

**NOTICE OF MEETING**  
**TUESDAY, January 8, 2013**  
**6:00 p.m.**

Park District of Highland Park  
Board of Park Commissioners  
West Ridge Center  
636 Ridge Rd.  
Highland Park, IL 60035

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**WORKSHOP MEETING AGENDA**

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. ADDITIONS TO THE AGENDA**
- IV. MASTER PLAN**
- V. MILITARY DISCOUNT POLICY**
- VI. SUPPLEMENTAL BUDGET**
- VII. NOVEMBER TREASURER REPORT**
- VIII. CAPITAL PLAN FORMAT**
- IX. PARK BENCH DONATION**
- X. TRANSFER OF FUNDS**
- XI. OPEN TO PUBLIC TO ADDRESS BOARD**
- XII. CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS ACT:** Section 2(c)1 – the appointment, employment, compensation, discipline of the District including legal counsel for the District; Section 2(c)5 – the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section (c)6 – the setting of a price for sale or lease of property owned by the District; Section (c) 11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c) 21 – the discussion of minutes lawfully closed under the Act, whether for the purposes of approval of said minutes or for conducting the semi-annual review of the minutes as set forth in section 2.06 of the Act.; Section 2(c) 29 - for discussions between internal or external auditors and the Board. Possible action by the Board on items discussed in closed session.
- XIII. ADJOURNMENT**

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



## MEMORANDUM

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To: Board of Park Commissioners

From: Executive Director McElroy

Date: January 4, 2013

Re: MASTER PLAN

Along with staff, Commissioners Bernstein and Flores Weisskopf interviewed consultants for creation of the Park District of Highland Park's Master Plan. The development of this plan is critical for setting direction for the District. To that end, we have invited Scott Freres of The Lakota Group to meet with the entire Board Tuesday evening to discuss the process and to answer any questions from you regarding The Lakota Group's proposal and qualifications.



## MEMORANDUM

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To: Board of Park Commissioners  
From: Executive Director McElroy  
Date: January 4, 2013  
Re: Military Discount Policy

The attached email was received regarding the recent Military Discount Policy that was approved by the Park Board in December. Mr. Schur has been invited to address the Board at the Workshop Meeting on January 8, 2013.

A copy of the Military Policy is attached.

Alyssa and Nancy:

Please read the fine print in the press release. The distinction between residents and non-residents still applies. Further, the discount is only on programs and memberships, not drop-in or daily fees.

Most military personnel do not live in HP. Further, with their budgets and transient status, military personnel are not likely to pay in advance for programs and memberships. I can picture a Navy family coming to the Water Park expecting a discount, only to be denied it. This compromise discount policy could boomerang, creating even more tension and ill will than may currently exist.

In the law, the term for this kind of benefit might well be "illusory." Can the policy be broadened (i.e. no residency requirement and across the board discounts)?

I don't mean to look a gift horse in the mouth. However, some revision is required to avoid disappointing the people we are trying to benefit.

Bill



## MEMORANDUM

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To: Board of Park Commissioners

From: Director Donahue

Date: October 29, 2012

Re: **MILITARY PERSONNEL PROGRAM DISCOUNT**

Cc: Executive Director McElroy

Staff was asked to investigate the option of providing military discounts. Staff recommends that Military Personnel and immediate family receive a 15% discount on Park District programs and memberships at the November 1, 2012 Board Meeting.

The City of Highland Park and the City of Highwood were surveyed and currently offer discounts on vehicle stickers for active military personnel.

The Park District of Highland Park will provide all current military personnel and their family a 15% discount off of programs and memberships, effective immediately. Following are the specifics regarding the program:

Discount: 15% discount off of individual and immediate family resident rates for programs and memberships. Non-resident military individuals, and immediate family, will receive 15% off the non-resident rates.

Eligibility: Any active military personnel and immediate family.

Registration: Registrants must present an active military identification card while filling out the applicable paperwork, in person, at the respective facility.

Staff will be available for comments and questions.

KD:as



## **BOARD MEMORANDUM**

**Date:** January 8, 2013  
**To:** Board of Commissioners  
**From:** Elliott F. Becker, Director of Finance  
**C:** Liza McElroy  
**Re:** Proposed Amendments to Fiscal 2013 Board-approved Budget

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### **Background/Analysis**

Each fiscal year, the Park District of Highland Park prepares its annual budget for the succeeding year. Sometimes unanticipated events that materially impact the budget occur after it has been approved. When this occurs, it is the District's obligation to prepare and approve a supplemental budget and appropriation ordinance.

The purpose of this memorandum is to request that the Board of Commissioners support the attached changes and incorporate them into a Supplemental Budget and Appropriation Ordinance.

Estimates, such as anticipated golf revenues, that differ from expectations at the time the budget was prepared are not included in this document. Instead, only those items reflective of unanticipated revenue sources – such as grants – or large, unanticipated expenditures (usually relating to capital or debt) will be included.

Legally, the Park District is required to prepare a supplemental budget and appropriation ordinance and proceed under the same formalities of the original budget and appropriation ordinance (public notice, public hearing, 30-day posting, etc.). If the Board agrees with the proposed revisions, the Public Hearing for the Supplemental B&A Ordinance will be held on February 28, 2013.

### **Recommendation**

Staff requests Board consensus to prepare a tentative 2013 Supplemental Budget and Appropriation Ordinance that is reflective of the budget changes proposed, and make the document available for public inspection for at least 30 days.

**Summary of Changes**

**Corporate Fund**

Transfer to Capital Projects Fund	(\$5,491,925)
Transfer from Capital Projects Fund	\$6,216,370
Pay off Additional Unanticipated Expenditures	(\$6,216,370)

**Corporate Fund Net Changes** (\$ 5,491,925)

**Recreation Fund**

Transfer to Capital Projects Fund	(\$9,933,735)
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**Recreation Fund Net Changes** (\$9,933,735)

**Debt Service Fund**

Savings from Advanced Refunding	\$ 45,070
<b>Debt Service Fund Net Changes</b>	<b>\$ 45,070</b>

**Capital Projects Fund**

Transfer from Corporate Fund	\$5,491,925
Transfer from Recreation Fund	\$9,933,735
<b>Total Transfers</b>	<b>\$15,425,660</b>

**Capital Projects**

Hidden Creek Amenity	\$ 500,000
Rosewood Beach	\$1,625,000
Renovate Playground-Cunniff	\$ 450,000
Renovate Playground-Sherwood	\$ 180,000
Network Enhancement	(\$ 32,500)
School Bus	(\$ 60,000)
<b>Net Change To Capital</b>	<b>\$2,212,500</b>

Transfer to Corporate Fund	(\$6,216,370)
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**Capital Projects Fund Net Change** \$11,421,790

**Total Change in Fiscal 2013 Proposed Supplemental Budget** (\$ 3,958,800)

**PARK DISTRICT OF HIGHLAND PARK  
COMBINED SUPPLEMENTAL BUDGET  
AND  
APPROPRIATION ORDINANCE  
FISCAL YEAR 2012-2013**

**BOARD OF PARK COMMISSIONERS**

**Scott Meyer, President  
Brian Kaplan, Vice President  
Calvin A. Bernstein  
Lori Weisskopf  
Elaine Waxman**

**Elliott Becker, Treasurer**

**Liza McElroy, Executive Director**

**#12-07**

**AN ORDINANCE FOR A COMBINED SUPPLEMENTAL BUDGET AND APPROPRIATION  
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR  
THE FISCAL YEAR BEGINNING APRIL 1, 2012 AND  
ENDING MARCH 31, 2013**

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 Supplemental 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 **22nd Day of January, 2013** 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 April 1, 2012 and ending March 31, 2013.

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

I. The amount Budgeted and Appropriated for Corporate Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$2,346,282	\$2,580,910
Contractual Services	802,005	882,206
Insurance - Health & Life	884,659	973,125
Materials & Supplies	205,247	225,772
Maintenance & Landscaping	101,700	111,870
Utilities	98,013	107,814
Pension	7,337,471	8,071,218
Transfers	5,491,925	6,041,118
 Total Budgeted and Appropriated for Corporate Fund:	 <u>17,267,302</u>	 <u>18,994,032</u>

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

Transfer to Capital Projects Fund	\$798,200	\$878,020
Payments to North Suburban Recreation Association (N.S.S.R.A.)	<u>356,673</u>	<u>\$392,340</u>
 Total Budgeted and Appropriated for Handicapped Recreation Fund:	 <u>\$1,154,873</u>	 <u>\$1,270,360</u>

III. The amount Budgeted and Appropriated for Recreation Purposes:

	<u>Budget</u>	<u>Appropriation</u>
Salaries	\$4,737,022	\$5,210,724
Contractual Services	1,279,879	1,407,867
Insurance - Health & Life	957,745	1,053,520
Materials & Supplies	342,250	\$376,475
Maintenance & Landscaping	317,773	349,550
Utilities	634,337	697,771
Pension Contributions	497,493	\$547,242
Cost of Goods Sold	31,219	34,341
Instructional Program Expenses	2,588,781	2,847,659
Capital Outlay	151,410	\$166,551
Transfer Out	11,433,735	12,577,109
 Total Budgeted and Appropriated for the Recreation Fund:	 <u>\$22,971,644</u>	 <u>\$25,268,808</u>

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

Principal	\$550,000	\$605,000
Interest	<u>314,685</u>	<u>346,154</u>
 Total Budgeted and Appropriated for the Debt Service Fund:	 <u>\$864,685</u>	 <u>\$951,154</u>

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

Capital Outlay	\$2,583,096	\$2,841,406
Transfers Out	6,216,370	\$6,838,007
 Total Budgeted and Appropriated for the Capital Projects Fund:	 <u>\$8,799,466</u>	 <u>\$9,679,413</u>

**Total Estimated Expenditures Budgeted (All Funds)** \$51,057,970

**Total Estimated Expenditures Appropriated (All Funds)** \$56,163,767

Summary of Funds Budgeted and Appropriated

	<u>Budget</u>	<u>Appropriation</u>
Corporate Fund	17,267,302	18,994,032
Special Recreation Fund	1,154,873	1,270,360
Recreation Fund	22,971,644	25,268,808
Debt Service Fund	864,685	951,154
Capital Projects Fund	<u>8,799,466</u>	<u>9,679,413</u>
<b>Total Budgeted</b>	<b><u>51,057,970</u></b>	
<b>Total Appropriated</b>		<b><u>56,163,767</u></b>

Each of said sums of money and the aggregate thereof are deemed necessary by the Board of Park Commissioners of the Park District of Highland Park to defray the necessary expenses and liabilities of the foresaid Park District during the fiscal year beginning the 1st day of April, 2012 and ending the 31st day of March, 2013 for the respective purpose set forth.

SECTION 3: All unexpended balances of the appropriation for the fiscal year ending the 31st day of March, 2012 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 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:                      | \$27,529,236 |
| (B) | Estimate of cash expected to be received during the fiscal year from all sources:                 | \$43,098,764 |
| (C) | Estimate of expenditures contemplated for the fiscal year:  | \$51,051,790 |
| (D) | Estimate of cash and short term investments expected to be on hand at the end of the fiscal year: | \$19,576,210 |

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 April 1, 2012 and ending March 31, 2013, 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 28th Day of February, 2013 pursuant to a roll call vote.

Roll Call Vote:     Ayes:

                      Nays:

Absent and Not Voting:

Ordinance Approved:

ATTEST:

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

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

SEAL





PARK DISTRICT OF HIGHLAND PARK  
 BUDGET SUMMARY BY FUND  
 MONTH ENDED 11/30/12

TYPE	REVENUE/EXPENSE			PRIOR YEAR	
	THIS MONTH	YEAR TO DATE	ANNUAL BUDGET	THIS MONTH	YEAR TO DATE
<b>CORPORATE FUND</b>					
<b>OPERATING REVENUE</b>					
TAX RECEIPTS	29,293.61	4,458,375.34	4,548,390	41,150	4,453,341
RENTALS	-	3,158.00	6,300.00	525.00	3,675.00
MERCHANDISING	-	215.77	200.00	17.00	175.00
INVESTMENT INCOME	4,445.66	43,125.81	75,971	1,765	30,470
OTHER INCOME	2,590.00	104,694.23	20,140	18,380	57,754
PROGRAM FEES	-	8,913.00	7,700	-	6,314
<b>TOTAL OPERATING REVENUE</b>	<b>36,329.27</b>	<b>4,618,482.15</b>	<b>4,658,701</b>	<b>61,837</b>	<b>4,551,729</b>
<b>EXPENSE</b>					
SALARIES & WAGES	256,263.73	1,464,603.59	2,346,282	136,522	1,109,661
CONTRACTUAL SERVICES	69,364.87	484,285.63	802,005	45,153	290,415
INSURANCE	72,468.73	595,385.54	884,659	61,174	512,657
MATERIALS & SUPPLIES	27,831.22	163,385.73	205,247	6,515	111,909
MAINTENANCE & LANDSCAPING	11,340.24	45,543.49	101,700	5,726	91,348
UTILITIES	11,017.72	48,505.97	98,013	3,472	46,313
PENSION CONTRIBUTIONS	123,737.36	729,845.79	1,121,101	26,590	239,419
<b>TOTAL OPERATING EXPENSE</b>	<b>574,023.87</b>	<b>3,531,555.74</b>	<b>5,559,007</b>	<b>285,152</b>	<b>2,401,722</b>
<b>TOTAL OPERATING INCOME (LOSS)</b>	<b>(537,694.60)</b>	<b>1,086,926.41</b>	<b>(900,306)</b>	<b>(223,315.00)</b>	<b>2,150,007.00</b>
<b>NON-OPERATING TRANSFERS IN</b>	-	-	-	-	-
<b>TOTAL NON-OPERATING REVENUE</b>	-	-	-	-	-
<b>TRANSFERS OUT</b>	-	5,491,925.00	-	-	-
<b>TOTAL NON-OPERATING EXPENSE</b>	-	5,491,925.00	-	-	-
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	-	(5,491,925.00)	-	-	-
<b>INCOME (LOSS)</b>	<b>(537,694.60)</b>	<b>(4,404,998.59)</b>	<b>(900,306)</b>	<b>(223,315)</b>	<b>2,150,007</b>

**Notes:**

- Salary expense is higher than prior year November due to there being 3 payrolls in November 2012. There are also fewer vacant positions as of November 2012 compared to prior year.
- A majority of the increase in contractual services relates to fees paid for the Golf Study.

SPECIAL RECREATION FUND	TYPE	REVENUE/EXPENSE		PRIOR YEAR	
		THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE
			ANNUAL BUDGET		
OPERATING REVENUE					
TAX RECEIPTS		4,362.88	648,801.28	6,257	660,695
INVESTMENT INCOME		-	-	196	2,795
OTHER INCOME		-	-	-	-
TOTAL REVENUE		4,362.88	648,801.28	6,453	663,490
EXPENSE					
CONTRACTUAL SERVICES		47,000.00	421,139.47	1,154,873	347,344
TOTAL OPERATING EXPENSE		47,000.00	421,139.47	92	347,344
TOTAL OPERATING INCOME (LOSS)		(42,637.12)	227,661.81	(496,817)	316,146
NON-OPERATING TRANSFERS OUT		-	-	-	-
TOTAL NON-OPERATING EXPENSE		-	-	-	-
TOTAL NON-OPERATING INCOME (LOSS)		-	-	-	-
INCOME (LOSS)		(42,637.12)	227,661.81	(496,817)	316,146

**Notes:**

- Year to date revenues are consistent with prior year.

RECREATION FUND	TYPE	REVENUE/EXPENSE		ANNUAL		PRIOR YEAR	
		THIS MONTH	YEAR TO DATE	BUDGET	THIS MONTH	YEAR TO DATE	THIS MONTH
OPERATING							
REVENUE							
TAX RECEIPTS		30,228.51	4,495,265.91	4,661,231	43,799	4,624,865	
DAILY FEES		44,949.13	955,858.14	1,098,810	39,789	924,943	
NON-RESIDENT MEMBERSHIPS							
RESIDENT MEMBERSHIPS		104,696.28	844,196.55	1,351,956	98,100	865,176	
RENTALS		87,935.57	726,241.13	1,188,236	143,900	688,339	
MERCHANDISING		5,729.87	53,617.12	79,092	7,279	43,286	
INVESTMENT INCOME		6,266.94	55,124.90	129,356	2,723	50,422	
OTHER INCOME		7,748.54	116,583.21	92,885	8,690	74,962	
PROGRAM FEES		362,214.06	4,088,498.34	4,816,211	411,997	4,206,227	
INTEREST INCOME					295	7,369	
TOTAL OPERATING REVENUE		649,768.90	11,335,385.30	13,417,777	756,572	11,485,589	
EXPENSE							
SALARIES & WAGES		496,205.56	3,071,137.07	4,733,271	327,453	3,039,163	
CONTRACTUAL SERVICES		110,889.45	757,549.40	1,279,878	65,437	697,868	
INSURANCE		66,320.30	535,458.88	957,745	52,542	477,660	
MATERIALS & SUPPLIES		16,736.66	218,418.44	342,250	19,940	224,826	
MAINTENANCE & LANDSCAPING		22,337.49	215,100.18	317,773	8,470	203,513	
UTILITIES		54,161.43	328,796.74	634,337	17,542	316,866	
PENSION CONTRIBUTIONS		47,876.43	314,962.32	497,493	77,649	702,442	
COST OF GOODS SOLD		837.27	26,982.75	31,219	118	22,249	
PROGRAM EXPENSES		196,816.48	1,812,234.36	2,555,667	148,224	1,790,140	
TOTAL OPERATING EXPENSES		1,012,181.07	7,280,640.14	11,349,633	717,375	7,474,727	
TOTAL OPERATING INCOME (LOSS)		(362,412.17)	4,054,745.16	2,068,144	39,197	4,010,862	
NON-OPERATING							
BOND/DEBT PROCEEDS		-	17,753.69	-	-	-	
TRANSFERS IN		-	-	-	-	-	
TOTAL NON-OPERATING REVENUE		-	17,753.69	-	-	-	
CAPITAL OUTLAY		-	71,423.76	151,410	6,871	97,247	
DEBT RETIREMENT		-	198,101.15	-	-	-	
TRANSFERS OUT		-	9,933,735.00	1,500,000	-	-	
TOTAL NON-OPERATING EXPENSES		-	10,203,259.91	1,651,410	6,871	97,247	
TOTAL NON-OPERATING INCOME (LOSS)		-	(10,185,506.22)	(1,651,410)	(6,871)	(97,247)	
INCOME (LOSS)		(362,412.17)	(6,130,761.06)	416,734	32,326	3,913,615	

**Notes:**

- Year to date operating income is consistent with prior year.

**Facility & Program Notes:**

- Sunset Valley Golf Course: Daily fee and Rental revenues have continued to increase over prior year due to above average weather conditions. As of the end of November 2012, the Golf Course has surpassed its budget of \$496,205 for daily fees by approximately \$14,100 and its budget of \$187,775 for rentals by approximately \$9,300. If the trend continues, the Golf Course can expect revenues well above budget by the end of the fiscal year.
- Golf Maintenance has managed to keep costs down by restricting overing and introducing labor cuts to the seasonal crew. Recreation Center of Highland Park - Rental revenues have increased \$26,014 over November 2011 year to date.
- Memberships have also increased \$7,893 over November 2011 year to date. Staff is optimistic this trend will continue. Operating expenses are also approximately \$64,000 less than November 2011 year to date.
- This has contributed to a more favorable net position within the Recreation Center at November 2012 compared to November 2011

- Deer Creek Courts - Indoor Tennis has experienced higher program fee revenues, approximately \$91,131 over November 2011 year to date and has reached approximately 95% of its budgeted income in program fees at November 2012.

TYPE	REVENUE/EXPENSE		PRIOR YEAR	
	THIS MONTH	YEAR TO DATE	THIS MONTH	YEAR TO DATE
<b>DEBT SERVICE FUND</b>				
<b>OPERATING</b>				
REVENUE		ANNUAL BUDGET		
TAX RECEIPTS	-	-	-	-
INVESTMENT INCOME	-	-	66	1,085
INTEREST INCOME	-	-	-	82
TOTAL OPERATING REVENUE	-	-	66	1,167
<b>EXPENSE</b>				
CONTRACTUAL SERVICES	-	-	31	461
TOTAL OPERATING EXPENSE	-	-	31	461
TOTAL OPERATING INCOME (LOSS)	-	-	35	706
<b>NON-OPERATING</b>				
BOND / DEBT PROCEEDS	-	-	-	-
TRANSFERS IN	-	-	-	-
TOTAL NON-OPERATING REVENUE	-	-	-	-
DEBT RETIREMENT	-	909,755	-	1,010
TRANSFERS OUT	-	-	-	-
TOTAL NON-OPERATING EXPENSE	-	909,755	-	1,010
TOTAL NON-OPERATING INCOME (LOSS)	-	(909,755)	-	(1,010)
FUND INCOME (LOSS)	-	(909,755)	35	(304)

**Notes:**

- All activity is currently accounted for in the Recreation Fund

TYPE	REVENUE/EXPENSE			PRIOR YEAR		
	THIS MONTH	YEAR TO DATE	ANNUAL BUDGET	THIS MONTH	YEAR TO DATE	YEAR TO DATE
<b>CAPITAL PROJECTS FUND</b>						
OPERATING REVENUE	-	-	-	-	-	(8,777)
INVESTMENT INCOME	-	51,283.98	424,000	14,308	151,886	151,886
OTHER INCOME	1.07	1,506.38	-	877	26,743	26,743
INTEREST INCOME	1.07	52,790.36	424,000	15,185	169,852	169,852
TOTAL OPERATING REVENUE						
EXPENSE						
CONTRACTUAL SERVICES	1,490.00	71,274.92	-	6,066	59,188	59,188
TOTAL OPERATING EXPENSE	1,490.00	71,274.92	-	6,066	59,188	59,188
TOTAL OPERATING INCOME (LOSS)	(1,488.93)	(18,484.56)	424,000	9,119	110,664	110,664
<b>NON-OPERATING TRANSFERS IN</b>						
TOTAL NON-OPERATING REVENUE	-	15,425,660.00	2,298,200	-	-	-
DEBT RETIREMENT	-	-	-	-	191,281	191,281
CAPITAL OUTLAY	426,687.43	1,031,935.34	5,557,302	147,634	1,246,208	1,246,208
TRANSFERS OUT	-	-	-	-	-	-
TOTAL NON-OPERATING EXPENSE	426,687.43	1,031,935.34	5,557,302	147,634	1,437,489	1,437,489
TOTAL NON-OPERATING INCOME (LOSS)	(426,687.43)	14,393,724.66	(3,259,102)	(147,634)	(1,437,489)	(1,437,489)
FUND INCOME (LOSS)	(428,176.36)	14,375,240.10	(2,835,102)	(138,515)	(1,326,825)	(1,326,825)

**Notes:**

- \* Current year net income is \$(1,050,419.90)\*, exclusive of the \$15,425,660 transfer from the Corporate and Recreation Funds. It is slightly more favorable than November 2011 year to date.
- \* Calculation of net income less transfer = Fund income of \$14,375,240.10 less \$15,425,660.00, resulting in a loss of \$(1,050,419.90)

TYPE	REVENUE/EXPENSE			PRIOR YEAR	
	THIS MONTH	YEAR TO DATE	ANNUAL BUDGET	THIS MONTH	YEAR TO DATE
<b>DISTRICT-WIDE OPERATING REVENUES</b>					
TAX RECEIPTS	63,885.00	9,602,442.53	9,867,677	91,206	9,738,901
DAILY FEES	44,949.13	955,858.14	1,098,810	39,789	924,943
NON-RESIDENT MEMBERSHIPS					
RESIDENT MEMBERSHIPS	104,686.28	844,196.55	1,351,956	98,100	865,176
RENTALS	87,935.57	729,399.13	1,194,536	144,425	692,014
MERCHANDISING	5,729.87	53,832.89	79,292	7,296	43,461
INVESTMENT INCOME	10,712.60	98,250.71	205,327	4,750	75,995
OTHER INCOME	10,338.54	272,561.42	537,025	41,378	284,602
PROGRAM FEES	362,214.06	4,097,411.34	4,823,911	411,997	4,212,541
INTEREST INCOME	1.07	1,506.38	-	1,172	34,194
<b>TOTAL OPERATING REVENUES</b>	<b>690,462.12</b>	<b>16,655,459.09</b>	<b>19,158,534</b>	<b>840,113</b>	<b>16,871,827</b>
<b>EXPENSES</b>					
SALARIES & WAGES	754,469.29	4,535,740.66	7,079,553	463,975	4,148,824
CONTRACTUAL SERVICES	228,744.32	1,734,249.42	3,236,756	116,779	1,395,276
INSURANCE	138,789.03	1,130,844.42	1,842,404	113,716	990,317
MATERIALS & SUPPLIES	44,567.88	381,804.17	547,497	26,455	336,735
MAINTENANCE & LANDSCAPING	33,677.73	260,643.67	419,473	14,196	294,861
UTILITIES	65,179.15	377,302.71	732,350	21,014	363,179
PENSION CONTRIBUTIONS	171,613.79	1,044,808.11	1,618,584	104,239	941,861
COST OF GOODS SOLD	837.27	26,982.75	31,219	118	22,249
PROGRAM EXPENSES	196,816.48	1,812,234.36	2,555,667	148,224	1,790,140
<b>TOTAL OPERATING EXPENSES</b>	<b>1,634,694.94</b>	<b>11,304,610.27</b>	<b>18,063,513</b>	<b>1,008,716</b>	<b>10,283,442</b>
<b>TOTAL OPERATING INCOME (LOSS)</b>	<b>(944,232.82)</b>	<b>5,350,848.82</b>	<b>1,095,021</b>	<b>(168,603)</b>	<b>6,588,385</b>
<b>NON-OPERATING</b>					
BONDI/DEBT PROCEEDS	-	17,753.69	-	-	-
TRANSFERS IN	-	15,425,660.00	2,298,200	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	<b>-</b>	<b>15,443,413.69</b>	<b>2,298,200</b>	<b>-</b>	<b>-</b>
DEBT RETIREMENT	-	198,101.15	909,755	-	192,291
INTEREST EXPENSE	426,687.43	1,103,359.10	5,708,712	154,505	1,343,455
CAPITAL OUTLAY	-	15,425,660.00	1,500,000	-	-
TRANSFERS OUT	426,687.43	16,727,120.25	8,118,467	154,505	1,535,746
<b>TOTAL NON-OPERATING EXPENSES</b>	<b>(426,687.43)</b>	<b>(1,283,706.56)</b>	<b>(5,820,267)</b>	<b>(154,505)</b>	<b>(1,535,746)</b>
<b>TOTAL NON-OPERATING INCOME (LOSS)</b>	<b>(1,370,920.25)</b>	<b>4,067,142.26</b>	<b>(4,725,246)</b>	<b>(323,108)</b>	<b>5,052,639</b>

**Notes:**

- Year to date surplus is less than prior year. The third payroll in November 2012 appears to account for approximately a third of the difference.
- Contract services includes the Golf Course Marketing Study and the Architect Study which accounts for part of the increase.



# MEMORANDUM

To: Board of Commissioners

From: Elliott Becker, Finance Director

C: Liza McElroy, Executive Director

Date: January 8, 2013

Re: CAPITAL BUDGET FOR FISCAL 2014

## **Background/Explanation**

On December 6, 2012, the Board of Commissioners was presented with the Capital Plan for Fiscal 2014. After a lengthy board discussion that supported the plan, it was suggested to staff that a more useful way of viewing this document is to separate those items which are essentially maintenance related such as vehicle replacement from items that occur very infrequently.

The attached document provides that detail.











## MEMORANDUM

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To: Board of Park Commissioners

From: Manager Meyer, Director Stumpf

Date: January 2, 2013

Re: **CONSIDERATION OF DONATION EXPIRATION NOTICES**

C: Executive Director McElroy

In 2012, the Park Board adopted a new Donation Policy and guidelines. Within these documents is discussion that addresses and defines the practical duration of donations, termed 'useful life'.

As we rebuild and renovate our parks and playgrounds and receive requests for new donations we have to consider replacement of previously donated items, most notably benches, which have existed beyond their useful life.

Staff will soon begin sending letters to past donors notifying them of our decision to remove and/or replace an item when and where renovation activities call for it. Since this is a sensitive matter we want to discuss with the board the means and language by which we give this notification. Adding complexity is the glut of lakefront parks benches, most notably Rosewood, where replacement or additional benches are not desired. At Rosewood Beach, we will attempt to relocate benches to the upper park but the number occupying the beach is greater than the park can reasonably accommodate.

We suggest three options for consideration when notifying past donors:

1. Park District assumes all cost and replaces the bench, and plaque if necessary, while affixing the current policy to the replacement bench.

2. Donor is given the opportunity to renew the donation at the new cost solely at the donors expense in accord with our new policy.
3. Donor is given the opportunity to renew the donation at the new cost and with new policy pinned with that expense being shared 50:50 between the donor and the Park District.

With each of these options, the bench location may have to be negotiated with the donor as park design typically dictates relocation.

Manager Meyer will attend the January 8 park board workshop to discuss this issue.



## MEMORANDUM

To: Board of Commissioners

From: Elliott Becker, Finance Director

C: Liza McElroy, Executive Director

Date: January 8, 2013

Re: RESOLUTION 13-1

### **Background/Explanation**

Due to subsequent events impacting expenditures, staff recognizes that the transfer of excess fund balances from the Corporate Fund to the Capital Projects will leave the Corporate Fund with inadequate resources to cover those expenditures. As a result, staff is requesting that the Board approve a transfer from the Capital Projects Fund to the Corporate Fund to provide these resources.

To be consistent with the Illinois Parks Code, this approval is best supported by a resolution which is attached to this memorandum in draft form. Should the Board approve the draft resolution, it will be presented for approval at the January 22, 2013 Board of Commissioners meeting.

**Park District of Highland Park  
BOARD OF COMMISSIONERS  
RESOLUTION 13-1**

**A RESOLUTION APPROVING A TRANSFER OF FUNDS**

**WHEREAS**, the Board of Commissioners has become aware of the need to provide additional resources to meet unanticipated needs and;

**WHEREAS**, section 4-4 of the Park Code allows the Board, by a two-thirds vote, to transfer anticipated unexpended funds between funds and;

**WHEREAS**, the Board of Commissioners had previously transferred excess Corporate Fund surpluses to the Capital Fund and;

**NOW, THEREFORE, BE IT RESOLVED** by this Board:

That a transfer of \$6,217,370 (Six million, two hundred and seventeen thousand, three hundred and seventy dollars) be transferred to the Corporate Fund from the Capital Projects Fund

Liza McElroy, Secretary  
Name

\_\_\_\_\_  
Signature

Elliott F. Becker, Treasurer  
Name

\_\_\_\_\_  
Signature

Commissioner \_\_\_\_\_ moved, seconded by Commissioner \_\_\_\_\_,  
that Resolution be adopted. Roll call being taken, the following Commissioners voted:

Commissioner Bernstein \_\_\_\_\_  
Commissioner Flores Weiskopf \_\_\_\_\_  
Commissioner Kaplan \_\_\_\_\_

Commissioner Meyers \_\_\_\_\_  
Commissioner Waxman \_\_\_\_\_

Adopted this 22<sup>nd</sup> day of January, 2013 by the Board of Commissioners of the Park District of Highland Park.

\_\_\_\_\_  
Scott Meyers, President

ATTEST:

\_\_\_\_\_  
Liza McElroy, Secretary

