



2019 Budget

December 31, 2019
Park District of Highland Park



Park District of Highland Park

2019 Annual Budget

Fiscal Year January 1, 2019 - December 31, 2019

Park Board of Commissioners

Brian Kaplan, President
Barnett Ruttenberg, Vice-President
Calvin Bernstein, Commissioner
Lori Flores Weisskopf, Commissioner
Terry Grossberg, Commissioner

Park District of Highland Park

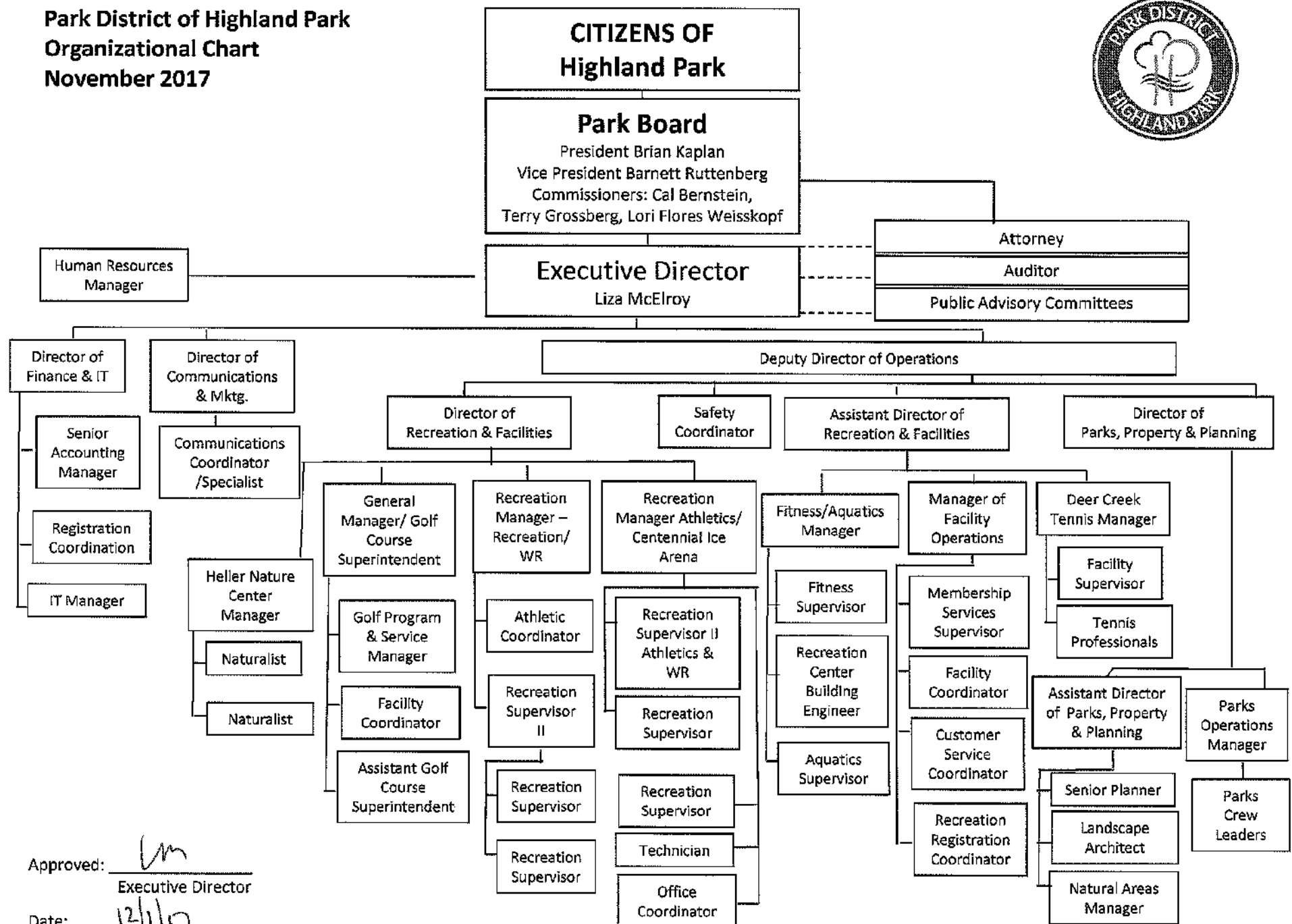
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Park District of Highland Park

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**Park District of Highland Park
Organizational Chart
November 2017**



Approved: LM
Executive Director
Date: 12/1/17

Park District of Highland Park

Mission:

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

Vision:

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

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

Values:

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

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

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

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

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

Park District of Highland Park

Park District of Highland Park District Profile

Established:

The Park District of Highland Park was established 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 progressive 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 is as important today as it was 110 years ago.

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 District began recreational programming. Today, the Park District manages over 762 acres of land, operates ten facilities, and offers nearly 3,000 recreation programs. Neighborhoods throughout Highland Park enjoy proximity and easy access to parks and open spaces that offer both the recreation and solitude that only nature, as noted by our early progressive leaders and naturalists, can provide. According to the Trust for Public Land, 92% of Highland Park residents enjoy living within a 10-minute walk to a local park- well above the national average of 54%.

Governance:

Today, a five-member volunteer Board of Commissioners establishes 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 serves 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.

President Brian Kaplan leads the present Park Board, Vice President Barnett Ruttenberg, and Commissioners Calvin Bernstein, Lori Flores Weisskopf, and Terry Grossberg.

Boundaries:

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

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 (71% of residents have - post secondary degrees) community with a median household income of \$77,511 and a median age of 45 years. The Park District of Highland Park has approximately 13,000 housing units.
Real Estate:	The 2018 (tax year 2017) Equalized Assessed Valuation (EAV) of real estate is \$2,440,264,291.
Tax Rate:	The 2017 tax rate was \$.521056 per \$100 of assessed value
Fiscal Year Budget:	The fiscal year begins on January 1 and concludes on December 31. The total budget for 2019 is \$23.9 million. Capital improvement and repair budget of \$7.0 million, a debt retirement budget of \$3.0 million and a budget for inter-fund transfers of \$4.6 million.
Debt Rating:	The Park District holds an Aaa bond rating from Moody's Investor Services on its outstanding debt.
Park Resources:	The Park District owns and operates more than 756 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:	<p>The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, and aquatics. All told, the Park District offers approximately 3,000 distinct programs. Park District annual events include summer concerts and outdoor movies, annual egg hunt, Fourth of July Festival, a Halloween event, Touch a Truck, Father Daughter Dance, Autumn Fest, Winterfest and a holiday train ride as well as many others.</p> <p>The Park District works with several affiliates to provide a wide range of opportunities and additional services in baseball, hockey, lacrosse 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.</p> <p>The Park District partners with other local governments such as the school districts which provide facilities for Park District use and in turn the Park District maintains many school outdoor spaces.</p>

Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boat Launch, Rosewood Beach, Highland Park Golf Learning Center and Highland Park Country Club passive natural recreation area. Amenities at the parks include 23 ball diamonds, 14 soccer fields, 39 playgrounds and outdoor tennis courts, and 15 miles of walking and biking trails.

The Park District is a vital part of the community and pays close attention to meeting the needs of all its residents. As the population changes, the Park District adjusts its program offerings and customer service to meet the changing needs, resulting in increased goodwill within the community.

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

Staff:

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 89 full-time 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), Illinois Park and Recreation Association (IPRA), and the Illinois Association of Park Districts (IAPD).

Contact:

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



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

December 13, 2018

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

Dear Commissioners:

Following is the proposed 2019 budget for the Park District of Highland Park.

The budget successfully strikes a balance between providing good value and quality facilities, programs and activities for our residents. It also reflects staff's continued commitment to reduce expenditures and seizing new opportunities that have presented themselves with shifts in the community landscape.

Finalization of the Highland Park Country Club agreements have created opportunities as the District converts the property to a passive natural recreation area, and its continued oversight of the Golf Learning Center. As of December 31, 2018, building and banquet operations are returning to the City of Highland Park. Responsibility and accountability for common use areas and utilities between buildings have been identified in the agreements and are reflected in the 2019 Budget.

For the first time, North Shore Community School District 112 began offering full-day Kindergarten, thus eliminating the need for programs supporting the original half-day model. Because residents seem to be concerned with over scheduling their families, after school programming for that age group has been impacted. As a result, staff created the District Wide Child Enrichment Committee to work with patrons and identify new program opportunities helping to create balance for children and families in the community.

All Departments refer to the budget as a planning and a management tool. The baseline of activity is evaluated during the year to increase the likelihood that the Park District's mission is realized, and the District is enjoyed by residents.

2019 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operation surplus of \$4,145,363. Of that surplus, \$3,050,000 will be transferred to the Capital Projects Fund and \$1,556,563 to Debt Service. Debt payments total \$3,078,862 while capital expenditures total \$7,000,007 resulting in a net deficit of \$4,650,563. This is a planned deficit as reserves are being used to support capital projects. The transfer of \$2,500,000 from Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

Projects scheduled for 2019 - include replacement and repair projects throughout the district, continued work on the Highland Park Country Club property and planning for the Centennial Ice Arena lobby and gymnastic space. These initiatives take into consideration storm water management concerns, ADA compliance, and public need.

Using a 'just in time' approach to bonding, two issues were completed, one in 2016 and the other in 2017. Proceeds from these bonds provided the District with additional funds to implement the first GreenPrint 2024 projects. With the projects fully funded, there is no need to issue bonds during 2019. Receipts from the debt extension base will be accessed to support bond payments.

A summary of the budget:

- **2019 planned Deficit of \$4,650,563.**
- **Consolidated revenue** for the fiscal year ending 12/31/19 is **\$23.9M.**
- **Consolidated expenditures** for the fiscal year ending 12/31/19 are **\$28.6 million.**
- **Capital expenditures** are estimated to be **\$7 million.**
- **Tax support** for the 2019 fiscal year represents **56%** of total revenues.

Acknowledgements

The 2019 budget is a collaborative effort and involves supervisors, managers, and support staff, throughout the District. The Administration Department, specifically the Finance Office, is responsible for its final preparation as well as the preparation, filing and distribution of the Budget and Appropriations Ordinance. The Budget will be reviewed continuously during the year and could not have been accomplished without the efforts of Park District staff and the support of our Park Board Commissioners.

Respectfully submitted,

Liza McElroy
Executive Director
Park District of Highland Park

Annette Curtis
Director of Finance & IT
Park District of Highland Park

FUTURE PLANNING

The District utilizes two planning mechanisms to stay on course GreenPrint 2024 Comprehensive Master Plan and the 2016-2020 Strategic Plan. Both plans work together to provide the District with a road map to exceed our resident and customers' expectations by delivering extraordinary experiences within our parks and facilities as well as through our programs and services.

GREENPRINT 2024

Adopted by the Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan which represents a new vision for the District and guides future facility and program development over the next ten years. Two tracks of capital projects to be completed over 10 years were identified. As of December 31, 2018, all but two Track One projects have been completed.

Funding strategies identified for Track One projects include grants, partnerships, and non-referendum bonding. Track Two projects remain unfunded.

During 2018, the Planning Department began a refresh of Greenprint 2024. Reviewing GreenPrint projects, Capital Replacement projects, studying community needs and realigning resources to ensure future capital will provide the best service to the community.

Projects Completed

Land Management Plan (2018)

Parks and Golf Maintenance Facility (started 2016, completed 2018)

Recreation Center of Highland Park Fitness Floor (started and completed 2017)

Sunset Valley Golf Club Improvements (started 2016, completed 2018)

Sunset Valley Clubhouse Improvements (started 2017, completed 2018)

Track One projects maybe budgeted in 2019, due to final payments.

Projects in Progress

Track One project included in the 2019 Budget:

- Planning for Centennial Ice Arena lobby and gymnastics renovation

Track Two projects included in the 2019 Budget:

- Conversion of the Highland Park County Club property into a passive recreation nature area. (planning 2018, conversion 2019, grooming 2020-2023)

Planning and Operations Strategy

GreenPrint 2024 identified areas of planning and strategy development: Priorities for 2019 include:

- Management of the program life cycle, addressing shifts in community needs due to introduction of full day Kindergarten.
- Creation of efficiencies through technology, with the introduction of a new payroll processing system.
- Lakefront master planning, the community engagement step was completed in 2018. Comments from residents will be reviewed and recommendation will be developed to update the original 2007 Lakefront Master Plan.
- The District's Planning and Athletics Departments are developing a comprehensive Sport Field Master Plan that will address existing fields to meet current and projected program and rental needs as well as explore potential new field configurations.

STRATEGIC PLAN 2016-2020

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 continue implementing the 2016-2020 Strategic Plan which provides the foundation for this growth. The plan was developed around four strategic themes:

- **Customer:** Maximize the Customer Experience
- **Operational:** Effective, Operational Excellence
- **Internal Business:** Unified and Engaged Work Culture
- **Financial:** Sustained Financial Health

The Park District developed a set of initiatives to assist in achieving the 16 objectives 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

Maximize the Customers Experience

Objective 1: Manage the Program Portfolio-

Objective 2: Build/Brand a sense of Community-*2017 completed new PDHP brand standards and park signage standards.*

Objective 3: Create Lasting Impressions-*2018 completed new customer service philosophy which will be the foundation for new customer service standards and training.*

Objective 4: Build a Customer Relationship Management Program

Effective, Operational Excellence

Objective 5: Improve Internal Communication-*throughout 2018 and into 2019 staff is participating in workshops designed to identify issues and define resolution.*

Objective 6: Create Effective Strategies for Employee Recruitment-*Introduction of a new hiring platform, with the payroll system implementation during 2019.*

Objective 7: Implement a User-Friendly Registration Process-*completed 2017*

Objective 8: Create Efficiencies through Innovative Technology-*2018 began utilization of DocuSign for internal paperwork. 2019 creation of a new help desk platform for Parks, IT and support services.*

Objective 9: Create a Green Culture- *2018 Board approval Sustainability Plan 2017-2019.*

Objective 10: Continue Innovative Integrated Marketing Systems-*2017 & 2018 expanded social media reach including utilization to Instagram, social media advertising and geo-fencing advertising.*

Unified and Engaged Work Culture

Objective 11: Create a Plan for Employee Growth and Development

Objective 12: Be the “Employer of Choice”-*Implementation of the Part Time Classification and Compensation Study.*

Objective 13: Integrate Core Values into the Work Culture

Sustained Financial Health

Objective 14: Implement Key Performance Measures-*Introduction of ‘In the Know’ a key performance indicator tutorial for staff during 2019.*

Objective 15: Implement Creative Strategies for Alternative Sources of Revenue-*continued expansion of sponsorship offerings.*

Objective 16: Identify Efficiencies to Reduce Expenses-*continued review of joint purchasing between Centers and vendor pricing.*

OPERATIONS OVERVIEW

Fund Structure

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

General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District which are not accounted for in other funds.

Recreation Fund and Special Recreation Fund are special revenue funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Debt Service Fund is used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities and replacement capital projects. Financial resources are acquired through bond issuance and budgeted transfers from operations which are to be used for improvements to existing park facilities, maintenance and upkeep of all parks and new capital endeavors.

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

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

Revenues and expenditures are categorized by Type. Such as, program, camp, contractual, and salaries. General ledger numbers are linked to specific Types. Most Types are a compilation of a numerous general ledger numbers. Throughout the budget, reports are presented by Type categorizes.

To provide readers with relevant information, the budget is also presented by Function. The Administration Function includes activity in the General Fund (less Parks), Special Recreation, Debt Service, and Capital Projects. 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.

Budget Guidelines, Process, Policies

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. Copies of the budget and ordinance will be available for public inspection at the Park District's administrative offices- West Ridge Center, 636 Ridge Road, Highland Park, IL 60035, 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 -- Treasurer is responsible for certifying the revenue estimate. The ordinance outlines any probable expenditure of grant or development impact fees.

State law prohibits spending beyond the appropriations 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. 5th Edition, published 2006

Budget Planning Process

Preparation of the 2019 Capital Replacement Plan (CRP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CRP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior the budget presentation. The 2019 summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2019 CRP for the fiscal year is presented in the Capital section of this document.

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 that was first presented to the Finance Committee and then to the Board of Commissioners at a Workshop Meeting scheduled November 5, 2018.

Public Meetings Schedule

10/9	Workshop	Capital Budget Presented to Board
10/1-10/15	Business Office	Implements recommended changes
10/16	Budget Completed	Reviewed by Exc. Director and Staff
10/26	Finance Comm.	Budget and Levy Presentation
11/1	Publication	Truth in Taxation Resolution Notice
11/5	Workshop	Truth in Taxation Resolution
11/5	Workshop	Budget Presentation
11/13	Board Meeting	Pass Truth in Taxation Resolution
11/13	Board Meeting	Budget Presentation
12/4	Workshop	Tax Levy Ordinance
12/6	Publication	Budget & Appropriations 30 day notice
12/13	Board Meeting	Pass Tax Levy Ordinance
12/13	Board Meeting	Pass 2019 Budget

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, in which expenditures exceed revenues result only from discretionary spending approved by the Board of Commissioners for capital improvements. Any other budget deficit would require Board resolution.

The Park District uses a detailed line item budget for accounting expenditure control. Verification and approval of appropriation amounts occur prior to the expenditure. Each month, all individual account expenditures are compared to budget appropriations. To monitor budget performance, 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 replacement and capital projects.

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 Replacement Plan (CRP). Capital improvements are discretionary spending, while operating expenses are driven by programs benefitting the community.

Salaries and Wages

Because a properly developed and administered Classification and Compensation plan forms the foundation for managing recruitment and retention, the District implemented its current plan January 1, 2016. Positions were evaluated based on nature of work, principal duties, responsibilities and relative level of difficulty. Similar positions were grouped together creating a classification structure. Based on industry standards salary ranges were determined for each classification. Administration of a classification plan is an ongoing process, adapting to changing conditions. As part of the budget process, a survey of comparable-entities is completed to determine if the Classification and Compensation Study's classifications and salary ranges are still relevant. For 2019, there are no recommended changes to the plan. Salary and wage increases are based on merit a 3% merit pool. Finalized in 2017, a Part Time Compensation and Classification Study was completed. Similar to the Full-Time study, part time positions were classified by skill and pay ranges were defined. Both studies support the Employer of Choice strategic initiative. Salary ranges for both plans can be found in Appendix D.

Fund Balance Policy

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

Investment Policy

During the year, excess funds are held in insured or collateralized Certificates of Deposits, U.S. Government Securities, and Money Market accounts. The securities held by the Park District are consistent with its Investment Policy and 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. GreenPrint 2024, a 10-year comprehensive master plan provides guidance for future large capital improvements, program improvements, and operational improvements. As projects are completed, GreenPrint 2024, is reviewed and updated to reflect the District's changing needs. A refresh is planned for 2019.

Mid-Range Planning

Strategic Plan 2016-2020, outlines mid-range planning. Identifying initiatives or tasks to be completed by staff assigned committees. Completion of these initiatives will ensure completion of strategic goals. The purpose of which is the creation of a stronger park district, that provides desired programming, a strong work environment while being fiscally responsible.

Each year the District reviews and revises its five-year Capital Replacement Plan (CRP) that supplements the yearly budget to assist in determining future funding needs. The Board discusses the CRP 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.

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 can increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The CPI for 2019 (2018 tax year) 2.1%. There is a budgeted levy increase based on the CPI and new growth.

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

The Park District charges fees for recreation activities and subscribes to a policy of varied fees for those services. Nonresidents may be charged a higher rate for participation. Program and activity fees are reviewed and adjusted as necessary to meet changing operating costs and/or market conditions. Staff may set fees higher than operating costs if there are additional indirect costs, such as operating maintenance, administrative overhead, and use of capital assets. 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 continually explores grant opportunities to help defray costs of eligible projects. If grants or contributions are designated for a specific project they are held for that project in the fund balance. It is important to note that one of the primary sources of grant revenue is the Open Space Land Acquisition and Development (OSLAD) program.

Other Revenue Opportunities

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

The Parks Foundation of Highland Park was the first GreenPrint 2024 initiative to be completed in 2016. The Foundation is organized as a not-for-profit corporation, guided by a three-member executive board, the primary purpose of the Foundation is to secure, manage and invest donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2019, anticipated support from the

Foundation will focus on SMILE Grant-in-Aid. SMILE Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships.

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- website. An adopted ordinance authorizing the bond issuance will be approved at a Board meeting and filed with Lake County.

Forecasting

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

DEBT POSITION

Overview

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

From 2011-2015, the District did not issue bonds to support capital improvement, providing resident tax payers a savings totaling over \$6.5 million. In 2016, various funding approaches were studied to support the implementation of GreenPrint 2024 track one capital projects. The Board chose to follow an 'issue when needed' approach. This approach provides for the flexibility to reevaluate the District's funding needs on an annual basis. With the GreenPrint 2024 refresh in progress, no bonds will be issued during 2019 and future funding will be re-evaluated.

Currently, the District has two debt certificates outstanding; General Obligation Limited Tax Refunding Debt Certificate 2012A and 2013. The 2012A 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. In addition, the General Obligation Ltd Tax Park Bond Series 2016 & 2017 were issued to begin funding for GreenPrint 2024 projects.

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

Current General Obligation Bond Indebtedness

General Obligation Ltd Tax Refunding Debt Certificate 2012A Principle Outstanding at 12/31/2019 \$3,900,000			
		Maturity Date: December 15, 2023	
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2019	735,000	117,000	852,000
2020	760,000	94,950	854,950
2021	780,000	72,150	852,150
2022	800,000	48,750	848,750
2023	825,000	24,750	849,750

General Obligation Ltd Tax			
Debt Certificate 2013		Maturity Date: December 15, 2027	
Principle Outstanding at 12/31/2019 \$5,565,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2019	550,000	155,563	705,563
2020	560,000	144,563	704,563
2021	585,000	119,138	704,138
2022	600,000	105,975	705,975
2023	615,000	90,975	705,975

General Obligation Ltd Tax			
Park Bonds Series 2016		Maturity Date: December 15, 2020	
Estimated Principle Outstanding at 12/31/2019 \$1,150,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2019	565,000	34,500	599,500
2020	585,000	17,550	602,550

General Obligation Ltd Tax			
Park Bonds Series 2017		Maturity Date: December 15, 2028	
Estimated Principle Outstanding at 12/31/2019 \$6,650,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2019	690,000	229,000	919,000
2020	380,000	208,300	588,300
2021	1,030,000	196,900	1,226,900
2022	1,060,000	166,000	1,226,000
2023	920,000	123,600	1,043,600

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.

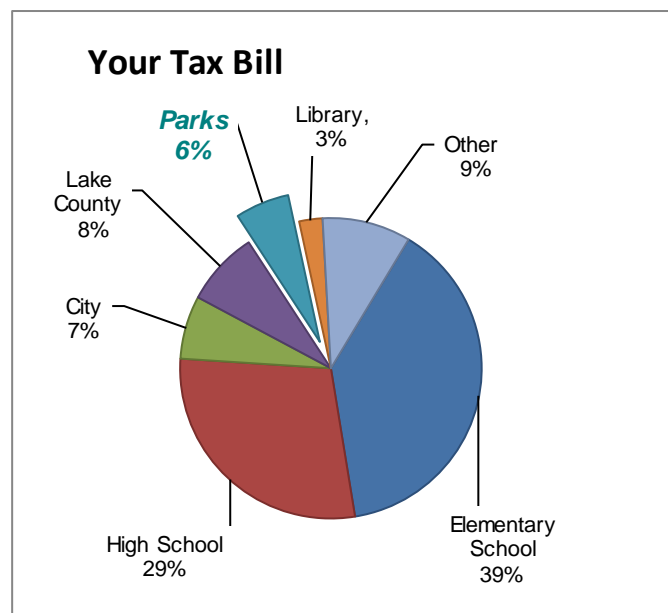
TAX FUNDING

The Levy Ordinance, which details the property tax request by fund, will be presented and approved by the Board of Commissioners on December 13, 2018. 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 2019, tax year 2018 is not included. The District will receive final levy information during the spring of 2019. The District's property tax collection rate has averaged more than 98% over the past 10 years (see 2017 CAFR for more detail).

From 2005-2010, the District did not raise taxes, as a result the District's tax rate remained relatively flat and residents did not receive an increase. It was not until 2013 that the Special Recreation Fund was levied at the full .4 cents, this was done to support ADA improvements district wide. Beginning in 2016, the Debt Service Extension Base was accessed to support debt repayment associated with General Obligation Ltd Tax Park Bonds Series 2016. This was identified in the GreenPrint 2024 Plan as a funding mechanism.

For 2019, the budgeted tax revenue is \$13,212,680, which is greater than the prior year's extension by 4. % or \$508,183. This is essentially a cost of living increase based on the CPI 2.1%, while trying to capture new growth.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2008	2009	2010	2011	2012
EAV	2,819,017,917	2,741,900,593	2,587,013,944	2,354,383,357	2,190,455,395
LEVY EXTENSION	10,712,269	10,803,088	9,804,783	9,652,972	9,747,527
CORPORATE	0.1010	0.1030	0.1360	0.1500	0.2560
IMRF	0.0190	0.0220	0.0160	0.0170	-
POLICE PROCETION	0.0090	0.0100	0.0110	0.0120	-
AUDIT	0.0010	0.0010	-	-	-
LIABILITY INSURANCE	0.0160	0.0150	0.0080	0.0090	-
SPECIAL RECREATION	0.0250	0.0240	0.0260	0.0280	0.0180
RECREATION	0.0770	0.0690	0.0740	0.0810	0.1710
RECREATION AND COMMUNTI\	0.0650	0.0820	0.0870	0.0900	-
BONDS AND INTEREST	0.0480	0.0490	-	-	-
MUSEUM	0.0190	0.0190	0.0210	0.0230	-
Total Rate	0.3800	0.3940	0.3790	0.4100	0.4450

LEVY YEAR	2013	2014	2015	2016	2017
EAV	2,089,605,407	2,079,639,753	2,206,882,564	2,344,268,130	2,440,264,291
LEVY EXTENSION	10,385,339	10,566,317	11,482,476	12,395,646	12,715,144
CORPORATE	0.1970	0.2924	0.2628	0.2114	0.2001
IMRF	-	-	-	-	-
POLICE PROCETION	-	-	-	-	-
AUDIT	-	-	-	-	-
LIABILITY INSURANCE	-	-	-	-	-
SPECIAL RECREATION	0.0400	0.0400	0.0400	0.0400	0.0386
RECREATION	0.2600	0.1758	0.1835	0.2134	0.2197
RECREATION AND COMMUNTI\	-	-	-	-	-
BONDS AND INTEREST	-	-	0.03	0.06	0.06
MUSEUM	-	-	-	-	-
Total Rate	0.4970	0.5082	0.5203	0.5288	0.5211

CAPITAL

Expenditures for 2019 are compiled from two sources, Capital Replacement Plan (CRP) and GreenPrint-Project Capital Review. These expenditures are accounted for in the Capital Fund. CRP summarizes districtwide replacement needs for the next five years. As the first step of the budget process, Planning and Facility staff review the need of all facilities and parks, creating and updating repair and replacement schedules. Based on these schedules the CRP is compiled for the year and updated for the next five years.

Appendix A provides a detail listing of the 2019 replacement items that are included in budget. For informational purposes Appendix B provides a summarized schedule of replacement items over the next five years. Appendix C provides the project timeline and costs for GreenPrint projects.

2019 Budget includes two GreenPrint 2024 initiatives:

Conversion of the Highland Park Country Club

Planning for the conversion of the Highland Park Country Club property from a golf course to a passive recreation area began in 2018. Community Attitude and Interest Surveys from 2009, and 2013 ranked walking and biking trails as the most important need by the community. The property conversion plan includes connecting Skokie River Woods and Route 22 to Park Avenue through walking and biking trails. Synergy with Recreation Center of Highland Park offer the opportunity to integrate indoor and outdoor fitness activities. Budgeted expenditures for 2019 total \$920,000.

Centennial Ice Area Lobby & Gymnastics Renovation

Centennial Ice Arena serves a dual role, as the ice skating and gymnastics programming center for the Park District. There are several challenges at the facility due to limitations with the building and site, including potential traffic pattern inefficiencies, size of the existing gymnastics space; condition and size of the lobby, size of staff offices, condition and size of locker rooms, and lack of activity rooms for functions such as birthday parties. Planning will begin in 2019 with renovation beginning in 2020. Budgeted expenditure for 2019 total \$100,000.

2019 BUDGET ANALYSIS

Budget Overview

The 2019 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2018 projected year end
- Detailed review by Function

Overall, the 2019 Budget represents a net planned deficit of \$4,650,564.

- Net Operations \$4.7 million
Operating Revenue \$23.9 million
Operating Expenditures \$28.6 million
- Debt Extension \$1.5 million
- Debt Retirement \$3.1 million
- Capital Improvements \$7 million
- Inter Fund Transfers \$4.6 million

Budget Opportunities

The introduction of full day Kindergarten by North Shore School District 112 is proving to be an opportunity across the District. Programs that supported or were created around half day Kindergarten are no long needed. Because of the longer school day, there has been an extreme decline in afternoon program registration for that age group. A staff lead District Wide Child Enrichment Committee with the goal to create a holistic approach to recapturing the target market was created. The Committee will work with the community, NSSD 112 and other partners to identify unmet community needs, and develop Park District solutions.

Facility Rentals in Athletics and Centennial Ice have seen a decline during 2018 final quarter. Having a temporary impact on Rental Revenue. Athletics is developing a Field Rental Strategic Plan in conjunction with the Sports Field Master Planning.

In 2018, four operational agreements for the Highland Park Country Club property were finalized with the City of Highland Park.

- Agreement #1- Outlines the purchase of the country club property, and conversion to a passive natural recreation area.
- Agreement #2- Is a lease back to the City of Highland Park, for a portion of the property with the intention of developing a tree nursery.
- Agreement #3– Outlines the operational responsibilities and the surplus split of the Golf Learning Center.
- Agreement #4- Defines the responsibility and spit of operational expenditures for areas within and outside of the HPCC that are considered ‘common’ use by both parties.

Table #1

PROPOSED 2019 BUDGET BY FUND

Presented in a similar format as the CAFR

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Revenue						
TAX	5,628,000	5,200,000	961,498	1,551,182	-	13,340,680
PROGRAMS	-	2,848,850	-	-	-	2,848,850
CAMPS	-	1,707,082	-	-	-	1,707,082
LESSONS	-	383,751	-	-	-	383,751
SPECIAL EVENTS	-	114,739	-	-	-	114,739
FEES & CHARGES	44,800	1,889,671	-	-	-	1,934,471
MEMBERSHIPS	-	1,712,753	-	-	-	1,712,753
RENTALS	-	1,380,774	-	-	-	1,380,774
MERCHANDISING	360	94,274	-	-	-	94,634
INTEREST INCOME	130,000	-	-	-	-	130,000
MISCELLANEOUS INCOME	92,500	104,820	-	-	-	197,320
OTHER INCOME	13,235	49,589	-	-	-	62,824
Revenue Total	5,908,895	15,486,303	961,498	1,551,182	-	23,907,878
Expenditures						
PROGRAMS	-	1,645,635	-	-	-	1,645,635
CAMPS	-	961,148	-	-	-	961,148
LESSONS	-	186,872	-	-	-	186,872
SPECIAL EVENTS	-	218,757	-	-	-	218,757
SALARIES & WAGES	2,792,670	4,979,222	-	-	-	7,771,892
CONTRACTUAL SERVICES	1,066,199	1,028,639	413,765	-	332,400	2,841,003
INSURANCE	1,104,610	1,078,221	-	-	-	2,182,830
MATERIALS & SUPPLIES	246,030	371,599	-	-	-	617,629
MAIN. & LANDSCAPE	125,167	336,250	-	-	-	461,417
UTILITIES	124,342	771,664	-	-	-	896,006
PENSION CONTRIBUTIONS	235,457	421,338	-	-	-	656,795
COST OF GOODS SOLD	-	39,588	-	-	-	39,588
DEBT RETIREMENT	-	-	-	3,078,862	-	3,078,862
CAPITAL OUTLAY	-	64,160	-	-	6,935,847	7,000,007
Expenditure Total	5,694,474	12,103,093	413,765	3,078,862	7,268,247	28,558,442
	214,421	3,383,210	547,733	(1,527,680)	(7,268,247)	(4,650,564)
Other Financing						
DEBT ISSUANCE						-
OPERATING TRANSFERS IN				1,556,563	3,050,000	4,606,563
OPERATING TRANSFERS OUT	(622,625)	(3,433,938)	(550,000)			(4,606,563)
NET SURPLUS (DEFICIT)	(408,205)	(50,728)	(2,267)	28,883	(4,218,247)	(4,650,564)

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

Fund Balance Projection as of December 31, 2019

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2019	2,248,754	4,934,869	241,215	167,884	5,362,774	12,955,496
REVENUES	5,908,895	15,486,303	961,498	1,551,182	-	23,907,878
EXPENDITURES	5,694,474	12,103,093	413,765	3,078,862	7,268,247	28,558,442
DEBT ISSUANCE						
TRANSFERS	(622,625)	(3,433,937)	(550,000)	1,556,563	3,050,000	-
Estimated Fund Balance 12/31/2019	1,840,549	4,884,142	238,948	196,767	1,144,527	8,304,933
Fund Balance Policy						
25% of Budget Expenditures	1,423,619	3,025,773	103,441	-	-	-

Table #2: Figures presented above include the District's estimated beginning fund balance as of January 1, 2019, 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, 2019.

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

DISTRICT WIDE BUDGET COMPARISON

	2017 Total Activity	2018 Budget	2018 Projected	2019 Budget		Increase/ (Decrease)	% Change
Revenue							
100 - PROGRAMS	2,934,838	3,034,812	2,774,134	2,848,850	11.92%	74,715	2.69%
110 - CAMPS	1,441,043	1,549,078	1,560,541	1,707,082	7.14%	146,540	9.39%
120 - LESSONS	323,871	346,685	362,827	383,751	1.61%	20,924	5.77%
130 - SPECIAL EVENTS	93,190	108,288	101,895	114,739	0.48%	12,845	12.61%
410 - TAX	12,454,110	13,072,257	12,744,400	13,340,680	55.80%	596,280	4.68%
420 - FEES & CHARGES	1,273,706	1,270,299	822,862	1,934,471	8.09%	1,111,609	135.09%
440 - MEMBERSHIPS	1,824,847	1,717,654	1,609,100	1,712,753	7.16%	103,653	6.44%
450 - RENTALS	1,440,178	1,263,618	1,248,151	1,380,774	5.78%	132,624	10.63%
460 - MERCHANDISING	1,001,540	66,465	56,376	94,634	0.40%	38,258	67.86%
470 - INTEREST INCOME	154,167	105,000	139,118	130,000	0.54%	(9,118)	-6.55%
480 - MISCELLANEOUS INCOME	707,327	193,400	209,492	197,320	0.83%	(12,172)	-5.81%
510 - OTHER INCOME	462,988	37,380	66,394	62,824	0.26%	(3,570)	-5.38%
520 - BOND/DEBT PROCEEDS	8,713,795	-	5,500	-	0.00%	(5,500)	-100.00%
Total Revenue:	32,825,599	22,764,935	21,700,789	23,907,878	100.00%	2,207,089	10.17%
Expense							
100 - PROGRAMS	1,649,721	1,647,114	1,625,109	1,645,635	5.76%	20,526	1.26%
110 - CAMPS	827,625	882,710	855,487	961,148	3.37%	105,662	12.35%
120 - LESSONS	175,043	159,168	193,523	186,872	0.65%	(6,651)	-3.44%
130 - SPECIAL EVENTS	170,392	214,265	216,238	218,757	0.77%	2,519	1.16%
610 - SALARIES & WAGES	6,740,757	7,537,251	6,943,444	7,771,892	27.21%	828,448	11.93%
620 - CONTRACTUAL SERVICES	5,016,055	2,896,928	2,970,938	2,841,003	9.95%	(129,935)	-4.37%
630 - INSURANCE	1,824,262	2,099,502	1,938,345	2,182,830	7.64%	244,485	12.61%
640 - MATERIALS & SUPPLIES	580,100	588,971	552,160	617,629	2.16%	65,469	11.86%
650 - MAINTENANCE & LANDSCAPING CONTR.	460,133	435,353	469,359	461,417	1.62%	(7,941)	-1.69%
660 - UTILITIES	971,893	980,619	966,140	896,006	3.14%	(70,134)	-7.26%
670 - PENSION CONTRIBUTIONS	817,505	911,369	840,933	656,795	2.30%	(184,138)	-21.90%
680 - COST OF GOODS SOLD	339,341	26,546	24,410	39,588	0.14%	15,178	62.18%
710 - DEBT RETIREMENT	3,041,830	3,077,363	3,077,363	3,078,862	10.78%	1,499	0.05%
720 - CAPITAL OUTLAY	10,056,160	8,560,614	8,317,233	7,000,007	24.51%	(1,317,226)	-15.84%
Total Expense:	32,670,818	30,017,772	28,990,680	28,558,442	100.00%	(432,238)	-1.49%
	154,781	(7,252,837)	(7,289,891)	(4,650,564)		2,639,328	
Transfers							
TRANSFER IN	3,255,513	3,109,013	3,109,013	4,606,563			
TRANSFER OUT	(3,255,513)	(3,109,013)	(3,109,013)	(4,606,563)			
Net Surplus(Deficit)	154,781	(7,252,837)	(7,289,891)	(4,650,564)			

Table #3: The 2019 budget information will be reviewed on a district-wide basis by revenues and expenditures, then in more detail based on Functional Activity, as defined above.

Table #4

CONSOLIDATED REVENUE ANALYSIS

	2017 Total Activity		2018 Total Budget		2018 Projected		2019 Total Budget	2019 Budget vs 2018 Proj	% Change
Revenue									
TAX	12,454,110	51.65%	13,072,257	57.42%	12,744,400	58.73%	13,340,680	596,280	4.68%
PROGRAMS	2,934,838	12.17%	3,034,812	13.33%	2,774,134	12.78%	2,848,850	74,715	2.69%
CAMPS	1,441,043	5.98%	1,549,078	6.80%	1,560,541	7.19%	1,707,082	146,540	9.39%
LESSONS	323,871	1.34%	346,685	1.52%	362,827	1.67%	383,751	20,924	5.77%
SPECIAL EVENTS	93,190	0.39%	108,288	0.48%	101,895	0.47%	114,739	12,845	12.61%
FEES & CHARGES	1,273,706	5.28%	1,270,299	5.58%	822,862	3.79%	1,934,471	1,111,609	135.09%
MEMBERSHIPS	1,824,847	7.57%	1,717,654	7.55%	1,609,100	7.41%	1,712,753	103,653	6.44%
RENTALS	1,440,178	5.97%	1,263,618	5.55%	1,248,151	5.75%	1,380,774	132,624	10.63%
MERCHANDISING	1,001,540	4.15%	66,465	0.29%	56,376	0.26%	94,634	38,258	67.86%
INTEREST INCOME	154,167	0.64%	105,000	0.46%	139,118	0.64%	130,000	(9,118)	-6.55%
MISCELLANEOUS INCOME	707,327	2.93%	193,400	0.85%	209,492	0.97%	197,320	(12,172)	-5.81%
OTHER INCOME	462,988	1.92%	37,380	0.16%	66,394	0.31%	62,824	(3,570)	-5.38%
Revenue Total:	24,111,804	100.00%	22,764,935	100.00%	21,700,789	100.00%	23,907,878	2,212,589	10.20%

Property Tax revenue is increasing due to Lake County's new growth projection and the CPI of 2.1%.

Popularity of the District's Special Events continues to grow with a 12% increase from 2018 projected. The Fourth Fest celebration in 2019 will include the City's 150-year celebration attracting more participants and creating a community focused day of celebration.

As a direct result of Sunset Valley's first full year of operation, since completion of the course and club house renovations, Fees & Charges reflect a 135% increase over 2018 projected year end. Increases in Rentals and Merchandising are also correlate to Sunset Valley.

Even though interest rates are on the rise, Interest Income is decreasing as reserved are utilized for capital repair.

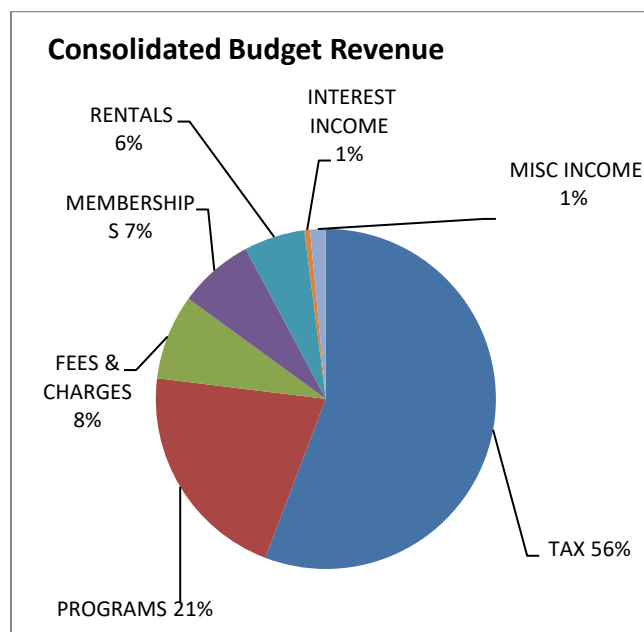


Table #5

CONSOLIDATED EXPENDITURE ANALYSIS

	2017		2018		2018		2019	2019 Budget	%
Expense	Total Activity		Total Budget		Projected		Total Budget	vs 2018 Budget	Change
PROGRAMS	1,649,721	5.05%	1,647,114	5.49%	1,625,109	5.61%	1,645,635	20,526	1.26%
CAMPS	827,625	2.53%	882,710	2.94%	855,487	2.95%	961,148	105,662	12.35%
LESSONS	175,043	0.54%	159,168	0.53%	193,523	0.67%	186,872	(6,651)	-3.44%
SPECIAL EVENTS	170,392	0.52%	214,265	0.71%	216,238	0.75%	218,757	2,519	1.16%
SALARIES & WAGES	6,740,757	20.63%	7,537,251	25.11%	6,943,444	23.95%	7,771,892	828,448	11.93%
CONTRACTUAL SERVICES	5,016,055	15.35%	2,896,928	9.65%	2,970,938	10.25%	2,841,003	(129,935)	-4.37%
INSURANCE	1,824,262	5.58%	2,099,502	6.99%	1,938,345	6.69%	2,182,830	244,485	12.61%
MATERIALS & SUPPLIES	580,100	1.78%	588,971	1.96%	552,160	1.90%	617,629	65,469	11.86%
MAINTENANCE & LANDSCAPING CONTRACTS	460,133	1.41%	435,353	1.45%	469,359	1.62%	461,417	(7,941)	-1.69%
UTILITIES	971,893	2.97%	980,619	3.27%	966,140	3.33%	896,006	(70,134)	-7.26%
PENSION CONTRIBUTIONS	817,505	2.50%	911,369	3.04%	840,933	2.90%	656,795	(184,138)	-21.90%
COST OF GOODS SOLD	339,341	1.04%	26,546	0.09%	24,410	0.08%	39,588	15,178	62.18%
DEBT RETIREMENT	3,041,830	9.31%	3,077,363	10.25%	3,077,363	10.62%	3,078,862	1,499	0.05%
CAPITAL OUTLAY	10,056,160	30.78%	8,560,614	28.52%	8,317,233	28.69%	7,000,007	(1,317,226)	-15.84%
Expense Total:	32,670,818	100.00%	30,017,772	100.00%	28,990,680	100.00%	28,558,442	(432,238)	-1.49%

As is typically the case, salaries (23.95%), Contractual Services (10.25%), Debt Retirement (10.62%) and capital (28.69%) represent the largest individual costs to the District.

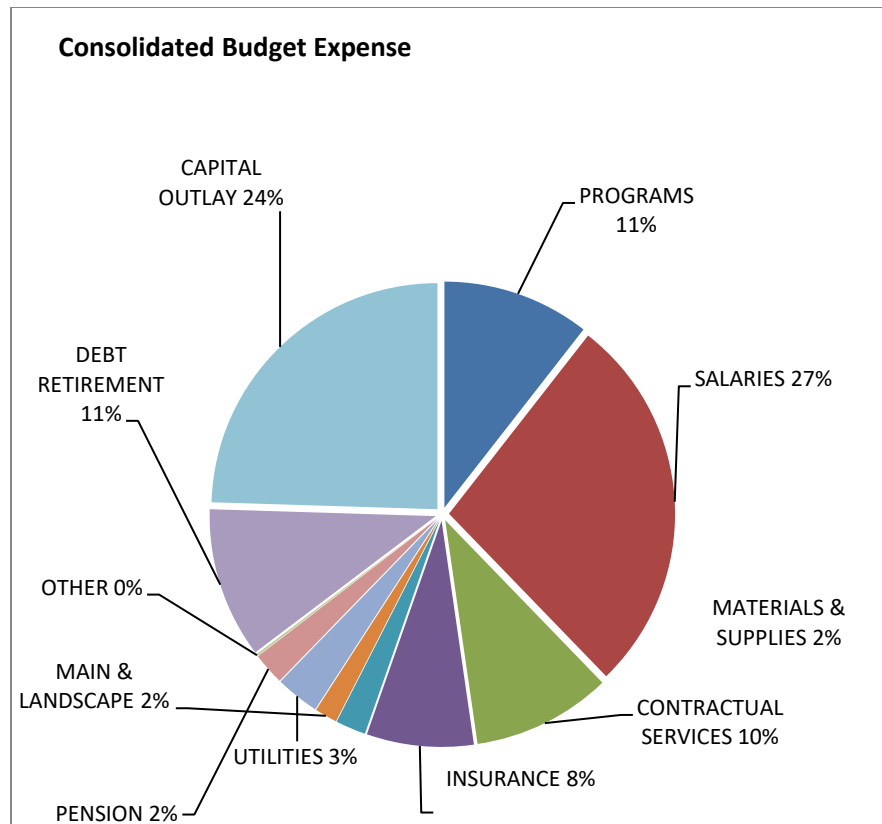
Salaries in 2019 are budgeted to increase by \$828,448 or 11% as compared to projected 2018. This is due in large part by the District's effort to be fully staffed in 2019. Throughout 2018 positions remained open, or become open with changes in staff. In addition to salaries, full staffing also increases associated health insurance.

Contractual Services which makes up a large portion of the operating budget is decreasing by \$129,934 or 4% as compared to 2018 projected year end. Professional fees associated with capital building are accounted for under Contractual Services and are decreasing during the GreenPrint 2024 refresh.

The insurance line item represents a compilation of health insurance (83%) and property/casualty (17%) of the total expenditure. Health Insurance premiums are increasing by 3% for PPO and 7% for HMO coverage. Changes such as staffing, and employee selection also affect insurance costs. Based on single coverage, the employee contribution rate continues to be 12%.

Premiums associated with property/casualty coverage are decreasing. Increases or decreases in premiums are a direct result of increases and decreases in expenditures. This is based on a two-year cycle. Rates for 2019 are based on 2017 expenditures, resulting in a decrease. Insurance expenditures are continuously monitored, and the District remains committed to keeping them under control.

IMRF (Illinois Municipal Retirement Fund) contribution rate is the lowest in years at 1.06%. The District's commitment to meet its yearly obligation, and IMRF's high investment returns during 2017 are contributing factors. As a result, budgeting for Pension Contributions is decreasing by 21.9% compared to 2018 projected a saving of \$184,137.



FUND TRANSFERS

2018 Budget includes the following transfers between funds

- \$622,625 from the General Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$933,937 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$2,500,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$550,000 from the Special Recreation to Capital - for the ADA portion of capital projects

ANALYSIS BY FUNCTION

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

Table # 6

BUDGET BY FUNCTION

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	8,360,680	60,895	15,486,303	23,907,878
Expenditures	13,746,831	2,704,578	12,103,093	28,554,502
Surplus/Deficit	-5,386,151	-2,643,683	3,383,210	-4,646,624

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 policies and procedures. During 2018 a Department Head committee reviewed and updated both Park District of Highland Park's Policy Manual and Personnel Manual. Both documents will be approved by the board and create an operational framework for 2019 and beyond.

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

PLANNING

Planning involves strategic planning, and feasibility studies such as land management and park usage, incorporating new trends into development to encourage intergeneration recreation and physical activity; interagency coordination with local, and county governmental agencies; developing and managing implementation of the portions of the CRP, such as asphalt repair, or park equipment

replacement; researching grant opportunities that support capital improvements and overseeing the ADA transition plan and incorporating ADA requirements in all new building. 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, payroll processing, registration, and record keeping for the Park District. Staff implements effective control of receipts and disbursements; reviews and monitors debt management procedures; protects cash and assets through sound internal controls and invests surplus funds to earn a market rate of return and ensure preservation of capital. The department controls the District's financial records in compliance with the Local Government Records Act. District wide registration including maintaining both the in-house and website registration systems is the responsibility of staff.

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 and security systems of the District including the door locks, keyless entry, alarm, and camera systems.

HUMAN RESOURCES (HR)

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

HR develops and administers the compensation management programs for full-time exempt and non-exempt personnel. 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

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.

MARKETING AND COMMUNICATIONS DEPARTMENT

The Marketing and Communications Department is responsible for promoting all participation & revenue generating opportunities to meet/exceed District budget goal as well as protecting and building the District brand to strengthen its value to the community and with key stakeholders. This includes strategy development and execution of all District marketing, messaging, media relations, community relations, social media, video, print, market research/analytics, advertising, sponsorships, signage, and promotional strategies. Staff conducts market analysis develops marketing opportunities and serves as liaison to several community partners. The department oversees the District website, social media sites and marketing plans in addition to maintaining District brand standards.

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

	2017 Final	2018 Budget	2018 Projected	2019 Budget		Increase / (Decrease)	% Change
Revenue							
TAX	7,591,530	7,582,257	7,436,898	8,140,680	97.37%	703,782	9.46%
RENTALS	72,800	60,000	-	-	0.00%	-	0.00%
INTEREST INCOME	154,167	105,000	139,118	130,000	1.55%	(9,118)	-6.55%
MISCELLANEOUS INCOME	482,028	97,500	107,460	89,500	1.07%	(17,960)	-16.71%
OTHER INCOME	450,118	12,735	5,768	500	0.01%	(5,268)	-91.33%
BOND/DEBT PROCEEDS	8,713,795	-	5,500	-	0.00%	(5,500)	-100.00%
Total Revenue:	17,464,438	7,857,492	7,694,744	8,360,680	100.00%	665,936	8.65%
Expense							
SALARIES & WAGES	1,105,796	1,177,519	1,133,631	1,281,104	9%	147,473	13.01%
CONTRACTUAL SERVICES	2,134,763	1,582,484	1,676,239	1,548,872	11%	(127,367)	-7.60%
INSURANCE	660,580	720,272	660,795	652,307	5%	(8,488)	-1.28%
MATERIALS & SUPPLIES	44,667	70,954	47,993	53,727	0%	5,734	11.95%
MAINTENANCE CONTRACTS	17,407	54,800	25,067	51,450	0%	26,383	105.25%
UTILITIES	74,858	30,679	62,348	33,971	0%	(28,377)	-45.51%
PENSION CONTRIBUTIONS	157,471	184,631	137,064	110,691	1%	(26,373)	-19.24%
DEBT RETIREMENT	3,041,830	3,077,363	3,077,363	3,078,862	22%	1,499	0.05%
CAPITAL OUTLAY	10,024,954	8,531,914	8,287,777	6,935,847	50%	(1,351,930)	-16.31%
Total Expense:	17,262,326	15,430,615	15,108,277	13,746,831	100%	(1,361,446)	-9.01%
	202,112	(7,573,123)	(7,413,533)	(5,386,151)		2,027,382	-27.35%
Transfers							
TRANSFER IN	3,255,513	3,109,013	3,109,013	4,606,563		1,497,550	
TRANSFER OUT	(1,372,205)	(1,223,605)	(1,223,605)	(1,172,625)		(50,980)	
Net Surplus (Deficit)	2,085,420	(5,687,715)	(5,528,125)	(1,952,213)		(3,575,912)	

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

Revenue

Compared to projected 2018, 2019 total tax revenue is budgeted to increase by \$703,782 or 9.46% as more tax dollars have been allocated.

Salary and Wages

Employee wages are expected to increase by 13% or \$147,473 in 2019 compared to 2018 projected.

Wages are budgeted to increase by 3% based on the District's merit pool. Two open positions in Human Resources resulted in a decrease in actual for 2018. These positions will be fully staffed by a HR Manager and HR Generalist. Work load dictates that the HR Generalist position should be a full time position.

A shift in staffing from Parks to Planning will provided needed support for Natural Areas to better address the needs of the HPCC.

Contractual Services

With GreenPrint 2024 refresh, professional fees are decreasing for 2019. The administration function has budgeted \$1,548,872 in 2019 which is approximately \$127,000 or 7.9% less than projected year end 2018. Included in this line item are such items as professional services related to capital projects, legal

fee, and investment advisors. Also included in contractual services are expenditures for Northern Suburban Special Recreation Association (NSSRA).

Insurance

Premiums associated with property/casualty insurance, which are decreasing by 1.5%, are solely accounted for in the Administration Function. Adjustments to health insurance due to staffing or selection changes are offsetting the decrease, resulting in a net decrease of 1.28% or \$8,488.

Maintenance and Landscaping

2019 budget is in line with 2018 while projected year end 2018 is half as much. Activity budgeted in 2018 did not occur but will be addressed in 2019.

Special Recreation NSSRA member contribution is budgeted at \$303,828, and the inclusion fee is \$92,000. \$550,000 will be transferred from Special Recreation to support capital projects and the ADA transition plan.

PARKS FUNCTION

The mission of the Parks Department is to provide safe, well-maintained recreation areas to meet the Park District of Highland Park's resident needs and - 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, except for the Sunset Valley Golf Course. 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.

During the first quarter of 2018, "POGO" the new centralized Parks and Golf Operations Center was completed. The new facility replaced both the Golf Maintenance Facility and the District's Parks Maintenance Facility. POGO is located on the west side of the Sunset Valley Golf Club on Fredrickson. This location moved the Parks building out of a residential neighborhood, while providing easy access to the park system. Due to age, both facilities were inefficient and inadequate for the current and future needs of the Park District. Combining operations reduces overhead costs by one building and provides opportunities for shared equipment and cost savings with purchasing and staffing. With the acquisition of the HPCC, an additional 100 acres has been added to the District's property inventory. Staffing levels between Parks and Planning Departments have been evaluated and adjusted to accommodate for current Natural Areas needs, as well as the anticipated upkeep of the HPCC.

Table #8

PARKS FUNCTION

	2017 Final	2018 Budget	2018 Projected	2019 Budget		Increase / (Decrease)	% Change
Revenue							
FEES & CHARGES	38,504	39,326	43,300	44,800	74%	1,500	3.46%
MERCHANDISING	43	120	271	360	1%	89	32.84%
MISCELLANEOUS INCOME	3,775	2,200	4,750	3,000	5%	(1,750)	-36.84%
OTHER INCOME	8,870	-	1,195	12,735	21%	11,540	965.69%
Total Revenue:	51,192	41,646	49,516	60,895	100%	11,379	22.98%
Expense							
SALARIES & WAGES	1,295,662	1,566,998	1,370,452	1,511,566	56%	141,114	10.30%
CONTRACTUAL SERVICES	185,428	243,257	229,850	263,492	10%	33,642	14.64%
INSURANCE	376,773	494,458	494,458	452,303	17%	(42,155)	-8.53%
MATERIALS & SUPPLIES	169,258	177,310	183,646	192,303	7%	8,657	4.71%
MAINTENANCE CONTRACTS	73,209	60,398	75,950	73,717	3%	(2,233)	-2.94%
UTILITIES	56,694	92,983	92,983	90,371	3%	(2,613)	-2.81%
PENSION CONTRIBUTIONS	161,094	192,504	192,504	124,765	5%	(67,739)	-35.19%
Total Expense:	2,318,118	2,827,907	2,639,844	2,708,518	100%	68,674	2.60%
Net Surplus (Deficit)	(2,266,926)	(2,786,261)	(2,590,328)	(2,647,623)		(57,295)	

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 \$141,114 or 10% increase from Projected 2018. In addition to the staffing shift with Planning, Parks plans to hire one full time position, instead of multiple 30-39-hour positions. Historically 30-39-hour positions remain open throughout the year. The new approach results in cost savings in salaries, insurance & pension, and providing the Parks team with consistent staffing.

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 10% of the total expenditures indicated in the budget.

Utilities

The 2019 projected year end represent utility expenditures for the park system. The 2019 Budget includes both the park system and the completed maintenance facility resulting in a decrease of \$2,613 or 2.81%. This facility serves both the golf and parks operations.

RECREATION FUNCTION

The Recreation Function provides Park District of Highland Park residents 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 Club, Park Avenue Boating facility, Rosewood Interpretive Center and Beach, Hidden Creek Aquapark, & Highland Park Golf Learning Center.

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

Opportunities facing Recreation in 2019 are:

- Aquatics has been restructured, with an eye towards efficiencies and customer service. The Aquatics Manager will oversee Recreation Center of Highland Park's indoor pool, Hidden Creek Aqua Park and Rosewood Beach.
- After extensive renovations that were completed in 2018, Sunset Valley Golf Club will be open for its first full season in 2019.
- To be competitive in the job market, across the district wages for seasonal staff, such as camp counselor and life guards will be increasing.

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

	2017 Final	2018 Budget	2018 Projected	2019 Budget		Increase / (Decrease)	% Change
Revenue							
PROGRAMS	2,934,838	3,034,812	2,774,134	2,848,850	18.40%	74,715	2.69%
CAMPS	1,441,043	1,549,078	1,560,541	1,707,082	11.02%	146,540	9.39%
LESSONS	323,871	346,685	362,827	383,751	2.48%	20,924	5.77%
SPECIAL EVENTS	93,190	108,288	101,895	114,739	0.74%	12,845	12.61%
TAX	4,862,579	5,490,000	5,307,502	5,200,000	33.58%	(107,502)	-2.03%
FEES & CHARGES	1,235,202	1,230,973	779,562	1,889,671	12.20%	1,110,109	142.40%
MEMBERSHIPS	1,824,847	1,717,654	1,609,100	1,712,753	11.06%	103,653	6.44%
RENTALS	1,367,378	1,203,618	1,248,151	1,380,774	8.92%	132,624	10.63%
MERCHANDISING	1,001,497	66,345	56,105	94,274	0.61%	38,169	68.03%
MISCELLANEOUS INCOME	221,523	93,700	97,282	104,820	0.68%	7,538	7.75%
OTHER INCOME	4,000	24,645	59,431	49,589	0.32%	(9,842)	-16.56%
Total Revenue:	15,309,968	14,865,797	13,956,529	15,486,303	100.00%	1,529,774	10.96%
Expense							
PROGRAMS	1,649,721	1,647,114	1,625,109	1,645,635	13.60%	20,526	1.26%
CAMPS	827,625	882,710	855,487	961,148	7.94%	105,662	12.35%
LESSONS	175,043	159,168	193,523	186,872	1.54%	(6,651)	-3.44%
SPECIAL EVENTS	170,392	214,265	216,238	218,757	1.81%	2,519	1.16%
SALARIES & WAGES	4,339,299	4,792,734	4,439,361	4,979,222	41.14%	539,861	12.16%
CONTRACTUAL SERVICES	2,695,864	1,071,187	1,064,849	1,028,639	8.50%	(36,210)	-3.40%
INSURANCE	786,909	884,773	783,092	1,078,221	8.91%	295,129	37.69%
MATERIALS & SUPPLIES	366,176	340,707	320,521	371,599	3.07%	51,078	15.94%
MAINTENANCE CONTRACTS	369,517	320,155	368,342	336,250	2.78%	(32,092)	-8.71%
UTILITIES	840,340	856,956	810,808	771,664	6.38%	(39,144)	-4.83%
PENSION CONTRIBUTIONS	498,941	534,234	511,365	421,338	3.48%	(90,026)	-17.61%
COST OF GOODS SOLD	339,341	26,546	24,410	39,588	0.33%	15,178	62.18%
CAPITAL OUTLAY	31,206	28,700	29,456	64,160	0.53%	34,704	117.82%
Total Expense:	13,090,374	11,759,249	11,242,559	12,103,093	100.00%	860,534	7.65%
	2,219,594	3,106,548	2,713,970	3,383,210	-	669,240	24.66%
Transfers							
TRANSFER IN	-	-	-	-		-	
TRANSFER OUT	(1,883,308)	(1,885,408)	(1,885,408)	(3,433,938)		1,548,530	
Net Surplus (Deficit)	336,287	1,221,140	828,562	(50,728)		2,409,064	

BUDGET HIGHLIGHTS- General highlights for the entire Function-**Table #9-** 2019 budget compared to 2018 projected year end**Property Tax**

Due to a reallocation of the tax levy between the General and Recreation Funds to support administration and overhead, Property Tax Revenue for the Recreation Function is budgeted to decrease by \$107,502 or 2% compared with 2018.

Fees & Charges, Rentals and Merchandising

Increased budgeted revenue in all three areas is the direct result of Sunset Valley Golf Club returning to full season operations. Fees & Charges presents a \$1,110,108 or 142% increase as compared to projected 2018.

Other Income

With the Parks Foundation active, accounting between the two organizations has changed. The Park District will be reimbursed for expenditures incurred on behalf of the Foundation. This reimbursement is accounted for in the Recreation Fund under Other Income, resulting in a 16% decrease or \$9,814.

Salaries and wages

Salary and wages represent 41.1% of the Recreation Function's budget. They are increasing by \$539,860 or 12% due to the standard merit pool increase and operating at full staff.

Contractual Services

Per the HPCC agreement starting in 2019, the District will no longer be responsible for banquet operations. Contractual services will be decreasing by \$36,209 or 3.4%.

Insurance

Throughout the District the movement of employees, creating open positions for periods of time results in a favorable 2018 projected year end. In 2019, the District is budgeted for a full staff for the full year, which represents a 38% increase over 2018 projected year end.

Materials & Supplies Cost of Goods Sold

Budgeted expenditures in both areas is increasing as Sunset Valley returns.

Pension Contributions

As mentioned above, overall the district has seen a 21% decrease in pension costs. The \$90,026 or 17.61% decrease within Recreation reflects that decrease as compared to projected 2018 year-end.

Table #10

RECREATION FUNCTION by CENTER

		2017	2018	2018	2019	2019 Budget	%
		Total Activity	Total Budget	Projected	Total Budget	vs 2018 Projected	Change
ADMINISTRATIVE	Revenue	4,898,699	5,529,000	5,347,068	5,240,000	(107,068)	-2.00%
	Expense	3,741,777	3,649,089	3,508,005	5,162,801	1,654,796	47.17%
	Suprlus (deficit):	1,156,922	1,879,911	1,839,063	77,199	(1,761,864)	-95.80%
	Net Revenue	24%	34%	34%	1%		
WEST RIDGE CENTER	Revenue	534,939	540,503	481,115	431,541	(49,574)	-10.30%
	Expense	771,435	849,990	805,224	826,729	21,504	2.67%
	Suprlus (deficit):	(236,496)	(309,487)	(324,109)	(395,188)	(71,078)	21.93%
	Net Revenue	-44%	-57%	-67%	-92%		
ATHLETICS	Revenue	964,109	995,801	951,069	958,379	7,310	0.77%
	Expense	886,460	951,805	903,580	922,942	19,362	2.14%
	Suprlus (deficit):	77,649	43,996	47,489	35,437	(12,052)	-25.38%
	Net Revenue	8%	4%	5%	4%		
CAMPS	Revenue	823,753	893,222	886,616	808,416	(78,200)	-8.82%
	Expense	605,891	650,063	626,123	587,252	(38,871)	-6.21%
	Suprlus (deficit):	217,862	243,159	260,493	221,164	(39,329)	-15.10%
	Net Revenue	26%	27%	29%	27%		
SPECIAL EVENTS	Revenue	50,636	69,033	50,323	60,305	9,982	19.84%
	Expense	189,216	218,607	208,126	210,304	2,178	1.05%
	Suprlus (deficit):	(138,580)	(149,574)	(157,803)	(149,999)	7,804	-4.95%
	Net Revenue	-274%	-217%	-314%	-249%		
HIDDEN CREEK AQUAPARK	Revenue	376,920	457,333	341,235	387,467	46,232	13.55%
	Expense	486,260	480,719	460,733	471,161	10,428	2.26%
	Suprlus (deficit):	(109,339)	(23,386)	(119,498)	(83,694)	35,804	-29.96%
	Net Revenue	-29%	-5%	-35%	-22%		
ROSEWOOD INTERPRETIVE CENTER	Revenue	112,803	111,566	95,150	121,238	26,088	27.42%
	Expense	102,446	107,343	93,026	99,583	6,558	7.05%
	Suprlus (deficit):	10,356	4,223	2,124	21,654	19,530	919.28%
	Net Revenue	9%	4%	2%	18%		
ROSEWOOD BEACH	Revenue	55,773	72,570	66,863	75,271	8,408	12.57%
	Expense	114,076	116,597	91,692	124,068	32,376	35.31%
	Suprlus (deficit):	(58,302)	(44,027)	(24,829)	(48,797)	(23,968)	96.53%
	Net Revenue	-105%	-61%	-37%	-65%		

Table #10

RECREATION FUNCTION by CENTER

		2017	2018	2018	2019	2019 Budget	%
		Total Activity	Total Budget	Projected	Total Budget	vs 2018 Projected	Change
PARK AVENUE	Revenue	84,015	93,280	96,423	106,068	9,645	10.00%
	Expense	70,334	72,921	70,083	112,812	42,729	60.97%
	Suprlus (deficit):	13,681	20,359	26,340	(6,744)	(33,084)	-125.60%
	Net Revenue	16%	22%	27%	-6%		
ICE ARENA	Revenue	1,152,872	1,271,589	1,180,190	1,359,999	179,809	15.24%
	Expense	978,360	977,946	1,004,933	1,164,840	159,907	15.91%
	Suprlus (deficit):	174,512	293,643	175,258	195,160	19,902	11.36%
	Net Revenue	15%	23%	15%	14%		
MAINTENANCE	Revenue	175	-	-	-	-	
	Expense	508,906	615,251	638,136	806,561	168,424	26.39%
	Suprlus (deficit):	(508,731)	(615,251)	(638,136)	(806,561)	(168,424)	26.39%
	Net Revenue	-290704%	0%	0%	0%		
PRO SHOP	Revenue	35	565,017	279,336	1,518,909	1,239,573	443.76%
	Expense	31,845	364,521	356,912	562,922	206,010	57.72%
	Suprlus (deficit):	(31,810)	200,496	(77,576)	955,987	1,033,563	-1332.33%
	Net Revenue	-89655%	35%	-28%	63%		
RECREATION CENTER ADMIN	Revenue	166,799	190,645	166,944	201,753	34,809	20.85%
	Expense	1,068,295	1,145,869	1,029,131	1,243,783	214,652	20.86%
	Suprlus (deficit):	(901,495)	(955,224)	(862,188)	(1,042,030)	(179,842)	20.86%
	Net Revenue	-540%	-501%	-516%	-516%		
RECREATION CENTER FITNESS	Revenue	1,928,488	1,897,881	1,741,292	1,877,352	136,060	7.81%
	Expense	679,050	735,657	672,347	739,066	66,720	9.92%
	Suprlus (deficit):	1,249,438	1,162,224	1,068,945	1,138,286	69,340	6.49%
	Net Revenue	65%	61%	61%	61%		
RECREATION CENTER AQUATICS	Revenue	205,900	243,738	213,726	231,370	17,644	8.26%
	Expense	288,021	341,583	283,338	313,329	29,991	10.58%
	Suprlus (deficit):	(82,121)	(97,845)	(69,613)	(81,959)	(12,347)	17.74%
	Net Revenue	-40%	-40%	-33%	-35%		
INDOOR TENNIS	Revenue	1,247,551	1,248,037	1,283,028	1,314,679	31,651	2.47%
	Expense	994,042	1,001,713	1,010,736	1,055,275	44,539	4.41%
	Suprlus (deficit):	253,510	246,324	272,293	259,404	(12,889)	-4.73%
	Net Revenue	20%	20%	21%	20%		
OUTDOOR TENNIS	Revenue	217,443	188,852	202,847	215,880	13,033	6.43%
	Expense	174,846	147,686	171,138	166,067	(5,072)	-2.96%
	Suprlus (deficit):	42,597	41,166	31,708	49,813	18,105	57.10%
	Net Revenue	20%	22%	16%	23%		

Table #10

RECREATION FUNCTION by CENTER

		2017 Total Activity	2018 Total Budget	2018 Projected	2019 Total Budget	2019 Budget vs 2018 Projected	% Change
HELLER NATURE CENTER	Revenue	257,931	291,631	275,769	308,048	32,279	11.70%
	Expense	615,458	672,274	610,895	668,307	57,412	9.40%
	Suprlus (deficit):	(357,527)	(380,643)	(335,126)	(360,259)	(25,133)	7.50%
	Net Revenue	-139%	-131%	-122%	-117%		
HPCC COURSE & GROUNDS	Revenue	883,697	-	-	-	0	0.00%
	Expense	999,368	-	-	-	0	0.00%
	Suprlus (deficit):	(115,670)	-	-	-	0	0.00%
	Net Revenue	-13%	0%	0%	0%		
HPCC LEARNING CENTER	Revenue	178,788	206,100	215,981	248,750	32,769	15.17%
	Expense	110,122	266,740	240,262	278,349	38,087	15.85%
	Suprlus (deficit):	68,666	(60,640)	(24,281)	(29,599)	(5,318)	21.90%
	Net Revenue	38%	-29%	-11%	-12%		
HPCC BUILDING	Revenue	939	-	81,554	20,879	(60,675)	-74.40%
	Expense	560,644	278,283	343,546	20,879	(322,667)	-93.92%
	Suprlus (deficit):	(559,705)	(278,283)	(261,992)	-	261,992	-100.00%
	Net Revenue	-59610%	0%	-321%	0%		
HPCC BANQUETS	Revenue	1,063,289	-	-	-	0	0.00%
	Expense	933,942	-	-	-	0	0.00%
	Suprlus (deficit):	129,347	-	-	-	0	0.00%
	Net Revenue	12%	0%	0%	0%		
HPCC CAFE	Revenue	104,411	-	-	-	0	0.00%
	Expense	62,887	-	-	-	0	0.00%
	Suprlus (deficit):	41,524	-	-	-	0	0.00%
	Net Revenue	40%	0%	0%	0%		
Revenue Total		15,309,968	14,865,797	13,956,529	15,486,303	1,529,774	
Expenditure Total		14,973,681	13,644,657	13,127,967	15,537,031	2,409,064	
Surplus (Deficit)		336,287	1,221,140	828,562	(50,728)	(879,290)	

Table #11

RECREATION FUNCTION by TYPE

		2017	2018	2018	2019	2019 Budget vs	%
		Total Activity	Total Budget	Projected Year End	Total Budget	2018 Projected	Change
PROGRAMS							
	Revenue	2,934,838	3,034,812	2,774,134	2,848,850	74,715	3%
	Expense	1,649,721	1,647,114	1,625,109	1,645,635	20,526	1%
	Surplus (Deficit):	1,285,118	1,387,698	1,149,025	1,203,214	54,189	5%
	Net Revenue:	44%	46%	41%	42%		
CAMPS							
	Revenue	1,441,043	1,549,078	1,560,541	1,707,082	146,540	9%
	Expense	827,625	882,710	855,487	961,148	105,662	12%
	Surplus (Deficit):	613,418	666,368	705,055	745,934	40,879	6%
	Net Revenue:	43%	43%	45%	44%		
LESSONS							
	Revenue	323,871	346,685	362,827	383,751	20,924	6%
	Expense	175,043	159,168	193,523	186,872	(6,651)	-3%
	Surplus (Deficit):	148,828	187,517	169,304	196,879	27,576	16%
	Net Revenue:	46%	54%	47%	51%		
SPECIAL EVENTS							
	Revenue	93,190	108,288	101,895	114,739	12,845	13%
	Expense	170,392	214,265	216,238	218,757	2,519	1%
	Surplus (Deficit):	(77,202)	(105,977)	(114,343)	(104,018)	10,326	-9%
	Net Revenue:	-83%	-98%	-112%	-91%		
OTHER REVENUES							
TAX		4,862,579	5,490,000	5,307,502	5,200,000	(107,502)	-2%
FEES & CHARGES		1,235,202	1,230,973	779,562	1,889,671	1,110,109	142%
MEMBERSHIPS		1,824,847	1,717,654	1,609,100	1,712,753	103,653	6%
RENTALS		1,367,378	1,203,618	1,248,151	1,380,774	132,624	11%
MERCHANDISING		1,001,497	66,345	56,105	94,274	38,169	68%
MISCELLANEOUS INCOME		221,523	93,700	97,282	104,820	7,538	8%
OTHER INCOME		4,000	24,645	59,431	49,589	(9,842)	-17%
Other Revenue Total:		10,517,027	9,826,935	9,157,132	10,431,881	1,274,749	14%
OTHER EXPENSES							
SALARIES & WAGES		4,339,299	4,792,734	4,439,361	4,979,222	539,861	12%
CONTRACTUAL SERVICES		2,695,864	1,071,187	1,064,849	1,028,639	(36,210)	-3%
INSURANCE		786,909	884,773	783,092	1,078,221	295,129	38%
MATERIALS & SUPPLIES		366,176	340,707	320,521	371,599	51,078	16%
MAINTENANCE & LANDSCAPING CONTR.		369,517	320,155	368,342	336,250	(32,092)	-9%
UTILITIES		840,340	856,956	810,808	771,664	(39,144)	-5%
PENSION CONTRIBUTIONS		498,941	534,234	511,365	421,338	(90,026)	-18%
COST OF GOODS SOLD		339,341	26,546	24,410	39,588	15,178	62%
CAPITAL OUTLAY		31,206	28,700	29,456	64,160	34,704	118%
Other Expense Total:		10,267,594	8,855,993	8,352,203	9,090,681	738,478	9%
Surplus (Deficit):		249,433	970,942	804,929	1,341,200	536,271	
Net Revenue:		2%	10%	9%	13%		
TOTALS							
Revenue Total		15,309,968	14,865,797	13,956,529	15,486,303		
Expenditure Total		13,090,374	11,759,249	11,242,559	12,103,093		
Surplus (Deficit)		2,219,594	3,106,548	2,713,970	3,383,210		

Table #10 and Table #11- 2019 budget compared to 2018 projected year end

West Ridge Center

West Ridge Center (WR) was built in the early 1930s and was acquired from the school district in 1979. In addition to programming, the facility houses the District administration offices and is home to Jammin' Jungle indoor tots play area and Safety Town. Due to the large administration presence, the budget for WR is always a deficit.

West Ridge Center generates revenues from child enrichment programs, room rentals, various adult and youth programs such as art and dance. Goals for 2018 include implementing the Strategic Plan's Objective and Managing the Program Portfolio by evaluating program life cycle and re-designing or eliminating declining programs to create operational efficiencies. During 2018, five individual programs were eliminated due to lack of registration for more than one season. Goals for 2019 include recapturing Kindergarten audience and increasing 1st-5th grade participation by creating new K-5th grade after school programming. WR reflects a deficit budget of \$395,187 while Projected 2018 is \$324,109 an increase of \$71,000.

Athletics

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, field and gym rentals. Overall, the 2019 budget for athletics reflects a surplus of \$35,438 a 25% decrease compared to Projected 2018 of \$47,489. During 2018 two organizations did not renew their field rental agreements. As a result, Projected 2018 Rental Revenue is 39% unfavorable to budget and 2019 Rental Revenue is 28% unfavorable to Projected 2018.

2019 goals include the development and implementation of a Field Rental Strategic Plan and increasing adult programming. Working from the success of the adult Volleyball League, plans are in place to expand to Spike Ball and 3v3 Basketball.

Camps- WR

The Park District offers 21 different camps; 7 camps fall under the West Ridge Camp Center and are managed by the West Ridge recreation staff. A variety of camps from a traditional summer experience to theme specific are offered to children from preschool through middle school. Door-to-door bus service is available for Highland Park residents. Camp sites are located throughout the community, at park district and school facilities. Before and after care is offered to support programming.

The Park District's 2018 goal of redesigning camp curriculum and investing in experiences that drive customer satisfaction was successful. Specifically, Crew Camp's Projected 2018 net surplus was 70% favorable to 2018 Budget. Goals for 2019 include capitalizing on demand for Crew Camp by expanding offerings to 8th graders and working with Registration to create a simplified fee structure and loyalty program. Beginning in 2019, responsibility and accounting for Circus Camp has been transferred to Centennial Ice and Gymnastics. A \$36,000 surplus is now accounted for under Centennial. Camps WR continues to be a surplus generating Center, 2019 budgeted net revenue is \$221,164 slightly lower than 2018 Projected of \$230,000 but is well above the prior 3-year range of \$157,000- \$164,000. 2019 camp registration will begin December 2018.

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

Special Events

The District has several special events, 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 on community events each year. Special events are primarily managed by West Ridge staff and are accounted for in the Special Events Center. 2019 includes collaborating with all Centers to eliminate internal competition and increase opportunities for cross promotion. The 2019 Budget totals a \$149,999 deficit, 2018 Projected is \$157,000 deficit.

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 and they are embraced by the community.

Hidden Creek AquaPark

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

The 2019 Budget estimates a deficit of \$83,694 as compared to a projected deficit of \$119,487 in 2018. Staffing for both management and safety is the largest expenditure, 50% of overall expenditures are allocated to salaries and wages. The increase in the minimum wage and competition in the area for reliable summer staffing has resulted in a higher base wage. The Center's 2019 goals of developing and promoting specialty parties and increasing daily attendance supports budgeted revenue.

Rosewood Interpretive Center and Beach

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

Of the total budgeted revenue at the Interpretive Center, revenue from camps is 40%, programs 38% and rentals 22% of the total \$121,238. Rental activity continues to grow as the word spreads about the extraordinary location. Goals for RIC include retooling the scout and custom programs to create new program offerings in 2019. Projected 2018 net revenue is \$2,124, 2019 budget net revenue is increasing to \$21,654.

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. The beach generates its revenues primarily from nonresident parking fees & admission and open swim opportunities through camps. Similar to Hidden Creek AquaPark, salaries and wages represent 61% of overall expenditures of \$124,068. This is the direct result of the increase in minimum wage and the need to provide the community with well-trained life guards. Rosewood Beach operations reflect a budgeted deficit of \$48,796, higher than Projected 2018 of \$24,829.

Park Avenue Boating Facility

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

The 2019 budget reflects Park Avenue open for sailing and boating with a deficit budget of \$6,744, while 2018 projected net revenue is \$26,340. Beginning 2019, to better match revenue and expenditures, yearly dredging of \$35,000 to \$40,000 will be accounted for in operations and not Capital. Given the nearly 100% occupancy rate for boat storage during 2018, a higher premium for boat storage will be charged in 2019 helping to offset the dredging expenditure.

Centennial Ice Arena

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

Centennial Ice Arena reflects a surplus of \$195,160 for 2019, 11% higher than Projected 2018 \$175,258. Rental income is derived from affiliated organizations and the public. Due to increase competition in the area, Centennial has been negatively impacted with the loss of one organization and another splitting ice time between facilities. Because Rental income makes up 42% of revenue or \$ 577,676, one of 2019's goals is to recapture rentals with new outreach and creative space rental. Overall revenue for Daily Fees is increasing by 48% compared to Projected 2018. Figure skaters affiliated with an ice club will purchase ice time directly through the District and fees will be accounted for as Daily Fees. Previously ice time was purchased by the club and recorded under Rentals.

Centennial Ice Arena is also home to the District's gymnastics program which has a strong local following. During 2018 staff redesigned the programming aligning with USA gymnastics, and developed a competitive gymnastic team, providing a higher-level gymnastics experience. With the introduction of full day Kindergarten, enrollment for after school programs has decreased, while Saturday programs have wait lists. During 2019, programming will shift to capture the weekend registration. With programming adjustments 2019 budgeted net surplus will increase by 36% from Projected 2018 of \$85,190 to 2019 Budget of \$116,294.

Sunset Valley Golf Club

Sunset Valley Golf Club has been a premier North Shore golf course since 1920. After an extensive \$7 million renovation to the 18-hole course and clubhouse, the new Sunset Valley Golf Club opened in August 2018. The new course reflects a unique British Heathland design which harken back to the character and aesthetic appeal of the course's original 1920's era golf course architecture. It is a distinctive course accommodating every level of golfer with unique features while addressing and correcting the necessary infrastructure improvements identified in GreenPrint 2024. This 18-hole, par 72 course hosts the annual North Shore Amateur Tournament and golf outings. Sunset Valley Golf Club receives revenue from green fees, permanent tee times and rentals. Golf course maintenance is included in the course's budget.

With the outstanding response from the golfing public, 2019 goals include reaching 30,000 rounds for the year. Capitalizing on opportunities such as target marketing, creating a customer loyalty program and promotion of the new course should support the 30,000-round goal. Budgeted net revenue for 2019 totals \$146,826.

Recreation Center of Highland Park

The Recreation Center of Highland Park was built in 2005 and operations include administrative, fitness, and aquatics. Members and guests benefit from a full range of fitness equipment, personal training, group exercise classes, a swimming pool, a walking track and basketball courts.

While personal training and group exercise continues to have a strong following, aquatics has seen a decline in participation. This is due to staffing challenges and the introduction of full-day Kindergarten. Management has taken this opportunity to reorganize, creating a dedicated Aquatics Manager position. This position will oversee RCHP indoor pool, Hidden Creek AquaPark and Rosewood Beach swimming area, creating efficiencies between operations and programming.

Goals for 2019 include; rejuvenate the Learn-to-Swim program by introducing Mermaid Swim Lessons with updated curriculum. Research, evaluate and educate staff for faster implementation of fitness trends for continued growth in the fitness industry.

With the introduction of HPCC Agreement #4- expenditures identified as 'common' will be split 80/20. These additional expenditures are reflected in the budget. With numerous changes and opportunities on the rise, the 2019 net revenue is \$14,296 compared to Projected 2018 of \$137,145.

Deer Creek Racquet Club

Deer Creek Racquet Club was built in 1976 and boasts six indoor tennis, and three racquetball courts. Leagues, lessons, camps, and events are offered for all ages and skill levels.

In 2018, the facility moved to full year operation. Positively received, 2018 projected net revenue is greater than budget by 10%. For 2019, Deer Creek continues to operate at a profit with revenues budgeted to exceed expenditures by \$256,544. As the facility least impacted by the shift to full day Kindergarten, and with year-round customer focused programming, tennis programs represent 58% of budgeted revenue. Deer Creek has continued to be a revenue generating facility for the district. Outdoor tennis continues to be very popular in the community. Lesson and programs represent 30% of total revenue, while camp represents 68%. Annually net revenue from Outdoor Tennis is between \$42,000 - \$49,000.

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. 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). Heller Nature Center is also feeling the impact of full day Kindergarten and will be included in the District Wide Child Enrichment initiatives. This budget reflects a deficit of \$362,339, while Project 2018 deficit is \$335,126. Goals for the Center include reduction of overall deficit, ADA improvements to the Teams Course, increasing participation and development of new programming.

Golf Learning Center

The HPCC golf course operations closed in 2018. Per lease Agreement #3 with the City of Highland Park, the District will continue to operate the Golf Learning Center, while the banquet facility will become the responsibility of the City of Highland Park. A seasonal weather dependent operation, the Golf Learning Center 2018 budget reflected a \$60,000 deficit. Due to careful planning and staffing the projected year

end is \$24,000 deficit. Budgeting for 2019 has been conservative and reflects a \$30,000 deficit. Goals for 2019 include the expansion of golf camp, offering a PGA half day program.

Programs and Facilities-Table #11

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

Overall, within the 2019 Budget the program net is 42%, camp is 44% and lessons is 51%. Since staff has been following the Revenue Policy, the percentage of net revenue has been steadily increasing. Providing increased support for overhead not accounted for at the Cost Center level.

SUMMARY

Per Park District Code, each district shall within or before the quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for 2019's budget, adoption of the budget will occur at December 2108 board meeting, well within the established deadline.

With new opportunities in an ever-changing community landscape, Park District of Highland Park strives to provide relevant programs, facilities and parks. 2019 Budget is a mix of back to basic programming, and future planning.

Preparation of the 2019 Budget was made possible by the dedicated Park District of Highland Park staff and coordinated by the Finance staff. Many thanks to the Board of Commissioners for their dedication, support and service to the District.

Park District of Highland Park		
Capital Projects		
Fiscal Years Ending December 31, 2019	Appendix A	
Description	2019	Total
District Wide/Annual		
ADA Transition Plan	50,000	50,000
Emerald Ash Borer Removal/General Tree Removal	75,000	75,000
District Wide Park Sign Replacement	40,000	40,000
Storm Water Management Improvements	100,000	100,000
District Wide Bridge Inspection	10,000	10,000
Total District Wide	275,000	275,000
Technology		
PCI Compliance Penetration & Audit Testing	11,000	11,000
Total Technology	11,000	11,000
Parks-Equipment		
Medium Duty Truck-Refuse-855	40,000	40,000
Cargo Van-104	32,000	32,000
John Deere Backhoe-857	100,000	100,000
Light Duty Truck w/lift-840	24,000	24,000
Zero Turn Mower392	15,000	15,000
Zero Turn Mower 393	15,000	15,000
Zero Turn Mower 394	15,000	15,000
Zero Turn Mower (propane) 395	15,000	15,000
Zero Turn Mower (propane) 396	15,000	15,000
Kubota F2680E Mower 397	15,000	15,000
Total Parks Equipment	286,000	286,000
D. Cuniff Park		
Basketball Ball Grind/Overlay/Color/Stripe	23,000	23,000
Tennis Court Rebuild (Study and Design) - Stormwater Management	39,400	39,400
Tennis Court Rebuild (Construction) - Stormwater Management	550,000	550,000
Total D. Cuniff Park	612,400	612,400

Park District of Highland Park		
Capital Projects		
Fiscal Years Ending December 31, 2019	Appendix A	
L. Fink Park		
Basketball Court Grind/Overlay/Color/Stripe	23,000	23,000
Asphalt Allowance - Entrance Drive Section 1	40,000	40,000
<u>Total L. Fink Park</u>	<u>63,000</u>	<u>63,000</u>
Lincoln Park		
Basketball Court Patch/Color/Stripe	5,000	5,000
<u>Total Lincoln Park</u>	<u>5,000</u>	<u>5,000</u>
Moraine Park		
Repair Retaining Walls/Beach Walk (Construction)	390,000	390,000
Feailbility Study	17,000	17,000
Replace Wooden Stairs	100,000	100,000
<u>Total Moraine Park</u>	<u>507,000</u>	<u>507,000</u>
Mooney Park		
Basketball Court Grind/Overlay/Color/Stripe	23,000	23,000
<u>Total Mooney Park</u>	<u>23,000</u>	<u>23,000</u>
Rosewood Beach		
Beach Monitoring/Replenishment	83,050	83,050
<u>Total Rosewood Beach</u>	<u>83,050</u>	<u>83,050</u>
Rosewood Park		
Bluff Staircase Rebuild	200,000	200,000
Ravine Path Drainage Improvments	250,000	250,000
<u>Total Rosewood Park</u>	<u>450,000</u>	<u>450,000</u>
Skokie River Woods		
North-South Trail Development	262,000	262,000
<u>Total Skokie River Woods</u>	<u>262,000</u>	<u>262,000</u>
West Ridge Park		
Basketball Court Patch/Color/Stripe	5,000	5,000
<u>Total West Ridge Park</u>	<u>5,000</u>	<u>5,000</u>
Woodridge Park		
Tennis Court Patch/Color/Stripe	25,000	25,000
<u>Total Woodridge Park</u>	<u>25,000</u>	<u>25,000</u>
<u>Total Parks</u>	<u>2,321,450</u>	<u>2,321,450</u>
Totals-District Wide, Technology and Parks	2,607,450	2,607,450

Park District of Highland Park		
Capital Projects		
Fiscal Years Ending December 31, 2019	Appendix A	
FACILITIES		
Deer Creek Racquet Club		
Painting of Ceiling in Courts	20,000	20,000
Total Deer Creek Racquet Club	20,000	20,000
Heller Nature Center		
Lobby Exhibit Repairs and Improvements	65,000	65,000
Compound Fence/Gate Replacement	13,000	13,000
John Deere Tractor/Loader/Mower	23,000	23,000
Total Heller Nature Center	101,000	101,000
Hidden Creek		
Filter Sand Replacement	425,000	425,000
Body Slide Pump Rebuild	11,500	11,500
Speed Slide Pump	11,500	11,500
Bath House Roof Replacement	40,000	40,000
Filter House Roof Replacement	25,000	25,000
Feature Pump	11,500	11,500
Total Hidden Creek	524,500	524,500
Highland Park Country Club		
Share Expenditure Roof Replacement	50,000	50,000
Asphalt Allowance - Path Repair and Removal	160,000	160,000
Total Highland Park Country Club	210,000	210,000
Park Avenue Beach		
Barge Engineering Services	80,000	80,000
Barge Repair	1,420,000	1,420,000
Garage Storage	20,000	20,000
Total Park Avenue Beach	1,520,000	1,520,000
Park Operations Center		
Waste and Recycling Containers	25,000	25,000
Total Park Operation Center	25,000	25,000
RCHP		
Equipment Upgrade/Replacement	60,000	60,000
HVAC replacement	90,000	90,000
Basketball Goal Replacements	48,000	48,000
ADA Automatic Openers	16,800	16,800
Locker Room Renovations Planning	10,000	10,000
Total RCHP	224,800	224,800

Park District of Highland Park		
Capital Projects		
Fiscal Years Ending December 31, 2019	Appendix A	
SVGC		
Walk Green Mowers-lease	18,737	18,737
Golf Cart-lease	72,085	72,085
Fairway Machine 2	52,000	52,000
Erosion Control	75,000	75,000
Fescue Mower	42,000	42,000
Heavy Duty Workman 1	28,500	28,500
Total SVGC	288,322	288,322
West Ridge Center		
Facility Maintenance Fund	75,000	75,000
HVAC/Furance Replacements	32,175	32,175
Security Enhancments - Entrance Security	70,000	70,000
Facility Improvements Master Planning	50,000	50,000
Total West Ridge Center	227,175	227,175
Total Facilities	3,140,797	3,140,797
Grand Totals	5,748,247	5,748,247

Park District of Highland Park							
FIVE YEAR CAPITAL REPLACEMENT							
Fiscal Years Ending December 31, 2019-2024					Appendix B		
Description	2019	2020	2021	2022	2023	2024	Total
Total District Wide	275,000	433,500	470,000	1,445,000	455,000	460,000	3,538,500
Total Technology	11,000	11,000	31,000	31,000	11,000	11,000	106,000
Total Parks Equipment	286,000	235,000	24,000	235,000	224,000	131,500	1,135,500
Total Brown Park	0	0	0	0	0	25,000	25,000
Total Cloverdale Park	0	0	0	0	0	405,000	405,000
Total D. Cuniff Park	612,400	15,000	60,000	0	0	70,000	757,400
Total Kennedy Park	0	0	0	0	0	5,000	5,000
Total L. Fink Park	63,000	0	0	0	0	925,000	948,000
Total Lincoln Park	5,000	0	0	200,000	0	0	205,000
Total Moraine Park	507,000	0	375,000	0	0	0	882,000
Total Mooney Park	23,000	0	0	0	0	0	23,000
Total Moroney Park	0	0	250,000	0	0	0	250,000
Total Old Elm Park	0	0	0	0	400,000	30,000	430,000
Total Port Clinton Park	0	0	350,000	0	0	0	350,000
Total R. Deutsch Park	0	300,000	0	0	0	0	300,000
Total Rosewood Beach	83,050	50,000	0	0	200,000	0	333,050
Total Rosewood Park	450,000	0	0	0	300,000	0	750,000
Total Skokie River Woods	262,000	0	0	0	0	0	262,000
Total Sunset Woods Park	0	954,000	0	80,000	0	0	1,034,000
Total West Ridge Park	5,000	0	0	0	0	0	5,000
Total Woodridge Park	25,000	0	0	0	0	30,000	55,000
Total Parks	2,321,450	1,554,000	1,059,000	515,000	1,124,000	1,621,500	8,154,950
Totals-District Wide, Technology and Parks	2,607,450	1,998,500	1,560,000	1,991,000	1,590,000	2,092,500	11,799,450
FACILITIES							
Total Centennial	0	1,805,500	0	0	400,000	0	2,205,500
Total Deer Creek Racquet Club	20,000	540,000	360,000	0	0	24,000	944,000
Total Golf Learning Center	0	0	129,000	0	0	0	129,000
Total Heller Nature Center	101,000	0	34,000	0	0	0	135,000
Total Hidden Creek	524,500	82,000	292,500	53,000	6,000	0	958,000
Total Highland Park Country Club	210,000	0	0	375,000	0	0	585,000
Total Park Avenue Beach	1,520,000	0	0	0	0	0	1,520,000
Total Park Operation Center	25,000	55,000	25,000	25,000	25,000	25,000	180,000
Total RCHP	224,800	317,000	130,000	65,000	68,000	325,000	1,129,800
Total Rosewood Interpretive Center	0	0	0	50,000	0	0	50,000
Total SVGC	288,322	188,322	123,015	187,085	115,000	157,500	1,059,244
Total West Ridge Center	227,175	285,000	660,000	335,000	285,000	25,000	1,817,175
Total Facilities	3,140,797	3,272,822	1,753,515	1,090,085	524,000	556,500	10,712,719
5 Year Captial Grand Totals	5,748,247	5,271,322	3,313,515	3,081,085	2,114,000	2,649,000	22,512,169

Green Print-Project Capital Review			Appendix C
Project			
Sunset Valley Golf Course - Clubhouse Improvements			
Carryover expenditure from 2018	Q1	2019	\$500,000
HPCC-Property Conversion			\$1,940,000
Purchase HPCC Property Lot 1 and Lot 2		2018	\$500,000
Project start, planning, and programming		2018	\$170,000
Pre-construction maintenance		2018	\$50,000
Construction	Q1-Q4	2019	\$920,000
Maintenance (year 2)		2020	\$100,000
Maintenance (year 3)		2021	\$100,000
Maintenance (year 4)		2022	\$100,000
Centennial Ice Arena - Lobby and Gymnastics Space Improvements			\$3,172,000
Project start, planning, and programming	Q2	2019	\$25,000
Design development, budget, permits, and entitlements	Q3	2019	\$37,500
Construction documents, bidding, and negotiation	Q4	2019	\$37,500
Construction	Q1	2020	\$3,027,000
GreenPrint Project Total :			\$1,520,000

PARK DISTRICT OF HIGHLAND PARK **PAY RANGES BY GRADE LEVEL**

APPENDIX D

JUNE 2018 REVISED

Specialists and Support Staff			
1	\$37,500		\$52,500
2	\$39,375		\$55,125
3	\$41,344		\$57,881
4	\$43,411		\$60,775
5	\$45,581		\$63,814
Supervisors and Advanced Technical Staff			
6	\$51,000		\$71,400
7	\$56,100		\$78,540
8	\$61,710		\$86,394
Managers			
9	\$72,500		\$101,500
10	\$79,750		\$111,650
Senior Management			
11	\$110,000		\$154,000
12	\$121,000		\$169,400
Executive Director			
13	\$150,000		\$210,000

PART TIME GRADE SCALE		Salary Range	
		Minimum	Maximum
GRADE 1		\$9.00	\$12.60
GRADE 2		\$10.00	\$14.00
GRADE 3		\$11.00	\$15.40
GRADE 4		\$13.00	\$18.20
GRADE 5		\$15.00	\$25.20
GRADE 6		\$18.00	\$30.60
LABOR AND MAINTENANCE		\$9.00	\$18.20
SPECIALIZED INSTRUCTION		\$15.00	\$60.00
PRIVATE INSTRUCTION		\$14.00	\$70.00

EMPLOYEE STATISTICS

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

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

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

IMRF STAFF ALLOCATION				
	Administration	Parks	Recreation	Total
2016 Budget				
FT-IMRF	20	21	34	75
PT IMRF	2	6	41	49
Total 2016	22	27	75	124
2017 Budget				
FT-IMRF	18	22	41	81
PT IMRF	2	7	32	41
Total 2017	20	29	73	122
2018 Budget				
FT-IMRF	23	29	36	88
PT IMRF	3	3	34	40
Total 2018	26	32	70	128
2019 Budget				
FT-IMRF	22	28	55	105
PT IMRF	1	0	19	20
Total 2019	23	28	74	125

2019 Fee and Charges by Center

Appendix F

	<u>Potential Minimum Fee</u>	<u>Potential Maximum Fee</u>
<u>Parks</u>		
Fee & Charges	\$45.00	\$150.00
<u>West Ridge Center</u>		
Programs	\$8.00	\$985.71
Rentals	\$64.00	\$75.00
<u>Athletics</u>		
Programs	\$25.00	\$1,375.00
Camps	\$1,082.00	\$3,009.00
Rentals	\$63.00	\$92.00
<u>Camps</u>		
Camps	\$409.00	\$2,841.00
<u>Special Events</u>		
Programs	\$18.00	\$52.00
Special Events	\$0.00	\$145.00
<u>Hidden Creek</u>		
Fee & Charges	\$4.00	\$126.00
Memberships	\$99.00	\$415.00
Rentals	\$75.00	\$200.00
Merchandising	\$4.00	\$6.00
<u>Rosewood IC</u>		
Programs	\$5.50	\$253.00
Camps	\$2,419.00	\$3,527.00
Rentals	\$220.00	\$800.00
<u>Rosewood Beach</u>		
Fee & Charges	\$6.00	\$275.00
<u>Park Avenue Boating</u>		
Fee & Charges	\$45.00	\$1,570.00
Rentals	\$250.00	\$550.00
<u>Centennial Ice</u>		
Programs	\$45.00	\$189.00
Camps	\$1,890.00	\$3,612.00
Lessons	\$60.00	\$70.00
Fee & Charges	\$6.00	\$17.00
Rentals	\$3.00	\$345.00
<u>SVGC - Pro Shop</u>		
Special Events	\$0.00	\$2,500.00
Fee & Charges	\$21.00	\$600.00
Rentals	\$5.00	\$21,562.00

RCHP-Admin

Programs	\$0.00	\$20.00
Fee & Charges	\$5.00	\$50.00
Rentals	\$82.00	\$2,000.00

RCHP-Fitness

Programs	\$30.00	\$12,900.00
Fee & Charges	\$12.00	\$120.00
Membership	\$195.00	\$1,404.00

RCHP-Aquatics

Camps	\$381.00	\$518.00
Lessons	\$10.50	\$1,000.00
Fee & Charges	\$6.00	\$70.00
Membership	\$360.00	\$720.00
Rentals	\$250.00	\$1,500.00

Indoor Tennis

Programs	\$11.00	\$37.00
Camps	\$12.00	\$75.00
Lessons	\$75.00	\$85.00
Fee & Charges	\$6.00	\$500.00
Membership	\$77.00	\$445.00
Rentals	\$5.00	\$100.00
Merchandising	\$2.50	\$180.00

Outdoor Tennis

Programs	\$15.00	\$259.00
Camps	\$425.00	\$2,998.00
Lessons	\$75.00	\$85.00
Fee & Charges	\$0.00	\$750.00
Rentals	\$100.00	\$250.00

Heller Nature Center

Programs	\$10.00	\$345.00
Camps	\$530.00	\$4,336.30
Special Events	\$7.00	\$12.00
Rentals	\$9.00	\$450.00

Learning Center

Camps	\$350.00	\$270.00
Lessons	\$55.00	\$120.00
Fee & Charges	\$5.00	\$150.00
Rentals	\$60.00	\$750.00

Appendix G

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

CRP: -CRP 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.)



**PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND
APPROPRIATION ORDINANCE
JANUARY 1, 2019 TO DECEMBER 31, 2019**

BOARD OF PARK COMMISSIONERS

**Brian Kaplan, President
Barnett Ruttenberg, Vice President
Calvin A. Bernstein
Lori Flores-Weisskopf
Terry Grossberg**

Annette Curtis, Treasurer

Liza McElroy, Executive Director

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DEC 19 2018

**LAKE COUNTY CLERK
ROBIN M. O'CONNOR**

ORDINANCE NO. 18-06
AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING
JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

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

WHEREAS, a public hearing was held as to such Budget and Appropriation Ordinance on the 13th **Day of December 2018** 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, 2019 and ending December 31, 2019.

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

I. The amount Budgeted and Appropriated for General Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,792,670	\$3,071,937
Contractual Services	1,066,199	1,172,819
Insurance	1,104,610	1,215,071
Materials & Supplies	246,030	270,633
Maintenance & Landscaping	125,167	137,684
Utilities	124,342	136,776
Pension	235,457	259,002
Transfers Out	<u>622,625</u>	<u>684,888</u>
 Total Budgeted and Appropriated for General Fund:	 <u><u>\$6,317,100</u></u>	 <u><u>\$6,948,810</u></u>

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

Contractual Services	\$413,765	\$455,142
Transfers Out	<u>550,000</u>	<u>605,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <u><u>963,765</u></u>	 <u><u>1,060,142</u></u>

III. The amount Budgeted and Appropriated
for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,979,222	\$5,477,144
Contractual Services	1,028,639	1,131,503
Insurance	1,078,221	1,186,043
Materials & Supplies	371,599	408,759
Maintenance & Landscaping	336,250	369,875
Utilities	771,664	848,831
Pension Contributions	421,338	463,472
Cost of Goods Sold	39,588	43,546
Instructional Program	3,012,412	3,313,653
Capital Outlay	64,160	70,576
Transfers Out	<u>3,433,938</u>	<u>3,777,332</u>
Total Budgeted and Appropriated for the Recreation Fund:	<u>\$15,537,031</u>	<u>\$17,090,734</u>

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

Principal	\$2,550,000	\$2,805,000
Interest	525,062	\$577,568
Fees & Charges	<u>3,800</u>	<u>4,180</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$3,078,862</u>	<u>\$3,386,748</u>

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

Contractual Services	\$332,400	\$365,640
Capital Outlay	<u>6,935,847</u>	<u>7,629,432</u>

for the Capital Projects Fund:	<u>\$7,268,247</u>	<u>\$7,995,072</u>
Total Budgeted and Appropriated		

Total Estimated Expenditures Budgeted (All Funds)	<u>\$33,165,005</u>
--	---------------------

Total Estimated Expenditures Appropriated (All Funds)	<u>\$36,481,505</u>
--	---------------------

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	6,317,100	6,948,810
Special Recreation Fund	963,765	1,060,142
Recreation Fund	15,537,031	17,090,734
Debt Service Fund	3,078,862	3,386,748
Capital Projects Fund	<u>7,268,247</u>	<u>7,995,072</u>
Total Budgeted	<u>33,165,005</u>	
Total Appropriated		<u>36,481,505</u>

Each of said sums of money and aggregate thereof are deemed necessary by the Board of Park commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of January, 2019 and ending the 31st day of December, 2019 for the repective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2018, 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:
\$13,373,900
- (B) Estimate of cash expected to be received during the fiscal year from all sources:
\$28,514,441
- (C) Estimate of expenditures contemplated for the fiscal year:
\$33,165,005
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year:
\$8,723,336

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

SECTION 6: This Ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2019 and ending December 31, 2019, or any other fiscal year.

SECTION 7: This Ordinance shall be in full force and effect immediately upon its passage and approval according to law. A Certified copy of the Ordinance shall be filed with the County Clerk of Lake County, Illinois, together with the certificate of the Chief Fiscal Officer of the Park District certifying revenues by source anticipated to be received by the Park District, within thirty (30) days after its passage and approval, as provided by law.

Adopted this 13rd Day of December 2018, pursuant to a roll call vote.

Roll Call Vote: Ayes: Commissioner Bernstein, Commissioner Grossberg,
 Commissioner Flores Weisskopf, Vice President Ruttenberg
 President Kaplan
 Nays: NONE

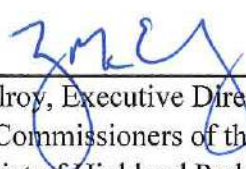
Absent and Not Voting: NONE

Ordinance Approved: Yes



Brian Kaplan
Board of Commissioners of the
Park District of Highland Park

ATTEST:



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

SEAL



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DEC 19 2018

LAKE COUNTY CLERK
ROBIN M. O'CONNOR

STATE OF ILLINOIS)
)SS
COUNTY OF LAKE)

C E R T I F I C A T I O N

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 attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January , 2019 and ending on the 31st day of December 2019 to be as follows:

General real estate tax revenues	\$13,212,680
Personal property replacement tax revenue	128,000
Investment earnings revenue	130,000
Daily fees	1,934,471
Rental revenue	1,380,774
Program user fees	5,054,422
Merchandising retail sales revenue	94,634
Memberships revenue	1,712,753
Miscellaneous revenue	260,144
Bond/Debt Proceeds	0
Transfers	4,606,563
	<u>\$28,514,441</u>

The above is certified this 13th day of December 2018.



Annette Curtis, Treasurer
Park District of Highland Park

ATTEST:



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

SEAL

RECEIVED

DEC 19 2018

LAKE COUNTY CLERK
ROBIN M. O'CONNOR

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION

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

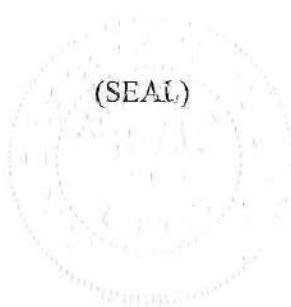
I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance No. #18-06.

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2019 ENDING DECEMBER 31, 2019

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 13th Day of December, 2018.

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 the provisions of the Park District Code of the State of Illinois, as amended, and that the Board 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 seal of said Park District of Highland Park, Illinois, this 13rd Day of December 2018.





Liza McElroy, Secretary
Board of Park Commissioner

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LAKE COUNTY CLERK
ROBIN M. O'CONNOR



Lake County Tax Extension Department Filing Receipt

Receipt #: 7599

Filing Date: 12/19/2018

PRK_HIPRK
PARK DISTRICT OF HIGHLAND PARK
636 Ridge Rd
Highland Park, IL 60035

Ms. Annette Curtis
Director of Finance
847-579-3138 Fax: 847-831-9817
acurtis@pdhp.org
www.pdhp.org

Budget and Appropriation Ordinance

- | | |
|--|---|
| <input checked="" type="checkbox"/> Budget and Appropriation Ordinance | <input checked="" type="checkbox"/> Certification by Secretary/Clerk |
| <input checked="" type="checkbox"/> Estimate of Anticipated Revenues | <input checked="" type="checkbox"/> Certification by Chief Fiscal Officer |
| <input type="checkbox"/> Amended | Fiscal Year Ending: 2019 |

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

All items require original signatures.

Seal

Robin M. O'Connor

Robin M. O'Connor, Lake County Clerk

[Signature]
Executed by: CHRISTOPHER M LOPEZ

Annette Curtis

District Representative: Annette Curtis