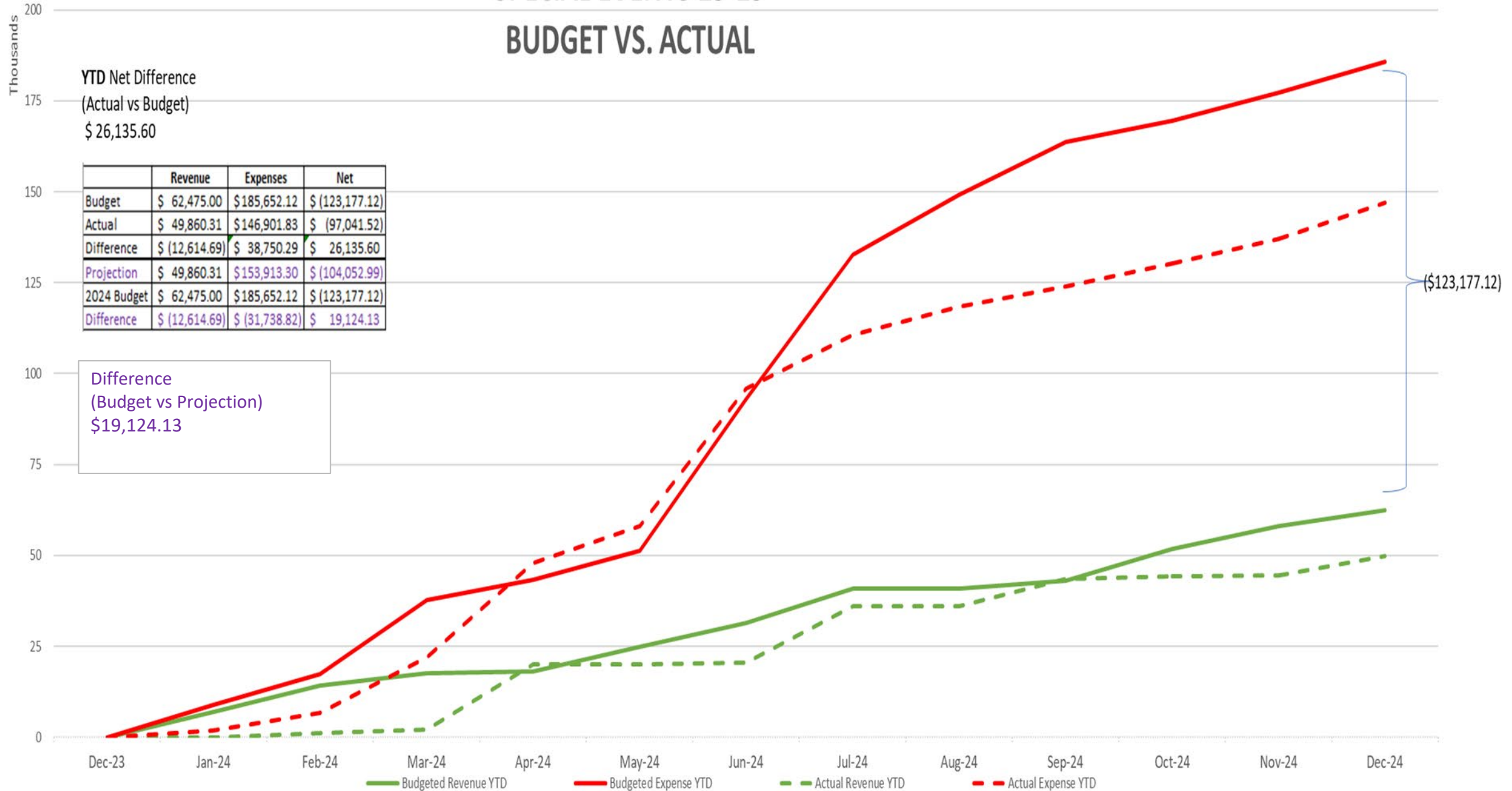
CAMP 29-28

BUDGET VS. ACTUAL



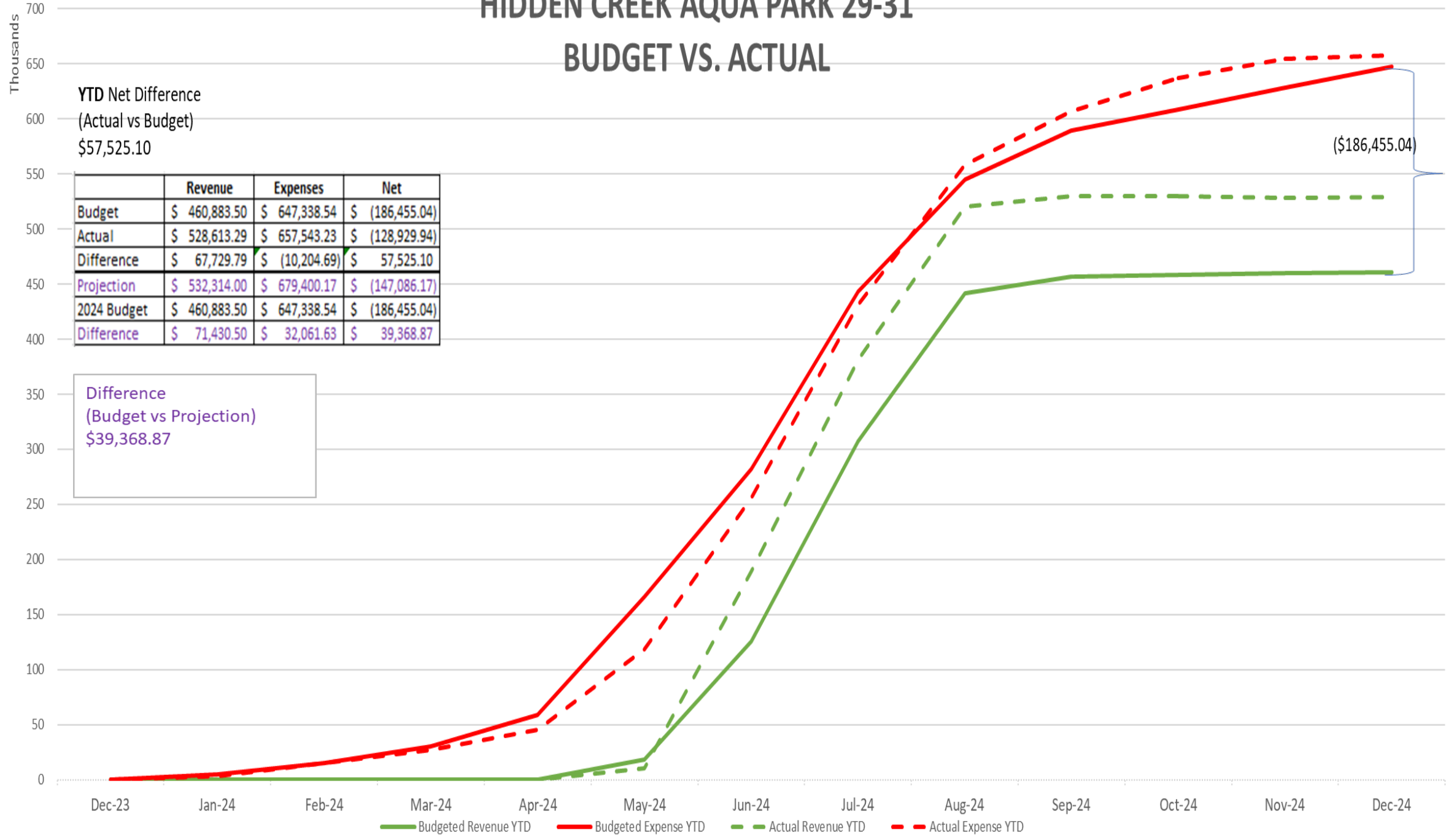
SPECIAL EVENTS 29-29

BUDGET VS. ACTUAL



HIDDEN CREEK AQUA PARK 29-31

BUDGET VS. ACTUAL



YTD Net Difference
(Actual vs Budget)
\$57,525.10

	Revenue	Expenses	Net
Budget	\$ 460,883.50	\$ 647,338.54	\$ (186,455.04)
Actual	\$ 528,613.29	\$ 657,543.23	\$ (128,929.94)
Difference	\$ 67,729.79	\$ (10,204.69)	\$ 57,525.10
Projection	\$ 532,314.00	\$ 679,400.17	\$ (147,086.17)
2024 Budget	\$ 460,883.50	\$ 647,338.54	\$ (186,455.04)
Difference	\$ 71,430.50	\$ 32,061.63	\$ 39,368.87

Difference
(Budget vs Projection)
\$39,368.87

(\$186,455.04)

— Budgeted Revenue YTD — Budgeted Expense YTD - - Actual Revenue YTD - - Actual Expense YTD

ROSEWOOD INTERPRETIVE CENTER 29-32

BUDGET VS. ACTUAL

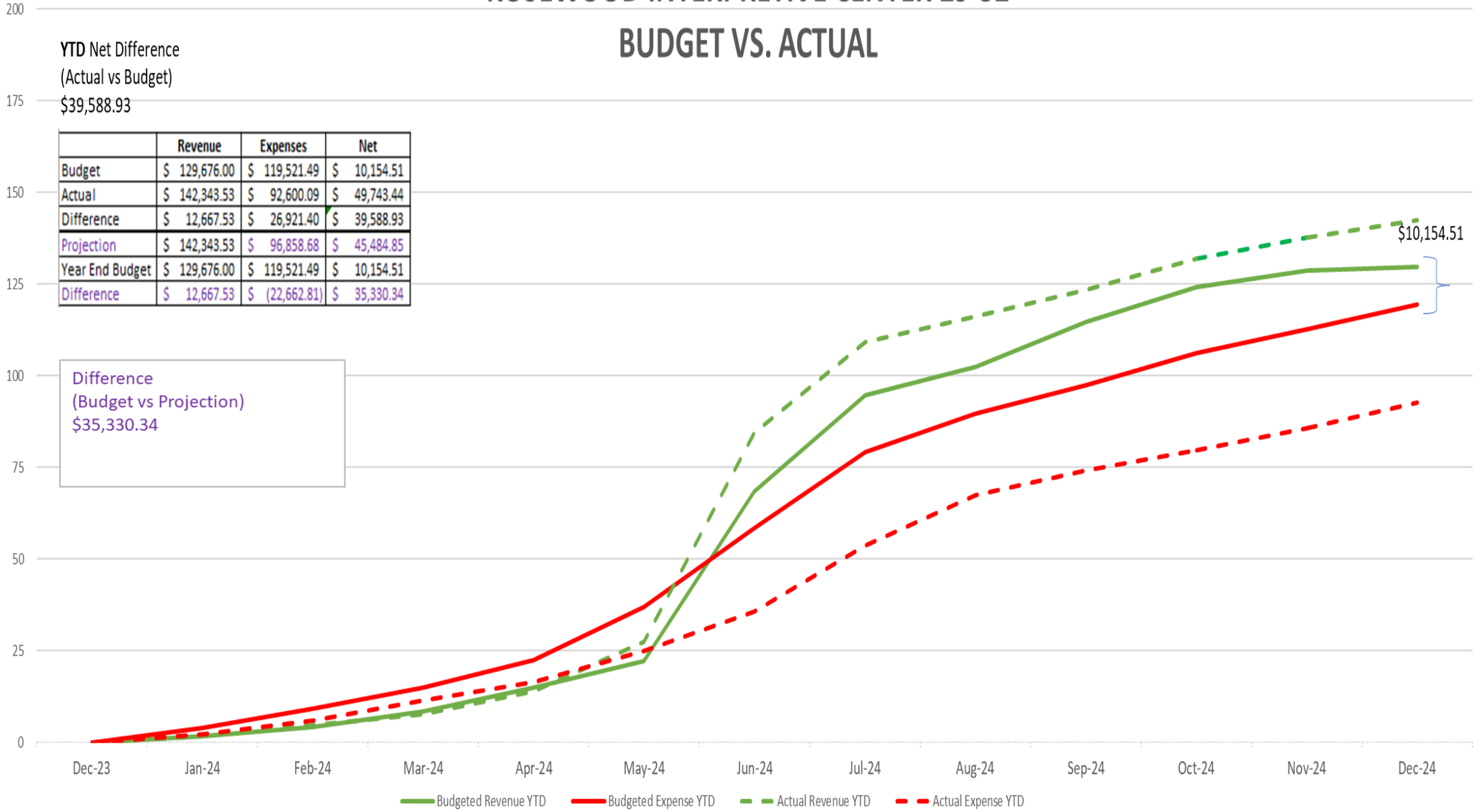
Thousands

YTD Net Difference
(Actual vs Budget)

\$39,588.93

	Revenue	Expenses	Net
Budget	\$ 129,676.00	\$ 119,521.49	\$ 10,154.51
Actual	\$ 142,343.53	\$ 92,600.09	\$ 49,743.44
Difference	\$ 12,667.53	\$ 26,921.40	\$ 39,588.93
Projection	\$ 142,343.53	\$ 96,858.68	\$ 45,484.85
Year End Budget	\$ 129,676.00	\$ 119,521.49	\$ 10,154.51
Difference	\$ 12,667.53	\$ (22,662.81)	\$ 35,330.34

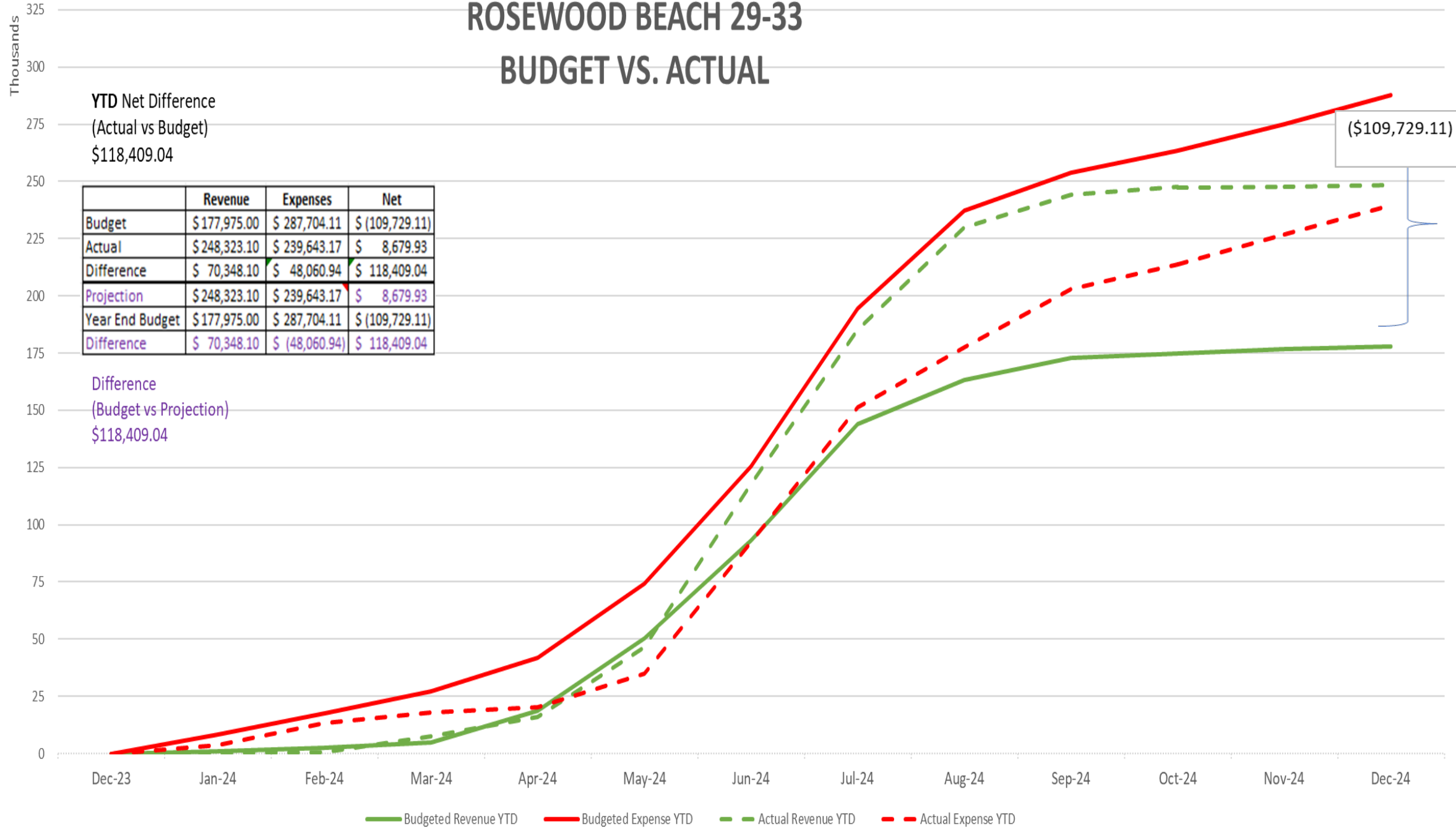
Difference
(Budget vs Projection)
\$35,330.34



\$10,154.51

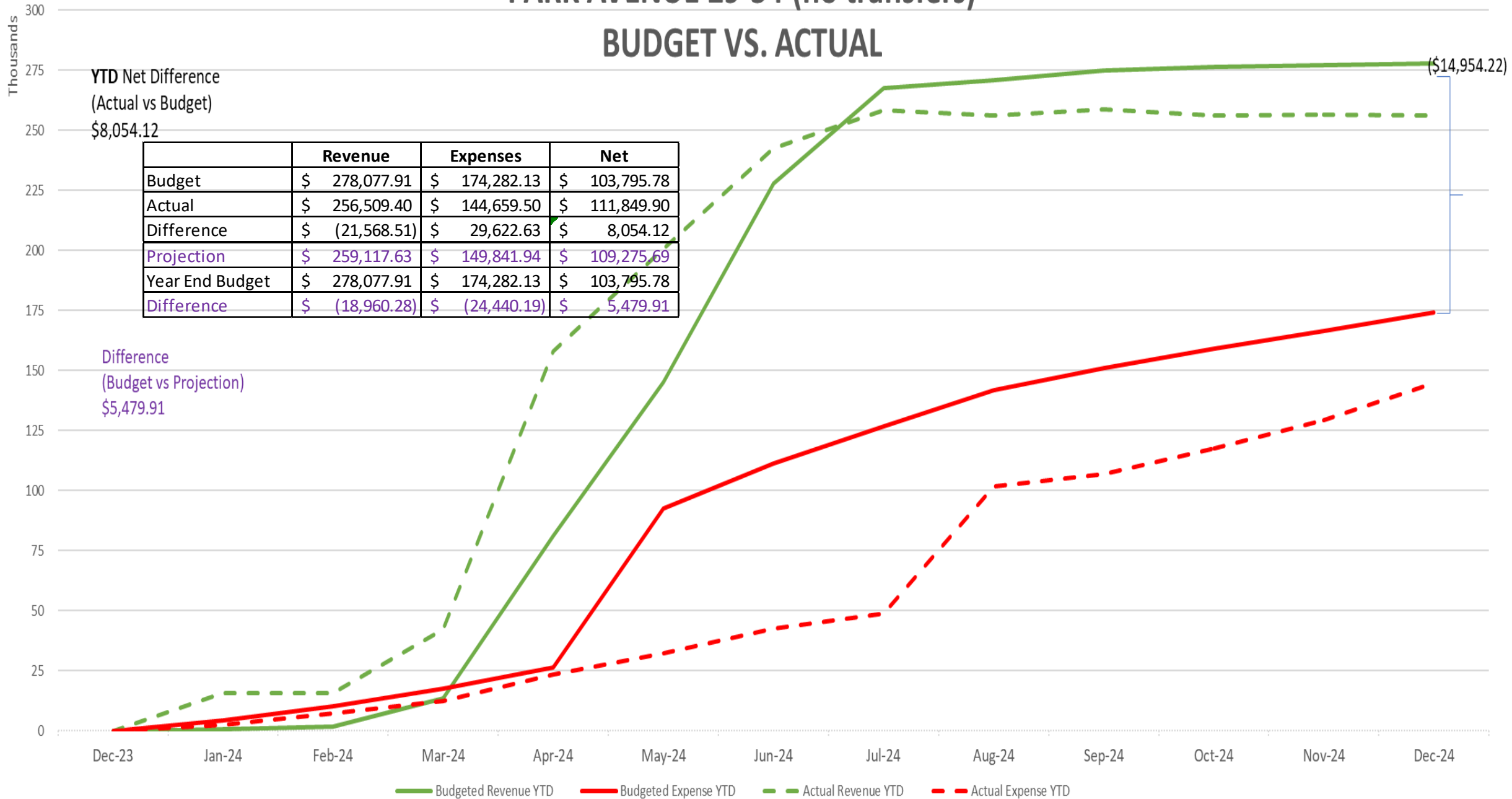
ROSEWOOD BEACH 29-33

BUDGET VS. ACTUAL



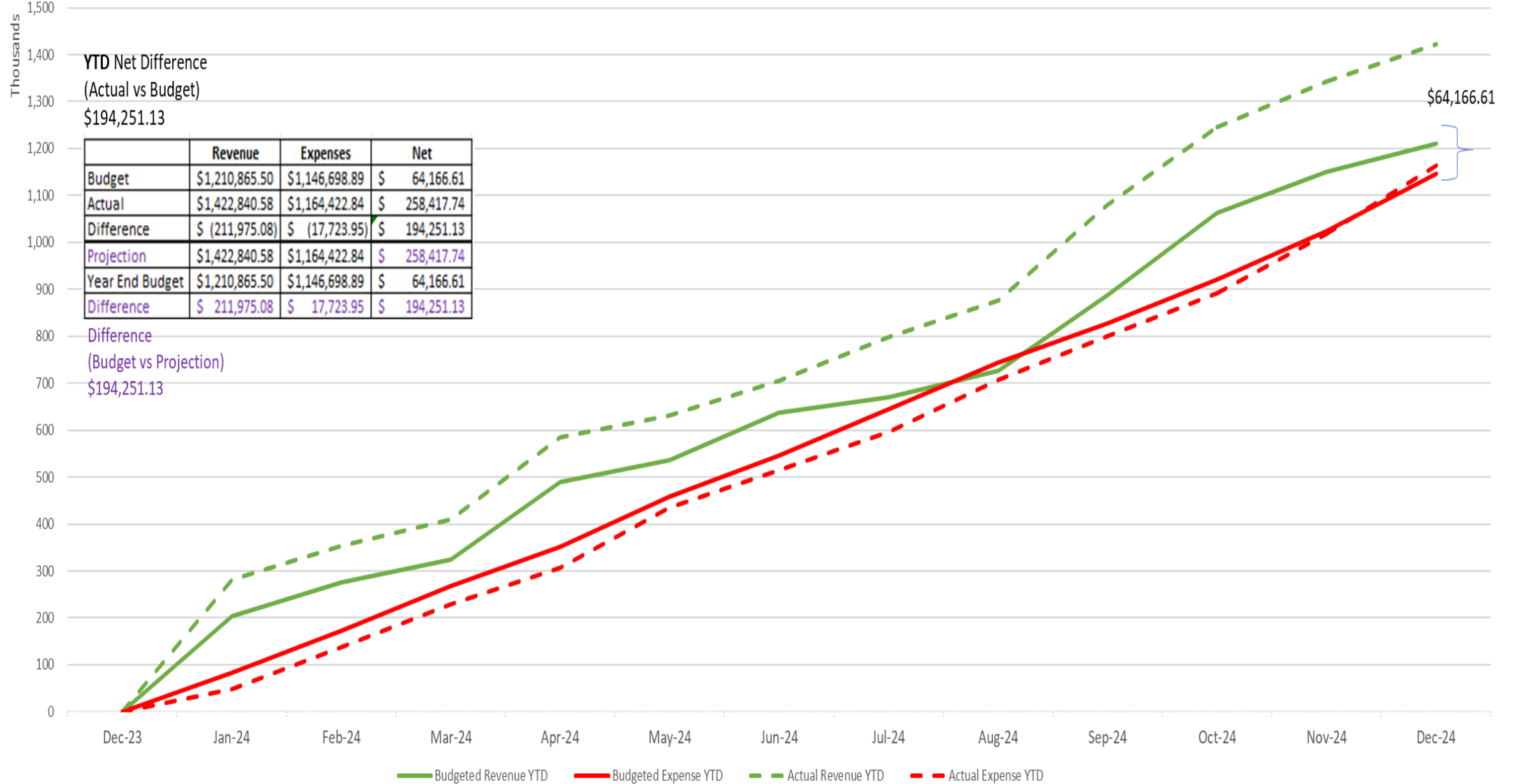
PARK AVENUE 29-34 (no transfers)

BUDGET VS. ACTUAL



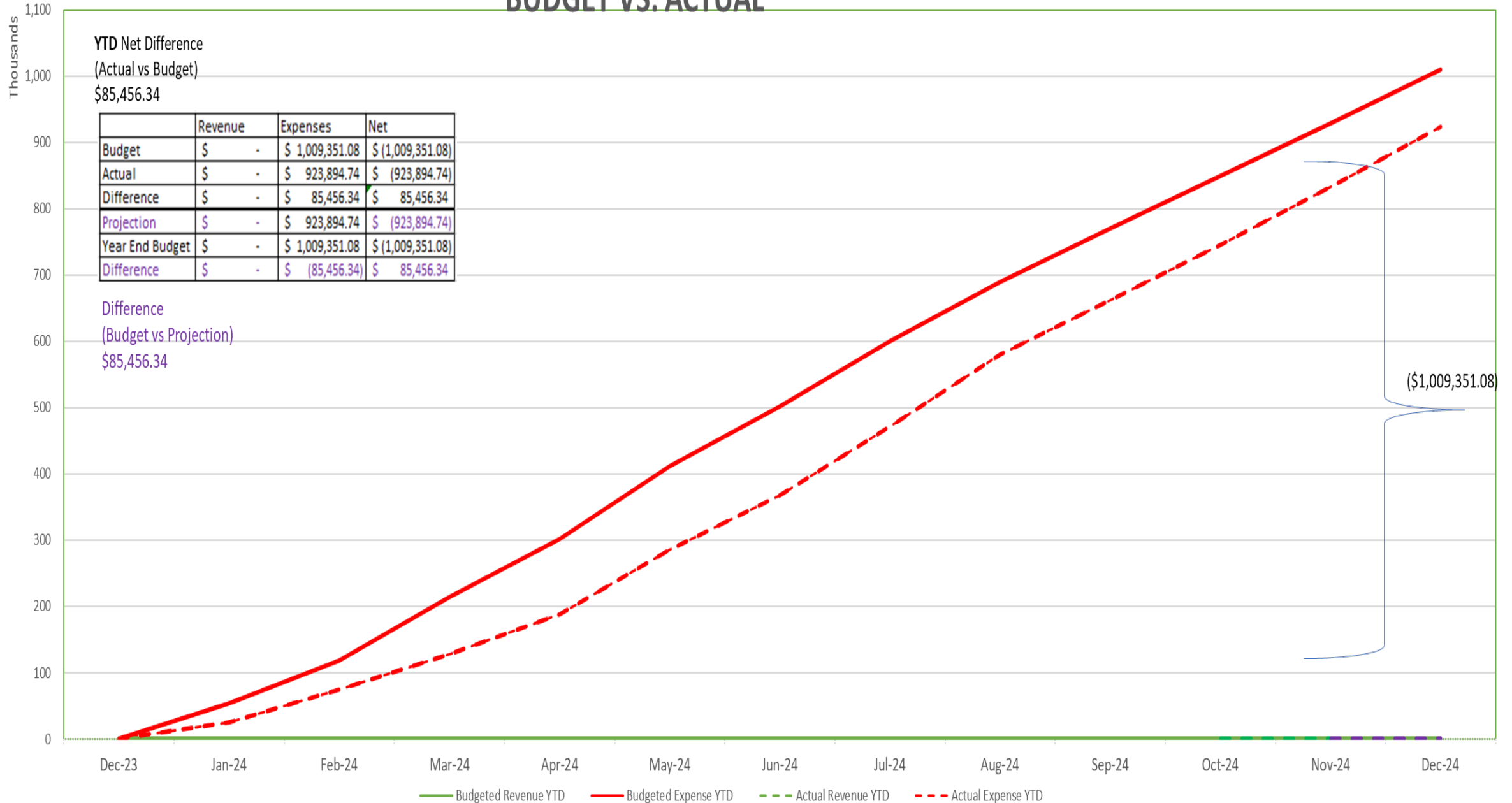
CENTENNIAL 29-38

BUDGET VS. ACTUAL



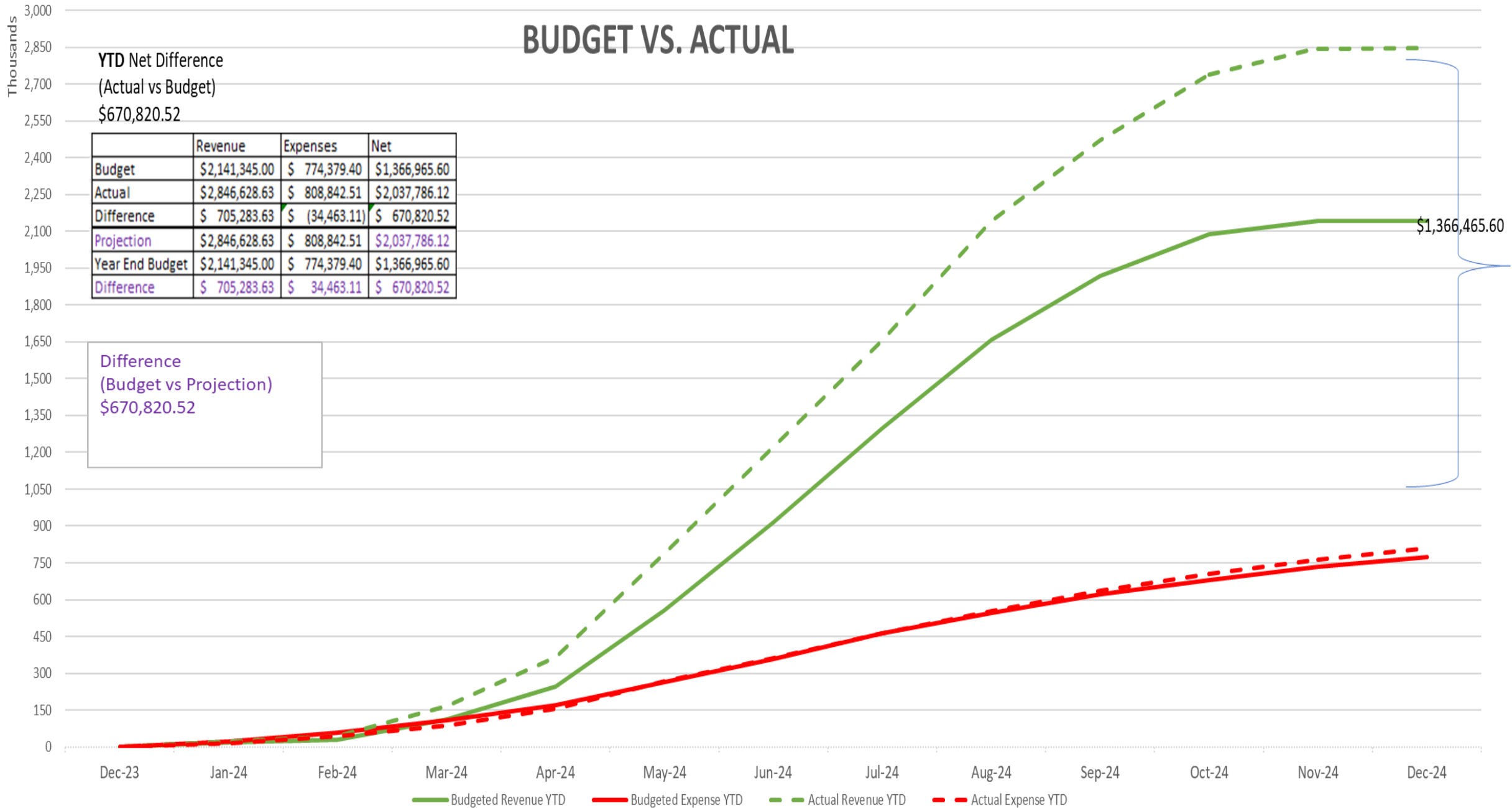
MAINTENANCE 29-41

BUDGET VS. ACTUAL



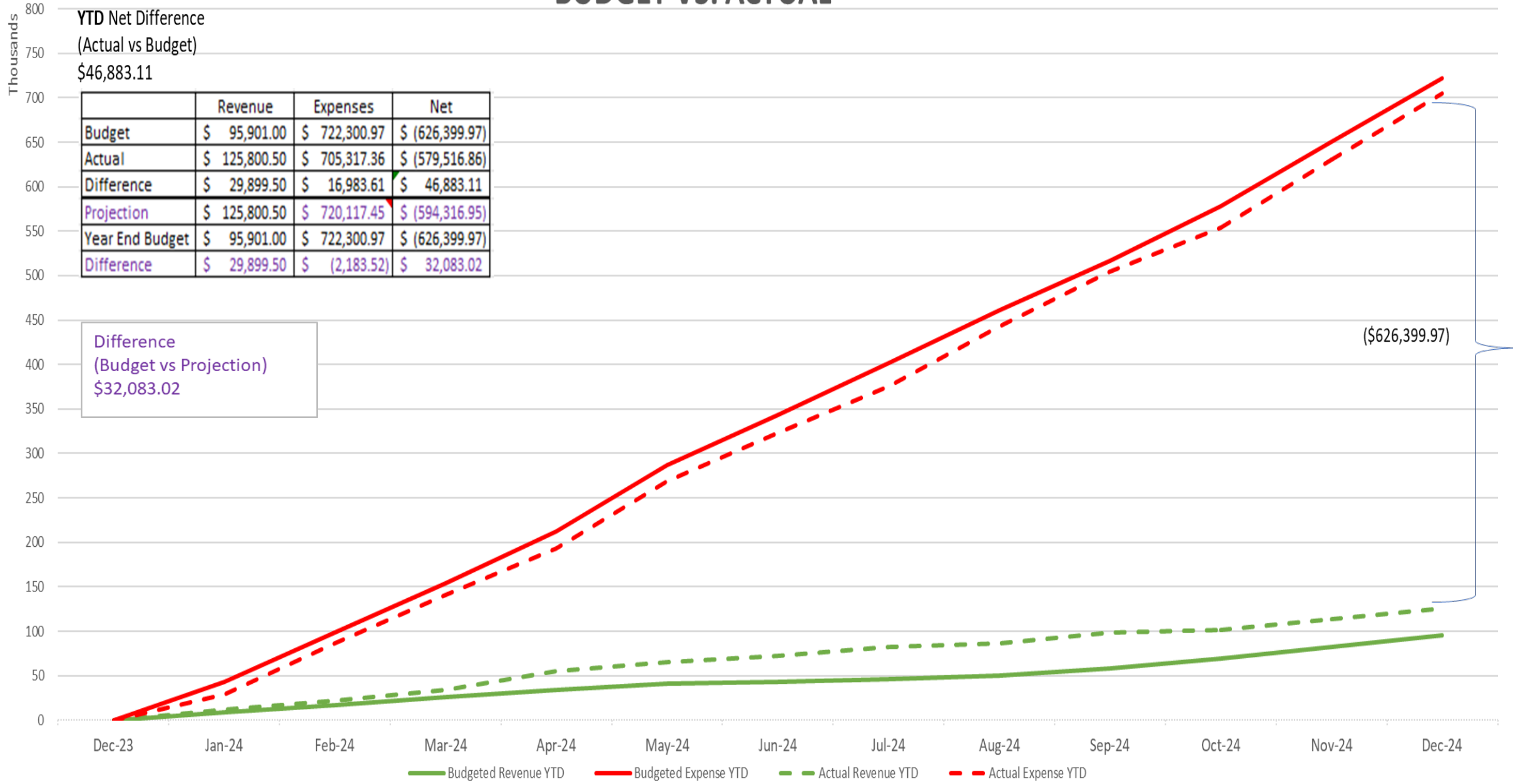
SUNSET VALLEY 29-42

BUDGET VS. ACTUAL



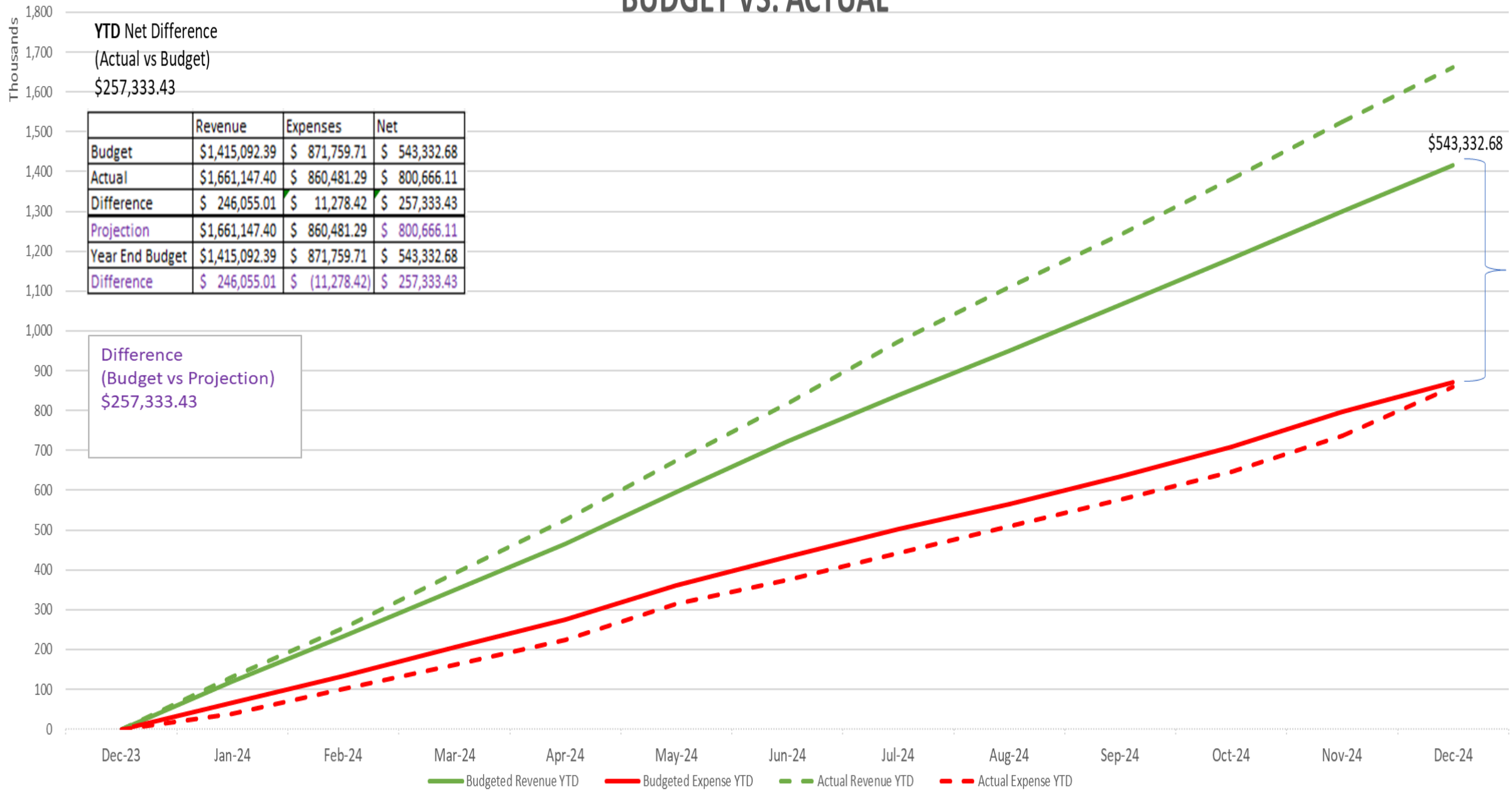
REC CENTER ADMIN 29-49

BUDGET VS. ACTUAL



RECREATION CENTER FITNESS 29-51

BUDGET VS. ACTUAL



YTD Net Difference
(Actual vs Budget)
\$257,333.43

	Revenue	Expenses	Net
Budget	\$1,415,092.39	\$ 871,759.71	\$ 543,332.68
Actual	\$1,661,147.40	\$ 860,481.29	\$ 800,666.11
Difference	\$ 246,055.01	\$ 11,278.42	\$ 257,333.43
Projection	\$1,661,147.40	\$ 860,481.29	\$ 800,666.11
Year End Budget	\$1,415,092.39	\$ 871,759.71	\$ 543,332.68
Difference	\$ 246,055.01	\$ (11,278.42)	\$ 257,333.43

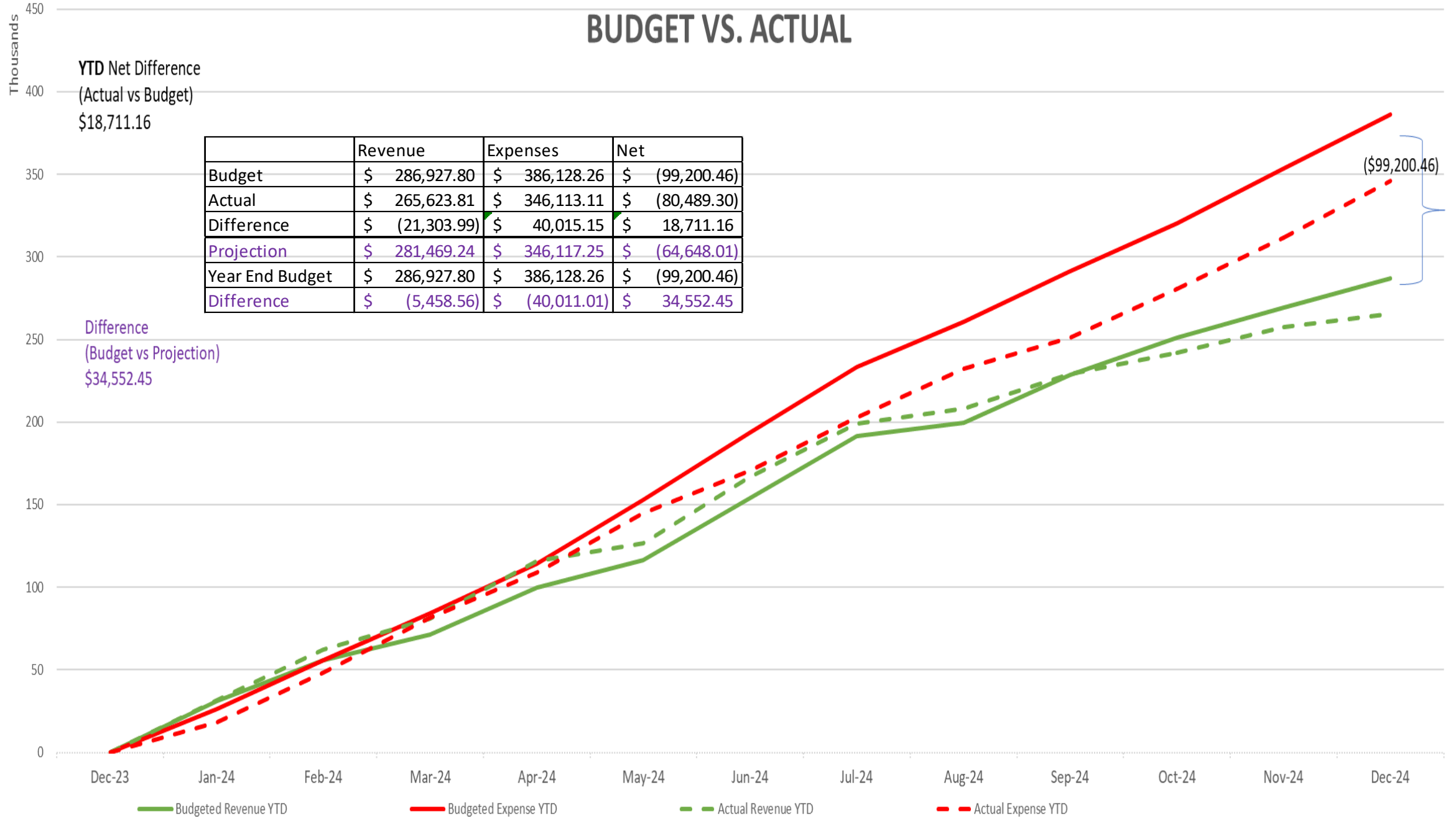
Difference
(Budget vs Projection)
\$257,333.43

\$543,332.68

— Budgeted Revenue YTD — Budgeted Expense YTD - - Actual Revenue YTD - - Actual Expense YTD

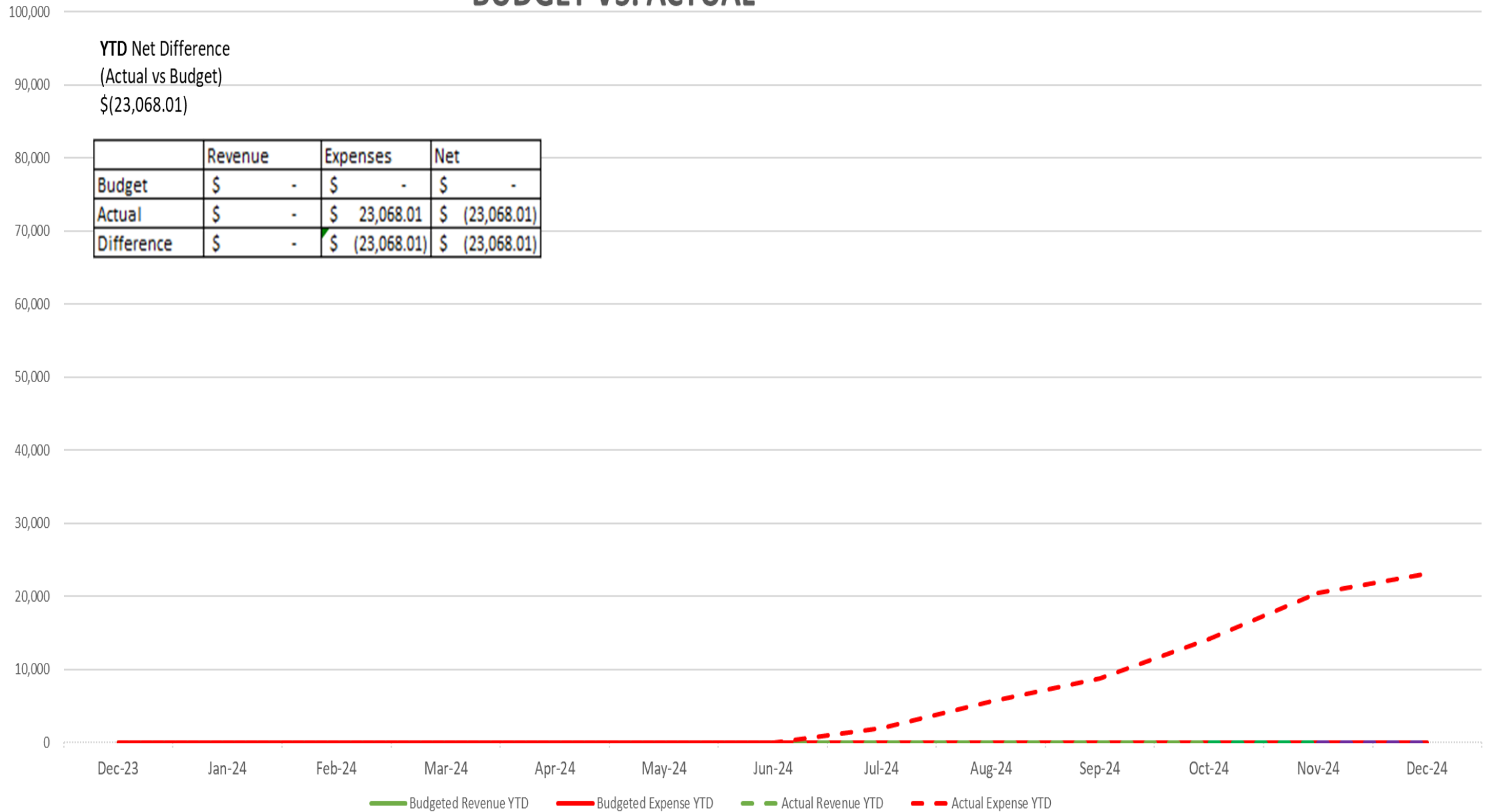
RECREATION CENTER AQUATICS 29-53

BUDGET VS. ACTUAL



THE DOME 29-54

BUDGET VS. ACTUAL

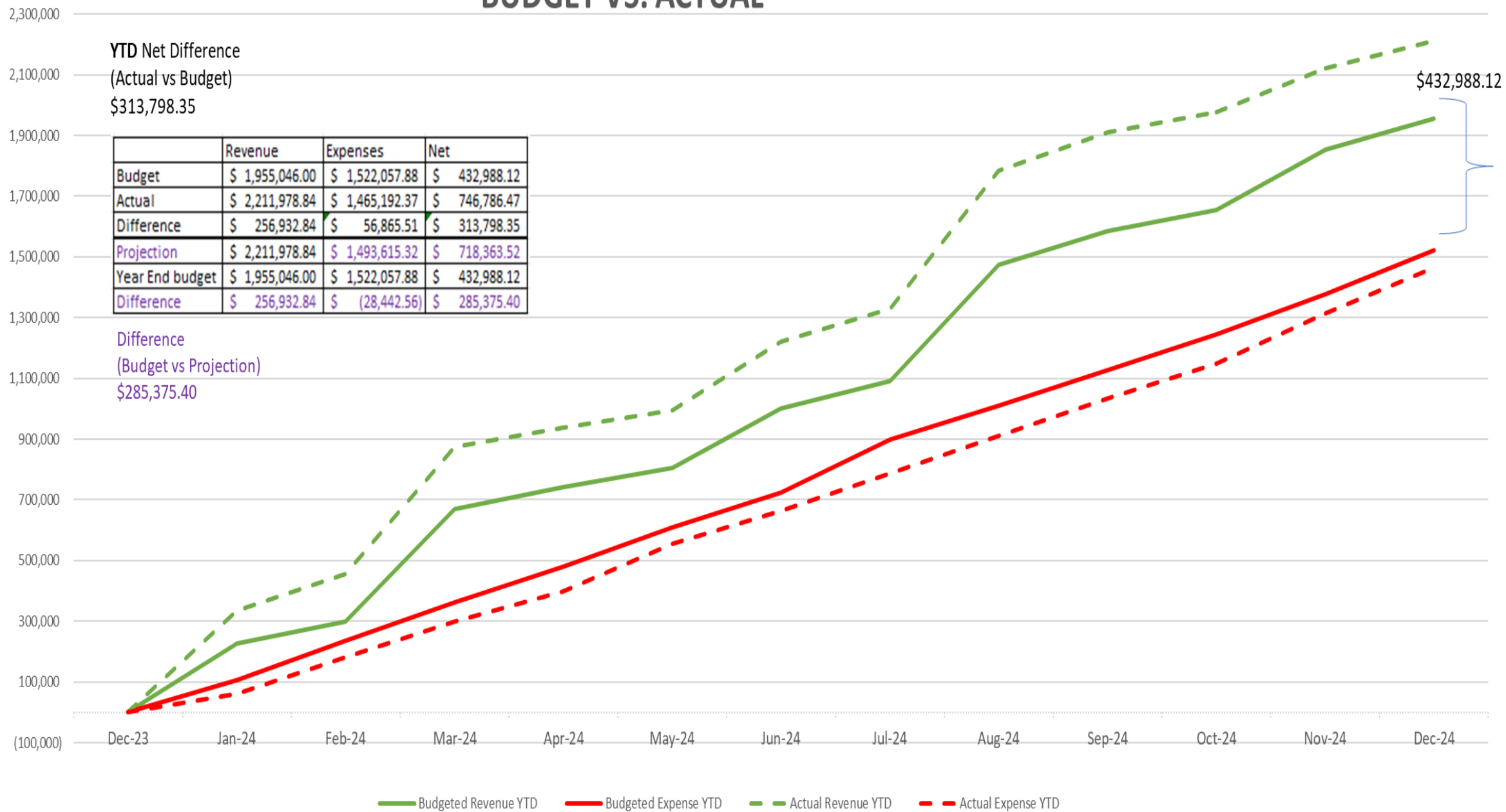


YTD Net Difference
(Actual vs Budget)
\$(23,068.01)

	Revenue	Expenses	Net
Budget	\$ -	\$ -	\$ -
Actual	\$ -	\$ 23,068.01	\$ (23,068.01)
Difference	\$ -	\$ (23,068.01)	\$ (23,068.01)

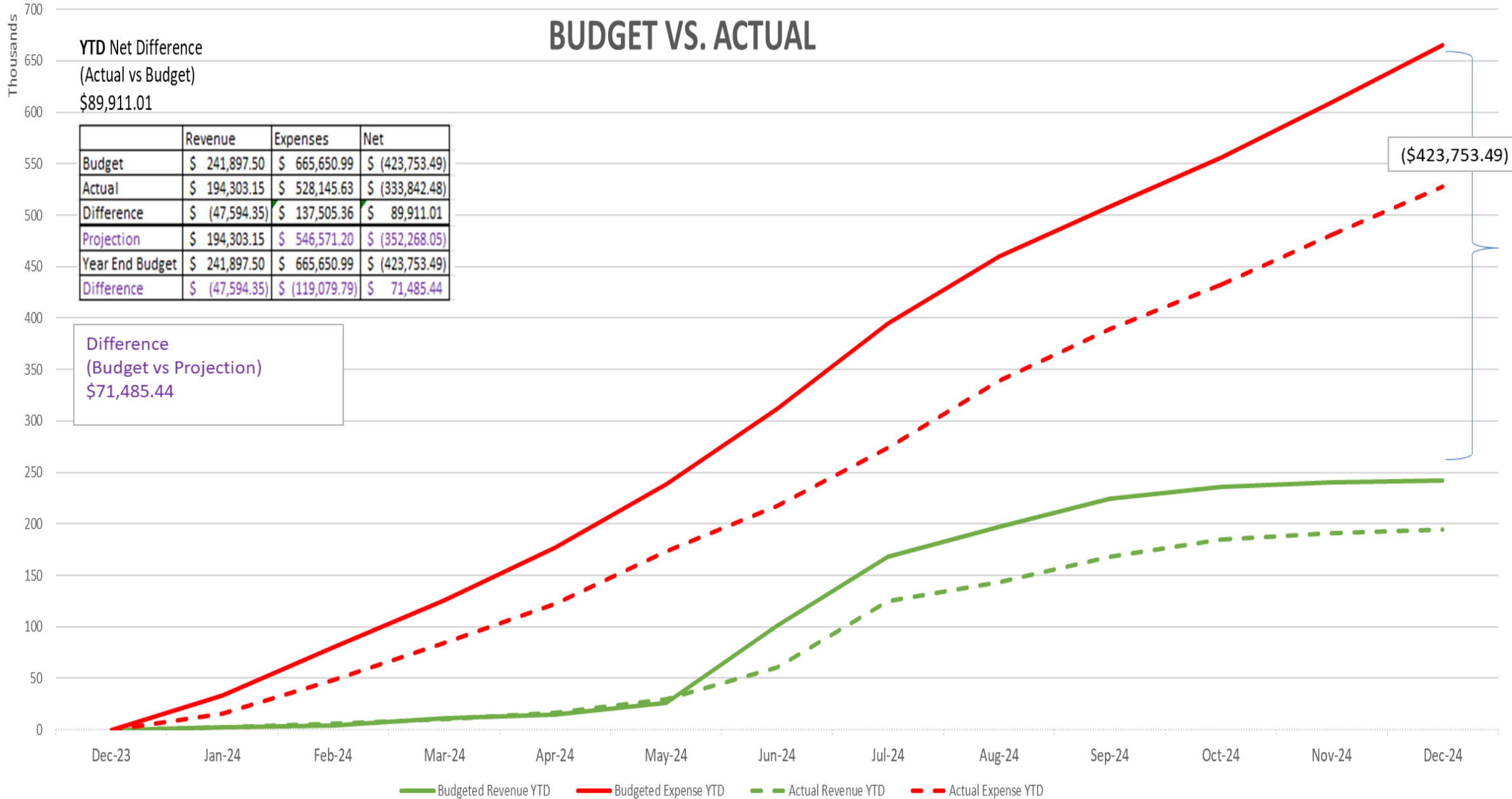
TENNIS 29-55

BUDGET VS. ACTUAL



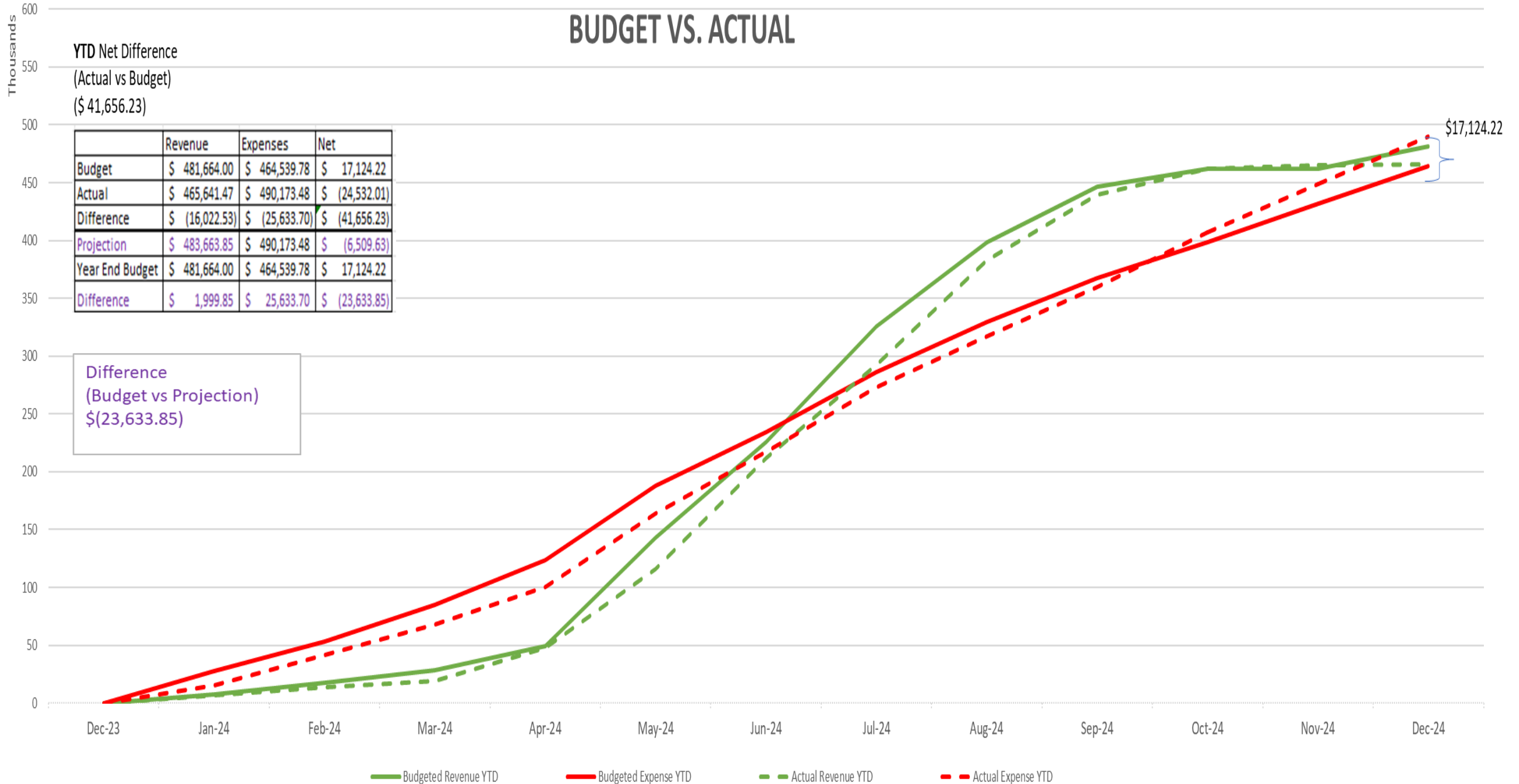
HELLER NATURE CENTER 29-61

BUDGET VS. ACTUAL



HPCC LEARNING CENTER 29-74

BUDGET VS. ACTUAL



HPCC BUILDING 29-76

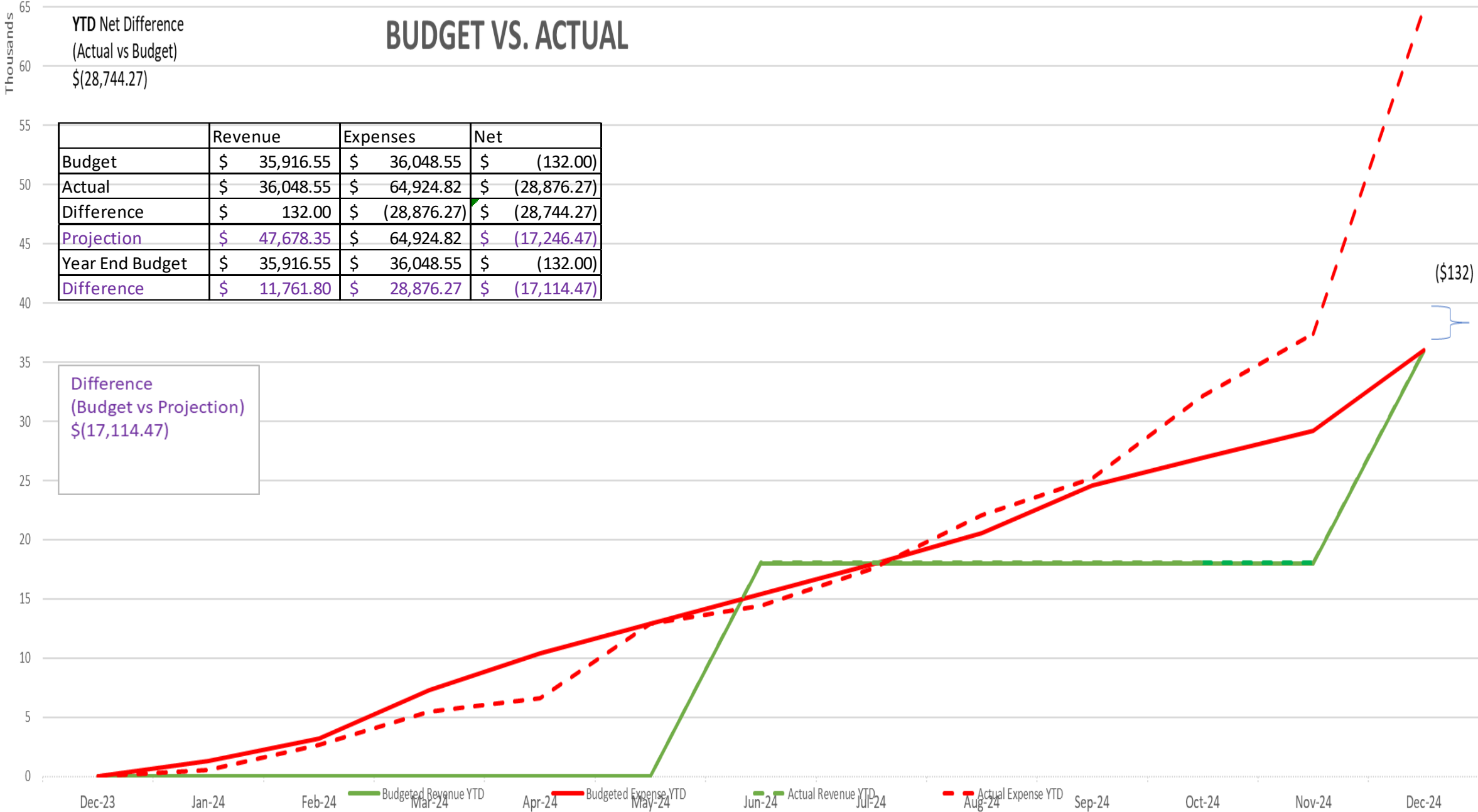
BUDGET VS. ACTUAL

Thousands

YTD Net Difference
(Actual vs Budget)
\$(28,744.27)

	Revenue	Expenses	Net
Budget	\$ 35,916.55	\$ 36,048.55	\$ (132.00)
Actual	\$ 36,048.55	\$ 64,924.82	\$ (28,876.27)
Difference	\$ 132.00	\$ (28,876.27)	\$ (28,744.27)
Projection	\$ 47,678.35	\$ 64,924.82	\$ (17,246.47)
Year End Budget	\$ 35,916.55	\$ 36,048.55	\$ (132.00)
Difference	\$ 11,761.80	\$ 28,876.27	\$ (17,114.47)

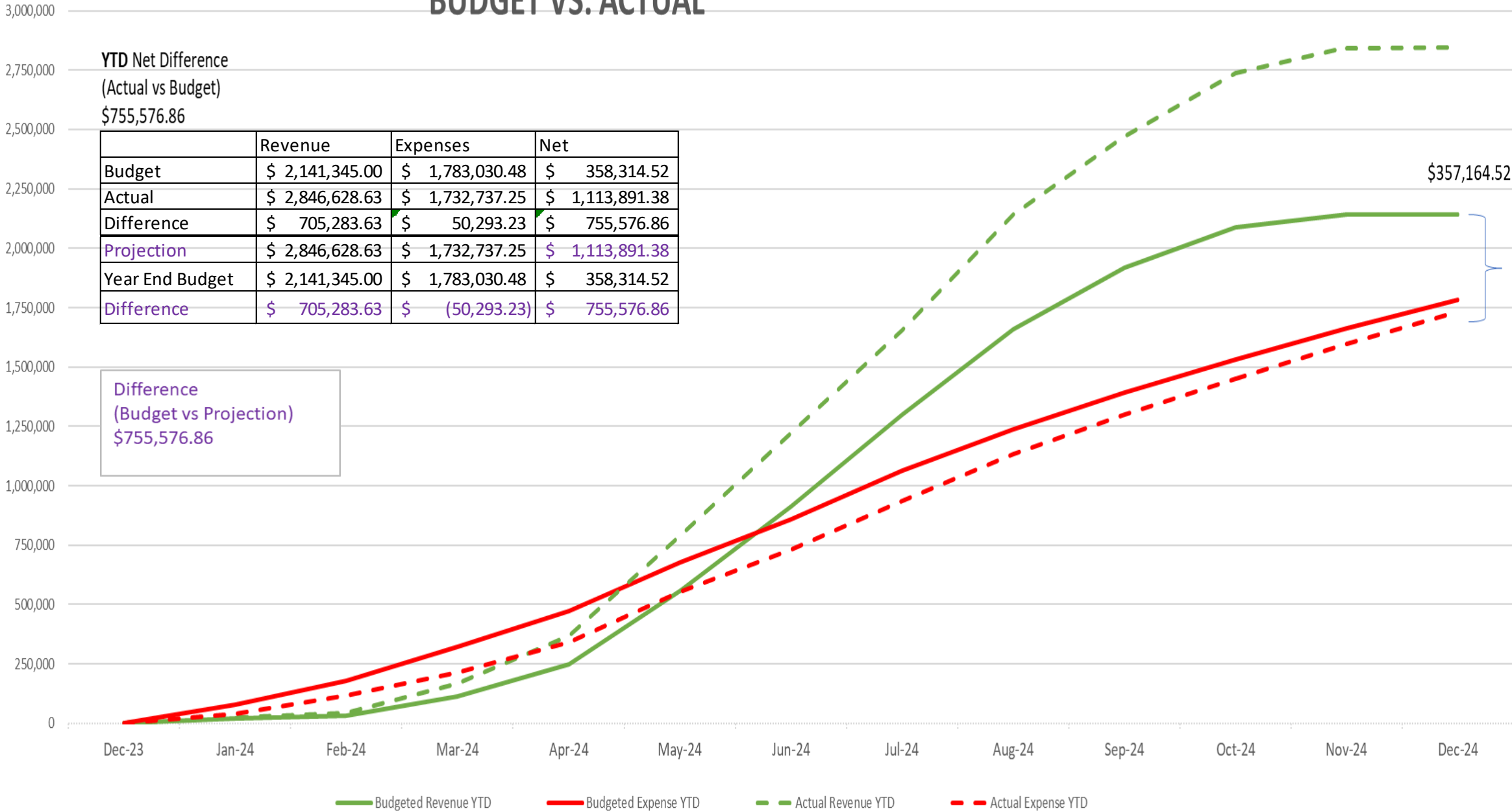
Difference
(Budget vs Projection)
\$(17,114.47)



(\$132)

SUNSET VALLEY 29-41 and 42

BUDGET VS. ACTUAL



YTD Net Difference
(Actual vs Budget)
\$755,576.86

	Revenue	Expenses	Net
Budget	\$ 2,141,345.00	\$ 1,783,030.48	\$ 358,314.52
Actual	\$ 2,846,628.63	\$ 1,732,737.25	\$ 1,113,891.38
Difference	\$ 705,283.63	\$ 50,293.23	\$ 755,576.86
Projection	\$ 2,846,628.63	\$ 1,732,737.25	\$ 1,113,891.38
Year End Budget	\$ 2,141,345.00	\$ 1,783,030.48	\$ 358,314.52
Difference	\$ 705,283.63	\$ (50,293.23)	\$ 755,576.86

Difference
(Budget vs Projection)
\$755,576.86

\$357,164.52

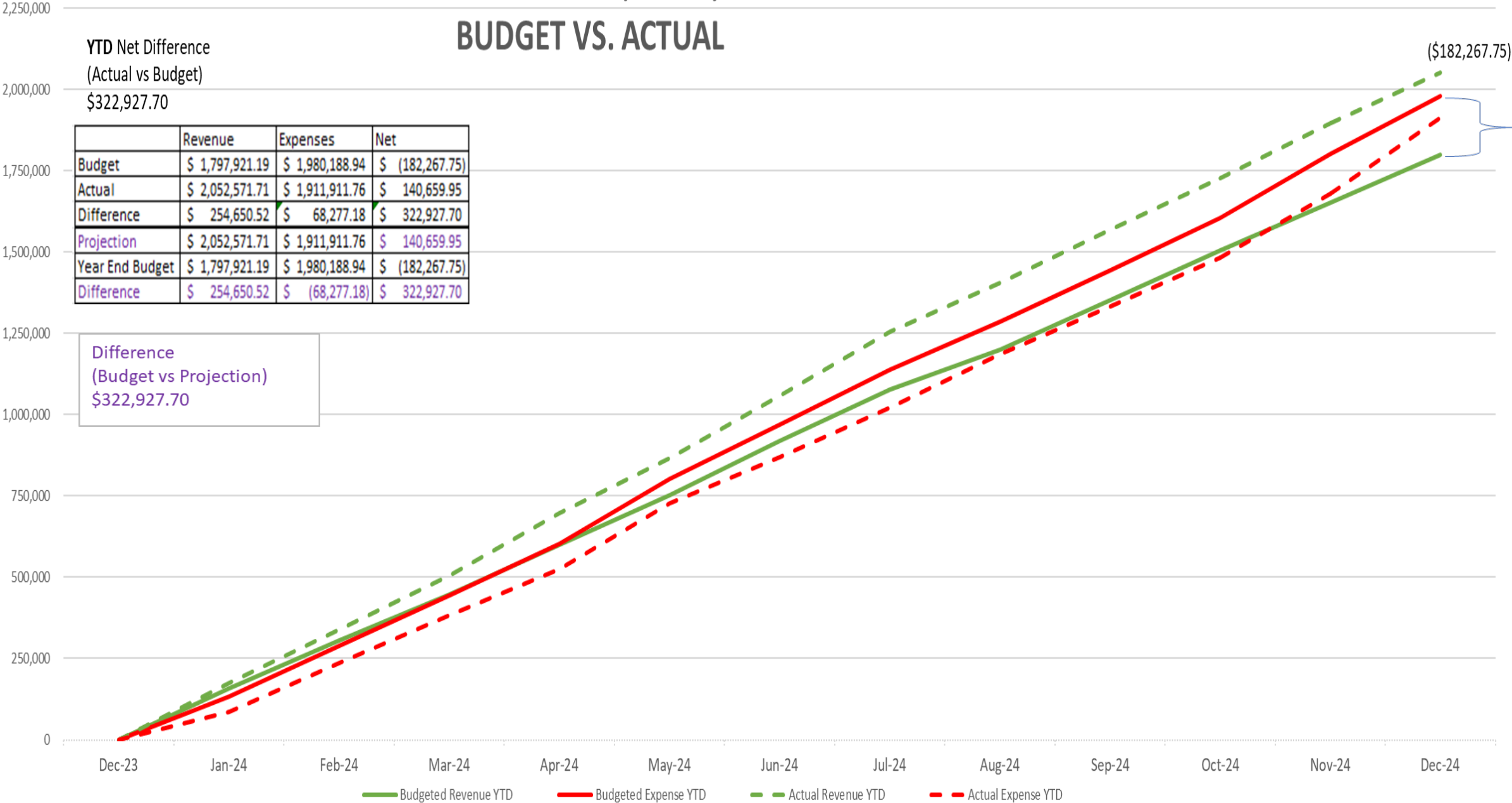
RECREATION 29-49, 29-51, 29-53

BUDGET VS. ACTUAL

YTD Net Difference
(Actual vs Budget)
\$322,927.70

	Revenue	Expenses	Net
Budget	\$ 1,797,921.19	\$ 1,980,188.94	\$ (182,267.75)
Actual	\$ 2,052,571.71	\$ 1,911,911.76	\$ 140,659.95
Difference	\$ 254,650.52	\$ 68,277.18	\$ 322,927.70
Projection	\$ 2,052,571.71	\$ 1,911,911.76	\$ 140,659.95
Year End Budget	\$ 1,797,921.19	\$ 1,980,188.94	\$ (182,267.75)
Difference	\$ 254,650.52	\$ (68,277.18)	\$ 322,927.70

Difference
(Budget vs Projection)
\$322,927.70





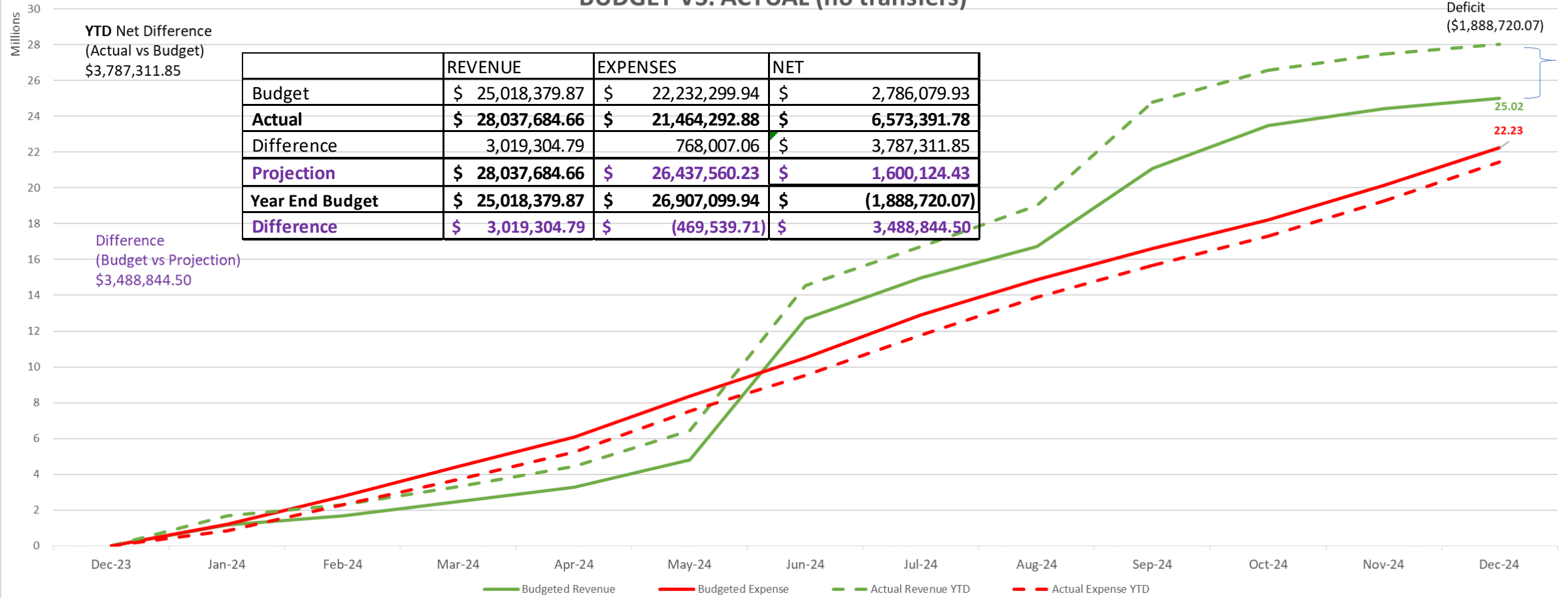
2024

**FINANCIAL
FORECASTS
AND
TREASURER'S
REPORT**

12/31/24

Actuals 12/31/24

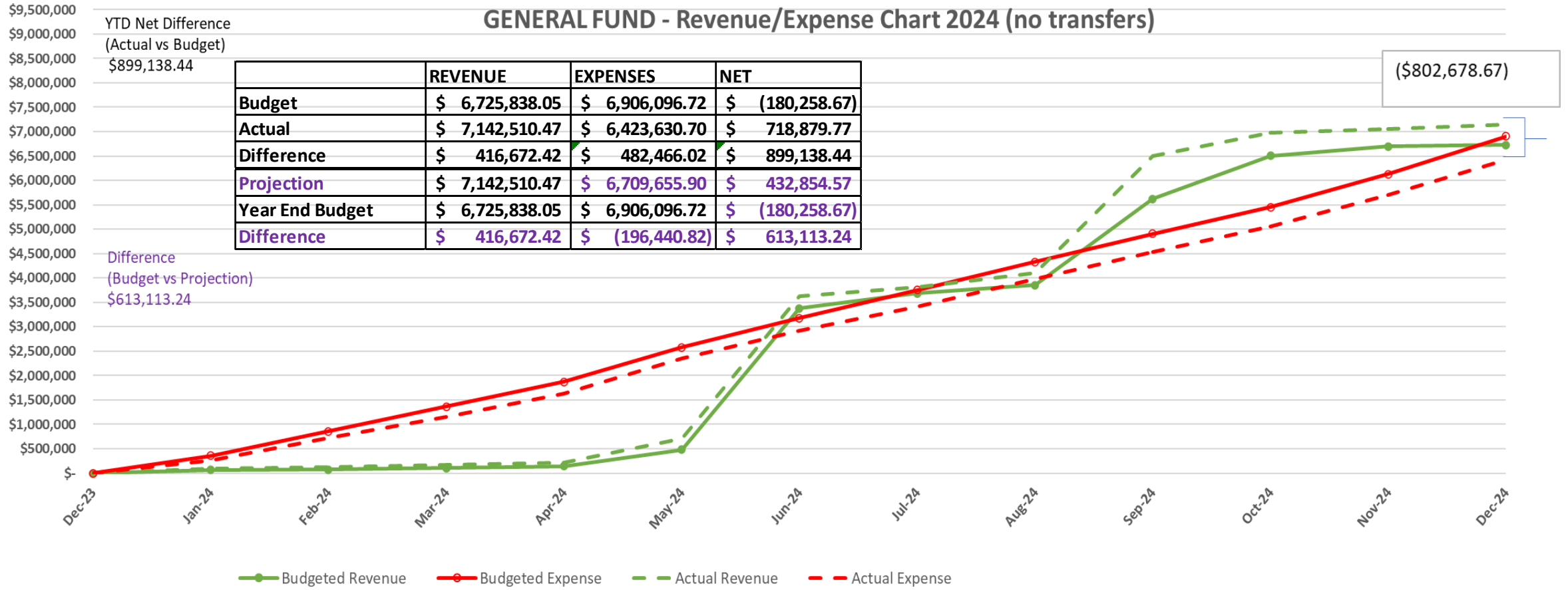
OPERATIONS (GENERAL AND RECREATION FUNDS) BUDGET VS. ACTUAL (no transfers)



Budgeted Revenue	0.00	1,191,234.03	1,676,985.79	2,498,900.97	3,299,594.82	4,805,408.13	12,690,759.12	14,963,970.18	16,722,787.78	21,090,251.83	23,485,380.51	24,437,913.88	25,018,379.87
Budgeted Expense	0.00	1,218,692.97	2,787,979.09	4,451,556.06	6,069,574.62	8,355,308.84	10,513,900.04	12,906,225.95	14,886,064.02	16,600,931.21	18,217,438.37	20,138,589.52	22,232,299.94
Actual Revenue YTD	0.00	1,687,413.36	2,291,707.92	3,307,619.83	4,455,037.62	6,449,655.31	14,534,220.77	16,710,253.53	19,013,095.27	24,796,357.56	26,573,810.55	27,485,912.24	28,037,684.66
Actual Expense YTD	0.00	842,913.95	2,311,141.74	3,732,277.39	5,237,713.90	7,541,080.59	9,546,576.42	11,788,970.12	13,908,825.23	15,665,037.33	17,301,015.53	19,276,658.05	21,464,292.88

Actuals 12/31/24

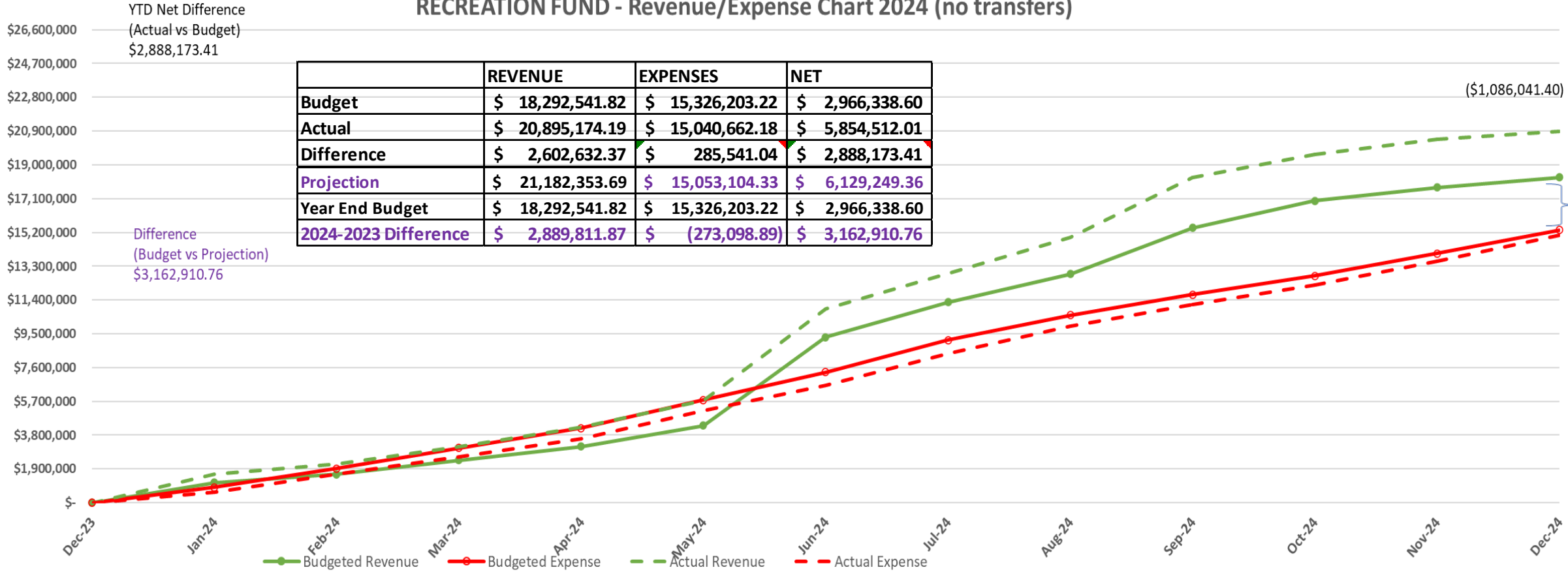
GENERAL FUND - Revenue/Expense Chart 2024 (no transfers)



Budgeted Revenue	-	66,221.48	74,960.84	103,583.41	144,936.05	477,570.21	3,379,081.42	3,682,232.31	3,854,744.41	5,623,218.51	6,502,294.16	6,699,585.14	6,725,838.05
Budgeted Expense	-	354,144.94	856,506.54	1,362,686.08	1,872,211.10	2,575,445.66	3,177,782.70	3,755,159.81	4,330,361.31	4,903,260.19	5,450,260.44	6,131,657.92	6,906,096.72
Actual Revenue	-	89,213.89	124,043.09	171,486.60	219,704.75	711,233.76	3,633,767.04	3,814,185.53	4,098,925.99	6,497,121.96	6,975,399.65	7,047,373.19	7,142,510.47
Actual Expense	-	255,446.84	715,148.89	1,153,634.60	1,627,079.01	2,354,903.81	2,927,612.72	3,419,001.81	3,976,944.58	4,536,738.82	5,063,980.02	5,697,751.41	6,423,630.70

Actuals 12/31/24

RECREATION FUND - Revenue/Expense Chart 2024 (no transfers)

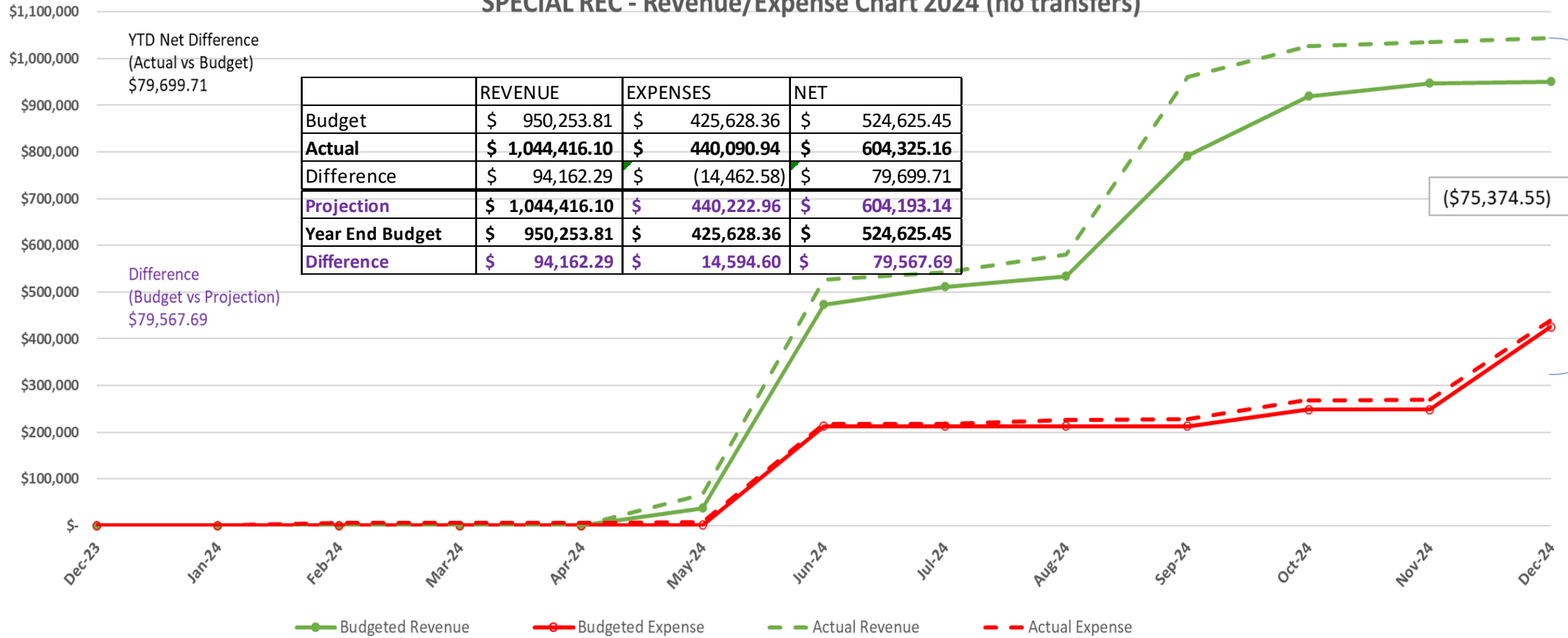


	REVENUE	EXPENSES	NET
Budget	\$ 18,292,541.82	\$ 15,326,203.22	\$ 2,966,338.60
Actual	\$ 20,895,174.19	\$ 15,040,662.18	\$ 5,854,512.01
Difference	\$ 2,602,632.37	\$ 285,541.04	\$ 2,888,173.41
Projection	\$ 21,182,353.69	\$ 15,053,104.33	\$ 6,129,249.36
Year End Budget	\$ 18,292,541.82	\$ 15,326,203.22	\$ 2,966,338.60
2024-2023 Difference	\$ 2,889,811.87	\$ (273,098.89)	\$ 3,162,910.76

Budgeted Revenue	-	1,125,012.55	1,602,024.95	2,395,317.56	3,154,658.77	4,327,837.92	9,311,677.70	11,281,737.87	12,868,043.37	15,467,033.32	16,983,086.35	17,738,328.74	18,292,541.82
Budgeted Expense	-	864,548.03	1,931,472.55	3,088,869.98	4,197,363.52	5,779,863.18	7,336,117.34	9,142,495.57	10,554,677.71	11,698,025.47	12,767,177.93	14,006,931.60	15,326,203.22
Actual Revenue	-	1,598,199.47	2,167,664.83	3,136,133.23	4,235,332.87	5,738,421.55	10,900,453.73	12,896,068.00	14,914,169.28	18,299,235.60	19,598,410.90	20,438,539.05	20,895,174.19
Actual Expense	-	587,467.11	1,595,992.85	2,578,642.79	3,610,634.89	5,186,176.78	6,618,963.70	8,369,968.31	9,931,880.65	11,128,298.51	12,237,035.51	13,578,906.64	15,040,662.18

Actuals 12/31/24

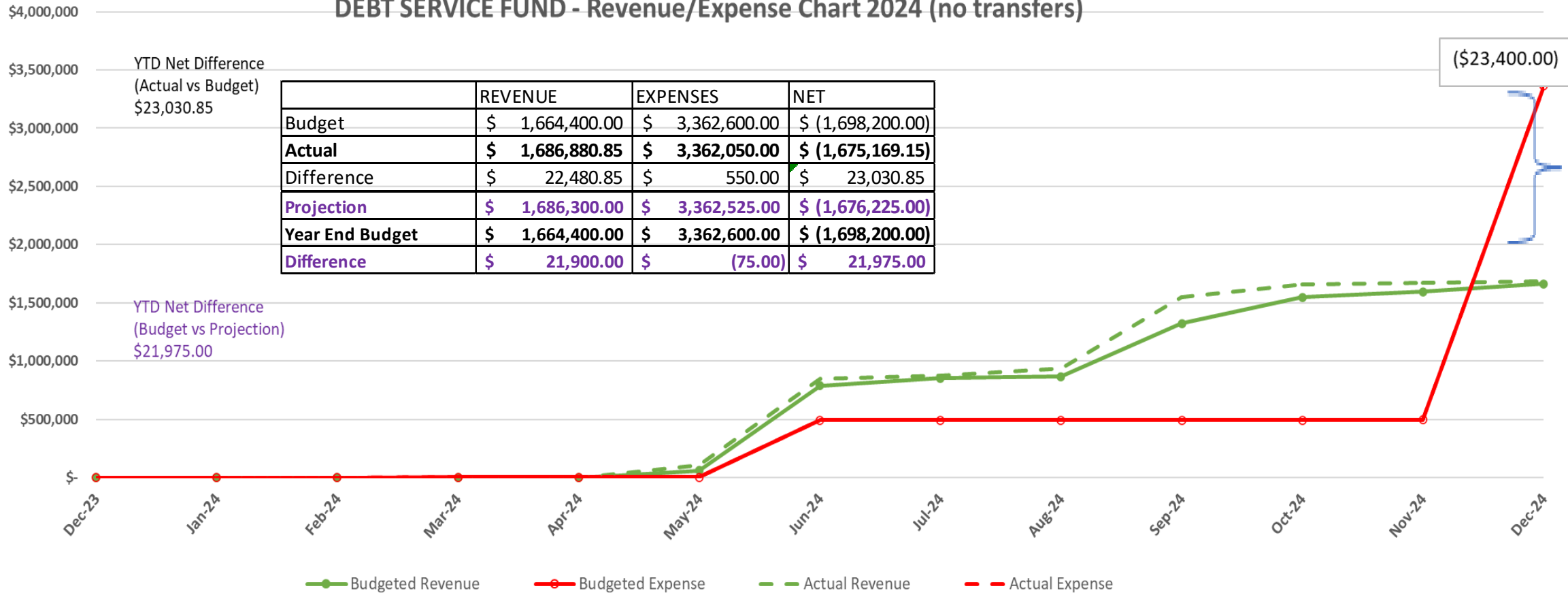
SPECIAL REC - Revenue/Expense Chart 2024 (no transfers)



Budgeted Revenue	-	-	-	-	37,915.12	473,701.51	511,711.66	534,232.67	792,226.57	919,370.52	947,498.03	950,253.81	
Budgeted Expense	-	-	-	-	1,187.50	212,696.68	212,696.68	213,196.68	213,196.68	248,196.68	248,196.68	425,628.36	
Actual Revenue	-	-	-	1.01	66,066.97	526,675.98	542,572.46	581,328.87	960,155.96	1,026,779.19	1,034,716.52	1,044,416.10	
Actual Expense	-	-	6,771.00	6,771.00	6,771.00	7,261.29	217,312.13	217,312.13	227,172.13	228,702.13	269,023.46	270,361.45	440,090.94

Actuals 12/31/24

DEBT SERVICE FUND - Revenue/Expense Chart 2024 (no transfers)

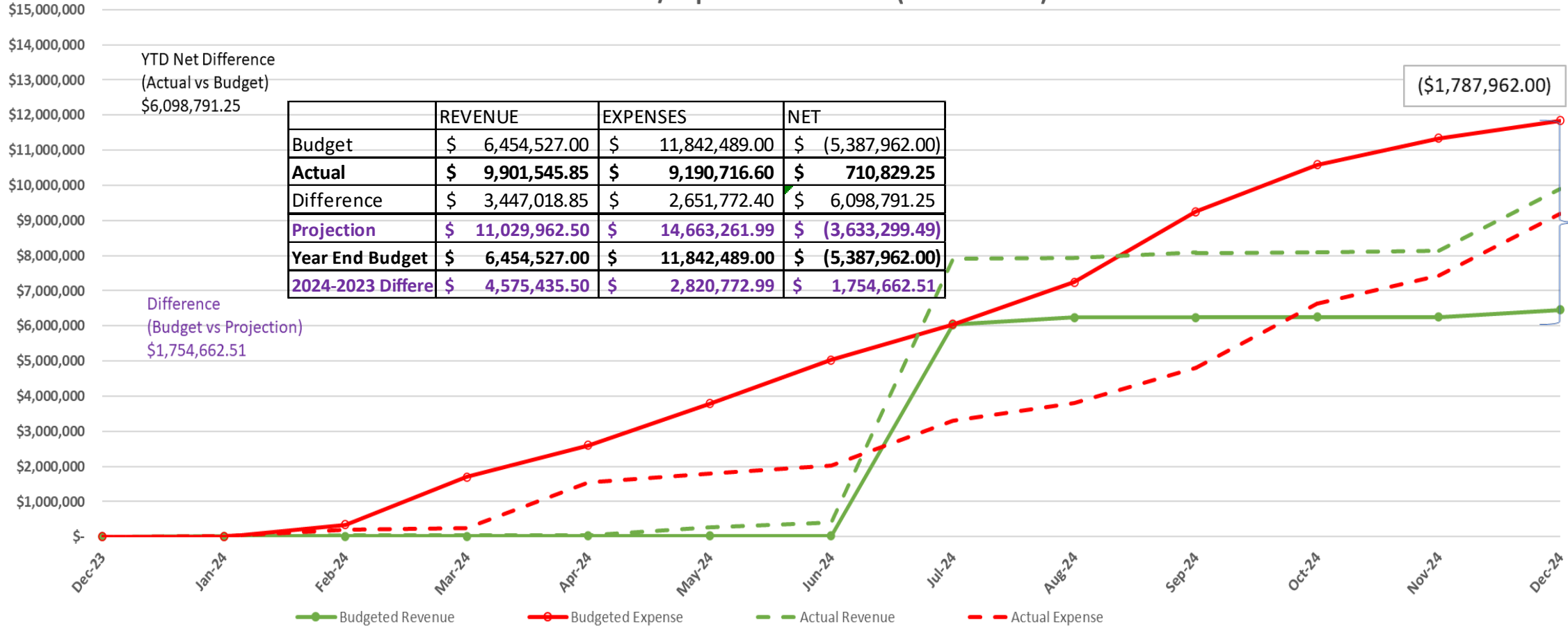


	REVENUE	EXPENSES	NET
Budget	\$ 1,664,400.00	\$ 3,362,600.00	\$ (1,698,200.00)
Actual	\$ 1,686,880.85	\$ 3,362,050.00	\$ (1,675,169.15)
Difference	\$ 22,480.85	\$ 550.00	\$ 23,030.85
Projection	\$ 1,686,300.00	\$ 3,362,525.00	\$ (1,676,225.00)
Year End Budget	\$ 1,664,400.00	\$ 3,362,600.00	\$ (1,698,200.00)
Difference	\$ 21,900.00	\$ (75.00)	\$ 21,975.00

Budgeted Revenue	-	-	-	-	61,749.24	789,092.04	852,006.36	865,488.00	1,321,700.04	1,548,724.20	1,596,825.36	1,664,400.00	
Budgeted Expense	-	-	500.00	1,000.00	1,000.00	1,000.00	494,050.00	494,050.00	494,050.00	494,050.00	494,050.00	494,550.00	3,362,600.00
Actual Revenue	-	-	-	-	1.73	106,460.94	850,542.91	876,040.99	938,639.36	1,550,787.99	1,658,422.06	1,671,247.87	1,686,880.85
Actual Expense	-	-	475.00	950.00	950.00	950.00	494,000.00	494,000.00	493,525.00	493,525.00	493,525.00	493,525.00	3,362,050.00

Actuals 12/31/24

CAPITAL FUND - Revenue/Expense Chart 2024 (no transfers)

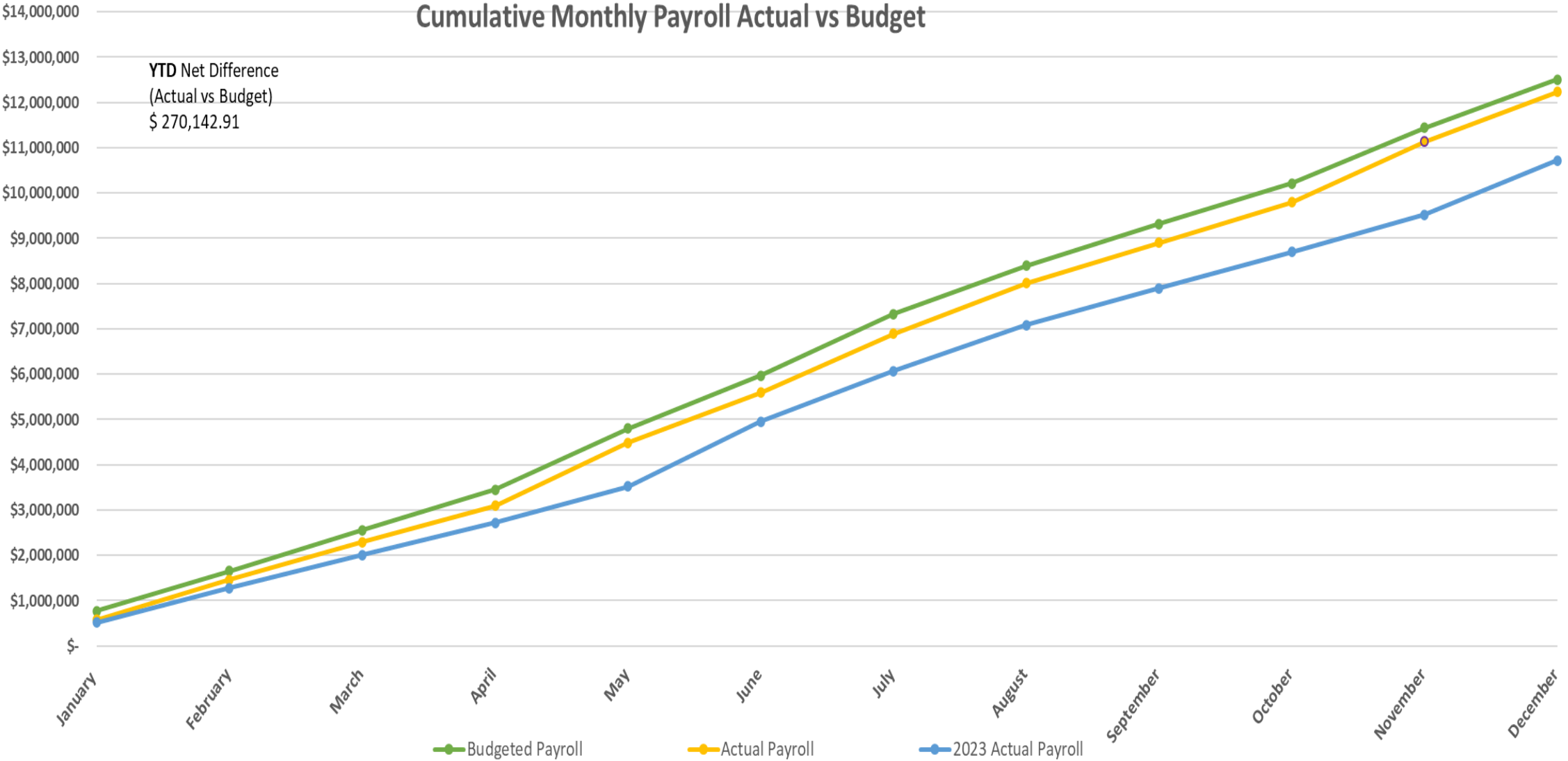


	REVENUE	EXPENSES	NET
Budget	\$ 6,454,527.00	\$ 11,842,489.00	\$ (5,387,962.00)
Actual	\$ 9,901,545.85	\$ 9,190,716.60	\$ 710,829.25
Difference	\$ 3,447,018.85	\$ 2,651,772.40	\$ 6,098,791.25
Projection	\$ 11,029,962.50	\$ 14,663,261.99	\$ (3,633,299.49)
Year End Budget	\$ 6,454,527.00	\$ 11,842,489.00	\$ (5,387,962.00)
2024-2023 Differ	\$ 4,575,435.50	\$ 2,820,772.99	\$ 1,754,662.51

Budgeted Revenue	-	4,165.00	8,330.00	12,495.00	16,660.00	20,825.00	24,990.00	6,029,155.00	6,233,320.00	6,242,012.00	6,246,177.00	6,250,342.00	6,454,527.00
Budgeted Expense	-	999.60	339,499.20	1,702,032.80	2,604,532.40	3,788,302.00	5,024,801.60	6,047,799.20	7,241,418.80	9,248,485.40	10,587,485.00	11,336,484.60	11,842,489.00
Actual Revenue	-	6,087.23	30,462.73	32,077.04	36,084.72	277,620.02	406,697.09	7,910,248.30	7,928,876.94	8,086,509.59	8,103,039.79	8,145,038.86	9,901,545.85
Actual Expense	-	12,160.00	205,231.39	253,923.94	1,550,322.97	1,803,351.24	2,027,500.54	3,305,293.11	3,807,446.31	4,806,813.99	6,630,293.87	7,440,290.37	9,190,716.60

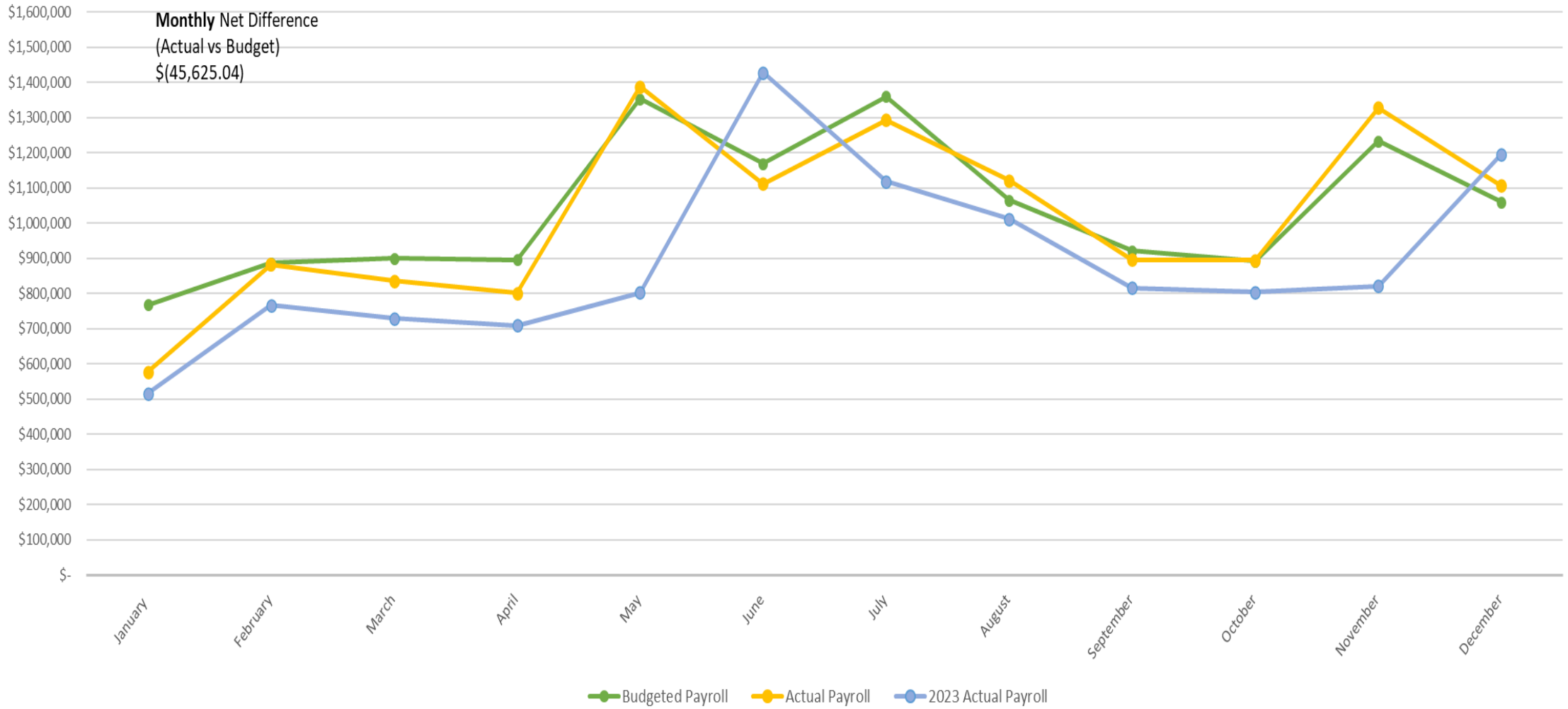
Cumulative Monthly Payroll Actual vs Budget

YTD Net Difference
(Actual vs Budget)
\$ 270,142.91



Total Payroll (Budget)	767,239.35	1,654,104.33	2,553,966.05	3,450,156.91	4,802,838.09	5,971,530.07	7,331,080.49	8,396,329.79	9,317,904.73	10,210,093.81	11,442,485.91	12,502,551.17
Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
Payroll 3					460,889.88						440,341.20	
Total Payroll (Actual)	577,127.67	1,459,547.32	2,294,527.52	3,095,578.62	4,482,531.53	5,594,300.89	6,887,316.82	8,008,636.59	8,904,070.53	9,798,499.11	11,126,717.96	12,232,408.26
2023 Payroll 1	163,818.81	391,308.33	370,116.68	345,570.86	388,483.03	433,645.71	539,997.57	580,324.48	408,486.96	398,778.68	407,178.13	397,044.00
2023 Payroll 2	351,605.25	375,153.61	358,454.80	364,044.33	414,300.01	452,973.04	578,543.98	431,034.74	407,053.12	405,478.33	413,163.18	402,895.38
2023 Payroll 3						540,676.86						395,407.71
2023 Total Payroll (Actual)	515,424.06	1,281,886.00	2,010,457.48	2,720,072.67	3,522,855.71	4,950,151.32	6,068,692.87	7,080,052.09	7,895,592.17	8,699,849.18	9,520,190.49	10,715,537.58

NON-CUMULATIVE MONTHLY PAYROLL ACTUAL VS BUDGET



Payroll 1	105,943.65	440,970.32	419,531.11	392,617.10	434,982.75	506,024.87	639,462.08	644,378.26	444,484.34	450,526.10	446,158.18	416,566.23
Payroll 2	471,184.02	441,449.33	415,449.09	408,434.00	491,080.28	605,744.49	653,553.85	476,941.51	450,949.60	443,902.48	441,719.47	689,124.07
Payroll 3					460,889.88						440,341.20	
Total Payroll (Actual)	577,127.67	882,419.65	834,980.20	801,051.10	1,386,952.91	1,111,769.36	1,293,015.93	1,121,319.77	895,433.94	894,428.58	1,328,218.85	1,105,690.30
Budgeted Payroll	767,239.35	886,864.98	899,861.72	896,190.86	1,352,681.18	1,168,691.98	1,359,550.42	1,065,249.30	921,574.94	892,189.08	1,232,392.10	1,060,065.26
2023 Payroll 1	163,818.81	391,308.33	370,116.68	345,570.86	388,483.03	433,645.71	539,997.57	580,324.48	408,486.96	398,778.68	407,178.13	397,044.00
2023 Payroll 2	351,605.25	375,153.61	358,454.80	364,044.33	414,300.01	452,973.04	578,543.98	431,034.74	407,053.12	405,478.33	413,163.18	402,895.38
2023 Payroll 3						540,676.86						395,407.71
Total Payroll (Actual)	515,424.06	766,461.94	728,571.48	709,615.19	802,783.04	1,427,295.61	1,118,541.55	1,011,359.22	815,540.08	804,257.01	820,341.31	1,195,347.09



Memorandum

To: Park Board of Commissioners

From: Mari-Lynn Peters, Director of Finance; Brian Romes, Executive Director

Date: January 29, 2024

Subject: **Approval of Ordinance 2025-01: Combined Budget and Appropriation Beginning January 1, 2025 through December 31, 2025**

Background

The proposed 2025 budget was presented to the Finance Committee on November 14, 2024, and December 3, 2024. After review and revisions, a final draft was presented to the Park Board at the December 18 Regular Park Board Meeting. At that time, the Park Board provided consensus to make the draft budget document available for public inspection for thirty days. The budget was made available for public review at the Recreation Center of Highland Park and on the District's website during this timeframe. No comments from the Public have been received by the District. In accordance with the Park District Code, tonight's public hearing regarding the budget was posted in the Lake County News Sun on Wednesday, January 22, 2024.

Financial Impact

The proposed budget for fiscal year 2024 includes operating revenues of \$27,981,237, additional revenues of \$4,750,969, and total estimated expenditures (district-wide) of \$46,758,262 resulting in an anticipated deficit, of \$14,026,056. This is a planned use of reserves for capital projects related to master planning.

Recommendation

Staff recommends approval from the Park Board of Commissioners for the 2025 Budget and 2025 Budget and Appropriation Ordinance (2025-01) for the fiscal year ending December 31, 2025.



PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND APPROPRIATION ORDINANCE
JANUARY 1, 2025 TO DECEMBER 31, 2025

BOARD OF PARK COMMISSIONERS

Calvin Bernstein, President
Jennifer Freeman, Vice-President
Terry Grossberg, Commissioner
Rafael Labrador, Commissioner
Barnett Ruttenberg, Commissioner

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2025-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

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 **29th Day of January 2025** 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, 2025 and ending December 31, 2025

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	\$3,681,442	\$4,049,586
Contractual Services	1,382,993	1,521,292
Insurance	1,355,463	1,491,009
Materials & Supplies	299,554	329,509
Maintenance & Landscaping	119,849	131,834
Utilities	128,958	141,854
Pension	322,348	354,583
Transfers Out	<u>622,920</u>	<u>685,212</u>
 Total Budgeted and Appropriated for General Fund:	 <u>\$7,913,527</u>	 <u>\$8,704,879</u>

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

Contractual Services	\$447,221	\$491,943
Transfer Out	<u>600,000</u>	<u>660,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <u>\$1,047,221</u>	 <u>\$1,151,943</u>

III. The amount Budgeted and Appropriated For Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$7,277,377	\$8,005,114
Contractual Services	1,515,585	1,667,144
Insurance	1,638,450	1,802,295
Materials & Supplies	452,066	497,273
Maintenance & Landscaping	484,372	532,809
Utilities	905,288	995,817
Pension Contributions	620,480	682,528
Cost of Goods Sold	111,325	122,458
Instructional Program	3,909,408	4,300,348
Capital Outlay	83,300	91,630
Transfers Out	<u>3,053,130</u>	<u>3,358,443</u>
Total Budgeted and Appropriated for Recreation Fund:	<u>\$20,050,781</u>	<u>\$22,055,859</u>

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

Principal	\$2,180,000	\$2,398,000
Interest	1,401,985	1,542,184
Fees & Charges	<u>1,500</u>	<u>1,650</u>
Total Budgeted and Appropriated for Debt Service Fund:	<u>\$3,583,485</u>	<u>\$3,941,834</u>

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

Contractual Services	\$190,000	\$209,000
Capital Outlay	<u>18,249,299</u>	<u>20,074,229</u>
Total Budgeted and Appropriated for Capital Projects Fund:	<u>\$18,439,299</u>	<u>\$20,283,229</u>

Total Estimated Expenditures Budgeted (All Funds) \$51,034,313

Total Estimated Expenditures Appropriated (All Funds) \$56,137,744

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	7,913,527	8,704,879
Special Recreation Fund	1,047,221	1,151,943
Recreation Fund	20,050,781	22,055,859
Debt Service Fund	3,583,485	3,941,834
Capital Projects Fund	18,439,299	20,283,229
Total Budgeted	51,034,313	
Total Appropriated		56,137,744

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 2025 and ending the 31st day of December, 2025 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2025, 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:

\$34,408,817
- b) Estimate of cash expected to be received during the fiscal year from all sources:

\$32,732,206
- c) Estimate of expenditures contemplated for the fiscal year:

\$46,758,262
- d) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:

\$20,382,761

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, 2025, and ending December 31, 2025, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A Certified copy of the Ordinance shall be filed with the County Clerk of 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 29th Day of January 2025, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

Calvin Bernstein
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 2025 and ending on the 31st day of December 2025 to be as follows:

General real estate tax revenues	\$15,753,874
Personal property replacement tax revenue	140,000
Investment earnings revenue	215,000
Daily fees	2,996,493
Rental revenue	1,705,394
Program user fees	6,952,941
Merchandising retail sales revenue	183,170
Memberships revenue	1,722,428
Miscellaneous revenue	3,062,906
Transfers	<u>4,276,050</u>
	\$37,008,256

The above is certified this 29th day of January 2025.

Mari-Lynn Peters, Treasurer
Park District of Highland Park

ATTEST:

SEAL

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



2025 Budget

December 31, 2025

Park District of Highland Park

Highland Park, IL





Park District of Highland Park

2025 Annual Budget

Fiscal Year January 1, 2025 - December 31, 2025

Park Board of Commissioners

Calvin Bernstein, President
Jennifer Freeman, Vice-President
Terry Grossberg, Commissioner
Rafael Labrador, Commissioner
Barnett Ruttenberg, Commissioner

Park District of Highland Park
West Ridge Center
636 Ridge Road
Highland Park, IL 60035
847 831-3810
pdhp.org

Park District of Highland Park
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Park District of Highland Park

Mission:

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

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:	<p>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.</p> <p>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 nearly 800 acres of land, operates eleven facilities, and offers approximately 2,700 recreation programs. Neighborhoods throughout Highland Park enjoy proximity to parks and open space, offering both recreation and solitude that only nature can provide. According to the Trust for Public Land, 95% 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.</p>
Governance:	<p>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 Wednesday of each month and usually holds a workshop (meeting of the whole) on the second Wednesday of the month.</p> <p>President Calvin Bernstein leads the present Park Board. Vice-President Jennifer Freeman, and Commissioners Terry Grossberg, Rafael Labrador, and Barnett Ruttenberg are the other current Board Commissioners.</p>
Boundaries:	<p>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.</p>
Population:	<p>According to the most recent available information, the Park District serves a population of 30,311.</p>
Demographics:	<p>The Park District serves a highly educated (91% of residents have post-secondary degrees) community with a median household income of \$159,567 and a median age of 48 years. The Park District of Highland Park has approximately 12,405 housing units.</p>
Real Estate:	<p>The 2024 (tax year 2023) Equalized Assessed Valuation (EAV) of real estate is \$2,916,446,681.</p>
Tax Rate:	<p>The 2024 tax rate is .60 per \$1,000 of assessed value.</p>
Fiscal Year Budget:	<p>The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2025 is \$24.7 million. Additionally, capital improvement and repair budget is \$18.4 million, the debt retirement budget is \$3.6 million and the budget for inter-fund transfers is \$4.3 million.</p>

Debt Rating:

The Park District currently holds a Aaa rating from Moody's.

Park Resources:

The Park District owns and operates approximately 800 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks, lakefront beaches and passive parks. The Park District assists other units of local government in maintaining their property.

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 2,700 distinct programs during a fully operating year. Park District events include larger annual events each season and hundreds of smaller events throughout the year.

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 (32), pickleball courts (25), basketball courts (16), disc golf courses (2), off-leash dog parks (3), and sports fields (23). More than 250 acres of the Park District's property are considered natural areas of prairie, woodlands, and ravines.

Further clarifying outdoor tennis and pickleball courts: The District has 21 designated tennis courts, 18 designated pickleball courts and 7 dual-use tennis/pickleball courts. Additional details on basketball courts: Total quantity of outdoor courts factoring in half courts vs. full courts, there is a total of 10.5 courts. Mixed-Use Fields include 4 at Cunniff, 1 at Kennedy, 4 at Fink, 1 at Lincoln, 8 at Olson, 2 at Sunset, 2 at West Ridge, and 1 at Woodridge.

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 124 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 and 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. Email: info@pdhp.org.



636 Ridge Road
Highland Park, IL 60035
847.831.3810 | pdhp.org

January 29, 2025

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 2025 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 are mindful that it must do so while at the same time responsibly balancing costs.

The District remains financially healthy and it will continue working through its long-range master plan (GreenPrint 2024).

The Park District of Highland Park completed planning and will be breaking ground in early 2025 for a new recreation facility at West Ridge Park. Completion of the project is expected in early 2026. Additionally, as a result of the responses from the August 30, 2023, Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3), one of the winning proposals included a \$2,000,000 donation to replace the existing dome with a new dome housing a pickleball and padel facility. Completion of this project is expected in mid-2025. Finally, funded in part by a \$300,000 donation, Jeff Fox Baseball Field was constructed at Larry Fink Park in 2024. Field improvements included an artificial turf infield, fencing and warning track, dugout and spectator area shade and associated grading, drainage and pathway work.

One of the District's operational focuses in 2024 was to have normal operations resume at Centennial Ice Arena, after a difficult 2023. The facility has rebounded well with greater than expected participation in the gymnastics and skating programs. Additionally, main rink ice rentals have exceeded expectations. The Recreation Center continued to see tremendous growth in memberships, group exercise and personal training as it continues to recover from the pandemic, despite parking lot and locker room renovations. Sunset Valley Golf Club and Deer Creek Racquet Club continued to exceed expectations regarding patron usage. Due to mild weather, Sunset Valley opened earlier than anticipated. Pickleball continues to be the latest recreation trend and the District will add ten indoor courts when the aforementioned dome is completed. The facility will also include four padel courts.

4th fest returned to a format more closely aligned with the fest prior to the July 4th tragedy including entertainment, food and amusement rides. Wristbands were sold at a price that was equitable for those who wanted to enjoy amusement rides. Patrons did not have to pay to come to the event to enjoy live music entertainment, visit with community organizations and order food from local food trucks. The event was well attended and is anticipated to be replicated for 2025. The Park District participated in the City of Highland Park's parade with the theme of Home Sweet Highland Park. The District continues to work collaboratively with the City of Highland Park to provide an extraordinary day of celebration for the community.

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.

2025 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operating surplus, before transfers, of \$3,245,759. Of that surplus, \$2,600,000 will be transferred to the Capital Projects Fund and an additional \$1,676,050 to Debt Service. Debt payments total \$3,583,485, while capital expenditures total \$18,439,299, resulting in a planned Districtwide deficit spend for 2025, after debt and transfers of \$14,026,056. The transfer of \$2,000,000 from the Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy. This large deficit spend is related to the final budgeted GreenPrint 2024 project, Construction of Recreation Facility at West Ridge Park. While absorbing this deficit spend in 2025, all operating fund balances will continue to exceed District policy minimums at 12/13/25. Please see Table 2 for budgeted year end reserve data, including fund balances.

Projects scheduled for 2025 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 2025 include construction of a new recreation facility at West Ridge Park, completion of the Club Pickle and Padel Facility, review of the Park District's Master Plan, renovation of Lincoln Park, replacement of the Fink Park Tot Lot, and replacement of the Rosewood Park Tot Lot and Elementary Playground.

A summary of the 2025 budget:

- Capital expenditures are approximately \$18.4 million
- Operating expenditures are approximately \$24.7 million
- Consolidated expenditures, including operations, debt, and capital, are approximately \$46.8 million
- Tax support for the 2025 fiscal year represents approximately 49% of total revenues

New for 2025

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 Values Driven Strategic Plan, updating the Master Plan, approving a new Sustainability Plan, working toward submission for the Distinguished Accreditation award in 2025, finalizing review of the District policy manuals, and relocation of administrative staff from the obsolete West Ridge Center. The District will continue to collaborate with the Parks Foundation to support Capital Campaign Fundraising, as well as scholarship fundraising.

Acknowledgements

The 2025 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 Values Driven 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. Several projects within the District's GreenPrint master plan will come to fruition in 2025 and 2026 including the construction of a new recreation facility at West Ridge Park, a Sustainability Plan, and continuation of the Athletic Field Master Plan. The District will also complete a new comprehensive master plan study in effort to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed by the 3rd quarter of 2025.

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)
- Centennial Ice Arena Renovation (Completed in 2023)
- Jeff Fox Synthetic Turf Field – Sports Field Master Plan (Completed 2024)

Projects in Progress

- Construction of Recreation Facility at West Ridge Park

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 GreenPrint 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, approved in 2021, is conceptual and is used as a resource to guide future development and identify funding. The Park District applied for an Open Space Lands Acquisition and Development Grant (OSLAD) in the amount of \$600,000 to assist in funding components for the master plan. In 2023 the Park District was awarded \$600,000 for phase 1 of the Sunset Woods Master Plan project. Phase 1 includes a newly relocated skate park, wheel friendly plaza, multi-use basketball court, and game area. The project is underway and expected to be completed in early 2025.

- **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.

On August 30, 2023, a Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3/Golf Learning Center) was issued by the District. As a result, The Golf Practice, a comprehensive golf academy that strives to create memorable experiences and lifelong golfers, had their proposal accepted by the District. Their holistic approach to golf training focuses on the whole student and not just swing mechanics. Students will build athleticism, coordination, learn safety, and develop skills that will elevate them on the golf course. They are offering private lessons and multi-level camps and

programs at the Golf Learning Center to ensure the student golfer has a complete path from beginner to beyond. The Golf Practice occupies 5 spots on the driving range and pays the District 25-30% revenue share on camps and programs and a flat fee of \$20,000 for private lessons that increases by 5% each year. Therefore, the District no longer hires staff to provide such lessons or camps.

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. As a result of the master plan, the Athletic Booster Club was created and was equipped with the Athletic Field Master Plan that served as a guide and includes a list of objectives to fundraise for improvements to the athletic resources in Highland Park. In 2024, these efforts came to fruition and the Park District of Highland Park, joined by the Athletic Booster Club and the Fox Family, opened Jeff Fox Field. The Field accomplishes the three main objectives of the Athletic Field Master Plan: improve drainage and turf conditions, provide player and spectator amenities, and to prioritize multi-use fields that can accommodate a variety of ages and sports. The new Jeff Fox Field has a synthetic turf infield that can serve a variety of ages; it is resilient to heavy rainstorms, keeping participants on the field regardless of weather; it offers spectators and players comfortable amenities to offer an extraordinary experience for all.

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. Construction is underway and expected to be completed in Spring 2025.

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 upon 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

During the fourth quarter of 2022, the Millard Bluff Grading & Tree Removal project conducted by RES Environmental Operating Company began with the removal of more than 200 trees, many non-native or hazardous. This tree removal was performed to relieve the bluff face of heavy material and reduce the shade canopy. The second half of the work began in late March 2023. Three distinct sections of the bluff were regraded to a 2:1 slope, followed by installation of native seed and plant plugs. Finally, Staff planted 18 replacement trees throughout the park to fulfill the City's original tree removal permit.

Following the completion of the contracted work, Parks & Natural Areas staff have maintained the temporary path to protect and allow for the growth of native plantings. Fencing remained into the 2024 growing season to allow for vegetative establishment. During the second half of the season, fencing in the southern portion was set back to allow for increased exposure to the upper portions of the park. In 2025, Staff will set back the fence in the northern half near the gazebo to provide an additional path and better overall access.

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. It was updated in 2018 and will be updated again in 2025.

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.

Values Driven 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.

As the District completed nearly all initiatives outlined in the Strategic Plan, an update to the District’s Strategic Plan was completed in 2023. After redefining Park District Values in 2022, the District established a Values Driven Strategic Plan coinciding with updated District Values of Welcoming, Caring and Extraordinary.

The Park District’s Values Driven 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

Values Driven Strategic Themes:

- Build personal relationships
- Create inclusivity
- Deliver the extraordinary
- Empower our team
- Grow our team

- Build and maintain trust
- Create a sustainable future
- Steward our resources
- Value our Team

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 2025 Budget.

Related Park or Facility	Goal	Agency Plan Initiative
Brown Park	Conduct park survey	Capital Plan
Centennial Ice Arena	Conduct Engineering for Switch Gear Replacement	Capital Plan
Centennial Ice Arena	Determine feasibility of studio rink	Capital Plan
Centennial Ice Arena	HVAC and Heating Unit Replacement	Capital Plan
Centennial Ice Arena	Replace dehumidification system	Capital Plan
D. Cunniff Park	Parks Equipment Replacement	Capital Plan
D. Cunniff Park	Continue to work with the Parks Foundation to implement a Fundraising Campaign for Danny Cunniff Park Pickleball enhancements	Strategic Plan
D. Cunniff Park	Develop a Site Master Plan at Danny Cunniff Pickleball Courts to include additional access control, new gates, and other site improvements to the pavilion and future considerations for a canopy and/or lights etc.	Strategic Plan
Deer Creek Racquet Club	Replace peak fans	Capital Plan
Deer Creek Racquet Club	Develop policies and procedures handbook for Club Pickle and Padel.	Strategic Plan
Devonshire Park	Complete design for playground refresh	Capital Plan
Districtwide	Relocate bluff path	Beach Management Plan
Districtwide	Complete District wide park sign replacement	Capital Plan
Districtwide	Conduct Master Plan 5-year review	Capital Plan
Districtwide	Conduct parking lot and roadway striping project	Capital Plan
Districtwide	Integrate Capital Inventory Management into Progressive Parks Software	Capital Plan
Districtwide	Roadway storm catch basin repairs	Capital Plan
Districtwide	Conduct ecological restoration	Land Management Plan
Districtwide	Develop a Park District Cultural Arts Acquisition Policy and Procedure	Land Management Plan
Districtwide	Develop and adopt inclusion standards including Universal Design	Land Management Plan
Districtwide	Review and update the Park District Property Acquisition Policy	Land Management Plan
Districtwide	Wetland rain garden improvements	Land Management Plan
Districtwide	Exceed sponsorship goal of \$150,000 through acquiring new corporate advertising agreements	Strategic Plan
Districtwide	Reduce Paper by digitizing documents and implementing paperless processes	Strategic Plan
Districtwide	Complete Distinguished Accreditation Review and Submit Application to IAPD	Strategic Plan
Districtwide	conduct a comprehensive review of the PDHP Policy Manual and be sure to integrate Park District Values.	Strategic Plan
Districtwide	Continue to build relationships with local, state, and federal legislators	Strategic Plan
Districtwide	Create a system to evaluate work loads and staffing structure, examine strength assessment tools	Strategic Plan
Districtwide	Create processes and implement initiatives to eliminate paper documents and move to digital documentation	Strategic Plan
Districtwide	Design and implement employee intranet site	Strategic Plan
Districtwide	Develop a Calendar recognizing religious observance and awareness months.	Strategic Plan

Districtwide	Develop community based philanthropic campaigns that create equitable and inclusive experiences for people	Strategic Plan
Districtwide	Develop employee team building initiatives focused on diversity, equity, inclusion, health, and wellness	Strategic Plan
Districtwide	Develop online facility booking system	Strategic Plan
Districtwide	Enhance the onboarding experience to provide an informative and welcoming experience for all newly hired employees that promotes district values and provides valuable information for getting acclimated to the park district.	Strategic Plan
Districtwide	Ensure Human Resources-related procedures, processes, and compliance requirements are updated and implemented to meet the standards of the IPRA Distinguished Accreditation requirements.	Strategic Plan
Districtwide	Ensure Risk Management-related procedures, processes, and compliance requirements are updated and implemented to meet the standards of the IPRA Distinguished Accreditation requirements.	Strategic Plan
Districtwide	Evaluate Cost Recovery Model for programs and services	Strategic Plan
Districtwide	Expansion of uses and services in Productive Parks	Strategic Plan
Districtwide	Further embed and enhance team development through CliftonStrengths	Strategic Plan
Districtwide	Implementing alternative CRM systems for customer relationships management, loyalty, appreciation and retention. (Plan to Play)	Strategic Plan
Districtwide	Look at membership resources and other credible outside parties to schedule workplace trainings on Cultural Awareness. Host group training for all FT & PT Year Round Staff and share resources.	Strategic Plan
Districtwide	Look at membership resources and other credible outside parties to share mental health awareness educational resources and individualized training opportunities with FT & PT Year Round Staff.	Strategic Plan
Districtwide	Plan and organize groundbreaking and Grand Opening Events for Capital Improvement Projects including Sunset Woods Park, Club Pickle & Padel, Park Ave North, and West Ridge Center	Strategic Plan
Districtwide	Relaunch customer experience training / committee and continue to embed PDHP Values	Strategic Plan
Districtwide	Revise the IT onboarding/offboarding process	Strategic Plan
Districtwide	Revise the Park District's Safety Manual	Strategic Plan
Districtwide	Schedule Quarterly Districtwide Internal Meet & Greets so all FT & PT Year Round employees can meet team members/learn facilities.	Strategic Plan
Districtwide	Update and renew the District's Sustainability Plan	Strategic Plan
Districtwide	Update SDS Sheets and establish a District-wide chemical management program	Strategic Plan
Districtwide	Write and produce a districtwide video for recruitment and marketing purposes	Strategic Plan
Districtwide	Board approval of the the revised ADA audit and transition	Strategic Plan
Districtwide	Install new AED's at outdoor parks	Strategic Plan
Districtwide	Complete IT infrastructure Master Plan	Strategic Plan
Districtwide	Community Campaign celebrating Parks and Recreation Month	Strategic Plan
Districtwide	Implement phased security improvements throughout parks and facilities based on the 2024 audit	Strategic Plan
Districtwide	Implement employee program for encouraging, recognizing and rewarding "Values Champions"	Strategic Plan
Fontana Pasquesi Park	Renovate Basketball Court	Capital Plan
Founders Park	Conduct Path Improvements	Capital Plan
Heller Nature Center	Renovate Red Trail	Capital Plan
Heller Nature Center	Replace lobby and office flooring	Capital Plan
Heller Nature Center	Water Fountain ¹⁹	Capital Plan
Hidden Creek AquaPark	Drain Cover Replacement	Capital Plan

Hidden Creek AquaPark	Feature and Splash Pad Pump Replacement	Capital Plan
Hidden Creek AquaPark	Replacement of Backup Generator and Transfer Switch	Capital Plan
Hidden Creek AquaPark	Slide Resurfacing	Capital Plan
Hidden Creek AquaPark	Complete deck replacement design and bidding	Capital Plan
Hidden Creek AquaPark	Complete pool shell maintenace design and bidding	Capital Plan
Hidden Creek AquaPark	Conduct Deck Patio Fence Addition	Capital Plan
Hidden Creek AquaPark	Conduct Splash Pad and Perimeter Fence Replacement	Capital Plan
HP Golf Learning Center	Waterfall Pump and electrical feed replacement	Capital Plan
Knoll Park	Conduct Path Improvements	Capital Plan
L. Fink Park	Complete design and bid for 5-12 playground refresh	Capital Plan
L. Fink Park	Conduct 2-5 Playground Replacement	Capital Plan
L. Fink Park	Conduct Chantilly Path Improvements	Capital Plan
L. Fink Park	North Pond pump electrical feed repairs	Capital Plan
L. Fink Park	Replace Batting Cages	Capital Plan
Lincoln Park	Conduct Lincoln Park OSLAD Renovation	Capital Plan
Lincoln Park	Conduct Parking Lot Improvements	Capital Plan
Lot 3 - Club Pickle and Padel	Construct new dome structure	Capital Plan
Millard Park	Monitor oak tree health	Land Management Plan
Old Elm Park	Conduct playground replacement	Capital Plan
Park Avenue Beach and Boating Facility	Conduct annual dredging	Capital Plan
Park Avenue Beach and Boating Facility	Conduct Phase 1 south storage pad repair	Capital Plan
Park Avenue Beach and Boating Facility	Implement Site Master Plan Phase 1 improvements	Capital Plan
Park Avenue Beach and Boating Facility	Install boat launch west dock bollards	Capital Plan
Park Avenue Beach and Boating Facility	Replace electric service for winch	Capital Plan
Park Avenue Beach and Boating Facility	Replace Sand Ramp	Capital Plan
Park Avenue Beach and Boating Facility	Optimize boat and water craft storage at Park Avenue Beach	Strategic Plan
Port Clinton Park	Conduct playground replacement	Capital Plan
Recreation Center of Highland Park	Conduct gymnasium fan addition	Capital Plan
Recreation Center of Highland Park	Conduct pool deck replacement	Capital Plan
Recreation Center of Highland Park	Develop and implement parking lot landscape plan	Capital Plan
Recreation Center of Highland Park	Filter Backwash pumps and controller0	Capital Plan
Recreation Center of Highland Park	Lighting Replacement Track	Capital Plan

Recreation Center of Highland Park	Replace sand filter	Capital Plan
Recreation Center of Highland Park	Collaborate with the City of Highland Park / Senior center catering to develop a shared use agreement.	Strategic Plan
Recreation Center of Highland Park	Launch New Brand	Strategic Plan
Recreation Department	Collaborate with community partners to develop new ceramic opportunities for 2026 implementation.	Strategic Plan
Recreation Department	Conduct feasibility study for existing gymnastic space at CIA for future program utilization.	Strategic Plan
Recreation Department	Develop and finalize new WRC program business plan for 2026 implementation	Strategic Plan
Recreation Department	Grand Opening for Club Pickel and Padel	Strategic Plan
Recreation Department	Identify new Recreation Department Structure that will complement the new West Ridge facility and service offerings.	Strategic Plan
Recreation Department	Realign Manager and Supervisor Expectations. Operational procedures and expectations	Strategic Plan
Recreation Department	Research and develop RFP for Districtwide vending and food services at HCAP and RWB.	Strategic Plan
Recreation Department	Review and update departmental manuals for all recreation program to ensure integration of PDHP Values	Strategic Plan
Recreation Department	Update and initiate the Business Plan for Gymnastics at the new West Ridge Center	Strategic Plan
Recreation Department	Implement Customer Appreciation Days throughout facilities	Strategic Plan
Rosewood Interpretive Center	Controller and Pump Replacement	Capital Plan
Rosewood Interpretive Center	HVAC System Replacement Engineering	Capital Plan
Rosewood Park	Replace playground	Capital Plan
Sunset Woods Park	Conduct fieldhouse interior improvements	Capital Plan
Sunset Woods Park	Conduct general tree removal	Capital Plan
Sunset Woods Park	Develop plans for tennis court rebuild	Capital Plan
Sunset Woods Park	Develop plans for tennis light replacement and assess/remove poles	Capital Plan
Sunset Woods Park	Implement SW Master Plan Phase 1 improvements	Capital Plan
Sunset Woods Park	Fundraise for Sunset Woods north-end garden	Strategic Plan
Technology	Conduct penetration testing	Capital Plan
Technology	Conduct WiFi upgrade	Capital Plan
Technology	Install emergency speakers	Capital Plan
The Preserve of HP	Pole Barn structural repairs	Capital Plan
The Preserve of HP	Conduct Path Improvements	Capital Plan
West Ridge Center	Implement GreenPrint building replacement and site improvement project	Capital Plan
West Ridge Center	Develop New Brand	Strategic Plan

OPERATIONS OVERVIEW

Fund Structure

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

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

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

General Fund Includes:	Recreation Fund Includes:	
<ul style="list-style-type: none"> - Administrative - Communications - Park Maintenance - Planning 	<ul style="list-style-type: none"> - Aquatics - Athletics - Camps - Centennial Ice Arena - Deer Creek Racquet Club - Dome - Heller Nature Center - Hidden Creek AquaPark 	<ul style="list-style-type: none"> - 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 rebuilding 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 the fund balance will be negative but will gradually increase to 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 website, www.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 2025 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 2025 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2025 CP for the fiscal year is presented in the Capital section of this document. The CP for 2025 and the succeeding four years was presented to the Finance Committee of the Board on September 18, 2024, and to the entire Board at the November 13, 2024, 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 14, 2024 and on December 3, 2024, and then to the Board of Commissioners at the Park Board Meeting on December 18, 2024. 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

18-Sep	Finance Comm.	Capital Budget Presented to Finance Committee
22-Oct	Finance Comm.	Levy Presentation
13-Nov	Workshop	Capital Budget Presented to the Board (if needed)
14-Nov	Finance Comm.	Revisions to the Levy Presentation/Budget Presentation Review
20-Nov	Board Meeting	Consider and Adopt Truth in Taxation Resolution (at least 20 days before Ordinance passed/post on website for any 30 days)/Post-Issuance Tax Compliance Report
3-Dec	Finance Comm.	Budget Presentation Review
5-Dec	Publication	Tax Public Hearing Publication (Highland Park News)
17-Dec	Tentative Finance Comm.	Revisions to Budget Presentation, if necessary
18-Dec	Board Meeting	Tax Public Hearing, Consider and Adopt Tax Levy Ordinance, Present Budget to Board
31-Dec	Taken to County	Tax Levy Filed with County (due last Tuesday of December)
11-Jan	Publication	Budget 2025 Hearing Publication
29-Jan	Board Meeting	Budget 2025 Public Hearing/Consider and Adopt Budget 2025
31-Jan	Taken to County	File 2025 Budget & Appropriation (due March 31)

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, 2023, which forms the foundation of the compensation, recruitment, management and retaining of employees. Positions were evaluated based on the nature of work, essential duties, responsibilities, qualifications required and relative level of difficulty. Similar positions were grouped creating a classification structure.

Based on industry standards, salary ranges were determined for each classification. The administration of a classification and compensation plan is a continuous process, adapting to changing conditions. As part of the budget process, staff evaluate annually a set of market indicators and a survey of comparable entities to determine if pay ranges are still relevant and to create the recommended pay range adjustments. After pay range adjustments are made, then a recommendation is made for the annual merit budget.

For 2025, a 3.75% merit plus a 1.25% contingency full-time salary pool increase is budgeted for all full-time employees. According to Park District Policy, every five years, a qualified third-party consultant shall review the entire Compensation Plan through a comprehensive study. Following the 2022 study, several initiatives were identified as recommendations from the third-party consultant. In 2023, from those study recommendations, the District developed a comprehensive compensation and classification plan. This plan included compression adjustments after an internal equity analysis was completed, procedures to evaluate market adjustments to pay scales as needed on an annual basis and the development of a new merit matrix to guide annual compensation, which is based on an open range merit system.

In 2023, a Part Time and Seasonal Compensation and Classification Study was completed. Part-time and Seasonal positions were classified by skill and pay ranges were defined. Both studies support the Employee Values Driven strategic theme and initiatives. Salaries are budgeted accordingly in the 2025 budget to adhere to minimum wage laws.

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

Fund Balance Policy

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to roughly five months of budgeted expenditures for the General and Recreation funds, with a minimum target of 25%. 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 significant 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 the Board work collaboratively to review the plan annually and adjust, as necessary. The District will also complete a new comprehensive master plan study in effort to revise and extend GreenPrint 2024 initiatives. This plan is anticipated to be completed by the 3rd quarter of 2025.

Mid-Range Planning

The Values Driven Strategic Plan 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 continue implementing a Values Driven Strategic Plan and Annual Work Plan in 2025.

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. Significant 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 2025 (2024 tax year) is 3.4%. The proposed levy increase is based upon the 3.4% CPI and new growth. Staff levies for a total above the CPI to ensure all growth is captured, but only budgets for CPI increase.

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

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

Infrequent Revenue

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

Other Revenue Opportunities

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

The Parks Foundation of Highland Park was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is a not-for-profit corporation, guided by an executive board. The primary purpose of the Foundation is to secure and manage donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2025, anticipated support from the Foundation will focus on funding for scholarships, athletic field improvements, subsidizing the travel baseball program, sponsorship for the Dome, and general fund donations. SMILE and FYI Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships. General fund donations can be used toward any appropriate program.

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.

The District issued roughly \$7.2 million in general obligation limited tax park bonds plus premium in July of 2024. The prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

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 the Park District. In 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. In 2024, the District issued roughly \$7.2 million in general obligation limited tax park bonds. Prior bonds were structured to permit the issuance of these bonds in 2024 so that they would fit into the District's debt limitations, while causing minimal impact to taxpayers in the District. They are part of the overall GreenPrint 2024. The bonds will be used to fund the extensive capital projects slated for 2024 and beyond, as shown in Appendices A and B.

The District utilizes 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. Tier 6 is for unfunded projects. These capital improvement projects either require additional planning, have not yet been approved by the Park Board, or require additional funding.

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 in 2021 to refund the 2012 and 2013 issuances and address a multitude of projects and to replace the breakwater and boat launch at Park Avenue (\$2M). To pay for debt certificates, the District transfers from the General and Recreation funds appropriate surplus amounts to the Debt Service Fund.

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, sound financial operations bolstered by ample reserves, and a manageable debt position as reasons for the rating.

Debt Limit

The Park District’s permanent 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 12/31/2024 \$2,288,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2024 \$4,885,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
Estimated Principle Outstanding at 12/31/2024 \$16,087,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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

General Obligation Ltd Tax**Park Bond Series 2024****Maturity Date: December 15, 2039****Estimated Principle Outstanding at 12/31/2024 \$6,445,000**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2025	300,000	516,335	816,335
2026	515,000	337,413	852,413
2027	650,000	306,513	956,513
2028	745,000	267,513	1,012,513
2029		222,812	222,812
2030		222,812	222,812
2031		222,812	222,812
2032		222,812	222,812
2033		222,812	222,812
2034	615,000	222,813	837,813
2035	655,000	185,913	840,913
2036	685,000	148,250	833,250
2037	725,000	114,000	839,000
2038	760,000	77,750	837,750
2039	795,000	39,750	834,750

TAX FUNDING

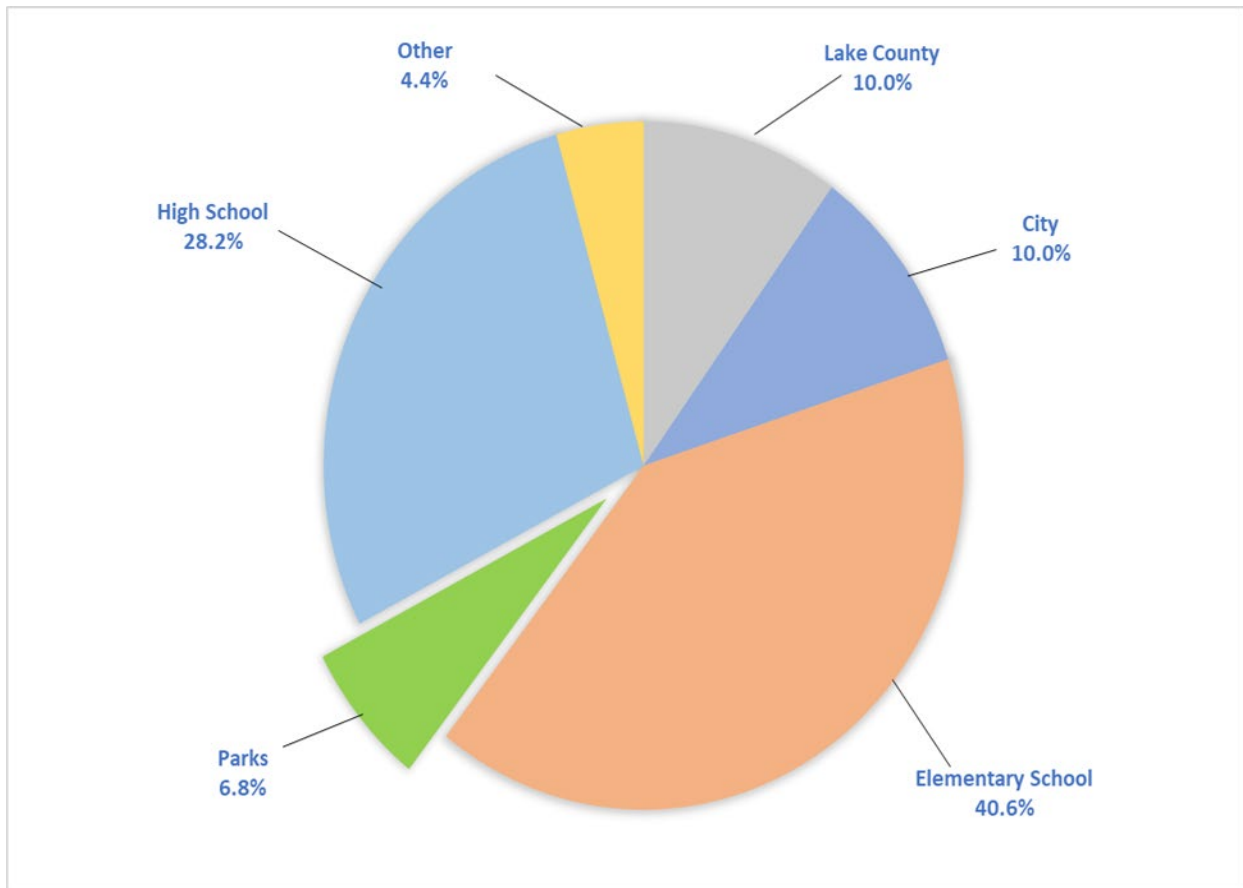
The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 18, 2024. The District is subject to two sets of tax limits: rate limits on the maximum rates that can be levied for a particular purpose or fund and tax caps, 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 may deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. For 2025, the budget was created using the 2024 extension multiplied by the 103.4% CPI for the general and operating funds. 98% of that amount was then used to budget, thus allowing for appeals during the year.

Following is a 10-year history of the Park District's (EAV), levy extension, and tax rates. Rate information for budget year 2025, tax year 2024 is not included. The District will receive final levy information during the spring of 2025. The District's property tax collection rate has averaged more than 99% over the past 10 years (see 2023 Annual Consolidated Financial Report for more detail).

For 2025, the budgeted property tax revenue is \$15,893,874. Exclusive of the debt levy (Truth in Taxation), the total budgeted levy for 2025 is \$14,024,701.

Your Tax Bill



PROPERTY TAX RATE, EAV AND EXTENSION

<u>LEVY YEAR</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
EAV	2,206,882,564	2,344,268,130	2,440,264,291	2,436,195,918	2,383,453,383
LEVY EXTENSION	11,482,476	12,395,646	12,715,144	13,059,569	13,338,973
CORPORATE	0.2628	0.2114	0.2001	0.2225	0.2327
SPECIAL RECREATION	0.0400	0.0400	0.0386	0.0395	0.0400
RECREATION	0.1835	0.2134	0.2197	0.2103	0.2200
BONDS AND INTEREST	0.0340	0.0640	0.0627	0.0630	0.0670
Total Rate	0.5203	0.5288	0.5211	0.5352	0.5596

<u>LEVY YEAR</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
EAV	2,330,593,645	2,329,605,987	2,446,655,551	2,611,643,169	2,916,446,681
LEVY EXTENSION	13,338,850	14,169,409	14,824,808	15,562,599	
CORPORATE	0.2452	0.2511	0.2548	0.2488	
SPECIAL RECREATION	0.0253	0.0400	0.0400	0.0400	
RECREATION	0.2318	0.2374	0.2419	0.2372	
BONDS AND INTEREST	0.0700	0.0709	0.0693	0.0652	
Total Rate	0.5723	0.5995	0.6060	0.5959	

CAPITAL ANALYSIS

Expenditures for 2025 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2025 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 2025 and the next four years.

The 2025 Budget includes the following GreenPrint 2024 initiative in the Capital Fund:

New Recreation Facility at West Ridge Park 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. While the focus has shifted from a Multi-Purpose Recreation and Administrative Building to a Recreation Facility, the District continues to be on track to complete this project in 2026 and has \$9,485,000 budgeted in 2025 for the project.

2025 BUDGET ANALYSIS

Budget Overview

The 2025 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2024 budget
- Detailed review by Function

Overall, the 2025 Budget represents a deficit after capital improvements of \$14,026,056.

- Net Operations \$3.2 million
- Operating Revenue \$28 million
- Operating Expenditures \$24.7 million
- Debt Extension \$1.9 million
- Debt Retirement \$3.6 million
- Capital Improvements \$18.4 million
- Inter Fund Transfers \$4.3 million

Budget Highlights

For 2025, the budget has been prepared while incorporating 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 a Grant-in-Aid budget of \$150,000, addressing financial barriers for residents, while still incorporating cost recovery strategies and seeking alternative revenue sources such as grants and donations. The Champion's Gala will be scheduled again for 2025 and usually generates tens of thousands of dollars that the Parks Foundation of Highland Park donates toward grant-in-aid and other various District capital improvement campaigns. Investment income far exceeded the budget again in 2024, as interest rates did not start to fall until late summer. Additionally, staff have started laddering investments to make the most of high interest rates, while always being liquid enough to meet financial obligations.

The Parks Foundation had an excellent 2024 and received a \$2,000,000 donation toward the construction of a new pickleball and padel dome. Subsequently, another donation of \$250,000 was made for the dome. Then, \$150,000 of court sponsorships for the dome were garnered, with additional sponsorships anticipated. The Dome is expected to open in 2025. Funds for the Jeff Fox turf field were also raised by the Foundation culminating in a \$491,000 donation toward the project. Finally, SMILE donations to the District exceeded \$17,000.

Tackle football and cheer were two unbudgeted surprises in 2024. The popularity of both programs has been enormous and are budgeted for in 2025. The Recreation Center hopes to continue to grow with a new parking lot installed in late 2024, new equipment and refurbished areas of the locker rooms. The 2025 revenue budget was increased by almost 23% over the 2024 budget. Sunset Valley and Deer Creek had exceptional patronage during 2024. While the District hopes the trend will continue into 2025, the budget is not at projected figures. Changes at the Golf Learning Center occurred in 2024 after a Request for Proposal was issued for the site in 2023. The Golf Practice submitted a proposal to teach golf camp, programs, and private lessons at the site. The agreement has been beneficial for both parties. However, at the site, the Dome has been removed to make way for the new dome. As such, private indoor lessons during the winter months at the Dome will cease and this reduced revenue is reflected in the 2025 budget. With the new Dome opening in mid-2025, revenues and expenses have been included in the budget.

Full-time staffing levels at the District are back to budgeted pre-pandemic levels. Staff turnover and vacancies, particularly with parks positions and part-time support positions, caused a projected \$450,000 savings in salaries in 2024. Mission Critical part-time and seasonal staff positions such as lifeguards and camp counselors were fully staffed,

enabling the District to open all pools and beaches for the entire season and provide all camp offerings that were planned. The District expects to see further future growth in staffing levels to support the new pickle and padel facility, as well as larger programming with the new gymnastics facility being built within the new recreation center at West Ridge.

Inflation began to stabilize in 2023 after two years of a tax cap at 5%. CPI for 2023 ended at 3.4%. Unfortunately, the District is still seeing some costs increasing at greater rates than the CPI. Minimum wages will increase again in 2025 (6.67%) and higher salaries are still being demanded for some U.S. workforce positions due to labor shortages. Construction costs continue to increase, as do materials and supplies (14.3%). Health insurance rates are increasing by 6.9%. These increases have been included in the budget and will be offset with increases in fees and levying the full 3.4% allowed.

Table #1

PROPOSED 2025 BUDGET BY FUND

	General	Recreation	Special	Debt	Capital	Total
Revenue						
TAX	6,723,154	6,277,782	1,023,764	1,869,173	-	15,893,874
PROGRAMS	-	4,287,674	-	-	-	4,287,674
CAMPS	-	2,025,231	-	-	-	2,025,231
LESSONS	-	528,487	-	-	-	528,487
SPECIAL EVENTS	-	111,550	-	-	-	111,550
FEES & CHARGES	45,696	2,950,797	-	-	-	2,996,493
MEMBERSHIPS	-	1,722,428	-	-	-	1,722,428
RENTALS	11,800	1,693,594	-	-	-	1,705,394
MERCHANDISING	304	182,866	-	-	-	183,170
INTEREST INCOME	65,000	150,000	-	-	-	215,000
MISCELLANEOUS INCOME (donations, sponsorships, grants)	54,701	60,875	-	-	2,403,407	2,518,983
OTHER INCOME	-	65,534	-	-	478,389	543,923
Revenue Total	6,900,655	20,056,818	1,023,764	1,869,173	2,881,796	32,732,206
Expenditures						
PROGRAMS	-	2,144,699	-	-	-	2,144,699
CAMPS	-	1,124,997	-	-	-	1,124,997
LESSONS	-	271,179	-	-	-	271,179
SPECIAL EVENTS	-	166,606	-	-	-	166,606
MEMBERSHIPS	-	201,927	-	-	-	201,927
SALARIES & WAGES	3,681,442	7,277,377	-	-	-	10,958,819
CONTRACTUAL SERVICES	1,382,993	1,515,585	447,221	-	190,000	3,535,798
INSURANCE	1,355,463	1,638,450	-	-	-	2,993,913
MATERIALS & SUPPLIES	299,554	452,066	-	-	-	751,619
MAIN. & LANDSCAPE	119,849	484,372	-	-	-	604,221
UTILITIES	128,958	905,288	-	-	-	1,034,246
PENSION CONTRIBUTIONS	322,348	620,480	-	-	-	942,828
COST OF GOODS SOLD	-	111,325	-	-	-	111,325
DEBT RETIREMENT	-	-	-	3,583,485	-	3,583,485
CAPITAL OUTLAY	-	83,300	-	-	18,249,299	18,332,599
Expenditure Total	7,290,606	16,997,651	447,221	3,583,485	18,439,299	46,758,262
	-389,951	3,059,167	576,543	-1,714,312	-15,557,503	-14,026,056
Other Financing						
TRANSFER IN FOR BOND PAYMENT				1,676,050		1,676,050
TRANSFER IN FOR CAPITAL FUND					2,600,000	2,600,000
TRANSFER OUT FOR BOND PAYMENT	-622,920	-1,053,130				-1,676,050
TRANSFER OUT FOR CAPITAL FUND		-2,000,000	-600,000			-2,600,000
NET SURPLUS (DEFICIT)	-1,012,871	6,037	-23,457	-38,262	-12,957,503	-14,026,056

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. It is important to note that all funds benefit from the property tax extension, except for the Capital Fund. The Capital Fund is largely supported by transfers from the General, Recreation and Special Recreation Funds. It is also supported by grants, donations and interest income.

Table #2 Fund Balance Projection as of December 31, 2025

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2025	4,367,430	9,708,695	315,355	42,389	19,974,948	34,408,817
REVENUES	6,900,655	20,056,818	1,023,764	1,869,173	2,881,796	32,732,206
EXPENDITURES	7,290,606	16,997,651	447,221	3,583,485	18,439,299	46,758,262
TRANSFER FOR DEBT	-622,920	-1,053,130	0	1,676,050	0	0
TRANSFER FOR CAPITAL	0	-2,000,000	-600,000	0	2,600,000	0
Estimated Fund Balance 12/31/2025	<u>3,354,559</u>	<u>9,714,732</u>	<u>291,898</u>	<u>4,127</u>	<u>7,017,445</u>	<u>20,382,761</u>
Fund Balance Policy % of Expenditures	1,822,651 46%	4,249,413 57%	67,083 65%			

Table #2: Figures presented above include the District’s estimated beginning fund balance as of January 1, 2025, the start of the budget period. This balance is combined with proposed revenues, expenditures, and transfers, estimating the ending fund balance for the period ending December 31, 2025. Projected Fund Balance on December 31, 2025 is calculated by taking the projection for the general ledger balance on December 31, 2024 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, 2025 fund balance. The 2024 fund balance is then adjusted by the 2025 budget activity and added or subtracted from the December 31, 2024 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 upon the projections and budgets for 2024 and 2025, respectively. A fund balance percentage represents the number of days cash on hand. For example, a 25% reserve would mean roughly 90 days of cash is on hand to pay for operating expenses assuming no revenue coming in.

FUND BALANCE HISTORY			
	GENERAL FUND	RECREATION FUND	SPECIAL RECREATION FUND
	FUND BALANCE % ON HAND	FUND BALANCE % ON HAND	FUND BALANCE % ON HAND
ACTUAL 2016	59%	28%	112%
ACTUAL 2017	59%	31%	80%
ACTUAL 2018	45%	40%	56%
ACTUAL 2019	63%	41%	57%
ACTUAL 2020	94%	55%	231%
ACTUAL 2021	114%	62%	40%
ACTUAL 2022	87%	55%	90%
ACTUAL 2023	60%	62%	78%
BUDGET 2024	37%	46%	57%
PROJECTED 2024	65%	64%	72%
BUDGET 2025	46%	57%	65%

Table #3: The 2025 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 #3 DISTRICT WIDE BUDGET COMPARISON (No Capital)

	2024 Budget	2024 Projected	2025 Budget	Increase/ (Decrease)	% Change
Revenue					
100 - PROGRAMS	3,634,652	4,124,300	4,287,674	653,022	17.97%
110 - CAMPS	1,929,008	1,847,240	2,025,231	96,223	4.99%
120 - LESSONS	551,807	519,548	528,487	-23,320	-4.23%
130 - SPECIAL EVENTS	125,558	95,633	111,550	-14,008	-11.16%
410 - TAX	15,186,446	15,408,467	15,893,874	707,427	4.66%
420 - FEES & CHARGES	2,739,057	3,395,490	2,996,493	257,436	9.40%
440 - MEMBERSHIPS	1,363,871	1,573,234	1,722,428	358,557	26.29%
450 - RENTALS	1,559,664	1,684,379	1,705,394	145,730	9.34%
460 - MERCHANDISING	134,648	175,555	183,170	48,522	36.04%
470 - INTEREST INCOME	215,000	872,341	215,000	0	0.00%
480 - MISCELLANEOUS INCOME	137,406	232,091	115,576	-21,830	-15.89%
510 - OTHER INCOME	55,917	67,678	65,534	9,618	17.20%
Total Revenue:	27,633,034	29,995,956	29,850,410	2,217,376	8.02%
Expense					
100 - PROGRAMS	1,883,735	2,019,761	2,144,699	260,964	13.85%
110 - CAMPS	992,596	1,054,142	1,124,997	132,401	13.34%
120 - LESSONS	265,148	268,930	271,179	6,031	2.27%
130 - SPECIAL EVENTS	169,711	147,897	166,606	-3,105	-1.83%
440 - MEMBERSHIPS	162,871	141,388	201,927	39,056	23.98%
610 - SALARIES & WAGES	10,322,858	9,817,238	10,958,819	635,961	6.16%
620 - CONTRACTUAL SERVICES	3,059,560	2,938,375	3,345,798	286,238	9.36%
630 - INSURANCE	2,456,943	2,467,431	2,993,913	536,970	21.86%
640 - MATERIALS & SUPPLIES	684,435	697,131	751,619	67,184	9.82%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	559,943	616,556	604,221	44,278	7.91%
660 - UTILITIES	1,108,259	1,014,856	1,034,246	-74,013	-6.68%
670 - PENSION CONTRIBUTIONS	862,449	826,750	942,828	80,379	9.32%
680 - COST OF GOODS SOLD	65,620	102,173	111,325	45,705	69.65%
710 - DEBT RETIREMENT	3,362,600	3,362,525	3,583,485	220,885	6.57%
720 - CAPITAL OUTLAY	63,800	90,355	83,300	19,500	30.56%
Total Expense:	26,020,528	25,565,508	28,318,963	2,298,434	8.83%
Net Surplus (Deficit)	1,612,505	4,430,448	1,531,447	-81,058	-5.03%
Transfers					
TRANSFER IN	1,674,800	1,674,800	1,676,050	1,250	0.07%
TRANSFER OUT	-5,274,800	-4,222,420	-4,276,050	-998,750	-18.93%
Net Surplus (Deficit)	-1,987,495	1,882,828	-1,068,553	918,942	46.24%

Table #4

CONSOLIDATED REVENUE ANALYSIS (No Bonds/No Capital)

	2024		2024		2025		2025 Budget	%
	Total Budget		Projected		Total Budget		vs 2024 Budget	Change
Revenue								
TAX	15,186,446	54.96%	15,408,467	51.37%	15,893,874	53.25%	707,427	4.66%
PROGRAMS	3,634,652	13.15%	4,124,300	13.75%	4,287,674	14.36%	653,022	17.97%
CAMPS	1,929,008	6.98%	1,847,240	6.16%	2,025,231	6.78%	96,223	4.99%
LESSONS	551,807	2.00%	519,548	1.73%	528,487	1.77%	-23,320	-4.23%
SPECIAL EVENTS	125,558	0.45%	95,633	0.32%	111,550	0.37%	-14,008	-11.16%
FEES & CHARGES	2,739,057	9.91%	3,395,490	11.32%	2,996,493	10.04%	257,436	9.40%
MEMBERSHIPS	1,363,871	4.94%	1,573,234	5.24%	1,722,428	5.77%	358,557	26.29%
RENTALS	1,559,664	5.64%	1,684,379	5.62%	1,705,394	5.71%	145,730	9.34%
MERCHANDISING	134,648	0.49%	175,555	0.59%	183,170	0.61%	48,522	36.04%
INTEREST INCOME	215,000	0.78%	872,341	2.91%	215,000	0.72%	0	0.00%
MISCELLANEOUS INCOME	137,406	0.50%	232,091	0.77%	115,576	0.39%	-21,830	-15.89%
OTHER INCOME	55,917	0.20%	67,678	0.23%	65,534	0.22%	9,618	17.20%
Revenue Total:	27,633,034	100.00%	29,995,956	100.00%	29,850,410	100.00%	2,217,376	8.02%

- Special Events – Projected revenue is less than budget due to reduced Independence Day revenue resulting from a late decision to decrease the selling price of wristbands. Furthermore, two events were canceled due to low enrollment (Trailside Tastings and Catch a Character). As projected special event income is not expected to make budget for 2024 the budget was decreased for 2025.
- Merchandising – With the increased foot traffic at Sunset Valley over the past two years, merchandising income has increased and is budgeted to increase for 2025 over the 2024 budget.
- Interest Income – Interest projections far exceeded budget due to the Federal Reserve hinting at reducing interest rates starting in 2024. However, the reduction in interest rates did not happen until late 2024, thus causing interest income to exceed budget. As rates have started to fall, interest income was budgeted flat for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Memberships – This budgeted revenue is anticipated to increase over 26% from the 2024 budget and will be greater than 2024 projections. The largest budgeted increase for memberships is at the Recreation Center, as it continues to rebound from the Pandemic. On June 5, fitness and group exercise memberships are being increased by \$2 per month, which is included in the budget. This represents almost \$260,000 of the budget increase. Another \$89,000 of the increase is for memberships at the new dome. The water park and Deer Creek also anticipate more memberships in 2025.
- Programs – Income is expected to increase by almost 18%. Programming did much better than budget in 2024 and it is expected that programs will exceed 2024 results in 2025. The largest budget increases are in adult pickleball at \$241,000, gymnastics at \$65,000 and youth pickleball at \$56,000. Programs will also have increased fees for participation.

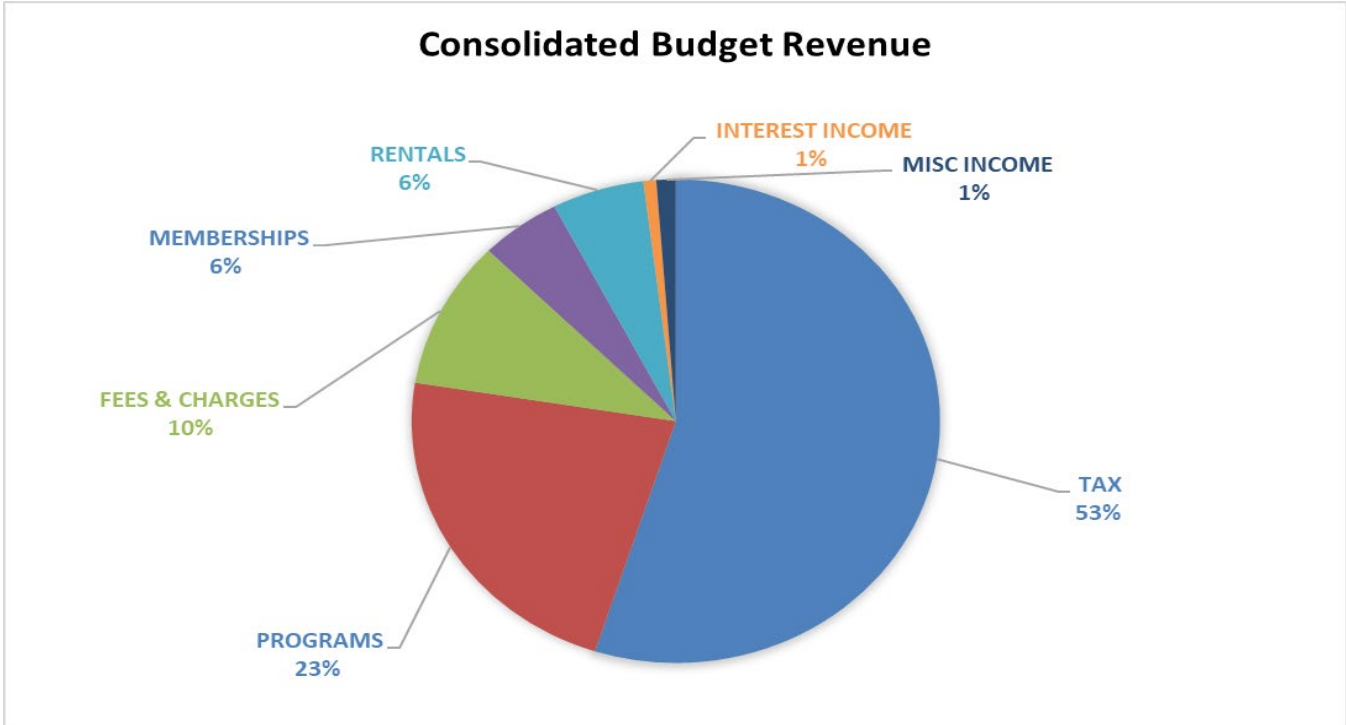


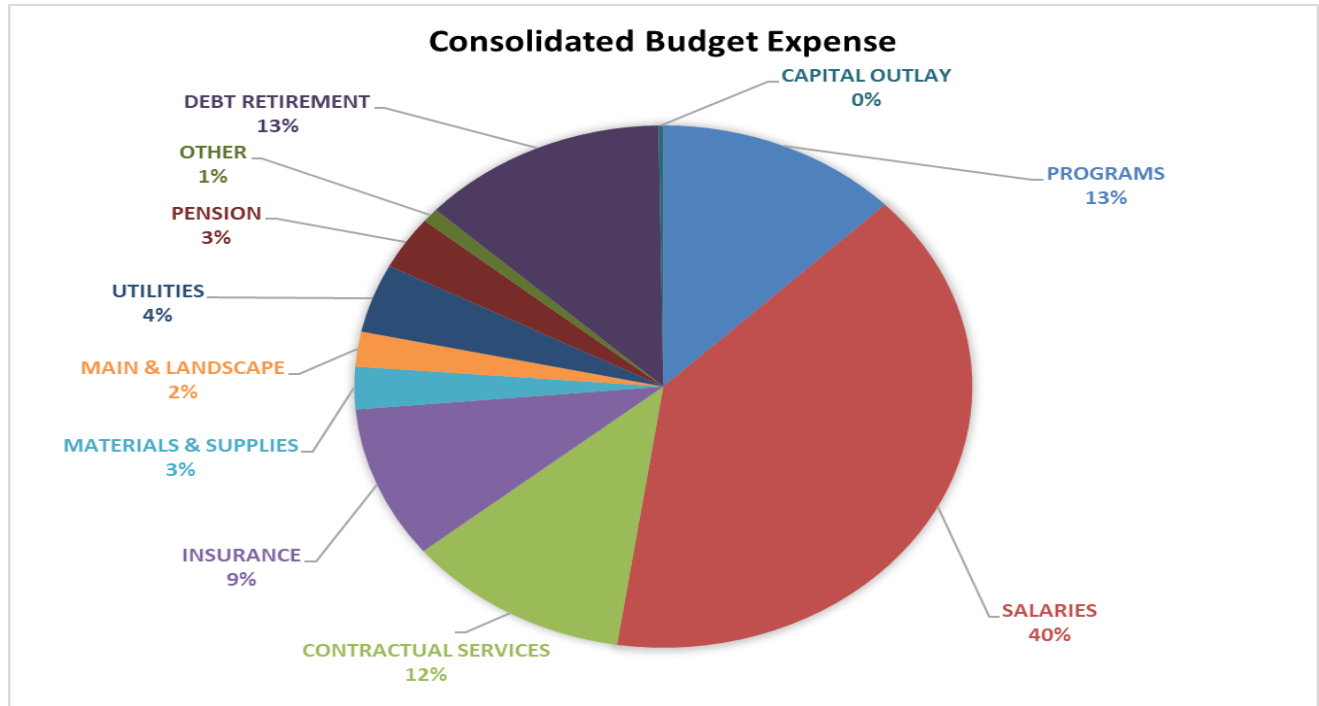
Table #5 CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

Expense	2024		2024		2025		2025 Budget vs 2024 Budget	% Change
	Total Budget		Projected		Total Budget			
PROGRAMS	1,883,735	7.24%	2,019,761	7.90%	2,144,699	7.57%	260,964	13.85%
CAMPS	992,596	3.81%	1,054,142	4.12%	1,124,997	3.97%	132,401	13.34%
LESSONS	265,148	1.02%	268,930	1.05%	271,179	0.96%	6,031	2.27%
SPECIAL EVENTS	169,711	0.65%	147,897	0.58%	166,606	0.59%	-3,105	-1.83%
MEMBERSHIPS	162,871	0.63%	141,388	0.55%	201,927	0.71%	39,056	23.98%
SALARIES & WAGES	10,322,858	39.67%	9,817,238	38.40%	10,958,819	38.70%	635,961	6.16%
CONTRACTUAL SERVICES	3,059,560	11.76%	2,938,375	11.49%	3,345,798	11.81%	286,238	9.36%
INSURANCE	2,456,943	9.44%	2,467,431	9.65%	2,993,913	10.57%	536,970	21.86%
MATERIALS & SUPPLIES	684,435	2.63%	697,131	2.73%	751,619	2.65%	67,184	9.82%
MAINTENANCE & LANDSCAPING CONTRACTS	559,943	2.15%	616,556	2.41%	604,221	2.13%	44,278	7.91%
UTILITIES	1,108,259	4.26%	1,014,856	3.97%	1,034,246	3.65%	-74,013	-6.68%
PENSION CONTRIBUTIONS	862,449	3.31%	826,750	3.23%	942,828	3.33%	80,379	9.32%
COST OF GOODS SOLD	65,620	0.25%	102,173	0.40%	111,325	0.39%	45,705	69.65%
DEBT RETIREMENT	3,362,600	12.92%	3,362,525	13.15%	3,583,485	12.65%	220,885	6.57%
CAPITAL OUTLAY	63,800	0.25%	90,355	0.35%	83,300	0.29%	19,500	30.56%
Expense Total:	26,020,528	100.00%	25,565,508	100.00%	28,318,963	100.00%	2,298,434	8.83%

- Programs - As program revenues are budgeted to increase by almost 18%, the associated costs of providing those programs are also increasing by almost 14%.
- Camps – The most significant increases are busing costs (6%), the \$1 per hour wage increase taking effect on January 1, 2025, which is a 7% increase over wages in 2024, and many camps are increasing from 7 to 8 weeks.
- Memberships – With the increase in memberships in budgeted revenue for 2025, there are budgeted increases in membership expenses shown in the 2025 budget.
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. In addition, \$157,422 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are primarily to support the new pickleball and padel facility, the new gymnastics facility at West Ridge, an administrative position, and an athletics position. Additionally, districtwide property and casualty insurance is projected to increase 15%. Finally, there are 7

new part-time recreation IMRF positions including additional building coordinators at Centennial, and a fitness coordinator at the Recreation Center.

- Cost of Goods Sold - Cost of Goods Sold budget has increased due to the increase in the Merchandising budget with the increased foot traffic at Sunset Valley.
- Capital outlay - Line-item budget was increased due to Sunset Valley budgeting to buy items during 2025. Historically, the golf course did not budget for capital outlay.



FUND TRANSFERS

2025 Budget includes the following transfers between funds:

- \$622,920 from the General Fund to Debt Service - for payment of Debt Certificate 2021
- \$1,053,130 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
- \$600,000 from the Special Recreation Fund to Capital - for the ADA portion of capital projects

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	12,601,188	74,200	20,056,818	32,732,206
Expenditures	26,014,881	3,745,730	16,997,651	46,758,262
Surplus/Deficit	-13,413,694	-3,671,530	3,059,167	-14,026,056

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 significant capital projects (Capital Projects Fund). This function includes all of the following 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. (Excluding the Parks Function)
- **Special Recreation Fund** is a special revenue fund 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.

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. Currently, both manuals are under review again. New adoptions are anticipated for 2025.

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. Staff are preparing to undertake the reaccreditation process again in 2025 with reaccreditation anticipated in 2026.

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, feasibility studies (land management and park usage), incorporating new trends into development to encourage intergenerational 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, and camera systems. IT staff report to the Director of Planning, Projects, and IT.

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.

The Risk Management function is housed within the Human Resources department and ensures safety and risk standards are maintained for risk-related compliance requirements. Safety and security efforts are implemented including emergency operations procedures, safety and security protocols, inspections, equipment assessments, and employee on-the-job safety assessments and training. Risk Management also coordinates the District-wide loss reduction program in cooperation with the Park District Risk Management Agency (PDRMA). This program includes employee on-the-job safety training, provides educational opportunities, and provides guidance for 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 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 Americans with Disabilities Act.

Table #7 ADMINISTRATION FUNCTION

	2024 Budget	2024 Projected	2025 Budget		Increase / (Decrease)	% Change
Revenue						
TAX	9,153,227	9,337,110	9,616,091	76.31%	462,864	5.06%
INTEREST INCOME	115,000	310,000	65,000	0.52%	-50,000	-43.48%
MISCELLANEOUS INCOME (donations, sponsorships, grants)	962,828	3,233,736	2,429,908	19.28%	1,467,080	152.37%
OTHER INCOME	0	1,328,376	490,189	3.89%	490,189	100.00%
BOND/DEBT PROCEEDS	5,500,000	6,445,000	0	0.00%	-5,500,000	-100.00%
Total Revenue:	15,731,055	20,654,222	12,601,188	100.00%	-3,129,867	-19.90%
Expense						
SALARIES & WAGES	1,703,913	1,582,422	1,718,582	6.61%	14,668	0.86%
CONTRACTUAL SERVICES	2,958,614	3,891,331	1,403,126	5.39%	-1,555,488	-52.57%
INSURANCE	730,336	740,579	813,254	3.13%	82,919	11.35%
MATERIALS & SUPPLIES	49,430	60,163	49,932	0.19%	502	1.02%
MAINTENANCE CONTRACTS	8,903	8,952	13,803	0.05%	4,900	55.04%
UTILITIES	59,001	46,682	33,401	0.13%	-25,599	-43.39%
PENSION CONTRIBUTIONS	144,874	134,451	149,998	0.58%	5,124	3.54%
DEBT RETIREMENT	3,362,600	3,362,525	3,583,485	13.77%	220,885	6.57%
CAPITAL OUTLAY	10,056,221	11,919,801	18,249,299	70.15%	8,193,078	81.47%
Total Expense:	19,073,892	21,746,906	26,014,881	100.00%	6,940,989	36.39%
Transfers						
TRANSFER IN	5,274,800	5,274,800	4,276,050		-998,750	-18.93%
TRANSFER OUT	-1,222,420	-1,222,420	-1,222,920		-500	-0.04%
Net Surplus (Deficit)	709,543	2,959,696	-10,360,563		-11,070,106	-1560%

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Interest Income – With interest rates exceeding 5% for roughly the first six months of 2024 and the Federal Reserve not lowering the rates as early as anticipated, greater interest income than budget was realized. The feds have suggested lesser rates going forward and capital cash balances are being reduced with large projects like the dome and the new recreation center at West Ridge Park being constructed, thus resulting in a reduction in budget for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Miscellaneous Income – The large projected surplus is due to the unbudgeted \$2,250,000 in Dome donations. The increase in budget for 2025 is due to additional anticipated Dome donations and sponsorships of \$725,000, a \$250,000 grant for Heller, a \$329,000 grant for Lincoln Park, and an \$824,000 grant for the new recreation center at West Ridge Park.
- Other Income – This increase is due to budgeting occurring for items not previously budgeted for including: a \$71,000 receivable for a park renaming donation; \$135,000 due as a reimbursement for the Recreation Center parking lot construction project; \$47,000 due from the Sunset Valley restaurant vendor for capital improvements made to the restaurant; Sunset Woods Park reimbursement from a grant.
- Bond Proceeds – The decrease is due to no debt being issued in 2025 versus the budgeted \$5,500,000 bond issuance in 2024.
- Contractual Services – The budget was decreased, largely due to the budgeted professional fees for the new West Ridge Center in 2024 not existing in 2025.
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. Additionally, districtwide property and casualty insurance is projected to increase 15%.
- Utilities – The 2025 budget is less than the 2024 budget and projection for cable/internet as the District made several changes with its phone system and network in late 2024 which allowed for the transition from more expensive dedicated fiber internet connections to lower cost Comcast Coax Business Internet connections at most locations.
- Capital Outlay – The capital spend will increase significantly in 2025 due to several large projects: \$1.3M on the dome project; \$1M Lincoln Park project; \$10.5M on the West Ridge project. There are also several smaller projects. The complete capital plan is found in Appendix A.
- Transfers – Capital transfer in is decreased due to the \$1M reduction in transfer from the Recreation Fund in 2025 versus 2024.

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

	2024 Budget	2024 Projected	2025 Budget		Increase / (Decrease)	% Change
Revenue						
FEES & CHARGES	41,200	46,200	45,696	61.58%	4,496	10.91%
MERCHANDISING	264	282	304	0.41%	40	15.15%
MISCELLANEOUS INCOME	22,500	37,360	28,200	38.01%	5,700	25.33%
Total Revenue:	63,964	83,842	74,200	100.00%	10,236	16.00%
Expense						
SALARIES & WAGES	1,824,904	1,765,721	1,962,860	52.40%	137,956	7.56%
CONTRACTUAL SERVICES	628,678	620,694	617,088	16.47%	-11,591	-1.84%
INSURANCE	386,003	425,455	542,208	14.48%	156,205	40.47%
MATERIALS & SUPPLIES	239,557	228,786	249,622	6.66%	10,065	4.20%
MAINTENANCE CONTRACTS	129,990	128,220	106,046	2.83%	-23,944	-18.42%
UTILITIES	102,487	109,549	95,557	2.55%	-6,930	-6.76%
PENSION CONTRIBUTIONS	151,303	150,336	172,350	4.60%	21,046	13.91%
Total Expense:	3,462,922	3,428,760	3,745,730	100.00%	282,808	8.17%
Net Surplus (Deficit)	-3,398,958	-3,344,918	-3,671,530	100.00%	-272,572	-8.02%

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS

Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. Additionally, the Recreation Function is transferring an employee from Heller to Natural Areas, so the salary and all insurance will be assumed by 01-14. Finally, the increase is due to vacancies. Employees that terminated in 2024 would have been budgeted at their actual insurance cost in 2024. However, the District budgets all open positions utilizing maximum insurance costs for 2025. At the time of budget there were two open parks positions.

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 tracked via the Recreation Fund which is a special revenue fund used to account for the proceeds of specific revenue sources (generally property taxes) legally restricted to expenditures for specified purposes.

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, and, coming in 2025, Club Pickle and Padel.

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 2025:

- 2025 opening of Club Pickle and Padel

- Introduction of Padel Racquet Sports
- Deer Creek will move all members into Plan2Play software to enhance member engagement and increase retention and ease of registration
- Athletics will utilize Plan2Play software for member communication and league scheduling
- New programming including tackle football and cheer
- Recreation fee structures increased by 3 – 5% in most areas to keep up with inflation affecting the costs to provide services and programming
- Themed events at Hidden Creek Aqua Park
- Themed Summer Pop up events
- Implementation of new weekly summer camp offerings
- Increased program opportunities for NSSRA participants
- Rebranding the Rec Center of Highland Park – Launch Park Fitness
- Replacing pool deck at RCHP
- Hosting IPRA Park Pursuit
- Offer Pilates Reformer small group classes at RCHP
- Heller Nature Center will offer unique equitable community events that will capture diverse communities and highlight nature-based program offerings
- Offer reservations for outdoor pickleball courts at Danny Cunniff
- Centennial Ice Arena will offer peer mentor programs to provide volunteer hours to local high school and college aged students
- Athletics team offering good sportsmanship training/positive alliance training to participants and parents of the athletics program
- Offer additional multi-sport female athletic clinics to promote sport diversity and encourage female participation
- Offer multi–district/community racquet sports league opportunities

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

	2024 Budget	2024 Projected	2025 Budget		Increase / (Decrease)	% Change
Revenue						
PROGRAMS	3,634,652	4,124,300	4,287,674	21.38%	653,022	17.97%
CAMPS	1,929,008	1,847,240	2,025,231	10.10%	96,223	4.99%
LESSONS	551,807	519,548	528,487	2.63%	-23,320	-4.23%
SPECIAL EVENTS	125,558	95,633	111,550	0.56%	-14,008	-11.16%
TAX	6,033,220	6,071,356	6,277,782	31.30%	244,563	4.05%
FEES & CHARGES	2,697,857	3,349,290	2,950,797	14.71%	252,940	9.38%
MEMBERSHIPS	1,363,871	1,573,234	1,722,428	8.59%	358,557	26.29%
RENTALS	1,547,864	1,672,579	1,693,594	8.44%	145,730	9.41%
MERCHANDISING	134,384	175,274	182,866	0.91%	48,482	36.08%
INTEREST INCOME	150,000	642,341	150,000	0.75%	0	0.00%
MISCELLANEOUS INCOME	68,405	149,381	60,875	0.30%	-7,530	-11.01%
OTHER INCOME	55,917	67,678	65,534	0.33%	9,618	17.20%
Total Revenue:	18,292,542	20,287,855	20,056,818	100.00%	1,764,276	9.64%
Expense						
PROGRAMS	1,883,735	2,019,761	2,144,699	12.62%	260,964	13.85%
CAMPS	992,596	1,054,142	1,124,997	6.62%	132,401	13.34%
LESSONS	265,148	268,930	271,179	1.60%	6,031	2.27%
SPECIAL EVENTS	169,711	147,897	166,606	0.98%	-3,105	-1.83%
MEMBERSHIPS	162,871	141,388	201,927	1.19%	39,056	23.98%
SALARIES & WAGES	6,794,040	6,469,095	7,277,377	42.81%	483,337	7.11%
CONTRACTUAL SERVICES	1,258,536	1,186,932	1,515,585	8.92%	257,049	20.42%
INSURANCE	1,340,604	1,301,397	1,638,450	9.64%	297,846	22.22%
MATERIALS & SUPPLIES	395,448	408,182	452,066	2.66%	56,617	14.32%
MAINTENANCE CONTRACTS	421,050	479,385	484,372	2.85%	63,322	15.04%
UTILITIES	946,772	858,625	905,288	5.33%	-41,484	-4.38%
PENSION CONTRIBUTIONS	566,272	541,963	620,480	3.65%	54,208	9.57%
COST OF GOODS SOLD	65,620	102,173	111,325	0.65%	45,705	69.65%
CAPITAL OUTLAY	63,800	73,234	83,300	0.49%	19,500	30.56%
Total Expense:	15,326,203	15,053,104	16,997,651	100.00%	1,671,447	10.91%
	2,966,339	5,234,750	3,059,167		92,829	3.13%
Transfers						
TRANSFER OUT - DEBT	-1,052,380	-1,052,380	-1,053,130		-750	-0.07%
TRANSFER OUT - CAPITAL	-3,000,000	-3,000,000	-2,000,000		1,000,000	33.33%
Net Surplus (Deficit)	-1,086,041	1,182,370	6,037		1,092,079	100.56%

Table #9: RECREATION FUNCTION BUDGET HIGHLIGHTS:

- Programs – Income is expected to increase by almost 18%. Programming did much better than budget in 2024 and it is expected that programs will exceed 2024 results in 2025. The largest budget increases are in adult pickleball at \$241,000, gymnastics at \$65,000 and youth pickleball at \$56,000. Programs will also have increased fees for participation.

- Special Events – Projected revenue is less than budget due to reduced Independence Day revenue resulting from a late decision to decrease the selling price of wristbands. Furthermore, two events were canceled due to low enrollment (Trailside Tastings and Catch a Character). As projected special event income is not expected to make budget for 2024 the budget was decreased for 2025.
- Memberships – This budgeted revenue is anticipated to increase over 26% from the 2024 budget and will be greater than 2024 projections. The largest budgeted increase for memberships is at the Recreation Center, as it continues to rebound from the Pandemic. On June 5, fitness and group exercise memberships are being increased by \$2 per month, which is included in the budget. This represents almost \$260,000 of the budget increase. Another \$89,000 of the increase is for memberships at the new dome. The water park and Deer Creek also anticipate more memberships in 2025.
- Merchandising – With the increased foot traffic at Sunset Valley over the past two years, merchandising income has increased and is budgeted to increase for 2025 over the 2024 budget.
- Interest Income – Interest projections far exceeded budget due to the Federal Reserve hinting at reducing interest rates starting in 2024. However, the reduction in interest rates did not happen until late 2024, thus causing interest income to exceed budget. As rates have started to fall, interest income was budgeted flat for 2025. Based upon monthly fund balances, interest income is allocated between the General, Recreation and Capital Funds.
- Programs - As program revenues are budgeted to increase by almost 18%, the associated costs of providing those programs are also increasing by almost 14%.
- Camps – The most significant increases are busing costs (6%), the \$1 per hour wage increase taking effect on January 1, 2025, which is a 7% increase over wages in 2024, and many camps are increasing from 7 to 8 weeks.
- Contractual Services – Increases in this line-item are largely due to the following: increasing bank charges and fees in conjunction with more revenue being collected via credit card transactions and the opening of a new facility, Club Pickle and Padel (\$89,000); promotional items to introduce the new Park Fitness facility name and logo (\$31,000); advertising and promotions for the new Club Pickle and Padel facility (\$56,000); additional promotions at Sunset Valley (\$15,000);
- Insurance – Medical insurance expense is being budgeted to increase 6% for premiums for existing employees. In addition, \$157,422 of new expense is budgeted for new full-time positions budgeted to start at various times throughout the year. These positions are primarily to support the new pickleball and padel facility, the new gymnastics facility at West Ridge, an administrative position, and an athletics position. Additionally, there are 7 new part-time recreation IMRF positions including additional building coordinators at Centennial, and a fitness coordinator at the Recreation Center.
- Material & Supplies – As this line item is projected to exceed budget in 2024, an increase is needed for 2025. A large amount of the increase is for Sunset Valley, made up of irrigation supplies, greens supplies, uniforms and hand tools. Additionally, with the new Club Pickle & Padel, there will be initial purchasing of supplies for the facility.
- Maintenance Contracts – Unanticipated expenses happen all the time in District facilities, and we have several. The more facilities we have the more we need to expect unanticipated expenses. Historically, we have inventoried mechanical systems, set up useful life schedules, invested in preventative maintenance and inspections and then budget for system repair and replacement (both Capital and Operational). Budget contingencies, as needed per facility, are also included in this amount. The water park, ice arena, recreation center and the new dome are specialty mechanical driven facilities. The systems are large, complex and expensive for maintenance and include compressors, filters, pumps, motors, electrical systems, HVAC, lift stations, etc. These are facility critical repairs, and if not performed, the facility may have to be temporarily closed if a breakdown occurs. The overall budget has been increased due to actual experience in 2024 and staff feel this is an adequate amount for 2025. Overages in 2024 included main water line repairs at the water park, ice compressor issues at the ice rink, and a fire alarm panel replacement at the golf learning center.
- Capital outlay - Line-item budget was increased due to Sunset Valley budgeting to buy items during 2025. Historically, the golf course did not budget for capital outlay.

- Cost of Goods Sold - Cost of Goods Sold budget has increased due to the increase in the Merchandising budget with the increased foot traffic at Sunset Valley.
- Transfer out – Capital – This decrease to capital brings the transfer amount back down to what is normally transferred from the Recreation Fund to the Capital Fund.

Table #10

RECREATION FUNCTION BY CENTER

		2024	2025	2025 Budget	%
		Total Budget	Total Budget	vs 2024 Budget	Change
11 ADMINISTRATIVE	Revenue	6,249,620	6,491,282	241,663	3.87%
	Expense	7,501,953	6,758,754	-743,199	-9.91%
	Surplus (deficit):	-1,252,333	-267,471	984,862	-79%
	Net Revenue	-20%	-4%		
24 WEST RIDGE CENTER	Revenue	801,668	883,501	81,833	10.21%
	Expense	1,022,929	1,078,122	55,193	5.40%
	Surplus (deficit):	-221,261	-194,621	26,640	12.04%
	Net Revenue	-28%	-22%		
26 ATHLETICS	Revenue	1,130,926	1,237,582	106,656	9.43%
	Expense	1,101,607	1,268,715	167,109	15.17%
	Surplus (deficit):	29,319	-31,134	-60,453	-206.19%
	Net Revenue	3%	-3%		
28 CAMPS	Revenue	1,136,585	1,216,775	80,190	7.06%
	Expense	619,431	816,133	196,703	31.76%
	Surplus (deficit):	517,154	400,642	-116,513	-22.53%
	Net Revenue	46%	33%		
29 SPECIAL EVENTS	Revenue	62,475	40,510	-21,965	-35.16%
	Expense	185,652	166,163	-19,489	-10.50%
	Surplus (deficit):	-123,177	-125,653	-2,476	-2.01%
	Net Revenue	-197%	-310%		
31 HIDDEN CREEK AQUAPARK	Revenue	460,884	522,450	61,567	13.36%
	Expense	647,339	714,745	67,406	10.41%
	Surplus (deficit):	-186,455	-192,295	-5,840	-3.13%
	Net Revenue	-40%	-37%		
32 ROSEWOOD INTERPRETIVE CENTER	Revenue	129,676	143,426	13,750	10.60%
	Expense	119,521	147,068	27,547	23.05%
	Surplus (deficit):	10,155	-3,642	-13,796	-135.86%
	Net Revenue	8%	-3%		
33 ROSEWOOD BEACH	Revenue	177,975	213,425	35,450	19.92%
	Expense	287,704	296,420	8,716	3.03%
	Surplus (deficit):	-109,729	-82,995	26,734	24.36%
	Net Revenue	-62%	-39%		

Table #10

		2024 Total Budget	2025 Total Budget	2025 Budget vs 2024 Budget	% Change
34 PARK AVENUE	Revenue	278,078	271,120	-6,958	-2.50%
	Expense	293,032	298,080	5,048	1.72%
	Surplus (deficit):	-14,954	-26,960	-12,006	-80.29%
	Net Revenue	-5%	-10%		
38 ICE ARENA	Revenue	1,210,866	1,373,866	163,001	13.46%
	Expense	1,146,699	1,338,459	191,760	16.72%
	Surplus (deficit):	64,167	35,408	-28,759	44.82%
	Net Revenue	5%	3%		
42 SUNSET VALLEY GOLF CLUB	Revenue	2,141,345	2,339,845	198,500	9.27%
	Expense	1,784,230	1,960,677	176,446	9.89%
	Surplus (deficit):	357,115	379,168	22,054	6.18%
	Net Revenue	17%	16%		
49 RECREATION CENTER ADMIN	Revenue	95,901	98,586	2,685	2.80%
	Expense	722,301	753,959	31,658	4.38%
	Surplus (deficit):	-626,400	-655,373	-28,973	-4.63%
	Net Revenue	-653%	-665%		
51 RECREATION CENTER FITNESS	Revenue	1,415,092	1,737,507	322,415	22.78%
	Expense	871,760	984,985	113,225	12.99%
	Surplus (deficit):	543,333	752,522	209,190	38.50%
	Net Revenue	38%	43%		
53 RECREATION CENTER AQUATICS	Revenue	286,928	284,728	-2,200	-0.77%
	Expense	386,128	377,343	-8,785	-2.28%
	Surplus (deficit):	-99,200	-92,615	6,585	6.64%
	Net Revenue	-35%	-33%		
54 DOME	Revenue	0	557,835	557,835	100.00%
	Expense	0	643,333	643,333	100.00%
	Surplus (deficit):	0	-85,498	-85,498	100.00%
	Net Revenue		-15%		
55 TENNIS	Revenue	1,955,046	1,922,375	-32,672	-1.67%
	Expense	1,522,058	1,477,778	-44,279	-2.91%
	Surplus (deficit):	432,988	444,596	11,608	2.68%
	Net Revenue	22%	23%		

Table #10

		2024 Total Budget	2025 Total Budget	2025 Budget vs 2024 Budget	% Change
61 HELLER NATURE CENTER	Revenue	241,898	242,247	349	0.14%
	Expense	665,651	480,567	-185,084	-27.80%
	Surplus (deficit):	-423,753	-238,321	185,433	43.76%
	Net Revenue	-175%	-98%		
74 HP GOLF LEARNING CENTER	Revenue	481,664	434,225	-47,439	-9.85%
	Expense	464,540	432,565	-31,975	-6.88%
	Surplus (deficit):	17,124	1,660	-15,464	-90.30%
	Net Revenue	4%	0%		
76 HPCC BUILDING	Revenue	35,917	45,534	9,618	26.78%
	Expense	36,049	56,914	20,866	57.88%
	Surplus (deficit):	-132	-11,380	-11,248	8521.21%
	Net Revenue	0%	-25%		
	Revenue Total	18,292,542	20,056,818	1,764,276	9.64%
	Expenditure Total	19,378,583	20,050,781	672,197	3.47%
	Surplus (Deficit)	-1,086,041	6,037	1,092,079	100.56%

Table #11

RECREATION FUNCTION BY TYPE

		2024 Total Budget	2024 Projection	2025 Total Budget	2025 Budget vs 2024 Budget	% Change
PROGRAMS						
	Revenue	3,634,652	4,124,300	4,287,674	653,022	17.97%
	Expense	1,883,735	2,019,761	2,144,699	260,964	13.85%
	Surplus (Deficit):	1,750,916	2,104,539	2,142,975	392,058	22.39%
	Net Revenue:	48%	51%	50%		
CAMPS						
	Revenue	1,929,008	1,847,240	2,025,231	96,223	4.99%
	Expense	992,596	1,054,142	1,124,997	132,401	13.34%
	Surplus (Deficit):	936,412	793,099	900,234	-36,178	-3.86%
	Net Revenue:	49%	43%	44%		
LESSONS						
	Revenue	551,807	519,548	528,487	-23,320	-4.23%
	Expense	265,148	268,930	271,179	6,031	2.27%
	Surplus (Deficit):	286,659	250,618	257,308	-29,351	-10.24%
	Net Revenue:	52%	48%	49%		
SPECIAL EVENTS						
	Revenue	125,558	95,633	111,550	-14,008	-11.16%
	Expense	169,711	147,897	166,606	-3,105	-1.83%
	Surplus (Deficit):	-44,153	-52,264	-55,056	-10,903	-24.69%
	Net Revenue:	-35%	-55%	-49%		
MEMBERSHIPS						
	Revenue	1,363,871	1,573,234	1,722,428	358,557	26.29%
	Expense	162,871	141,388	201,927	39,056	23.98%
	Surplus (Deficit):	1,201,000	1,431,845	1,520,501	319,502	26.60%
	Net Revenue:	88%	91%	88%		
TAX		6,033,220	6,071,356	6,277,782	244,563	4.05%
FEES & CHARGES		2,697,857	3,349,290	2,950,797	252,940	9.38%
RENTALS		1,547,864	1,672,579	1,693,594	145,730	9.41%
MERCHANDISING		134,384	175,274	182,866	48,482	36.08%
INTEREST INCOME		150,000	642,341	150,000	0	100.00%
MISCELLANEOUS INCOME		68,405	149,381	60,875	-7,530	-11.01%
OTHER INCOME		55,917	67,678	65,534	9,618	17.20%
Other Revenue Total:		10,687,647	12,127,900	11,381,448	693,802	6.49%
OTHER EXPENSES						
SALARIES & WAGES		6,794,040	6,469,095	7,277,377	483,337	7.11%
CONTRACTUAL SERVICES		1,258,536	1,186,932	1,515,585	257,049	20.42%
INSURANCE		1,340,604	1,301,397	1,638,450	297,846	22.22%
MATERIALS & SUPPLIES		395,448	408,182	452,066	56,617	14.32%
MAINTENANCE & LANDSCAPING CONTRACTS		421,050	479,385	484,372	63,322	15.04%
UTILITIES		946,772	858,625	905,288	-41,484	-4.38%
PENSION CONTRIBUTIONS		566,272	541,963	620,480	54,208	9.57%
COST OF GOODS SOLD		65,620	102,173	111,325	45,705	69.65%
CAPITAL OUTLAY		63,800	73,234	83,300	19,500	30.56%
Other Expense Total:		11,852,142	11,420,987	13,088,243	1,236,101	10.43%
	Surplus (Deficit):	-1,164,496	706,913	-1,706,795	-542,299	-46.57%
	Net Revenue:	-11%	6%	-15%		
	Revenue Total	18,292,542	20,287,855	20,056,818	1,764,276	9.64%
	Expenditure Total	15,326,203	15,053,104	16,997,651	1,671,446	10.91%
	Surplus (Deficit)	2,966,339	5,234,750	3,059,167	92,829	3.13%

Table #10 and Table #11 - 2024 budget compared to 2025 budget

West Ridge Center

West Ridge Center, a nostalgic focal point in the southwest corner of Highland Park, was built in the early 1930s and was acquired from the school district in 1979. The facility is home to Park School, early childhood and youth enrichment, cultural and performing arts, athletics, special events, specialty camps, and the District administration. Due to the large administrative presence, the budget for WRC is generally a deficit.

2025 goals include:

- Conduct a needs assessment to gather input on desired programs and evaluate space constraints
- Design a Recreation program portfolio that reflects District values and is tailored to available spaces
- Begin implementing program changes to create consistency before moving to new West Ridge Center

Athletics

The Athletics Department provides a comprehensive array of sports programs and camps, generating revenue through program fees and field rentals. In 2024, the district saw both growth and stability in its athletic budget, bolstered by substantial financial gains from Flag Football, Travel Baseball, and Basketball programs. This included the exciting addition of Tackle Football and Girls Flag Football, which broadened offerings and brought new opportunities for youth athletes. The commitment of volunteer coaches was essential to this expansion, enhancing the quality and reach of programs and strengthening community impact.

Looking ahead to 2025, budget strategy is designed to maintain a robust foundation for youth programs, including Baseball, Flag Football, and Athletic Camps. At the same time, the District is strategically expanding travel sports offerings to meet the rising interest and demand from the community. This balanced approach enables high-quality, enriching experiences for all participants, supporting skill development, personal growth, and community engagement across all programs.

Camps and Recreation

The 2025 camp season theme is cost recovery. The Recreation Department has successfully increased enrollment from 506 (2022) to 924 (2023) to 1,095 (2024) throughout all camp offerings. This was made possible by increasing the number of camps offered (in 2024, a new camp called Little People Camp brought in 82 registrations alone). For 2025, the department aims to continue with these offerings, in addition to staple offerings, and to increase enrollment.

2025 goals include:

- Gather information and feedback about current camp offerings
- Revise camp structures according to data collected
- Coordinate recruitment and hiring efforts to share staff between programs
- Implement new camp offerings where possible

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

Special Events

The events of 2024 have been well received, well attended, and rewarding. Some quick enrollment data points:

- Q1: Winter Events (921)
- Q2: Spring Events (541)
 - Includes Under the Big Top (Family Dance with 294 registered) and Screen Free Week (a week of free events with 247 registered)

- Q3: Free Park Pop Up Series (1,250) and Fourth Fest 2024
 - Seven free events including Magic, Kids Concert, Animals, Heroes, Dancing and Celebración in the Park
- Q4: Fall Events (~384)
 - Includes several Taylor Swift themed events, Pumpkin Smash, Winter Wonderland and Shine Bright - a Hanukkah Event.

2025 goals include:

- Finalize calendar of events
- Recruit qualified staff and develop job description for PT3 employees for events and STREAM Explorers
- Train staff
- Implement part time staff for events

Special events are primarily managed by West Ridge Recreation 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 three water slides, zero depth entry, seven lap lanes, a splash pad, and concessions. The AquaPark is a multiuse facility offering time and space for lap swim, swim lessons, camp visits, open swim, birthday parties, and private facility rentals. Being an outdoor facility, operations are heavily dependent on warm and sunny weather.

The 2025 budget estimates a deficit of approximately \$192,220. Staffing for both management and safety is the most significant expenditure, followed by maintenance and facility upkeep. Hidden Creek AquaPark’s three main revenue sources are membership fees, daily admissions, and summer camp payments. 2025 Goals for Hidden Creek AquaPark include the completion of the locker room floor project, replacement of the white picket fence, continue efforts in staff recruitment and retention, offering two special events in addition to the Duck Derby, and updating the district’s website for clearer communication.

Rosewood Interpretive Center and Beach

The Rosewood Interpretive Center (RIC) and lakefront beach provide unique experiences through programs, events, summer camps, and rentals for patrons. Revenue for the interpretive center comes from camps, family programming, and facility rentals. Rentals have again exceeded budget and camp revenue added positively to 2024’s revenue stream. Goals for the interpretive center in 2025 include re-introducing school programming to the beach, as well as increasing the number of beach camp weekly offerings.

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 in the District. The beach generates its revenue primarily from parking fees, annual parking passes, daily admission, and camp visits. Beach operation goals for 2025 include providing off-season programming and marketing to outside camp groups as a beach destination during summer. 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.

Park Avenue Boating Facility

Park Avenue Boating Facility opened its new concrete ramp launch and breakwater wall in June 2023 with two new floating docks and additions to the breakwater, including donated benches. The beautiful view of the lake can now be enjoyed by the entire community. The area provides two parking lots and three boat storage areas, plus indoor

storage for stand-up paddle boards, masts and sails. It is home to the North Shore Yacht Club and the clubhouse is available to the public for private rentals.

The 2025 budget reflects Park Avenue open for sailing and boating with a deficit budget of approximately \$13,844. It is anticipated that after the first few years of operations the boating facility will 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 adjust accordingly to help increase revenue to provide better long-term fiscal stability.

Also, in 2025, staff are working to bring back Into the Wild, housed out of the Park Avenue Boating Facility and the potential collaboration with a paddle board vendor. Additionally, there will be two simultaneous construction projects taking place in 2024/2025: (1) North Lot Replacement with an added Boardwalk and (2) South Lot Replacement. Staff have been working with contractors to synchronize the timing to cause the least disruption to the boaters.

Centennial Ice Arena

Centennial Ice Arena was built in 1973 and houses indoor ice for hockey, figure skating, and public skating. 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 is also housed at Centennial Ice Arena and continues to have a strong and successful program.

The Centennial Ice Arena budget reflects a surplus of \$35,407 for 2025. This surplus reflects the additional staffing needed to prioritize the safety of our patrons, and increased utility bills.

2024 was the first year back as a fully operational facility. The positive feedback from the community has been amazing. In 2025 we have plans to continue infrastructure improvements and the ice will be unavailable for 4 weeks during the summer for repairs. This will affect the summer hockey rentals and the school skating program.

2025 promises to be a busy year preparing for the transition of the gymnastics gym. We are eager to strategically determine the best long-term usage for that space prior to gymnastics moving to the new community center. Our gymnastics program continues to grow and reflects a net revenue of 58% for 2025. Skating Schools shows a 56% net revenue. After a successful addition of tackle football, we partnered with North Shore Cheer to provide sideline cheer and introductory cheerleading to our community. This program provides an additional \$16,975 in net revenue. Gymnastics and Girls Play Strong Camps continue to show growth with at least 50% net revenue and fills the need for girls athletic and leadership programming.

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, youth golf short game area, 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, WGA, 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 and permanent tee times. Golf course maintenance is included in the course's budget.

2025 goals include: expanding the Sapphire Club and introducing a 3-Tier program that will offer memberships to include benefits at the HPGLC; continuing the partnership agreement with The Golf Practice for golf course access through greens fees; increasing the average cost per round to \$48; continuing with the popular year-long match play golf events; expanding our Ryder Cup matches between neighbor courses; starting a new 2-player competitive twilight league.

Recreation Center of Highland Park

The Recreation Center of Highland Park opened in 2005 and has served as a vibrant community hub, offering a wide array of programs and services, fitness, aquatics, recreation, athletic programming, and facility rentals. Members and guests enjoy access to state-of-the-art fitness equipment, personal training, Pilates reformer sessions, group exercise classes, a six-lane swimming pool, a walking track, basketball courts, and recreational activities like open gym, open pickleball, and family-friendly play. In 2021, the District's Registration team relocated to the Recreation Center, solidifying its role as the central hub for all community registrations. Using the combined efforts of the fitness, aquatics, and registration staff, the goal for 2025 is to strengthen position in the community to be the number one provider for fitness and recreation. To achieve this, we have implemented and maintained a comprehensive business plan, focusing on the following key initiatives:

- 1. Cultivate a Community-Centric Culture:**
Foster a culture that reflects our core values, highlights our unique services, and shares a common vision for serving the community.
- 2. Maximize Revenue & Manage Expenses:**
Set clear financial goals aligned with the District's revenue policy to drive sustainable growth while managing operating expenses effectively.
- 3. Innovative Membership Options:**
Tailor services to meet the needs of today's flexible, hybrid users by offering membership options that support a range of lifestyles.
- 4. Enhance Customer Acquisition & Retention:**
Utilize the Plan2Play CRM system to improve customer experience, streamline onboarding, and increase member retention through special events, promotions, and incentives.
- 5. Optimize Facility Usage:**
Continuously assess the community's needs for fitness and recreation spaces, tracking usage, performance, and capacity to ensure we're meeting demand and fostering growth.
- 6. Upgrade Fitness Spaces & Amenities:**
Invest in enhancing our fitness spaces, formats, and amenities to stay competitive in the evolving fitness market.
- 7. Leverage Technology for Innovation:**
Incorporate cutting-edge technology to improve customer experiences, streamline operations, and drive innovation in our offerings.
- 8. Cross-Promote Memberships & Events:**
Strengthen community awareness through cross-promotion of Park District memberships and events, encouraging broader engagement across all District facilities.
- 9. Build Community Partnerships:**
Forge collaborative partnerships with local organizations such as the City of Highland Park, North Shore Hospital, and the City of Highwood to expand our reach and impact.

Rebranding to Park Fitness

As part of our continued efforts to stay competitive and relevant in the local market, the Recreation Center will undergo a rebrand and name change to Park Fitness. This new identity will help position us more clearly in the community, highlighting one of our extraordinary facilities and distinguishing us from the competition. By implementing these initiatives, we are confident that the Recreation Center of Highland Park will continue to thrive and remain a cornerstone of health, fitness, and recreation for our community.

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 2024, indoor tennis and outdoor tennis were extremely popular. So much so, that in 2024 program participation continued to set record numbers for both adults and juniors and the District hopes the trend will continue in 2025. 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 2025.

Club Pickle and Padel

As a result of the responses from the August 30, 2023, Request for Proposal for Recreational Services of an Enterprise Facility at 2205 Skokie Valley Road (commonly known as Lot 3), one of the winning proposals included a \$2,000,000 donation to replace the existing dome with a new dome, housing a pickleball and padel facility. Additional donations and sponsorships for this facility of 10 pickleball courts and 4 padel courts have been garnered. The facility is expected to open in mid-2025 and has been budgeted accordingly.

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, a teams' course, a story walk, a nature play space, and a working bee apiary. Heller Nature Center is a facility that generates revenue primarily from family and youth programs, teams' course, rentals, and additional revenue earned from Heller Honey. Although this budget shows a deficit, in 2025 Heller plans to revitalize its school and scout programs to welcome more groups, introduce a new DEAI-focused event, and offer an interactive experience to engage visitors with Heller's trails and facilities.

Highland Park Golf Learning Center

Since the Park District of Highland Park started operating the Learning Center, per the lease agreement, there has been a surplus (5 years). A surplus is projected for the 2025 season of \$1,660.21. The partnership revenue with The Golf Practice will compensate for the loss of revenue from the Fieldhouse.

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 2025 budget, the program net is 50%, camp is 44%, lessons is 49%, and memberships is 88%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing, providing increased support for overhead not accounted for at the Cost Center level.

Facilities operating at a deficit

The Park District has 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 and the Heller Nature Center. Programs held at each of these facilities comply with the revenue policy. Hidden Creek AquaPark, Rosewood Beach and Rosewood Interpretive Center, 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. The Interpretive Center will have some additional equipment repairs regarding the sound system. 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. The Dome, as a new facility coming on-line, mid-year, will incur start-up costs. It is expected to generate a surplus in 2026.

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 2025 Budget, adoption of the Consolidated Budget and Appropriation will occur at the January 2025 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 2025 Budget plans for slowing inflation, and increased participation at the Recreation Center, Sunset Valley, and Deer Creek. It also accounts for the opening of the new Club Pickle and Padel facility which will offer multi-district/community racquet sports league opportunities. Swimming lessons are also looking to increase after a year of struggling to have enough swim instructors. Changes at the Golf Learning Center, as a result of a Request for Proposal, are reflected in the budget, whereby there will no longer be rent collected from a licensee for Lot 3. The Golf Practice will continue to teach golf camp, programs, and private lessons at the site. Revenue from the agreement is included in the 2025 budget. New Athletics programming includes tackle football and offering good sportsmanship training/positive alliance training to participants and parents of the athletics program. Additionally, the District will offer multi-sport female athletic clinics to promote sport diversity and encourage female participation. Centennial Ice Arena will offer peer mentor programs to provide volunteer hours to local high school and college aged students and the new cheer program will be part of the Centennial Ice Arena programming. There will be more themed events at the water park and more themed summer pop up events. There will be new weekly summer camp offerings and increased program opportunities for NSSRA participants. Park Fitness will launch replacing the Recreation Center of Highland Park and offerings will include Pilates Reformer small group classes. The District will be hosting the IPRA Park Pursuit. Pickleball reservations for outdoor courts will be offered. Heller Nature Center will offer unique, equitable community events that will capture diverse communities and highlight nature-based program offerings. 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 and increased collaboration with the Parks Foundation to support Campaign Fundraising.

Preparation of the 2025 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, 2025			
Description	Tier		2025
Total Tier 1-3			15,248,454
Total Tier 4-5			309,050
TIER 1-5 TOTAL			15,557,503
Centennial			
Dehumidification System Replacement	Tier 2: Critical Repair/Replacement		245,000
Giants Locker Room License Fee	Tier 3: Scheduled Replacement		(4,000)
HVAC Replacement (#1 and #2)	Tier 3: Scheduled Replacement		91,366
Rooftop North Heating Unit Replacement (#3)	Tier 3: Scheduled Replacement		45,000
Switch Gear Replacement	Tier 3: Scheduled Replacement		20,000
Studio Rink Feasibility	Tier 4: Improve Existing Items		10,000
Centennial Total			407,366
D. Cunniff Park			
Roadway Storm Catch Basin Repairs	Tier 2: Critical Repair/Replacement		35,000
Tennis/Pickleball Site Master Plan	Tier 4: Improve Existing Items		20,000
D. Cunniff Park Total			55,000
Deer Creek Racquet Club			
Peak Fans Replacement	Tier 3: Scheduled Replacement		35,000
Deer Creek Racquet Club Total			35,000
District Wide/Annual			
General Tree Removal	Tier 1: Safety/Legal Compliance		50,000
District Wide Park Sign Replacement	Tier 3: Scheduled Replacement		50,000
Parking Lot and Roadway Striping Allowance	Tier 3: Scheduled Replacement		20,000
Parks Equipment Revenue from Sale	Tier 3: Scheduled Replacement		(50,000)
Master Plan 5-year Review	Tier 3: Scheduled Replacement		50,000
District Wide/Annual Total			120,000
Fontana Pasquesi Park			
Naming Donation	Tier 1: Safety/Legal Compliance		(71,000)
Basketball Court Renovation	Tier 3: Scheduled Replacement		71,000
Fontana Pasquesi Park Total			-
Founders Park			
Path Improvements	Tier 2: Critical Repair/Replacement		28,000
Founders Park Total			28,000
Heller Nature Center			
Red Trail Renovation Grant Reimbursement (Unconfirmed)	Tier 1: Safety/Legal Compliance		(250,000)
Heller Carpeting Replacement	Tier 2: Critical Repair/Replacement		25,000
Red Trail Renovation	Tier 3: Scheduled Replacement		250,000
Water Fountain	Tier 3: Scheduled Replacement		14,000
Heller Nature Center Total			39,000

Hidden Creek Aqua Park			
Adding Fencing around Deck Patio	Tier 1: Safety/Legal Compliance		11,000
Drain Cover Replacements	Tier 2: Critical Repair/Replacement		25,000
Slide Resurfacing	Tier 2: Critical Repair/Replacement		35,000
Feature Pump	Tier 3: Scheduled Replacement		26,500
Replacement Of Backup Generator and Transfer Switch	Tier 3: Scheduled Replacement		45,000
Splash Pad and Perimeter Fence Replacement	Tier 3: Scheduled Replacement		44,000
Splash Pad Pump	Tier 3: Scheduled Replacement		25,000
Hidden Creek Aqua Park Total			211,500
Knoll Park			
Path Improvements	Tier 2: Critical Repair/Replacement		19,000
Knoll Park Total			19,000
L. Fink Park			
Playground Replacement (2-5 Playground Only)	Tier 3: Scheduled Replacement		335,500
Path Improvements - Chantilly Path	Tier 2: Critical Repair/Replacement		50,000
Batting Cage	Tier 4: Improve Existing Items		75,000
Donation Reimbursement (Batting Cage)	Tier 4: Improve Existing Items		(50,000)
Wetland Rain Garden Improvements	Tier 4: Improve Existing Items		25,000
L. Fink Park Total			435,500
Laurel Park/Library			
Ravine Deck Replacement	Tier 3: Scheduled Replacement		10,000
Laurel Park/Library Total			10,000
Lincoln Park			
Lincoln Park OSLAD Grant Award	Tier 1: Safety/Legal Compliance		(328,750)
Lincoln Park OSLAD Renovation	Tier 1: Safety/Legal Compliance		1,030,000
Parking Lot Improvements	Tier 2: Critical Repair/Replacement		40,000
Lincoln Park Total			741,250
Lot 3 - Club Pickle and Padel			
New Dome Structure	Tier 1: Safety/Legal Compliance		1,218,000
New Dome Structure Donations	Tier 1: Safety/Legal Compliance		(175,000)
Driving Range Netting - West	Tier 1: Safety/Legal Compliance		100,000
New Dome Structure City Contribution	Tier 1: Safety/Legal Compliance		(500,000)
New Dome Structure Transfer	Tier 1: Safety/Legal Compliance		(50,000)
Lot 3 - Club Pickle and Padel Total			593,000
Lot 3: Golf Learning Center			
Waterfall Pump Electrical Feed Replacement	Tier 2: Critical Repair/Replacement		10,000
Tee Box Renovation - Planning	Tier 4: Improve Existing Items		15,000
Lot 3: Golf Learning Center Total			25,000
Park Avenue Beach and Boating Facility			
Sand Ramp Replacement BAAD Grant Reimbursement	Tier 1: Safety/Legal Compliance		(5,000)
Site Master Plan Phase 1 Improvements	Tier 1: Safety/Legal Compliance		154,469
South Storage Pad Repair - Phase 1	Tier 2: Critical Repair/Replacement		324,327
OSLAD Grant Reimbursement	Tier 4: Improve Existing Items		(216,921)
Park Ave. Boat Launch west dock bollards	Tier 1: Safety/Legal Compliance		11,200
Park Avenue Beach and Boating Facility Total			268,075

Parks-Equipment			
2.5 Ton Dump Truck 835	Tier 3: Scheduled Replacement		56,000
Ballfield Groomer	Tier 3: Scheduled Replacement		35,000
Ford E350 Utility Van (HVAC) 109	Tier 3: Scheduled Replacement		70,000
Ford F-150 crew cab 4x4 - 143	Tier 3: Scheduled Replacement		45,000
Ford F-150 ext. cab 4x4 - 141	Tier 3: Scheduled Replacement		45,000
Ford F-150 ext. cab 4x4 - 142	Tier 3: Scheduled Replacement		45,000
GOV Deal Equipment Payments	Tier 3: Scheduled Replacement		(17,500)
John Deere 5310 4wd Tractor 846	Tier 3: Scheduled Replacement		70,000
Parks-Equipment Total			348,500
Recreation Center of Highland Park			
Parking Lot Light and Asphalt Replacement (50% of Cost)	Tier 1: Safety/Legal Compliance		100,000
Equipment Upgrade/Replacement	Tier 3: Scheduled Replacement		45,000
Sand Filter Replacement	Tier 3: Scheduled Replacement		388,000
Credit for Bathroom/Shower Room	Tier 1: Safety/Legal Compliance		(95,389)
Parking Lot Screening Replacement (50% of Cost) City Reimbursement	Tier 1: Safety/Legal Compliance		(40,000)
Sign Replacement (50% of Cost)	Tier 1: Safety/Legal Compliance		50,000
Carpet Upper Level	Tier 3: Scheduled Replacement		69,000
Filter Backwash Pumps and Controller	Tier 3: Scheduled Replacement		21,000
Lighting Replacement (Upper & Lower Track, main Lobby)	Tier 3: Scheduled Replacement		20,000
Locker Room Shower Area Upgrades	Tier 3: Scheduled Replacement		250,000
Parking Lot Screening Replacement (50% of Cost)	Tier 3: Scheduled Replacement		80,000
Pool Deck Replacement	Tier 3: Scheduled Replacement		145,000
Relocate Building Lift Station Controller	Tier 3: Scheduled Replacement		25,000
Recreation Center of Highland Park Total			1,057,611
Rosewood Interpretive Center			
HVAC System Replacement	Tier 3: Scheduled Replacement		15,000
Controller and Pump Replacement Ejector Pit	Tier 4: Improve Existing Items		15,000
Rosewood Interpretive Center Total			30,000
Rosewood Park			
Playground Replacement	Tier 3: Scheduled Replacement		312,000
ADA Access Path	Tier 1: Safety/Legal Compliance		62,000
Water Fountain Replacement	Tier 2: Critical Repair/Replacement		25,000
Rosewood Park Total			399,000
Sunset Woods Park			
SW Master Plan Phase 1	Tier 1: Safety/Legal Compliance		404,422
OSLAD Funding Reimbursement	Tier 3: Scheduled Replacement		(225,000)
Asphalt Tennis Court Rebuild	Tier 2: Critical Repair/Replacement		30,000
Tennis Light Pole Assessment/Removal	Tier 2: Critical Repair/Replacement		50,000
Tennis Light Replacement	Tier 2: Critical Repair/Replacement		30,000
Fieldhouse interior improvements	Tier 4: Improve Existing Items		50,000
Sunset Woods Park Total			339,422

SVGC			
Restaurant Reimbursement	Tier 1: Safety/Legal Compliance		(47,000)
Toro GPS Sprayer	Tier 3: Scheduled Replacement		135,044
Drainage Pump Project	Tier 4: Improve Existing Items		169,500
Outdoor Clubhouse Improvements (Phase 1)	Tier 4: Improve Existing Items		90,000
Triflex Tee Mower 2	Tier 5: New		60,704
Turco Lightweight Greens Roller (2)	Tier 5: New		45,767
SVGC Total			454,015
Technology			
Penetration Testing	Tier 1: Safety/Legal Compliance		15,000
Wi-Fi Upgrade	Tier 3: Scheduled Replacement		45,000
Technology Total			60,000
The Preserve			
Preserve Pole Barn structural repairs	Tier 2: Critical Repair/Replacement		20,000
Path Improvements	Tier 2: Critical Repair/Replacement		150,000
Pond Pump Electrical Feed	Tier 3: Scheduled Replacement		50,000
The Preserve Total			220,000
West Ridge Center			
GreenPrint - Building Replacement	Tier 2: Critical Repair/Replacement		9,485,000
PARC Grant Reimbursement	Tier 1: Safety/Legal Compliance		(823,736)
West Ridge Center Total			8,661,264
West Ridge Park			
GreenPrint - Site Improvements	Tier 2: Critical Repair/Replacement		1,000,000
West Ridge Park Total			1,000,000
Total			15,557,503

APPENDIX B						
Park District of Highland Park						
FIVE YEAR CAPITAL REPLACEMENT						
Fiscal Years Ending December 31, 2025 - 2029						
Description	2025	2026	2027	2028	2029	TOTAL
Total Tiers 1-3	15,248,454	9,061,759	1,571,430	6,509,480	2,763,260	35,154,383
Total Tiers 4-5	309,050	234,000	65,000	-	386,500	994,550
5 YEAR CAPITAL TIERS 1-5 TOTAL	15,557,503	9,295,759	1,636,430	6,509,480	3,149,760	36,148,932
Total Tier 6		7,508,500	12,222,500	3,720,000	8,980,700	32,431,700
5 YEAR CAPITAL TIERS 1-6 TOTAL	15,557,503	16,804,259	13,858,930	10,229,480	12,130,460	68,580,632
Brown Park		320,000	42,500	635,000		997,500
Carol Snyder			7,000	425,000		432,000
Centennial	407,366	1,113,000	2,746,000	936,000	(4,000)	5,198,366
Central Park			5,280			5,280
D. Cunniff Park	55,000	313,500	1,355,000	2,466,000		4,189,500
Deer Creek Racquet Club	35,000	1,109,900	71,500	192,000	271,000	1,679,400
Devonshire Park		162,000				162,000
District Wide/Annual	120,000	1,085,000	970,000	770,000	420,000	3,365,000
Fontana Pasquesi Park			1,000	320,500		321,500
Founders Park	28,000					28,000
Heller Nature Center	39,000	200,000	190,000	100,000	91,200	620,200
Hidden Creek Aqua Park	211,500	608,500	70,000	388,000	4,583,000	5,861,000
Jens Jensen Park				-	50,000	50,000
Kennedy Park				140,000		140,000
Knoll Park	19,000					19,000
L. Fink Park	435,500	307,000	153,000			895,500
Laurel Park/Library	10,000				450,000	460,000
Lincoln Park	741,250	(187,500)			90,000	643,750
Lot 3 - Club Pickle and Padel	593,000	(275,000)	(275,000)	(50,000)		(7,000)
Lot 3: Golf Learning Center	25,000	463,000	195,000	180,000	27,000	890,000
Memorial Park			30,000			30,000
Millard Park		25,000	80,000	35,000	2,500,000	2,640,000
Moraine Park		375,000				375,000
Olson Park					140,000	140,000
Park Avenue Beach and Boating Facility	268,075	555,000	1,370,000	85,000	755,700	3,033,775
Parks-Equipment	348,500	168,000	402,000	415,000	300,500	1,634,000
Port Clinton Park		39,000				39,000
Recreation Center of Highland Park	1,057,611	196,850	151,000	768,980	1,082,560	3,257,001
Rosewood Beach		915,000			38,000	953,000
Rosewood Interpretive Center	30,000	90,000		29,000		149,000
Rosewood Park	399,000	25,000	450,000			874,000
Sherwood Park					140,000	140,000
Sunset Woods Park Total	339,422	1,320,000	3,591,650	1,678,000	605,000	7,534,072
SVGC	454,015	551,000	54,000	22,000	501,500	1,582,515
Technology	60,000	37,000	26,000	264,000	39,000	426,000
The Preserve	220,000	20,000			50,000	290,000
West Ridge Center	8,661,264	5,920,009				14,581,273
West Ridge Park	1,000,000	1,338,000	2,000,000			4,338,000
Woodridge Park		10,000	173,000	430,000		613,000
Total	15,557,503	16,804,259	13,858,930	10,229,480	12,130,460	68,580,632

**APPENDIX C
COMPENSATION PLAN**

FULL-TIME RANGES BY BAND		
Band A - Specialists, Coordinators and Maintenance		
	Minimum	Maximum
1	45,702	63,983
2	49,358	69,049
3	53,307	74,630
4	57,571	80,600
Band B - Supervisors, Managers and Technical		
	Minimum	Maximum
1	62,512	87,517
2	66,576	93,206
3	70,902	99,264
4	75,512	105,716
Band C - District Administrators		
	Minimum	Maximum
1	84,575	118,405
2	103,605	145,047
3	126,916	177,682
4	155,471	217,659
2025 PART TIME PAY SCALE		
Grade	Minimum	Maximum
6	20.50	32.00
5	18.50	27.75
4	16.75	23.00
3	15.50	21.00
2	15.20	20.00
1	15.00	18.50
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 at least 20 hours per week, or over 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 upon the employee home department.

IMRF STAFF ALLOCATION

	Administration	Parks	Recreation	Total
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
2024 Budget				
FT – IMRF	22	30	66	118
PT – IMRF	4	0	20	24
Total 2024	26	30	86	142
2025 Budget				
FT – IMRF	22	30	72	124
PT – IMRF	3	0	27	30
Total 2025	25	30	99	154

APPENDIX E

CENTENNIAL ICE ARENA	
DAILY FEES	FEES
ADULT PRACTICE	\$4.00
ADULT PRACTICE WITH SKATES	\$8.00
FREESTYLE – 30 MINUTES Drop-in	\$7.00
FREESTYLE – 30 MINUTES WITH SKATES Drop-in	\$11.00
OPEN HOCKEY	\$10.00
OPEN HOCKEY WITH SKATES	\$14.00
ADULT AND YOUTH PUBLIC SKATE	\$7.00
ADULT AND YOUTH PUBLIC SKATE WITH SKATES	\$11.00
CLASS WITH SKATES	\$3.00
FACILITY RENTALS	
MAIN RINK RENTAL	\$409.00
LATE NIGHT RINK RENTAL & SUMMER NON-PRIME	\$257.00
HP GIANTS	\$392.00
FALCONS	\$409.00
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

*Ice fees increase effective mid-August 2025, per annual contracts.

**Summer rates are \$257 for all ice rentals or \$249 for Giants only.

APPENDIX E

DEER CREEK RACQUET CLUB	
DAILY FEES	FEES
RESIDENT	\$43.00
JUNIOR	\$32.00
SENIOR	\$35.00
MEMBERSHIPS	
INDIVIDUAL RESIDENT	\$198.00
INDIVIDUAL NON-RESIDENT	\$265.00
FAMILY RESIDENT	\$345.00
FAMILY NON-RESIDENT	\$470.00
RESIDENT JR	\$85.00
NON-RESIDENT JR	\$117.00
RESIDENT SR	\$146.00
SR NON-RESIDENT	\$197.00
PRIVATE LESSONS	
PRIVATE - 60 MINUTES	\$87.00
PRIVATE (HEAD PRO) - 60 MINUTES	\$97.00

APPENDIX E

DOME	
MEMBERSHIPS	FEES
INDIVIDUAL RESIDENT	\$198.00
INDIVIDUAL NON-RESIDENT	\$265.00
FAMILY RESIDENT	\$345.00
FAMILY NON-RESIDENT	\$470.00
RESIDENT JR	\$85.00
NON-RESIDENT JR	\$117.00
RESIDENT SR	\$168.00
SR NON-RESIDENT	\$360.00
COURT RATES	
PICKLEBALL MEMBER	\$40.00
PICKLEBALL NON-MEMBER	\$50.00
PADEL MEMBER	\$80.00
PADEL NON-MEMBER	\$100.00

APPENDIX E

HIDDEN CREEK AQUAPARK	
DAILY FEES	FEES
RESIDENT	\$12.00
NON-RESIDENT	\$17.00
10-PUNCH PASS - RESIDENT	\$108.00
10-PUNCH PASS - NON-RESIDENT	\$153.00

*Fees will remain the same as 2024.

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

*Fees will remain the same as 2024.

APPENDIX E

PARK AVENUE BOATING	
DAILY FEES	FEES
DAILY LAUNCH FEE WEEKDAYS	\$50.00
DAILY LAUNCH FEE WEEKENDS	\$65.00
POWER BOAT - PWC LAUNCH ONLY	\$832.00
POWER BOAT - PWC LAUNCH ONLY (NON-RESIDENT)	\$1,025.00
SAILBOAT/CATAMARAN LAUNCH ONLY	\$753.00
SAILBOAT/CATAMARAN LAUNCH ONLY (NON-RESIDENT)	\$924.00
POWER BOAT SEASON STORAGE NORTH PAD	\$2,090.00
POWER BOAT SEASON STORAGE NORTH PAD (NON-RESIDENT)	\$2,651.00
POWER BOAT YEARLY STORAGE NORTH PAD	\$2,221.00
POWER BOAT YEARLY STORAGE NORTH PAD (NON-RESIDENT)	\$2,794.00
SOUTH PAD YEAR-ROUND	\$1,274.00
SOUTH PAD YEAR-ROUND (NON-RESIDENT)	\$1,843.00
SOUTH PAD SEASONAL	\$1,142.00
SOUTH PAD SEASONAL (NON-RESIDENT)	\$1,689.00
SEASONAL PARKING PASS	\$166.00
SEASONAL PARKING PASS (NON-RESIDENT)	\$277.00
STAND UP PADDLE	\$494.00
STAND UP PADDLE (NON-RESIDENT)	\$773.00
STAND UP PADDLE OUTDOOR	\$436.00
STAND UP PADDLE OUTDOOR (NON-RESIDENT)	\$710.00
SEASONAL BOAT STORAGE - BEACH	\$482.00
SEASONAL BOAT STORAGE - BEACH (NON-RESIDENT)	\$760.00
PERSONAL WATERCRAFT STORAGE	\$1,858.00
PERSONAL WATERCRAFT STORAGE (NON-RESIDENT)	\$2,488.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND	\$1,990.00
PERSONAL WATERCRAFT STORAGE YEAR-ROUND (NON-RESIDENT)	\$2,642.00
YACHT CLUB BUILDING RENTAL	\$400.00
NSYC LICENSE AGREEMENT	\$8,265.60
WINTER STORAGE NORTH PAD	\$370.00
WINTER STORAGE NORTH PAD (NON-RESIDENT)	\$412.00
WINTER STORAGE SOUTH TIER	\$343.00
WINTER STORAGE SOUTH TIER (NON-RESIDENT)	\$384.00
WINTER STORAGE INDOOR STAND UP PADDLE	\$179.00
WINTER STORAGE INDOOR STAND UP PADDLE (NON-RESIDENT)	\$205.00
CATAMARAN CABLE SEASONAL STORAGE	\$673.00
CATAMARAN CABLE SEASONAL STORAGE (NON-RESIDENT)	\$1,091.00
MAST & SAIL STORAGE	\$64.00
MAST & SAIL STORAGE (NON-RESIDENT)	\$122.00
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 (NON-RESIDENT)	\$2,000.00

APPENDIX E

RECREATION CENTER OF HIGHLAND PARK			
FULL FACILITY	RESIDENT FEES	N/R FEES	PRICE INCREASE AS OF May 5, 2024
DAILY FEE	\$15.00	\$18.00	N/A
7-DAY	\$40.00	\$45.00	N/A
10-PUNCH PASS	\$135.00	\$162.00	N/A
30-DAY	\$89.00	\$99.00	N/A
BASIC ANNUAL MEMBERSHIP - INDIVIDUAL	\$48.00		\$50.00
BASIC ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$41.00		\$43.00
GROUP EX ONLY ANNUAL MEMBERSHIP - INDIVIDUAL	\$48.00		\$50.00
GROUP EX ONLY ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$41.00		\$43.00
ALL-INCLUSIVE ANNUAL MEMBERSHIP - INDIVIDUAL	\$71.00		\$73.00
ALL-INCLUSIVE ANNUAL MEMBERSHIP - STUDENT/SENIOR/ADD-ON	\$61.00		\$63.00
TRACK PASS	\$0.00	\$50/1 Year or \$9/per visit	N/A
AQUATICS			
DAILY FEE	\$12.00	\$15.00	N/A
10-PASS	\$108.00	\$135.00	N/A
ADULT INDIVIDUAL	Part of RCHP pass	Part of RCHP pass	N/A
SENIOR INDIVIDUAL	Part of RCHP pass	Part of RCHP pass	N/A
OPEN GYM			
DAILY FEE	\$8.00	\$10.00	N/A
10-PASS	\$72.00	\$90.00	N/A
TRAINING			
30 MIN SESSIONS			
1 SESSION	\$47.00	\$57.00	N/A
3 SESSIONS	\$123.00	\$153.00	N/A
10 SESSIONS	\$356.00	\$456.00	N/A
45 MIN SESSIONS			
1 SESSION	\$63.00	\$73.00	N/A
3 SESSIONS	\$172.00	\$202.00	N/A
10 SESSIONS	\$518.00	\$618.00	N/A
60 MIN SESSIONS			
1 SESSION	\$75.00	\$85.00	N/A
3 SESSIONS	\$205.00	\$235.00	N/A
10 SESSIONS	\$637.00	\$737.00	N/A
2 ON 1 SESSION (1 HR/PERSON)			
1 SESSION	\$47.00	\$57.00	N/A
5 SESSIONS	\$205.00	\$255.00	N/A
SMALL GROUP TRAINING (PER PERSON/4-6 CLIENTS)			
4X4	\$108.00	\$128.00	N/A
4X8	\$205.00	\$245.00	N/A
KIDSClub			
DAILY FEE	\$7.00	\$10.00	N/A
JR ANNUAL MEMBERSHIP	\$27.00		\$29.00
JR ADD-ON ANNUAL MEMBERSHIP	\$12.00		\$14.00

APPENDIX E

SUNSET VALLEY GOLF CLUB		
	RESIDENT FEES	N/R FEES
WEEKDAY (MON-THU)		
PRIME TIME (OPEN-1:59PM)	\$47.00	\$52.00
MIDDAY (2-3:59PM)	\$42.00	\$46.00
TWILIGHT (4PM TO CLOSE)	\$32.00	\$36.00
SENIOR 18 HOLES	\$35.00	\$39.00
9 HOLES	\$32.00	\$36.00
SENIOR 9 HOLES	\$32.00	\$36.00
JUNIOR	\$30.00	\$33.00
WEEKEND (FRI-SUN, HOLIDAY)		
PRIME TIME (OPEN-1:59PM)	\$58.00	\$67.00
MIDDAY (2-3:59PM)	\$52.00	\$59.00
TWILIGHT (4PM TO CLOSE)	\$36.00	\$40.00
9 HOLES (ONLY AFTER 3PM)	\$36.00	\$40.00

APPENDIX E

GOLF LEARNING CENTER	
DRIVING RANGE RATES	FEES
MATS	
40 BALL BUCKET	\$11.00
70 BALL BUCKET	\$16.00
GRASS	
40 BALL BUCKET	\$13.00
70 BALL BUCKET	\$20.00
MINATURE GOLF	
WEEKDAY	
12 & UNDER	\$8.00
13 & ABOVE	\$9.00
WEEKEND	
12 & UNDER	\$9.00
13 & ABOVE	\$10.00

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 passes an NRPA examination.

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

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 160 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, 2025 TO DECEMBER 31, 2025

BOARD OF PARK COMMISSIONERS

Calvin Bernstein, President
Jennifer Freeman, Vice-President
Terry Grossberg, Commissioner
Rafael Labrador, Commissioner
Barnett Ruttenberg, Commissioner

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2025-01

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025

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 **29th Day of January 2025** 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, 2025 and ending December 31, 2025

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	\$3,681,442	\$4,049,586
Contractual Services	1,382,993	1,521,292
Insurance	1,355,463	1,491,009
Materials & Supplies	299,554	329,509
Maintenance & Landscaping	119,849	131,834
Utilities	128,958	141,854
Pension	322,348	354,583
Transfers Out	<u>622,920</u>	<u>685,212</u>
 Total Budgeted and Appropriated for General Fund:	 <u>\$7,913,527</u>	 <u>\$8,704,879</u>

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

Contractual Services	\$447,221	\$491,943
Transfer Out	<u>600,000</u>	<u>660,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <u>\$1,047,221</u>	 <u>\$1,151,943</u>

III. The amount Budgeted and Appropriated For Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$7,277,377	\$8,005,114
Contractual Services	1,515,585	1,667,144
Insurance	1,638,450	1,802,295
Materials & Supplies	452,066	497,273
Maintenance & Landscaping	484,372	532,809
Utilities	905,288	995,817
Pension Contributions	620,480	682,528
Cost of Goods Sold	111,325	122,458
Instructional Program	3,909,408	4,300,348
Capital Outlay	83,300	91,630
Transfers Out	<u>3,053,130</u>	<u>3,358,443</u>
Total Budgeted and Appropriated for Recreation Fund:	<u>\$20,050,781</u>	<u>\$22,055,859</u>

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

Principal	\$2,180,000	\$2,398,000
Interest	1,401,985	1,542,184
Fees & Charges	<u>1,500</u>	<u>1,650</u>
Total Budgeted and Appropriated for Debt Service Fund:	<u>\$3,583,485</u>	<u>\$3,941,834</u>

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

Contractual Services	\$190,000	\$209,000
Capital Outlay	<u>18,249,299</u>	<u>20,074,229</u>
Total Budgeted and Appropriated for Capital Projects Fund:	<u>\$18,439,299</u>	<u>\$20,283,229</u>

Total Estimated Expenditures Budgeted (All Funds) \$51,034,313

Total Estimated Expenditures Appropriated (All Funds) \$56,137,744

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	7,913,527	8,704,879
Special Recreation Fund	1,047,221	1,151,943
Recreation Fund	20,050,781	22,055,859
Debt Service Fund	3,583,485	3,941,834
Capital Projects Fund	18,439,299	20,283,229
Total Budgeted	51,034,313	
Total Appropriated		56,137,744

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 2025 and ending the 31st day of December, 2025 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2025, 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:

\$34,408,817
- b) Estimate of cash expected to be received during the fiscal year from all sources:

\$32,732,206
- c) Estimate of expenditures contemplated for the fiscal year:

\$46,758,262
- d) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:

\$20,382,761

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, 2025, and ending December 31, 2025, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A Certified copy of the Ordinance shall be filed with the County Clerk of 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 29th Day of January 2025, pursuant to a roll call vote.

Roll Call Vote:

Ayes: _____

Nays: _____

Absent and Not Voting: _____

Ordinance Approved: _____

Calvin Bernstein
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 2025 and ending on the 31st day of December 2025 to be as follows:

General real estate tax revenues	\$15,753,874
Personal property replacement tax revenue	140,000
Investment earnings revenue	215,000
Daily fees	2,996,493
Rental revenue	1,705,394
Program user fees	6,952,941
Merchandising retail sales revenue	183,170
Memberships revenue	1,722,428
Miscellaneous revenue	3,062,906
Transfers	<u>4,276,050</u>
	\$37,008,256

The above is certified this 29th day of January 2025.

Mari-Lynn Peters, Treasurer
Park District of Highland Park

ATTEST:

SEAL

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



Memorandum

To: Park Board of Commissioners
From: Brian Romes, Executive Director
Date: January 29, 2025
Subject: **Board Committee Updates**

Summary

Executive Director Romes will provide a summary of the items discussed at the January Committee Meetings.



Memorandum

To: Park Board of Commissioners

From: Cole Sangern, Golf Operations Manager/PGA; Rob Saunders, Program and Services Manager / PGA Professional; Ryan Ochs, Superintendent/General Manager of Golf Operations; Brian Romes, Executive Director

Date: January 29, 2025

Subject: **End of Season Golf Report**

Summary

Staff will provide 2024 end of season reports for the Highland Park Golf Learning Center, Sunset Valley Golf Club, and Lagos Bar and Grill.

EXECUTIVE DIRECTOR'S MONTHLY REPORT

JANUARY 29, 2025

UPCOMING MEETINGS

- Tuesday, January 28, 2025 / 8:00 a.m. / Finance Committee Meeting
- Wednesday, January 29, 2025 / 6:00 p.m. / Regular Board Meeting
- Wednesday, February 12, 2025 / 6:00 p.m. / Workshop Meeting
- Tuesday, February 18, 2025 / 8:00 a.m. / Finance Committee Meeting
- Wednesday, February 26, 2025 / 6:00 p.m. / Regular Board Meeting

UPCOMING EVENTS

- **Lunar New Year Celebration, Fri. Jan 31, from 5:30 – 8:30 p.m. at Wayfarer Theater**
Celebrate the Year of the Snake, a symbol of wisdom, intuition, and transformation in the Chinese zodiac. This enchanting evening features a mesmerizing performance by a renowned Chinese dance group, reflecting the grace and charm associated with this zodiac sign. The celebration concludes with a family-friendly movie that highlights the richness of Chinese culture and the significance of the Lunar New Year. (\$22R/27NR)
- **Friday Night Lights Stunt Clinic with North Shore Cheer Fri. Feb. 7, from 4:00 – 6:00 p.m. at CIA**
Join North Shore Cheer for a two-hour session focused on stunting basics! You'll get hands-on instruction and guidance in a safe, supportive environment. Perfect for beginners or anyone looking to learn something new. (\$60/person)
- **Family Trivia Night, Fri. Feb. 7, from 6:30 – 7:30 p.m. at WRC**
Get ready for an action-packed Family Trivia Night with a superhero twist! Bring your family and test your knowledge on all things super—from classic comic book heroes to blockbuster movies. Dress up as your favorite characters and compete for awesome prizes! (\$15R/\$18NR)
- **Community Resource Fair, Sat. Feb. 8, from 10:00 – 1:00 p.m. at HPHS**
Moraine Township's Latino Advisory Committee presents its annual Community Resource Fair. Enjoy raffles and giveaways, and learn more about our community's resources: Early Childhood Preschool Options, Health Services/Mental Health Programs, Housing Advocacy, Immigration Resources, Legal Aid Resources, Scholarships for Community Programs, Summer Camps for Children & Youth, Summer Athletic Camps, Summer Youth & Adult Employment. (FREE)
- **Kids Night Out, Fri. Feb. 14, from 5:30 – 7:30 p.m. at RIC**
Drop the kids off at Rosewood Beach Interpretive Center to explore science and nature with our naturalists, while you enjoy a nice dinner or anything else you might have planned for Valentine's Day. We'll create "snow globes" while learning about liquid density, and then we will play with the fascinating properties of magnetic sand. We'll even feed them pizza. (\$28/person)
- **Valentine's Day Skate Night, Fri. Feb. 14, from 6:00 – 7:30 p.m. at CIA**
Spend this Valentines' Day with all your sweethearts skating at CIA. (\$10/person)
- **Romantic Bonfire Date Night, Sat. Feb. 15, from 6:00 – 8:30 p.m. at HNC**

Enjoy a romantic bonfire and candle-lit walk on our beautiful winter trails. Cards with conversation starters will be placed throughout the trails to help you feel closer. (\$16/person).

- **Family Tennis Night, Sat. Feb. 22, from 6:00 – 8:00 p.m. at DCRC**
Enjoy a night of tennis and pizza. (\$14/person \$38/family)
- **Let's Play! Winter Nature Exploration, Sun. Feb. 23, from 10:00 – 12:00 p.m. at HNC**
Paint the snow, go ice fishing with our magnetic fish, fort build with sticks and make some icy art pieces. (FREE)
- **Shiver Me Timbers Plunge, Sun. Feb. 23, from 10:00 – 12:00 p.m. at RIC**
Plunge in Lake Michigan. Prizes will be awarded for best entry, best costume, and best reaction. 100% of proceeds go directly to the Parks Foundation of Highland Park. (\$40/person)
- **Dance Par-Tea, Syn. Feb. 23, from 3:30 – 5:00 p.m. at WRC**
This experience is perfect for dancers of all levels. The last 30minutes concludes with story time and a tea party. (\$22R/\$27NR)

DEER CREEK RACQUET CLUB – DECEMBER 2024

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Daily Court Rentals (Hours)			
Tennis	262	123	230.5
Pickleball	115	86	105
Racquetball	40.5	49	41
Private Lessons (Hours)	202	282	195.25
Drop-Ins	119	158	133
Memberships	1024	551 units	1084

News & Events

- We had 116 participants in our Winter Break Tennis Camp that ran from 9am-Noon on Dec 23-24; 26-27; 30-31 and Jan 2-3.
- No Classes – December 20-January 5 for winter break which allowed for more court bookings.

CENTENNIAL ICE ARENA – DECEMBER 2024

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Daily Drop in Fees			
Public Skate	667		1038
Drop In Freestyle & Package Ice and Adult	186		272
Open Hockey	7		62
Open Gymnastics	40		0
Skate Rental	625		748
Punches Passes Sold			
Public and Adult Skate	5		7
Freestyle	0		0
Skate Rental	1		0
Facility Rentals			
Total Hours	154	140	165

News & Events

- Centennial hosted the North Shore Winter Classic Skating Competition on Dec 8 with 168 unique skaters, 6 skating performance teams and 65 events.
- Staff ran a Winter Break Mini-camp that had 24 participants for the last week in December. Campers enjoyed skating, gymnastics and games and crafts at Centennial.
- We had additional public skate during winter break, and offered 2 sessions of Open Hockey for 12 and under and 13 and over.

RECREATION CENTER OF HIGHLAND PARK – DECEMBER 2024

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Group Exercise Classes Conducted	195	250	238
Group Exercise Participation/Visits	2,559	2,750	2,939
Fitness Floor Visits	10,423	10,500	8,623
Track Visits	1,354	1,400	2,260
Personal Training Participation	587	580	590
Personal Training Sales (Units)	300	275	247
Personal Training Revenue	\$23,808.68	\$18,500	\$24,346.20
Private Swim Lesson Participation	115	96	32
Private Swim Lesson Sales (Units)	50	48	32
Private Swim Lesson Revenue	\$7,337.50	\$7,450.40	\$3,447.50

MEMBERS	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Basic - Annual	1,520	1,535	1,696
All-Inclusive - Annual	370	334	401
Group Exercise only – Annual	216	231	257
Short-Term Promotional	88	70	60
30 Day	12	10	27

Fitness and Membership

On December 2nd, a pipe burst caused significant damage, necessitating the closure of the fitness center area for the entire month. Remediation efforts have been comprehensive and will continue into January 2025. Significant progress has been made to ensure the facility remains safe and sound. Key updates are as follows:

Completed Tasks:

- Insurance processes initiated and addressed.
- Water removal completed.
- Damaged wall and insulation removed.
- Flooring in affected areas removed.
- Initial painting completed.
- Cardio area flooring delivered and ready for installation.

Remaining Remediation Work:

- **High Dusting:** Scheduled January 7.
- **Flooring Installation:**
 - Cardio area flooring installation is scheduled for January 10-12.
 - Free weight, personal training studio, and stretching area flooring has been ordered, with shipment date confirmation pending.
- **Equipment Relocation:** After flooring installation, equipment will be carefully returned to its original locations.

We are making significant progress daily, and it has been inspiring to witness the patience and support of the community during this process.

Membership and fitness floor visits have been significantly impacted due to the closure. To support members during this time, we implemented temporary solutions that have been well-received, with positive feedback from the community. Additionally, we have maintained constant communication with members, providing transparent updates through emails, newsletters, and on-site postings to keep everyone informed about progress and next steps.

The transformation of the fitness floor is taking shape, and we are excited to deliver a refreshed and extraordinary facility soon.

Aquatics

- The aquatics team has continued to see a decline in private lessons, and this will continue as a trend for the remainder of 2024. During the fall many of our staff are in season for a sport and were not able to teach but hoping for a return this winter. The Aquatic team has been working with marketing to recruit new staff members and job fairs have been scheduled. For 2025 Q1, a major focus will be put forth to staff recruitment.

HELLER NATURE CENTER & ROSEWOOD INTERPRETIVE – DECEMBER 2024

Community Programs

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Heller Nature Center			
Participants / Programs	43/4	-	69/4
Rosewood Interpretive Center			
Participants / Programs	0/0		0/0

News & Events

- Heller hosted two family winter programs in December that filled with 20+ participants: The Great Ornament Hunt had families out in search of specific ornaments on the trails and then making their own to take home. Our 3rd Annual Winter Solstice program celebrated light returning by making lanterns and having a parade walk with them.

SUNSET VALLEY GOLF CLUB DECEMBER 2024

FACILITY DATA

	2023 Actual	2024 Budget	2024 Actual
Golf Shop Sales	789	210	438
Golf Balls	623	120	285
Accessories	166	90	153
Golf Rentals	866	585	746
Carts	866		746
Golf Greens Fees	1595	975	1,481
Resident	513		474
Nonresident	1082		1,007
Outing/Tournaments			
Other			
Misc. Sales	1	0	0
Sapphire Club	1	0	0
Permanent Tee Time	0	0	0

News & Events

SVGC

- 43,695 paid rounds for 2024.
- Golf course closed on November 25.

HIGHLAND PARK LEARNING CENTER – DECEMBER 2024

Driving Range Monthly Sales Report (buckets sold)

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
January	458	543	370
February	496	750	419
March	612	764	329
April	1,082	1101	1,176
May	2,122	2772	2,647
June	2,714	3565	2,915
July	2,958	3755	2,940
August	2,698	3636	2,828
September	1,649	2425	1,739
October	665	818	900
November	225		111
December	360		0
Totals	16,029	20,019	16,377

Mini Golf Monthly Sales Report (rounds sold)

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
March	-	-	-
April	442	786	535
May	1,124	1,500	1,143
June	2,016	2,057	1,890
July	2,104	2,500	2,132
August	2,055	2,428	2,198
September	952	1,443	1,043
October	452	714	694
November	168		129
Totals	9,313	11,428	9,764

News & Event

- Facility Closed in November.

DISTRICT WIDE RENTALS – DECEMBER 2024

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
Heller Nature Center			
Rentals	11.0	6.0	15.5
Party Package-Not Offered	0	0	0
Rosewood Interpretive Center			
Rentals	11.0	10.0	30.0
Party Package-Not Offered	0	0	0
Recreation Center of Highland Park			
Rentals	32.5	44.0	18.0
Party Packages	3.0	2.0	0
Athletics			
Total Rentals	35.5	46.0	18.0
West Ridge Center			
Rentals	38.0	4.0	34.0
Party Packages	5.0	2.0	2.0
Centennial Ice Arena			
Party Packages			
Hidden Creek Aqua Park			
Party Packages			
Park Avenue Yacht Club			
Rentals			

Rentals listed as number of rental hours; Party Packages listed as number of packages

GRANT-IN-AID – DECEMBER 2024

	2023 ACTUAL	2024 BUDGET	2024 ACTUAL
SMILE			
Total YTD Subsidy	\$119,709.00	\$150,000.00	\$125,740.98
Households			
100% Subsidy YTD	85		72
50% Subsidy YTD	2		6
Total YTD	87		78
FYI			
Total YTD Subsidy	\$2,068.00		\$4,676.50
Households			
50% Subsidy YTD	6		13
FYI-SWIM			
Total YTD Subsidy	\$5,860.00		\$2,886.00
Households			
100% Subsidy YTD	54		25

News & Events:

- The SMILE and FYI program we were able to help 91 families and/or individuals attend 162 programs and 104 camps. And gave out 80 memberships.