



2020 Budget



December 31, 2020
Park District of Highland Park
Highland Park, IL



Park District of Highland Park

2020 Annual Budget

Fiscal Year January 1, 2020 - December 31, 2020

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

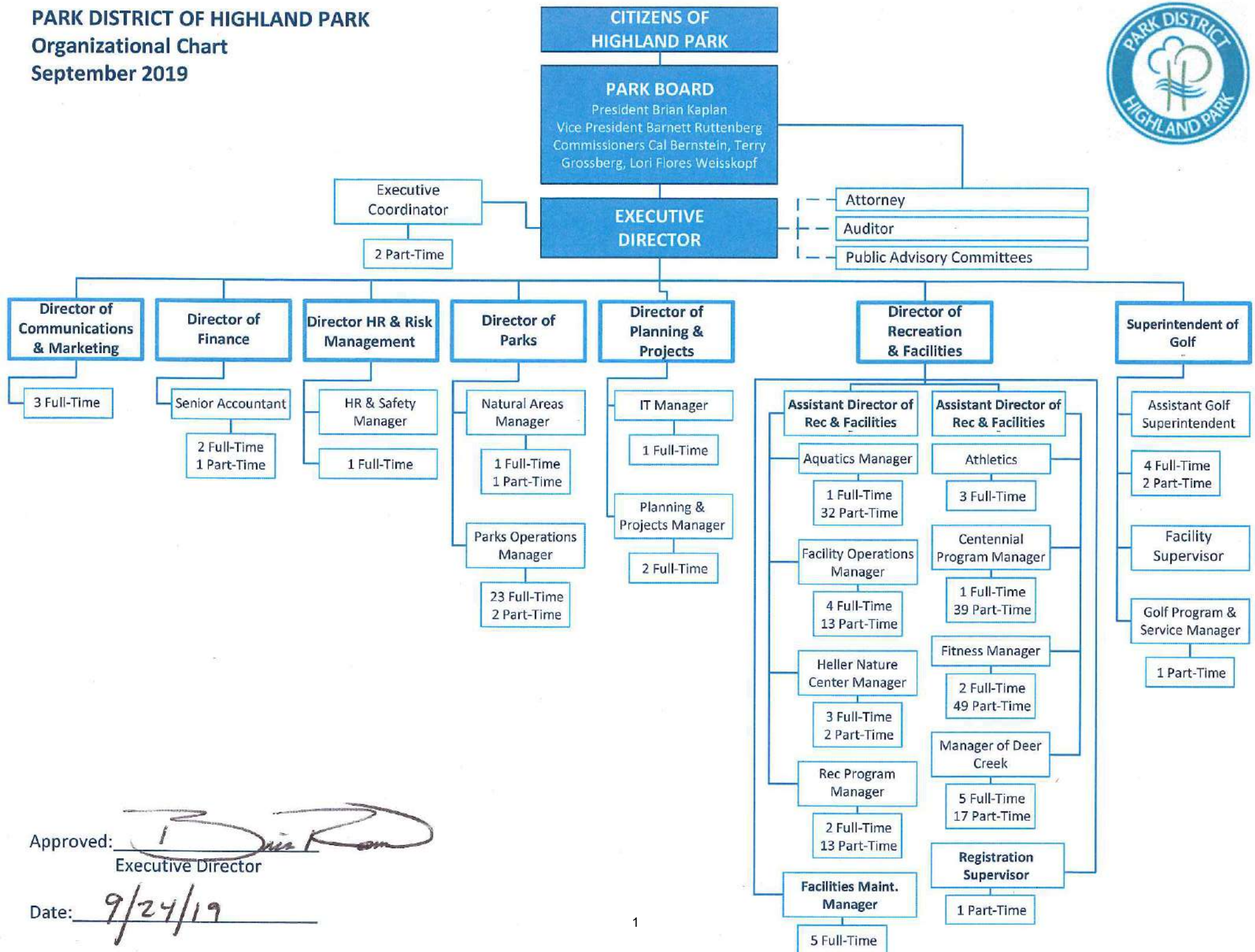
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Park District of Highland Park

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PARK DISTRICT OF HIGHLAND PARK
Organizational Chart
September 2019



Approved: _____

Executive Director

Date: _____

9/24/19

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

Established:

The Park District of Highland Park, established in 1909 and located in the City of Highland Park, Illinois along the north shore of Lake Michigan, was shaped by progressive people 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 relevant today as it was over a century ago.

The Park District originally named the Highland Park East Park District took its current name in 1935. In 1973, the District began recreational programming. Today, the Park District manages over 700 acres of land, operates eleven facilities, and offers nearly 3,000 recreation programs. Neighborhoods throughout Highland Park enjoy proximity to parks and open space offering both recreation and solitude only nature can provide. According to the Trust for Public Land, 92% of Highland Park residents enjoy living within a 10-minute walk to a local park- well above the national average of 54%.

Governance:

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

Boundaries:

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

Population:

According to the most recent available information, the Park District serves a population of 29,641.

Demographics:

The Park District serves a highly educated (71% of residents have - post secondary degrees) community with a median household income of

\$137,450 and a median age of 45 years. The Park District of Highland Park has approximately 13,000 housing units.

Real Estate: The 2019 (tax year 2018) Equalized Assessed Valuation (EAV) of real estate is \$2,436,195,918.

Tax Rate: The 2018 tax rate is .535243 per \$100 of assessed value

Fiscal Year Budget: The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2020 is \$19.7 million. Capital improvement and repair budget of \$8 million, a debt retirement budget of \$3.3 million and a budget for inter-fund transfers of \$4.6 million.

Debt Rating: The Park District currently holds a Aaa rating from Moody's. The District intends to issue debt early in the year and will likely receive an updated rating in January. Staff believes that the rating will not change.

Park Resources: The Park District owns and operates more than 700 acres of land in 44 park areas comprised of community parks, neighborhood parks, play lots, dog parks and passive parks. The Park District assists other units of local government in maintaining their property. In 2017, the District acquired the Highland Park Country Club from the City of Highland Park and is converting it to passive parkland and trails. Staff anticipates completion in 2021.

Programs/Facilities: The Park District provides a full range of indoor and outdoor activities. Major recreation programs include summer camps, ice skating, athletics, tennis, golf, and aquatics. All told, the Park District offers approximately 3,000 distinct programs. Park District annual events include summer concerts and outdoor movies, annual egg hunt, Fourth of July Festival, Touch a Truck, Father Daughter Dance, Autumn Fest, Winterfest and a holiday train ride as well as many others.

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

Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boat Launch, Rosewood Beach, and the Highland Park Golf Learning Center. Amenities at the parks include 23 ball diamonds, 14 soccer fields, 39 playgrounds and 32 outdoor tennis and eight outdoor pickleball 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. For example, in 2019 the District conducted a thorough, statistically valid Communitywide Attitude and Interest Survey.

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

Staff:

The Park District has an appointed Executive Director responsible to the Board of Commissioners for the administration of the District along with 94 full-time staff members at full employment. Of this total, several staff which previously held a designation of 30-39 hours per week employees were promoted to full-time. The District employs several hundred part-time, seasonal, and temporary employees. Staffing is organized into three areas: **Administration** (which includes the Executive Director's support staff, Planning and Information Technology, Finance, Human Resources and Risk Management, and Communications & Marketing); **Parks and Natural Areas** and **Recreational Services**.

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

Affiliations:

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

Contact:

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



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

December 12, 2019

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

Dear Commissioners:

Park District staff proudly present the Park District of Highland Park's combined 2020 Capital and Operating Budget for consideration. The Park District philosophy is to provide programs, activities, and quality facilities to its residents at a good value. Staff is mindful that it must do so while at the same time responsibly balancing costs.

Liza McElroy, the District's Executive Director for ten years, retired in March 2019. After a nationwide search, Brian Romes was selected as her successor in July. Brian has worked for the Park District for ten years, most recently as its Director of Recreation. At the time Mr. Romes assumed his new role, the District was and remains financially healthy and working through its long-range master plan (GreenPrint 2024). The District will continue to work towards completing Greenprint 2024, a ten-year plan ending in 2024.

As its Executive Director, Mr. Romes initial focus is on planning. To that end, 2020 will look to refresh Greenprint 2024, the Strategic Plan, and other plan initiatives to this budget.

Finalization of the Highland Park Country Club agreements created the opportunity for the Park District to convert the property to a passive natural recreation area, and continued oversight of the Golf Learning Center. Staff intended to complete a good portion of this project in 2020 but the integration of all of the government agencies involved in the project delayed its completion until 2021.

The District has much to be proud of as it looks back to 2019. Sunset Valley Golf Club received third place for the Golf Inc Magazine's International Renovation of the Year as well as the 2019 IPRA Facility of the Year. The District anticipates receiving notification that it has achieved Distinguished Accreditation in November and just before this document was completed received a grant of \$148,000 from the Illinois Environmental Protection Agency.

All Park District departments utilize the budget as a planning and a management tool and review activity regularly throughout the year so that it may adjust operations as needed and increasing the likelihood that the Park District's mission is realized, and the District is enjoyed by residents.

2020 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operation surplus, before transfers, of \$3,359,821. Of that surplus, \$3,050,000 will be transferred to the Capital Projects Fund and \$1,556,563 to Debt Service. Included in this budget draft is a proposed \$7.1 bond issuance planned for February 2020. Debt payments total \$3,379,545 while capital expenditures total \$8,036,398 resulting in a net Districtwide surplus AFTER debt and transfers of \$1,060,802. The transfer of \$2,500,000 from Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

The District is required to have a surplus in its operating funds budget. On a Districtwide basis, annual deficits range from four to seven million dollars annually unless supported by a debt issuance. The last Districtwide surplus occurred in 2016 when the District issued three million dollars in debt.

As noted above, the District anticipates issuing \$7.1 million in new debt in February of 2020. The purpose of the debt is twofold:

1. To continue funding capital needs including GreenPrint 2024.
2. To address part-time wages. Part-time wages are critical to the successful operation of many district facilities and will be increasing annually until 2025. The District's focus is on acquiring and retaining the best staff and to that end will continue to employ this staff at rates that are higher than is required.

Projects scheduled for 2020 include replacement and repair projects throughout the Park District and three GreenPrint 2024 initiatives. These projects and initiatives take into consideration storm water management concerns, ADA compliance, and public needs. Some of the larger projects planned for 2020 include stabilization of the bluff at Moraine Park and the acquisition and installation of a new compressor at Centennial Ice Arena. Three GreenPrint 2024 projects will move forward. Planning dollars will be spent for the redevelopment of the playground at Sunset Park renovation of the Centennial Ice Arena lobby and parking lot, and completion the conversion of the Highland Park Country Club property to a passive natural recreation area.

In the past, the Park District has used a 'just in time' approach to bonding. However, with the anticipated capital requirements that approach is changing to a more long-term planning approach.

A summary of the budget:

- 2020 planned districtwide surplus of \$1,060,802.
- Consolidated operating revenue for the fiscal year ending 12/31/20 is \$22.7 million.
- Consolidated expenditures, including debt and capital, are \$30.5 million
- Operating expenditures for the fiscal year ending 12/31/20 are \$19.4 million.
- Capital expenditures are estimated to be \$8.0 million.
- Tax support for the 2020 fiscal year represents 55% of total revenues.

New for 2020

There is much to look forward to in 2020. In addition to the transition to new leadership staff anticipate further development of its strategic plan. As part of the development of the budget, each department has set forth goals and objectives as a supplement document to the final budget. This document will consist of goals not only from this budget, but also its GreenPrint 2024 Master Plan, Lake Front Plan, Sports Field Master Plan, and other strategic initiatives.

Acknowledgements

The 2020 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,

Brian Romes
Executive Director
Park District of Highland Park

Elliott F. Becker, CPA
Interim Director of Finance
Park District of Highland Park

FUTURE PLANNING

The District utilizes three planning mechanisms to stay on course; GreenPrint 2024 Comprehensive Master Plan, its six-year capital plan, and the 2016-2020 Strategic Plan. The plans work jointly to provide the District with a road map designed to exceed resident and customers' expectations by delivering extraordinary experiences within its parks and facilities as well as through its programs and services.

GREENPRINT 2024

Adopted by the Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan representing 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, 2019, the following GreenPrint 2024 initiatives have been completed.

Projects Completed

- Land Management Plan (2018)
- Parks Foundation Established (2016)
- 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)
- Athletic Fields Master Plan (Completed in 2019)

Projects in Progress

- Conversion of the Highland Park County Club property into a passive natural recreation area. (planning 2018-9, conversion 2020 grooming 2021-2023)

Projects commencing in 2020

- Planning dollars for the Centennial Lobby
- Planning and the start of construction for the Sunset Park Playground renovation.

Capital Planning – There are still projects remaining within the plan and staff's current focus is the development of funding models to ensure resources exist to maintain its current facilities through an annual replacement plan, continue its progress with GreenPrint 2024 while continuing to devote adequate resources to provide its residents with experiences exceeding their expectations. This process, along with the Communitywide Attitude and Interest Survey completed in 2019 further informs the District's capital as well as operating direction.

Planning and Operations Strategy

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

- Further development of the program life cycle analysis that began in 2019.
- Development of strategic initiatives to support the recently completed attitude and interest survey.

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 and 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. The themes follow the four perspectives and include:

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

Within each theme, the Park District has further developed objectives to support the themes and initiatives to accomplish each objective. Below are staff's proposed 2020 goals that will be supported by the annual work plan to be presented in December of this year.

Customer: Maximize the Customer Experience

- Further develop the Park District's customer service philosophy to incorporate the delivery of extraordinary services.
- Incorporate an ongoing employee training program and reward systems that encourages extraordinary service delivery.
- Address feedback from the Community Attitude and Interest Survey by further developing innovative programming that meets the demands of the community such as increased adult programming.

Operational Excellence

- Expand marketing activities to expand our reach and engagement in the community, consistently messaging our value and extraordinary benefits to the community.
- Improve District-wide communication and public relations to help message our mission, vision and build brand value in the community.
- Continue environmental sustainability practices and investigate opportunities such as solar panels.

Unified and Engaged Work Culture

- Continue to improve staff recruitment, new and transitional staff onboarding, ongoing training/development, and recognize/reward employees to ensure we retain and grow the best staff.
- Develop an annual work plan that provides focus, accountability and unity amongst staff.
- Continue to improve staff culture by building trust, improving interdepartmental collaboration and communication and creating equity in staff responsibilities and pay, that also ensures a healthy work-life balance.

STRATEGIC PLAN 2016-2020 (Cont.)

Sustained Financial Health

- Establish key performance indicators (KPI's) and a system for setting annual goals and quarterly progress reports that supports an annual work plan.
- Ensure financial sustainability through long term funding models and cash flow models that evaluate the issuance of debt and investment of cash while supporting the short- and long-term maintenance of parks, properties, playgrounds, beaches and facilities in addition to the implementation of GreenPrint projects.
- Evaluate the 5-year Capital Plan and improve the system by which we prioritize based on measurable factors such as community impact, community need, financial impact, and mission critical aspects that affect the entire community.

OPERATIONS OVERVIEW

Fund Structure

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

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

Recreation and Special Recreation Fund are special revenue funds used to account for the proceeds of specific revenue sources (generally property taxes) legally restricted to expenditures for specified purposes.

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

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

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

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

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

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

Budget Guidelines, Process, Policies

Budget and Appropriation Ordinance

The Budget and Appropriation Ordinance appropriates the monies necessary to cover the projected expenditures and liabilities the Park District expects to incur in its next budget year. The ordinance must be passed and approved before the end of the first quarter of each fiscal year and filed with the Lake County Clerk within 30 days of adoption. The ordinance is first prepared in tentative form and made available for public inspection for at least 30 days before the final action. Copies of the budget and ordinance will be available for public inspection at the Park District's administrative offices- West Ridge Center, 636 Ridge Road, Highland Park, IL 60035 and the District's web site, pdhp.org. The District Board of Commissioners must hold at least one public hearing regarding the ordinance before it can take any final action on it. Notice of the public hearing must be given in a newspaper published in the district at least one week prior. The public hearing can take place as a separate meeting (hearing) before the 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 outlined in the ordinance at any time within the same fiscal year. After the first six months of the fiscal year, the Board of Commissioners has the authority to transfer items in any fund in the appropriation ordinance, with a two-thirds majority vote. Transfers cannot exceed 10% of the total amount appropriated for the fund or item that is having funds reallocated. The Board of Commissioners can amend the Budget and Appropriation Ordinance, using the same procedures followed when the ordinance was adopted. The Park Board amended the 2019 budget after a hearing on October 22.

Budget Planning Process

Preparation of the 2020 Capital Plan (CP) and Operating Budget run parallel to one another during the budget process. Planning for Park District's CP began in the summer and resulted in a thoroughly researched list of project recommendations that are presented to the Board of Commissioners prior to the budget presentation. The 2020 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2020 CP for the fiscal year is presented in the Capital section of this document. The CP for 2020 and the succeeding five years was presented to the Finance Committee of the Board on October 3 and to the entire Board at the October 15 Workshop meeting.

Detailed budgeting for program and operational budgets begins during the summer months. Departments meet individually, develop their budgets, and enter the information into the Park District finance software. In September, staff meets 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 on November 5, 2019. The budget document will be laid down for public viewing for a period of thirty days after receiving consensus at this meeting.

Public Meetings Schedule

10/2	Finance Comm.	Capital Budget Presented to Finance Committee
10/15	Workshop	Capital Budget Presented to Board
10/7-10/18	Business Office	Implements recommended changes
10/20	Budget Completed	Reviewed by Exc. Director and Staff
10/25	Finance Comm.	Levy Presentation Budget Presentation Debt Schedule Presentation (GO Bond)
11/5	Workshop	Truth in Taxation Resolution Presentation Budget Presentation
11/12	Board Meeting	Truth in Taxation Resolution Approved
12/3	Workshop	Tax Levy Ordinance Presentation
12/5	Publication	Budget & Appropriations Notice
12/12	Board Meeting	Public Hearing Tax Levy Ordinance Approved
12/19	Taken to County	Budget & Appropriation Approved
12/19	Taken to County	Tax Levy Filed with County- FINAL DAY 2020 Budget and Appropriation

Budgetary Control

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

The Park District uses a detailed line item budget for accounting expenditure control. Verification and approval of appropriation amounts occur prior to the expenditure. Each month, all individual account expenditures are compared to budget appropriations. To monitor budget performance and to make changes promptly, management receives monthly, year-to-date, and prior year reports detailing actual expenditures versus the budget. Ongoing expenditures are reviewed and approved twice monthly by the Board. 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 and statement of operations to the Board. Throughout the year, Park District staff gives special presentations to the Board highlighting the activity of a specific program or facility. The Board is provided updates on capital replacements and projects at Board meetings and workshops throughout the year.

Operations

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

Salaries and Wages

A properly developed and administered Classification and Compensation plan, implemented on January 1, 2016, form the foundation for managing recruitment and retention. Positions were evaluated based on the nature of work, principal duties, responsibilities and relative level of difficulty. Similar positions were grouped creating a classification structure.

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

For 2019, there are no recommended changes to the plan. Salary and wage increases were determined on a 3% merit pool. In 2017, a Part Time Compensation and Classification Study was completed. Part - time positions were classified by skill and pay ranges were defined. Both studies support the Employer of Choice strategic initiative. Due to a change in minimum wage law, a study was done in 2019 and adjustments were made in the budget to those staff members impacted. Salary ranges for both plans can be found in Appendix C. The 2020 draft budget includes \$15,000 to update the compensation study performed in 2017.

Fund Balance Policy

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to four months of budgeted expenditures. In 2019, the Park District adjusted the fund balance policy reducing the expected balance in the Special Recreation Fund from 25% to 15% of budget 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 is consistent with its Investment Policy and have been short-term in nature to provide operating cash as needed. The Park District's Investment Policy emphasizes safety of principal, authorized investments, and collateralization of deposits over return on investment. Staff began implementing a new cash flow model late in 2019 and anticipates seeing more extended maturities and increased revenues in 2020.

Long-Range Planning

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

Mid-Range Planning

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

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

Asset Inventory

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

Diversity of Revenue

A combination of user fees, sale of merchandise, interest income and taxes provide funds for services. Property tax is one of the major sources of revenue for general operations. Each year the Park District can increase its levy for taxes in its operating funds by the CPI or 5%, whichever is lower. The CPI for 2020 (2019 tax year) is 1.9%. The proposed levy increase based on the CPI and new growth. Staff levies for a total above the CPI to ensure all growth is captured but only budgets for CPI increase.

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

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

Infrequent Revenue

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

Other Revenue Opportunities

The Sponsorship Program for special events, golf 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 a not-for-profit corporation, guided by a three-member executive board, the primary purpose of the Foundation is to secure and manage donations, gifts, and bequests in support of the District's programs, services, and facilities. For 2020, 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 typically funded with the issuance of debt and/or accumulated surpluses from operations. The Park District reviews its existing obligation structure and future liability levels before making decisions to issue new debt. If the debt is to be issued, a BINA (Bond Issue Notification Act) hearing will be held, notification will be published in the local paper and posted on the Park District- website. An adopted ordinance authorizing the bond issuance will be approved at a Board meeting and filed with Lake County.

Forecasting

Forecasting starts with certain assumptions based on management's experience, knowledge, and judgement, and then is combined with current financial information to provide a projection of future operations. Throughout the year, as information such as the Comprehensive Annual Financial Report (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 to maintain and/or improve existing infrastructure or fund new infrastructure. The Board of Commissioners adheres to a philosophy that facility improvements will be provided from the real estate tax base and program fees will support the costs of operating the recreation activities. If there is an operational surplus after expenses, the appropriate amount is transferred to capital. Therefore, costs associated with acquiring and improving long-term fixed assets are met with the issuance of debt. Before deciding to issue new debt, the Park District reviews existing obligation structure, current and projected surplus from operations, and future liability levels.

With the challenges inherent in funding Greenprint 2024, the District began to use additional approaches available to a Park District. In 2016 and 2017 the District issued debt to assist in funding Greenprint 2024. That will be followed up with an issuance in 2020 of \$7.1 million. To pay these bond issues back, the District now uses its annual DSEB levy. The 2020 expenses related to the issuance are included in this budget draft as well.

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

Currently, the District has 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 Maturity Date: December 15, 2023 Principle Outstanding at 12/31/2020 \$2,405,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2020 \$4,425,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020	570,000	131,963	701,963
2021	585,000	119,138	704,138
2022	600,000	105,975	705,975
2023	615,000	90,975	705,975
2024	630,000	75,600	705,600

General Obligation Ltd Tax Park Bonds Series 2017			
			Maturity Date: December 15, 2028
Estimated Principle Outstanding at 12/31/2020 \$6,210,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
2024	915,000	96,000	1,011,000

General Obligation Ltd Tax Park Bonds Series 2016			
			Maturity Date: December 15, 2020
Estimated Principle Outstanding at 12/31/2020 \$0			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2020	585,000	17,550	602,550

The Park District has maintained its Aaa bond rating from Moody's Investors Service. Moody's cites a tax base characterized by above average wealth issues, sound financial operations bolstered by ample reserves, and a manageable debt position as reasons for the rating. As part of the proposed issuance in 2020, staff will be requesting an updated rating but anticipates maintaining its Aaa status.

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 of the debt limits.

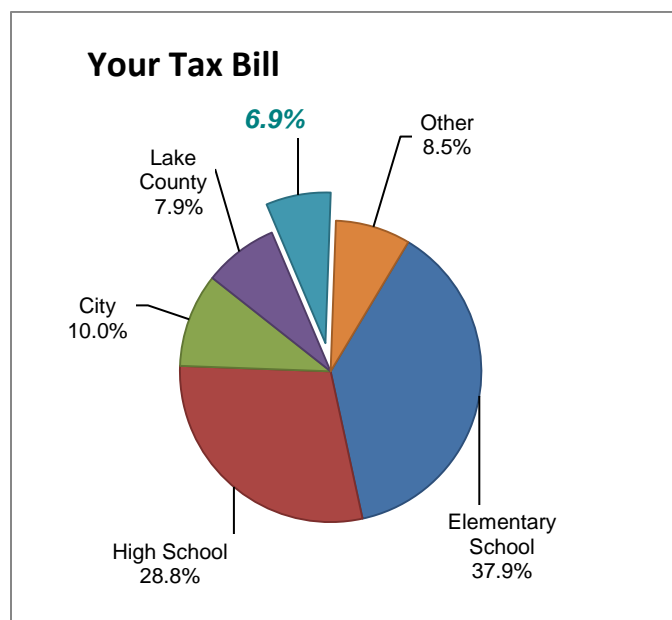
TAX FUNDING

The Levy Ordinance, details the property tax request by fund, is scheduled to be presented and approved by the Board of Commissioners on December 12, 2019. The District is subject to two sets of tax limits: **rate limits** on the maximum rates that can be levied for a particular purpose or fund and **tax caps**, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI) excluding new construction.

Staff budget conservatively for property tax revenue but levies to include growth, which is not available until the following spring. Failure to levy for growth will deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. In 2019 that shortfall was \$183,000.

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 2020, tax year 2019 is not included. The District will receive final levy information during the spring of 2020. The District's property tax collection rate has averaged more than 98% over the past 10 years (see 2017 CAFR for more detail).

For 2020 the budgeted tax revenue is \$13,523,199. Exclusive of the debt levy (Truth in Taxation), the total levy for 2020 is \$12,032,280 which is greater than the prior year's extension by 4.58% or \$526,418. This amount represents a cost of living increase based on the CPI 1.9% and anticipated growth.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2009	2010	2011	2012	2013
EAV	2,741,900,593	2,587,013,944	2,354,383,357	2,190,455,395	2,089,605,407
LEVY EXTENSION	10,803,088	9,804,783	9,652,972	9,747,527	10,385,339
CORPORATE	0.1030	0.1360	0.1500	0.2560	0.1970
IMRF	0.0220	0.0160	0.0170	-	-
POLICE PROCETION	0.0100	0.0110	0.0120	-	-
AUDIT	0.0010	-	-	-	-
LIABILITY INSURANCE	0.0150	0.0080	0.0090	-	-
SPECIAL RECREATION	0.0240	0.0260	0.0280	0.0180	0.0400
RECREATION	0.0690	0.0740	0.0810	0.1710	0.2600
RECREATION AND COMMUNITY	0.0820	0.0870	0.0900	-	-
BONDS AND INTEREST	0.0490	-	-	-	-
MUSEUM	0.0190	0.0210	0.0230	-	-
Total Rate	0.3940	0.3790	0.4100	0.4450	0.4970

LEVY YEAR	2014	2015	2016	2017	2018
EAV	2,079,639,753	2,206,882,564	2,344,268,130	2,440,264,291	2,436,195,918
LEVY EXTENSION	10,566,317	11,482,476	12,395,646	12,715,144	13,059,569
CORPORATE	0.2924	0.2628	0.2114	0.2001	0.2225
IMRF	-	-	-	-	-
POLICE PROCETION	-	-	-	-	-
AUDIT	-	-	-	-	-
LIABILITY INSURANCE	-	-	-	-	-
SPECIAL RECREATION	0.0400	0.0400	0.0400	0.0386	0.0395
RECREATION	0.1758	0.1835	0.2134	0.2197	0.2103
RECREATION AND COMMUNITY	-	-	-	-	-
BONDS AND INTEREST	-	0.03	0.06	0.06	0.06
MUSEUM	-	-	-	-	-
Total Rate	0.5082	0.5203	0.5288	0.5211	0.5352

CAPITAL

Expenditures for 2020 come from the CP (Appendix A) which include the Capital Replacement Plan and GreenPrint2024 Project initiatives. These expenditures are accounted for in the Capital Fund. The CP summarizes districtwide replacement needs for 2020 and the next five years. As the first step of the budget process, planning and facility staff review the requirements of all facilities and parks, creating and updating repair and replacement schedules. For informational purposes Appendix B provides a summarized schedule of replacement items for 2020 and the next five years.

The 2020 Budget includes three 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. Budget expenditures for 2020 total \$1,114,253.

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, with a focus on the lobby parking lot will begin in 2020 with renovation starting in 2021. Budget expenditures for 2020 total \$200,000

Plan for Sunset Woods Playground Enhancements

Sunset Woods Park serves as Highland Park's central park and is one of the District's most well-used properties. Playground enhancements are planned for 2021. Budgeted planning expenditures for 2020 total \$200,000. Staff anticipate that construction will also commence in 2020.

2020 BUDGET ANALYSIS

Budget Overview

The 2020 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2019 projected year end
- Detailed review by Function

Overall, the 2020 Budget represents a surplus, after debt proceeds of \$813,457.

- Net Operations \$3.4 million
- Operating Revenue \$22.7 million
- Operating Expenditures \$19.4 million
- Debt Extension \$1.6 million
- Debt Retirement \$3.4 million
- Capital Improvements \$8.0 million
- Inter Fund Transfers \$4.6 million

Budget Opportunities

Included in the definition of *innovation*, one of the District's core values, is the ability to react swiftly to changes in the landscape. With the school district moving to all day kindergarten, the staff was challenged to adapt and find programming to mitigate that deficit. ParkSchool was created in 2019 as a new program. The results have exceeded expectations and the draft budget for 2020 assumes that participation in Child Enrichment Programs will increase 10% over 2019 levels.

In 2019, staff invested significant resources in the development and analysis of its Community Attitude and Interest Survey (CAIS). Although the survey indicated most needs were met, adult programming continues to be a challenge. The staff took this as an opportunity to introduce the following programs aimed primarily at adults.

- Sewing
- Shuffleboard Leagues
- Art Programs
- Ballroom Dancing
- Ceramic Workshops
- Swim Lessons
- Survival Skill Workshops

Oddly, another budget opportunity is based on the 2020 calendar. 2020 is a leap year which pushes camp sessions to start on June 15. This change creates an additional week of Mini Camps (for Kids Crew, golf, tennis, and at Heller) in the second week of August.

The fact that Independence Day falls on a weekend in both 2020 and 2021 will provide the Park District with an extra day of camp each year. This extra day is a great value to the Park District. This fact alone will increase camp revenue for Spotlighters and Crew by nearly \$18,000 in 2020.

In addition to moving forward with the GreenPrint 2024 initiative, the District's annual capital plan in and of itself is significant. The 2020 budget draft includes the issuance of \$7.1 million in Government Obligation Debt to meet these challenges. With interest rates continuing to remain at historic lows, the District believes that conditions are appropriate to act early in 2020.

The District continues to allocate resources to enhance its visibility with the public. To that end, 2020 will see a more centralized view of marketing as well as an increase of 48% to \$121,327. The focus on 2020 will be at the Recreation Center of Highland Park and Deer Creek Racquet Center. Resources will also be allocated to Sunset Valley and Heller Nature Center which are celebrating their 100th and 40th anniversaries.

Table #1

PROPOSED 2020 BUDGET BY FUND

Presented in a similar format as the CAFR

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Revenue						
TAX	5,760,000	5,211,282	971,263	1,580,654	-	13,523,199
PROGRAMS	-	2,927,414	-	-	-	2,927,414
CAMPS	-	1,911,334	-	-	-	1,911,334
LESSONS	-	374,986	-	-	-	374,986
SPECIAL EVENTS	-	112,105	-	-	-	112,105
FEES & CHARGES	36,600	1,833,637	-	-	-	1,870,237
MEMBERSHIPS	-	1,635,001	-	-	-	1,635,001
RENTALS	-	1,361,335	-	-	-	1,361,335
MERCHANDISING	540	174,979	-	-	-	175,519
INTEREST INCOME	170,000	-	-	-	-	170,000
MISCELLANEOUS INCOME	53,300	108,145	-	-	144,672	306,117
OTHER INCOME	10,425	63,553	-	-	-	73,978
Revenue Total	6,030,865	15,713,770	971,263	1,580,654	144,672	24,441,225
Expenditures						-
PROGRAMS	-	1,742,372	-	-	-	1,742,372
CAMPS	-	1,036,565	-	-	-	1,036,565
LESSONS	-	191,346	-	-	-	191,346
SPECIAL EVENTS	-	236,312	-	-	-	236,312
SALARIES & WAGES	2,795,046	5,359,683	-	-	-	8,154,729
CONTRACTUAL SERVICES	1,012,141	1,006,607	414,275	-	405,251	2,838,274
INSURANCE	1,137,667	1,186,256	-	-	-	2,323,923
MATERIALS & SUPPLIES	234,974	367,541	-	-	-	602,515
MAIN. & LANDSCAPE	98,817	327,000	-	-	-	425,817
UTILITIES	122,706	797,929	-	-	-	920,635
PENSION CONTRIBUTIONS	316,974	574,062	-	-	-	891,036
COST OF GOODS SOLD	-	42,428	-	-	-	42,428
DEBT RETIREMENT	-	-	-	3,379,545	-	3,379,545
CAPITAL OUTLAY	-	63,780	-	-	7,631,147	7,694,927
Expenditure Total	5,718,325	12,931,881	414,275	3,379,545	8,036,398	30,480,423
	312,540	2,781,889	556,988	(1,798,891)	(7,891,726)	(6,039,198)
Other Financing						
DEBT ISSUANCE					7,100,000	7,100,000
OPERATING TRANSFERS IN				1,556,923	3,050,000	4,606,923
OPERATING TRANSFERS OUT	(622,769)	(3,434,154)	(550,000)			(4,606,923)
NET SURPLUS (DEFICIT)	(310,229)	(652,264)	6,988	(241,968)	2,258,274	1,060,802

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, Capital Projects, and Debt Service. The only Non-Major fund is the Special Recreation Fund.

Table #2

Fund Balance Projection as of December 31, 2020

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund Balance 1/1/2020	2,349,586	4,486,992	68,597	193,405	6,834,206	13,932,786
REVENUES	6,030,865	15,713,770	971,263	1,580,654	144,672	24,441,225
EXPENDITURES	5,718,325	12,931,881	414,275	3,379,545	8,036,398	30,480,423
DEBT ISSUANCE					7,100,000	-
TRANSFERS	(622,769)	(3,434,154)	(550,000)	1,556,923	3,050,000	-
Estimated Fund Balance 12/31/2020	<u>2,039,357</u>	<u>3,834,728</u>	<u>75,585</u>	<u>-48,563</u>	<u>9,092,480</u>	<u>14,993,588</u>
Fund Balance Policy						
% of Expenditures	1,429,581 36%	3,232,970 30%	62,141 18%	-	-	-

Table #2: Figures presented above include the District's estimated beginning fund balance as of January 1, 2020, 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, 2020.

The Park District's philosophy is to maintain a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures for the General and Recreation Funds. For the Special Recreation Fund, the principal operating fund balance is 15%. Any excess fund balance is transferred, by Board Resolution, to the Capital Projects Fund.

Projected Fund Balance at December 31, 2020 is calculated by taking the last known fund balance (2018 CAFR) and adjusting it by that fund's projected activity which is shown in tables 4 and 5 respectively. This adjustment provides the projected December 31, 2019 fund balance. The 2019 fund balance is then adjusted by the 2020 budget activity and added or subtracted from the December 31, 2019 fund balance.

The figures presented below the table represent the actual fund balances for each fund based on the projections and budgets for 2019 and 2020 respectively.

Table #3**DISTRICT WIDE BUDGET COMPARISON**

	2018 Total Activity	2019 Budget	2019 Projected	2020 Budget	Increase/ (Decrease)	% Change
Revenue						
100 - PROGRAMS	2,753,332	2,848,850	2,604,421	2,927,414	322,994	12.40%
110 - CAMPS	1,553,828	1,707,082	1,683,878	1,911,334	227,455	13.51%
120 - LESSONS	347,614	383,751	361,745	374,986	13,241	3.66%
130 - SPECIAL EVENTS	102,234	114,739	111,217	112,105	888	0.80%
410 - TAX	12,780,400	13,340,680	13,071,112	13,523,199	452,087	3.46%
420 - FEES & CHARGES	848,393	1,931,771	1,683,578	1,870,237	186,659	11.09%
440 - MEMBERSHIPS	1,590,740	1,712,753	1,551,160	1,635,001	83,841	5.41%
450 - RENTALS	1,238,656	1,380,774	1,355,210	1,361,335	6,125	0.45%
460 - MERCHANDISING	60,614	94,634	113,389	175,519	62,130	54.79%
470 - INTEREST INCOME	284,197	130,000	130,000	170,000	40,000	30.77%
480 - MISCELLANEOUS INCOME	269,166	197,320	147,641	306,117	158,477	107.34%
510 - OTHER INCOME	86,449	62,824	92,568	73,978	(18,590)	-20.08%
520 - BOND/DEBT PROCEEDS	5,500	-	-	7,100,000	7,100,000	0.00%
Total Revenue:	21,921,123	23,905,178	22,905,918	31,541,225	8,635,307	37.70%
Expense						
100 - PROGRAMS	1,613,308	1,645,635	1,447,233	1,742,372	295,140	20.39%
110 - CAMPS	848,892	961,148	890,861	1,036,566	145,705	16.36%
120 - LESSONS	213,319	186,872	196,373	191,346	(5,027)	-2.56%
130 - SPECIAL EVENTS	233,956	218,757	203,472	236,312	32,841	16.14%
610 - SALARIES & WAGES	7,109,767	7,771,892	7,123,973	8,154,729	1,030,756	14.47%
620 - CONTRACTUAL SERVICES	3,338,408	2,841,003	2,565,565	2,838,274	272,708	10.63%
630 - INSURANCE	1,866,365	2,182,830	2,123,689	2,323,923	200,234	9.43%
640 - MATERIALS & SUPPLIES	581,911	617,629	522,153	602,515	80,362	15.39%
650 - MAINTENANCE & LANDSCAPING CONTR.	515,376	461,417	426,708	425,817	(890)	-0.21%
660 - UTILITIES	991,099	896,006	898,052	920,635	22,583	2.51%
670 - PENSION CONTRIBUTIONS	855,048	656,795	673,258	891,036	217,779	32.35%
680 - COST OF GOODS SOLD	24,632	39,588	40,841	42,428	1,587	3.89%
710 - DEBT RETIREMENT	3,075,463	3,078,862	3,075,063	3,379,545	304,482	9.90%
720 - CAPITAL OUTLAY	6,625,223	7,000,007	3,059,653	7,694,927	4,635,274	151.50%
Total Expense:	27,892,768	28,558,442	23,246,893	30,480,424	7,233,532	31.12%
	(5,971,645)	(4,653,264)	(340,975)	1,060,801	1,401,775	
Transfers						
TRANSFER IN	3,109,013	4,606,563	1,556,563	4,606,923		
TRANSFER OUT	(3,109,013)	(4,606,563)	(4,606,563)	(4,606,923)		
Net Surplus (Deficit)	(5,971,645)	(4,653,264)	(3,390,975)	1,060,801		

Table #3: The 2020 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

	2018 Total Activity		2019 Total Budget		2019 Projected Year		2020 Total Budget	2020 Budget vs 2019 Proj	% Change
Revenue									
TAX	12,780,400	58.32%	13,340,680	55.80%	13,071,112	57.06%	13,523,199	452,087	3.46%
PROGRAMS	2,753,332	12.56%	2,848,850	11.92%	2,604,421	11.37%	2,927,414	322,994	12.40%
CAMPS	1,553,828	7.09%	1,707,082	7.14%	1,683,878	7.35%	1,911,334	227,455	13.51%
LESSONS	347,614	1.59%	383,751	1.61%	361,745	1.58%	374,986	13,241	3.66%
SPECIAL EVENTS	102,244	0.47%	114,739	0.48%	111,217	0.49%	112,105	888	0.80%
FEES & CHARGES	848,398	3.87%	1,934,471	8.09%	1,683,578	7.35%	1,870,237	186,659	11.09%
MEMBERSHIPS	1,590,740	7.26%	1,712,753	7.16%	1,551,160	6.77%	1,635,001	83,841	5.41%
RENTALS	1,238,656	5.65%	1,380,774	5.78%	1,355,210	5.92%	1,361,335	6,125	0.45%
MERCHANDISING	60,614	0.28%	94,634	0.40%	113,389	0.50%	175,519	62,130	54.79%
INTEREST INCOME	284,197	1.30%	130,000	0.54%	130,000	0.57%	170,000	40,000	30.77%
MISCELLANEOUS INCOME	269,166	1.23%	197,320	0.83%	147,641	0.64%	306,117	158,477	107.34%
OTHER INCOME	86,449	0.39%	62,824	0.26%	92,568	0.40%	73,978	(18,590)	-20.08%
Revenue Total:	21,915,638	100.00%	23,907,878	100.00%	22,905,918	100.00%	24,441,225	1,535,307	6.70%

Camps- Combined with anticipated increased participation, leap year will provide an extra week of mini-camp for many of the District's offerings.

Fees and Charges – As compared to the prior year budget, the Golf Learning Center anticipates significant increase in revenues at both the Driving Range and its Miniature Golf Course.

Miscellaneous Income – The big increase in miscellaneous income is the result of an IEPA Grant received through the Lake County Storm Water Management Council in the amount of \$148,000. Staff anticipates that another grant in the amount of \$17,500 is also likely. This has not been budgeted.

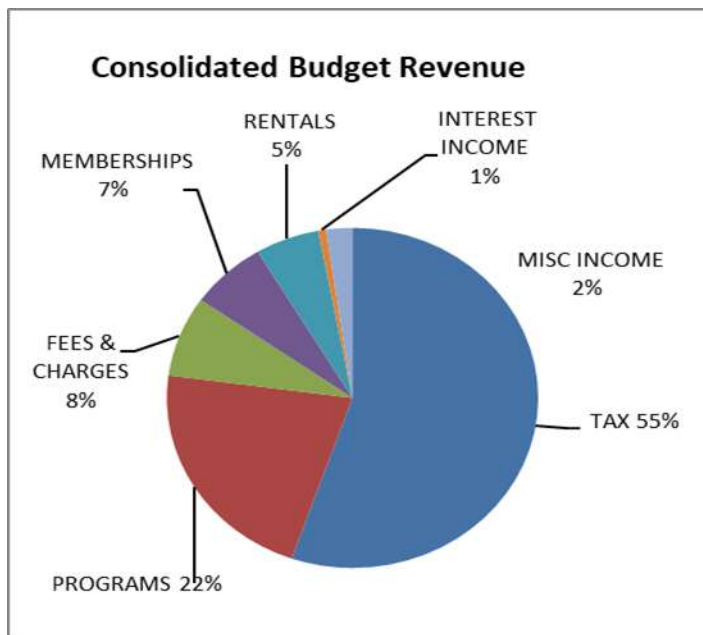


Table #5

CONSOLIDATED EXPENDITURE ANALYSIS

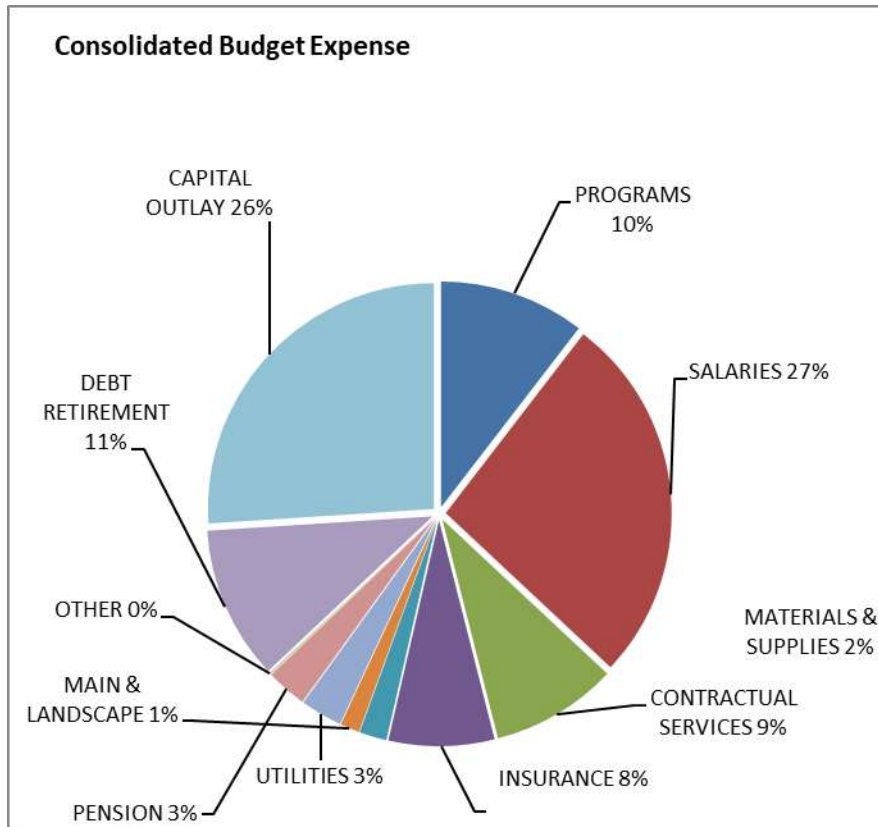
Expense	2018 Total Activity		2019 Total Budget		2019 Projected		2020 Total Budget	2020 Budget vs 2019 Proj	% Change
PROGRAMS	1,613,308	5.78%	1,645,635	5.76%	1,447,233	6.23%	1,742,372	295,140	20.39%
CAMPS	848,892	3.04%	961,148	3.37%	890,861	3.83%	1,036,565	145,704	16.36%
LESSONS	213,319	0.76%	186,872	0.65%	196,373	0.84%	191,346	(5,027)	-2.56%
SPECIAL EVENTS	233,956	0.84%	218,757	0.77%	203,472	0.88%	236,312	32,841	16.14%
SALARIES & WAGES	7,109,767	25.49%	7,771,892	27.21%	7,123,973	30.64%	8,154,729	1,030,756	14.47%
CONTRACTUAL SERVICES	3,338,408	11.97%	2,841,003	9.95%	2,565,565	11.04%	2,838,274	272,708	10.63%
INSURANCE	1,866,365	6.69%	2,182,830	7.64%	2,123,689	9.14%	2,323,923	200,234	9.43%
MATERIALS & SUPPLIES	581,911	2.09%	617,629	2.16%	522,153	2.25%	602,515	80,362	15.39%
MAINTENANCE & LANDSCAPING CONTRACTS	515,376	1.85%	461,417	1.62%	426,708	1.84%	425,817	(890)	-0.21%
UTILITIES	991,099	3.55%	896,006	3.14%	898,052	3.86%	920,635	22,583	2.51%
PENSION CONTRIBUTIONS	855,048	3.07%	656,795	2.30%	673,258	2.90%	891,036	217,779	32.35%
COST OF GOODS SOLD	24,632	0.09%	39,588	0.14%	40,841	0.18%	42,428	1,587	3.89%
DEBT RETIREMENT	3,075,463	11.03%	3,078,862	10.78%	3,075,063	13.23%	3,379,545	304,482	9.90%
CAPITAL OUTLAY	6,625,223	23.75%	7,000,007	24.51%	3,059,653	13.16%	7,694,927	4,635,274	151.50%
Expense Total:	27,892,768	100.00%	28,558,442	100.00%	23,246,893	100.00%	30,480,423	7,233,531	31.12%

Salaries (30.64%), debt retirement (13.23%) and capital (13.16%) represent the largest expenditure line items for the District.

Salaries in 2020 are budgeted to increase by \$382,837 or 4% as compared to the 2019 budget. This is due in large part by the District's effort to be fully staffed in 2020 as well as additional positions created as part of the restructuring. Given that merit increases of 3% are also built into that number, the increase is essentially flat. Throughout 2019 positions remained open or become open with changes in staff explaining the difference between the 2019 projections and 2020 budget.

Debt retirement has increased due to the planned debt issuance scheduled for 2020. This budget includes the first year's principal and interest.

IMRF (Illinois Municipal Retirement Fund) contribution rate has increased to 4.12%. This is a significant increase from its historically low rate of 1.06% in 2019. The reason for the increase relates to lower than anticipated investment returns in 2018 and increases in expenses due to retirements. However, its 2020 budgeted rate is far less than the base rate of 8.62% due to its decision to pay off a liability several years ago at a higher rate. The increase in rate increases the budget for IMRF expenses year over year by \$235,000.



FUND TRANSFERS

2020 Budget includes the following transfers between funds

- \$622,769 from the General Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$934,154 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	15,777,389	50,065	15,713,770	31,541,224
Expenditures	14,724,081	2,824,461	12,931,881	30,480,423
Surplus/Deficit	1,053,308	-2,774,396	2,781,889	1,060,801

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 technology systems and marketing and communications activity. The Administration budget includes property tax receipts, grants, development impact fees, and investment income. Expenditures include administrative, operating, and support expenses. Administration is also responsible for membership in the Special Recreation Association (Special Recreation Fund), debt management (Debt Service Fund), and costing/managing large capital projects (Capital Projects Fund).

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

The Administration department is also responsible for preparing the District for all facets of the Distinguished Accreditation process. The District anticipates being reaccredited by the Illinois Association of Park Districts in November of 2019.

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

PLANNING, PROJECTS and INFORMATION TECHNOLOGY

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

The IT Department maintains the District's centralized voice, security, and network infrastructure and end-user technologies. IT coordinates all software and hardware purchases and implementation, as well as maintenance of a secure computer environment with reliable usable data. IT provides strategic support in developing data analytics and serves as principal design and support for multimedia throughout the District. IT staff is responsible for management of District's telephone communications and voice mail systems, photocopier purchases (leases) and maintenance contracts and security systems of the District including the door locks, keyless entry, alarm, and camera systems. As part of the restructuring done in 2019, IT staff report to the Director of Planning.

FINANCE

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

HUMAN RESOURCES (HR) and RISK MANAGEMENT

HR develops, implements, and communicates benefit programs and policies including health and life insurance, workers' compensation, retirement plans, employee assistance, employee recognition, unemployment insurance, supplemental retirement compensation, vacation, sick time, and all other benefits. In 2019, the Human Resources Department added payroll processing to its responsibilities.

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

MARKETING AND COMMUNICATIONS DEPARTMENT

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

SPECIAL RECREATION

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

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

The Budget for the Special Recreation Fund includes the Member Agency Contribution (MAC) which provides a significant portion of the operating revenue for NSSRA, funding for specially trained companions to assist those with special needs who participate in Park District of Highland Park programs (inclusion services) as well as funding for facility improvements to make them accessible under the terms of the American with Disabilities Act. In 2019 and 2020, staff committed resources to account for its share of NSSRA's recently acquired property and building renovation.

Table #7

ADMINISTRATION FUNCTION

	2018 Final	2019 Budget	2019 Projected	2020 Budget		Increase / (Decrease)	% Change
Revenue							
TAX	7,451,041	8,140,680	8,059,803	8,311,917	52.68%	252,114	3.13%
RENTALS	-	-	-	-	0.00%	-	0.00%
INTEREST INCOME	284,197	130,000	130,000	170,000	1.08%	40,000	30.77%
MISCELLANEOUS INCOME	99,975	89,500	76,529	195,472	1.24%	118,944	155.42%
OTHER INCOME	10,017	500	1,464	-	0.00%	(1,464)	-100.00%
BOND/DEBT PROCEEDS	5,500	-	-	7,100,000	45.00%	7,100,000	0.00%
Total Revenue:	7,850,731	8,360,680	8,267,795	15,777,389	100.00%	7,509,594	90.83%
Expense							
SALARIES & WAGES	1,154,872	1,281,104	1,115,440	1,289,674	8.76%	174,234	15.62%
CONTRACTUAL SERVICES	1,988,464	1,548,872	1,375,884	1,485,060	10.09%	109,176	7.93%
INSURANCE	671,460	652,307	658,527	684,501	4.65%	25,974	3.94%
MATERIALS & SUPPLIES	39,882	53,727	37,863	45,930	0.31%	8,067	21.31%
MAINTENANCE CONTRACTS	24,391	51,450	20,632	20,880	0.14%	248	1.20%
UTILITIES	61,336	33,971	33,442	36,691	0.25%	3,249	9.72%
PENSION CONTRIBUTIONS	159,490	110,691	119,662	150,653	1.02%	30,991	25.90%
DEBT RETIREMENT	3,075,463	3,078,862	3,075,063	3,379,545	22.95%	304,482	9.90%
CAPITAL OUTLAY	6,601,211	6,935,847	3,000,773	7,631,147	51.83%	4,630,374	154.31%
Total Expense:	13,776,567	13,746,831	9,437,286	14,724,081	100.00%	5,286,795	56.02%
	(5,925,837)	(5,386,151)	(1,169,490)	1,053,308		2,222,799	-190.07%
Transfers							
TRANSFER IN	3,109,013	4,606,563	1,556,563	4,606,923		3,050,360	
TRANSFER OUT	(1,223,605)	(1,172,625)	(1,172,625)	(1,172,769)		144	
Net Surplus (Deficit)	(4,040,429)	(1,952,213)	(785,553)	4,487,462		(5,273,014)	

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

Exclusive of the debt issuance of \$7.1 million, revenues for this function are essentially flat.

Salary and Wages

Despite restructuring and the creation of additional full-time staff, salary and wages have increased just \$8,000 as compared to the 2019 budget within Administration. As mentioned previously, the difference as compared to projections reflect unfilled positions.

Insurance

At the time of preparation of this budget, updated premiums from the District's carrier, PDRMA, were not yet available. For budgeting purposes, staff assumed a 5% increase.

Pension

As mentioned previously, the District's IMRF has increased considerably from 1.06% of qualified wages to 4.12%. While still well below the base rate, it has increased expenses in this function by \$40,000 or 36% as compared to last year's budget.

Debt Retirement

With the proposed new debt issuance, the cost of debt issuance also increases as the first year's payment is included in the budget.

Capital Outlay

As a result of the three GreenPrint 2024 initiatives listed previously, capital outlay has increased by 14% or \$996,000 as compared to the 2019 budget.

PARKS FUNCTION

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

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

Table #8

PARKS FUNCTION

	2018 Final	2019 Budget	2019 Projected	2020 Budget		Increase / (Decrease)	% Change
Revenue							
FEES & CHARGES	46,087	44,800	39,630	36,600	73%	(3,030)	-7.65%
MERCHANDISING	473	360	500	540	1%	40	8.00%
MISCELLANEOUS INCOME	4,609	3,000	1,200	2,500	5%	1,300	108.33%
OTHER INCOME	1,428	12,735	1,258	10,425	21%	9,167	728.70%
Total Revenue:	52,597	60,895	42,588	50,065	100%	7,477	17.56%
Expense							
SALARIES & WAGES	1,372,448	1,511,566	1,308,890	1,505,372	53%	196,482	15.01%
CONTRACTUAL SERVICES	207,862	263,492	198,240	346,606	12%	148,366	74.84%
INSURANCE	429,195	452,303	502,212	453,166	16%	(49,046)	-9.77%
MATERIALS & SUPPLIES	194,733	192,303	174,477	189,044	7%	14,567	8.35%
MAINTENANCE CONTRACTS	85,737	73,717	77,800	77,937	3%	137	0.18%
UTILITIES	76,182	90,371	89,236	86,014	3%	(3,222)	-3.61%
PENSION CONTRIBUTIONS	170,680	124,765	124,800	166,321	6%	41,521	33.27%
Total Expense:	2,536,837	2,708,517	2,475,655	2,824,461	100%	348,806	14.09%
Net Surplus (Deficit)	(2,484,240)	(2,647,622)	(2,433,067)	(2,774,396)		(341,329)	

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. Budget projections in revenues are down \$20,000 from 2019 due to Moraine Park being shut down for dog park use.

Salaries and Wages

While there have been minimal changes in the budget on a year over year basis, a lot has happened internally with restructuring between the planning and parks departments. Likewise, two staff, who previously worked 30-39 hours a week are now full-time staff and eligible for paid time off.

Contractual Services

Contractual services show a year-over-year increase of \$83,000. There are several reasons for this with the most significant being in landscape services. Staff will be looking to hire a vendor at a higher cost and greater responsibility resulting in a budgeted increase of \$23,000. The remaining difference represents a reclassification of Ecological Restoration expense which was previously budgeted in planning.

RECREATION FUNCTION

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

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

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

Opportunities facing Recreation in 2020 include:

- Development of adult programs.
- Creation of new and different one-time events such as the Farm to Table dinner proposed at Heller.
- Concessions at Rosewood and Hidden Creek being managed “in-house.”
- Development of private lessons in both baseball and basketball.
- Celebrations of Sunset Valley’s 100th Anniversary
- Celebration of Heller Nature Center’s 40th Anniversary.

The Recreation Function budgeted information is presented in three formats:

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

BUDGET HIGHLIGHTS- General highlights for the entire Function- Table #9 RECREATION FUNCTION

	2018 Final	2019 Budget	2019 Projected	2020 Budget		Increase / (Decrease)	% Change
Revenue							
PROGRAMS	2,753,332	2,848,850	2,604,421	2,927,414	18.63%	322,994	12.40%
CAMPS	1,553,828	1,707,082	1,683,878	1,911,334	12.16%	227,455	13.51%
LESSONS	347,614	383,751	361,745	374,986	2.39%	13,241	3.66%
SPECIAL EVENTS	102,234	114,739	111,217	112,105	0.71%	888	0.80%
TAX	5,329,359	5,200,000	5,011,310	5,211,282	33.16%	199,972	3.99%
FEES & CHARGES	802,312	1,889,671	1,643,948	1,833,637	11.67%	189,689	11.54%
MEMBERSHIPS	1,590,740	1,712,753	1,551,160	1,635,001	10.40%	83,841	5.41%
RENTALS	1,238,656	1,380,774	1,355,210	1,361,335	8.66%	6,125	0.45%
MERCHANDISING	60,141	94,274	112,889	174,979	1.11%	62,090	55.00%
MISCELLANEOUS INCOME	164,583	104,820	69,912	108,145	0.69%	38,233	54.69%
OTHER INCOME	75,003	49,589	89,846	63,553	0.40%	(26,293)	-29.26%
Total Revenue:	14,017,801	15,486,303	14,595,535	15,713,770	100.00%	1,118,236	7.66%
Expense							
PROGRAMS	1,613,308	1,645,635	1,447,233	1,742,372	13.47%	295,140	20.39%
CAMPS	848,892	961,148	890,861	1,036,565	8.02%	145,704	16.36%
LESSONS	213,319	186,872	196,373	191,346	1.48%	(5,027)	-2.56%
SPECIAL EVENTS	233,956	218,757	203,472	236,312	1.83%	32,841	16.14%
SALARIES & WAGES	4,582,448	4,979,222	4,699,643	5,359,683	41.45%	660,040	14.04%
CONTRACTUAL SERVICES	1,142,082	1,028,639	991,442	1,006,607	7.78%	15,166	1.53%
INSURANCE	765,711	1,078,221	962,950	1,186,256	9.17%	223,307	23.19%
MATERIALS & SUPPLIES	347,297	371,599	309,813	367,541	2.84%	57,728	18.63%
MAINTENANCE CONTRACTS	405,248	336,250	328,276	327,000	2.53%	(1,276)	-0.39%
UTILITIES	853,581	771,664	775,374	797,929	6.17%	22,555	2.91%
PENSION CONTRIBUTIONS	524,877	421,338	428,796	574,062	4.44%	145,266	33.88%
COST OF GOODS SOLD	24,632	39,588	40,841	42,428	0.33%	1,587	3.89%
CAPITAL OUTLAY	24,012	64,160	58,880	63,780	0.49%	4,900	8.32%
Total Expense:	11,579,363	12,103,093	11,333,952	12,931,881	100.00%	1,597,929	14.10%
	2,438,438	3,383,210	3,261,582	2,781,889	-	(479,693)	-14.71%
Transfers							
TRANSFER IN	-	-	-	-		-	
TRANSFER OUT	(1,885,408)	(3,433,938)	(3,433,938)	(3,434,154)		216	
Net Surplus (Deficit)	553,030	(50,728)	(172,356)	(652,264)		1,598,145	

Camp

Camp revenues continue to increase, and 2020 expectations reflect an increase of \$204,000 as compared to 2019 budget. Once again, much of this is due to an advantageous calendar described previously.

Programming

Revenues for programming are budgeted to increase by \$59,000 over the prior year's budget and \$320,000 over projections. Much of this has to do with cancellations the District had no control over in 2019. Staff continue to show great ingenuity in the development of new programming.

Merchandising

This is the other significant increase as revenues from Deer Creek as well as Sunset Valley have grown as facility management has stabilized and notoriety increased. It should be noted that while merchandising

revenues increased by \$80,000, cost of goods sold related to that merchandising increased by only \$3,000.

Salaries and wages

An increase of \$380,000 is reflected in salary and wages across the Recreation Function with much of this having to do with restructuring and the creation of a few key positions such as a Facility Maintenance Manager. As is the case with Parks, five staff working 30-39 hours per week were promoted to Full-time at the Recreation Center of Highland Park, a decision that essentially only costs paid time off. Finally, the management team increased by one.

Pension Contributions

The pension rate increase and the increase in staff have increased the impact to the Recreation Fund by \$153,000.

Table #10

RECREATION FUNCTION by CENTER

		2018	2019	2019	2020	2020 Budget	%
		Total Activity	Total Budget	Projected	Total Budget	vs 2019 Projected	Change
ADMINISTRATIVE	Revenue	5,381,698	5,240,000	5,030,987	5,271,282	240,295	4.78%
	Expense	3,595,499	5,162,801	4,989,326	5,569,944	580,618	11.64%
	Suprlus (deficit):	1,786,199	77,199	41,661	(298,662)	(340,323)	-816.88%
	Net Revenue	33%	1%	1%	-6%		
WEST RIDGE CENTER	Revenue	453,687	431,541	381,351	525,566	144,215	37.82%
	Expense	803,461	826,729	775,517	875,790	100,272	12.93%
	Suprlus (deficit):	(349,774)	(395,188)	(394,166)	(350,224)	43,942	-11.15%
	Net Revenue	-77%	-92%	-103%	-67%		
ATHLETICS	Revenue	943,397	958,379	866,692	955,093	88,401	10.20%
	Expense	866,910	922,942	824,623	914,819	90,196	10.94%
	Suprlus (deficit):	76,487	35,437	42,068	40,274	(1,795)	-4.27%
	Net Revenue	8%	4%	5%	4%		
CAMPS	Revenue	884,843	808,416	881,387	987,541	106,154	12.04%
	Expense	615,205	587,252	603,790	657,076	53,286	8.83%
	Suprlus (deficit):	269,638	221,164	277,597	330,465	52,868	19.04%
	Net Revenue	30%	27%	31%	33%		
SPECIAL EVENTS	Revenue	51,673	60,305	50,739	64,285	13,546	26.70%
	Expense	207,059	210,304	188,575	190,994	2,419	1.28%
	Suprlus (deficit):	(155,386)	(149,999)	(137,835)	(126,709)	11,127	-8.07%
	Net Revenue	-301%	-249%	-272%	-197%		
HIDDEN CREEK AQUAPARK	Revenue	335,678	387,467	331,193	427,880	96,687	29.19%
	Expense	468,812	471,161	459,340	563,475	104,135	22.67%
	Suprlus (deficit):	(133,134)	(83,694)	(128,147)	(135,595)	(7,448)	5.81%
	Net Revenue	-40%	-22%	-39%	-32%		
ROSEWOOD INTERPRETIVE CENTER	Revenue	104,316	121,238	96,250	143,641	47,390	49.24%
	Expense	98,758	99,583	103,546	134,451	30,905	29.85%
	Suprlus (deficit):	5,557	21,654	(7,296)	9,189	16,485	-225.95%
	Net Revenue	5%	18%	-8%	6%		
ROSEWOOD BEACH	Revenue	66,801	75,271	77,369	86,515	9,146	11.82%
	Expense	97,175	124,068	115,526	144,012	28,486	24.66%
	Suprlus (deficit):	(30,373)	(48,797)	(38,157)	(57,497)	(19,340)	50.69%
	Net Revenue	-45%	-65%	-49%	-66%		

Table #10

RECREATION FUNCTION by CENTER

		2018	2019	2019	2020	2020 Budget	%
		Total Activity	Total Budget	Projected	Total Budget	vs 2019 Projected	Change
PARK AVENUE	Revenue	87,266	106,068	96,509	104,681	8,172	8.47%
	Expense	71,671	112,812	110,913	120,080	9,166	8.26%
	Suprlus (deficit):	15,595	(6,744)	(14,405)	(15,399)	(994)	6.90%
	Net Revenue	18%	-6%	-15%	-15%		
ICE ARENA	Revenue	1,220,238	1,359,999	1,252,471	1,236,655	(15,816)	-1.26%
	Expense	984,629	1,164,840	1,062,572	1,078,636	16,065	1.51%
	Suprlus (deficit):	235,609	195,160	189,899	158,019	(31,880)	-16.79%
	Net Revenue	19%	14%	15%	13%		
GOLF MAINTENANCE	Revenue	817	-	-	-	-	
	Expense	645,969	806,561	731,363	776,887	45,524	6.22%
	Suprlus (deficit):	(645,152)	(806,561)	(731,363)	(776,887)	(45,524)	6.22%
	Net Revenue	-78926%	0%	0%	0%		
SUNSET VALLEY GOLF CLUB	Revenue	288,403	1,518,909	1,370,215	1,439,530	69,315	5.06%
	Expense	354,262	562,922	491,509	502,376	10,867	2.21%
	Suprlus (deficit):	(65,860)	955,987	878,706	937,154	58,448	6.65%
	Net Revenue	-23%	63%	64%	65%		
RECREATION CENTER ADMIN	Revenue	164,780	201,753	171,456	173,222	1,766	1.03%
	Expense	1,078,055	1,243,783	1,131,958	1,208,315	76,357	6.75%
	Suprlus (deficit):	(913,275)	(1,042,030)	(960,502)	(1,035,093)	(74,591)	7.77%
	Net Revenue	-554%	-516%	-560%	-598%		
RECREATION CENTER FITNESS	Revenue	1,730,580	1,877,352	1,749,173	1,839,560	90,387	5.17%
	Expense	700,685	739,066	742,484	875,680	133,196	17.94%
	Suprlus (deficit):	1,029,895	1,138,286	1,006,689	963,881	(42,809)	-4.25%
	Net Revenue	60%	61%	58%	52%		
RECREATION CENTER AQUATICS	Revenue	197,921	231,370	219,008	230,068	11,060	5.05%
	Expense	302,993	313,329	361,177	370,015	8,838	2.45%
	Suprlus (deficit):	(105,072)	(81,959)	(142,169)	(139,948)	2,221	-1.56%
	Net Revenue	-53%	-35%	-65%	-61%		
INDOOR TENNIS	Revenue	1,260,973	1,314,679	1,246,991	1,274,183	27,192	2.18%
	Expense	1,084,058	1,055,275	1,015,008	1,124,364	109,356	10.77%
	Suprlus (deficit):	176,916	259,404	231,983	149,819	(82,164)	-35.42%
	Net Revenue	14%	20%	19%	12%		
OUTDOOR TENNIS	Revenue	202,847	215,880	240,400	247,743	7,343	3.05%
	Expense	171,995	166,067	151,378	171,679	20,301	13.41%
	Suprlus (deficit):	30,852	49,813	89,021	76,063	(12,958)	-14.56%
	Net Revenue	15%	23%	37%	31%		

Table #10

RECREATION FUNCTION by CENTER

		2018	2019	2019	2020	2020 Budget
		Total Activity	Total Budget	Projected	Total Budget	vs 2019 Projected
HELLER NATURE CENTER	Revenue	287,291	308,048	269,368	305,280	35,912
	Expense	599,755	668,307	626,850	662,626	35,776
	Suprlus (deficit):	(312,464)	(360,259)	(357,482)	(357,346)	136
	Net Revenue	-109%	-117%	-133%	-117%	
HPCC LEARNING CENTER	Revenue	221,674	248,750	241,597	358,694	117,097
	Expense	286,761	278,349	245,601	382,464	136,863
	Suprlus (deficit):	(65,086)	(29,599)	(4,004)	(23,770)	(19,766)
	Net Revenue	-29%	-12%	-2%	-7%	
HPCC BUILDING	Revenue	89,128	20,879	22,379	42,353	19,974
	Expense	376,813	20,879	36,836	42,353	5,518
	Suprlus (deficit):	(287,686)	-	(14,457)	0	14,457
	Net Revenue	-323%	0%	-65%	0%	
HPCC BANQUETS	Revenue	43,800	-	-	-	0
	Expense	54,248	-	-	-	0
	Suprlus (deficit):	(10,448)	-	-	-	0
	Net Revenue	-24%	0%	0%	0%	
Revenue Total		14,017,811	15,486,303	14,595,535	15,713,770	1,118,236
Expenditure Total		13,464,771	15,537,031	14,767,890	16,366,035	1,598,145
Surplus (Deficit)		553,040	(50,728)	(172,355)	(652,264)	(479,909)

Table #11

RECREATION FUNCTION by TYPE

		2018	2019	2019	2020	2020 Budget vs	%
		Total Activity	Total Budget	Projected Year End	Total Budget	2019 Projected	Change
PROGRAMS							
	Revenue	2,753,332	2,848,850	2,604,421	2,927,414	322,994	12%
	Expense	1,613,308	1,645,635	1,447,233	1,742,372	295,140	20%
	Surplus (Deficit):	1,285,118	1,203,214	1,149,025	1,203,214	54,189	5%
	Net Revenue:	47%	42%	44%	41%		
CAMPS							
	Revenue	1,553,828	1,707,082	1,683,878	1,911,334	227,455	14%
	Expense	848,892	961,148	890,861	1,036,565	145,704	16%
	Surplus (Deficit):	613,418	745,934	705,055	745,934	40,879	6%
	Net Revenue:	39%	44%	42%	39%		
LESSONS							
	Revenue	347,614	383,751	361,745	374,986	13,241	4%
	Expense	213,319	186,872	196,373	191,346	(5,027)	-3%
	Surplus (Deficit):	148,828	196,879	169,304	196,879	27,576	16%
	Net Revenue:	43%	51%	47%	53%		
SPECIAL EVENTS							
	Revenue	102,234	114,739	111,217	112,105	888	1%
	Expense	233,956	218,757	203,472	236,312	32,841	16%
	Surplus (Deficit):	(77,202)	(104,018)	(114,343)	(104,018)	10,326	-9%
	Net Revenue:	-76%	-91%	-103%	-93%		
OTHER REVENUES							
		5,329,359	5,200,000	5,011,310	5,211,282	199,972	4%
	FEES & CHARGES	802,312	1,889,671	1,643,948	1,833,637	189,689	12%
	MEMBERSHIPS	1,590,740	1,712,753	1,551,160	1,635,001	83,841	5%
	RENTALS	1,238,656	1,380,774	1,355,210	1,361,335	6,125	0%
	MERCHANDISING	60,141	94,274	112,889	174,979	62,090	55%
	MISCELLANEOUS INCOME	164,583	104,820	69,912	108,145	38,233	55%
	OTHER INCOME	75,003	49,589	89,846	63,553	(26,293)	-29%
	Other Revenue Total:	9,260,794	10,431,881	9,834,274	10,387,932	553,658	6%
OTHER EXPENSES							
	SALARIES & WAGES	4,582,448	4,979,222	4,699,643	5,359,683	660,040	14%
	CONTRACTUAL SERVICES	1,142,082	1,028,639	991,442	1,006,607	15,166	2%
	INSURANCE	765,711	1,078,221	962,950	1,186,256	223,307	23%
	MATERIALS & SUPPLIES	347,297	371,599	309,813	367,541	57,728	19%
	MAINTENANCE & LANDSCAPING CONTR.	405,248	336,250	328,276	327,000	(1,276)	0%
	UTILITIES	853,581	771,664	775,374	797,929	22,555	3%
	PENSION CONTRIBUTIONS	524,877	421,338	428,796	574,062	145,266	34%
	COST OF GOODS SOLD	24,632	39,588	40,841	42,428	1,587	4%
	CAPITAL OUTLAY	24,013	64,160	58,880	63,780	4,900	8%
	Other Expense Total:	8,669,888	9,090,681	8,596,014	9,725,286	1,129,271	13%
	Surplus (Deficit):	590,906	1,341,200	1,238,260	662,646	(575,614)	
	Net Revenue:	6%	13%	13%	6%		

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 2020 include the continued development of ParkSchool to match customer needs and to move registration dates to the spring to match competitors. Dance offerings will expand beyond West Ridge to complement other facility programming and capitalize on the existing audience. Strategic scheduling for afterschool offerings without saturating the market will be investigated and adult programming opportunities will be created. The West Ridge Deficit Budget for 2020 is \$350,244 as compared to a deficit in 2019 of \$395,188.

Athletics

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, as well as field and gym rentals. Overall, the 2020 budget for athletics reflects a surplus of \$40,274, a slight increase over the prior year's budget. In 2020, the department will have a heavy focus on growing its PreK-2nd grade portfolio as emphasis will be placed on baseball and basketball programs for that age group. Additionally, the Friendship Request Process will be updated and uniformly applied throughout the District.

Camps- Recreation

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, and at the Park District and school facilities. Before and after care is offered to support programming.

Camps benefitted in 2020 due to a friendly calendar leading to a budget surplus of \$330,465 well ahead of last year's \$221,164 surplus.

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 Cost Center. The goal for 2020 includes collaborating with all Centers to eliminate internal competition and increase opportunities for cross promotion and the development of benchmarks that define success. Both 2020 and 2019 reflect deficit budgets of approximately \$104,000.

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

Hidden Creek AquaPark

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

The 2020 Budget estimates a deficit of \$135,495 as opposed to \$83,694 in 2019. However, upon review of the 2019 budget projections (\$128,194) we identify that the current budgeted deficit is more in line with reality. Staffing for both management and safety is the most significant 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 2020 goals include employee incentive programs, developing a strong in-house concession program (along with Rosewood) and to increase rentals.

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.

Revenue for the interpretive center comes from camps, programs and rentals and is budgeted to exceed 2019 budget by \$22,000 for a total of \$143,641. Rental activity continues to grow as the word spreads about the extraordinary location. Goals for RIC include bolstering the scout and custom programs through a joint effort with marketing, developing a new camp to replace Coast Guardians, and to work with fitness staff on joint programming. Projected 2020 net revenue is \$9,189 as the RIC continues to show slow, but steady growth.

A portion of the beach focuses on the natural beauty of the lakefront with passive and non-intrusive activities. Another part of the beach serves as the only guarded swimming beach for the District. The beach generates its revenues primarily from nonresident parking fees & admission and open swim opportunities through camps. Similar to Hidden Creek AquaPark, salaries and wages represent the most significant part of overall expenditures with the increase in minimum wage and the need to provide the community with well-trained lifeguards. Rosewood Beach operations reflect a budgeted deficit of \$57,497. The Beach also is continually challenged by historically high-water levels resulting in a significant increase in costs to the Park District as well as cancellation of programs.

Park Avenue Boating Facility

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

The 2020 budget reflects Park Avenue open for sailing and boating with a deficit budget of \$15,399, while 2019 projected a net deficit of \$6,744. Beginning in 2019, the Park District began accounting for annual dredging of \$35,000 to \$40,000 in operations and not Capital. This adjustment will better match

revenue to expenditures. Park Avenue's Goal for 2020 is to create more revenue by generating more SUP storage opportunities.

Centennial Ice Arena

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

Centennial Ice Arena reflects a surplus of \$158,019 for 2020, \$37,000 less than the prior year, due to the rental income derived from affiliated organizations and the public. Due to newer rinks in the area, Centennial has been negatively impacted with the loss of one organization and the Falcon program splitting ice time between facilities. Because rental income makes up a significant portion of the facilities revenue, Centennial will attempt to diversify in 2020 by focusing on offering more open ice packages to increase daily fees, offering gymnastics clinics in August, and maximizing Big Top Little Top Camp net revenues.

The Capital Plan has GreenPrint 2024 focusing heavily on the Centennial Ice Arena in the next two years. Additionally, the District will be installing a new compressor at the cost of \$1.5 million in 2020. Although it will initially reduce rentals during installation, it is anticipated that these changes will breathe new life into the facility by improving the customer experience.

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.

2020 goals include increasing the revenue earned per round by 10% and increase their loyalty club (Sapphire Club) membership to 147. Budgeted net revenue for 2020 total \$160,267 an increase of 10% over 2019.

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 decision 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 oversees the Recreation Center's indoor pool, Hidden Creek AquaPark and Rosewood Beach swimming area, creating efficiencies between operations and programming.

Goals for 2020 include incorporating the newly acquired land east of the facility into activities; accessing the Country Club's Café to increase rental opportunities, improve marketing efforts to attract corporate fitness memberships, focus on increasing specialty training programs for adults in sport specific areas, and training summer staff to be lifeguards at both Hidden Creek and Rosewood. The locker rooms at the Recreation Center are also anticipated to be upgraded.

Deer Creek Racquet Club

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

In 2018, the facility moved to a full year operation and has been well received by the Community. The facility is anticipated to have a surplus of \$149,819. That is far less than the \$259,000 surplus of the prior year. Several factors contributed to this decline including changes in membership trends, increased staff costs, competition, and the inability to maximize its space. Goals for 2020 include retooling the instructional program to be more inclusive, participate in community events, and attract participants from the Wayne Thomas School aftercare tennis program to Deer Creek's tennis programs.

Deer Creek staff also plans to create a business plan to redesign and remodel the basement to update locker rooms and convert current racquetball space to pickleball.

Outdoor tennis continues to be very popular in the community. Revenue is comprised of lessons, programs, and camps. Traditionally, net revenue from Outdoor Tennis has been between \$42,000 - \$49,000. However, staff projects a surplus in 2019 of \$89,021 and is budgeting \$76,063 for 2020. Like several other facilities, Deer Creek will extend the outdoor class by two weeks and also focus on pickleball rental opportunities.

Heller Nature Center

Heller Nature Center was built forty years ago, 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 aviary. Like West Ridge Center, Heller Nature Center is a facility that generates revenue primarily from program and specialty camps, with additional revenue earned from rentals and the sale of merchandise (Heller Honey). This budget reflects a deficit of \$357,346 which is very consistent with the last two years. Goals for Heller include collaboration with the Marketing Department to help celebrate its 40th year with a secondary goal of increasing revenues by 15%, create a Heller travelling program (to schools, etc.) to increase nature center awareness, and create a variety camp that will allow for weekly signup.

Highland Park Golf Learning Center

The HPCC golf course operations closed in 2018. Per lease Agreement #3 with the City of Highland Park, the District will continue to operate the Golf Learning Center, while the banquet facility will become the responsibility of the City of Highland Park. A seasonal weather dependent operation, the Golf Learning Center 2020 budget reflects a \$23,770 deficit. The staff has seen an explosion in revenue in 2019 and anticipates 2020 will see significant increases at both the driving range and the miniature golf course. Unfortunately, at present these revenues are offset by the costs necessary to upgrade the equipment it received upon purchase.

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.

Facilities operating at a deficit

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

The fourth facility, Hidden Creek Aqua Park, in addition to maintaining the facility, also must deal with a short season, environmental factors, and employee wages despite the anticipated annual attendance in excess of 30,000.

SUMMARY

Per Park District Code, each district shall within or before the last quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for 2020's budget, adoption of the budget will occur at December 2019 board meeting, well within the established deadline.

With new opportunities in an ever-changing community landscape, the Park District of Highland Park strives to provide relevant programs, facilities and parks. The 2020 Budget is a mix of back to basic programming and future planning.

Preparation of the 2020 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, 2020

Appendix A

Description	2020
District Wide/Annual	
District Wide Master Plan/Project Planning	50,000
NSSRA Contribution	344,251
Emerald Ash Borer Removal/General Tree Removal	50,000
District Wide Park Sign Replacement	20,000
District Wide Waste and Recycling Containers	12,000
Illinois Coastal Management Program Grant Match	35,000
Total District Wide	511,251
Technology	
PCI Compliance Penetration & Audit Testing	11,000
Total Technology	11,000
Parks-Equipment	
2.5 Ton Dump Truck 835	140,000
4 x 4 Pickup w/plow 859	40,000
4x4 ext. Cab w/ lift & plow 124	40,000
4x4 ext. Cab w/ lift & plow 123	40,000
Ball Field Groomer 390	15,000
Ball Field Groomer 391	15,000
Total Parks Equipment	290,000
Community Park	
GreenPrint - HPCC Conversion	831,253
Asphalt Allowance - Path Repairs/Removals/Additions	250,000
IEPA 319 Funding - Community Park North Shoreline Restoration	146,672
District Wide Waste and Recycling Containers	13,000
District Wide Park Sign Replacement - Entrance, Wayfinding and Interpretive	20,000
Total Community Park	1,260,925
D. Cunniff Park	
Backstop Replacement	15,000
Total D. Cunniff Park	15,000
L. Fink Park	
Basketball Court Grind/Overlay/Color/Stripe	25,000
Total L. Fink Park	25,000
Lincoln Park	
Basketball Court Patch/Color/Stripe	5,000
Total Lincoln Park	5,000
Moraine Park	
Repair Retaining Walls/Beach Walk (Construction)	500,000
Replace Wooden Stairs	100,000
Ravine Restoration	375,000
Total Moraine Park	975,000

Park District of Highland Park

Capital Projects

Fiscal Years Ending December 31, 2020

Appendix A

Rosewood Beach	
Beach Nourishment	350,000
Revetment	200,000
Total Rosewood Beach	550,000
Skokie River Woods	
North-South Trail Development	224,000
Total Skokie River Woods	224,000
Sunset Woods Park	
Playground Replacement	200,000
Basketball Court Grind/Overlay/Color/Stripe	23,000
Tennis Court Patch/Color/Stripe	50,000
ADA Tennis Access and Curb Cut	31,000
Dumpster Area	15,000
Total Sunset Woods Park	319,000
West Ridge Park	
Basketball Court Patch/Color/Stripe	5,000
Total West Ridge Park	5,000
Total Parks	3,668,925
Totals-District Wide, Technology and Parks	4,191,176
FACILITIES	
Centennial Ice	
Water Heater Replacement	35,000
Mechanical Duct Room Sealing	20,000
Rooftop South Heating Unit Replacement	50,000
Compressor Replacement	1,500,000
GreenPrint - Centennial ICE Lobby & Gymnastics	200,000
Total Centennial Ice	1,805,000
Deer Creek Racquet Club	
Roof Replacement	350,000
Tennis Court Resurfacing	75,000
Racquetball Court and Locker Room Conversion Planning	40,000
HVAC Replacement	150,000
Total Deer Creek Racquet Club	615,000
Golf Learning Center	
Fairway Mower	46,000
Range Cart	13,000
Sign Replacement (50% of Cost)	24,000
Mini Golf Carpet Replacement	30,000
Total Golf Learning Center	113,000

Park District of Highland Park
Capital Projects
Fiscal Years Ending December 31, 2020

Appendix A

Heller Nature Center	
Lobby Exhibit Repairs and Improvements	51,000
Total Heller Nature Center	51,000
Hidden Creek	
Filter Sand Replacement	405,000
Children's Slide Resurfacing	7,000
Drop Slide Resurfacing	3,000
Speed Slide Resurfacing	15,000
Body Slide Resurfacing	26,000
Pool Heater 1 Replacements	30,000
Slide Structure Repairs	15,000
Pool Shell Plaster and Paint	50,000
Total Hidden Creek	551,000
RCHP	
HVAC Replacement	80,000
Equipment Upgrade/Replacement	60,000
Locker Room Renovations	175,000
Gymnasium Lighting Renovation	15,990
South Side Roof repairs	60,000
Gymnasium Fan Replacement	14,010
Parking Lot Screening Replacement (50% of Cost)	21,000
Total RCHP	426,000
SVGC	
Fescue Mower	42,000
Heavy Duty Workman 2	22,500
Walk Green Mowers-lease	18,737
Golf Cart-lease	72,085
Total SVGC	155,322
West Ridge Center	
HVAC/Furance Replacements	37,000
IT Closet Relocation	50,000
Drainage Improvements	15,000
Gas Kiln Replacement	15,000
Classroom Door Fobs	11,900
Total West Ridge Center	128,900
Total Facilities	3,845,222
Grand Totals	8,036,398

Park District of Highland Park

FIVE YEAR CAPITAL REPLACEMENT

Fiscal Years Ending December 31, 2020-2025

Appendix B

Description	2020	2021	2022	2023	2024	2025	Total
Total District Wide	511,251	430,000	245,000	495,000	510,000	455,000	2,646,251
Total Technology	11,000	11,000	11,000	11,000	11,000	311,000	366,000
Total Parks Equipment	290,000	189,000	235,000	224,000	131,500	214,000	1,283,500
Total Brown Park	0	0	0	0	25,000	0	25,000
Total Cloverdale Park	0	0	0	350,000	55,000	0	405,000
Total Community Park	1,260,925	100,000	100,000	350,000	0	0	1,810,925
Total D. Cunniff Park	15,000	60,000	270,000	0	70,000	82,000	497,000
Total Kennedy Park	0	0	0	0	5,000	0	5,000
Total L. Fink Park	25,000	0	0	0	225,000	925,000	1,175,000
Total Lincoln Park	5,000	0	40,000	350,000	0	0	395,000
Total Millard Park	0	0	0	0	0	0	0
Total Moraine Park	975,000	0	0	0	0	0	975,000
Total Mooney Park	0	0	0	0	0	7,000	7,000
Total Moroney Park	0	0	350,000	0	0	0	350,000
Total Old Elm Park	0	0	0	400,000	0	30,000	430,000
Total Port Clinton Park	0	5,000	350,000	0	0	0	355,000
Total Rosewood Beach	550,000	600,000	0	0	0	0	1,150,000
Total Rosewood Park	0	0	0	60,000	300,000	0	360,000
Total Skokie River Woods	224,000	0	0	0	0	0	224,000
Total Sunset Woods Park	319,000	800,000	125,000	0	0	750,000	1,994,000
Total West Ridge Park	5,000	0	100,000	0	0	0	105,000
Total Woodridge Park	0	0	0	0	0	80,000	80,000
Total Parks	3,668,925	1,754,000	1,570,000	1,734,000	811,500	2,088,000	11,626,425
Totals-District Wide, Technology and Parks	4,191,176	2,195,000	1,826,000	2,240,000	1,332,500	2,854,000	14,638,676
FACILITIES							
Total Centennial	1,805,000	3,217,000	125,000	0	400,000	0	5,547,000
Total Deer Creek Racquet Club	615,000	385,000	0	10,000	24,000	0	1,034,000
Total Golf Learning Center	113,000	118,000	165,000	28,000	22,000	37,500	483,500
Total Heller Nature Center	51,000	46,500	80,000	0	50,000	0	227,500
Total Hidden Creek	551,000	37,500	688,000	260,000	0	0	1,536,500
Total Park Operation Center	0	50,000	0	0	0	0	50,000
Total RCHP	426,000	75,000	630,000	68,000	295,000	400,000	1,894,000
Total Rosewood Interpretive Center	0	0	50,000	0	0	0	50,000
Total SVGC	155,322	403,015	937,085	420,000	657,500	0	2,572,922
Total West Ridge Center	128,900	945,000	415,000	540,000	960,000	675,000	3,663,900
Total Facilities	3,845,222	5,277,015	3,090,085	1,326,000	2,408,500	1,112,500	17,059,322
5 Year Grand Totals	8,036,398	7,472,015	4,916,085	3,566,000	3,741,000	3,966,500	31,697,998

Appendix C

PARK DISTRICT OF HIGHLAND PARK		
FULL-TIME PAY RANGES BY GRADE LEVEL		
Grade	Minimum	Maximum
Specialists and Support Staff		
1	\$37,500	\$52,500
2	\$39,375	\$55,125
3	\$41,343	\$57,881
4	\$43,411	\$60,775
5	\$45,581	\$63,814
Supervisors, Program Managers, and Advanced Technical Staff		
6	\$51,000	\$71,400
7	\$56,100	\$78,540
8	\$61,710	\$86,394
Facility 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 PAY RANGES BY GRADE LEVEL		
Grade	Minimum	Maximum
1	\$10.00	\$13.60
2	\$11.00	\$15.00
3	\$12.00	\$16.40
4	\$13.00	\$18.20
5	\$15.00	\$25.20
6	\$18.00	\$30.60
Labor and Maintenance	\$10.00	\$18.20
Specialized Instruction	\$15.00	\$60.00
Private Instruction	\$14.00	\$70.00

Appendix D

EMPLOYEE STATISTICS

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

1. Full-Time Employees 40 or more hours per week receive vacation, holiday, health insurance benefits and other paid time off. These employees also, contribute to and eventually may be eligible for retirement benefits from IMRF (Illinois Municipal Retirement Fund).
2. Full-Time Employees 30 to 39 hours 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
2020 Budget				
FT - IMRF	21	31	59	111
PT - IMRF	1	0	21	22
Total 2020	22	31	80	133

CENTENNIAL
ICE ARENA

Appendix E

DAILY FEES

ADULT	7.00
YOUTH	5.00

RENTALS

SKATE - CLASS	2.00
SKATE - PUBLIC	3.00
RINK RENTAL	215.00
HP GIANTS	340.00
FALCONS	345.00
GYM PARTY PACKAGE	310.00
SKATER PARTY PACKAGE	200.00
ACTIVITY ROOM RENTAL	80.00

LESSONS

PRIVATE GYM - 30 MINUTES	40.00
PRIVATE GYM - 45 MINUTES	55.00

DEER CREEK
RACQUET CLUB

Appendix E

DAILY FEES

RESIDENT	34.00
JUNIOR	25.00
SENIOR	28.00

PRIVATE LESSONS

PRIVATE - 60 MINUTES	80.00
PRIVATE (HEAD PRO)- 60 MINUTES	90.00

MEMBERSHIPS

INDIVIDUAL RESIDENT	188.00
INDIVIDUAL NON-RESIDENT	255.00
FAMILY RESIDENT	330.00
FAMILY NON-RESIDENT	445.00
JR RESIDENT	77.00
JR NON-RESIDENT	100.00
SR RESIDENT	139.00
SR NON-RESIDENT	185.00

HIDDEN CREEK
AQUAPARK

Appendix E

DAILY FEES

RESIDENT	9.00
NON-RESIDENT	15.00
10-PUNCH PASS - RESIDENT	72.00
10-PUNCH PASS - NON-RESIDENT	126.00

MEMBERSHIPS

INDIVIDUAL RESIDENT	130.00
INDIVIDUAL NON-RESIDENT	180.00
FAMILY OF 2 - RESIDENT	180.00
FAMILY OF 2 - NON-RESIDENT	250.00
FAMILY OF 4- RESIDENT	250.00
FAMILY OF 4 - NON-RESIDENT	360.00
SR RESIDENT	100.00
SR NON-RESIDENT	135.00
SR COUPLE RESIDENT	120.00
SR COUPLE NON-RESIDENT	160.00

RECREATION CENTER OF HIGHLAND PARK¹

Appendix E

**RCHP
ADMIN**

DAILY FEES

OPEN GYM

RESIDENT	5.00
NON-RESIDENT	7.00

RENTALS

PER HOUR	84.00
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RCHP AQUATICS

DAILY FEES

OPEN SWIM

RESIDENT	6.00
NON-RESIDENT	8.00

MEMBERSHIPS

INDIVIDUAL RESIDENT	468.00
COUPLE RESIDENT	672.00
FAMILY NON-RESIDENT	960.00
SR RESIDENT	360.00

LESSONS

PRIVATE - 30 MINUTES	37.50
PRIVATE - 45 MINUTES	50.00
SEMI-PRIVATE - 30 MINUTES	25.00
SEMI-PRIVATE - 45 MINUTES	35.00

RCHP FITNESS

MEMBERSHIPS

MONTH-TO-MONTH RESIDENT	67/MONTH
MONTH-TO-MONTH NON-RESIDENT	77/MONTH
INDIVIDUAL RESIDENT	648.00
INDIVIDUAL NON-RESIDENT	768.00
COUPLE RESIDENT	1,128.00
COUPLE - NON-RESIDENT	1,368.00
FAMILY RESIDENT	1,440.00
FAMILY NON-RESIDENT	1,692.00
STUDENT RESIDENT	384.00
STUDENT NON-RESIDENT	504.00
LIMITED RESIDENT	384.00
LIMITED NON-RESIDENT	504.00
SR RESIDENT	552.00
SR NON-RESIDENT	672.00

PERSONAL TRAINING

30 MINUTE	43.00
45 MINUTE	58.00
1 HOUR	69.00
10 MIN 10-PACK	330.00
45 MIN 10-P1CK	480.00
1 HR 10-PACK	590.00

SUNSET VALLEY
GOLF CLUB

Appendix E

DAILY FEES

RENTALS

WEEKDAY

RESIDENT	44.00
NON-RESIDENT	49.00
JUNIOR	22.00
JR NON-RESIDENT	22.00
SENIOR	32.00
SR NON-RESIDENT	34.00
TWILIGHT RESIDENT	27.00
TWILIGHT NON-RESIDENT	33.00

CART RENTAL

18 HOLES CART	19.00
18 HOLES CART - SENIOR	17.00
9 HOLES CART	13.00
9 HOLES CART - SENIOR	12.00

WEEKEND

RESIDENT	50.00
NON-RESIDENT	59.00
JUNIOR	34.00
JR NON-RESIDENT	37.00
SENIOR	34.00
SR NON-RESIDENT	37.00
TWILIGHT RESIDENT	34.00
TWILIGHT NON-RESIDENT	37.00

Appendix F

GLOSSARY

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

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

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

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

CAFR: -Comprehensive Annual Financial Report

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

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

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

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

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

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

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

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

IPRA: -Illinois Parks and Recreation Association a statewide organization of 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, 2020 TO DECEMBER 31, 2020**

BOARD OF PARK COMMISSIONERS

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

Elliott Becker, Treasurer

Brian Romes, Executive Director

RECEIVED

DEC 19 2018

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

ORDINANCE NO. 19-10
AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING
JANUARY 1, 2020 AND ENDING DECEMBER 31, 2020

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 12th **Day of December 2019** 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, 2020 and ending December 31, 2020.

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	\$2,795,046	\$3,074,551
Contractual Services	1,012,141	1,113,355
Insurance	1,137,667	1,251,434
Materials & Supplies	234,974	258,471
Maintenance & Landscaping	98,817	108,699
Utilities	122,706	134,976
Pension	316,974	348,672
Transfers Out	622,769	685,046
 Total Budgeted and Appropriated for General Fund:	 <u>\$6,341,094</u>	 <u>\$6,975,203</u>

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

Contractual Services	\$414,275	\$455,702
Transfers Out	<u>550,000</u>	<u>605,000</u>
 Total Budgeted and Appropriated for Special Recreation Fund:	 <u>964,275</u>	 <u>1,060,702</u>

III. The amount Budgeted and Appropriated
for Recreation Purposes:

	Budget	Appropriation
Salaries	\$5,359,683	\$5,895,651
Contractual Services	1,006,607	1,107,268
Insurance	1,186,256	1,304,882
Materials & Supplies	367,541	404,295
Maintenance & Landscaping	327,000	359,700
Utilities	797,929	877,722
Pension Contributions	574,062	631,468
Cost of Goods Sold	42,428	46,670
Instructional Program	3,206,595	3,527,255
Capital Outlay	63,780	70,158
Transfers Out	3,434,154	3,777,569
Total Budgeted and Appropriated for the Recreation Fund:	<u>\$16,366,035</u>	<u>\$18,002,638</u>

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

Principal	\$2,705,266	\$2,975,793
Interest	563,029	\$619,331
Fees & Charges	<u>4,750</u>	<u>5,225</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$3,273,045</u>	<u>\$3,600,349</u>

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

Contractual Services	\$405,251	\$445,776
Capital Outlay	<u>7,631,347</u>	<u>8,394,482</u>
for the Capital Projects Fund:	<u>\$8,036,598</u>	<u>\$8,840,258</u>
Total Budgeted and Appropriated		

Total Estimated Expenditures Budgeted (All Funds)	<u>\$34,981,046</u>
--	---------------------

Total Estimated Expenditures Appropriated (All Funds)	<u>\$38,479,150</u>
--	---------------------

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
General Fund	6,341,094	6,975,203
Special Recreation Fund	964,275	1,060,702
Recreation Fund	16,366,035	18,002,638
Debt Service Fund	3,273,045	3,600,349
Capital Projects Fund	8,036,598	8,840,258
Total Budgeted	<u>34,981,046</u>	
Total Appropriated		<u>38,479,150</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, 2020 and ending the 31st day of December, 2020 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2020, 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:
\$8,588,672
- (B) Estimate of cash expected to be received during the fiscal year from all sources:
\$36,148,147
- (C) Estimate of expenditures contemplated for the fiscal year:
\$34,981,046
- (D) Estimate of cash and short term investments expected to be on hand at the end of the fiscal year:
\$9,755,773

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, 2020 and ending December 31, 2020, 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 12th Day of December 2019, 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:



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

SEAL

STATE OF ILLINOIS)
)SS
COUNTY OF LAKE)

CERTIFICATION

I, Elliott Becker, 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, 2020 and ending on the 31st day of December 2020 to be as follows:

General real estate tax revenues	\$13,363,199
Personal property replacement tax revenue	160,000
Investment earnings revenue	170,000
Daily fees	1,870,237
Rental revenue	1,361,335
Program user fees	5,325,838
Merchandising retail sales revenue	175,519
Memberships revenue	1,635,001
Miscellaneous revenue	380,096
Bond/Debt Proceeds	7,100,000
Transfers	4,606,923
	<hr/>
	\$36,148,147
	<hr/>

The above is certified this 12th day of December 2019.



Elliott Becker, Treasurer
Park District of Highland Park

ATTEST:

SEAL



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

STATE OF ILLINOIS)
) SS
COUNTY OF LAKE)

CERTIFICATION

I, Brian Romes, 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. #19-10

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2020 ENDING DECEMBER 31, 2020

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 12th Day of December, 2019.

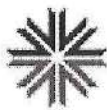
I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting 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 12th Day of December 2019.

(SEAL)



Brian Romes, Secretary
Board of Park Commissioner



LakeCounty

Tax Extension Department Filing Receipt

Receipt #: 8311

Filing Date: 12/19/2019

PRK_HIPRK

PARK DISTRICT OF HIGHLAND PARK

636 Ridge Rd

Highland Park, IL 60035

Ms. Mari-Lynn Peters

Director of Finance

847-579-3138

Fax: 847-831-9817

mlpeters@pdhp.org

www.pdhp.org

Budget and Appropriation Ordinance

☒ Budget and Appropriation Ordinance

☒ Certification by Secretary/Clerk

☒ Estimate of Anticipated Revenues

☒ Certification by Chief Fiscal Officer

☐ Amended Fiscal Year Ending: 2020

Referendum

No Referendum accepted by Tax Extension Department at any time.

Notes:

All items require original signatures.

Seal

Robin M. O'Connor, Lake County Clerk

Executed by: LINDA WEEG

District Representative: Scott Rosen