

NOTICE OF WORKSHOP MEETING

Tuesday, January 12, 2021

6:00 p.m.

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

WORKSHOP MEETING AGENDA

The Governor has issued a disaster declaration related to public health concerns because of COVID-19, and all or part of the jurisdiction the Park District of Highland Park is covered by the disaster area. The President of the Board of Park Commissioners has determined that an in-person meeting conducted under this Act is not practical or prudent because of said disaster. Likewise, in compliance with the capacity limitations caused by the disaster, public attendance at the meeting is not feasible. Therefore, the Board of Park Commissioners have made alternative arrangements in the manner described below to allow any interested member of the public access to contemporaneously hear all discussion, testimony, and roll call votes.

Members of the public may view a live stream of the Workshop Meeting by clicking the Tuesday, January 12 Meeting Video link found at <https://www.pdhp.org/park-board/meetings/>

- I. CALL TO ORDER**
- II. ROLL CALL**
- III. ADDITIONS TO THE AGENDA**
- IV. PUBLIC COMMENT FOR ITEMS ON AGENDA**
For public comment, members of the public should email Brian Romes, Executive Director, at bromes@pdhp.org. Emails should be sent between Friday, January 8 at 5:00 p.m. until 5:45 p.m. on Tuesday, January 12 and should have "Public Comment for January 12" in the subject line of the email. Comments will be read aloud during the meeting.
- V. 2021 PROPOSED BUDGET & BUDGET & APPROPRIATIONS ORDINANCE**
- VI. COVID-19 EMERGENCY OPERATIONS PLANNING UPDATE**
- VII. REVIEW OF VOUCHERS**
- VIII. 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 2(c)6 – the setting of a price for sale or lease of property owned by the District; Section 2(c)8 – security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; Section 2(c) 11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c) 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.

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IX. ACTION FROM CLOSED SESSION IF ANY

X. ADJOURNMENT

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



Memorandum

To: Park Board of Commissioners

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

Date: January 12, 2021

Subject: **2021 Proposed Budget and Budget and Appropriations Ordinance**

Summary

Staff is pleased to present the proposed 2021 Park District of Highland Park Budget for consideration by the Park Board of Commissioners. This Budget represents the calendar year, January 1, 2021, through December 31, 2021. Following the budget process, the Finance Committee reviewed the Budget in detail over several meetings. The committee accepted the document subject to one recommended change surrounding merit increases in 2021, and that change has been made.

Per park district code, "The governing body of each park district shall, within or before, the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance." The purpose of today's presentation is to gain consensus from board members to move forward and lay the Budget down for a period of thirty days so that the public may inspect it. These documents will be made available on the Park District website, as well as at the Recreation Center of Highland Park.

After that period has expired, there will be a hearing for the public on February 23. Later that evening the Budget and the Budget and Appropriations Ordinance will be presented to the Park Board of Commissioners for approval. Upon approval, the Budget will be certified by the county.

Recommendation

Park District Staff and Finance Committee recommend consensus from the Park Board of Commissioners to lay down the 2021 Park District Budget, as well as the 2021 Budget and Appropriations Ordinance, for a 30-day public inspection period.



2021 Budget

December 31, 2021

Park District of Highland Park
Highland Park, IL



DRAFT



Park District of Highland Park

2021 Annual Budget

Fiscal Year January 1, 2021 - December 31, 2021

Park Board of Commissioners

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

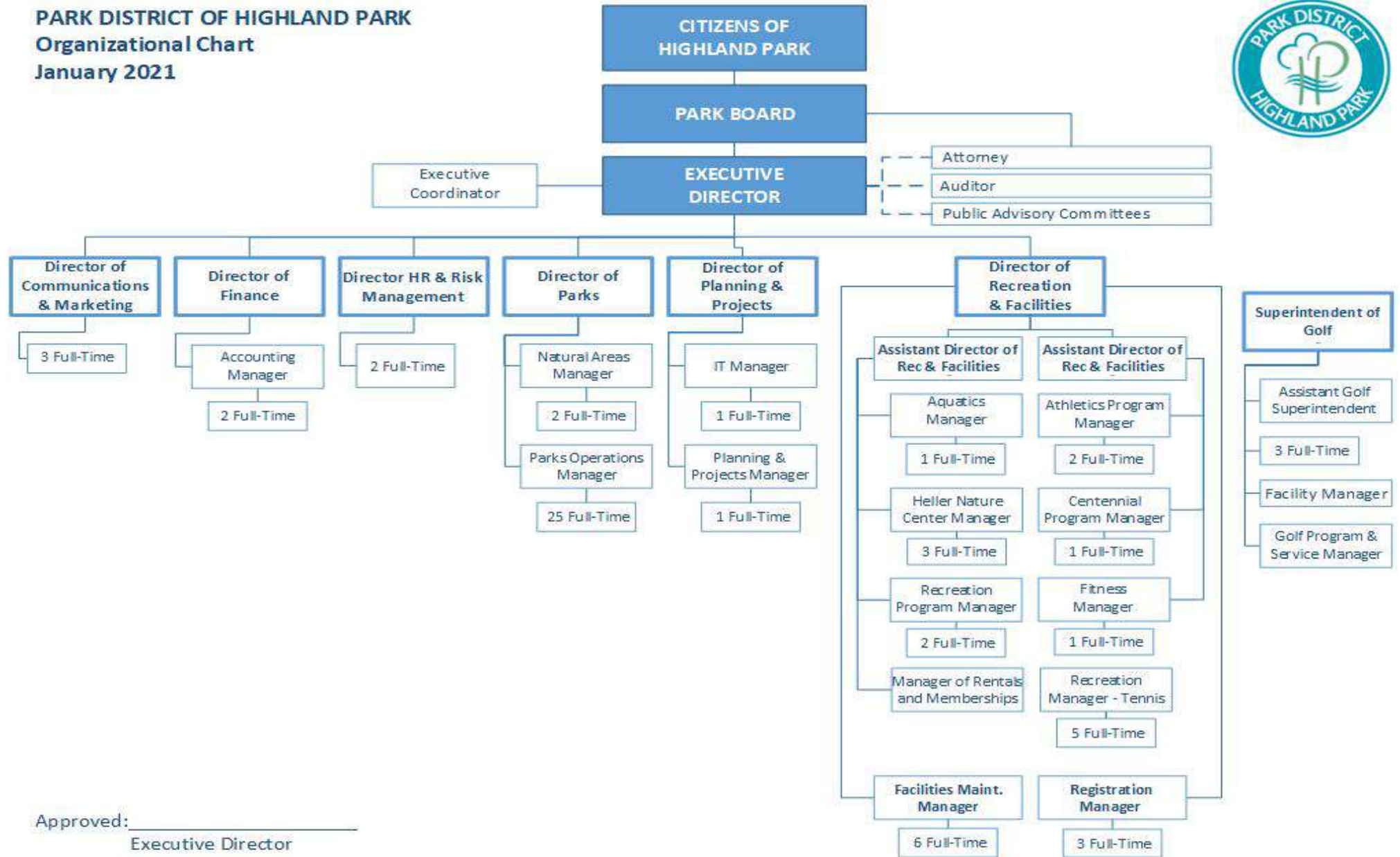
Park District of Highland Park

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

**Park District of Highland Park
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PARK DISTRICT OF HIGHLAND PARK
Organizational Chart
January 2021



Approved: _____
 Executive Director

Date: _____

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 800 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 Barnett Ruttenberg leads the present Park Board. Vice-President Brian Kaplan, 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 (74% of residents have post-secondary degrees) community with a median household income of

\$147,962 and a median age of 46 years. The Park District of Highland Park has approximately 11,500 housing units.

Real Estate: The 2020 (tax year 2019) Equalized Assessed Valuation (EAV) of real estate is \$2,371,074,064.

Tax Rate: The 2020 tax rate is .29 per \$1,000 of assessed value

Fiscal Year Budget: The fiscal year begins on January 1 and concludes on December 31. The total operating budget for 2021 is \$17 million. Capital improvement and repair budget of \$5.8 million, a debt retirement budget of \$3.2 million and a budget for inter-fund transfers of \$3.4 million.

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

Park Resources: The Park District owns and operates approximately 800 acres of land in 45 park areas comprised of community parks, neighborhood parks, play lots, dog parks, lakefront beaches and passive parks. The Park District assists other units of local government in maintaining their property. 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 usually include summer concerts, 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. Many special events have been postponed or re-invented during the COVID-19 outbreak.

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

Unique facilities include the Sunset Valley Golf Club, Deer Creek Racquet Club, Centennial Ice Arena (includes gymnastics), Hidden Creek AquaPark, the Recreation Center of Highland Park, Heller Nature Center, Park Avenue Boating Facility, Rosewood Beach Interpretive Center, and the Highland Park Golf Learning Center. Amenities at the parks include 12 ball diamonds, 24 soccer fields, 39 playgrounds and 32 outdoor tennis and 8 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 98 full-time staff members at full employment. The District employs several hundred part-time, seasonal, and temporary employees. Staffing is organized into three areas: **Administration** (which includes the Executive Director's support staff, Planning and Information Technology, Finance, Human Resources and Risk Management, and Communications & 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

February 23, 2021

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 2021 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.

While COVID-19 challenged the District from every angle during 2020, it remains financially healthy and it will continue 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 was on planning. As COVID-19 hit the world as a pandemic, the focus changed to crisis management and recovery. The District regrouped to stride for offerings that included social distancing and stopping the spread of the virus. Outdoor services flourished, including our lakefront properties, golf and tennis offerings. Indoor facilities, such as the recreation center and summer camp, suffered. In 2021, the District hopes to work on cost recovery strategies in order to ensure that the programs and activities offered are relevant and at appropriate pricing. Staff will also begin work planning for a future multi-purpose recreation and administration building addressing the aging West Ridge Center.

The Park District is working to convert the property previously known as the Highland Park Country Club. Recently named, The Preserve of Highland Park, the property is being converted into a passive natural recreation area. Completion is expected in 2021.

The District has much to be proud of as it looks back to 2020. In January, the Park District achieved Distinguished Accreditation. Additionally, ParkSchool received the Outstanding Program of the Year award. The District also received 1st Place for Print Advertisement and 1st Place for Photography – Landscape, with the picture adorning the cover of this book. Finally, the District received 2nd place for Integrated Photography Marketing Piece.

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

2021 Budget Overview

The General, Special Recreation and Recreation Funds anticipate a combined operation surplus, before transfers, of \$1,977,169. Of that surplus, \$1,800,000 will be transferred to the Capital Projects Fund and \$1,556,288 to Debt Service. Debt payments total \$3,177,997 while capital expenditures total \$5,766,610 resulting in a net Districtwide deficit AFTER debt and transfers of \$3,356,288. The transfer of \$1,500,000 from Recreation Fund to the Capital Projects Fund follows the guidelines of the Fund Balance Policy.

Projects scheduled for 2021 from the Capital Plan include replacement and repair of mission critical equipment and infrastructure throughout the Park District as well as three GreenPrint 2024 initiatives. These projects and initiatives take into consideration storm water management concerns, ADA compliance, and community needs. Some of the larger projects planned for 2021 include bridge removal and replacement at Sunset Valley, parking lot resurfacing and marquee sign replacement at the Golf Learning Center, Parks machinery, and a new playground at Deutsch park. Three GreenPrint 2024 projects will move forward including renovation of the playground at Sunset Woods Park, planning for the renovation of the Centennial Ice Arena, and completion of the conversion of The Preserve of Highland Park to a passive natural recreation area.

A summary of the budget:

- 2021 planned districtwide reduction of expenses of \$2.3 million, or 10%
- Consolidated operating revenue for the fiscal year ending 12/31/21 is \$21.2 million.
- Consolidated expenditures, including debt and capital, are \$26.2 million
- Operating expenditures for the fiscal year ending 12/31/21 are \$17.2 million.
- Capital expenditures are estimated to be \$5.8 million.
- Tax support for the 2021 fiscal year represents 64% of total revenues.

New for 2021

2021 may be a trying year due to the global pandemic. While the budget preparation was guided by guidelines in Phase 4 of the Restore Illinois State Plan, staff will continue to be prepared to adapt quickly. While moving to Phase 5 will allow the District to significantly increase service and improve our financial performance, falling back to Phase 3 will continue to challenge operations and strain our short- and long-term outlook. In effort to remain both fiscally responsible and strategic in the delivery of services to the community, staff anticipates development of its new strategic plan and cost recovery guidelines.

Acknowledgements

The 2021 budget is a collaborative effort that 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

Mari-Lynn Peters, CPA
Director of Finance
Park District of Highland Park

FUTURE PLANNING

The District utilizes various mechanisms to stay on course, including the GreenPrint 2024 Comprehensive Master Plan, five-year capital plan and strategic plan. The plans work together to ensure the District has a road map designed to exceed resident and customers' expectations by delivering extraordinary experiences within its parks and facilities, as well as through its programs and services.

GreenPrint 2024

Adopted by the Park Board of Commissioners in December 2015, GreenPrint 2024 is the District's comprehensive master plan representing a vision for the District. It guides future facility and program development through 2024. Two tracks of capital projects were identified in the plan, to be completed over a 10-year period.

GreenPrint 2024 recommends ongoing Park Board evaluation of the identified priority projects, including capital development initiatives, recognizing that fiscal and economic conditions may require adjustment to the suggested priorities and associated timelines. It further clarifies that the GreenPrint 2024 master plan is a living document, and as civic, economic, demographic conditions change, the plan should be flexible to allow the Board the ability to adjust the course of its plan to accommodate what is best for the community. In Spring 2019, the District conducted a community-wide attitude and interest survey. This statically valid survey, nearing the half-way point in the master plan, presented an optimal opportunity to review GreenPrint 2024 priority projects.

The GreenPrint Review Report provides an overview of the review process and amendments to GreenPrint 2024. The amendments were presented and approved by the Park District Board of Commissioners in January 2020.

Projects Completed

- Parks Foundation Established (established 2016)
- Recreation Center of Highland Park Fitness Renovations (Completed 2017)
- Parks and Golf Maintenance Facility (started 2016, completed 2018)
- Sunset Valley Golf Club – Course Renovations (started 2016, completed 2018)
- Sunset Valley Golf Club - Clubhouse Renovations (started 2017, completed 2018)

Projects in Progress

- Conversion of The Preserve of Highland Park (previously referred to as the Highland Park County Club) into a passive natural recreation area (planning 2018-2020, conversion 2020-2021 grooming 2022-2023).
- Planning for the Sunset Woods Playground renovation and Site Master Plan

Projects commencing in 2021

- Planning for the Centennial Ice Arena Renovation
- Planning for a future Multi-Purpose Facility (addressing the aging West Ridge Center)
- Construction for the Sunset Woods Park Playground renovation
- Approval of the Sunset Woods Site Master Plan

Future Projects

- Synthetic Turf Field Construction

Land Management Plan

The Land Management Plan is a demonstration of thoughtful collaboration between the various land managers at the Park District of Highland Park and is intended to serve as a foundation for future efforts to improve land management at the District. The recommendations aim to improve operational efficiency and the quality of Park District parks. This plan seeks to benefit the entire community and ensure that our parks will be enjoyed by future generations.

The land management planning effort was initiated as a result of The Green Print 2024 Plan which recommended the creation of a land management plan. The resulting plan covers 9 major topics: Park Maintenance, Stormwater Management, Lakefront Maintenance, Natural Areas, Park Inventory, Real Estate, Park Amenities, Connectivity, and Cultural Resources.

Athletic Fields Master Plan

The Park District provides both informal and programmed competition level sports fields at locations throughout the community. The District's Planning and Athletics Departments developed a comprehensive sports field master plan that addresses existing fields to meet current and projected program needs as well as explores potential new field configurations that would gain efficiencies in scheduling, program management, and tournament opportunities; ancillary amenities and infrastructure; maintenance; stormwater management, lighting, and utilities; as well as improved parking management strategies.

Lakefront Master Plan

Our lakeshore, bluffs, ravines, and public parks physically define Highland Park. The Park District maintains four lakefront properties that offer public access to this magnificent shoreline: Millard, Moraine, Park Avenue Boating Facility, and Rosewood. Each lakefront property provides a unique mix of ecological, recreational, aesthetic, and educational value that is an integral part of the historical, cultural, and natural resources of Highland Park.

In 2007, the Park District, in collaboration with stakeholders, completed and began implementation of the 2007 Lakefront Master Plan – a roadmap for improvements at all lakefront parks, beaches, and ravine ecosystems. Since 2007, much has been accomplished along our lakefront. The updated plan builds upon recent accomplishments and ensures that the Lakefront Master Plan reflects current community priorities, as well as the changing landscape of the lakefront.

In 2018, Park District staff collected community feedback to determine priorities at Park District Lakefront properties. Since that time, staff have evaluated the comments and considered operational and physical improvements to reflect the community's current attitudes and interests, all while navigating and understanding the immediate complexities of our dynamic lakefront. The Lakefront Master Plan Update details the planning process, summarizes survey findings, and outlines recommended objectives and strategies to guide improvements, maintenance, and management of the Park District's lakefront properties. The recommendations are intended to guide lakefront operations, beaches, capital planning, and support possible future grant opportunities.

Sustainability Plan

The Park District of Highland Park embraces concepts of sustainable practices in its mission statement and in its Environmental Policy. From 1992 to 2015 the District's Environmental Policy served as the primary document guiding sustainable efforts. In 2015, Park District staff developed the District's first sustainability plan to identify strategies to achieve sustainability goals and better coordinate with City-wide priorities. The 2015 plan has since been used as an internal document guiding practices leading to quantifiable achievements in District operations.

Capital Plan (Annual and 5-year)

The Park District's 5-year Capital Plan is approved annually, and reviewed throughout the year, to ensure critical repair and replacement projects, facility, and park improvements, and GreenPrint Projects are identified and funded. The Plan is prioritized through the development of 5 tiers summarized below:

- Tier 1: Safety/Legal Compliance
- Tier 2: Critical Repair/Replace
- Tier 3: Scheduled Replacement
- Tier 4: Improvement of existing Items
- Tier 5: New improvements

Staff and Board work through the Finance Committee to maintain funding models that ensure resources exist to maintain current facilities through an annual replacement plan, continuing its progress with GreenPrint 2024 while identifying essential resources that provide life enriching facilities and programs to the community. This process, along with the Communitywide Attitude and Interest Survey completed in 2019, further directs items in the District's Capital Plan.

Strategic Plan

At the end of 2016, the District completed its 2012-16 Strategic Plan. As one of the top park districts in the state and an "Illinois Distinguished Agency" with a wide variety of outstanding programs, events, parks and facilities, it is important for the District to continue to be proactive meeting the community's ever-changing demands for programs and facilities. In 2016, staff developed of the 2016-2020 Strategic Plan incorporating new initiatives identified through a series of focus groups with staff and community representatives.

While the District has completed nearly all initiatives outlined in the current Strategic Plan, due to the COVID-19 Pandemic in 2020 the environment has significantly changed, necessitating an update to the District's Strategic Plan in 2021. For the upcoming year, the District's established Strategic Planning Themes will coincide with Emergency Response Planning efforts due to COVID-19.

- Fiscal Responsibility
- Operational Efficiency
- Maximized Customer Experience
- Unified and Engaged Work Culture

Annual Work Plan

The Park District's Annual Work Plan is a compilation of annual goals derived from the above Park District planning documents and are financially reflected in the 2021 Budget.

Annual Goal	Agency Plan Initiative
Evaluate Sub-Soil Reports to improve drainage	Athletic Field
Develop a maintenance schedule for athletic lighting	Athletic Field
Parks Capital Purchases: 2.5 Ton Dump Truck 835	Capital Plan
Parks Capital Purchases: 4 x 4 Pickup w/plow 859	Capital Plan
Parks Capital Purchases: 4x4 ext. Cab w/ lift & plow 124	Capital Plan
Parks Capital Purchases: 4x4 ext. Cab w/ lift & plow 123	Capital Plan
Parks Capital Purchases: Ball Field Groomer 390	Capital Plan
Parks Capital Purchases: Ball Field Groomer 391	Capital Plan
Parks Capital Purchases: Utility Vehicle (Cunniff) 890	Capital Plan
Parks Capital Purchases: Utility Vehicle (HPCC)	Capital Plan
Parks Capital Purchases: Ford F-150 - 141	Capital Plan
Parks Capital Purchases: Backstop Replacement for DCP	Capital Plan
Emerald Ash Borer Removal/General Tree Removal	Capital Plan
District Wide Waste and Recycling Containers	Capital Plan
District Wide Park Sign Replacement	Capital Plan
PCI Compliance Penetration & Audit Testing	Capital Plan
Infrastructure Replacement	Capital Plan
Fishing Deck Repair/Removal	Capital Plan
Basketball Court Grind/Overlay/Color/Stripe	Capital Plan
Path Repair	Capital Plan
Playground & Patio Replacement	Capital Plan
Revetment	Capital Plan
Storm Water Management - Ravine Path Drainage Improvements	Capital Plan
Playground Replacement & Master Planning	Capital Plan
Tennis Court Patch/Color/Stripe	Capital Plan
Basketball Court Patch/Color/Stripe	Capital Plan
Stormwater Management - Drainage Improvements	Capital Plan
Tennis Court Resurfacing	Capital Plan
Parking Lot Resurfacing & Sidewalk Addition	Capital Plan
Automatic Gate	Capital Plan
RCHP Locker Room Renovations (planning)	Capital Plan
Youth Golf Area Walkway	Capital Plan
WRC Classroom Door Fobs	Capital Plan
HCAP Filter sand replacement	Capital Plan
HCAP Drop Slide and Speed Slide resurfacing	Capital Plan
HCAP Slide structure repairs	Capital Plan
HCAP Heater 1 replacement	Capital Plan
HCAP Pool shell plaster and paint	Capital Plan
RCHP Repairs: Gymnasium lighting renovation	Capital Plan

RCHP Repairs: Gymnasium fan replacement	Capital Plan
Kubota RTV 900 4x4	Capital Plan
Fitness Equipment Upgrade/Replacement	Capital Plan
WRC HVAC/Furnace Replacements	Capital Plan
GLC: Sign Replacement	Capital Plan
Mini Golf Carpet Replacement	Capital Plan
Rough/Banks Mower	Capital Plan
Pump House VFD Replacement	Capital Plan
GLC: Site Planning	Capital Plan
Walk Green Mowers Lease/Purchase	Capital Plan
Pump House VFD Replacement	Capital Plan
SVGC Bridge Removal and Replacement	Capital Plan
Golf Cart-lease	Capital Plan
The Preserve Of HP: North-South Trail Development	Green Print
The Preserve Of HP: GreenPrint - HPCC Conversion	Green Print
The Preserve Of HP: Asphalt Path Repairs/Removals/Additions	Green Print
The Preserve Of HP: IEPA 319 Funding Shoreline Restoration	Green Print
The Preserve Of HP: OSLAD Funding Trails and Amenities	Green Print
The Preserve Of HP: waste and Recycling Containers	Green Print
The Preserve Of HP: Entrance, Wayfinding, and Interpretive signs	Green Print
New multi-purpose facility addressing West Ridge Center	Green Print
GreenPrint - Centennial Facility Renovation	Green Print
Continue Park Avenue Working Group Objectives	Lakefront
Update lease agreement with City of Highland park	Lakefront
Integrate the Lakefront Parks into the signage plan	Lakefront
Integrate a temporary interpretive signage standard at Lakefront	Lakefront
Consider restroom Millard Park	Lakefront
Park Ave: Site Planning	Lakefront
Update Website pages for each Lakefront park	Lakefront
Identify and implement additional no mow areas	Land Mgmt.
Complete Beach Management Plan	Land Mgmt.
Develop park site plans	Land Mgmt.
Parking Lot Striping Plan	Land Mgmt.
Develop up-to date inventory	Land Mgmt.
Develop standards for pathways and parking lots	Land Mgmt.
Assess available bike amenities to encourage biking to the parks	Land Mgmt.
Institute Cost Recovery Plan in 2021	Strategic Plan
Biennial Bridge Inspections	Strategic Plan
Cunniff basin pump maintenance	Strategic Plan
Cunniff pond maintenance	Strategic Plan
Fink pond maintenance	Strategic Plan
West Ridge ballfield light pole assessment	Strategic Plan
Tree Planting – Fink, Cloverdale, Sunset, Woodridge	Strategic Plan
Playground Surfacing replenishment	Strategic Plan
Sunset Woods Tree Health maintenance	Strategic Plan

Ecological Restorations: Heller	Strategic Plan
Ecological Restorations: Skokie River Woods	Strategic Plan
Ecological Restorations: Highmoor	Strategic Plan
Ecological Restorations: Rosewood Park	Strategic Plan
Establish Core Competencies for be used for Annual Appraisals	Strategic Plan
Develop a staff development tracking system	Strategic Plan
Update the Full-Time Annual Appraisal process	Strategic Plan
Update the Employee Orientation/Passport	Strategic Plan
Conduct a Districtwide Employee Satisfaction Survey	Strategic Plan
SVGC Golf Development Center grand opening and golf outing	Strategic Plan
Sunset Woods new playground grand opening event	Strategic Plan
Preserve grand opening event	Strategic Plan
Develop and implement Marketing/Advertising Plan for SVGC	Strategic Plan
Develop and implement Marketing/Advertising Plan for DCRC	Strategic Plan
Develop and implement Marketing/Advertising Plan for RCHP	Strategic Plan
Develop and implement Marketing/Advertising Plan for Camp	Strategic Plan
Continue developing digital brochures	Strategic Plan
Launch an adult programming focused marketing campaign	Strategic Plan
Implement PDHP podcast program	Strategic Plan
Produce a districtwide video for recruitment and marketing	Strategic Plan
Develop a districtwide master plan of software architecture	Strategic Plan
Philanthropic Events to support community-based initiatives.	Strategic Plan
Sponsorship/Advertising Sales: Targeted goal is to sell \$116,000	Strategic Plan
Legislative Advocacy: Meet with local legislators	Strategic Plan
Legislative Advocacy: Attend Parks Day at the Capital	Strategic Plan
Legislative Advocacy: Community Impact Information Sheet	Strategic Plan
Improve electronic document management system	Strategic Plan
Prioritizing, accounting, and tracking capital projects	Strategic Plan
Implement attendance trackers at parks and facilities	Strategic Plan
Develop new Strategic Plan	Strategic Plan
Key Performance Indicators in treasurer's report	Strategic Plan
Implement Quarterly Brochure Manager Meetings	Strategic Plan
Continue to grow the after-school program	Strategic Plan
City of Highland Park Operational Agreement for Lot 3 and 4	Strategic Plan
Customer Service Philosophy Training and Onboarding	Strategic Plan
Select firm for a five-year review of the District's Compensation Plan	Strategic Plan
Install solar panels at DCRC	Sustainability
Update the District's Sustainability Plan	Sustainability

OPERATIONS OVERVIEW

Fund Structure

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

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

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

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

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

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

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.

Budget Planning Process

Preparation of the 2021 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 2021 CP summarizes operational projects that maintain facilities & parks along with projects that add new amenities desired by the community. The final 2021 CP for the fiscal year is presented in the Capital section of this document. The CP for 2021 and the succeeding five years was presented to the Finance Committee of the Board on September 10 and October 8, and to the entire Board at the October 13 Workshop meeting.

Detailed budgeting for program and operational budgets begins during the summer months. Departments meet individually, develop their budgets, and enter the information into the Park District financial software. In September, staff meets with their department heads, business office staff, and the Executive Director to finalize the draft document that was presented to the Finance Committee on November 24, December 3, and December 17, 2020 and then to the Board of Commissioners at the Park Board Meeting on January 12, 2021. The budget document will be laid down for public viewing for a period of 30 days after receiving consensus at this meeting.

Public Meetings Schedule

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9/10, 10/8	Finance Comm.	Capital Budget Presented to Finance Committee
10/13	Workshop	Capital Budget Presented to Board
10/22	Finance Comm.	Levy Presentation
11/10	Workshop	Truth in Taxation Resolution Presentation
11/19	Board Meeting	Truth in Taxation Resolution Approved
11/24	Finance Comm.	Budget 2021 Review
12/3	Finance Comm.	Budget 2021 Review
12/8	Workshop	Tax Levy Ordinance Presentation
12/15	Board Meeting	Tax Levy Ordinance Approved
12/17	Finance Comm.	Budget 2021 Review
1/12	Workshop	Budget 2021 Presentation to Board
1/14	Finance Comm.	Open
2/11	Publication	Budget 2021 hearing
2/23	Board Meeting	Budget 2021 public hearing/Budget 2021 Approved
2/26	Taken to County	Approved 2021 Budget & 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 twice monthly by the Board and approved at the Regular Board Meeting. Any amendments to or creation of financial policies are presented to the Finance Committee for consensus and then presented to the entire Board of Commissioners for final approval.

Expenditure Accountability

Staff presents a monthly budget variance report and statement of operations to the Board. Throughout the year, Park District staff gives special presentations to the Board highlighting the activity of a specific program or facility. The Board is provided updates on capital repair and replacement projects at Board meetings and workshops throughout the year.

Operations

A series of financial policies and procedures which adhere to 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

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that benefit the community drive operating expenses.

Salaries and Wages

A Classification and Compensation plan was developed and approved on January 1, 2016, which forms the foundation the compensation, recruitment, management and retaining of employees. 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.

In 2020 a 3% merit pool increase was budgeted for all full-time employees. Due to the Pandemic, all salaries were frozen beginning April 1. In 2021, there are no recommended changes to the compensation plan. Because of the continued affects from the Pandemic creating uncertainty, the Executive Director will keep the Park Board informed of any recommended merit increases. As such, the Park Board will have the opportunity to review the recommended merit pool increase prior to implementation. A 3% merit pool is budgeted for 2021 to be implemented effective April 1. According to Park District Policy, every five years, the entire Classification and Compensation Plan shall be reviewed by a qualified third-party consultant. Staff have included this initiative in the annual work plan for 2021.

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. Salaries are budgeted accordingly in the 2021 budget to adhere to minimum wage laws.

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

Fund Balance Policy

The Park District intends to maintain a prudent level of financial resources, when possible, to protect against revenue shortfalls or unpredicted expenses. These levels are defined in the District's Fund Balance Policy and fund balances are expected to be maintained at a level of three to 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 budgeted expenditures. While budgeting for a Phase 4 of the Restore Illinois Plan, expenditures have been reduced which, in turn, reduces the number of required reserves. It is recommended that the District still reserve at a pre-COVID-19 level in order to not overspend and have adequate cash on hand.

Investment Policy

During the year, excess funds are held in insured or collateralized Certificates of Deposits, U.S. Government Securities, and Money Market accounts. The securities held by the Park District are consistent with its Investment Policy and have been short-term in nature to provide operating cash as needed. The Park District's Investment Policy emphasizes safety of principal, authorized investments, and collateralization of deposits over return on investment.

Long-Range Planning

The Park District values long-range planning. GreenPrint 2024, a 10-year comprehensive master plan guides future 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. \$23,000 has been budgeted for an updated strategic plan in 2021.

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

Asset Inventory

The Park District regularly updates and maintains its records of personal and real property owned. In 2013, the District undertook a massive inventory of all capital assets so that it may better evaluate its future needs in anticipation of GreenPrint 2024. Major capital assets, including recreation facilities, open recreation venues, and vehicle fleet 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 2021 (2020 tax year) is 2.3%. The proposed levy increase is based upon 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. The District has budgeted \$17,000 in 2021 to develop a cost recovery system with an external consulting firm.

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 2021, anticipated support from the Foundation will focus on SMILE Grant-in-Aid and general fund donations. SMILE Grant-in-Aid supports participants who are experiencing economic difficulty, with participation scholarships. General fund donations can be used toward any appropriate program.

Debt Issuance

The real estate tax base supports facility improvements, while program fees support recreation activities. Therefore, the costs associated with acquiring and improving long-term fixed assets are typically funded with the issuance of debt and/or accumulated surpluses from operations. The Park District reviews its existing obligation structure and future liability levels before making decisions to issue new debt. If the debt is to be issued, a BINA (Bond Issue Notification Act) hearing will be held, notification will be published in the local paper and posted on the Park District website. An adopted ordinance authorizing the bond issuance will be approved at a Board meeting and filed with Lake County.

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

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Overview

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

With the challenges inherent in funding Greenprint 2024, the District began to use additional approaches available to a Park District. In 2016 and 2017 the District issued debt to assist in funding Greenprint 2024. That was followed up with an issuance in 2020 of \$7.3 million in bonds. To pay these bond issues back, the District now uses its annual DSEB levy plus transfers from the general and recreation funds. During 2020, the District implemented a tiering method for prioritizing all capital projects. Capital Project Tiers 1 – 3 are considered maintenance projects and Tiers 4 – 5 are considered improvements. Furthermore, Tier 1 is most critical because the project is for safety/legal compliance. Tier 2 is for critical repair. Tier 3 is for scheduled replacement. Tier 4 is to improve an existing item. Tier 5 is for new items. It is recommended that items are tiered for each year of the capital plan in order to stay focused on the most urgent needs.

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 2017 were issued to begin funding for GreenPrint 2024 projects. The 2020 General Obligation Ltd Tax Park Bond Series were issued for several projects around the District.

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

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

Debt Limit

The Park District’s statutory debt limit is 2.875% of the Equalized Assessed Valuation of all taxable property located within the boundaries of the District. Bonds are not included in the computation of statutory indebtedness unless taxes levied to pay for such obligations are extended.

Current general obligation bond indebtedness:

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General Obligation Ltd Tax			
Debt Certificate 2012A		Maturity Date: December 15, 2023	
Principle Outstanding at 12/31/2021 \$1,625,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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 12/31/2021 \$3,840,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
2025	645,000	59,850	704,850
2026	665,000	40,500	705,500
2027	685,000	20,544	705,544

General Obligation Ltd Tax			
Park Bonds Series 2017		Maturity Date: December 15, 2028	
Estimated Principle Outstanding at 12/31/2021 \$5,180,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
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
2025	855,000	68,550	923,550
2026	835,000	42,900	877,900
2027	510,000	17,850	527,850
2028	85,000	2,550	87,550

General Obligation Ltd Tax			
Park Bonds Series 2020		Maturity Date: December 15, 2033	
Estimated Principle Outstanding at 12/31/2021 \$5,970,000			
FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2021	160,000	228,300	388,300
2022	190,000	220,300	410,300
2023	410,000	210,800	620,800
2024	485,000	190,300	675,300
2025	--	166,050	166,050
2026	--	166,050	166,050
2027	275,000	166,050	441,050
2028	700,000	152,300	852,300
2029	735,000	117,300	852,300
2030	760,000	95,250	855,250
2031	780,000	72,450	852,450
2032	805,000	49,050	854,050
2033	830,000	24,900	854,900

TAX FUNDING

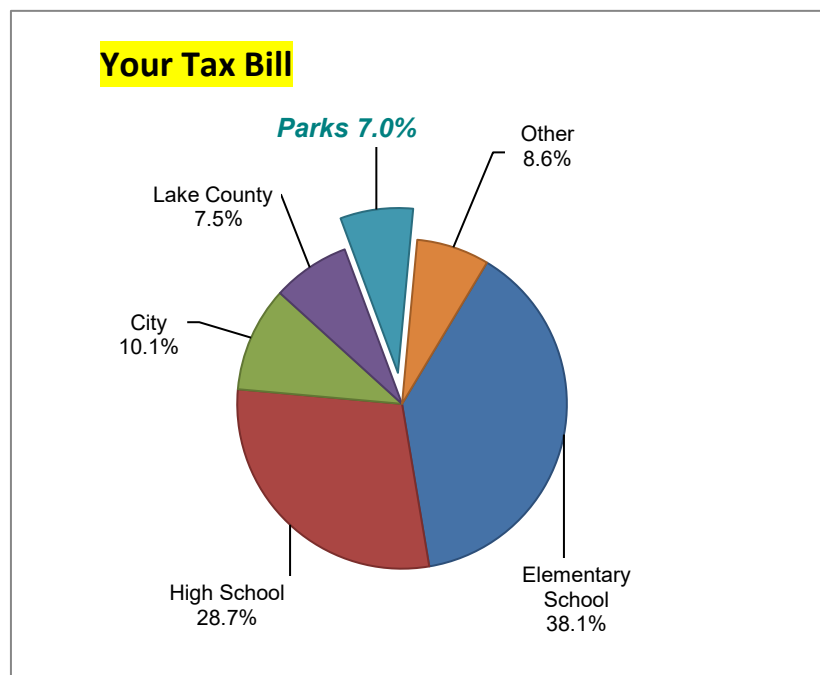
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The Levy Ordinance, which details the property tax request by fund, was presented and approved by the Park Board of Commissioners on December 15, 2020. The District is subject to two sets of tax limits: **rate limits** on the maximum rates that can be levied for a particular purpose or fund and **tax caps**, which limit the aggregate increase in the levy to the lesser of 5% or the Consumer Price Index (CPI), excluding new construction.

Staff budgets conservatively for property tax revenue, but levies to include growth, which is not available until the following spring. Failure to levy for growth will deny the District that revenue forever. Invariably, budgeting property tax revenue at the levy amount will create a shortfall. In 2020 that shortfall was \$25,226. For 2021, the budget was created using the 2020 extension multiplied by the CPI of 2.3%.

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 2021, tax year 2020 is not included. The District will receive final levy information during the spring of 2021. The District's property tax collection rate has averaged more than 99% over the past 10 years (see 2019 CAFR for more detail).

For 2021 the budgeted tax revenue is \$13,298,996. Exclusive of the debt levy (Truth in Taxation), the total levy for 2021 is \$11,517,281 which is less than the prior year's extension by 1.91% or \$225,063. This amount represents a cost-of-living increase based on the CPI 2.3% and anticipated growth. The reason for the decrease was to cause a flat levy for the District by reducing the Special Recreation Fund Levy from .04% to .0245%. The reduction was enabled due to the building payment to NSSRA being deferred to 2021, construction in the District being reduced (including ADA components) due to COVID-19, and less inclusion fees in 2020 due to COVID-19 reduction in programs and services offered. This fund has a large fund balance on December 31, 2020.



PROPERTY TAX RATE, EAV AND EXTENSION

LEVY YEAR	2011	2012	2013	2014	2015
EAV	2,354,383,357	2,190,455,395	2,089,605,407	2,079,639,753	2,206,882,564
LEVY					
EXTENSION	9,652,972	9,747,527	10,385,339	10,566,317	11,482,476
CORPORATE	0.1500	0.2560	0.1970	0.2924	0.2628
IMRF	0.0170	-	-	-	-
POLICE PROCETION	0.0120	-	-	-	-
AUDIT	-	-	-	-	-
LIABILITY INSURANCE	0.0090	-	-	-	-
SPECIAL RECREATION	0.0280	0.0180	0.0400	0.0400	0.0400
RECREATION	0.0810	0.1710	0.2600	0.1758	0.1835
RECREATION AND COMMUNTIY	0.0900	-	-	-	-
BONDS AND INTEREST	-	-	-	-	0.0340
MUSEUM	0.0230	-	-	-	-
Total Rate	0.4100	0.4450	0.4970	0.5082	0.5203
LEVY YEAR	2016	2017	2018	2019	2020
EAV	2,344,268,130	2,440,264,291	2,436,195,918	2,383,453,383	2,371,074,064
LEVY					
EXTENSION	12,395,646	12,715,144	13,059,569	13,338,973	13,319,958
CORPORATE	0.2114	0.2001	0.2225	0.2327	0.1299
IMRF	-	-	-	-	-
POLICE PROCETION	-	-	-	-	-
AUDIT	-	-	-	-	-
LIABILITY INSURANCE	-	-	-	-	-
SPECIAL RECREATION	0.0400	0.0386	0.0395	0.0400	0.0245
RECREATION	0.2134	0.2197	0.2103	0.2200	0.1117
RECREATION AND COMMUNTIY	-	-	-	-	-
BONDS AND INTEREST	0.0640	0.0627	0.0630	0.0670	0.0239
MUSEUM	-	-	-	-	-
Total Rate	0.5288	0.5211	0.5352	0.5596	0.2900

CAPITAL

Expenditures for 2021 are detailed in Appendix A and are accounted for in the Capital Fund. The Capital Plan (CP) summarizes districtwide replacement needs for 2021 and the next five years prioritized by Tier. As the first step of the budget process, planning and facility staff review the requirements of all facilities and parks, creating and updating repair and replacement schedules. For informational purposes Appendix B provides a summarized schedule of replacement items for 2021 and the next five years.

The 2021 Budget includes the following GreenPrint 2024 initiatives in the Capital Fund:

Conversion of the Highland Park Country Club to The Preserve of Highland Park

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 2021 total \$1,431,758.

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 2021 with renovation starting in 2022. Budget expenditures for 2021 total \$200,000.

Sunset Woods Playground Renovations

Sunset Woods Park serves as Highland Park's central park and is one of the District's most well-used properties. Staff anticipate that playground construction will also commence in 2021. Budgeted expenditures for 2021 total \$1,160,000.

Multi-Purpose building to address the aging West Ridge Center

Staff will begin the planning process to evaluate needs for a future Multi-Purpose Recreation and Administrative Building due to the aging West Ridge Center which has considerable needed infrastructure improvements. Considerations are being given to a shared intergovernmental facility. The District has \$50,000 in planning dollars budgeted for 2021.

2021 BUDGET ANALYSIS

Budget Overview

The 2021 Budget is presented in three different formats:

- Consolidated by Fund
- District Wide Comparison to 2020 budget
- Detailed review by Function

Overall, the 2021 Budget represents a deficit after capital improvements of \$4,990,557.

- Net Operations \$2.0 million
- Operating Revenue \$19.2 million
- Operating Expenditures \$17.2 million
- Debt Extension \$1.6 million
- Debt Retirement \$3.2 million
- Capital Improvements \$5.8 million
- Inter Fund Transfers \$3.4 million

Budget Opportunities

One of the District's Core Values is *Innovation*, which includes the ability to react swiftly to changes in the landscape. With the COVID-19 pandemic hitting in March, the District completely closed on March 13, 2020. As a result, staff was challenged to adapt to working remotely while continuing to develop programs and services that were appropriate, given the various phases of State's Restore Illinois Plan.

During the Pandemic in 2020 the Sunset Valley Golf Course flourished, as did the Golf Learning Center. Golfing was one of the first sports permitted to reopen as it allows for outdoor social distancing. Additionally, our lakefront parks were filled with visitors flocking to enjoy the dry and warm summer weather. The limited degree of activities and pleasant weather led to opportune conditions for golfing, swimming, and boating. Additionally, many surrounding community beaches were closed due to the Pandemic, including the City of Chicago lakefront, and the municipal golf course in Northbrook was closed for renovations. As a result, many residents and non-residents took advantage of our services in 2020. Many other programs went virtual in Spring 2020, and eventually were moved outside as we moved from phase 3 to phase 4 of Restore Illinois. Camps were significantly affected by state safety guidelines resulting in very low attendance, as was the Recreation Center. Hidden Creek Aqua Park remained closed for the summer and Centennial Ice Arena was closed during the beginning of the pandemic due to a new compressor installation. Many special events were cancelled in 2020, including Fourth Fest and the Polar Express. COVID-19 cases surged again in the late fall resulting in statewide mitigation efforts. The Board also voted to follow the City of Highland Park Order to close the Recreation Center in November for two weeks, out of an abundance of caution.

COVID-19 expense reimbursement from the federal government is expected to come to us in two ways. The first is via the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). \$105,630.72 is the maximum CARES Act allocation set aside for the District from Lake County for specific types of payroll and benefits, as well as materials and supplies used in relation to COVID-19. A second grant is for Childcare CARES Act in the amount of \$101,911.76. This grant is for reimbursement of childcare programs created in reaction to the pandemic that were not originally budgeted for, such as new camps created over the summer. Neither of

these grants are reflected in our budget projections, as we are unsure of the timing of receiving the grant aid. We will also be applying for Federal Emergency Management Agency (FEMA) Public Assistance which provides for reimbursement of specific types of payroll and benefits, as well as materials and supplies used in relation to COVID-19. The FEMA filing is due in March 2021. That filing is not included in our 2021 budget, as we are unsure of the amount at this time.

For 2021, the budget has been prepared with the assumption of being in Phase 4 of the Restore Illinois plan. However, if our State or regional district is placed into Phase 5 at any point during 2021, it will create significant opportunities for increased services, programming and revenues that are not reflected herein.

The Parks Foundation of Highland Park provided funding for construction of a youth golf development and short game area in 2020, made possible through donations and grants. Construction will be completed, and it will be operational in 2021. This added area at Sunset Valley will provide a dedicated practiced space for youth development and allow all golfer to warm up before playing a round of golf.

Staffing levels at the District were significantly reduced during the pandemic including furloughs, wage and hiring freezes. This resulted in decreases in health and benefits expenses. These reduced levels of staff are expected to continue during Phase 4 and are budgeted as such. Numerous frozen positions have been budgeted for 2021 in anticipation of decreased restrictions in spring, summer, and fall.

Table #1**PROPOSED 2021 BUDGET BY FUND**

Presented in a similar format as the CAFR

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Revenue						
TAX	5,833,349	5,363,932	480,000	1,621,709	-	13,298,990
PROGRAMS	-	2,088,527	-	-	-	2,088,527
CAMPS	-	896,689	-	-	-	896,689
LESSONS	-	345,712	-	-	-	345,712
SPECIAL EVENTS	-	58,605	-	-	-	58,605
FEES & CHARGES	20,600	1,876,784	-	-	-	1,897,384
MEMBERSHIPS	-	562,158	-	-	-	562,158
RENTALS	-	1,319,596	-	-	-	1,319,596
MERCHANDISING	420	107,969	-	-	-	108,389
INTEREST INCOME	15,000	-	-	-	-	15,000
MISCELLANEOUS INCOME	64,401	107,195	-	-	355,172	526,768
OTHER INCOME	7,930	56,704	-	-	-	64,634
Revenue Total	5,941,700	12,783,870	480,000	1,621,709	355,172	21,182,452
Expenditures						
PROGRAMS	-	1,239,095	-	-	-	1,239,095
CAMPS	-	599,701	-	-	-	599,701
LESSONS	-	187,419	-	-	-	187,419
SPECIAL EVENTS	-	106,710	-	-	-	106,710
SALARIES & WAGES	2,692,016	4,772,722	-	-	-	7,464,739
CONTRACTUAL SERVICES	1,018,312	765,500	734,793	-	135,000	2,653,605
INSURANCE	1,330,335	1,122,818	-	-	-	2,453,153
MATERIALS & SUPPLIES	214,713	265,905	-	-	-	480,618
MAIN. & LANDSCAPE	109,095	343,477	-	-	-	452,572
UTILITIES	136,322	712,455	-	-	-	848,777
PENSION CONTRIBUTIONS	294,938	500,909	-	-	-	795,847
COST OF GOODS SOLD	-	40,767	-	-	-	40,767
DEBT RETIREMENT	-	-	-	3,177,997	-	3,177,997
CAPITAL OUTLAY	-	40,400	-	-	5,631,610	5,672,010
Expenditure Total	5,795,732	10,697,877	734,793	3,177,997	5,766,610	26,173,009
	145,968	2,085,994	-254,793	-1,556,288	-5,411,438	-4,990,557
Other Financing						
TRANSFER IN FOR BOND PAYMENT				1,556,288		1,556,288
TRANSFER IN FOR CAPITAL FUND					1,800,000	1,800,000
TRANSFER OUT FOR BOND PAYMENT	-622,515	-933,773				-1,556,288
TRANSFER OUT FOR CAPITAL FUND		-1,500,000	-300,000			-1,800,000
NET SURPLUS (DEFICIT)	-476,547	-347,779	-554,793	0	-3,611,438	-4,990,557

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, 2021

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Total
Estimated Fund						
Balance 1/1/2021	3,845,582	5,383,497	702,589	-	11,737,842	21,669,510
REVENUES	5,941,700	12,783,870	480,000	1,621,709	355,172	21,182,452
EXPENDITURES	5,795,732	10,697,877	734,793	3,177,997	5,766,610	26,173,009
TRANSFER FOR DEBT	(622,515)	(933,773)	-	1,556,288	-	-
TRANSFER FOR CAPITAL	-	(1,500,000)	(300,000)	-	1,800,000	-
Estimated Fund						
Balance 12/31/2021	3,369,035	5,035,718	147,796	-	8,126,404	16,678,953
Fund Balance Policy	25%	25%	15%			
% of Expenditures	1,448,933	2,674,469	110,219	-	-	-
	58%	47%	20%			

Table #2: Figures presented above include the District's estimated beginning fund balance as of January 1, 2021, 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, 2021. Projected Fund Balance on December 31, 2021 is calculated by taking the last known fund balance (general ledger balance on December 31, 2020) 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, 2021 fund balance. The 2020 fund balance is then adjusted by the 2021 budget activity and added or subtracted from the December 31, 2020 fund balance.

The Park District's philosophy is to maintain a principal operating fund balance equal to approximately 3 months (25%) of annual expenditures for the General and Recreation Funds. For the Special Recreation Fund, the principal operating fund balance is 15%. Any excess fund balance can be transferred, by Board Resolution, to the Capital Projects Fund. The figures presented at the bottom of the table represent the estimated fund balances for each fund based on the projections and budgets for 2020 and 2021, respectively.

Fund balance history:

	Actual 2017	Actual 2018	Actual 2019	Proj. 2020	Budget 2021
General Fund					
Fund Balance Policy (25%)	\$1,218,730	\$1,328,965	\$1,308,345	\$1,151,408	\$1,448,933
Fund Balance	\$2,886,931	\$2,380,282	\$3,304,258	\$3,845,582	\$3,369,035
Fund Balance % on hand	59%	45%	63%	76%	58%
Recreation Fund					
Fund Balance Policy (25%)	\$3,272,593	\$2,894,841	\$2,849,046	\$2,172,516	\$2,674,469
Fund Balance	\$4,106,306	\$4,659,345	\$4,715,040	\$5,383,497	\$5,035,718
Fund Balance % on hand	31%	40%	41%	49%	47%
Special Recreation Fund					
Fund Balance Policy (15%)	\$ 55,489	\$ 60,638	\$ 84,650	\$ 52,212	\$110,219
Fund Balance	\$294,332	\$226,222	\$322,940	\$702,589	\$147,796
Fund Balance % on hand	80%	56%	57%	133%	20%

Table #3

DISTRICT WIDE BUDGET COMPARISON (No Bonds/No Capital)

	2019	2020	2020	2021	Increase/	%
	Total Activity	Budget	Projected	Budget	(Decrease)	Change
Revenue						
100 - PROGRAMS	2,702,342	2,927,414	1,689,209	2,088,527	-838,887	-28.66%
110 - CAMPS	1,683,230	1,911,334	233,663	896,689	-1,014,645	-53.09%
120 - LESSONS	373,447	374,986	378,609	345,712	-29,274	-7.81%
130 - SPECIAL EVENTS	106,009	112,105	10,592	58,605	-53,500	-47.72%
410 - TAX	13,138,012	13,523,199	12,862,525	13,298,990	-224,209	-1.66%
420 - FEES & CHARGES	1,715,783	1,870,237	2,006,534	1,897,384	27,147	1.45%
440 - MEMBERSHIPS	1,522,055	1,635,001	395,020	562,158	-1,072,843	-65.62%
450 - RENTALS	1,392,571	1,361,335	937,117	1,319,596	-41,738	-3.07%
460 - MERCHANDISING	114,368	175,519	99,263	108,389	-67,130	-38.25%
470 - INTEREST INCOME	262,147	170,000	98,991	15,000	-155,000	-91.18%
480 - MISCELLANEOUS INCOME	1,003,899	161,445	120,934	171,596	10,151	6.29%
510 - OTHER INCOME	132,363	73,978	56,560	64,634	-9,344	-12.63%
Total Revenue:	24,146,225	24,296,552	18,889,018	20,827,279	-3,469,273	-14.28%
Expense						
100 - PROGRAMS	1,485,681	1,742,372	985,037	1,239,095	-503,277	-28.88%
110 - CAMPS	900,143	1,036,565	198,108	599,701	-436,864	-42.15%
120 - LESSONS	197,770	191,346	203,008	187,419	-3,927	-2.05%
130 - SPECIAL EVENTS	207,353	236,312	79,307	106,710	-129,602	-54.84%
610 - SALARIES & WAGES	7,284,762	8,154,729	6,522,602	7,464,739	-689,991	-8.46%
620 - CONTRACTUAL SERVICES	2,566,650	2,777,274	1,771,652	2,518,605	-258,668	-9.31%
630 - INSURANCE	1,918,353	2,323,923	1,905,392	2,453,153	129,230	5.56%
640 - MATERIALS & SUPPLIES	554,821	602,515	324,893	480,618	-121,896	-20.23%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	429,945	425,817	365,166	452,572	26,755	6.28%
660 - UTILITIES	913,483	920,635	744,263	848,777	-71,858	-7.81%
670 - PENSION CONTRIBUTIONS	632,472	891,036	728,624	795,847	-95,190	-10.68%
680 - COST OF GOODS SOLD	51,080	42,428	45,797	40,767	-1,661	-3.91%
710 - DEBT RETIREMENT	3,076,963	3,273,045	3,261,659	3,177,997	-95,047	-2.90%
720 - CAPITAL OUTLAY	51,589	63,780	7,774	40,400	-23,380	-36.66%
Total Expense:	20,271,064	22,681,776	17,143,282	20,406,398	-2,275,378	-10.03%
	3,875,161	1,614,776	1,745,736	420,881	-1,193,895	-73.94%
Transfers:						
530 - TRANSFERS IN	1,556,563	1,556,923	1,576,923	1,556,288	-635	-0.04%
750 - TRANSFERS OUT	-4,351,361	-4,606,923	-2,726,923	-3,356,288	1,250,635	-27.15%
	1,080,362	-1,435,224	595,736	-1,379,119	56,105	-3.91%

Table #3: The 2021 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 (No Capital)

	2019		2020		2020		2021		2021 Budget	%
	Activity		Budget		Projected		Total Budget		vs 2020 Budget	Change
Revenue										
TAX	13,138,012	54.41%	13,523,199	55.66%	12,862,525	68.10%	13,298,990	63.85%	-224,209	-1.66%
PROGRAMS	2,702,342	11.19%	2,927,414	12.05%	1,689,209	8.94%	2,088,527	10.03%	-838,887	-28.66%
CAMPS	1,683,230	6.97%	1,911,334	7.87%	233,663	1.24%	896,689	4.31%	-1,014,645	-53.09%
LESSONS	373,447	1.55%	374,986	1.54%	378,609	2.00%	345,712	1.66%	-29,274	-7.81%
SPECIAL EVENTS	106,009	0.44%	112,105	0.46%	10,592	0.06%	58,605	0.28%	-53,500	-47.72%
FEES & CHARGES	1,715,783	7.11%	1,870,237	7.70%	2,006,534	10.62%	1,897,384	9.11%	27,147	1.45%
MEMBERSHIPS	1,522,055	6.30%	1,635,001	6.73%	395,020	2.09%	562,158	2.70%	-1,072,843	-65.62%
RENTALS	1,392,571	5.77%	1,361,335	5.60%	937,117	4.96%	1,319,596	6.34%	-41,738	-3.07%
MERCHANDISING	114,368	0.47%	175,519	0.72%	99,263	0.53%	108,389	0.52%	-67,130	-38.25%
INTEREST INCOME	262,147	1.09%	170,000	0.70%	98,991	0.52%	15,000	0.07%	-155,000	-91.18%
MISCELLANEOUS INCOME	1,003,899	4.16%	161,445	0.66%	120,934	0.64%	171,596	0.82%	10,151	6.29%
OTHER INCOME	132,363	0.55%	73,978	0.30%	56,560	0.30%	64,634	0.31%	-9,344	-12.63%
Revenue Total:	24,146,225	100.00%	24,296,552	100.00%	18,889,018	100.00%	20,827,279	100.00%	-3,469,273	-14.28%

- Camps and Programs- Budgeting for a Phase 4 scenario, staff are anticipating greatly reduced participation versus the 2020 budget. However, we expect more participants than 2020.
- Fees and Charges – As compared to the prior year budget and based upon 2020 actuals, the Golf Learning Center and Sunset Valley anticipate increases in revenues.
- Special Events – Events for 2021 will be recreated with Phase 4 in mind. Staff anticipates less expenses for special events than the 2020 budget, but more than what occurred in 2020.
- Memberships – The Recreation Center is expected to continue to struggle until Phase 5 is reached. Staff continue to create videos for virtual participation and outdoor options.
- Interest Income – With current interest rates at .05%, minimal interest income is expected in 2021.

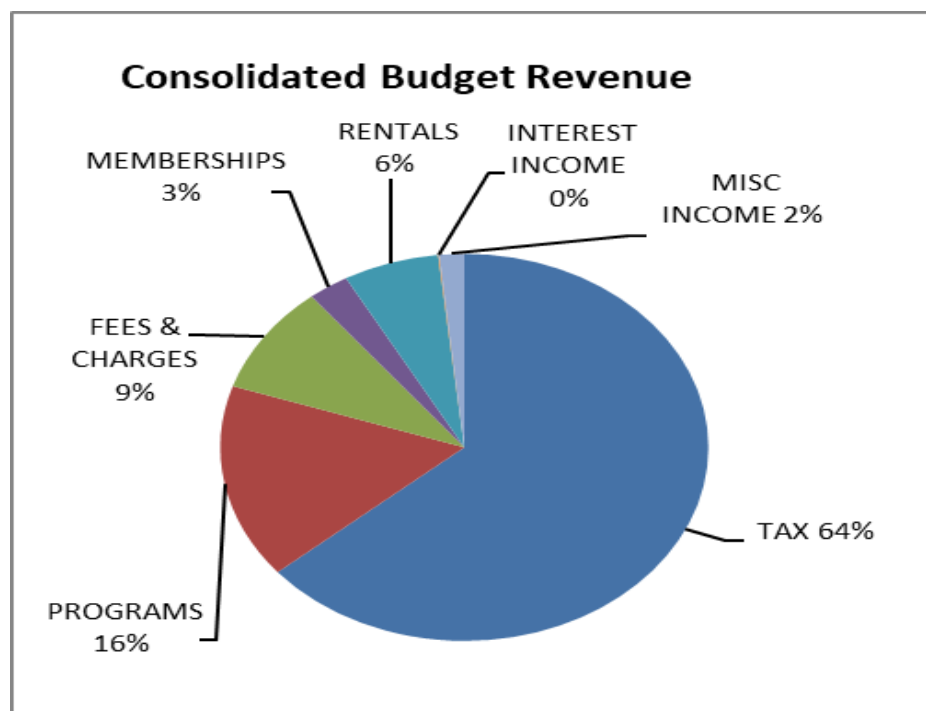
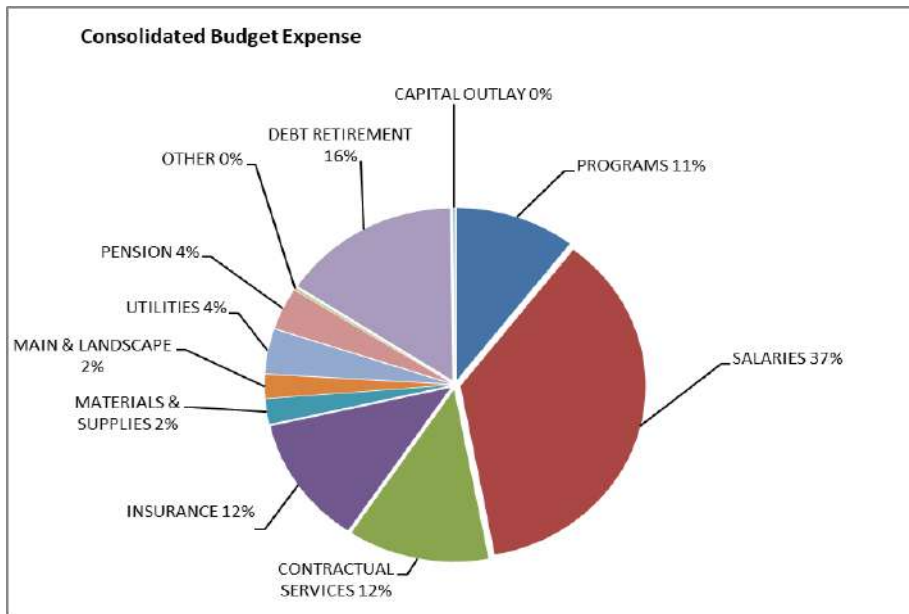


Table #5

CONSOLIDATED EXPENDITURE ANALYSIS (No Capital)

Expense	2019 Total Activity		2020 Total Budget		2020 Projected		2021 Total Budget		2021 Budget vs Budget	% Change
PROGRAMS	1,485,681	7.33%	1,742,372	7.68%	985,037	5.75%	1,239,095	6.07%	-503,277	-28.88%
CAMPS	900,143	4.44%	1,036,565	4.57%	198,108	1.16%	599,701	2.94%	-436,864	-42.15%
LESSONS	197,770	0.98%	191,346	0.84%	203,008	1.18%	187,419	0.92%	-3,927	-2.05%
SPECIAL EVENTS	207,353	1.02%	236,312	1.04%	79,307	0.46%	106,710	0.52%	-129,602	-54.84%
SALARIES & WAGES	7,284,762	35.94%	8,154,729	35.95%	6,522,602	38.05%	7,464,739	36.58%	-689,991	-8.46%
CONTRACTUAL SERVICES	2,566,650	12.66%	2,777,274	12.24%	1,771,652	10.33%	2,518,605	12.34%	-258,668	-9.31%
INSURANCE	1,918,353	9.46%	2,323,923	10.25%	1,905,392	11.11%	2,453,153	12.02%	129,230	5.56%
MATERIALS & SUPPLIES	554,821	2.74%	602,515	2.66%	324,893	1.90%	480,618	2.36%	-121,896	-20.23%
MAINTENANCE & LANDSCAPING CONTRACTS	429,945	2.12%	425,817	1.88%	365,166	2.13%	452,572	2.22%	26,755	6.28%
UTILITIES	913,483	4.51%	920,635	4.06%	744,263	4.34%	848,777	4.16%	-71,858	-7.81%
PENSION CONTRIBUTIONS	632,472	3.12%	891,036	3.93%	728,624	4.25%	795,847	3.90%	-95,190	-10.68%
COST OF GOODS SOLD	51,080	0.25%	42,428	0.19%	45,797	0.27%	40,767	0.20%	-1,661	-3.91%
DEBT RETIREMENT	3,076,963	15.18%	3,273,045	14.43%	3,261,659	19.03%	3,177,997	15.57%	-95,047	-2.90%
CAPITAL OUTLAY	51,589	0.25%	63,780	0.28%	7,774	0.05%	40,400	0.20%	-23,380	-36.66%
Expense Total:	20,271,064	100.00%	22,681,776	100.00%	17,143,282	100.00%	20,406,399	100.00%	-2,275,377	-10.03%

- Salaries (36.58%), debt retirement (15.57%) and capital (not shown here) represent the largest expenditure line items for the District.
- Salaries in 2021 are budgeted to decrease by \$689,991, or 8%, as compared to the 2020 budget. This is due in large part to the District having reduced workforce. With the pandemic, many positions were left unfilled and salaries remain frozen until April 1, 2021. Merit increases of 3% are budgeted to be implemented April 1, 2021.
- Debt retirement has decreased due to the debt issuance in 2020 that has a lower annual service amount than the paid off General Obligation Limited Tax Park Bonds Series 2016.
- Programs, Camps and Special Events have the largest decreased budgeted expense amounts due to the pandemic. As all three areas have significantly reduced revenues, they will also have correlating reduced expenditures.

**FUND TRANSFERS**

2021 Budget includes the following transfers between funds

- \$622,515 from the General Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$933,773 from the Recreation Fund to Debt Service - for payment of Debt Certificate 2012, 2013
- \$1,500,000 from the Recreation Fund to Capital - as directed by the Fund Balance Policy
- \$300,000 from the Special Recreation to Capital - for the ADA portion of capital project

ANALYSIS BY FUNCTION

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

Table #6

BUDGET BY FUNCTION

	Administration Function	Parks Function	Recreation Function	Total Function
Revenues	8,367,631	30,950	12,783,870	21,182,452
Expenditures	12,552,918	2,922,214	10,697,877	26,173,009
Surplus/Deficit	-4,185,287	-2,891,264	2,085,994	-4,990,557

ADMINISTRATION FUNCTION

GENERAL RESPONSIBILITIES

The Administration Function is responsible for the management of the District's short and long-term planning, executive administration of District-wide operations, financial management, human resource administration, risk management, information technology systems and marketing and communications activity. The Administration budget includes property tax receipts, grants, development impact fees, and investment income. Expenditures include administrative, operating, and support expenses. Administration is also responsible for membership in the North Suburban 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 was reaccredited by the Illinois Association of Park Districts in 2020.

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. 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) & RISK MANAGEMENT

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

HR develops and administers the compensation management programs for full-time exempt and non-exempt personnel. 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. However, the building payment was deferred until 2021. As NSSRA has applied for a grant to help defer these costs, we may eventually receive a refund.

Table #7

ADMINISTRATIVE FUNCTION

Revenue	2019	2020	2020	2021	Increase/		% Change
	Total Activity	Budget	Projected	Budget	(Decrease)		
410 - TAX	8,045,039.98	8,311,917.00	7,867,982.92	7,935,058.00	94.83%	-376,859.00	-4.53%
470 - INTEREST INCOME	262,147.17	170,000.00	98,990.67	15,000.00	0.18%	-155,000.00	-91.18%
480 - MISCELLANEOUS INCOME	1,134,231.10	195,472.43	371,688.43	417,573.43	4.99%	222,101.00	113.62%
510 - OTHER INCOME	4,113.70	0.00	1,093,082.81	0.00	0.00%	0.00	0.00%
520 - BOND/DEBT PROCEEDS	0.00	7,100,000.00	6,472,869.00	0.00	0.00%	-7,100,000.00	-100.00%
Total Revenue:	9,445,531.95	15,777,389.43	15,904,613.83	8,367,631.43	100%	-7,409,758.00	-46.96%
Expense							
610 - SALARIES & WAGES	1,157,364.70	1,289,673.97	1,045,997.03	1,175,363.65	9.36%	-114,310.32	-8.86%
620 - CONTRACTUAL SERVICES	1,669,956.43	1,591,560.35	1,129,377.65	1,497,537.46	11.93%	-94,022.89	-5.91%
630 - INSURANCE	633,145.37	684,501.24	590,078.80	851,474.57	6.78%	166,973.33	24.39%
640 - MATERIALS & SUPPLIES	39,699.25	45,930.00	22,250.00	31,990.00	0.25%	-13,940.00	-30.35%
650 - MAINTENANCE & LANDSCAPING CONTRACTS	19,817.54	20,880.00	20,192.18	14,943.00	0.12%	-5,937.00	-28.43%
660 - UTILITIES	56,890.22	36,691.20	41,277.27	43,019.24	0.34%	6,328.04	17.25%
670 - PENSION CONTRIBUTIONS	107,702.73	150,652.92	119,686.93	128,982.78	1.03%	-21,670.14	-14.38%
710 - DEBT RETIREMENT	3,076,962.50	3,273,044.50	3,261,659.37	3,177,997.24	25.32%	-95,047.26	-2.90%
720 - CAPITAL OUTLAY	2,489,448.89	7,631,147.00	4,327,369.60	5,631,610.00	44.86%	-1,999,537.00	-26.20%
Total Expense:	9,250,987.63	14,724,081.18	10,557,888.83	12,552,917.94	100%	-2,171,163.24	-14.75%
530 - TRANSFERS IN	4,351,360.94	4,606,922.50	2,726,922.50	3,356,288.00	-191.62%	-1,250,634.50	-27.15%
750 - TRANSFERS OUT	917,423.44	1,172,769.00	780,625.00	922,515.20	-52.67%	-250,253.80	-21.34%
Net Surplus (Deficit)	3,628,481.82	4,487,461.75	7,293,022.50	-1,751,513.71		-6,238,975.46	-139.03%

Table #7: ADMINISTRATIVE FUNCTION BUDGET HIGHLIGHTS:

- Revenues for this function are essentially flat except for the reduction in interest income due to low interest rates.
- Salary and wages have decreased by \$114,000, 8.86%, as compared to the 2020 budget, within Administration. The reduction is due to rethinking of staff levels due to the pandemic and hiring freezes.
- Staff have increased the insurance budget by \$150,000 for potential unemployment claims by employees that were furloughed in conjunction with the pandemic.
- Even with the new debt issuance, the cost of debt is virtually stagnant year over year as the Series 2016 bonds were paid off.

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 CENTER

	2019 FINAL	2020 BUDGET	2020 PROJECTION	2021 BUDGET		INCREASE/ DECREASE	% CHANGE
Revenue							
420 - FEES & CHARGES	40,471	36,600	21,515	20,600	66.56%	-16,000	-43.72%
460 - MERCHANDISING	525	540	387	420	1.36%	-120	-22.22%
480 - MISCELLANEOUS INCOME	1,110	2,500	266	2,000	6.46%	-500	-20.00%
510 - OTHER INCOME	3,494	10,425	8,470	7,930	25.62%	-2,495	-23.93%
Total Revenue:	45,600	50,065	30,638	30,950	100%	-19,115	-38.18%
Expense							
610 - SALARIES & WAGES	1,359,516	1,505,372	1,205,844	1,516,653	51.90%	11,280	0.75%
620 - CONTRACTUAL SERVICES	171,090	346,606	171,493	390,568	13.37%	43,962	12.68%
630 - INSURANCE	384,826	453,166	363,650	478,860	16.39%	25,694	5.67%
640 - MATERIALS & SUPPLIES	178,031	189,044	122,339	182,723	6.25%	-6,321	-3.34%
650 - MAINTENANCE & LANDSCAPE	81,319	77,937	82,682	94,152	3.22%	16,215	20.80%
660 - UTILITIES	86,532	86,014	80,130	93,303	3.19%	7,288	8.47%
670 - PENSION CONTRIBUTION	116,165	166,321	137,623	165,955	5.68%	-366	-0.22%
Total Expense:	2,377,478	2,824,461	2,163,762	2,922,214	100%	97,753	3.46%
Net Surplus (Deficit)	-2,331,878	-2,774,396	-2,133,124	-2,891,264	100%	-116,868	4.21%

Table #8: PARKS FUNCTION BUDGET HIGHLIGHTS

- 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 \$16,000 from 2020 due to Moraine Park being shut down for dog park use.
- With staff doing much more mowing in house in 2020, some equipment will require repair or replacement, thus driving up this expense. The HiRanger needs cable replacement, the track loader tracks need replacement, the beach comb and the core aerator tine also need replacement. Doors at the Sunset Woods camp shelter also need replacing.
- Contractual services show a year-over-year increase of \$44,000 (12.68%). There are several reasons for this including the installation of automatic door locks at outdoor restrooms, bridge inspections and light pole assessments.

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.

Highlights for Recreation in 2021 include:

- Operating during Phase 4 of the pandemic
- Reduced programming, camps, special events and recreation center memberships
- Continued increase in use of Sunset Valley and the Golf Learning Center
- Scaled back aquatic center operations

The Recreation Function budgeted information is presented in three formats:

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

Table #9

RECREATION FUND

	2019 Final	2020 Budget	2020 Projected	2021 Budget		Increase / (Decrease)	% Change
Revenue							
PROGRAMS	2,702,342	2,927,414	1,689,209	2,088,527	16.34%	-838,887.18	-28.66%
CAMPS	1,683,230	1,911,334	233,663	896,689	7.01%	-1,014,645.00	-53.09%
LESSONS	373,447	374,986	378,609	345,712	2.70%	-29,274.00	-7.81%
SPECIAL EVENTS	106,009	112,105	10,592	58,605	0.46%	-53,500.00	-47.72%
TAX	5,092,972	5,211,282	4,994,542	5,363,932	41.96%	152,649.98	2.93%
FEES & CHARGES	1,675,312	1,833,637	1,985,019	1,876,784	14.68%	43,147.00	2.35%
MEMBERSHIPS	1,522,055	1,635,001	395,020	562,158	4.40%	-1,072,843.20	-65.62%
RENTALS	1,392,571	1,361,335	937,117	1,319,596	10.32%	-41,738.35	-3.07%
MERCHANDISING	113,844	174,979	98,876	107,969	0.84%	-67,010.01	-38.30%
MISCELLANEOUS INCOME	98,177	108,145	67,678	107,195	0.84%	-950.00	-0.88%
OTHER INCOME	125,861	63,553	47,840	56,704	0.44%	-6,849.45	-10.78%
Total Revenue:	14,885,819	15,713,770	10,838,166	12,783,870	100.00%	-2,929,900.21	-18.65%
Expense							
PROGRAMS	1,485,681	1,742,372	985,037	1,239,095	11.58%	-503,277.25	-28.88%
CAMPS	900,143	1,036,565	198,108	599,701	5.61%	-436,864.37	-42.15%
LESSONS	197,770	191,346	203,008	187,419	1.75%	-3,927.44	-2.05%
SPECIAL EVENTS	207,353	236,312	79,307	106,710	1.00%	-129,602.37	-54.84%
SALARIES & WAGES	4,767,881	5,359,683	4,270,761	4,772,722	44.61%	-586,960.51	-10.95%
CONTRACTUAL SERVICES	989,938	1,006,607	766,912	765,500	7.16%	-241,107.50	-23.95%
INSURANCE	900,382	1,186,256	951,663	1,122,818	10.50%	-63,437.86	-5.35%
MATERIALS & SUPPLIES	337,091	367,541	180,304	265,905	2.49%	-101,635.71	-27.65%
MAINTENANCE CONTRACTS	328,808	327,000	262,291	343,477	3.21%	16,477.00	5.04%
UTILITIES	770,061	797,929	622,856	712,455	6.66%	-85,474.26	-10.71%
PENSION CONTRIBUTIONS	408,605	574,062	471,314	500,909	4.68%	-73,153.25	-12.74%
COST OF GOODS SOLD	51,080	42,428	45,797	40,767	0.38%	-1,661.00	-3.91%
CAPITAL OUTLAY	51,589	63,780	7,774	40,400	0.38%	-23,380.00	-36.66%
Total Expense:	11,396,381	12,931,881	9,045,131	10,697,877	100.00%	-2,234,004.52	-17.28%
	3,489,437	2,781,889	1,793,034	2,085,994	-	-695,895.69	-25.02%
Transfers							
TRANSFER OUT - DEBT	0	-934,154	-946,298	-933,773		-380.70	-4.08%
TRANSFER OUT - CAPITAL	-3,433,938	-2,500,000	-1,000,000	-1,500,000		-1,000,000.00	-40.00%
Net Surplus (Deficit)	55,500	-652,264	-153,263	-347,779		-1,000,380.70	-44.08%

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

- Camp revenues took a huge hit in 2020 due to the COVID – 19 pandemic. Staff is budgeting revenue for less than half of the 2020 budget.
- Revenues for programming are budgeted to also decrease over the prior year's budget. This is due to being in Phase 4.
- A decrease of \$586,961 (11%) is reflected in salary and wages across the Recreation Function with much of this having to do with reductions in offerings and reduced memberships.
- Like programs and camps, special events also show significant revenue reduction. Events, such as Fourth Fest, the Easter Egg hunt, and Breakfast with the Bunny, will be eliminated or replaced with appropriate Phase 4 activities.
- This has the most dramatic revenue decrease as a result of COVID-19. People are afraid to go to the gym or do not want to wear a mask while exercising. Staff is preparing remote video sessions for a subscription and striving for outdoor fitness classes under a newly purchased tent with heaters at the Recreation Center.
- Due to the reductions planned in programs, camps and special events, the related costs for them will also decrease, as will the material and supplies needed.

Table #10

RECREATION FUNCTION BY CENTER

		2020	2021	2021 Budget	%
		Total Budget	Total Budget	vs 2020 Budget	Change
ADMINISTRATIVE	Revenue	5,271,282	5,389,432	118,150	2.24%
	Expense	5,569,944	4,665,662	-904,283	-16.24%
	Surplus (deficit):	-298,662	723,770	1,022,432	-342.34%
	Net Revenue	-5.67%	13.43%		
WEST RIDGE CENTER	Revenue	525,566	405,688	-119,878	-22.81%
	Expense	875,790	701,598	-174,192	-19.89%
	Surplus (deficit):	-350,224	-295,910	54,314	-15.51%
	Net Revenue	-66.64%	-72.94%		
ATHLETICS	Revenue	955,093	655,670	-299,423	-31.35%
	Expense	914,819	681,023	-233,796	-25.56%
	Surplus (deficit):	40,274	-25,353	-65,627	-162.95%
	Net Revenue	4.22%	-3.87%		
CAMPS	Revenue	987,541	359,345	-628,196	-63.61%
	Expense	657,076	344,057	-313,019	-47.64%
	Surplus (deficit):	330,465	15,288	-315,177	-95.37%
	Net Revenue	33.46%	4.25%		
SPECIAL EVENTS	Revenue	64,285	29,200	-35,085	-54.58%
	Expense	190,994	113,562	-77,432	-40.54%
	Surplus (deficit):	-126,709	-84,362	42,347	-33.42%
	Net Revenue	-197.10%	-288.91%		
HIDDEN CREEK AQUAPARK	Revenue	427,880	269,501	-158,379	-37.01%
	Expense	563,475	413,115	-150,360	-26.68%
	Surplus (deficit):	-135,595	-143,614	-8,019	5.91%
	Net Revenue	-31.69%	-53.29%		
ROSEWOOD INTERPRETIVE CENTER	Revenue	143,641	84,460	-59,181	-41.20%
	Expense	134,451	103,901	-30,551	-22.72%
	Surplus (deficit):	9,189	-19,441	-28,630	-311.57%
	Net Revenue	6.40%	-23.02%		
ROSEWOOD BEACH	Revenue	86,515	104,600	18,085	20.90%
	Expense	144,012	198,219	54,207	37.64%
	Suprlus (deficit):	-57,497	-93,619	-36,122	62.82%
	Net Revenue	-66.46%	-89.50%		

Table #10

RECREATION FUNCTION BY CENTER

		2020	2021	2021 Budget	%
		Total Budget	Total Budget	vs 2020 Budget	Change
PARK AVENUE	Revenue	104,681	116,586	11,905	11.37%
	Expense	120,080	124,209	4,130	3.44%
	Surplus (deficit):	-15,399	-7,623	7,775	-50.49%
	Net Revenue	-14.71%	-6.54%		
ICE ARENA	Revenue	1,236,655	1,033,533	-203,122	-16.43%
	Expense	1,078,636	880,069	-198,567	-18.41%
	Surplus (deficit):	158,019	153,464	-4,555	-2.88%
	Net Revenue	12.78%	14.85%		
GOLF MAINTENANCE	Revenue	0	0	0	
	Expense	776,887	755,107	-21,781	-2.80%
	Surplus (deficit):	-776,887	-755,107	-21,781	2.80%
	Net Revenue				
SUNSET VALLEY GOLF CLUB	Revenue	1,439,530	1,523,335	83,805	5.82%
	Expense	502,376	536,702	34,326	6.83%
	Surplus (deficit):	937,154	986,633	49,479	5.28%
	Net Revenue	65.10%	64.77%		
RECREATION CENTER ADMIN	Revenue	173,222	53,972	-119,250	-68.84%
	Expense	1,208,315	571,215	-637,100	-52.73%
	Surplus (deficit):	-1,035,093	-517,243	517,850	-50.03%
	Net Revenue	-597.55%	-958.35%		
RECREATION CENTER FITNESS	Revenue	1,839,560	760,761	-1,078,799	-58.64%
	Expense	875,680	698,386	-177,294	-20.25%
	Surplus (deficit):	963,881	62,375	-901,505	-93.53%
	Net Revenue	52.40%	8.20%		
RECREATION CENTER AQUATICS	Revenue	230,068	101,951	-128,117	-55.69%
	Expense	370,015	239,462	-130,553	-35.28%
	Surplus (deficit):	-139,948	-137,511	2,437	-1.74%
	Net Revenue	-60.83%	-134.88%		
INDOOR TENNIS	Revenue	1,274,183	966,750	-307,432	-24.13%
	Expense	1,124,364	941,007	-183,357	-16.31%
	Surplus (deficit):	149,819	25,744	-124,075	-82.82%
	Net Revenue	11.76%	2.66%		
OUTDOOR TENNIS	Revenue	247,743	261,680	13,938	5.63%
	Expense	171,679	192,787	21,108	12.29%
	Surplus (deficit):	76,063	68,894	-7,170	-9.43%
	Net Revenue	30.70%	26.33%		

Table #10

RECREATION FUNCTION BY CENTER

		2020	2021	2021 Budget	%
		Total Budget	Total Budget	vs 2020 Budget	Change
HELLER NATURE CENTER	Revenue	305,280	186,872	-118,408	-38.79%
	Expense	662,626	494,471	-168,155	-25.38%
	Surplus (deficit):	-357,346	-307,599	49,747	-13.92%
	Net Revenue	-117.06%	-164.60%		
HPCC LEARNING CENTER	Revenue	358,694	443,830	85,136	23.73%
	Expense	382,464	440,395	57,932	15.15%
	Surplus (deficit):	-23,770	3,435	27,204	-114.45%
	Net Revenue	-6.63%	0.77%		
HPCC BUILDING	Revenue	42,353	36,704	-5,649	-13.34%
	Expense	42,353	36,704	-5,649	-13.34%
	Surplus (deficit):	0	0	0	-100.00%
	Net Revenue	0.00%	0.00%		
Revenue Total		15,713,770	12,783,870	-2,929,900	-18.65%
Expenditure Total		16,366,035	13,131,650	-3,234,385	-19.76%
Surplus (Deficit)		-652,264	-347,779	304,485	-46.68%

Table #11

RECREATION FUNCTION BY TYPE

		2019	2020	2020	2021	2021 Budget	%
		Total Activity	Total Budget	Projected Year End	Total Budget	vs 2020 Budget	Change
PROGRAMS							
	Revenue	2,702,342	2,927,414	1,689,209	2,088,527	-838,887	-29%
	Expense	1,485,681	1,742,372	985,037	1,239,095	-503,277	-29%
	Surplus (Deficit):	1,216,661	1,185,042	704,172	849,432	-335,610	72%
	Net Revenue:	45%	40%	42%	41%		
CAMPS							
	Revenue	1,683,230	1,911,334	233,663	896,689	-1,014,645	-53%
	Expense	900,143	1,036,565	198,108	599,701	-436,864	-42%
	Surplus (Deficit):	783,087	874,769	35,555	296,988	261,433	34%
	Net Revenue:	47%	46%	15%	33%		
LESSONS							
	Revenue	373,447	374,986	378,609	345,712	-29,274	-8%
	Expense	197,770	191,346	203,008	187,419	-3,927	-2%
	Surplus (Deficit):	175,677	183,640	175,600	158,293	-25,347	86%
	Net Revenue:	47%	49%	46%	46%		
SPECIAL EVENTS							
	Revenue	106,009	112,105	10,592	58,605	-53,500	-48%
	Expense	207,353	236,312	79,307	106,710	-129,602	-55%
	Surplus (Deficit):	-101,344	-124,207	-68,715	-48,105	20,610	39%
	Net Revenue:	-96%	-111%	-649%	-82%		
TAX		5,092,972	5,211,282	4,994,542	5,363,932	152,650	3%
FEES & CHARGES		1,675,312	1,833,637	1,985,019	1,876,784	43,147	2%
MEMBERSHIPS		1,522,055	1,635,001	395,020	562,158	-1,072,843	-66%
RENTALS		1,392,571	1,361,335	937,117	1,319,596	-41,738	-3%
MERCHANDISING		113,844	174,979	98,876	107,969	-67,010	-38%
MISCELLANEOUS INCOME		98,177	108,145	67,678	107,195	-950	-1%
OTHER INCOME		125,861	63,553	47,840	56,704	-6,849	-11%
Other Revenue Total:		10,020,792	10,387,932	8,526,093	9,394,338	-993,594	-10%
OTHER EXPENSES							
SALARIES & WAGES		4,767,881	5,359,683	4,270,761	4,772,722	-586,961	-11%
CONTRACTUAL SERVICES		989,938	1,006,607	766,912	765,500	-241,108	-24%
INSURANCE		900,382	1,186,256	951,663	1,122,818	-63,438	-5%
MATERIALS & SUPPLIES		337,091	367,541	180,304	265,905	-101,636	-28%
MAINTENANCE & LANDSCAPING CONTR		328,808	327,000	262,291	343,477	16,477	5%
UTILITIES		770,061	797,929	622,856	712,455	-85,474	-11%
PENSION CONTRIBUTIONS		408,605	574,062	471,314	500,909	-73,153	-13%
COST OF GOODS SOLD		51,080	42,428	45,797	40,767	-1,661	-4%
CAPITAL OUTLAY		51,589	63,780	7,774	40,400	-23,380	-37%
Other Expense Total:		8,605,435	9,725,286	7,579,671	8,564,953	-1,160,333	-12%
Surplus (Deficit):		1,415,357	662,646	946,422	829,385	166,739	
Net Revenue:		14%	6%	11%	9%		
Revenue Total		14,885,819	15,713,770	10,838,166	12,783,870	-2,929,900	-19%
Expenditure Total		11,396,381	12,931,881	9,045,131	10,697,877	-2,234,005	-17%
Surplus (Deficit)		3,489,437	2,781,889	1,793,034	2,085,994	-695,896	-25%

Table #10 and Table #11 - 2020 budget compared to 2021 budget

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, and various adult and youth programs, such as art and dance. Goals for 2021 include engaging better with the community to better understand their changing needs in response to COVID-19, retain and grow participation by leveraging the positive experiences parents have shared in our marketing efforts, and offering dance studio rentals while decreasing efforts to have a large-scale dance program. The West Ridge Deficit Budget continues to shrink as for 2020 it was \$350,244, compared to 2021 with \$295,910.

Athletics

Athletics manages a variety of sports programs and camps. Revenue is generated from program fees, as well as field rentals. Overall, the 2021 budget for athletics has gone from a surplus to a deficit. In 2021, the department will have a heavy focus on growing its mini camps, baseball programs and work on opportunities in the ever-changing landscape during the pandemic, where sports are largely affected.

Camps/Recreation

The Park District offers numerous different camps; with some falling 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 in a non-COVID-19 year. Door-to-door bus service was also a staple but is affected by the pandemic. Traditionally, camp sites are located throughout the community, and at the Park District and school facilities. Before and after care was also offered to support programming.

Goals for 2021 are to expand upon our knowledge of COVID-19 best practices and partner with School District 112 to triple the Camp Hometown enrollment compared to 2020, expand the age range from 2nd grade and up, to kindergarten and up. This will be done while offering supplemental programming experiences for children pre-kindergarten. Finally, staff plans to meet or exceed 20% net revenue by decreasing expenses and identifying efficiencies in the camp planning, booking, and purchasing processes.

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 previously offered several special events 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 2021 will be affected by the pandemic. There will be less or recreated special events that promote social distancing. As such, revenues and expenses will be greatly reduced, and the deficit will decrease by 30%.

In a typical year, 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 usually these events serve thousands of residents and the community embraces them. 2021 will intentionally have greatly reduced attendance.

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 2021 budget estimates a deficit of \$143,614, about a 6% increase over 2020. Staffing for both management and safety is the most significant expenditure. 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 2021 goals include being open for lap swim, swim lessons, camps, and open swim. Open swim will be available by reservation only, with 2-hour time blocks and 30 minutes in between to sanitize. Weekend and after-hours rentals will be available. The splash pad and zero depth area will be limited to 50 people and deep water, slides and diving board will also be limited to 50 people. These limits may change based upon which Restore Illinois Phase and Tier Lake County falls into over the summer.

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 experience a deficit. Rental activity is limited with the pandemic and gathering restrictions. Goals for RIC include supplemental education programs, after school explorers, adventure camp, and stories in the sand.

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. 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. Staff is considering the potential to charge residents for usage and parking. Such consideration is not budgeted for.

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 2021 budget reflects Park Avenue open for sailing and boating with a deficit budget of \$7,623, while 2020 budgeted a net deficit of \$15,399. 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. Due to high water levels in 2020, dredging did not take place. Park Avenue's Goal for 2021 is to create more net revenue by installing an electronic parking gate with the hopes of reducing staffing costs.

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 \$153,464 for 2021, which is consistent with 2020. While staff expects a 50% reduction in learn to skate and an 80% reduction in gymnastics, increased ice rental agreements are anticipated.

The Capital Plan has GreenPrint 2024 focusing heavily on the Centennial Ice Arena in the next few years. A new compressor was installed in 2020. 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.

2021 goals include a 10% increase in our Sapphire Cub from 149 to 164, a partnership agreement with the golf practice, maintaining average cost per round of \$34, maintaining our outstanding NPS and hiring a clubhouse coordinator to assist with events and outings.

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.

The pandemic has had a severe negative affect on the facility as memberships are being cancelled and people are afraid to work out. The District has purchased a heated outdoor tent for group fitness and has created a library of remote work out videos for subscription, as well as virtual workouts.

Goals for 2021 include expanding our virtual and outdoor offerings, engage consumers from failed nearby clubs, and marketing to other communities.

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 greatly reduced surplus in 2021. Due to the pandemic, indoor play is anticipated to be greatly reduced as are indoor group lessons. A goal for 2021 is to convert a racquet ball court into an indoor batting cage.

Outdoor tennis continues to be very popular in the community. Revenue is comprised of lessons, programs, and camps. Net revenue from Outdoor Tennis is budgeted to be flat.

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). It has also been popular with donors contributing toward the on-site log cabin and in 2020 a new story walk was donated. This budget reflects a lessened deficit with goals of creating supplemental education programs, after school explorers, campfire trivia (both live and virtual), an adaptable version of adventure camp, stories in the woods and DIY with Heller.

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 2021 budget reflects a \$3,435 surplus. The staff has seen an explosion in revenue in 2020 and anticipates 2021 will see significant increases at both the driving range and the miniature golf course. 2021 goals include creating a master plan for the learning center, creating miniature golf punch passes to attract repeat customers, reach out to PTO's for fundraisers, new carpet and sponsorship opportunities.

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 2021 budget, the program net is 41%, camp is 33% and lessons is 46%. 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 increasing employee wages with continued increase in the minimum wage.

SUMMARY

Per Park District Code, each district shall within or before the first quarter of each fiscal year, adopt a combined annual budget and appropriation ordinance. Following the timeline for 2021's budget, adoption of the budget will occur at the February 2021 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 2021 Budget is an adaptation of living in Restore Illinois Phase 4 based upon limited successful programming in 2020. The District will continue to develop new programming in order to accommodate social distancing and outdoor activities that are within the comfort zone of residents.

Preparation of the 2021 Budget was made possible by the dedicated Park District of Highland Park staff and coordinated by the Finance staff. Many thanks to the Board of Commissioners for their dedication, support, and service to the District.

Appendix A

Park District of Highland Park

Capital Projects

Fiscal Years Ending December 31, 2021

Description	2021
TOTAL Tier 1-3	5,442,710
Total Tier 4-5	323,900
5 YEAR CAPITAL GRAND TOTAL	5,766,610

Description	2021	Tier
District Wide/Annual		
Emerald Ash Borer Removal/General Tree Removal	30,000	Tier 1: Safety/Legal Compliance
District Wide Park Sign Replacement	30,000	Tier 3: Scheduled Replacement
District Wide Waste and Recycling Containers	12,000	Tier 4: Improve Existing Items
Illinois Coastal Management Program Grant	7,000	Tier 1: Safety/Legal Compliance
Total District Wide	79,000	
Technology		
PCI Compliance Penetration & Audit Testing	13,000	Tier 1: Safety/Legal Compliance
Infrastructure Replacement	60,000	Tier 2 : Critical Repair/Replacement
Total Technology	73,000	
Parks-Equipment		
2.5 Ton Dump Truck 835	140,000	Tier 2 : Critical Repair/Replacement
4 x 4 Pickup w/plow 859	40,000	Tier 2 : Critical Repair/Replacement
4x4 ext. Cab w/ lift & plow 124	40,000	Tier 2 : Critical Repair/Replacement
4x4 ext. Cab w/ lift & plow 123	40,000	Tier 3: Scheduled Replacement
Ball Field Groomer 390	15,000	Tier 2 : Critical Repair/Replacement
Ball Field Groomer 391	15,000	Tier 3: Scheduled Replacement
Utility Vehicle (Cunniff) 890	13,000	Tier 3: Scheduled Replacement
Utility Vehicle (HPCC)	13,000	Tier 2 : Critical Repair/Replacement
Ford F-150 - 141	25,000	Tier 2 : Critical Repair/Replacement
Total Parks Equipment	341,000	
D. Cunniff Park		
Backstop Replacement	15,000	Tier 3: Scheduled Replacement
Fishing Deck Repair/Removal	60,000	Tier 4: Improve Existing Items
Total D. Cunniff Park	75,000	
L. Fink Park		
Basketball Court Grind/Overlay/Color/Stripe	25,000	Tier 3: Scheduled Replacement
Total L. Fink Park	25,000	
Moraine Park		
Path Repair	35,000	Tier 1: Safety/Legal Compliance
Total Moraine Park	35,000	
R. D. Deutsch Park		
Playground & Patio Replacement	300,000	Tier 3: Scheduled Replacement
Total R. Deutsch Park	300,000	
Rosewood Beach		
Revetment	355,000	Tier 2 : Critical Repair/Replacement
Total Rosewood Beach	355,000	
Rosewood Park		
Storm Water Management - Ravine Path Drainage Improvements	300,000	Tier 2 : Critical Repair/Replacement
Total Rosewood Park	300,000	

Skokie River Woods		
North-South Trail Development	197,392	Tier 1: Safety/Legal Compliance
Total Skokie River Woods	197,392	
Sunset Woods Park		
Playground Replacement & Master Planning	1,110,000	Tier 2 : Critical Repair/Replacement
Tennis Court Patch/Color/Stripe	50,000	Tier 3: Scheduled Replacement
Total Sunset Woods Park	1,160,000	
The Preserve		
GreenPrint - HPCC Conversion	668,202	Tier 1: Safety/Legal Compliance
Asphalt Allowance - Path Repairs/Removals/Additions	237,920	Tier 1: Safety/Legal Compliance
IEPA 319 Funding - North Pond Shoreline Restoration	92,636	Tier 1: Safety/Legal Compliance
OSLAD Funding - Portion of Trails and Amenities	400,000	Tier 1: Safety/Legal Compliance
District Wide Waste and Recycling Containers	13,000	Tier 1: Safety/Legal Compliance
District Wide Park Sign Replacement - Entrance, Wayfinding and Interpretive	20,000	Tier 1: Safety/Legal Compliance
Total Community Park	1,431,758	
West Ridge Park		
Basketball Court Patch/Color/Stripe	5,000	Tier 3: Scheduled Replacement
Total West Ridge Park	5,000	
Total Parks	4,225,150	
Totals-District Wide, Technology and Parks	4,377,150	
FACILITIES		
Centennial		
Stormwater Management - Drainage Improvements	50,000	Tier 4: Improve Existing Items
GreenPrint - Centennial Facility Renovation	150,000	Tier 3: Scheduled Replacement
Total Centennial	200,000	
Deer Creek Racquet Club		
Tennis Court Resurfacing	75,000	Tier 3: Scheduled Replacement
Total Deer Creek Racquet Club	75,000	
Golf Learning Center		
ADA Restroom Renovation	7,200	Tier 1: Safety/Legal Compliance
Sign Replacement	48,000	Tier 1: Safety/Legal Compliance
Mini Golf Carpet Replacement	30,000	Tier 2 : Critical Repair/Replacement
Rough/Banks Mower	14,000	Tier 2 : Critical Repair/Replacement
Parking Lot Resurfacing & Sidewalk Addition	320,000	Tier 2 : Critical Repair/Replacement
Pump House VFD Replacement	10,000	Tier 2 : Critical Repair/Replacement
Site Planning	15,000	Tier 4: Improve Existing Items
Total Golf Learning Center	444,200	
Heller Nature Center		
Kubota RTV 900 4x4	16,500	Tier 3: Scheduled Replacement
Total Heller Nature Center	16,500	

Hidden Creek		
Sand Filter Replacement	8,850	Tier 2 : Critical Repair/Replacement
Drop Slide Resurfacing	3,000	Tier 2 : Critical Repair/Replacement
Body Slide Resurfacing	26,000	Tier 2 : Critical Repair/Replacement
Pool Heaters 1 & 2 Replacements	50,000	Tier 2 : Critical Repair/Replacement
Slide Structure Repairs	15,000	Tier 2 : Critical Repair/Replacement
Total Hidden Creek	102,850	
Park Avenue Beach		
Site Improvements	15,000	Tier 4: Improve Existing Items
Automatic Gate	75,000	Tier 4: Improve Existing Items
Total Park Avenue Beach	90,000	
Recreation Center of Highland Park		
Gymnasium Lighting Renovation	15,990	Tier 3: Scheduled Replacement
Gymnasium Fan Replacement	14,010	Tier 3: Scheduled Replacement
Locker Room Renovations	35,000	Tier 4: Improve Existing Items
Equipment Upgrade/Replacement	60,000	Tier 3: Scheduled Replacement
Total RCHP	125,000	
SVGC		
Walk Green Mowers Lease/Purchase	16,925	Tier 1: Safety/Legal Compliance
Pump House VFD Replacement	10,000	Tier 2 : Critical Repair/Replacement
Youth Golf Area Walkway	50,000	Tier 5: New
Bridge Removal and Replacement	110,000	Tier 1: Safety/Legal Compliance
Golf Cart-lease	72,085	Tier 1: Safety/Legal Compliance
Total SVGC	259,010	
West Ridge Center		
Classroom Door Fobs	11,900	Tier 4: Improve Existing Items
HVAC/Furnace Replacements	15,000	Tier 3: Scheduled Replacement
DW Master Plan/Project Planning - Facility Improvements Planning	50,000	Tier 1: Safety/Legal Compliance
Total West Ridge Center	76,900	
Total Facilities	1,389,460	
5 Year Capital Grand Totals	5,766,610	

Appendix B

Park District of Highland Park

FIVE YEAR CAPITAL REPLACEMENT

Fiscal Years Ending December 31, 2021-2025

Description	2021	2022	2023	2024	2025	TOTAL
TOTAL Tier 1-3	5,442,710	7,951,585	3,447,500	6,157,000	2,659,000	25,657,795
Total Tier 4-5	323,900	1,091,150	1,442,000	1,902,000	650,000	5,409,050
5 YEAR CAPITAL GRAND TOTAL	5,766,610	9,042,735	4,889,500	8,059,000	3,309,000	31,066,845

Description	2021	2022	2023	2024	2025	TOTAL
Total District Wide	79,000	205,000	405,000	655,000	630,000	1,974,000
Total Technology	73,000	93,000	13,000	93,000	313,000	585,000
Total Parks Equipment	341,000	265,000	235,000	224,000	109,000	1,174,000
Total Brown Park	0	0	0	25,000	0	25,000
Total Cloverdale Park	0	0	30,000	25,000	0	55,000
Total D. Cunniff Park	75,000	0	285,000	70,000	82,000	512,000
Total Kennedy Park	0	0	0	5,000	0	5,000
Total L. Fink Park	25,000	0	0	325,000	975,000	1,325,000
Total Lincoln Park	0	5,000	390,000	0	0	395,000
Total Moraine Park	35,000	550,000	375,000	0	0	960,000
Total Mooney Park	0	0	0	0	107,000	107,000
Total Moroney Park	0	350,000	0	0	0	350,000
Total Old Elm Park	0	0	400,000	0	30,000	430,000
Total Port Clinton Park	0	355,000	0	0	0	355,000
Total R. Deutsch Park	300,000	0	0	0	0	300,000
Total Rosewood Beach	355,000	200,000	0	200,000	0	755,000
Total Rosewood Park	300,000	0	0	360,000	0	660,000
Total Skokie River Woods	197,392	0	0	0	0	197,392
Total Sunset Woods Park	1,160,000	68,000	45,000	830,000	0	2,103,000
Total The Preserve	1,431,758	145,000	225,000	0	0	1,801,758
Total West Ridge Park	5,000	0	0	100,000	0	105,000
Total Woodridge Park	0	0	0	0	80,000	80,000
Total Parks	4,225,150	1,938,000	1,985,000	2,164,000	1,383,000	11,695,150
Totals-District Wide, Technology and Parks	4,377,150	2,236,000	2,403,000	2,912,000	2,326,000	14,254,150
FACILITIES						
Total Centennial	200,000	2,440,000	0	1,712,000	30,000	4,382,000
Total Deer Creek Racquet Club	75,000	40,000	370,000	24,000	0	509,000
Total Golf Learning Center	444,200	28,000	72,000	67,500	0	611,700
Total Heller Nature Center	16,500	81,000	105,000	65,000	0	267,500
Total Hidden Creek	102,850	560,000	367,500	0	53,000	1,083,350
Total Park Avenue Beach	90,000	0	0	0	0	90,000
Total RCHP	125,000	1,085,650	50,000	1,461,000	60,000	2,781,650
Total Rosewood Interpretive Center	0	50,000	0	0	0	50,000
Total SVGC	259,010	1,187,085	982,000	857,500	165,000	3,450,595
Total West Ridge Center	76,900	1,335,000	540,000	960,000	675,000	3,586,900
Total Facilities	1,389,460	6,806,735	2,486,500	5,147,000	983,000	16,812,695
5 Year Capital Grand Totals	5,766,610	9,042,735	4,889,500	8,059,000	3,309,000	31,066,845

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	\$41,344	\$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	\$11.00	\$14.60
2	\$12.00	\$16.00
3	\$13.00	\$17.40
4	\$14.00	\$19.20
5	\$16.00	\$26.20
6	\$19.00	\$31.60
Labor and Maintenance	\$11.00	\$19.20
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: 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
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
2021 Budget				
FT - IMRF	18	30	50	98
PT - IMRF	2	0	24	26
Total 2020	20	30	74	124

DRAFT

Appendix E

CENTENNIAL ICE ARENA

DAILY FEES	
Freestyle - 30 Minutes	\$7

RENTALS	
Rink Rental	\$350
Late Night Rink Rental	\$215
HP Giants	\$345
Falcons	\$350
Skate Class	\$20
Activity Room Rental	\$80

LESSONS	
Private Gym - 30 Minutes	\$45
Private Gym - 45 Minutes	\$60
Private Gym - 60 Minutes	\$80
Semiprivate Gym - 45 Minutes	\$80
Semiprivate Gym - 60 Minutes	\$95

Appendix E

DEER CREEK
RACQUET CLUB

Daily Fees	
Resident	\$34
Junior	\$25
Senior	\$28

Memberships	
Individual Resident	\$190
Individual Non-Resident	\$255
Family Resident	\$330
Family Non-Resident	\$450
Junior Resident	\$80
Junior Non-Resident	\$110
Senior Resident	\$140
Senior Non-Resident	\$190

Private Lessons	
Private – 60 Minutes	\$80
Private (Head-Pro) – 60 Minutes	\$90

Appendix E

HIDDEN CREEK AQUAPARK

Daily Fees	
Resident	\$10
Non-Resident	\$16
10-Punch Pass - Resident	\$90
10-Punch Pass – Non-Resident	\$144

Appendix E

ROSEWOOD BEACH

Seasonal Swimming Passes	
Resident (per person)	Free
Additional Resident (per person)	Free
Non-Resident (per person)	\$100
Additional Non-Resident (per person)	\$25
Daily Beach Pass (per person)	\$10
Daily Parking Pass (per hour)	\$15/\$40 (4hr.)

Annual Lakefront Parking Pass	
Resident (per vehicle)	\$30
Non-Resident (per vehicle)	\$285

Appendix E

PARK AVENUE BOATING

Power Boat Launch only	\$590
Power Boat Launch only (Non-Resident)	\$970
Power Boat Season Storage North Pad	\$1,190
Power Boat Season Storage North Pad (Non-Resident)	\$1,760
Power Boat Yearly Storage North Pad	\$1,390
Power Boat Yearly Storage North Pad (Non-Resident)	\$1,960
South Pad Year-Round	\$720
South Pad Year-Round (Non-Resident)	\$980
Seasonal Parking Pass	\$140
Seasonal Parking Pass (Non-Resident)	\$220
Stand Up Paddle	\$430
Stand Up Paddle (Non-Resident)	\$620
Seasonal Boat Storage - Beach	\$430
Seasonal Boat Storage – Beach (Non-Resident)	\$620
NSYC License Agreement	\$6,800

Appendix E

RECREATION CENTER OF HIGHLAND PARK

FULL FACILITY		RESIDENT FEES	N/R FEES
Daily Fee		\$12/day	\$15/day
10-Pass		\$99	\$120
30 Day		\$79	\$89
Mo to Mo		\$66	\$76
Adult Individual		\$53 (\$636)	\$63 (\$756)
Senior Individual		\$45 (\$540)	\$55 (\$660)
Student		\$31 (\$372)	\$41 (\$492)
Limited		\$31 (\$372)	\$41 (\$492)
Couple		\$46/person=\$92/mo (\$1,104)	\$56/PERSON=\$112/MO (\$1,344)
Senior couple		\$43/person=\$86/mo (\$1,032)	\$53/PERSON=\$106/MO (\$1,272)
Family		\$39/person=\$117/mo (\$1,404)	\$44/PERSON=\$132/MO (\$1,584)
AQUATICS		RESIDENT FEES	N/R FEES
Daily Fee		\$6/day	\$8/DAY
10-Pass		\$50	\$70
Adult Individual		\$38 (\$456)	\$48 (\$576)
Senior Individual		\$30 (\$360)	\$40 (\$480)
Senior Couple		\$18/person=\$36/mo (\$432)	\$25/PERSON=\$50/MO (\$600)
Couple		\$27/person=\$54/mo (\$648)	\$37/PERSON=\$74/MO (\$888)
Family		\$20/person=\$60/mo (\$720)	\$27/PERSON=\$81/MO (\$972)
OPEN GYM		RESIDENT FEES	N/R FEES
Daily Fee		\$5/day	\$7/DAY
10-Pass		\$40	\$60
TRAINING		MEMBER	NON MEMBER
30 Min Sessions			
1 Session		\$43	\$53
3 Sessions		\$114 (\$38/Session)	\$144 (\$48/Session)
10 Sessions		\$330 (\$33/Session)	\$430 (\$43/Session)
45 Min Sessions			
1 Session		\$58	\$68
3 Sessions		\$159 (\$53/Session)	\$189 (\$63/Session)
10 Sessions		\$480 (\$48/Session)	\$580 (\$58/Session)
60 Min Sessions			
1 Session		\$69	\$79
3 Sessions		\$192 (\$64/Session)	\$222 (\$74/Session)
10 Sessions		\$590 (\$59/Session)	\$690 (\$69/Session)
2-on-1 Session (1 hour/person)			
1 Session		\$43	\$53
5 Sessions		\$190 (\$38/Ses/Per)	\$240 (\$48/Ses/Per)
Small Group Training (Per Person/4-6 Clients)			
4x4		\$100	\$120
4x8		\$190	\$230
KIDFIT			
Daily Fee		\$7/hour/child	\$10/hour/child
10-Pass		\$60	\$90
Time Out		KF - \$6/hour/child RC - \$10/hour/child	\$20/hour/child
Add-On for Annual Members:			
\$25/mo for 1st			
\$9/mo/ea add. Child			
Annual = 1 Child - \$300			
2 Children - \$408			
3 Children - \$516			
4 Children - \$624			

Appendix E

SUNSET VALLEY
GOLF CLUB

Weekday (Mon-Thu)	Resident	Non-Resident
Prime Time (Open-12:59pm)	\$44	\$49
Midday (1-3:59pm)	\$38	\$43
Twilight (4pm to Close)	\$29	\$33
Senior 18 holes	\$32	\$36
9 holes	\$29	\$33
Senior 9 holes	\$29	\$33
Junior	\$22	\$22

Weekend (Fri-Sun, Holidays)	Resident	Non-Resident
Prime Time (Open-12:59pm)	\$50	\$59
Midday (1-3:59pm)	\$42	\$49
Twilight (4pm to Close)	\$34	\$37
9 holes (1-3:59pm only)	\$34	\$37

Cart Rental	Price
18 holes	\$20
9 holes	\$14
18 holes single rider	\$25
9 holes single rider	\$19
Push Carts	\$5

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 parks and recreation professionals advocating the benefits of parks, recreation, and conservation.

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

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

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

NSSRA: Northern Suburban Special Recreation Association, 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 parks and conservation districts that pool resources to maximize safe park conditions while managing the risk of recreation activities.

Tax Levy: The amount the Park District requests from property owners, commercial and residential, to fund recreation activities of the communities.

Tax Rates: The rate derived from dividing the tax levy by the EAV (The tax rate, combined for all funds, is multiplied by the equalized assessed valuation of each real estate parcel to arrive at the taxes owed by each parcel owner. Amounts are collected semiannually, usually in May and August.)



PARK DISTRICT OF HIGHLAND PARK
COMBINED BUDGET
AND APPROPRIATION ORDINANCE
JANUARY 1, 2021 TO DECEMBER 31, 2021

BOARD OF PARK COMMISSIONERS

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

Mari-Lynn Peters,
Treasurer

Brian Romes,
Executive Director

ORDINANCE NO. 2021-1
AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR
THE FISCAL YEAR BEGINNING
JANUARY 1, 2021 AND ENDING DECEMBER 31, 2021

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 23rd **Day of February 2021** 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, 2021 and ending December 31, 2021

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

I. The amount Budgeted and Appropriated for General Purposes:

	Budget	Appropriation
Salaries	\$2,692,016	\$2,961,218
Contractual Services	1,018,312	1,120,143
Insurance	1,330,335	1,463,369
Materials & Supplies	214,713	236,184
Maintenance & Landscaping	109,095	120,005
Utilities	136,322	149,954
Pension	294,938	324,432
Transfers Out	622,515	684,767
Total Budgeted and Appropriated for General Fund:	<u>\$6,418,247</u>	<u>\$7,060,072</u>

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

Contractual Services	\$734,793	\$808,272
Transfers Out	<u>300,000</u>	<u>330,000</u>
Total Budgeted and Appropriated for Special Recreation Fund:	<u>1,034,793</u>	<u>1,138,272</u>

III. The amount Budgeted and Appropriated
for Recreation Purposes:

	Budget	Appropriation
Salaries	\$4,772,722	\$5,249,994
Contractual Services	765,500	842,050
Insurance	1,122,818	1,235,100
Materials & Supplies	265,905	292,495
Maintenance & Landscaping	343,477	377,824
Utilities	712,455	783,700
Pension Contributions	500,909	551,000
Cost of Goods Sold	40,767	44,844
Instructional Program	2,132,925	2,346,218
Capital Outlay	40,400	44,440
Transfers Out	2,433,773	2,677,150
Total Budgeted and Appropriated for the Recreation Fund:	<u>\$13,131,650</u>	<u>\$14,444,815</u>

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

Principal	\$2,555,000	\$2,810,500
Interest	619,197	\$681,117
Fees & Charges	<u>3,800</u>	<u>4,180</u>
Total Budgeted and Appropriated for the Debt Service Fund:	<u>\$3,177,997</u>	<u>\$3,495,797</u>

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

Contractual Services	\$135,000	\$148,500
Capital Outlay	<u>5,631,610</u>	<u>6,194,771</u>
for the Capital Projects Fund:	<u>\$5,766,610</u>	<u>\$6,343,271</u>
Total Budgeted and Appropriated		

**Total Estimated Expenditures
Budgeted (All Funds)**

\$29,529,297

**Total Estimated Expenditures
Appropriated (All Funds)**

\$32,482,227

Summary of Funds Budgeted and Appropriated

	Budget	Appropriation
General Fund	6,418,247	7,060,072
Special Recreation Fund	1,034,793	1,138,272
Recreation Fund	13,131,650	14,444,815
Debt Service Fund	3,177,997	3,495,797
Capital Projects Fund	5,766,610	6,343,271
 Total Budgeted	 29,529,297	
 Total Appropriated		 32,482,227

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 2021 and ending the 31st day of December 2021 for the respective purpose set forth.

SECTION 3: All unexpended balances of appropriations for the fiscal year ending the 31st day of December 2021, 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:
\$21,669,510
- (B) Estimate of cash expected to be received during the fiscal year from all sources:
\$21,182,452
- (C) Estimate of expenditures contemplated for the fiscal year:
\$26,173,009
- (D) Estimate of cash and short-term investments expected to be on hand at the end of the fiscal year:
\$16,678,953

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, 2021 and ending December 31, 2021, 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 23rd Day of February 2021, pursuant to a roll call vote.

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

Absent and Not Voting: NONE

Ordinance Approved: Yes

ATTEST:

Barnett Ruttenberg
Board of Commissioners of the
Park District of Highland Park

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

SEAL

STATE OF ILLINOIS)
) SS
 COUNTY OF LAKE)

CERTIFICATION

I, Mari-Lynn Peters, the duly qualified and Treasurer of the Park District of Highland Park, and the keeper of the financial records thereof,

DO HEREBY CERTIFY, that the attached ANTICIPATED REVENUES BY SOURCE to be received by the Park District of Highland Park, Lake County, Illinois for the fiscal year beginning on the 1st day of January 2021 and ending on the 31st day of December 2021 to be as follows:

General real estate tax revenues	\$13,138,990
Personal property replacement tax revenue	160,000
Investment earnings revenue	15,000
Daily fees	1,897,384
Rental revenue	1,319,596
Program user fees	3,389,533
Merchandising retail sales revenue	108,389
Memberships revenue	562,158
Miscellaneous revenue	591,402
Transfers	3,356,288
	\$24,538,740

The above is certified this 23rd day of February 2021.

ATTEST:

 Mari-Lynn Peters, Treasurer
 Park District of Highland Park

SEAL

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

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. #2021-1

AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE PARK DISTRICT OF HIGHLAND PARK FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2021 ENDING DECEMBER 31, 2021

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 6:00p.m. on the 23rd Day of February, 2021.

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 23rd Day of February 2021.

(SEAL)

Brian Romes, Secretary
Board of Park Commissioner



Memorandum

To: Park Board of Commissioners

From: Brian Romes, Executive Director

Date: January 12, 2021

Subject: **COVID-19 Emergency Operations Planning Update**

Summary

Staff will provide an update regarding the Park District's emergency operational plans and response efforts due to the SARS-CoV-2 (Corona) Virus.



To: Board of Park Commissioners

From: Scott Rosen - Accounts Payable Administrator
Mari-Lynn Peters - Finance Director
Brian Romes - Executive Director

Date: January 12, 2021

Subject: Bills presented for the Board's review on January 12, 2021.
Checks written December 11, 2020 to January 7, 2021 .

BILLS

<u>DATE</u>	<u>AMOUNT</u>
December 21, 2020	\$ 5,455.44
December 23, 2020	\$ 5,637.00
January 7, 2021	\$ 304,709.98
Void Payments	\$ -
Bank Drafts	\$ 3,203,072.35
P-Card	\$ 94,017.65
TOTAL	\$ 3,612,892.42

PAYROLL DISBURSEMENTS

TOTAL	\$ -
GRAND TOTAL	\$ 3,612,892.42



Park District of Highland Park, IL

Check Register

Packet: APPKT02590 - 20201221 4

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 11998	PARK DISTRICT RISK MGMT AGCY	12/21/2020	Regular	0.00	5,334.10	186013

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	5,334.10
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	5,334.10



Park District of Highland Park, IL

Check Register

Packet: APPKT02587 - 20201221 2

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 10502	CITY OF HIGHLAND PARK	12/21/2020	Regular	0.00	121.34	186012

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	121.34
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	121.34



Park District of Highland Park, IL

Check Register

Packet: APPKT02595 - 20201223 4

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 16344	PARKS FOUNDATION OF HIGHLAND	12/23/2020	Regular	0.00	5,637.00	186014

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	5,637.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	5,637.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02612 - December Invoices

By Check Number

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP BANK						
19225	JUSTIN ROSS	01/07/2021	Regular	0.00	68.33	
<u>1203591</u>	Invoice	12/21/2020	Refund	0.00	68.33	
11144	HOWARD ROOT	01/07/2021	Regular	0.00	120.00	
<u>INV0000090</u>	Invoice	01/07/2021	Umpire fees missed - October 2020	0.00	120.00	
19238	LEIGH BEARD	01/07/2021	Regular	0.00	21.86	
<u>1204145</u>	Invoice	12/22/2020	Refund	0.00	21.86	
19186	MEL WEISBERG	01/07/2021	Regular	0.00	312.90	
<u>1201272</u>	Invoice	12/14/2020	Refund	0.00	147.90	
<u>1201278</u>	Invoice	12/14/2020	Refund	0.00	165.00	
17501	LESLIE KAUFMAN	01/07/2021	Regular	0.00	31.00	
<u>1204042</u>	Invoice	12/22/2020	Refund	0.00	31.00	
16300	LINDA KUHN	01/07/2021	Regular	0.00	111.65	
<u>1201843</u>	Invoice	12/15/2020	Refund	0.00	111.65	
16348	WADSWORTH GOLF CONST CO	01/07/2021	Regular	0.00	19,800.00	
<u>434-57</u>	Invoice	01/06/2021	DRAINAGE REPAIR AT #12 POND	0.00	19,800.00	
15892	SAULA OSTROWSKY	01/07/2021	Regular	0.00	5.92	
<u>1201849</u>	Invoice	12/15/2020	Refund	0.00	5.92	
19226	JEREMY WEISS	01/07/2021	Regular	0.00	61.25	
<u>1203619</u>	Invoice	12/21/2020	Refund	0.00	61.25	
17985	ADRIENNE HERSH	01/07/2021	Regular	0.00	45.00	
<u>1204465</u>	Invoice	12/24/2020	Refund	0.00	45.00	
17026	LISA FRANTZEN	01/07/2021	Regular	0.00	14.08	
<u>1203484</u>	Invoice	12/21/2020	Refund	0.00	14.08	
19185	KAREN SAVIN	01/07/2021	Regular	0.00	20.00	
<u>1201185</u>	Invoice	12/14/2020	Refund	0.00	10.00	
<u>1201185-1</u>	Invoice	12/14/2020	Refund	0.00	10.00	
18315	KENNETH MATSON	01/07/2021	Regular	0.00	222.75	
<u>1201752</u>	Invoice	12/15/2020	Refund	0.00	222.75	
19205	SUSAN FELL	01/07/2021	Regular	0.00	10.11	
<u>1201934</u>	Invoice	12/16/2020	Refund	0.00	10.11	
19223	MARCI SURPIN	01/07/2021	Regular	0.00	34.56	
<u>1203574</u>	Invoice	12/21/2020	Refund	0.00	34.56	
10006	NCPERS GROUP LIFE INSURANCE	01/07/2021	Regular	0.00	80.00	
<u>3301012021</u>	Invoice	01/05/2021	life Insurance	0.00	80.00	
17302	HEAD/PENN RACQUET SPORTS	01/07/2021	Regular	0.00	98.50	
<u>5102785999</u>	Invoice	12/30/2020	synthetic gut PPS Set	0.00	98.50	
16709	MG MECHANICAL SERVICE	01/07/2021	Regular	0.00	2,547.50	
<u>29700</u>	Invoice	01/05/2021	TROUBLESHOT HEAT PUMP	0.00	2,547.50	
19233	LESLIE KISCHER	01/07/2021	Regular	0.00	40.29	
<u>1204050</u>	Invoice	12/22/2020	Refund	0.00	40.29	

Check Register

Packet: APPKT02612-December Invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
14949	AMANDA KIRSCH	01/07/2021	Regular	0.00	10.75	
<u>1204049</u>	Invoice	12/22/2020	Refund	0.00	10.75	
15147	ABC PRINTING COMPANY	01/07/2021	Regular	0.00	2,316.53	
<u>250425</u>	Invoice	01/05/2021	BLUE PATH CLOSURES/RED ATTENTION CL	0.00	330.00	
<u>250778</u>	Invoice	01/06/2021	ENVELOPE FOR HOLIDAY CARDS	0.00	118.51	
<u>250780</u>	Invoice	01/05/2021	CHRISTMAS CARDS AND PARK CLOSING C	0.00	162.51	
<u>251418, 251419</u>	Invoice	12/30/2020	CHRISTMAS CARDS, ENVELOPS, SIGNS	0.00	932.00	
<u>251719</u>	Invoice	01/05/2021	ENVELOPES FOR HOLIDAY CARDS SVGC	0.00	97.37	
<u>251721</u>	Invoice	01/05/2021	CHRISTMAS CARDS	0.00	117.00	
<u>251922</u>	Invoice	01/06/2021	gift CARDS	0.00	390.49	
<u>251945</u>	Invoice	01/06/2021	#10 REGULAR ENVELOPE	0.00	168.65	
12703	UNITED WAY OF METRO CHICAGO	01/07/2021	Regular	0.00	66.00	
<u>12312020</u>	Invoice	01/05/2021	UNITED WAY DONATIONS	0.00	66.00	
17515	WINDSTREAM	01/07/2021	Regular	0.00	5,182.27	
<u>73252260</u>	Invoice	01/04/2021	PHONE BILL	0.00	2,598.73	
<u>73346840</u>	Invoice	01/06/2021	PHONE	0.00	2,583.54	
11125	HITCHCOCK DESIGN GROUP	01/07/2021	Regular	0.00	2,500.00	
<u>25613</u>	Invoice	01/06/2021	PERIOD ENDING 12/31/20	0.00	2,500.00	
19203	JANE FAYNSHTEYN	01/07/2021	Regular	0.00	28.74	
<u>1201931</u>	Invoice	12/16/2020	Refund	0.00	28.74	
11194	ILLINOIS SHOTOKAN KARATE CLUBS	01/07/2021	Regular	0.00	881.74	
<u>INV0000091</u>	Invoice	01/07/2021	2020 Fall Class fee	0.00	881.74	
19193	YOSSI VINOGRAD	01/07/2021	Regular	0.00	10.16	
<u>1201840</u>	Invoice	12/15/2020	Refund	0.00	10.16	
19194	TINA CROIX	01/07/2021	Regular	0.00	18.50	
<u>1201842</u>	Invoice	12/15/2020	Refund	0.00	18.50	
19236	MICHAEL NUTTER	01/07/2021	Regular	0.00	18.58	
<u>1204097</u>	Invoice	12/22/2020	Refund	0.00	18.58	
19216	JUDITH DAVIS	01/07/2021	Regular	0.00	17.64	
<u>1202465</u>	Invoice	12/17/2020	Refund	0.00	17.64	
18889	RICHARD A HANETHO	01/07/2021	Regular	0.00	3,450.00	
<u>12/18/20</u>	Invoice	12/30/2020	REC CONSULTING	0.00	3,450.00	
10034	ABSOLUTE HOME IMPROVEMENTS	01/07/2021	Regular	0.00	850.00	
<u>111020</u>	Invoice	01/06/2021	ROOF REPAIR AT PUMP STATION	0.00	850.00	
19239	DANIELA BABAN	01/07/2021	Regular	0.00	9.11	
<u>1204148</u>	Invoice	12/22/2020	Refund	0.00	9.11	
18449	LIZ DRUMMOND	01/07/2021	Regular	0.00	45.00	
<u>1201739</u>	Invoice	12/15/2020	Refund	0.00	45.00	
19201	DEVIKA KALLERGIS	01/07/2021	Regular	0.00	43.36	
<u>1201907</u>	Invoice	12/16/2020	Refund	0.00	43.36	
19224	ELLEN RIESELBACH	01/07/2021	Regular	0.00	7.70	
<u>1203579</u>	Invoice	12/21/2020	Refund	0.00	7.70	
17719	CONSTELLATION NEWENERGY - GAS	01/07/2021	Regular	0.00	6,893.05	
<u>3062625</u>	Invoice	12/30/2020	GAS BILL	0.00	2,037.48	
<u>3069228</u>	Invoice	12/30/2020	GAS FOR 1240 FREDRICKSON - 12	0.00	4,855.57	
14859	PATRICK WHITE	01/07/2021	Regular	0.00	11.62	
<u>1203516</u>	Invoice	12/21/2020	Refund	0.00	11.62	

Check Register

Packet: APPKT02612-December Invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
19240	LENNIE KAY	01/07/2021	Regular	0.00	15.00	
<u>1204292</u>	Invoice	12/23/2020	Refund	0.00	5.00	
<u>1204292-1</u>	Invoice	12/23/2020	Refund	0.00	5.00	
<u>1204292-2</u>	Invoice	12/23/2020	Refund	0.00	5.00	
19188	PAT MCCANN	01/07/2021	Regular	0.00	10.82	
<u>1201761</u>	Invoice	12/15/2020	Refund	0.00	10.82	
18236	CIAO BELLA SEWING	01/07/2021	Regular	0.00	72.00	
<u>220</u>	Invoice	12/30/2020	VIRTUAL SLOTH PILLOW CLASS	0.00	72.00	
17122	DYNEGY ENERGY SERVICES	01/07/2021	Regular	0.00	22,571.27	
<u>331665720121</u>	Invoice	01/06/2021	ELECTRICITY	0.00	22,571.27	
19190	ANDREW MOOT	01/07/2021	Regular	0.00	74.96	
<u>1201827</u>	Invoice	12/15/2020	Refund	0.00	27.73	
<u>1201830</u>	Invoice	12/15/2020	Refund	0.00	47.23	
19217	BRIAN WHITTMAN	01/07/2021	Regular	0.00	8.00	
<u>1202772</u>	Invoice	12/18/2020	Refund	0.00	8.00	
18280	JENNIFER GREENBERG	01/07/2021	Regular	0.00	8.65	
<u>1203648</u>	Invoice	12/21/2020	Refund	0.00	8.65	
17560	CRYSTAL KASDIN	01/07/2021	Regular	0.00	15.00	
<u>1201129</u>	Invoice	12/14/2020	Refund	0.00	15.00	
15022	WALTER LONDON	01/07/2021	Regular	0.00	348.39	
<u>1203612</u>	Invoice	12/21/2020	Refund	0.00	348.39	
19212	CARLY CARRON	01/07/2021	Regular	0.00	12.35	
<u>1202354</u>	Invoice	12/17/2020	Refund	0.00	12.35	
18474	LAKESHORE RECYCLING SYSTEMS, U	01/07/2021	Regular	0.00	304.56	
<u>0004579150</u>	Invoice	01/06/2021	LOOSE YARDS RECYCLING	0.00	304.56	
18498	LESLIE KATZ	01/07/2021	Regular	0.00	20.47	
<u>1204041</u>	Invoice	12/22/2020	Refund	0.00	20.47	
19222	PAM KLEINMANN	01/07/2021	Regular	0.00	75.18	
<u>1203562</u>	Invoice	12/21/2020	Refund	0.00	75.18	
16915	FALCONS HOCKEY ASSOCIATION	01/07/2021	Regular	0.00	416.06	
<u>INV00000050</u>	Invoice	12/30/2020	fall 2 little falcons	0.00	416.06	
17487	JONATHAN KAMEN	01/07/2021	Regular	0.00	33.01	
<u>1201928</u>	Invoice	12/16/2020	Refund	0.00	33.01	
17200	MARTHA LILIA SANCHEZ-JAUREGUI	01/07/2021	Regular	0.00	37.36	
<u>1201684</u>	Invoice	12/15/2020	Refund	0.00	37.36	
17463	SUZANNE KENZER	01/07/2021	Regular	0.00	73.34	
<u>1203557</u>	Invoice	12/21/2020	Refund	0.00	73.34	
19189	LAURA MINKUS	01/07/2021	Regular	0.00	27.73	
<u>1201810</u>	Invoice	12/15/2020	Refund	0.00	27.73	
19210	ROBERT BETTS	01/07/2021	Regular	0.00	336.74	
<u>1202336</u>	Invoice	12/17/2020	Refund	0.00	336.74	
12211	RICOH USA, INC	01/07/2021	Regular	0.00	430.07	
<u>5061035243</u>	Invoice	12/30/2020	copy charges	0.00	430.07	
19211	DEBBIE BROWN	01/07/2021	Regular	0.00	230.86	
<u>1202345</u>	Invoice	12/17/2020	Refund	0.00	230.86	
19191	JASON PARA	01/07/2021	Regular	0.00	93.70	

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Packet: APPKT02612-December invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1201837</u>	Invoice	12/15/2020	Refund	0.00	93.70	
19220	MICHAEL ERDE	01/07/2021	Regular	0.00	175.22	
<u>1203501</u>	Invoice	12/21/2020	Refund	0.00	175.22	
19219	CARMEN DE LA MANO	01/07/2021	Regular	0.00	316.97	
<u>1203477</u>	Invoice	12/21/2020	Refund	0.00	44.42	
<u>1203477-1</u>	Invoice	12/21/2020	Refund	0.00	272.55	
18528	IRENE SAVINE	01/07/2021	Regular	0.00	4.65	
<u>1203726</u>	Invoice	12/22/2020	Refund	0.00	4.65	
19184	DIEGO KLABJAN	01/07/2021	Regular	0.00	13.46	
<u>1200066</u>	Invoice	12/10/2020	Refund	0.00	13.46	
13604	NORTH SHORE GAS	01/07/2021	Regular	0.00	5,272.16	
<u>0602405421</u>	Invoice	12/30/2020	GAS BILL	0.00	139.84	
<u>INV0000081</u>	Invoice	01/05/2021	GAS FOR 1390 SUNSET ROAD	0.00	110.90	
<u>INV0000082</u>	Invoice	01/05/2021	1377 CLAVEY ROAD GAS	0.00	128.79	
<u>INV0000083</u>	Invoice	01/05/2021	DEER CREEK GAS	0.00	2,490.54	
<u>INV0000084</u>	Invoice	01/05/2021	RCHP GAS	0.00	1,209.62	
<u>INV0000085</u>	Invoice	01/05/2021	2900 TRAIL WAY CUNNIFF PARK SHELTER	0.00	119.17	
<u>INV0000086</u>	Invoice	01/05/2021	3100 TRAIL WAY GAS	0.00	119.90	
<u>INV0000087</u>	Invoice	01/05/2021	GAS 1240 FREDRICKSON PLACE	0.00	953.40	
19234	FRED LESS	01/07/2021	Regular	0.00	37.67	
<u>1204065</u>	Invoice	12/22/2020	Refund	0.00	37.67	
19192	KAREN ROSS	01/07/2021	Regular	0.00	132.82	
<u>1201839</u>	Invoice	12/15/2020	Refund	0.00	132.82	
19215	ILA CORETTI	01/07/2021	Regular	0.00	60.75	
<u>1202444</u>	Invoice	12/17/2020	Refund	0.00	60.75	
11998	PARK DISTRICT RISK MGMT AGCY	01/07/2021	Regular	0.00	144,178.55	
<u>1220133h</u>	Invoice	01/05/2021	health insurance	0.00	144,178.55	
14050	MARISA ORNSTEIN	01/07/2021	Regular	0.00	48.26	
<u>1201848</u>	Invoice	12/15/2020	Refund	0.00	48.26	
11998	PARK DISTRICT RISK MGMT AGCY	01/07/2021	Regular	0.00	30,797.77	
<u>1220133</u>	Invoice	01/05/2021	INSURANCE FOR DECEMBER 2020	0.00	30,797.77	
17710	MNI TECHNOLOGIES DIRECT, INC	01/07/2021	Regular	0.00	1,851.86	
<u>0003745938</u>	Invoice	12/30/2020	MICROSOFT EXCHANGE ONLINE PLAN 2 -	0.00	89.99	
<u>1118200J</u>	Invoice	12/30/2020	LENOVO THINKPAD THUNDERBOLT	0.00	271.19	
<u>118200J</u>	Invoice	12/30/2020	PHILIPS V-LINE 243V7CJAB 23.8"	0.00	416.80	
<u>INV0000052</u>	Invoice	12/30/2020	SHG PREMIUM ALUMINUM TRIPLE MONI	0.00	126.89	
<u>INV0000053</u>	Invoice	12/30/2020	LENOVO THINK PAD X390 YOGA 20NN001	0.00	946.99	
19218	MICHAEL ZUCKERMAN	01/07/2021	Regular	0.00	40.07	
<u>1203455</u>	Invoice	12/21/2020	Refund	0.00	40.07	
19228	MICHAEL SKOLNICK	01/07/2021	Regular	0.00	4.63	
<u>1203635</u>	Invoice	12/21/2020	Refund	0.00	4.63	
17132	MILA LOVE	01/07/2021	Regular	0.00	61.75	
<u>1203615</u>	Invoice	12/21/2020	Refund	0.00	61.75	
17213	KAREN GOLDBERG	01/07/2021	Regular	0.00	168.16	
<u>1201895</u>	Invoice	12/16/2020	Refund	0.00	168.16	
16823	WELLS FARGO EQUIPMENT FINANCIAL	01/07/2021	Regular	0.00	1,046.23	
<u>5012975610</u>	Invoice	01/06/2021	WALKING GREENS MOWER LEASE	0.00	1,046.23	
19242	TWIST	01/07/2021	Regular	0.00	1,960.98	

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Packet: APPKT02612-December invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>917333-0</u>	invoice	12/30/2020	BATTERIES FOR SPRAYERS	0.00	600.00	
<u>917333-1</u>	invoice	12/30/2020	CORDLESS HANDHELD SPRAYER	0.00	1,360.98	
16823	WELLS FARGO EQUIPMENT FINANCIAL	01/07/2021	Regular	0.00	515.26	
<u>5012975611</u>	Invoice	01/06/2021	walking greens mower lease	0.00	515.26	
19214	JOE DAVIS	01/07/2021	Regular	0.00	30.99	
<u>1202432</u>	Invoice	12/17/2020	Refund	0.00	30.99	
10133	Amerigas	01/07/2021	Regular	0.00	106.00	
<u>672356243</u>	Invoice	01/05/2021	GAS FOR WRC KILNS	0.00	106.00	
18562	DAVIS BANCORP INC	01/07/2021	Regular	0.00	1,288.00	
<u>93502</u>	Invoice	01/05/2021	SECURITY - ARMORED TRANSPORTATION	0.00	1,288.00	
10537	COMMONWEALTH EDISON COMPANY	01/07/2021	Regular	0.00	1,256.39	
<u>0203254004 121</u>	Invoice	01/05/2021	HPGLC/DOG PARK LIGHTS	0.00	1,256.39	
11860	MUTUAL ACE HARDWARE	01/07/2021	Regular	0.00	97.88	
<u>599884</u>	Invoice	12/30/2020	PROPANE TANK FILL	0.00	97.88	
19243	ATLAS RESTORATION, LLC	01/07/2021	Regular	0.00	15,797.50	
<u>511704-1</u>	Invoice	01/05/2021	POLYURETHANE VOIDFILL	0.00	15,797.50	
19229	JACQUELINE MEYER	01/07/2021	Regular	0.00	8.88	
<u>1203636</u>	Invoice	12/21/2020	Refund	0.00	8.88	
19207	EMMA SMOLER	01/07/2021	Regular	0.00	12.00	
<u>1202131</u>	Invoice	12/16/2020	Refund	0.00	12.00	
19209	SUSAN BERK	01/07/2021	Regular	0.00	18.87	
<u>1202326</u>	Invoice	12/17/2020	Refund	0.00	18.87	
19200	SUSAN HERMAN	01/07/2021	Regular	0.00	134.76	
<u>1201903</u>	Invoice	12/16/2020	Refund	0.00	134.76	
12306	SANTO SPORT STORE	01/07/2021	Regular	0.00	478.20	
<u>705240</u>	Invoice	12/30/2020	arena flag football shirts	0.00	478.20	
19237	CARL SPIELMAN	01/07/2021	Regular	0.00	301.20	
<u>1204144</u>	Invoice	12/22/2020	Refund	0.00	301.20	
19202	FRANCESCA KELLY	01/07/2021	Regular	0.00	94.31	
<u>1201930</u>	Invoice	12/16/2020	Refund	0.00	16.88	
<u>1201930-1</u>	Invoice	12/16/2020	Refund	0.00	77.43	
19232	WILLIAM POLIGNANO	01/07/2021	Regular	0.00	39.11	
<u>1203740</u>	Invoice	12/22/2020	Refund	0.00	39.11	
18947	LORI KASH	01/07/2021	Regular	0.00	33.00	
<u>1201744</u>	Invoice	12/15/2020	Refund	0.00	33.00	
19230	KATHRYN GOLDBERG	01/07/2021	Regular	0.00	9.83	
<u>1203642</u>	Invoice	12/21/2020	Refund	0.00	9.83	
18076	GARY HOLLANDER	01/07/2021	Regular	0.00	214.92	
<u>1201691</u>	Invoice	12/15/2020	Refund	0.00	214.92	
18666	JOSHUA MESEC	01/07/2021	Regular	0.00	469.20	
<u>1201682</u>	Invoice	12/15/2020	Refund	0.00	469.20	
12393	SMITHGROUP, INC.	01/07/2021	Regular	0.00	8,750.00	
<u>0150974</u>	Invoice	12/30/2020	beach management plan	0.00	5,250.00	
<u>015649</u>	Invoice	01/05/2021	BEACH MANAGEMENT PLAN	0.00	3,500.00	
19196	GLEN MIKELL	01/07/2021	Regular	0.00	200.00	

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Packet: APPKT02612-December Invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1201847</u>	Invoice	12/15/2020	Refund	0.00	200.00	
19231	IRENE HOFFMAN	01/07/2021	Regular	0.00	8.01	
<u>1203658</u>	Invoice	12/21/2020	Refund	0.00	8.01	
10446	CHICAGO DIST GOLF ASSOC	01/07/2021	Regular	0.00	430.00	
<u>2114-217</u>	Invoice	12/30/2020	MEMBERSHIP DUES	0.00	430.00	
18904	QUADIENT FINANCE USA, INC	01/07/2021	Regular	0.00	806.01	
<u>INV00000079</u>	Invoice	01/05/2021	POSTAGE METER	0.00	806.01	
19206	CATHERINE OHLWEIN	01/07/2021	Regular	0.00	75.00	
<u>1202011</u>	Invoice	12/16/2020	Refund	0.00	75.00	
19187	CASEY FOSS	01/07/2021	Regular	0.00	42.86	
<u>1201743</u>	Invoice	12/15/2020	Refund	0.00	42.86	
16142	EXELON	01/07/2021	Regular	0.00	6,888.83	
<u>19064746301</u>	Invoice	12/30/2020	electricity hpcc	0.00	6,888.83	
19204	JOHN CARANI	01/07/2021	Regular	0.00	7.08	
<u>1201932</u>	Invoice	12/16/2020	Refund	0.00	7.08	
17594	COLLEEN MANN	01/07/2021	Regular	0.00	63.68	
<u>1201844</u>	Invoice	12/15/2020	Refund	0.00	63.68	
19221	NICOLE HINCKLEY	01/07/2021	Regular	0.00	17.84	
<u>1203535</u>	Invoice	12/21/2020	Refund	0.00	17.84	
10378	CALL ONE	01/07/2021	Regular	0.00	67.33	
<u>352288</u>	Invoice	01/05/2021	31 PARK AVE AND WRC	0.00	67.33	
19227	PAMELA TOMLINSON	01/07/2021	Regular	0.00	30.93	
<u>1203631</u>	Invoice	12/21/2020	Refund	0.00	30.93	
19213	ANN CHRISTOFF	01/07/2021	Regular	0.00	9.68	
<u>1202413</u>	Invoice	12/17/2020	Refund	0.00	9.68	
10149	ANCEL, GLINK, DIAMOND, BUSH,	01/07/2021	Regular	0.00	4,461.25	
<u>12/9/20</u>	Invoice	12/30/2020	MONTHLY LEGAL	0.00	4,461.25	
19198	ROSLYN SUGAR	01/07/2021	Regular	0.00	442.78	
<u>1201889</u>	Invoice	12/16/2020	Refund	0.00	288.06	
<u>1201889-1</u>	Invoice	12/16/2020	Refund	0.00	154.72	
15072	JONATHAN WEILAND	01/07/2021	Regular	0.00	13.50	
<u>1204151</u>	Invoice	12/22/2020	Refund	0.00	13.50	
19235	ELLYN SAUL	01/07/2021	Regular	0.00	23.57	
<u>1204069</u>	Invoice	12/22/2020	Refund	0.00	23.57	
19197	MARSHALL RODIN	01/07/2021	Regular	0.00	263.75	
<u>1201886</u>	Invoice	12/16/2020	Refund	0.00	263.75	
10058	AFLAC	01/07/2021	Regular	0.00	360.36	
<u>AFLAC 123120-1</u>	Invoice	01/07/2021	AFLAC 123120-1	0.00	360.36	
19208	GORDON CHIU	01/07/2021	Regular	0.00	40.73	
<u>1202317</u>	Invoice	12/17/2020	Refund	0.00	40.73	
16239	RICOH USA, INC.	01/07/2021	Regular	0.00	3,337.90	
<u>104425899</u>	Invoice	12/30/2020	rent of machine	0.00	3,337.90	
15332	MICHAEL BAXTER	01/07/2021	Regular	0.00	15.67	
<u>1201959</u>	Invoice	12/16/2020	Refund	0.00	15.67	
11333	JODI DITOMASSO	01/07/2021	Regular	0.00	52.99	

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Packet: APPKT02612-December invoices

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>INV0000051</u>	Invoice	12/30/2020	so card for virtual fitness platform	0.00	52.99	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	151	121	0.00	304,709.98
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	151	121	0.00	304,709.98



Park District of Highland Park, IL

Check Register

Packet: APPKT02585 - 20201216 2

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 11188	ILLINOIS DEPT OF REVENUE	12/16/2020	Bank Draft	0.00	357.00	DFT0002804

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	357.00
EFT's	0	0	0.00	0.00
	1	1	0.00	357.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02584 - 20201216 1

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 10111	AMALGAMATED BANK OF CHICAGO	12/16/2020	Bank Draft	0.00	3,032,977.08	DFT0002803

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	5	1	0.00	3,032,977.08
EFT's	0	0	0.00	0.00
	5	1	0.00	3,032,977.08



Park District of Highland Park, IL

Check Register

Packet: APPKT02593 - 20201223 1

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	12/23/2020	Bank Draft	0.00	3,448.58	DFT0002817
12825	ICMA RETIREMENT TRUST #705568	12/23/2020	Bank Draft	0.00	270.00	DFT0002818

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	2	2	0.00	3,718.58
EFT's	0	0	0.00	0.00
	2	2	0.00	3,718.58



Park District of Highland Park, IL

Check Register

Packet: APPKT02605 - Bank Drafts for 12/31/20 Payroll

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PAYROLL-PAYROLL BANK						
10058	AFLAC	12/31/2020	Bank Draft	0.00	720.72	DFT0002833
11161	ICMA RETIREMENT TRUST #302037	12/31/2020	Bank Draft	0.00	3,457.77	DFT0002834
12825	ICMA RETIREMENT TRUST #705568	12/31/2020	Bank Draft	0.00	270.00	DF10002835

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	3	3	0.00	4,448.49
EFT's	0	0	0.00	0.00
	3	3	0.00	4,448.49



Park District of Highland Park, IL

Check Register

Packet: APPKT02607 - IMRF December 2020

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PAYROLL-PAYROLL BANK 11177	ILL MUNICIPAL RETIREMENT FUND	01/04/2021	Bank Draft	0.00	67,553.55	DF0002836

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	67,553.55
EFT's	0	0	0.00	0.00
	1	1	0.00	67,553.55



Park District of Highland Park, IL

Check Register

Packet: APPKT02603 - BOA P-Card Statements

By Check Number

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP-AP BANK 10313	BOA P-CARD STATEMENTS	12/14/2020	Bank Draft	0.00	94,017.65	DFT0002832

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	1	1	0.00	94,017.65
EFT's	0	0	0.00	0.00
	1	1	0.00	94,017.65

P-Card Transactions
11/08/20-12/07/20

Vendor Name	Item Total	Item Description
32 MIX LLC / CARDFLEX	\$39.95	virtual music
32 MIX LLC / CARDFLEX	\$59.95	Virtual Music
ACUSHNET BILLTRUST	\$1,343.20	golf balls for pro shop
ACUSHNET BILLTRUST	\$96.75	socks for pro shop
ACUSHNET BILLTRUST	\$802.32	golf balls for pro shop
ACUSHNET BILLTRUST	\$96.35	winter hats for golf shop
ACUSHNET BILLTRUST	\$345.91	winter hats for golf shop
ACUSHNET BILLTRUST	\$85.35	special order - vernasco
AEREX PEST CONTROL SER	\$65.00	AEREX PEST CONTROL
AMAZON.COM 204V01JZ0 A	\$47.67	baseball equipment
AMAZON.COM 3727G8B13 A	\$56.25	book, thermometers, clay
AMAZON.COM AMZN.COM/BI	(\$14.99)	Class Supplies-MO - refund
AMAZON.COM J61K74PK3 A	\$1,202.98	iPad Pro & Camera Network Adapter-Virtual Programing
AMAZON.COM OW07S5AF3 A	\$60.49	Polar Supplies
AMAZON.COM S926020Z3 A	\$151.23	Black Toner Cartridge
AMAZON.COM SK3K25GT3 A	\$134.13	polar
AMAZON.COM ZK2YB3XH3 A	\$24.95	Class Supplies-MO
AMZN Mktp US 007SL4X73	\$54.06	3 Rocker switches
AMZN MKTP US 0M8S32EF3	\$47.97	Class Supplies-Covid for individual supplies sent home
AMZN MKTP US 200NK03I0	\$90.96	Masks and Face Protectors
AMZN MKTP US 201JD54E0	\$58.40	Silicone Masks for facemasks
AMZN Mktp US 201M064W0	\$30.16	2 Air compressor tubes for regulator
AMZN MKTP US 204CX9JE0	\$128.55	Strobe light, hydraulic fittings - Backhoe
AMZN MKTP US 205WA7NQ1	\$34.36	Chainsaw bar nuts
AMZN MKTP US 208G29EY2	\$136.99	Virtual Fitness Equipment - lighting
AMZN MKTP US 2090B5LI1	\$58.40	Silicone Masks for facemasks
AMZN Mktp US 281DK4S42	\$49.47	Spray coating - snow blowers
AMZN MKTP US 282MR1DX1	\$47.94	3 Carburetors
AMZN MKTP US 2857W3UX0	\$11.98	Battery Whistle
AMZN Mktp US 285FI3VX2	\$164.95	Air Compressor - Cunniff Park
AMZN MKTP US 286NY0V22	\$47.67	3 Carburetors
AMZN Mktp US 288M92U61	\$53.25	3 Scraper blades
AMZN Mktp US 293FP20S3	\$99.44	Elmers glue - Virtual Pivot Supply Kits
AMZN Mktp US 2A32U8ON3	\$429.95	video camera, tripod and case
AMZN MKTP US 4B77V4IN3	\$19.99	Class Supplies-MO
AMZN MKTP US 4N4P15QL3	\$237.84	After School Art supply
AMZN Mktp US 4X55Q6PF3	\$59.66	Parkschool supply
AMZN MKTP US 6K5DQ6B23	\$23.98	2020 volunteer gift (neck gaiters/masks x6)
AMZN MKTP US 6M0255KD3	\$76.99	Network Cable Crimp
AMZN Mktp US B39RY89P3	\$145.31	#147 Interior trim driver side
AMZN Mktp US C41OX3NW3	\$112.95	Blower motor
AMZN Mktp US C98GX8TL3	\$235.28	Crayons - Virtual Supply kit pivot
AMZN Mktp US CB3GJ0FV3	\$44.31	9 volt batteries for outdoor mic
AMZN Mktp US CK5O13V73	\$61.56	4 Drive belts
AMZN MKTP US D64HQ48C3	\$21.31	Cords for music box
AMZN Mktp US EM9UP6QM3	\$7.77	office supplies
AMZN MKTP US F273P03Z3	\$26.94	Polar Supplies
AMZN Mktp US F75YP17H3	\$29.98	Cotton fabric masks - Virtual Pivot supply kits
AMZN MKTP US HA7HT3683	\$50.98	camera case and microcard
AMZN MKTP US HU5AA4KB3	\$52.32	Webcam and Extension Cable
AMZN MKTP US I20X50S43	\$179.98	Light Bulbs for WRC
AMZN MKTP US I87E93U03	\$150.52	Chargers for virtual equipment/Case for iPad
AMZN MKTP US JD7UM7613	\$318.50	Markers, paper bags - Virtual pivot supply kit
AMZN MKTP US JL23E2QY3	\$48.99	#826 Starter solenoid
AMZN Mktp US ML7YD7XH3	\$10.56	office supplies
AMZN MKTP US MW98099N3	\$48.51	Face Cages
AMZN MKTP US OK4KW7FO3	\$65.97	Polar Parade supplies
AMZN Mktp US PA5QT2803	\$435.44	Virtual Fitness Equipment - camera and stand

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AMZN Mktp US Q809C5GC3	\$24.58	office supplies
AMZN Mktp US R29LP5CA3	\$29.59	office supplies
AMZN MKTP US S79WA8WA3	\$48.99	#840 Starter solenoid
AMZN MKTP US SO9874AW3	\$48.90	Solar charger - Park Ave light
AMZN Mktp US T59Q65VU3	\$198.99	Virtual Fitness Equipment - microphone kit
AMZN MKTP US UD9SA2M13	\$65.97	Santa Zoom Backdrops
AMZN MKTP US WO9K41LP3	\$34.72	Class Supples-Covid - individual supplies
AMZN Mktp US YE3ZP8K23	\$9.99	office supplies
AMZN MKTP US Z161Z8FC3	\$18.78	Monitor cable for hook up - vehicles
AMZN MKTP US ZV0N067G3	\$39.99	Masks
AMZN MKTP US ZZ2SS3XV3	\$18.98	USB SD Card Reader
APFS STAFFING, INC.	\$3,064.60	Payroll Coordinator Wages (2 weeks)
APFS STAFFING, INC.	\$2,338.20	Payroll Coordinator Wages - 2 weeks
ARLINGTON RENTAL	\$330.00	heater for tent
ARLINGTON RENTAL	\$330.00	Tente heater rental
AT&T PREMIER EBIL	\$38.51	10/05/20-11/04/20
AT&T PREMIER EBIL	\$259.13	10/05/20-11/04/20
AT&T PREMIER EBIL	\$6.09	10/05/20-11/04/20
AT&T PREMIER EBIL	\$20.46	10/05/20-11/04/20
AT&T PREMIER EBIL	\$270.36	10/05/20-11/04/20
AT&T PREMIER EBIL	\$96.67	10/05/20-11/04/20
AT&T PREMIER EBIL	\$173.26	10/05/20-11/04/20
AT&T PREMIER EBIL	\$18.27	10/05/20-11/04/20
AT&T PREMIER EBIL	\$38.51	10/05/20-11/04/20
AT&T PREMIER EBIL	\$6.09	10/05/20-11/04/20
AT&T PREMIER EBIL	\$27.23	10/05/20-11/04/20
ATT BILL PAYMENT	\$147.64	Emergency Elevator Phone 10/05/20-11/04/20
ATT BILL PAYMENT	\$36.91	Emergency Elevator Phone 10/05/20-11/04/20
ATT BUS PHONE PMT	\$43.79	E911 Service 11/16/20-12/15/20
AVALON PETROLEUM	\$5,120.42	Fuel
BHFX #10	\$30.00	Canon 8400 Lease November 2020
BHFX #10	\$65.00	Inkjet Service October 2020
BLN SPAMTITAN	\$195.72	Spam Filter - Monthly
BLN SPAMTITAN	(\$15.72)	Spam Filter - Tax Credit
BROWNPAPERTICKETS.COM	\$27.24	Glyphosate wkshop at Midwest Grows Conf 0114000-620520
BURRIS EQUIPMENT CO.	\$41.90	Chain Saw chain
BURRIS EQUIPMENT CO.	\$15.95	Bar&chain oil winter grade
CERAMIC SUPPLY CHICAGO	\$996.02	Class Supplies-Ceramics, glaze, clay
CERAMIC SUPPLY CHICAGO	\$328.00	Class Supplies-Ceramics
CERAMIC SUPPLY CHICAGO	\$82.00	Class Supplies-Adult Ceramics
CHEMCRAFT INDUSTRIES I	\$1,069.77	Envirox, Antibacterial, Gloves, Lysol
CHEMCRAFT INDUSTRIES I	\$430.34	Misc. Covid cleaning supplies
CHICAGO TRIB SUBSCRIPT	\$27.72	CHICAGO TRIB SUBSCRIPT -monthly fee
CITY OF LAKE FOREST RE	\$425.00	Travel Baseball tournament 29-26-145-693145
CITY OF LAKE FOREST RE	\$1,700.00	Travel Baseball Tournament 29-26-145-693145
CKO WWW.ISTOCKPHOTO.CO	\$92.00	Images for Marketing
CLIFFORD WALD AND COMP	\$389.97	Vinyl for Plotter
COMCAST BUSINESS	\$1,237.70	11/15/20-12/14/20
COMCAST BUSINESS	\$470.25	11/15/20-12/14/20
COMCAST BUSINESS	\$723.73	11/15/20-12/14/20
COMCAST BUSINESS	\$411.94	11/15/20-12/14/20
COMCAST BUSINESS	\$1,148.35	11/15/20-12/14/20
COMCAST BUSINESS	\$470.25	11/15/20-12/14/20
COMCAST BUSINESS	\$470.25	11/15/20-12/14/20
COMCAST BUSINESS	\$425.58	11/15/20-12/14/20
COMCAST BUSINESS	\$387.49	11/15/20-12/14/20
COMCAST BUSINESS	\$640.97	11/15/20-12/14/20
COMCAST BUSINESS	\$596.30	11/15/20-12/14/20
COMCAST BUSINESS	\$223.36	11/15/20-12/14/20

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COMCAST BUSINESS	\$476.84	11/15/20-12/14/20
COMCAST BUSINESS	\$1,099.74	11/15/20-12/14/20
COMCAST BUSINESS	\$247.45	11/15/20-12/14/20
COMCAST BUSINESS	\$381.47	11/15/20-12/14/20
COMCAST BUSINESS	\$1,281.94	11/15/20-12/14/20
COMCAST BUSINESS	\$1,237.26	11/15/20-12/14/20
COMCAST BUSINESS	\$387.49	11/15/20-12/14/20
COMCAST BUSINESS	\$134.03	11/15/20-12/14/20
COMCAST CHICAGO	\$57.83	Deer Creek Courts:TV Service 11/01/20-11/30/20
COMCAST CHICAGO	\$148.35	SVGC:WiFi Service 11/07/20-12/08/20
COMCAST CHICAGO	\$293.35	Centennial Ice Arena:WiFi Service 11/09/20-12/08/20
COMCAST CHICAGO	\$108.35	Parks Maint/Fink:WiFi Service 11/20/20-12/19/20
COMCAST CHICAGO	\$57.83	Deer Creek Courts:12/01/20-12/31/20
COMCAST CHICAGO	\$217.59	Golf Learning:WiFi Service 11/14/20-12/13/20 #12
COMCAST CHICAGO	\$261.20	Admin:TV/WiFi Service 11/13/20-12/12/20
CPRHEARTCENTER	\$14.95	CPR for coaches 29-26-145-693145
CPRHEARTCENTER	\$14.95	CPR Training 2926145-693145
CRAFTWOOD LUMBER & HAR	\$29.16	White striping paint
CRAFTWOOD LUMBER & HAR	\$21.97	Baseball light repair supplies
CRAFTWOOD LUMBER & HAR	\$15.98	Concrete patch - playground retaining walls
CRAFTWOOD LUMBER & HAR	\$6.87	3 keys cut - Sunset warming house
CRAFTWOOD LUMBER & HAR	\$102.12	Lumber - Sled hill stairs
CRAFTWOOD LUMBER & HAR	\$11.96	Lumber - POGO COVID dividers
CRAFTWOOD LUMBER & HAR	\$2.99	4 S-hooks - office divider for COVID
CRAFTWOOD LUMBER & HAR	\$19.45	8 S-hooks,6 suspend ceiling hooks-POGO COVID dividers
CRAFTWOOD LUMBER & HAR	\$36.58	2 Posts for signs
CRAFTWOOD LUMBER & HAR	\$5.99	Super glue - Halloween prop repairs
CRAFTWOOD LUMBER & HAR	\$15.99	Lumber - Hockey board repairs
CRAFTWOOD LUMBER & HAR	\$36.97	3 Spade bits - Install hockey boards
CRAFTWOOD LUMBER & HAR	\$62.24	Screws/nuts/bolts - Hockey boards
CRAFTWOOD LUMBER & HAR	\$107.75	Screws/nuts/washers - Hockey boards
CRAFTWOOD LUMBER & HAR	\$38.06	Flex seal,liquid nails,white silicone - WR baseball light
CRAFTWOOD LUMBER & HAR	\$9.39	6 vents - Safety Village vent covers
CRAFTWOOD LUMBER & HAR	\$69.09	Pliers,screwdrivers,screws/nuts/bolts-replace lost tools
CRAFTWOOD LUMBER & HAR	\$21.66	galv barrel bolts,screws/nuts/fastners-warming hse doors
CRAFTWOOD LUMBER & HAR	\$5.28	Box connector, angle box
CRAFTWOOD LUMBER & HAR	\$31.78	12 4" vents - Park Ave deck
CRAFTWOOD LUMBER & HAR	\$22.78	Mortar repair, caulk - statue repair
CRAFTWOOD LUMBER & HAR	\$27.24	4 U-bolts, screws/nuts/bolts - Moraine bridge barrier
CVS/PHARMACY #04787	\$12.97	water
CVS/PHARMACY #04787	\$3.19	After School program supplies
CVS/PHARMACY #04787	\$92.75	Batteries & Event Supply
CVS/PHARMACY #04787	\$22.56	Cleaning supplies
DAVEY RESOURCE	\$1,477.56	SRW Stewardship 104477-FINAL
DAVEY RESOURCE	\$733.40	Rosewood Stewardship-104474 FINAL
DAXKO LLC	\$1,999.00	Online group fitness scheduler
DISCOUNTSCH 8006272829	\$27.74	Class Supplies-Clay Shop
DISCOUNTSCH 8006272829	\$22.20	Class Supplies-AAA
DISPLAYS2GO	\$429.53	3 Hetter A-Frames - Sidewalk signs
DOLLAR TREE	\$21.00	Class Supplies-MO
DOLLAR TREE	\$39.00	Santa Zoom supplies
DOLLAR TREE	\$17.00	polar
DOLLARTREE	\$11.00	Class Supplies-Saplings
DOLLARTREE	\$65.00	polar parade supplie
DOLLARTREE	\$53.00	Virtual Pivot Supply Kits
DRIVEWAY MARKERS	\$166.50	orange pole path markers
DROPBOX 1VL5HS8GRSQ3	\$11.99	monthly fee
DTV DIRECTV SERVICE	\$270.99	Cable TV
DTV DIRECTV SERVICE	\$232.98	monthly cable bill

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EMPIRE COOLER SERVICE	\$150.00	monthly ice machine rental
EZGO FINANCE PAYMTS	\$462.13	Golf cart windshield and GPS repair
EZGO FINANCE PAYMTS	\$7.06	golf cart repair
FACEBK 645S3YEV2	\$25.00	Facebook Winter Brochure Ads
FACEBK 78EVMX2GW2	\$117.44	RCHP 3-Day BOGO Pass advertising
FACEBK VCHY8XNUL2	\$20.00	Facebook Winter Brochure Ads
FACTORY CLEANING EQUIP	\$452.14	DCRC Sweeper repair
FISH PLANET	\$21.99	Room 1 fish tank
FORMS FULFILLMENT CENT	\$117.86	1099 Forms
FUN EXPRESS	\$74.45	Class Supplies-MO
FUNERAL FLOWERS/GIFTS	(\$8.80)	Credit
G&O THERMAL SUPPLY	\$31.85	T-stat
GEARHEAD OUTFITTERS -	\$34.99	Class Supplies-saps
GFS STORE #1919	\$51.45	Class Supplies-MO
GIH GLOBALINDUSTRIALEQ	\$424.07	heater for Preserve pump house
GOOGLE GSUITE_pdhp.or	\$6.00	Google Apps - Monthly
GOVERNMENT FINANCE OFF	\$150.00	GFOA MEMBERSHIP - 01-11-000-620507
GRAINGER	\$16.42	Timer for tent heater
GRAINGER	\$147.96	RCHP air filters
GRAYSLAKE FEED SALES	\$10.30	1 bag oats for seeding
H AND E SOD NURSERY IN	\$2,110.00	Fescue Sod
HALOGEN SUPPLY COMPANY	\$244.80	anti freeze
HALOGEN SUPPLY COMPANY	\$652.54	acid,sodium Bicarb,Algimycim,Calcium Chloride,tsp
HALOGEN SUPPLY COMPANY	\$406.00	anti freeze,sodium bicarb,acid
HARRELLS LLC	\$677.22	Turf Material - Segment Herbicide
HARRELLS LLC	\$169.18	Turf Material - Fusillade
HARRELLS LLC	\$736.00	Turf Material - Defender
HARRELLS LLC	\$338.36	Fusillade
HEY AND ASSOCIATES INC	\$2,072.50	The Preserve pre-con meeting, consulting
HOSTEK.COM	\$19.99	Website Hosting-Foundation
Hub Ent Bluebird MFG	\$31.00	Class Supplies-Adult Ceramics
IDLEWOOD ELECTRIC SUPP	\$66.60	Light bulbs
IDLEWOOD ELECTRIC SUPP	\$182.15	Dome pole lights
IDLEWOOD ELECTRIC SUPP	\$45.68	Light bulbs
IDLEWOOD ELECTRIC SUPP	\$4.09	Flex conn - heater repair
IN NATIONAL DRUG SCRE	\$300.00	Quarterly charge for DOL required drug testing database
IN SOUND OF MUSIC SYS	\$38.00	Music for Fitness Floor
IN TGF ENTERPRISES IN	\$2,488.25	Heller forestry brush mowing & treatment
IN THE MULCH CENTER L	\$1,200.00	Playground Surfacing for Woodridge
INTERNATIONAL TRANSACTION	\$0.06	Donna Dunn Fax Solution
INTERNATIONAL TRANSACTION	\$1.43	PDHP Gift Card Enclosure - International Upcharge
IPRA	\$25.00	IPRA Webinar-Virtual Onboarding & Training for HR
JEWEL OSCO 3459	\$3.37	Class Supplies-Saplings
JEWEL OSCO 3459	\$39.52	After School program supplies
JEWEL OSCO 3459	\$13.27	marshmallows, grahm cracker, chocolate
JEWEL OSCO 3459	\$11.25	After School program supplies
JEWEL OSCO 3459	\$3.99	After School program supplies
JEWEL OSCO 3459	\$11.66	Class Supplies-sap
JEWEL OSCO 3459	\$4.99	Class Supplies-sap
JEWEL OSCO 3459	\$100.40	Cookies,candy letters,decorate gel,gummies-Virtual Pivot Supply Kits
JEWEL OSCO 3459	\$5.04	Class Supplies-Sap
JEWEL OSCO 3475	\$30.41	Class Supplies-Sap
JOHNSTONE SUPPLY OF NI	\$19.48	Line voltage t-stat
JOHNSTONE SUPPLY OF NI	\$106.36	Thermostat
JORSON AND CARLSON COM	\$35.76	Zamboni blade sharpening
JORSON AND CARLSON COM	\$71.52	Zamboni blade sharpening
JUKE BOX PRINT INC	\$179.00	PDHP Gift Card Enclosure
LAKESHORE RECYCLING SY	\$74.11	Garbage Service
MailChimp	\$340.00	MailChimp - monthly fee

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MAILCHIMP MISC	\$8.49 Mail chimp for Foundation
MARK VEND CO.	\$111.90 Vending Machines @ POGO - Parks
MARK VEND CO.	\$37.30 Vending Machines @ POGO - Golf
MCMASTER-CARR	\$15.60 Anchors for batting cage at DCRC
MENARDS 3327	\$8.76 2 Curtains, tape
MENARDS 3327	\$22.86 Curtains
MENARDS GURNEE IL	\$67.88 2 cycle fuel for chainsaws
MENONI & MOCOgni, INC.	\$224.00 Bales of straw
MENONI & MOCOgni, INC.	\$160.00 20 bales of straw
MENONI & MOCOgni, INC.	\$223.60 Bales of straw
MENONI & MOCOgni, INC.	\$144.00 Bales of straw
MENONI & MOCOgni, INC.	\$160.00 Hay bales
MENONI & MOCOgni, INC.	\$176.00 Bales of straw
MENONI & MOCOgni, INC.	\$24.00 Bales of straw
MENONI & MOCOgni, INC.	\$79.56 Dirt - Fink playground sod
MENONI & MOCOgni, INC.	\$193.70 Dirt - Fink playground sod
MICHAELS STORES 2037	\$135.73 Paint sets, movable eyes, clay - Virtual Pivot supply kits
MICHAELS STORES 9961	\$67.86 Class Supplies-MO
MORTON GROVE SUPPLY CO	\$3,232.32 Murdock water fountains Cloverdale ADA
MORTON GROVE SUPPLY CO	\$3,232.32 Murdock water fountains Sunset Tennis ADA
MUTUAL ACE HARDWARE &	\$43.20 Cleaner, striping paint - Parking lot
MUTUAL ACE HARDWARE &	\$15.72 Duct tape
MUTUAL ACE HARDWARE &	\$18.49 2pc utility tool bag - dump trucks
MUTUAL ACE HARDWARE &	\$36.52 Heller light pole repair supplies
MUTUAL ACE HARDWARE &	\$102.00 facility supplies
MUTUAL ACE HARDWARE &	\$9.64 Bleach
MUTUAL ACE HARDWARE &	\$77.09 Air freshener, Febreze, lights
MUTUAL ACE HARDWARE &	\$71.21 facility supplies
MUTUAL ACE HARDWARE &	\$5.90 quart size chain oil
MUTUAL ACE HARDWARE &	\$9.02 chainsaw maintenance supplies.
MUTUAL ACE HARDWARE &	\$29.56 concrete 50 lbs (2) caulk (2)
MUTUAL ACE HARDWARE &	\$147.99 Lp tank
MUTUAL ACE HARDWARE &	\$18.48 2-gal Disinfectant
MUTUAL ACE HARDWARE &	\$68.37 Golf Equipment Cleaning Supplies
MUTUAL ACE HARDWARE &	\$39.55 facility supplies
MUTUAL ACE HARDWARE &	\$17.09 Disp masks
MUTUAL ACE HARDWARE &	\$44.97 facility supplies
MUTUAL ACE HARDWARE &	\$2.40 Flex squeeze connector
MUTUAL ACE HARDWARE &	\$13.87 hose nozzle
NAPA AUTO PRts HIGHLAN	\$35.98 #145 Rubbing compound
NAPA AUTO PRts HIGHLAN	\$39.96 4 Back lights - backhoe
NAPA AUTO PRts HIGHLAN	\$63.94 4 Scraper sets, blades
NAPA AUTO PRts HIGHLAN	\$44.70 #129 & 131 30 light bulbs
NAPA AUTO PRts HIGHLAN	\$43.88 JB Weld, silicone - Generator
NAPA AUTO PRts HIGHLAN	\$54.79 Work light, 20 light bulbs
NAPA AUTO PRts HIGHLAN	\$48.55 Cleaner, oil
NAPA AUTO PRts HIGHLAN	\$173.35 #840 Starter
NAPA AUTO PRts HIGHLAN	\$25.98 Protectant
NAPA AUTO PRts HIGHLAN	(\$27.50) Credit
NAPA AUTO PRts HIGHLAN	\$93.88 4 oil filters, oil
NAPA AUTO PRts HIGHLAN	\$47.89 #111 Headlight, clear silicone
NAPA AUTO PRts HIGHLAN	\$32.90 Shop towels
NAPA AUTO PRts HIGHLAN	\$33.32 2 Shop brooms
NATIONAL GOLF FOUNDATI	\$250.00 NATIONAL GOLF FOUNDATION membership
NBF NATL BIZ FURNITURE	\$341.00 Equipment for Covid related tasks
OFFICESUPPLY.COM	\$147.88 lysol spray
OFFICESUPPLY.COM	\$62.22 Trash bags
OFFICESUPPLY.COM	\$147.88 Lysol spray
OFFICESUPPLY.COM	\$147.88 lysol

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OFFICESUPPLY.COM	\$147.88	lysol spray
OFFICESUPPLY.COM	(\$147.88)	Credit
OFFICESUPPLY.COM	(\$147.88)	Credit
OFFICESUPPLY.COM	(\$147.88)	Credit
OFFICESUPPLY.COM	(\$147.88)	Credit
OFFICESUPPLY.COM	\$219.96	Lysol Cleaner
OFFICESUPPLY.COM	\$204.77	Papergoods, Simple green cleaner
OFFICESUPPLY.COM	\$68.73	Toilet paper
OFFICESUPPLY.COM	\$248.02	Toilet paper, Facial tissue, paper towels
OFFICESUPPLY.COM	\$245.23	Paper towels and toilet paper
OFFICESUPPLY.COM	\$82.47	Can liners
OFFICESUPPLY.COM	(\$34.03)	Credit for Ajax
OLD ORCHARD AQUARIUM	\$13.84	fish tank supply
PARK DISTRICT OF HIGHL	\$1.00	POS Test
PARK DISTRICT OF HIGHL	\$1.00	POS Test
PARK DISTRICT OF HIGHL	\$1.00	POS Test
PARK DISTRICT OF HIGHL	\$1.00	POS Test
PARK DISTRICT OF HIGHL	\$70.40	2020 volunteer gift (heller honey x8)
PARK DISTRICT OF HIGHL	\$1.00	POS Test
PARTY CITY 188	\$168.64	Meet Santa Supplies
PARTY CITY 188	\$23.94	Class Supplies-NN
PARTYCITY.COM	(\$25.19)	haunted tax refund
PARTYCITY.COM	(\$19.01)	Haunting tax Refund
PARTYCITY.COM	\$118.73	Holiday Events Supply
PETCO 1941 63519417	\$31.82	Room 1 fish tank
PETCO 1941 63519417	(\$3.34)	Fish tank supply return
PETCO COM 00069880	\$51.27	Room 1 fish tank
PETCO COM 00069880	(\$29.78)	Fish Tank Supply Return
PETCO COM 00069880	\$29.78	Room 1 fish tank
PETSMART # 0431	\$7.58	Room 1 fish tank
PP CHARMMDFOUN	\$500.00	Leadership Academy 2021 01-11-000-620520
R&R SPECIALTIES OF WIS	\$354.20	Brush set - Netgain pump
READYREFRESH BY NESTLE	\$69.90	Facility water cooler
RED WING SHOES #979	\$150.00	Uniform supplies - J. Gonzalez
RED'S GARDEN CENTER	\$380.50	Sod for Ballfield repairs
RED'S GARDEN CENTER	\$38.10	Sod
REINDERS SUSSEX CUSTOM	\$61.45	Toro parts
REINDERS SUSSEX CUSTOM	\$352.74	Mower Filter and Bedknife
REINDERS SUSSEX CUSTOM	\$112.90	V-belts, spacers, washers
REINDERS SUSSEX CUSTOM	\$442.32	Tee Mower Winter Maintenance Parts
REINDERS SUSSEX CUSTOM	\$181.47	Hose Assembly - Tee Mower
REINDERS SUSSEX CUSTOM	\$868.65	Greens Mower Winter Maintenance Parts
REVDANCE.TENTH HOUSE	\$1,268.65	Showcase costumes
SCHOOL OUTFITTERS	\$74.70	Plexiglass, lock set - Permit display box repair
SERVICE SANITATION	\$431.38	Drive In Movie Night Porta Potty
SITEONE LANDSCAPE SUPP	\$582.93	Iprodione - Snow Mold fungicide
SITEONE LANDSCAPE SUPP	\$1,014.16	Dormant Rough Fertilizer
SITEONE LANDSCAPE SUPP	\$442.50	Native Area Signage
SITEONE LANDSCAPE SUPP	\$1,785.58	Dormant Fairway Fertilizer
SKIPPERS	\$28.28	Reimbursing PDHP - Mistaken personal charge
SMARTSHEET INC.	\$126.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$108.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$27.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$27.00	Smartsheet Business Plan - Yearly

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SMARTSHEET INC.	\$27.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$18.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$45.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$27.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$45.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$99.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$9.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$36.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$54.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$45.00	Smartsheet Business Plan - Yearly
SMARTSHEET INC.	\$27.00	Smartsheet Business Plan - Yearly
SP CNW NETTING	\$1,807.00	Pitching Machine
SRFAX	\$6.95	Donna Dunn Fax Solution
STAPLES 000116816	\$23.99	class Supplies-MO
STORY BLOCKSIMAGES	\$149.00	Subscription for Illustrations
SUNSET FOODS #1	\$44.61	After School program supplies
TARGET 00011676	\$101.68	Santa Zoom
TARGET 00011676	\$9.50	Elmers glue - Virtual Pivot supply kits
TARGET 00011684	\$4.98	water jugs
TARGET 00011684	\$55.93	After School program supplies
TARGET 00011684	\$8.48	Class Supplies-Sap
TARGET 00011684	\$3.99	Class Supplies-Sap
TARGET 00011684	\$30.98	Marshmallows,choc,cocoa,caramels,cndy canes-virtual pivot supplies
TARGET 00011684	\$7.96	Class Supplies-sap
TARGET 00011684	\$10.08	Disposable forks/knives/spoons
TARGET 00011684	\$5.98	Class Supplies-Sap
TARGET 00011684	(\$9.99)	class supplies-Sap
TARGET 00011684	\$9.99	class supplies-saps
TARGET 00011684	\$47.97	Holiday Event Supply
TARGET 00011684	\$100.75	Holiday Event Supply
TARGET.COM	\$1.07	Polar Supply
TARGET.COM	\$41.88	Santa Zoom
TARGET.COM	\$38.77	Santa Zoom
TARGET.COM	\$0.59	polar
TARGET.COM	\$48.43	polar
TEACHERSPAYTEACHERS.CO	\$5.00	Class Supplies-MO
TEACHERSPAYTEACHERS.CO	\$5.00	Class Supplies-MO
TEC #126	\$56.78	Thermostat
TENNISDRILLS.TV SUBSCR	\$199.00	Tennis Drills Subscription
TERMINAL SUPPLY TROY 1	\$41.03	Wire plugs - snow plow controllers
TERMINAL SUPPLY TROY 1	\$77.13	Fleet supplies
THE HOME DEPOT #1926	\$34.92	Stop sign project
THE HOME DEPOT #1926	\$53.96	White striping paint
THE HOME DEPOT #1926	\$104.96	2 Tarps - WRC Roof
THE HOME DEPOT #1926	(\$78.98)	Credit
THE HOME DEPOT #1926	\$129.00	4x8 optix acrylic - COVID office divider POGO
THE HOME DEPOT #1926	\$127.74	Tarp
THE HOME DEPOT #1926	\$78.98	Supplies - returned
THE HOME DEPOT #1926	\$7.20	Chain
THE HOME DEPOT #1926	\$16.98	AA Batteries - POGO
THE HOME DEPOT #1926	\$159.36	Hockey Board paint, rollers, stencil letters
THE HOME DEPOT #1926	\$70.99	Swiffer refill,adhesive,soap,cleaner,rake handle,threshold
THE HOME DEPOT #1926	\$3.77	Steel box
THE HOME DEPOT #1926	\$129.94	2 50-gal trash cans
THE HOME DEPOT #1926	\$7.47	Brick jointer - Statue repair
THE HOME DEPOT #1926	\$23.97	Holesaw - deck venting
THE HOME DEPOT #1926	\$31.52	12 awg
THE HOME DEPOT #1926	\$10.98	After School program supplies
TRIBUNE PUBLISHING COM	\$38.57	2020 Commissioner Petition Packets Ad#6781550

P-Card Transactions
11/08/20-12/07/20

TRIBUNE PUBLISHING COM	\$72.86	2020 Rivers Edge HPGLC ADA Washroom Ad#6788920
USPS KIOSK 1636069550	\$55.00	stamps for holiday card mailings
USPS KIOSK 1636069550	\$55.00	stamps for holiday card mailings
USPS KIOSK 1636069550	\$11.00	stamps for holiday card mailings
WAL-MART #3893	\$20.44	Class Supplies-MO
WAREHOUSE DIRECT	\$106.14	Hand sanitizer dispenser
WAREHOUSE DIRECT	\$204.92	trash bags
WAREHOUSE DIRECT	\$249.98	Disinfectant spray
WAREHOUSE DIRECT	\$448.88	masks & sanitizer
WAREHOUSE DIRECT	\$43.99	Disinfectant foam
WAREHOUSE DIRECT	\$193.66	hand sanitizer
WAREHOUSE DIRECT	\$193.66	hand sanitizer
WAREHOUSE DIRECT	\$239.22	toilet paper and paper towels
WAREHOUSE DIRECT	\$305.52	Nitrile Gloves
WAREHOUSE DIRECT	\$55.43	glass cleaner
WAREHOUSE DIRECT	\$76.04	Lysol spray cleaner
WAREHOUSE DIRECT	\$29.62	Freight fee
WAREHOUSE DIRECT	\$7.25	Pens
WAREHOUSE DIRECT	\$27.99	Nitrile Gloves
WAREHOUSE DIRECT	\$49.98	hand soap
WAREHOUSE DIRECT	\$13.99	Nitrile Gloves
WAREHOUSE DIRECT	\$204.54	Waste can liners
WAREHOUSE DIRECT	\$101.60	antibacterial soap for classes
WAREHOUSE DIRECT	\$17.99	WRC Custodial Supplies
WAREHOUSE DIRECT	\$202.69	Toilet paper, foam sanitizer, washroom cleaner
WAREHOUSE DIRECT	\$88.10	Glass cleaner and paper towels
WAREHOUSE DIRECT	\$39.07	Paper towels
WAREHOUSE DIRECT	\$69.16	Toilet Paper
WCI ACCURATEDOCDEST	(\$115.43)	CREDIT
WEB NETWORKSOLUTIONS	\$15.99	Domain Name Forwarding of Website
WEB NETWORKSOLUTIONS	\$34.99	Domain Name - Virtual Fitness
WEB NETWORKSOLUTIONS	\$39.99	Heller Nature Center Domain Name
WIX.COM PREMIUM-PLAN	\$294.00	Virtual Fitness Platform due to Covid
Wix.Com, Inc.	\$9.90	Virtual Fitness URL login fee due to Covid
WM SUPERCENTER #1735	\$64.00	Class Supplies-Sap
WM SUPERCENTER #3893	\$48.41	Class Supplies-sap
WWP ROSE PEST SOLUTION	\$110.00	pest service
WWP SMITHEREEN PEST MA	\$62.00	pest control
WWW.NORTHERNSAFETY.COM	\$376.34	Earplugs, Gloves and Poison Ivy wipes
YA YA E FAVORMART	\$247.69	Face Masks
YA YA E FAVORMART	\$247.69	Face Masks
YA YA E FAVORMART	\$246.73	Sterile wipes
YOUR ADVANTAGE II LT	\$114.00	Stringing 1
YOUR ADVANTAGE II LT	\$150.00	Stringing 2
ZOOM.US	\$149.90	zoom platform
ZOOM.US 888-799-9666	\$149.90	ZOOM Account
ZOOM.US 888-799-9666	\$84.97	Zoom Monthly
ZOOM.US 888-799-9666	\$14.99	Zoom membership
TOTAL	\$94,017.65	