

# Budget 2016

**Fiscal Dates:**  
January 1, 2016-December 31, 2016  
Park District of Highland Park





## **Park District of Highland Park 2016 Annual Budget**

Fiscal Year January 1, 2016-December 31, 2016

### **Park Board of Commissioners**

Scott Meyers, President  
Barnett Ruttenberg, Vice-President  
Calvin Bernstein, Commissioner  
Lori Flores Weisskopf, Commissioner  
Brian Kaplan, Commissioner

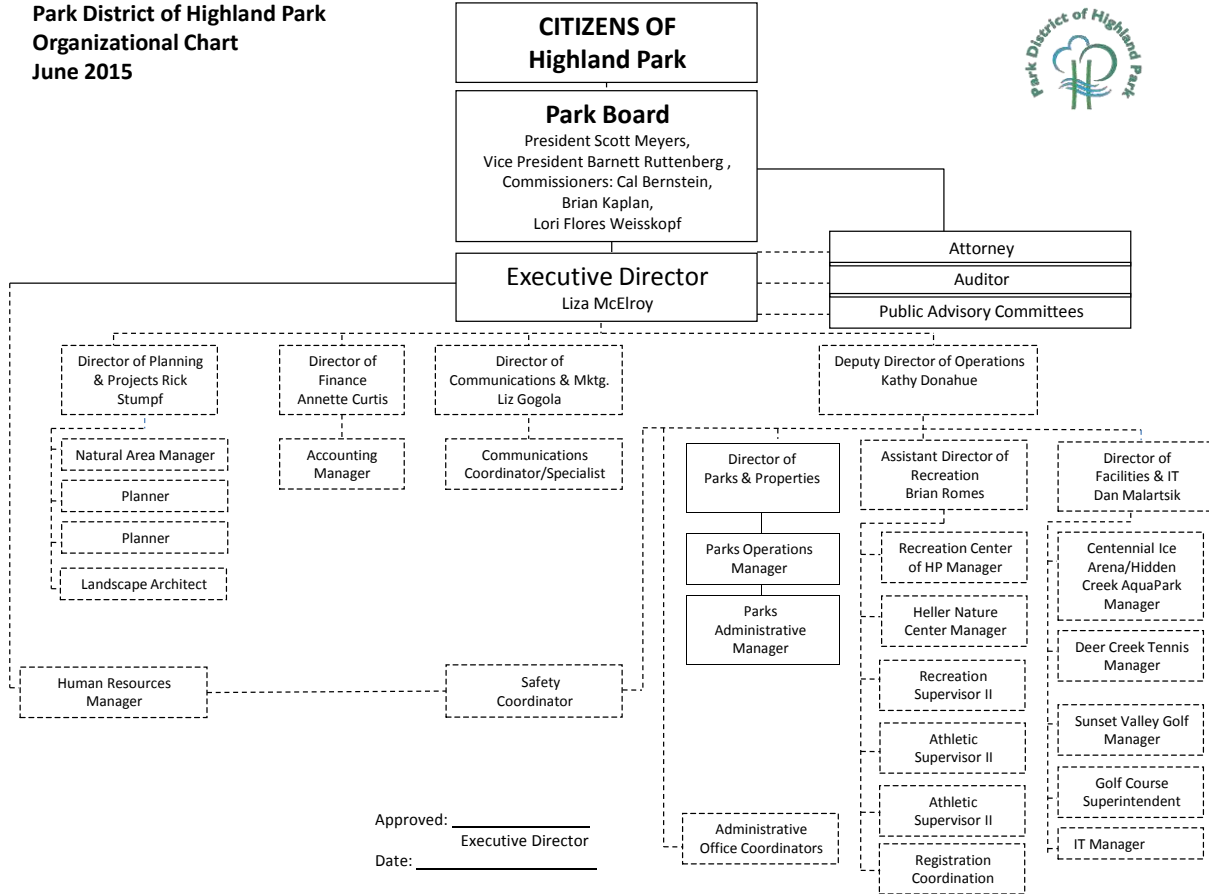
**Park District of Highland Park  
West Ridge Center  
636 Ridge Avenue  
Highland Park, IL 60035  
847 831-3810  
*pdhp.org***

# Park District of Highland Park

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**Park District of Highland Park  
Organizational Chart  
June 2015**



Approved: \_\_\_\_\_  
Executive Director  
Date: \_\_\_\_\_

## Park District of Highland Park



### **Our Mission:**

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

### **Our Vision:**

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

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

### **Our Values:**

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

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

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

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

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

## Park District of Highland Park

### District Profile

- Established:** The Park District was founded in 1909 and is located in the City of Highland Park, Illinois along the north shore of Lake Michigan. The Park District was shaped by such people as Everett Millard, Julius Rosenwald, Jens Jensen, Mary T. Watts, Jesse Lowe Smith and others. Their belief in protecting open space and providing recreation for all the people of Highland Park has carried the District from its inception to its current vision. Established in 1909, the Park District was originally named the Highland Park East Park District. It was renamed the Park District of Highland Park in 1935. In 1973, the Park District began recreational programming. Today, the Park District manages over 700 acres of land, operates nine facilities, and offers nearly 3,000 recreation programs. Neighborhoods throughout Highland Park enjoy close proximity and easy access to parks and open spaces that offer both the recreation and solitude that only nature, as noted by progressive leaders and early naturalists, can provide.
- Governance:** A five-member volunteer Board of Commissioners establishes Park District policy, strategic direction, and creates the ordinances that govern the Park District. Commissioners serve staggered terms of six years with elections every two years. The Board is responsible for the long-term direction of the Park District, elects Board officers, and appoints the Executive Director as well as the Park Board Attorney and auditor. Each Commissioner individually acts as a liaison to the District's various internal and advisory committees. The Park Board meets on the fourth Tuesday of each month and generally holds a workshop (meeting of the whole) on the second Tuesday of each month.
- The present Park Board is led by President Scott Meyers, Vice President Barnett Ruttenberg, and Commissioners Calvin Bernstein, Lori Flores Weisskopf, and Brian Kaplan.
- Boundaries:** The Park District serves the City of Highland Park, Illinois and a small portion of the Village of Deerfield and is located approximately 25 miles north of Chicago.
- Population:** According to most recent available information, the Park District serves a population of approximately 30,000.
- Demographics:** The Park District serves a highly educated (67% of residents have - post secondary degrees) community with a median household income of \$119,126 and a median age of 45.4 years. The Park District of Highland Park has approximately 13,000 housing units.

**Real Estate:** The 2015 (tax year 2014) Equalized Assessed Valuation (EAV) of real estate is \$2,079,369,753.

**Tax Rate:** The 2014 tax rate was \$.508150 per \$100 of assessed value

**Fiscal Year Budget:** The fiscal year begins on January 1 and concludes on December 31. The total budget for 2016 is \$26 million which includes debt issuance of \$3.0M, an operating budget of \$19.7 million, a capital improvement and repair budget of \$3.5 million, a debt retirement budget of \$2.3 million and a budget for inter-fund transfers of \$2.3 million.

**Debt Rating:** The Park District occasionally issues General Obligation Bonds or Debt Certificates for capital improvements and holds an Aaa bond rating from Moody's Investor Services on its outstanding debt. At present, there are no plans to issue additional debt during the twelve-month fiscal year.

**Park Resources:** The Park District owns and operates more than 700 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks and passive parks. The Park District also 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, preschool, and aquatics. All told, the Park District offers approximately 3,000 distinct programs. Park District annual events include summer concerts, annual egg hunt, the Firecracker 5K race and other Independence Day events, a Halloween event, Woofstock, Touch a Truck, Father Daughter Dance, Autumn Fest, and a holiday train ride as well as many others.

The Park District works with several affiliates to provide a wide range of opportunities and additional services in baseball, hockey, and martial arts. The Park District also sponsors the Highland Park Players and Highland Park Strings by providing space and financial support for their community wide productions.

The Park District partners with other local governments such as the schools who provide facilities for the Park District's use.

Unique facilities include the Sunset Valley Golf Course, Deer Creek Racquet Club (tennis and racquetball), Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boat Launch, and three beaches. In addition the district operates the Highland Park Country Club. The amenities at the parks include 23 ball diamonds, 14 soccer

fields, 39 playgrounds and outdoor tennis courts and 9 miles of walking and bike trails.

The Park District is a vital part of the community and pays close attention to meeting the needs of all of its residents. As the population ages, the Park District's focus on suitable program offerings and customer service establishes and increases goodwill within the community.

The Park District is a member of the Northern Suburban Special Recreation Association (NSSRA) to provide 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 79 full-time (over 1,560 hours annually) staff members. The District employs several hundred part-time, seasonal and temporary employees as well as many volunteers in three Functions; **Administration** (which includes the Executive Director's support staff, Finance and Information Technology, Human Resources, and Communications & Marketing); **Parks, and Recreational Services.**

**Affiliations:**

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

**Contact:**

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**Park District of Highland Park**  
636 Ridge Road  
Highland Park, Illinois 60035

November 11, 2014

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

Dear Commissioners:

The Park District of Highland Park 2016 Budget reflects the first steps toward incorporating GreenPrint 2024, the Park District's 10-year master plan, into operation. GreenPrint represents a new vision for the District. The plan provides a framework for investment in the park system and will ensure that resources are aligned with current and future resident needs, community values, and the District's changing demographics. Planning and project initiatives that were identified in GreenPrint 2024 are the result of tremendous feedback generated from the community during this process.

The 2016 Budget continues to reflect substantial savings in the District's pension fund and the continuation of a three year trend of 6% or greater increases in revenue and controlling operating expenditures to no more than 6%.

From a programming standpoint, the District camps and activities at Deer Creek Racquet Club, Recreation Center of Highland Park, and Centennial Ice Arena are projected to continue performing well in the competitive marketplace. In total, all recreation programs are anticipated to continue to do well in the coming year.

In preparing the 2016 Budget, District staff was mindful of our fiscal responsibility to the Park District of Highland Park community. The 2016 Budget successfully strikes a balance between providing good value and quality facilities, programs and activities for our residents while maximizing our revenue opportunities and keeping our expenses to a minimum.

### **2016 Budget Overview**

From an operations standpoint, the Administrative and Recreation Funds anticipate a combined surplus of \$2.3 million. The surplus will be offset by a \$1,075,000 transfer to the Capital Projects Fund, a \$1.5 debt certificate payment, and a \$741,000 bond payment resulting in a net surplus of \$638,388. The transfer of \$1,075,000 to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

During 2015, Rosewood Beach improvement project was completed. The project was a joint endeavor with the U.S. Army Corps of Engineers. Other major projects completed during the past year included Hidden Creek AquaPark splash pad renovation and the front entrance of Heller Nature Center classroom in the woods.

Projects scheduled for 2016 will include the continuation of the new joint Parks and Golf Maintenance facility plan and commencement of GreenPrint 2024 first initiative, renovation of the Sunset Valley Course and clubhouse. Planning initiatives take into consideration storm water management concerns, ADA compliance and public need.

Since 2011 the district has used reserves to support capital projects and not debt, which is industry practice. This has provided District residents a savings of \$6.5 million dollars.

During the first quarter of 2016, a \$3M, 5-year bond maturing in 2020 will be issued to support GreenPrint 2024. Receipts from the debt extension base will be accessed to support future bond payments. In 2016, residents will see an increase of \$56.72 in property taxes for a home worth \$500,000.

**A brief summary of the budget:**

- **2016 Surplus of \$638,388.**
- **Consolidated revenue** for the fiscal year ending 12/31/16 is **\$23.3 million.**
- **Consolidated expenditures** for the fiscal year ending 12/31/16 are **\$25.6 million.**
- **Capital expenditures** are estimated to be **\$3.5 million.**
- **Debt Issuance of \$3 million.**
- **Tax support** for the 2016 fiscal year represents **49.3%** of total revenues.

**Strategic Planning**

In 2016 the District will begin developing the next 4 year Strategic Plan. This will be a staff driven endeavor, and will require final approval from the Board of Commissioners.

**Acknowledgements**

The Department budgets included in this document are used as management tools. The baseline of activity is evaluated during the course of the year to increase the likelihood that the Park District's mission is realized and enjoyed by residents.

The 2016 budget is a collaborative effort and involves the efforts of supervisors, managers, support staff, and department heads throughout the District. The administration department, specifically the business office, is responsible for its final preparation as well as the preparation, filing, and distribution of the Budget and Appropriations Ordinance. The annual report is 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,

Liza McElroy  
Executive Director  
**Park District of Highland Park**

## Strategic Plan

The Park District of Highland Park aspires to be an excellent, accountable, ethical, and sustainable organization based on its strong commitment to the District's mission, vision, and values. Reaching & sustaining these aspirations requires ongoing growth. In the coming year, the District will be completing the initiatives set out in the 2012-16 Strategic Plan which provides the foundation for this growth. The plan was developed around four strategic themes and goals:

- **Customer:** Be Extraordinary
- **Financial:** Responsive, Intelligent, Ethical Financial Stewardship
- **Internal Business:** Operational Excellence
- **Learning and Growth:** Think Differently

The Park District developed a set of objectives to assist in achieving the goals outlined in each theme. These objectives are supported by desired measures accomplished through completion of strategic initiatives (tasks). The Park District created cross-department staff committees charged with accomplishing each initiative within a specified timeline.

### Objective Statements

#### Be Extraordinary

##### **Objective 1: Manage first and last impressions**

Critical touch points of service include first and last impressions between staff and customers. As a result, the District will work toward ensuring that these customer transactions occur consistently and effectively through the development of standards and training.

##### **Objective 2: Create the Wow factor**

In addition to managing impressions, the District will instill a WOW factor in programs, facility operations, and service delivery. This includes the development of standards, identifying ways to exceed customer expectations, managing tangible evidence, and developing repeat business and customer loyalty.

##### **Objective 3- Create unique programs and services**

PDHP will utilize flexibility, innovation, and industry trends in developing the District's recreation program inventory. In addition, customer knowledge is important in order for staff to offer the right array of programs. The District will capture customer data in order to align services with their needs.

## **Responsive, Intelligent, Ethical Financial Stewardship**

### **Objective 1: Long term capital vision**

The District recognizes the importance of effectively and efficiently allocating capital dollars for the greater good of the community. This results from good decision making processes, having many staff with different perspectives involved in the process, and developing plans to refresh and renovate facilities.

### **Objective 2: Align resources to community need**

The District will rely on statistically valid survey information and ongoing resident feedback in deciding capital priorities. Decisions will be based on providing for the greater good of the community rather than randomly reacting to special interests.

### **Objective 3: Create financial best practices**

Financial and organizational accountability results when good processes exist for regular financial reporting, when clear policies and controls are in place, and organizational competency is developed for excellence in financial decision making.

## **Operational Excellence**

### **Objective 1: Build the brand and stronger marketing message**

When the Highland Park Community hears the words, “The Park District of Highland Park,” the objective is to generate a positive feeling toward the Districts operations, programs, and services.

### **Objective 2: Strengthen Internal and external relationships**

Continuously connecting with the community is of significant importance to the District. As a result, overall guidelines for communication efforts will be developed. This premise holds true for internal communications as well. Employees will work together to establish internal guidelines.

### **Objective 3: Strengthen and build operational procedures, processes, and park/facility/design standards**

In order to operate excellently, operational procedures need to be in place and processes documented. Additionally, the ability to operate effectively and consistently will rely on the development of operational standards.

## **Think Differently**

### **Objective 1: Board and staff development**

This includes identifying critical competencies of performance excellence for board and staff, allocating training resources with these competencies, and developing/selecting an overall system of training opportunities.

### **Objective 2: Develop an accountable work environment**

The Park District embraces the notion of gaining the most effective return on investment of taxpayers' dollars. As a result, the District sets a high standard of performance by the Board and employees. This is accomplished by robust performance appraisal, ongoing feedback processes, and the measurement of organizational performance.

### **Objective 3: Foster a culture of innovation**

Innovation requires a work culture that embraces change and is supported by encouraging staff try new processes and services. Innovative organizations operate with growth in mind and are successful in sustaining operations.

During 2016 staff will be working together to develop a new strategic plan, creating direction that will continue to guide the district for the next four years. As with the prior plan, the district aspires to be an excellent, accountable, ethical, and sustainable organization based on its strong commitment to its mission, vision, and values.

## Budget Guidelines and Operations Overview

### Budget and Appropriation Ordinance

The Budget and Appropriation Ordinance appropriates the monies that are necessary to cover the projected expenditures and liabilities the District may incur in its next budget year. The ordinance must be passed and approved within or before 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 conveniently available for public inspection for at least 30 days prior to final action. The District will make copies of the ordinance available for public inspection at the Park District's administrative offices- West Ridge Center, 636 Ridge Avenue, Highland Park, IL 60035, the Highland Park Library and the District's web site, pdhp.org. The District Board of Commissioners must hold at least one public hearing regarding the ordinance before it can take any final action on it. Notice of the public hearing must be given in a newspaper published in the district at least one week prior. The public hearing can take place as a separate meeting (hearing) prior to the Board's regular meeting.

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 chief fiscal officer 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 set forth 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.

*As noted in Illinois Park District Law Handbook, Ancel, Glink, Diamond, Bush, DiCianni & Krafthefer, P.C. 5<sup>th</sup> Edition, published 2006*

### Budget Planning Process

Preparation of the current year Capital Improvement Plan (CIP) and operating budgets run parallel to one another during the budget process. Planning for Park District's CIP began in the summer and resulted in a thoroughly researched list of project recommendations that was presented to the Board of Commissioner on October 13, 2015. The plan is subject to change based on potential new opportunities, projects requiring deferral into the 2017 budget, and the Park District's impending Master Plan, GreenPrint 2024. The final CIP for the fiscal year is included as part of this document, Appendix A.

Detailed budgeting for program and operational budgets began during the summer months. Departments met individually, developed their budgets and entered the information into the Park District finance software. In September, staff met with their department heads, business office staff, and the Executive Director to finalize the draft document to present to the Board of Commissioners at a Workshop Meeting scheduled for November 10, 2015.

## Public Meetings Schedule

<b>Date</b>	<b>Meeting/Action</b>	<b>Matter</b>
<b>October 13, 2015</b>	Workshop	Review Five-Year Capital Improvement Plan
<b>November 2, 2015</b>	Finance Committee Meeting	Review 2016 Proposed Budget
<b>November 10, 2015</b>	Workshop	Review 2016 Proposed Budget and Proposed Budget and Appropriation Ordinance
<b>November 11, 2015- December 17, 2015</b>	Budget available for public viewing at Admin Office/Library	Public provided opportunity to provide its comments to board.
<b>December 17, 2015</b>	Public Hearing	Board hears all public comments
<b>December 17, 2015</b>	Regular Board Meeting	Board Considers Budget and Appropriations Ordinance

### 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. Surplus from operations primarily funds capital improvements. A deficit total budget would result only from discretionary spending approved by the Board of Commissioners for capital improvements. Any other budget deficit would require Board resolution.

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

### Expenditure Accountability

Staff presents a monthly budget variance report 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 also provided updates on the Capital Improvement Plan.

### Operations

A series of financial policies and procedures which adhere to modified accrual accounting standards outlines 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 Improvement Program (CIP). Capital improvements are discretionary spending, while operating expenses are driven by programs benefitting the community.

## **Investment Policy**

During the year, excess funds are held in insured or collateralized Certificates of Deposits, U.S. Government Securities, Illinois Funds, and the Illinois Metropolitan Fund. The securities held by the Park District are consistent with its Investment Policy and are 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.

## **Long-Range Planning**

The Park District values long-range planning. The Green Print 2024 master plan will provide guidance for future large capital improvements, program improvements, and operational improvements for the next 10- years. As projects are completed, GreenPrint 2024 will be reviewed and updated to reflect the District's changing needs.

Each year the District reviews and revises its five-year operating capital plan that supplements the yearly budget to assist in determining future funding needs. The Board discusses the five-year capital plan based on program needs, community assessments, and an in-depth review of asset replacement schedules. Large expenditure projects are anticipated, planned for, and tracked against project budgets. The five-year capital plan will be incorporated into GreenPrint 2024.

## **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 is 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 has the opportunity to increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The District chose to raise the 2015 (2014 tax year) levy by the CPI- .8%. 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- in late spring and midsummer. The Park District subscribes to a policy of varied fees for services.

## **Fees for Services**

The Park District charges fees for recreation activities. 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. Fees for programs that do not cover all costs are reviewed regularly by staff



## **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 explores grant opportunities each year in order 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. Current funds have been frozen by the State of Illinois and the future is currently unknown.

## **Other Revenue Opportunities**

To successfully fund the initiatives in Greenprint 2024, the Park District will address the advantages of creating a Park District Foundation in 2016. The Sponsorship Program for special events, and athletics has been redesigned and formalized. The Sponsorship Program will provide an opportunity for the District to build stronger relations with community businesses. Additionally, during the normal course of business, the District will continue to analyze all potential grant opportunities.

## **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 normally funded with the issuance of debt and/or surplus from operations. The Park District reviews its existing obligation structure and future liability levels before making decisions to issue new debt. If debt will be issued, a BINA (Bond Issue Notification Act) hearing will be held, notification of which will be published in the local paper, and posted on the District's website. An adopted ordinance authorizing the bond issuance will be approved at a Board meeting and filed with Lake County.

## **Fund Balance**

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to four months of budgeted expenditures.

## DEBT POSITION

### Overview

Each year the District invests its capital resources in projects that will help - maintain and or improve existing 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 costs of operating the recreation activities. Therefore, costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt and surplus from operations. The Park District reviews existing obligation structure, current and projected surplus from operations, and future liability levels before making decisions to issue new debt.

Real estate taxes received for debt retirement passes through the Debt Service Fund. In 2016, to support GreenPrint 2024 initiatives, a \$3M, 5-year bond maturing in 2020 will be issued. Currently, interest rates are low and interest is estimated at 1.62% over the 5 years. Interest payments will be made during June and December. Principle payments will be made in December.

A home with an EAV (Equalized Assessed Value) of \$500,000 will see an increase in property taxes of \$56.72 for 2016.

### Proposed General Obligation Bond Indebtedness

<b>Proposed Series 2016</b>			
<b>Bond \$3,000,000</b>			
<b>Maturity Date: December 15, 2020</b>			
<b>Estimated Principle Outstanding at 12/31/2016 \$2,330,000</b>			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2016	670,000	71,069	741,069
2017	600,000	57,625	657,625
2018	600,000	42,625	642,625
2019	600,000	27,625	627,625
2020	505,000	12,625	517,625

**Current General Obligation Bond Indebtedness**

<b>General Obligation Ltd Tax</b>			
<b>Refunding Debt Certificate 2012A</b>		<b>Maturity Date: December 15, 2023</b>	
<b>Principle Outstanding at 12/31/2016 \$5,305,000</b>			
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2016	675,000	179,400	854,400
2017	690,000	159,150	849,150
2018	715,000	138,450	853,450
2019	735,000	117,000	852,000
2020	760,000	94,950	854,950

<b>Debt Certificate 2013</b>			
		<b>Maturity Date: December 15, 2027</b>	
<b>Principle Outstanding at 12/31/2016 \$6,645,000</b>			
<b>FISCAL YEAR</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>TOTAL</b>
2016	515,000	187,263	702,263
2017	530,000	176,963	706,963
2018	540,000	166,363	706,363
2019	550,000	155,563	705,563
2020	560,000	144,563	704,563

The District has two debt issues outstanding, the General Obligation Limited Tax Refunding Debt Certificate 2012 and the General Obligation Debt Certificate 2013. The 2012 certificate was issued to refund the 2004 and 2005 issuances that were put in place to assist with the construction of the Recreation Center in 2004-2005. The 2013 certificate was issued to replenish the capital projects fund when resources were used to pay down a debt with unfavorable terms.

For the last several years, the Park District has maintained an Aaa bond rating from Moody’s Investors Service. Moody’s cites a tax base characterized by above average wealth issues, sound financial operations bolstered by ample reserves, and a manageable debt position as reasons for the rating.

**Debt Limit**

The Park District’s statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are extended. All outstanding issues of the District are General Obligation Limited Park Bonds and therefore included in the calculation below.

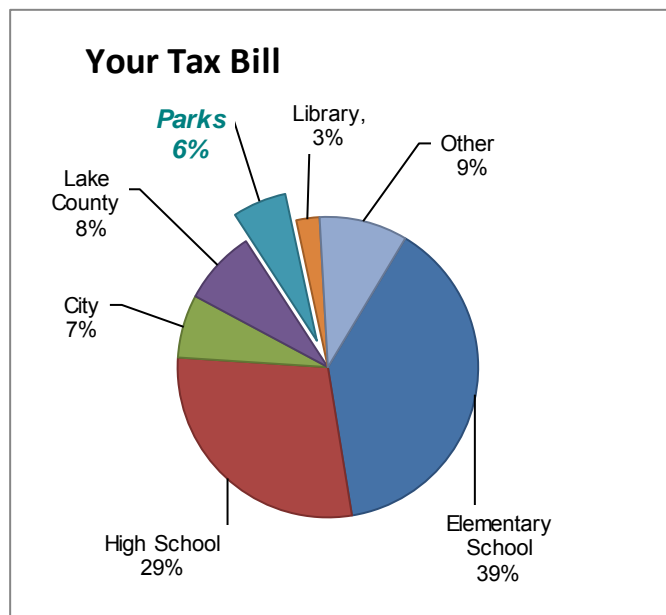
## TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, will be presented and approved by the Board of Commissioners on December 17, 2015. 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.

On the following page is a 10-year history of the Park District's (EAV), levy extension, and tax rates. Rate information for budget year 2016, tax year 2015 is not included. The District will receive final levy information during the spring of 2016. The District's property tax collection rate has averaged in excess of 98% over the past 10 years (see CAFR for the 9 Months Ended 2014).

By refraining from raising taxes from 2005-2010 the District's tax rate remained relatively flat and residents did not receive an increase. Beginning in 2013, the Special Recreation Fund was levied at the full .4 cents.

For 2016, the budgeted tax revenue is \$10,749,842, which is greater than the prior year's extension by 1.74% or \$183,525. This is essentially a cost of living increase based on the CPI while trying to capture new growth.



## PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2005	2006	2007	2008	2009
EAV	2,322,651,577	2,543,789,626	2,712,949,269	2,819,017,917	2,741,900,593
LEVY EXTENSION	9,220,927	9,615,524	10,227,819	10,712,269	10,803,088
CORPORATE	0.0980	0.0990	0.1000	0.1010	0.1030
IMRF	0.0200	0.0200	0.0190	0.0190	0.0220
POLICE PROCETION	0.0090	0.0070	0.0070	0.0090	0.0100
AUDIT	0.0010	0.0010	0.0010	0.0010	0.0010
LIABILITY INSURANCE	0.0250	0.0210	0.0170	0.0160	0.0150
SPECIAL RECREATION	0.0240	0.0200	0.0250	0.0250	0.0240
RECREATION	0.0780	0.0750	0.0750	0.0770	0.0690
RECREATION AND COMMUNTI	0.0650	0.0640	0.0650	0.0650	0.0820
BONDS AND INTEREST	0.0590	0.0530	0.0500	0.0480	0.0490
MUSEUM	0.0180	0.0180	0.0180	0.0190	0.0190
Total Rate	0.3970	0.3780	0.3770	0.3800	0.3940

LEVY YEAR	2010	2011	2012	2013	2014
EAV	2,587,013,944	2,354,383,357	2,190,455,395	2,089,605,407	2,079,639,753
LEVY EXTENSION	9,804,783	9,652,972	9,747,527	10,385,339	10,566,317
CORPORATE	0.1360	0.1500	0.2560	0.1970	0.2924
IMRF	0.0160	0.0170	-	-	-
POLICE PROCETION	0.0110	0.0120	-	-	-
AUDIT	-	-	-	-	-
LIABILITY INSURANCE	0.0080	0.0090	-	-	-
SPECIAL RECREATION	0.0260	0.0280	0.0180	0.0400	0.0400
RECREATION	0.0740	0.0810	0.1710	0.2600	0.1758
RECREATION AND COMMUNTI	0.0870	0.0900	-	-	-
BONDS AND INTEREST	-	-	-	-	-
MUSEUM	0.0210	0.0230	-	-	-
Total Rate	0.3790	0.4100	0.4450	0.4970	0.5082

## CONSOLIDATED 2016 BUDGET ANALYSIS

### Budget Overview

The 2016 budget is presented in three formats:

- Consolidated by Fund
- District Wide Comparison to 2015 projected year end
- Detailed review by Function

Overall, the 2016 budget represents a net surplus of \$638,388.

- Net Operations \$3.5M  
Operating Revenue \$23.3M  
Operating Expenditures \$19.7M
- Debt Issuance \$3.0M
- Debt Retirement \$2.3M
- Capital Improvements \$3.5M
- Inter Fund Transfers \$2.6M

Core offerings, such as programs, camps, membership, fees, rentals and lessons are the driving operational force and provide 36.7% of revenue. Since 2013-2014, total year-end revenue has increased by 23%.

During the same period, expenditures have increased by 4% even as some expenditures, like health insurance (due to the Affordable Care Act- ACA) have increased by 30%. Careful management, efficiencies and cost awareness are the drivers for the District keeping expenditures – in line.

During 2015, the District assumed operation of the Highland Park Country Club (HPCC). As a result, a supplemental budget was developed, approved, and filed with the county. Overall, operating the HPCC had a negative impact on operations. For 2015, the projected budget deficit is \$234,965 and for 2016 the budget deficit is \$228,698.

Since 2011, the District has not issued bonds to support capital improvement. This has provided the tax payers of savings totaling over \$6.5M. Instead, funding for improvement was supported by capital reserves. With the completion of GreenPrint 2024 it has become necessary to begin the process of issuing debt and accessing the debt extension tax base to support capital improvement. As previously discussed, after the completion of each initiative, the master plan will be reviewed and updated to reflect the current and future trends within the District. Included in the review process will be debt issuance and retirement.

A \$3M 5-year bond maturing in 2020 will be issued during the first quarter of 2016 to support GreenPrint 2024 project planning and operating capital. Property tax receipts via the debt extension

base of \$741,000 will be accessed for bond payments. This bond issuance will be in addition to the two debt certificates currently outstanding. Budgeted payments for Debt Certificates total \$1.5M are fully funded through operations.

Capital improvements summarized in the Capital Fund are a combination of GreenPrint 2024 initiative and operating capital listed in Appendix A. GreenPrint 2024 initiatives consist of planning for Sunset Valley Course and Club House improvements. Operating projects include the combined Golf and Parks Maintenance Building planning, IT infrastructure updates and general overall facility and parks maintenance.

### **CAPITAL PROJECTS**

Operating Capital per Appendix A	3,177,300
Green Print Initiative	333,090
Bond Issuance Costs	<u>60,000</u>
Total Capital Fund Expenditures	<u>3,570,390</u>

By combining the operations of both the Sunset Valley Golf Course and the district wide park operation in one building, the district will realize considerable savings in construction costs and efficiencies. This joint venture also takes the park operations out of a residential neighborhood.

Table #1

**PROPOSED 2016 BUDGET BY FUND**

Presented in a similar format as the CAFR

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
<b>Revenue</b>						
TAX	5,950,000	4,050,000	899,842	741,069	-	11,640,911
PROGRAMS	-	2,850,805	-	-	-	2,850,805
CAMPS	-	1,499,688	-	-	-	1,499,688
LESSONS	-	351,852	-	-	-	351,852
SPECIAL EVENTS	-	136,823	-	-	-	136,823
FEES & CHARGES	28,000	1,974,600	-	-	-	2,002,600
MEMBERSHIPS	-	1,714,184	-	-	-	1,714,184
RENTALS	55,000	1,565,664	-	-	-	1,620,664
MERCHANDISING	200	1,026,340	-	-	-	1,026,540
INTEREST INCOME	100,000	-	-	-	-	100,000
MISCELLANEOUS INCOME	107,225	236,224	-	-	-	343,449
OTHER INCOME	-	3,000	-	-	-	3,000
<b>Revenue Total</b>	<b>6,240,425</b>	<b>15,409,179</b>	<b>899,842</b>	<b>741,069</b>	<b>-</b>	<b>23,290,515</b>
<b>Expenditures</b>						
PROGRAMS	-	1,680,903	-	-	-	1,680,903
CAMPS	-	896,207	-	-	-	896,207
LESSONS	-	174,652	-	-	-	174,652
SPECIAL EVENTS	-	233,766	-	-	-	233,766
SALARIES & WAGES	2,664,162	4,656,826	-	-	-	7,320,988
CONTRACTUAL SERVICES	1,124,904	2,615,771	434,261	-	468,060	4,642,997
INSURANCE	1,052,420	923,979	-	-	-	1,976,400
MATERIALS & SUPPLIES	285,456	489,620	-	-	-	775,076
MAIN. & LANDSCAPE	78,587	474,227	-	-	-	552,814
UTILITIES	112,351	736,174	-	-	-	848,525
PENSION CONTRIBUTIONS	284,914	492,026	-	-	-	776,939
COST OF GOODS SOLD	-	331,577	-	-	-	331,577
DEBT RETIREMENT	-	-	-	2,303,832	-	2,303,832
CAPITAL OUTLAY	3,000	32,120	-	-	3,102,330	3,137,450
<b>Expenditure Total</b>	<b>5,605,794</b>	<b>13,737,849</b>	<b>434,261</b>	<b>2,303,832</b>	<b>3,570,390</b>	<b>25,652,127</b>
	<b>634,631</b>	<b>1,671,330</b>	<b>465,581</b>	<b>(1,562,763)</b>	<b>(3,570,390)</b>	<b>(2,361,612)</b>
<b>Other Financing</b>						
DEBT ISSUANCE	-	-	-	-	3,000,000	3,000,000
OPERATING TRANSFERS IN	-	-	-	1,561,363	1,075,000	2,636,363
OPERATING TRANSFERS OUT	(624,545)	(1,886,818)	(125,000)	-	-	(2,636,363)
<b>NET SURPLUS (DEFICIT)</b>	<b>10,085</b>	<b>(215,488)</b>	<b>340,581</b>	<b>(1,400)</b>	<b>504,610</b>	<b>638,388</b>

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



**Table #2 PROPOSED 2016 BUDGET BY FUND**

Fund Balance Projection as of December 31, 2016

	General	Recreation	Special Recreation	Debt Service	Capital Projects
<b>Estimated Fund Balance 1/1/2016</b>	1,607,630	3,844,660	196,564	151,404	10,634,561
REVENUES	6,240,425	15,409,179	899,842	741,069	0
EXPENDITURES	5,605,794	13,737,849	434,261	2,303,832	3,570,390
DEBT ISSUANCE					3,000,000
TRANSFERS	-624,545	-1,886,818	-125,000	1,561,363	1,075,000
<b>Estimated Fund Balance 12/31/2016</b>	<u>1,617,715</u>	<u>3,629,172</u>	<u>537,145</u>	<u>150,004</u>	<u>11,139,171</u>
Fund Balance Policy					
25% of Budget Expenditures	1,401,449	3,434,462	108,565	-	-

**Table #2:** Figures presented above include the District’s estimated beginning fund balance as of January 1, 2016, the start of the budget period. This balance is combined with proposed revenues, expenditures and transfers, estimating the ending fund balance as of December 31, 2016.

The Park District’s philosophy is to maintain - a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures. Any excess fund balance is transferred, by Board Resolution, to the Capital Projects Fund.

**Table #3 PROPOSED 2016 BUDGET BY FUNCTION**

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	10,843,411	37,925	15,409,179	26,290,515
Expenditures	<u>9,364,400</u>	<u>2,549,877</u>	<u>13,737,849</u>	<u>25,652,127</u>
Surplus/Deficit	<u>1,479,011</u>	<u>-2,511,952</u>	<u>1,671,330</u>	<u>638,388</u>

**Table #3:** For purposes of this document, the Administration Function includes activity in Special Recreation, Debt Service, and 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 #4

## DISTRICT WIDE BUDGET COMPARISON

	2014 9 Month Activity	2015 Total Budget	2015 Projected Year	2016 Total Budget		2016 Budget vs 2015 Proj.	% Change
<b>Revenue</b>							
TAX	10,434,306	10,778,380	10,531,000	11,640,911	50.0%	1,109,911	11%
PROGRAMS	1,936,912	2,874,430	2,697,157	2,850,805	12.2%	153,648	6%
CAMPS	1,402,034	1,618,349	1,493,706	1,499,688	6.4%	5,982	0%
LESSONS	243,605	344,443	323,783	351,852	1.5%	28,069	9%
SPECIAL EVENTS	71,475	104,038	127,280	136,823	0.6%	9,543	7%
FEES & CHARGES	936,912	2,107,489	1,819,612	2,002,600	8.6%	182,988	10%
MEMBERSHIPS	1,245,985	1,708,965	1,651,966	1,714,184	7.4%	62,218	4%
RENTALS	1,048,533	1,649,405	1,591,753	1,620,664	7.0%	28,911	2%
MERCHANDISING	54,591	1,064,498	1,029,704	1,026,540	4.4%	(3,164)	0%
INTEREST INCOME	75,933	100,000	75,000	100,000	0.4%	25,000	33%
MISCELLANEOUS INCOME	161,119	399,672	596,192	343,449	1.5%	(252,743)	-42%
OTHER INCOME	55,064	5,000	2,853	3,000	0.0%	147	5%
<b>Revenue Total:</b>	<b>17,666,470</b>	<b>22,754,669</b>	<b>21,940,006</b>	<b>23,290,515</b>		1,350,509	6%
<b>Expenditure</b>							
PROGRAMS	1,298,151	1,750,982	1,622,971	1,680,903	6.6%	57,933	4%
CAMPS	758,128	888,058	889,382	896,207	3.5%	6,825	1%
LESSONS	120,757	172,049	158,378	174,652	0.7%	16,274	10%
SPECIAL EVENTS	186,545	197,753	208,257	233,766	0.9%	25,509	12%
SALARIES & WAGES	5,243,773	7,336,753	6,756,302	7,320,988	28.5%	564,686	8%
CONTRACTUAL SERVICES	2,006,191	4,176,315	3,894,602	4,642,997	18.1%	748,394	19%
INSURANCE	1,269,260	2,214,632	1,829,143	1,976,400	7.7%	147,257	8%
MATERIALS & SUPPLIES	574,613	806,297	718,751	775,076	3.0%	56,325	8%
MAIN. & LANDSCAPE	353,571	650,723	645,594	552,814	2.2%	(92,780)	-14%
UTILITIES	558,814	873,244	831,762	848,525	3.3%	16,764	2%
PENSION CONTRIBUTIONS	791,170	984,018	908,743	776,939	3.0%	(131,804)	-15%
COST OF GOODS SOLD	23,953	340,802	322,863	331,577	1.3%	8,714	3%
DEBT RETIREMENT	1,552,775	1,555,893	1,554,863	2,303,832	9.0%	748,969	48%
CAPITAL OUTLAY	5,000,724	4,371,831	3,848,063	3,137,450	12.2%	(710,613)	-18%
<b>Expenditure Total</b>	<b>19,738,424</b>	<b>26,319,350</b>	<b>24,189,674</b>	<b>25,652,127</b>		1,462,453	6%
	<b>(2,071,954)</b>	<b>(3,564,681)</b>	<b>(2,249,668)</b>	<b>(2,361,612)</b>		(111,943)	5%
<b>Other Financing</b>							
DEBT ISSUANCE				3,000,000			
OPERATING TRANSFER IN	3,123,150	6,944,863	5,944,863	2,346,363			
OPERATING TRANSFER OUT	(3,123,150)	(6,944,863)	(5,944,863)	(2,346,363)			
<b>Net Surplus (Deficit)</b>	<b>(2,071,954)</b>	<b>(3,564,681)</b>	<b>(2,249,668)</b>	<b>638,388</b>			

## ANALYSIS

**Table #4:** The 2016 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.

During 2014 the District changed its fiscal year-end to December 31, 2014. As a result, 2014 represents a nine-month budget.

Table #5

**CONSOLIDATED REVENUE ANALYSIS**

	2014 9 Month		2015		2015		2016		2016 Budget	
	Activity		Total Budget		Projected Year		Total Budget		vs 2015 Proj. Change	
<b>Revenue</b>										
TAX	10,434,306	59.1%	10,778,380	47.4%	10,531,000	48.0%	11,640,911	50.0%	1,109,911	11%
PROGRAMS	1,936,912	11.0%	2,874,430	12.6%	2,697,157	12.3%	2,850,805	12.2%	153,648	6%
CAMPS	1,402,034	7.9%	1,618,349	7.1%	1,493,706	6.8%	1,499,688	6.4%	5,982	0%
LESSONS	243,605	1.4%	344,443	1.5%	323,783	1.5%	351,852	1.5%	28,069	9%
SPECIAL EVENTS	71,475	0.4%	104,038	0.5%	127,280	0.6%	136,823	0.6%	9,543	7%
FEES & CHARGES	936,912	5.3%	2,107,489	9.3%	1,819,612	8.3%	2,002,600	8.6%	182,988	10%
MEMBERSHIPS	1,245,985	7.1%	1,708,965	7.5%	1,651,966	7.5%	1,714,184	7.4%	62,218	4%
RENTALS	1,048,533	5.9%	1,649,405	7.2%	1,591,753	7.3%	1,620,664	7.0%	28,911	2%
MERCHANDISING	54,591	0.3%	1,064,498	4.7%	1,029,704	4.7%	1,026,540	4.4%	(3,164)	0%
INTEREST INCOME	75,933	0.4%	100,000	0.4%	75,000	0.3%	100,000	0.4%	25,000	33%
MISCELLANEOUS INCOME	161,119	0.9%	399,672	1.8%	596,192	2.7%	343,449	1.5%	(252,743)	-42%
OTHER INCOME	55,064	0.3%	5,000	0.0%	2,853	0.0%	3,000	0.0%	147	5%
<b>Revenue Total:</b>	<b>17,666,470</b>	<b>100%</b>	<b>22,754,669</b>	<b>100%</b>	<b>21,940,006</b>	<b>100%</b>	<b>23,290,515</b>	<b>100.0%</b>	<b>1,350,509</b>	<b>6%</b>

**Table #5:** As with most park districts, property tax revenue ranges between 48%- 53% of overall revenue. Due to operational planning the property tax revenue has been decreasing from 52% of overall revenue in 2013-2014 to 49% in 2016, which includes the newly accessed debt extension base. As fee structures are readjusted, it is expected that fees will continue to represent a larger source of the overall revenue. For the 2016 budget, where appropriate, fees for memberships, camps and programs were restructured. These changes resulted in cost conscious and revenue driven programming, with a budgeted 6% district-wide increase for 2016.

The 2016 Revenue Analysis table presents an 11% increase over 2015 projected collections for property tax revenue. This increase is due to the District’s increased property tax levy: the CPI of .8%, Special Recreation levy at .04, and debt extension at .0353

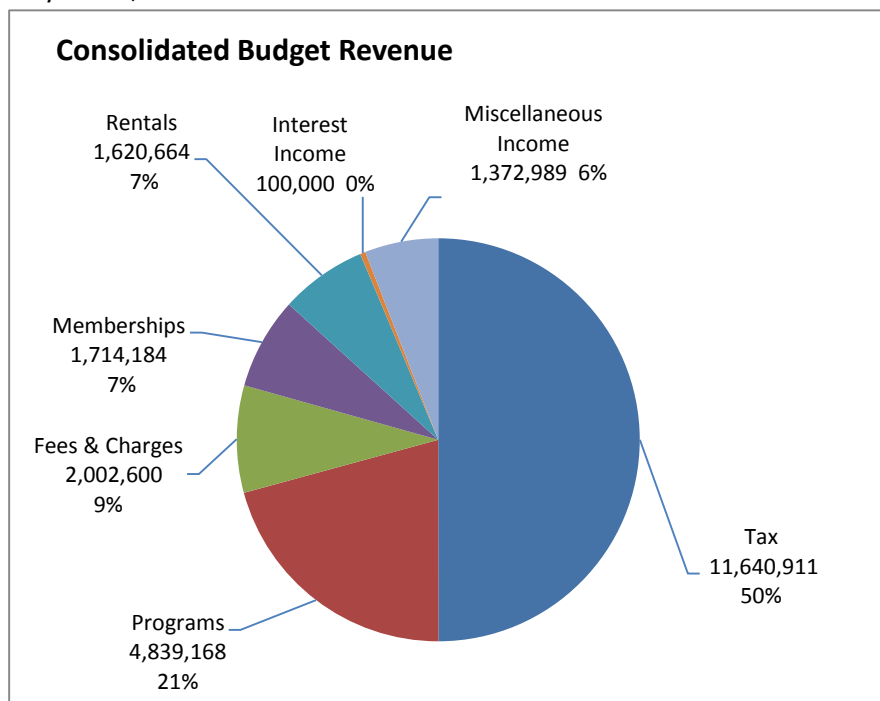


Table #6

**CONSOLIDATED EXPENDITURE ANALYSIS**

	2014 9 Month		2015		2015		2016		2016 Budget	
	Activity		Total Budget		Projected Year		Total Budget		vs 2015 Proj. Change	
<b>Expenditure</b>										
PROGRAMS	1,298,151	6.6%	1,750,982	7.1%	1,622,971	6.7%	1,680,903	6.6%	57,933	4%
CAMPS	758,128	3.8%	888,058	3.6%	889,382	3.7%	896,207	3.5%	6,825	1%
LESSONS	120,757	0.6%	172,049	0.7%	158,378	0.7%	174,652	0.7%	16,274	10%
SPECIAL EVENTS	186,545	0.9%	197,753	0.8%	208,257	0.9%	233,766	0.9%	25,509	12%
SALARIES & WAGES	5,243,773	26.6%	7,336,753	29.9%	6,756,302	27.9%	7,320,988	28.5%	564,686	8%
CONTRACTUAL SERVICES	2,006,191	10.2%	4,176,315	17.0%	3,894,602	16.1%	4,642,997	18.1%	748,394	19%
INSURANCE	1,269,260	6.4%	2,214,632	9.0%	1,829,143	7.6%	1,976,400	7.7%	147,257	8%
MATERIALS & SUPPLIES	574,613	2.9%	806,297	3.3%	718,751	3.0%	775,076	3.0%	56,325	8%
MAIN. & LANDSCAPE	353,571	1.8%	650,723	2.6%	645,594	2.7%	552,814	2.2%	(92,780)	-14%
UTILITIES	558,814	2.8%	873,244	3.6%	831,762	3.4%	848,525	3.3%	16,764	2%
PENSION CONTRIBUTIONS	791,170	4.0%	984,018	4.0%	908,743	3.8%	776,939	3.0%	(131,804)	-15%
COST OF GOODS SOLD	23,953	0.1%	340,802	1.4%	322,863	1.3%	331,577	1.3%	8,714	3%
DEBT RETIREMENT	1,552,775	7.9%	1,555,893	6.3%	1,554,863	6.4%	2,303,832	9.0%	748,969	48%
CAPITAL OUTLAY	5,000,724	25.3%	4,371,831	17.8%	3,848,063	15.9%	3,137,450	12.2%	(710,613)	-18%
<b>Expenditure Total</b>	<b>19,738,424</b>	<b>100.0%</b>	<b>24,568,368</b>	<b>100.0%</b>	<b>24,189,674</b>	<b>100.0%</b>	<b>25,652,127</b>	<b>100.0%</b>	<b>1,462,453</b>	<b>6%</b>

**Table #6:** The 2016 consolidated budget captures all budgeted expenditures of the District including capital projects. This document provides a summary of the capital projects slated for the 2016 budget year in Appendix A. For additional project information, refer to the District's 5- year CIP (2016-2020).

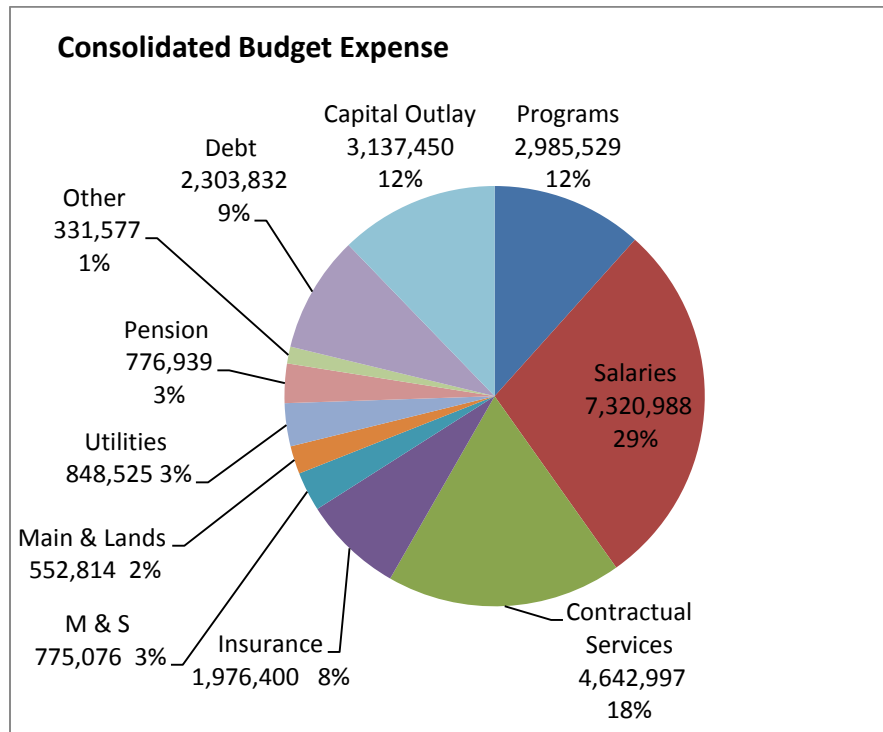
As is typically the case, salaries (28.5%) and capital (12%) represent the largest individual costs to the District.

Since its inception in 2015, the Affordable Care Act (ACA) has had a significant impact on operations. The insurance line item represents a compilation of health insurance (83%) and property/casualty (17%). Health insurance is increasing by a 5% average. The District expects 2016 health insurance to increase expenditures by 17% compared to projected 2015. Premiums associated with property/casualty coverage are decreasing by 18%. Keeping the overall type at a modest 7% increase.

As a result of the District's 2012 decision to fund the IMRF liability, changes in staffing, and strong IMRF investment returns, annual pension costs have decreased by 15%. 2016 contribution rate is 3.39% compared to 2015 6.66%.

Due to HPCC's salaries plus benefits, management fee and third party contractual services consolidated with PDHP contractual services the District will see an 19% cost increase in 2016.

As a result of careful operation management, overall operating expenditures have increased only by 6% compared to 2015 projected.



## FUND TRANSFERS

In order to provide meaningful comparisons, the budget document does not include transfers between funds. However, the following transfers have been planned.

- \$624,545 from the General Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$936,818 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$950,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$125,000 from the Special Recreation to Capital - for the ADA portion of capital projects

## **ADMINISTRATION FUNCTION**

### **General Responsibilities**

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

Administration develops, recommends and implements long-range financial plans and 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 AND PROJECTS**

Planning and project management involves master planning for GreenPrint 2024, as well as developing and managing implementation of the District's 5-year Capital Improvement Plan (CIP). The department implements an improvement and replacement program for the District's properties including facilities, open space, beaches, outdoor athletic areas, and pavement and park facilities. Planning staff also manages all natural area acreage with the assistance of a volunteer crew.

### **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 control, 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.

## **INFORMATION TECHNOLOGY (IT)**

The IT Department maintains all 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 also 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.

## **HUMAN RESOURCES (HR)**

HR staff 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.

HR develops and administers the compensation management programs for full-time exempt and non-exempt personnel. Staff prepares bi-weekly payroll and all required government payroll reports in conjunction with a third-party administrator and monitors documented time for compliance with the Fair Labor Standards Act and other satisfactory internal controls. The department also develops, implements, and communicates personnel policies and procedures to the Park District staff.

Risk management works with the HR department and coordinates the District-wide loss reduction programs in cooperation with the Park District Risk Management Agency (PDRMA). This includes employee on-the-job safety through education, training, physical assessment, and accident prevention. Risk Management also coordinates the security systems of the District including the door locks, keyless entry, alarm, and camera systems.

## **MARKETING AND COMMUNICATIONS DEPARTMENT**

The Marketing and Communications Department is responsible for development and execution of all District marketing, messaging, publicity, media outreach, public relations, social media, video production, market research, advertising, sponsorships, signage production, creative development, collateral and programming brochure production, and promotional strategies. Staff conducts market analysis develops marketing opportunities, and serves as liaison to several community partners. The department oversees the District website, social media sites and marketing plans in addition to maintaining District graphic standards, including branding and logo identity.

## **SPECIAL RECREATION**

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

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

The Budget for the Special Recreation Fund includes the Member Agency Contribution (MAC) which provides a significant portion of the operating revenue for NSSRA, funding for specially trained companions to assist those with special needs who participate in Park District of Highland Park programs (inclusion services) as well as funding for facility improvements to make them accessible under the terms of the American with Disabilities Act.



Table #7

## ADMINISTRATION FUNCTION

	2014 9 Month Activity	2015 Total Budget	2015 Projected Year	2016 Total Budget		2016 Budget vs 2015 Proj.	% Change
<b>Revenue</b>							
TAX	5,039,198	7,078,380	6,931,000	7,590,911	96.8%	659,911	10%
RENTALS	-	55,000	55,000	55,000	0.7%	-	0%
INTEREST INCOME	75,933	100,000	75,000	100,000	1.3%	25,000	33%
MISCELLANEOUS INCOME	91,057	151,245	323,000	97,500	1.2%	(225,500)	-70%
<b>Revenue Total:</b>	<b>5,206,188</b>	<b>7,384,625</b>	<b>7,384,000</b>	<b>7,843,411</b>		459,411	6%
<b>Expenditure</b>							
SALARIES & WAGES	871,515	1,275,087	1,106,577	1,192,494	12.7%	85,917	8%
CONTRACTUAL SERVICES	1,104,181	1,372,311	1,221,130	1,819,647	19.4%	598,517	49%
INSURANCE	458,683	813,274	705,273	652,814	7.0%	(52,459)	-7%
MATERIALS & SUPPLIES	43,286	76,945	37,000	64,461	0.7%	27,461	74%
MAIN. & LANDSCAPE	15,720	33,294	17,000	20,280	0.2%	3,280	19%
UTILITIES	38,377	50,712	50,712	54,824	0.6%	4,112	8%
PENSION CONTRIBUTIONS	142,254	199,632	165,000	153,718	1.6%	(11,282)	-7%
DEBT RETIREMENT	1,552,775	1,555,893	1,554,863	2,303,832	24.6%	748,969	48%
CAPITAL OUTLAY	4,894,145	4,304,141	3,813,105	3,102,330	33.1%	(710,775)	-19%
<b>Expenditure Total</b>	<b>9,120,937</b>	<b>9,681,288</b>	<b>8,670,660</b>	<b>9,364,400</b>		693,740	8%
	<b>(3,914,749)</b>	<b>(2,296,663)</b>	<b>(1,286,660)</b>	<b>(1,520,989)</b>		(234,329)	18%
<b>Other Financing</b>							
DEBT ISSUANCE				3,000,000			
OPERATING TRANSFER IN	3,123,150	6,944,863	5,944,863	2,636,363			
OPERATING TRANSFER OUT	(1,171,652)	(1,011,945)	(1,011,945)	(749,545)			
<b>Net Surplus (Deficit)</b>	<b>(1,963,250)</b>	<b>3,636,255</b>	<b>3,646,258</b>	<b>3,365,829</b>	-	<b>(234,329)</b>	<b>(0)</b>

## Table #7: ADMINSTRATIVE FUNCTION BUDGET HIGHLIGHTS:

## Revenue

In 2016, total tax revenue is budgeted to increase by 10% as the debt extension base is accessed for debt retirement.

Impact Fees received from the City of Highland Park are unbudgeted due to uncertainty of collection. During 2015, \$105,000 Impact Fees were received and posted to miscellaneous revenue. As a result, this line item or type is over budget in 2015 and because it is not budgeted in 2016, it appears as a loss.

## Salary and Wages

Employee wages are expected to increase by 8% or \$85,917 in 2016 compared to 2015 projected. Wages are budgeted to increase by 3% based on the District's merit pool. The district currently has two vacant full-time positions within the Administration Function, a Planner (within the Planning

Department) and an IT Specialist. It is anticipated that these positions will be filled over the next few months.

### **Insurance**

Premiums associated with property/casualty insurance are solely accounted for in the Administration Function. While health insurance has a slight increase, premiums for property/casualty insurance decreased by 18%. Net effect a 7% decrease in overall premiums with the Administration Function.

### **Contractual Services**

The administration function has budgeted \$1,819,647 in 2016 which is approximately \$598,517 more than projected 2015. These costs are primarily made up of anticipated legal and other professional fees including fee related to debt issuance, investment advisors and IT. Expenditures related to GreenPrint 2024 planning initiatives are accounted for in the Administrative Function. Also included in contractual services is the annual Member Agency Contribution for the Northern Suburban Special Recreation Association (NSSRA) totaling \$283,000.

### **Pension**

Overall, the district has seen a 15% decrease in pension costs. IMRF's contribution rate has decreased from 6.66% to 3.9% for 2016.

### **Special Recreation**

NSSRA contribution is budgeted at \$283,157, and the companion fee is \$135,000. \$125,000 is budgeted to fund ADA improvements during 2016 down from \$390,000 in 2015. As GreenPrint 2024 projects develop transfer to capital will to support ADA improvements will increase.

## PARKS FUNCTION

The mission of the Parks Department is to provide safe, well-maintained recreation areas to meet the needs of the Park District of Highland Park's residents and to provide 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, with the exception of the Sunset Valley Golf Course and HPCC. This includes, but is not limited to turf, trees, shrubs and landscape areas, including those 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**

	2014 9 Month Activity	2015 Total Budget	2015 Projected Year	2016 Total Budget		2016 Budget vs 2015 Proj.	%
							Change
<b>Revenue</b>							
FEES & CHARGES	21,160	32,600	33,625	28,000	73.8%	(5,625)	-17%
MERCHANDISING	273	200	455	200	0.5%	(255)	-56%
MISCELLANEOUS INCOME	13,300	11,075	10,339	9,725	25.6%	(614)	-6%
<b>Revenue Total:</b>	<b>34,732</b>	<b>43,875</b>	<b>44,419</b>	<b>37,925</b>		<b>(6,494)</b>	<b>-15%</b>
<b>Expenditure</b>							
SALARIES & WAGES	1,037,723	1,433,785	1,272,901	1,471,668	57.7%	198,767	16%
CONTRACTUAL SERVICES	169,889	221,407	200,576	207,579	8.1%	7,003	3%
INSURANCE	234,131	456,346	381,453	399,606	15.7%	18,153	5%
MATERIALS & SUPPLIES	165,504	218,495	188,173	220,995	8.7%	32,822	17%
MAIN. & LANDSCAPE	74,669	67,807	101,464	58,307	2.3%	(43,157)	-43%
UTILITIES	25,896	57,527	57,527	57,527	2.3%	-	0%
PENSION CONTRIBUTIONS	161,817	180,144	180,144	131,196	5.1%	(48,949)	-27%
CAPITAL OUTLAY	31,705	-	-	3,000	0.1%	3,000	#DIV/0!
<b>Expenditure Total</b>	<b>1,901,334</b>	<b>2,635,511</b>	<b>2,382,238</b>	<b>2,549,877</b>		<b>167,640</b>	<b>7%</b>
	<b>(1,888,034)</b>	<b>(2,624,436)</b>	<b>(2,337,819)</b>	<b>(2,540,152)</b>		<b>(202,334)</b>	<b>9%</b>
<b>Surplus (Deficit)</b>	<b>(1,866,602)</b>	<b>(2,591,636)</b>	<b>(2,337,819)</b>	<b>(2,511,952)</b>	<b>-</b>	<b>(174,134)</b>	<b>(0)</b>

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

### **Revenue**

Revenue primarily reflects the sale of permits for the use of picnic shelters and dog licenses, which is included in Fees and Charges.

### **Salaries and Wages**

The bulk of wages budgeted in the Parks Department are for full-time, part-time, and seasonal help primarily between April and November. Salaries and wages reflect a 16% increase from projected 2015. The 2016 budget includes filling 4 positions that remained open throughout 2015 due to changes in staff.

### **Contractual Services**

Contractual services show a year-over-year increase. The bulk of activity requiring these services are landscape and turf maintenance which occur in the summer and represent 8% of the total costs indicated in the budget.

### **Insurance**

The Parks Function is estimating increased expenditure of \$18,153 or 5%, related to full staffing.

### **Pension**

The 27% decrease is reflective of staffing change and IMRF's lower contribution rate.

## RECREATION FUNCTION

The Recreation Function provides residents of the Park District of Highland Park with the opportunity to learn new skills, gather information, socialize, exercise, learn about and appreciate nature, and spend their available recreation time safely and wisely through quality programs, services, and special events at various Park District facilities.

The Recreation Function is responsible for 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 Course, Highland Park Country Club, Park Avenue Boating facility, Rosewood Interpretive Center and Beach, and Hidden Creek Aquapark.

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

The customer service offices perform registration activity for programs, services, and rentals for many of the District facilities. Although registration is available throughout the District, West Ridge Center is currently the principle location for registration activity. During 2015, the Recreation Center began taking district-wide registration, offering the community two convenient locations to register for all park district programs and activities. Other facilities also accept facility-specific registration. The goal with the new recreation registration software is universal registration.

### **West Ridge Center**

West Ridge Center was built in the early 1930s and was acquired from the school district in 1979. The facility houses the District administration offices as well as a wide variety of preschool, school age, and adult programs. It is also the home of the Jammin' Jungle indoor tot play area and Safety Town. Programs supporting athletics, camps, pre-school, and special events are also managed at West Ridge Center.

### **Hidden Creek Aqua Park**

Hidden Creek AquaPark has provided thrills and spills for all ages since 1997. The water park boasts two water slides, zero depth entry, water playground, six lap lanes, a newly renovated splash pad, and concessions. Planned capital improvements and maintenance were completed during 2015.

### **Rosewood Beach**

The new Interpretive Center and beach were opened for public use during the summer of 2015. The Center provides a unique experiences on the lakefront through programs, events, exhibits, and rentals. A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another portion of the beach serves as the only guarded swimming beach for the District.

### **Park Avenue Boating Facility**

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

### **Centennial Ice Arena**

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

### **Sunset Valley Golf Course**

Sunset Valley Golf Course has been a premier North Shore golf course since 1920. This 18-hole, par 72 course hosts the annual North Shore Amateur Tournament. PGA professionals offer golf lessons and clinics for all ages and skill levels. Sunset Valley also offers a summer golf camp. Sunset Valley is host to the North Shore Amateur Golf Tournament celebrating its 50<sup>th</sup> anniversary in 2016. In addition, GreenPrint 2024 calls for planning for course and facility updates to begin in 2016.

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

The Recreation Center of Highland Park which was built in 2005 is the newest Park District facility and celebrated its 10<sup>th</sup> anniversary in 2015. Members and guests benefit from a full range of fitness equipment, personal training, group exercise classes, a swimming pool, a walking track and basketball courts.

### **Deer Creek Racquet Club**

Deer Creek Racquet Club was built in 1976 and boasts six indoor tennis, three racquetball, and two wallyball courts as well as an indoor golf practice area. Leagues, lessons, camps, and events are offered for all ages and skill levels. The facility, formerly known as Deer Creek Courts, was renamed Deer Creek Racquet Club in 2015 and was named the 2015 Facility of the Year by the United States Tennis Association.

### **Heller Nature Center**

Heller Nature Center was built in 1980 and is surrounded by a 97-acre nature preserve. Built as an environmental learning facility, Heller hosts an indoor nature exhibit, environmental programs, events, campfires, Wander Woods, and a working bee colony.

## **Highland Park Country Club**

Highland Park Country Club (HPCC) was constructed in 1961 with the hope of becoming one of the elite private clubs in the Chicagoland area. In the late 1990's the course was altered, a portion was developed for single family homes and a full scale practice facility was developed. In 1992 the City of Highland Park purchased the course and managed the facility until January 1, 2015 at which time the Park District assumed responsibility for facility operations.

*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 the center*
- *By revenue and expenditure types.*

Table #9

## RECREATION FUNCTION

	2014 9 Month Activity	2015 Total Budget	2015 Projected Year	2016 Total Budget		2016 Budget vs 2015 Proj.	% Change
<b>Revenue</b>							
TAX	5,395,108	3,700,000	3,600,000	4,050,000	26.3%	450,000	13%
PROGRAMS	1,936,912	2,874,430	2,697,157	2,850,805	18.5%	153,648	6%
CAMPS	1,402,034	1,618,349	1,493,706	1,499,688	9.7%	5,982	0%
LESSONS	243,605	344,443	323,783	351,852	2.3%	28,069	9%
SPECIAL EVENTS	71,475	104,038	127,280	136,823	0.9%	9,543	7%
FEES & CHARGES	915,752	2,074,889	1,785,987	1,974,600	12.8%	188,613	11%
MEMBERSHIPS	1,245,985	1,708,965	1,651,966	1,714,184	11.1%	62,218	4%
RENTALS	1,048,533	1,594,405	1,536,753	1,565,664	10.2%	28,911	2%
MERCHANDISING	54,318	1,064,298	1,029,249	1,026,340	6.7%	(2,909)	0%
MISCELLANEOUS INCOME	56,762	237,352	262,853	236,224	1.5%	(26,629)	-10%
OTHER INCOME	8,142	5,000	2,853	3,000	0.0%	147	5%
<b>Revenue Total:</b>	<b>12,378,627</b>	<b>15,326,169</b>	<b>14,511,587</b>	<b>15,409,179</b>		<b>3,030,552</b>	<b>21%</b>
<b>Expenditure</b>							
PROGRAMS	1,298,151	1,750,982	1,622,971	1,680,903	12.2%	57,933	4%
CAMPS	758,128	888,058	889,382	896,207	6.5%	6,825	1%
LESSONS	120,757	172,049	158,378	174,652	1.3%	16,274	10%
SPECIAL EVENTS	186,545	197,753	208,257	233,766	1.7%	25,509	12%
SALARIES & WAGES	3,334,535	4,627,881	4,376,824	4,656,826	33.9%	280,003	6%
CONTRACTUAL SERVICES	732,120	2,582,597	2,472,897	2,615,771	19.0%	142,874	6%
INSURANCE	576,445	945,012	742,417	923,979	6.7%	181,562	24%
MATERIALS & SUPPLIES	365,824	510,857	493,578	489,620	3.6%	(3,958)	-1%
MAIN. & LANDSCAPE	263,182	549,622	527,130	474,227	3.5%	(52,903)	-10%
UTILITIES	494,541	765,005	723,523	736,174	5.4%	12,651	2%
PENSION CONTRIBUTIONS	487,099	604,242	563,599	492,026	3.6%	(71,573)	-13%
COST OF GOODS SOLD	23,953	340,802	322,863	331,577	2.4%	8,714	3%
CAPITAL OUTLAY	74,874	67,690	34,958	32,120	0.2%	(2,838)	-8%
<b>Expenditure Total</b>	<b>8,716,153</b>	<b>14,002,551</b>	<b>13,136,776</b>	<b>13,737,849</b>		<b>5,021,696</b>	<b>38%</b>
	<b>3,662,475</b>	<b>1,323,618</b>	<b>1,374,811</b>	<b>1,671,330</b>		<b>(1,991,145)</b>	
<b>Other Financing</b>							
DEBT ISSUANCE				-			
OPERATING TRANSFER IN	-	-	-	-			
OPERATING TRANSFER OUT	(1,951,498)	(5,932,918)	(4,932,918)	(1,886,818)			
<b>Net Surplus (Deficit)</b>	<b>1,710,976</b>	<b>(4,609,300)</b>	<b>(3,558,107)</b>	<b>(215,488)</b>	-	<b>(1,991,145)</b>	<b>(0)</b>



Table #10

## RECREATION FUNCTION by CENTER

		2014 9 Month Total Activity	2015 Total Budget	2015 Projected Year End	2016 Total Budget	2016 Budget vs 2015 Projected	% Change
ADMINISTRATIVE	Revenue	5,390,403	3,705,500	3,602,011	4,054,000	451,989	13%
	Expense	1,488,194	2,055,007	1,890,783	1,995,302	104,520	6%
	Surplus (Deficit):	<b>3,902,209</b>	<b>1,650,493</b>	<b>1,711,228</b>	<b>2,058,698</b>	<b>347,470</b>	<b>20%</b>
	Net Revenue:	<b>72%</b>	<b>45%</b>	<b>48%</b>	<b>51%</b>		
WEST RIDGE CENTER	Revenue	359,666	530,960	543,294	497,218	(46,076)	-8%
	Expense	581,025	811,601	719,260	688,325	(30,935)	-4%
	Surplus (Deficit):	<b>(221,359)</b>	<b>(280,641)</b>	<b>(175,966)</b>	<b>(191,107)</b>	<b>(15,142)</b>	<b>9%</b>
	Net Revenue:	<b>-62%</b>	<b>-53%</b>	<b>-32%</b>	<b>-38%</b>		
ATHLETICS	Revenue	732,201	1,088,959	888,334	1,018,748	130,413	15%
	Expense	738,138	1,035,194	860,136	992,622	132,486	15%
	Surplus (Deficit):	<b>(5,938)</b>	<b>53,766</b>	<b>28,198</b>	<b>26,126</b>	<b>(2,072)</b>	<b>-7%</b>
	Net Revenue:	<b>-1%</b>	<b>5%</b>	<b>3%</b>	<b>3%</b>		
CAMPS-WR Only	Revenue	850,563	908,215	840,153	869,616	29,463	4%
	Expense	560,751	637,690	603,016	619,964	16,948	3%
	Surplus (Deficit):	<b>289,812</b>	<b>270,525</b>	<b>237,137</b>	<b>249,652</b>	<b>12,515</b>	<b>5%</b>
	Net Revenue:	<b>34%</b>	<b>30%</b>	<b>28%</b>	<b>29%</b>		
SPECIAL EVENTS	Revenue	47,891	65,278	85,120	104,453	19,333	23%
	Expense	191,257	224,182	219,643	239,888	20,245	9%
	Surplus (Deficit):	<b>(143,365)</b>	<b>(158,904)</b>	<b>(134,523)</b>	<b>(135,435)</b>	<b>(912)</b>	<b>1%</b>
	Net Revenue:	<b>-299%</b>	<b>-243%</b>	<b>-158%</b>	<b>-130%</b>		
HIDDEN CREEK	Revenue	425,570	486,320	446,255	422,863	(23,392)	-5%
	Expense	574,212	636,858	553,738	609,056	55,318	10%
	Surplus (Deficit):	<b>(148,642)</b>	<b>(150,537)</b>	<b>(107,483)</b>	<b>(186,193)</b>	<b>(78,709)</b>	<b>73%</b>
	Net Revenue:	<b>-35%</b>	<b>-31%</b>	<b>-24%</b>	<b>-44%</b>		
ROSEWOOD INTERPRETIVE CENTER	Revenue	-	87,546	116,678	104,789	(11,889)	-10%
	Expense	268	71,921	86,214	95,075	8,861	10%
	Surplus (Deficit):	<b>(268)</b>	<b>15,625</b>	<b>30,464</b>	<b>9,714</b>	<b>(20,750)</b>	<b>-68%</b>
	Net Revenue:	<b>0%</b>	<b>18%</b>	<b>26%</b>	<b>9%</b>		
ROSEWOOD BEACH	Revenue	10,990	20,750	27,500	46,900	19,400	71%
	Expense	90,331	102,325	115,860	140,001	24,141	21%
	Surplus (Deficit):	<b>(79,341)</b>	<b>(81,575)</b>	<b>(88,360)</b>	<b>(93,101)</b>	<b>(4,741)</b>	<b>5%</b>
	Net Revenue:	<b>-722%</b>	<b>0%</b>	<b>-321%</b>	<b>-199%</b>		
PARK AVENUE BEACH	Revenue	60,102	69,369	72,339	69,223	(3,116)	-4%
	Expense	82,170	82,641	82,672	82,866	195	0%
	Surplus (Deficit):	<b>(22,068)</b>	<b>(13,272)</b>	<b>(10,333)</b>	<b>(13,643)</b>	<b>(3,311)</b>	<b>32%</b>
	Net Revenue:	<b>-37%</b>	<b>-19%</b>	<b>-14%</b>	<b>-20%</b>		
CENTENNIAL ICE ARENA	Revenue	800,567	1,120,080	1,117,000	1,132,410	15,410	1%
	Expense	682,685	909,932	899,677	922,449	22,772	3%
	Surplus (Deficit):	<b>117,882</b>	<b>210,148</b>	<b>217,323</b>	<b>209,961</b>	<b>(7,362)</b>	<b>-3%</b>
	Net Revenue:	<b>15%</b>	<b>19%</b>	<b>19%</b>	<b>19%</b>		
SUNSET VALLEY PRO SHOP	Revenue	899,120	1,081,700	904,382	1,048,439	144,057	16%
	Expense	931,235	1,081,589	1,001,162	1,061,671	60,509	6%
	Surplus (Deficit):	<b>(32,115)</b>	<b>111</b>	<b>(96,780)</b>	<b>(13,232)</b>	<b>83,548</b>	<b>-86%</b>
	Net Revenue:	<b>-4%</b>	<b>0%</b>	<b>-11%</b>	<b>-1%</b>		

Table #10  
CONTINUED

**RECREATION FUNCTION by CENTER**

		2014 9 Month	2015	2015	2016	2016 Budget vs	%
		Total Activity	Total Budget	Projected Year End	Total Budget	2015 Projected	Change
RECREATION CENTER	Revenue	1,437,593	2,001,251	2,041,051	2,135,222	94,171	5%
	Expense	1,371,957	2,010,222	1,907,890	2,076,150	168,260	9%
	Surplus (Deficit):	65,636	(8,971)	133,161	59,072	(74,089)	-56%
	Net Revenue:	5%	0%	7%	3%		
DEER CREEK TENNIS	Revenue	1,032,954	1,439,141	1,399,871	1,460,965	61,093	4%
	Expense	890,430	1,200,621	1,206,458	1,185,065	(21,393)	-2%
	Surplus (Deficit):	142,524	238,520	193,413	275,899	82,486	43%
	Net Revenue:	14%	17%	14%	19%		
HELLER NATURE CENTER	Revenue	331,008	324,674	330,399	318,248	(12,151)	-4%
	Expense	533,511	673,935	658,102	674,630	16,528	3%
	Surplus (Deficit):	(202,503)	(349,261)	(327,703)	(356,382)	(28,679)	9%
	Net Revenue:	-61%	-108%	-99%	-112%		
HPCC	Revenue	-	2,396,427	2,097,200	2,126,086	28,886	1%
	Expense	-	2,468,835	2,332,165	2,354,784	22,619	1%
	Surplus (Deficit):	-	(72,408)	(234,965)	(228,698)	6,267	-3%
	Net Revenue:		-3%	-11%	-11%		
<b>Revenue Total</b>		12,378,627	15,326,170	14,511,587	15,409,179	897,592	
<b>Expenditure Total</b>		8,716,163	14,002,551	13,136,776	13,737,849	601,073	
<b>Surplus (Deficit)</b>		<b>3,662,465</b>	<b>1,323,619</b>	<b>1,374,811</b>	<b>1,671,330</b>	<b>296,519</b>	

Table #11

## RECREATION FUNCTION BY TYPE

	2014 9 Month Total Activity	2015 Total Budget	2015 Projected Year End	2016 Total Budget	2016 Budget vs 2015 Projected	% Change	
<b>PROGRAMS</b>							
Revenue	1,936,912	2,874,430	2,697,157	2,850,805	153,648	6%	
Expense	1,298,151	1,750,982	1,622,971	1,680,903	57,933	4%	
Surplus (Deficit):	<b>638,761</b>	<b>1,123,448</b>	<b>1,074,186</b>	<b>1,169,902</b>	<b>95,716</b>	<b>15%</b>	
Net Revenue:	<b>33%</b>	<b>39%</b>	<b>40%</b>	<b>41%</b>			
<b>CAMPS</b>							
Revenue	1,402,034	1,618,349	1,493,706	1,499,688	5,982	0%	
Expense	758,128	888,058	889,382	896,207	6,825	1%	
Surplus (Deficit):	<b>643,906</b>	<b>730,291</b>	<b>604,323</b>	<b>603,481</b>	<b>(843)</b>	<b>0%</b>	
Net Revenue:	<b>46%</b>	<b>45%</b>	<b>40%</b>	<b>40%</b>			
<b>LESSONS</b>							
Revenue	243,605	344,443	323,783	351,852	28,069	9%	
Expense	120,757	172,049	158,378	174,652	16,274	10%	
Surplus (Deficit):	<b>122,849</b>	<b>172,393</b>	<b>165,405</b>	<b>177,199</b>	<b>11,795</b>	<b>10%</b>	
Net Revenue:	<b>50%</b>	<b>50%</b>	<b>51%</b>	<b>50%</b>			
<b>SPECIAL EVENTS</b>							
Revenue	71,475	104,038	127,280	136,823	9,543	7%	
Expense	186,545	197,753	208,257	233,766	25,509	12%	
Surplus (Deficit):	<b>(115,070)</b>	<b>(93,715)</b>	<b>(80,977)</b>	<b>(96,943)</b>	<b>(15,966)</b>	<b>14%</b>	
Net Revenue:	<b>-161%</b>	<b>-90%</b>	<b>-64%</b>	<b>-71%</b>			
<b>OTHER REVENUES</b>							
TAX	5,395,108	3,700,000	3,600,000	4,050,000	450,000	13%	
FEES & CHARGES	915,752	2,074,889	1,785,987	1,974,600	188,613	11%	
MEMBERSHIPS	1,245,985	1,708,965	1,651,966	1,714,184	62,218	4%	
RENTALS	1,048,533	1,594,405	1,536,753	1,565,664	28,911	2%	
MERCHANDISING	54,318	1,064,298	1,029,249	1,026,340	(2,909)	0%	
INTEREST INCOME	-	-	-	-	-	-	
MISCELLANEOUS INCOME	56,762	237,352	262,853	236,224	(26,629)	-10%	
OTHER INCOME	8,142	5,000	2,853	3,000	147	5%	
Other Revenue Total :	<b>8,724,600</b>	<b>10,384,909</b>	<b>9,869,661</b>	<b>10,570,012</b>	<b>-</b>	<b>700,351</b>	<b>0</b>
<b>OTHER EXPENSES</b>							
SALARIES & WAGES	3,334,535	4,627,881	4,376,824	4,656,826	280,003	6%	
CONTRACTUAL SERVICES	732,120	2,582,597	2,472,897	2,615,771	142,874	6%	
INSURANCE	576,445	945,012	742,417	923,979	181,562	24%	
MATERIALS & SUPPLIES	365,824	510,857	493,578	489,620	(3,958)	-1%	
MAIN. & LAND. CONTRACTS	263,182	549,622	527,130	474,227	(52,903)	-10%	
UTILITIES	494,541	765,005	723,523	736,174	12,651	2%	
PENSION CONTRIBUTIONS	487,099	604,242	563,599	492,026	(71,573)	-13%	
COST OF GOODS SOLD	23,953	340,802	322,863	331,577	8,714	3%	
CAPITAL OUTLAY	74,874	67,690	34,958	32,120	(2,838)	-8%	
Other Expense Total:	<b>6,352,572</b>	<b>10,993,709</b>	<b>10,257,788</b>	<b>10,752,320</b>	<b>494,533</b>	<b>9%</b>	
Surplus (Deficit):	<b>2,372,028</b>	<b>(608,800)</b>	<b>(388,127)</b>	<b>(182,309)</b>	<b>(497,371)</b>		
Net Revenue:	<b>27%</b>	<b>-6%</b>	<b>-4%</b>	<b>-2%</b>			
<b>Revenue Total</b>	<b>12,378,627</b>	<b>15,326,169</b>	<b>14,511,587</b>	<b>15,409,179</b>			
<b>Expenditure Total</b>	<b>8,716,153</b>	<b>14,002,551</b>	<b>13,136,776</b>	<b>13,737,849</b>			
<b>Surplus (Deficit)</b>	<b>3,662,475</b>	<b>1,323,618</b>	<b>1,374,811</b>	<b>1,671,330</b>			

Table #12

**HIGHLAND PARK COUNTRY CLUB**

	2015 Total Budget	2015 Projected Year	2016 Total Budget		2016 Budget vs 2015 Proj.	% Change
<b>Revenue</b>						
LESSONS		310	319	0.0%	9	3%
FEES & CHARGES	917,125	720,646	744,832	35.0%	24,186	3%
RENTALS	287,043	253,241	262,192	12.3%	8,951	4%
MERCHANDISING	997,639	961,479	950,344	44.7%	(11,135)	-1%
MISCELLANEOUS INCOME	171,787	161,524	168,399	7.9%	6,875	4%
<b>Revenue Total:</b>	<b>2,373,594</b>	<b>2,097,200</b>	<b>2,126,086</b>		<b>28,886</b>	<b>1%</b>
<b>Expenditure</b>						
CONTRACTUAL SERVICES	1,598,895	1,523,044	1,539,288	65.4%	16,244	1%
INSURANCE	47,761	20,921	20,921	0.9%	-	0%
MATERIALS & SUPPLIES	135,150	131,628	133,646	5.7%	2,018	2%
MAIN. & LANDSCAPE	219,104	203,393	200,811	8.5%	(2,582)	-1%
UTILITIES	155,043	157,989	158,621	6.7%	632	0%
COST OF GOODS SOLD	312,882	295,190	301,497	12.8%	6,307	2%
<b>Expenditure Total</b>	<b>2,468,835</b>	<b>2,332,165</b>	<b>2,354,784</b>		<b>22,619</b>	<b>1%</b>
<b>Net Surplus (Deficit)</b>	<b>(95,241)</b>	<b>(234,965)</b>	<b>(228,698)</b>		<b>6,267</b>	<b>3%</b>

**BUDGET HIGHLIGHTS- General highlights for the entire function-Table #9****Revenue**

Due to a reallocation of the tax levy between the Corporate and Recreation Fund, Property Tax Revenue for the Recreation Function is budgeted to increase by \$450,000 as compared with 2015.

**Salaries and wages**

Salary and wages represent 34% of the Recreation Function's budget. They are increasing by 6% due to the standard merit pool increase and restructured staffing. During 2015, numerous positions became open or remained open throughout the year.

**Insurance**

The Recreation Function is estimating an increase expenditure of \$181,562 or 24%. Due to staffing changes, continued implementation of the ACA and an average premium increase of 5%.

**Pension Contributions**

As mentioned above overall the district has seen a 15% decrease in pension costs. The 13% decrease within the Recreation reflects that decrease.

## **Maintenance & Landscaping**

Budgeted expenditures for building maintenance have decreased by 10% as compared to 2015 projected. Continued maintenance remains consistent and on target. However, during 2015 there were a few unbudgeted expenditures that occurred.

*The remaining budgeted revenues and expenditures related to specific programs, facility and activities will be discussed below.*

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

The budget goal for recreation programs is 30% net revenue (revenue less direct program expenditures). Direct wages, operational expenditures, IMRF, FICA and health insurance are charged to the lowest level, generally the Center or Cost Center. Some programs do not meet the 30% goal; however, these programs support the mission of the District and are important for that reason. Overall, within the 2016 Budget the programming net is 41%, camps is 40% and lessons is 50%.

## **Table #10**

**West Ridge Center-** West Ridge Center generates its revenues from preschool, martial arts, and various adult and youth programs such as art and dance. Additionally, West Ridge Center houses the District's administrative offices and recreation program management. Both dance and general programs have been redesigned to better serve the participants changing needs for 2016. As a result, West Ridge Center reflects a deficit budget of \$191,107. Budgeted revenues decreased by 8% compared with 2015 projected; direct expenditures decreased by 4. % or \$30,925.

## **Athletics**

The athletics department manages many different programs and camps. Revenue is generated from program fees and rentals. Overall, the 2016 budget for athletics reflects a surplus of \$26,126 as opposed to projected surplus of \$28,198 for 2015.

Some programs, such as basketball carry over from the fall through the spring and will be included in both the 2016 and the subsequent 2017 Fiscal Year Budget. In addition to the program revenue, athletics generates sponsorship revenue for Sandlot Sluggers, All-Star Basketball and flag football programs.

## **Camps- WR**

The Park District offers 29 different camps, 11 camps fall under the Camp Center. These programs are managed by the West Ridge recreation staff.

The budget for camp reflects a surplus of \$249,652 which is higher than projected 2015 due to anticipated increase in participation of Spotlighters camp which had a successful 2015 summer. Net revenue for the camp program ranges between \$250,000 to \$280,000 annually. 2016 camp registration will occur during November 2015 (two months earlier) in hopes of increasing participation.

Please note this budget does not include facility specific camps such as athletics, golf, tennis or nature camps.

## **Special Events**

The District has a number of special events which are offered to the public for free or at a minimum charge. The Park District's goal is to spend approximately \$5 per park district resident each year on community events. The 2016 budget meets that goal. With the exception of the Firecracker 5K event which is handled by the Recreation Center staff, special events are primarily managed by West Ridge staff and are accounted for in the Special Events center.

It is very difficult to track the number of people that attend District special events due to the size and the scope of the activities. It is estimated that thousands are served by these events. Community wide special events are embraced by the community at large.

## **Hidden Creek AquaPark**

As is the case with most outdoor pools, the success or failure of the facility is weather dependent. Most outdoor pools operate at a deficit.

The 2016 Budget estimates a deficit of \$186,193 as compared to a projected deficit of \$107,483 in 2015.

## **Rosewood Beach**

Rosewood Interpretive Center generates most of its revenue from camps, and fitness programs. The beach generates its revenues primarily from parking fees and open swim opportunities through camp, and from the concession stand. Rosewood Interpretive Center and Beach operations reflect a budgeted deficit of \$83,387.

## **Park Avenue Beach**

Park Avenue Beach generates the bulk of its revenue from storage and season passes to use the ramp. The 2016 budget reflects Park Avenue open for sailing and boating.

## **Centennial Ice Arena**

Centennial Ice Arena reflects a surplus of \$209,961. Year to Year net revenue ranges between \$200,000 to \$225,000 annually. Rental income from affiliated organizations and groups, a local university, and the general public make up 50% of revenue or \$575,540. Daily skate fees, ice skating lessons, and the ice show make up 20% of revenue. The North Shore Classic competition is held yearly, providing area skaters with an amateur skating event. Centennial Ice Arena is also home to the District's gymnastics program which has a strong local following. Net programming revenue is 40% over direct expenses and continues to increase. In 2016, Centennial Ice Arena will continue to provide quality hockey, figure skating and gymnastics programming opportunities, which focus on skill development.

### **Sunset Valley Golf Course**

Sunset Valley Golf Course receives revenue from memberships, green fees, permanent tee times, rentals, lessons etc. Golf course maintenance is included in the courses' budget.

The 2016 budget reflects the course with a small deficit of \$13,232. This is the result of a more aggressive marketing and promotions campaign. Staff has also reduced expenses where possible. The goal is for Sunset Valley Golf Course to breakeven; however the outcome is weather dependent.

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

The Recreation Center operations include administrative, fitness, and aquatics. Combined, the estimates for the Recreation Center for the year ending December 31, 2016 indicate a surplus of approximately \$59,072. Over the last few years, with expansion of its membership, increases in personal training, and focus on cost saving measures, the Recreation Center has made significant improvement in overall revenue generation. In 2016 budget, the Recreation Center will continue to focus on improving customer service and providing district-wide registration.

Beginning in 2016, Firecracker 5K will be accounted for in the Recreation Center's Budget and not within Special Events. The 5k is held the Sunday prior to July 4<sup>th</sup> and is open to all residents.

### **Deer Creek Racquet Club**

Deer Creek Racquet Club includes both outdoor and indoor tennis programs including memberships, leagues, camps, events and lessons as well as racquetball. Year to Year net revenue ranges between \$230,000 to \$275,000. For 2016, Deer Creek continues to operate at a profit with revenues budgeted to exceed expenditures by \$275,899. With customer focused programming, Tennis programs represent 50% of budgeted revenue. Deer Creek has continued to be a revenue generating facility for the district.

### **Heller Nature Center**

Like West Ridge Center, Heller Nature Center is a facility that generates revenue primarily from program and specialty camps, with some additional revenue earned from rentals and the sale of merchandise (Heller Honey). During 2014, a low ropes team challenge course was acquired and in 2015 the Classroom in the Woods entrance was remodeled and is now ADA compliant. This will provide the center with additional revenue. This budget reflects a deficit of \$356,382.

### **Highland Park Country Club**

With conclusion of the first year of operations, 2016 represents a year of modest operational change. 2015 projected year end is a deficit of \$234,965, while budgeted 2016 has a budgeted deficit of \$228,698. Through continued communication and publicity of banquets and increased operational efficiencies revenue is budgeted 1% higher than projected 2015, while holding expenditures to a 1% increase.

## **SUMMARY-**

2016 will be an exciting year for the Park District as we begin the first GreenPrint 2024 initiatives. With careful planning and operation management the year is expected to end with a surplus balance of \$638,388. This surplus will help support the District's future programming and capital needs.

From an operational perspective, the District is expected to see consistent growth in program participation and memberships. In addition, the District will build on the success of 2015 and is expected to achieve our 2016 budgeted goals.

Through on-going budgeting and planning, the Board of Commissioners will guide facility and program development for the District along with achieving the goals established in GreenPrint 2024. Preparation of the 2016 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 and service to the District.



Park District of Highland Park  
 Capital Projects  
 Fiscal Years Ending December 31, 2016

**Appendix A**

Description	2016	Total
<b>District Wide/Annual</b>		
District wide Master Plan/project planning	75,000	75,000
ADA Transition Plan	125,000	125,000
Asphalt Allowance	144,000	200,000
Asphalt Allowance 2015 Carry Over -Millard	26,000	26,000
Park Avenue Dredging	31,000	31,000
Playground Surface Replacement Various	14,330	57,000
Emerald Ash Borer Removal	100,000	100,000
D.W. Park Sign Replacement	66,000	66,000
Storm water Management Improvements	112,531	112,531
<b>Total District Wide</b>	<b>693,861</b>	693,861
<b>Technology</b>		
Security Enhancement (Fobs)	20,000	20,000
PCI Compliance Equipment	15,000	15,000
Registration/Maintenance Software	125,000	125,000
Firewall	69,602	69,602
Switch & SFPs	369,240	369,240
Access Point	48,498	48,498
Enterprise Cloud Controller License	27,279	27,279
UPS for MDFs and IDF's	27,000	27,000
Server w/ 3 Hi Performance Blades	85,000	85,000
Storage System	60,000	60,000
Redundant Server	85,000	85,000
Redundant Storage	60,000	60,000
Redundant Switch & SFP	161,000	161,000
Fiber Project - Joint Initiative	300,000	300,000
Security Enhancement-computers	10,000	10,000
<b>Total Technology</b>	<b>1,462,619</b>	1,462,619
<b>Parks-Equipment</b>		
Tractor	35,000	35,000
Aerator	12,000	12,000
Small Loader/Tractor/Mower	22,000	22,000
Kubota RTV 900 4 x 4	14,000	14,000
<b>Total Parks Equipment</b>	<b>83,000</b>	83,000
<b>Moraine Park</b>		
Repair Retaining Walls/Beach Walk	33,000	33,000
<b>Total Moraine Park</b>	<b>33,000</b>	33,000

<b>Rosewood Beach</b>		
SWIMCAST Installation 2014 Carry Over	12,500	12,500
Play Equipment	45,000	45,000
Railing Extension	17,800	17,800
Small Monument Sign	21,400	21,400
Park Gates	10,000	10,000
Beach Monitoring	50,250	50,250
<b>Total Rosewood Beach</b>	<b>156,950</b>	156,950
<b>Skokie River Woods</b>		
Trail Development Planning (HPCC Planning Coord)	24,000	24,000
<b>Total Skokie River Woods</b>	<b>24,000</b>	24,000
<b>Totals-District Wide, Technology and Parks</b>	<b>2,453,430</b>	
<b>FACILITIES</b>		
<b>Deer Creek Courts</b>		
Back Flow Device	11,000	11,000
<b>Total Deer Creek Courts</b>	<b>11,000</b>	11,000
<b>SVGC</b>		
Sidewinder	30,000	30,000
Approach Mower	36,000	36,000
Groomer Attachments Greens Mowers (2)	6,400	6,400
<b>Total SVGC</b>	<b>72,400</b>	72,400
<b>Maintenance Service Center Construction</b>		
Maintenance Service Center Construction	280,000	280,000
<b>Maintenance Service Center Construction</b>	<b>280,000</b>	280,000
<b>Park Operations Center</b>		
Waste and Recycling Containers	100,000	100,000
<b>Total Park Operation Center</b>	<b>100,000</b>	100,000
<b>RCHP</b>		
Equipment Upgrade/Replacement	59,500	59,500
MP 101 amd 102 A/V repair with new rack system	28,000	28,000
<b>Total RCHP</b>	<b>87,500</b>	87,500
<b>HPCC-Clubhouse</b>		
Facility Maintenance Fund	25,000	25,000
<b>Total HPCC-Clubhouse</b>	<b>25,000</b>	25,000
<b>West Ridge Center</b>		
Facility Maintenance Fund	50,000	50,000
Exterior tuck pointing, sealing, painting	68,000	68,000
Boiler Pump replacement	10,000	10,000
Furniture and Fixtures for Preschool, Board and MPR Room	20,000	20,000
<b>Total West Ridge Center</b>	<b>148,000</b>	148,000
<b>Total Facilities</b>	<b>723,900</b>	
<b>5 Year Grand Totals</b>	<b>3,177,330</b>	

Park District of Highland Park  
Comprehensive Plan

Position Title	Total	Grade	Salary Survey Data		Park District		Recommended	
			75th Percentile		Actual Salary Range		Salary Range - 75th Percentile	
Executive Director	815	13	\$153,322.00	\$201,742.50	\$118,995.00	\$178,493.00	\$150,000.00	\$210,000.00
Deputy Director of Operations	760	12					\$121,000.00	\$169,400.00
Director of Facilities and Information Technology	695	11			\$86,865.00	\$130,298.00	\$110,000.00	\$154,000.00
Director of Parks and Properties	680				\$86,865.00	\$130,298.00		
Director of Finance			\$109,528.00	\$163,390.00	\$86,865.00	\$130,298.00		
<b>Management Staff</b>								
Director of Planning and Projects	645	10	\$88,623.50	\$135,142.50	\$86,865.00	\$130,298.00	\$79,750.00	\$111,650.00
Director of Communications and Marketing	640		\$68,029.00	\$106,046.00	\$86,865.00	\$130,298.00		
Information Technology Manager	625		\$82,410.00	\$115,795.00	\$63,269.00	\$94,903.00		
Human Resources Manager	610		\$74,909.00	\$112,364.00	\$63,269.00	\$94,903.00		
Assistant Director of Recreation					\$75,236.00	\$110,598.00		
Park Operations Manager	565	9			\$58,045.00	\$87,067.00	\$72,500.00	\$101,500.00
Racquet Sports and Park Avenue Boating Beach Manager	560				\$63,269.00	\$94,903.00		
Golf Course Superintendent			\$65,307.00	\$92,649.00	\$63,269.00	\$94,903.00		
Golf Operations Manager					\$63,269.00	\$94,903.00		
Heller Nature Center Manager			\$64,873.25	\$102,029.75	\$63,269.00	\$94,903.00		
Ice/Aquatics Manager					\$63,269.00	\$94,903.00		
Recreation Center Manager					\$63,269.00	\$94,903.00		
<b>Supervisors and Advanced Technical Staff</b>								
Senior Accountant	485	8	\$60,570.00	\$89,221.25	\$46,404.00	\$64,234.00	\$61,710.00	\$86,394.00
Head Tennis Pro					\$63,269.00	\$94,903.00		
Landscape Architect					\$53,252.00	\$79,878.00		
Natural Areas Manager					\$63,269.00	\$94,903.00		

Park District of Highland Park  
Comprehensive Plan

Position Title	Total	Grade	Salary Survey Data		Park District		Recommended	
			75th Percentile		Actual Salary Range		Salary Range - 75th Percentile	
Facility Supervisor II	485	7			\$48,956.00	\$67,767.00	\$56,100.00	\$78,540.00
Recreation Supervisor II	485				\$48,956.00	\$67,767.00		
Assistant Superintendent of Golf and Grounds	475		\$51,115.50	\$78,573.25	\$48,956.00	\$67,767.00		
Planner	455		\$51,900.25	\$78,488.25	\$53,252.00	\$79,878.00		
Assistant Head Tennis Pro - Adult					\$53,252.00	\$79,878.00		
Assistant Head Tennis Pro - Junior					\$53,252.00	\$79,878.00		
Assistant Manager Ice/Aquatics					\$48,956.00	\$67,767.00		
<b>Building Engineer</b>								
Building Engineer	445	6			\$43,985.00	\$60,886.00	\$51,000.00	\$71,400.00
Network Specialist	440		\$60,647.50	\$82,329.50	\$48,956.00	\$67,767.00		
Athletic Supervisor	430		\$46,600.00	\$69,899.00	\$48,956.00	\$67,767.00		
Membership Services Supervisor	430				\$43,985.00	\$60,886.00		
Recreation Supervisor	430				\$43,985.00	\$60,886.00		
Registration Supervisor	430		\$47,901.00	\$72,442.25	\$43,985.00	\$60,886.00		
Golf Course Foreman					\$46,404.00	\$64,234.00		
Mechanic					\$46,404.00	\$64,234.00		
Naturalist					\$48,956.00	\$67,767.00		
Parks Crew Leader			\$49,769.50	\$75,600.50	\$46,404.00	\$64,234.00		
Safety Coordinator			\$52,085.00	\$78,138.00	\$48,956.00	\$67,767.00		
<b>Specialists and Support Staff</b>								
Communications Coordinator	420	5			\$41,692.00	\$57,512.00	\$45,581.48	\$63,814.08
Graphic Design Specialist	415		\$45,000.00	\$69,049.00	\$53,252.00	\$79,878.00		
Recreation Coordinator	400				\$43,985.00	\$60,886.00		
Help Desk Specialist	395		\$44,210.50	\$67,739.00	\$37,458.00	\$51,851.00		
Accounts Payable Administrator					\$39,519.00	\$54,703.00		
Park Maintenance II			\$45,514.25	\$67,502.25	\$46,404.00	\$64,234.00		
<b>Registration Coordinator</b>								
Registration Coordinator	365	4			\$41,692.00	\$57,712.00	\$43,410.94	\$60,775.31
Park Administrative Assistant					\$43,985.00	\$60,886.00		

Park District of Highland Park  
Comprehensive Plan

Position Title	Total	Grade	Salary Survey Data		Park District		Recommended	
			75th Percentile		Actual Salary Range		Salary Range - 75th Percentile	
Accounts Receivable/Payroll Clerk	345	3			\$39,519.00	\$54,703.00	\$41,343.75	\$57,881.25
Ice Rink Facility Technician					\$39,519.00	\$54,703.00		
Park Maintenance			\$46,082.00	\$65,459.00	\$37,458.00	\$51,851.00		
Marketing Technician	325	2			\$43,985.00	\$60,886.00	\$39,375.00	\$55,125.00
Front Desk/Registration Clerk					\$37,458.00	\$51,851.00		
Custodian		1	\$39,746.50	\$61,270.50	\$31,900.00	\$44,157.00	\$37,500.00	\$52,500.00

**PARK DISTRICT OF HIGHLAND PARK**  
**COMBINED BUDGET**  
**AND**  
**APPROPRIATION ORDINANCE**  
**JANUARY 1, 2016 TO DECEMBER 31, 2016**

**BOARD OF PARK COMMISSIONERS**

**Scott Meyer, President**  
**Barnett Ruttenberg, Vice President**  
**Calvin A. Bernstein**  
**Lori Flores Weisskopf**  
**Brian Kaplan**

**Annette Curtis, Treasurer**

**Liza McElroy, Executive Director**

**ORDINANCE NO 15-12**

**AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION  
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR  
THE FISCAL YEAR BEGINNING  
JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016**

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 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 said Budget and Appropriation Ordinance on the 17<sup>TH</sup> day of December, 2015 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, 2016 and ending December 31, 2016.

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

I. The Amount Budgeted and Appropriated for General Purposes:	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries	2,664,162	2,930,578
Contractual Services	1,124,904	1,237,395
Insurance	1,052,420	1,157,662
Materials & Supplies	285,456	314,002
Maintenance & Landscaping	78,587	86,446
Utilities	112,351	123,586
Pension Contributions	284,914	313,405
Capital Outlay	<u>3,000</u>	<u>3,300</u>
 Total Amount Budgeted and Appropriated for General Fund	 <u><u>5,605,794</u></u>	 <u><u>6,166,374</u></u>



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

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Contractual Services	<u>434,261</u>	<u>477,688</u>
Total Amount Budgeted and Appropriated for Special Recreation Fund	<u>434,261</u>	<u>477,688</u>

III. The Amount Budgeted and Appropriated for  
Recreational Purposes:

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Salaries and Wages	4,656,826	5,122,509
Contractual Services	2,615,771	2,877,348
Insurance	923,979	1,016,377
Materials and Supplies	489,620	538,582
Maintenance ad Landscaping	474,227	521,650
Utilities	736,174	809,792
Pension Contributions	492,026	541,228
Cost of Good Sold	331,577	364,735
Instructional Program	2,985,529	3,284,082
Capital Outlay	<u>32,120</u>	<u>35,332</u>
 Total Amount Budgeted and Appropriated for Recreation Fund:	 <u><u>13,737,849</u></u>	 <u><u>15,111,634</u></u>

IV. The Amount Budgeted and Appropriated for Debt Service:

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Principal	1,875,000	2,062,500
Interest	427,432	470,175
Fee & Charges	<u>1,400</u>	<u>1,540</u>
Total Amount Budgeted and Appropriated for Debt Service:	<u><u>2,303,832</u></u>	<u><u>2,534,215</u></u>

V. The Amount Budgeted and Appropriated for Capital Projects:

	<u>BUDGET</u>	<u>APPROPRIATION</u>
Contractual Service	468,060	514,866
Capital Outlay	<u>3,102,330</u>	<u>3,412,563</u>
Total Amount Budgeted and Appropriated for Capital Projects Fund:	<u><u>3,570,390</u></u>	<u><u>3,927,429</u></u>
<b>Total Estimated Expenditures Budgeted (All Funds)</b>	<u><u>25,652,127</u></u>	
<b>Total Estimated Expenditures Appropriated (All Funds)</b>		<u><u>28,217,339</u></u>

Summary of Funds Budgeted and Appropriated

	<u>BUDGET</u>	<u>APPROPRIATION</u>
General Fund	5,605,794	6,166,374
Special Recreation Fund	434,261	477,688
Recreation Fund	13,737,849	15,111,634
Debt Service Fund	2,303,832	2,534,215
Capital Outlay	<u>3,570,390</u>	<u>3,927,429</u>
<b>Total Budgeted</b>	<u><u>25,652,127</u></u>	
<b>Total Appropriated</b>		<u>28,217,339</u>

Each of said sums of money and the 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, 2016 and ending the 31<sup>st</sup> day of December, 2016 for the respective purpose set forth.

**SECTION 3:** All unexpended balances of the appropriations for the fiscal year ending the 31st day of December 2015, 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:**

**\$20,975,774**

**(B). Estimate of cash expected to be received during the fiscal year from all sources:**

**\$26,290,515**

**(C). Estimate of expenditures contemplated for the fiscal year:**

**\$25,652,127**

**(D). Estimated cash and short term investments expected to be on hand at the end of the fiscal year:**

**\$21,614,162**

**SECTION 5:** All ordinances or parts of ordinances conflicting with any of the provisions of this Ordinance be and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remainder of this Ordinance.

**SECTION 6:** This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2016 and ending December 31, 2016, 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 the 17th day of December 2015 pursuant to roll call vote.

Roll Call Vote:      Ayes:  
                                     Nays:

Absent not Voting

Ordinance Approved.

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Scott Meyers, President  
Board of Park Commissioners  
Park District of Highland Park

ATTEST:

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Liza McElroy, Executive Director and Secretary  
Board of Park Commissioners  
Park District of Highland Park

STATE OF ILLINOIS        )  
  )SS  
COUNTY OF LAKE        )

**CERTIFICATION**

I, Annette Curtis the duly qualified and acting Treasurer of the Park District of Highland Park, and the keeper of the financial records thereof,.

DO HEREBY CERTIFY that the 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, 2016 and ending on the 31st day of December 2016 are as follows:

General real estate tax revenues	\$11,490,911
Personal property replacement tax revenue	150,000
Investment earnings revenue	100,000
Daily fees	2,002,600
Rental revenue	1,620,664
Program user fees	4,839,167
Merchandising retail sales revenue	1,026,540
Membership revenue	1,714,183
Miscellaneous revenue	346,449
Bond/Debt Proceeds	<u>3,000,000</u>
	<u>\$26,290,515</u>

The above is certified this 17th Day of December 2015

\_\_\_\_\_  
Annette Curtis, Treasurer  
Park District of Highland Park

ATTEST:

SEAL

\_\_\_\_\_  
Liza McElroy, Executive Director and Secretary  
Board of Park Commissioners  
Park District of Highland Park

STATE OF ILLINOIS        )  
  )SS  
COUNTY OF LAKE         )

**SECRETARY’S CERTIFICATE**

I, Liza McElroy, do hereby certify that I am Secretary of the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance No 15-12.

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2016 ENDING DECEMBER 31, 2016

of the Park District of Highland Park, Lake County, Illinois adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park, held at Highland Park, Illinois in said District at 6:00 p.m. on the 17TH day of December, 2015.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with all of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District of Highland Park, Illinois, this 17th day of December, 2015.

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Liza McElroy, Secretary  
Board of Park Commissioners  
Park District of Highland Park

(SEAL)



## 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.

**CAFR:** -Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

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

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

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

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

**NSSRA:** -Northern Suburban Special Recreation Association, an association of 12 park districts and villages that pool resources to serve adults and children with disabilities.

**PDRMA:** -Park District Risk Management Association, an association of more than 150 park 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.)